Waimakariri District Council

Audit and Risk Committee

Agenda

Tuesday 11 June 2024

9am

Council Chambers

215 High Street

Rangiora

Members:

Cr Jason Goldsworthy (Chairperson)

Cr Neville Atkinson

Cr Tim Fulton

Cr Joan Ward

Cr Paul Williams

Mayor Dan Gordon (ex officio)

WAIMAKARIRI DISTRICT COUNCIL

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The Chair and Members
AUDIT AND RISK COMMITTEE

A MEETING OF THE AUDIT AND RISK COMMITTEE WILL BE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA ON TUESDAY 11 JUNE 2024 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 15 May 2024

7-16

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 15 May 2024.

3.2 Matters Arising

4 PRESENTATION/DEPUTATION

4.1 Bancorp – Miles O'Connor

M O'Connor will be in attendance to provide a Treasury New Zealand update to the Committee.

5 REPORTS

5.1 Enterprise North Canterbury Approved Statement of Intent (SOI) beginning 1 July 2024, and associated 2024/25 Enterprise North Canterbury Annual Business Plan – Simon Hart (General Manager, Strategy, Engagement and Economic Development)

17-37

RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No 240521081361.

(b) **Approves** Enterprise North Canterbury's Statement of Intent 2024/25 (240521081364), and the Enterprise North Canterbury's Annual Business Plan 2024/25 (240521081370).

(c) **Circulates** the report to the Community Boards for information.

(d) **Thanks** Enterprise North Canterbury Trustees and staff for their efforts.

5.2 Risk Management Work Programme and Corporate Risks Update – Sherrianne Nation (Senior Quality and Risk Advisor)

38-50

RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No. 240513075804.

(b) **Notes** the progress of the Risk Management Work Programme

(c) **Notes** the current Corporate Risks rated 'Critical' and 'High'.

5.3 Outcomes of the Waimakariri District Council Health and Safety Risk Register Review February 2024 – Katrine Blake (Health, Safety and Wellbeing Manager)

51-63

RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No 240515077941.

(b) **Notes** that there has been no significant change in risk assessments during this review, however, there has been an improvement in the quality of the descriptors of current control measures/risk treatments for each risk.

(c) **Notes** that while there have been no significant changes in risk assessments, there has been change overall in the presentation of the risk register to align with the WDC Risk Management Framework.

(d) **Notes** The current Health, Safety and Wellbeing Risks (Trim: 151223167626).

5.4 Report to Audit and Risk Committee May 2024 Cyber Security Status Report – Owen Payne (Cyber Security Analyst)

64-85

RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No 240604089192.

(a) **Notes** that our overall Framework compliance score sits at 83.69% against a New Zealand Wide benchmark of other council of 56.63%.

5.5 Audit New Zealand Audit Plan for the year ended 30 June 2024 – Paul Christensen (Finance Manager)

86-107

RECOMMENDATION

THAT the Audit and Risk Committee:

(b) **Receives** Report No. 240502070174.

(c) **Agrees** to the audit plan for the year ended 30 June 2024, as provided by Audit New Zealand.

5.6 Reporting on LGOIMA Requests for the period 1 March 2024 to 31 May 2024 – Thea Kunkel (Governance Team Leader)

108-117

RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No. 240521081875 for information.

(b) **Notes** that the Council received 71 requests and responded to 81 official requests of information from 1 March 2023 to 31 May 2024, which was 30 more than the 51 official requests responded to in the same period in 2022/23.

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

9 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

In accordance with section 48(1) 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 (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be), it is moved:

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

   Item 9.1 Confirmation of Public Excluded Minutes of Council meeting of 7 May 2024.

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:

Meeting Item No. and subject	Reason for excluding the public	Grounds for excluding the public
9.1 Confirmation of Public Excluded Minutes of Council meeting of 7 May 2024	Good reason to withhold exists under section 7	To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities (s 7(2)(h)).

CLOSED MEETING

See Public Excluded Agenda.

OPEN MEETING

NEXT MEETING

The next meeting of the Audit and Risk Committee will be held on Tuesday 13 August 2024 at 9am.

WAIMAKARIRI DISTRICT COUNCIL

MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBERS, RANGORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA ON TUESDAY, 14 MAY 2024, WHICH COMMENCED AT 9AM.

PRESENT

Councillor J Goldsworthy (Chairperson), Deputy Mayor N Atkinson, Councillors T Fulton, J Ward, and P Williams, Mayor D Gordon (arrived at 9.15am).

IN ATTENDANCE

Councillors B Cairns and P Redmond.

J Millward (Chief Executive) G Bell (Acting General Manager Finance and Business Support), C Brown (General Manager Community and Recreation), G Cleary (General Manager Utilities and Roading), S Hart (General Manager Strategy, Engagement and Economic Development), M Harris (Customer Services Manager), P Christensen (Finance Manager), H Street (Corporate Planner) (via Teams) and K Rabe (Governance Advisor).

UNCONFIRMED

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, 12 March 2024

Moved: Deputy Mayor Atkinson 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 12 March 2024.

CARRIED

3.2 Matters Arising

Nil.

4 PRESENTATION/DEPUTATION

Nil.

5 REPORTS

5.1 **Request for Approval of Rates Remission on Property Damaged by Fire** – M Harris (Customer Services Manager)

M Harris spoke to the report, which requested approval for the remission of rates under the Council's Policy for Rates Remission in Miscellaneous Circumstances on three properties that had been damaged by fire.

M Harris suggested that the Council may consider extending one of its other rates remission policies, such as the Policy for Rates Remission in Natural Disasters, to cover fire events. This would authorise staff to deal with applications at the time of the disaster rather than having the Audit and Risk Committee thus saving time.

Responding to a question for Councillor Fulton, it was confirmed that the proposal would mean that staff would manage the rate remissions process in the future.

Councillor Goldsworthy queried what process was followed by other neighbouring councils. However, M Harris could not comment on the internal policies of other councils.

Moved: Deputy Mayor Atkinson Seconded: Councillor Ward

THAT the Audit and Risk Committee:

(a) **Receives** report No. 240430068280.

(b) **Approves** the following rates remissions under the Policy for Rates Remissions in Miscellaneous Circumstances:

(i) 110 Ohoka Road, Kaiapoi (Rates Assessment 2176127600) – Remission $2,801.35 for the period 14 August 2023 to 30 June 2024.

(ii) 163 Loburn Whiterock Road (Rates Assessment 2149015200) – Remission of $896.89 for the period 19 January 2024 to 30 June 2024.

(iii) 183 Loburn Whiterock Road (Rates Assessment 2149015102) – Remission of $828.26 for the period 19 January 2024 to 30 June 2024.

(c) **Notes** that a new rating valuation has been obtained for each property to take effect from 1 July 2024.

CARRIED

Deputy Mayor Atkinson believed it would not be appropriate for the Committee to consider a change in policy at this time and recommended that staff should submit a report on the matter to the Council for a decision. However, as rates remissions due to fire were not a common occurrence, he did not believe a change to the current process was necessary.

Councillor Ward supported the motion; however, she agreed that staff should submit a report to the Council on the possible review of the policy.

5.2 **Audit New Zealand Management Report on the Consultation Document for the proposed Long-Term Plan for the period 1 July 2024 to 30 June 2034 –** G Bell (Acting General Manager Finance and Business Support)

G Bell presented Audit New Zealand's management report on the audit of the Consultation Document and the proposed 2024-34 Long Term Plan (LTP). He noted this was a two-part process with the audit of the Consultation Document completed. The second part was the audit of the full LTP to be adopted by the Council in June 2024.

Councillor Williams believed that Audit New Zealand had missed an error in the proposed staff salary figures and had an incorrect statement regarding the Skewbridge Road and

UNCONFIRMED

Rangiora Eastern Link Road Project, which stated, *"The Council plans to go ahead with both projects even if the NZTA funding cannot be secured…."* G Bell noted that the figures in the statement were not included in the Consultation Document which was the subject of the report being received at the meeting. However, any errors could be rectified in a disclosure statement in the final LTP document.

Councillor Williams was concerned that the statement made it appear that the Council had already made the decision to proceed with the Skew Bridge and the Rangiora Eastern Link Road project, which was not true. Regarding the error in the proposed staff salary figures, there seemed to be confusion as to the number of staff and the salary predictions for the future. G Bell explained that the staff salary figure was derived from financial modelling and had no effect on the Council's overall budget, and a disclosure statement would clarify the matter.

Councillor Fulton sought clarification on Audit New Zealand's responsibility in relation to the audit. He asked if their role was one of disclosure or if they verified that the information contained in the Consultation Document was relevant and substantial enough for the community to provide feedback. G Bell noted that the aim of auditing the Consultation Document was to ensure it was fit for purpose, based on sound information, well presented.

Councillor Cairns questioned Audit New Zealand's statement that they acknowledged *"some inefficiencies and the cost associated with these would be covered by them however they would seek approval from the Office of the Auditor General to negotiate an additional fee recovery at the completion of the LTP audit"*. J Millward clarified that given the Council was the first local authority to be audited, there were learnings on both sides; however, it was likely that Audit New Zealand would seek cost recovery for the extended time required to complete the audit.

Moved: Deputy Mayor Atkinson Seconded: Councillor Fulton

THAT the Audit and Risk Committee:

(a) **Receives** report No. 240422063835.

(b) **Receives** Audit New Zealand's Management Report on the Consultation Document for the proposed ten-year Long Term Plan for the period 1 July 2024 to 30 June 2034 (TRIM 240422063850).

(c) **Notes** there are no significant matters arising from the management letter. Audit New Zealand will audit the final 2024-34 Long Term Plan and any changes made as a result of submissions.

(d) **Request** staff to liaise with Audit New Zealand on the possible adjustment of the statement on page eight of their management report, which indicates that *"the Council plans to go ahead with both projects even if the New Zealand Transport Agency (NZTA) funding cannot be secured*."

CARRIED
Councillor Williams Against

Deputy Mayor Atkinson agreed that Audit New Zealand's statement made it appear that the Council had already made the decision and it was important that the misleading statement was corrected to reflect that the Council had not decided before getting feedback from the community.

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Councillor Williams stated that he could not support the motion as Audit New Zealand's management report was incorrect due to the erroneous statement on page eight and the failure to address the error in the proposed staff salary figures.

Mayor Gordon supported the motion to receive Audit New Zealand's management report on the audit of the Consultation Document with the amendment of the incorrect statement. The proposed staff salary figures were not in the Consultation Document, so this was not relevant at this time. He commended staff on the work they did collating and providing the information for the audit in such a tight timeframe, which resulted in only one recommendation from Audit New Zealand.

Councillor Redmond noted that good questions had been asked and full and complete responses were given, which indicated that the Audit and Risk Committee was fulfilling its role in questioning possible risks to the organisation and expenditure.

Deputy Mayor Atkinson noted that he had purposely used the word 'adjust' in the motion as it was not the Council's role to find the correct wording for the correction.

5.3 **Financial Report for the period ended 31 March 2024 –** P Christensen (Finance Manager)

P Christensen took the report, which presented the financial results for the period ended 31 March 2024, as read.

Deputy Mayor Atkinson noted that revenue of $122.8 million had been received against a budget of $122.8 million and queried if these figures had been rounded, resulting in the same amount being quoted. P Christenson agreed and noted that it was unusual that revenue came so close to the budget figure.

Councillor Williams noted the incorrect staff cost budget shown in the cash flow statement in the report's attachment and requested clarification. He enquired as to the correct figure, and P Christensen advised that the correct budget could be disclosed in a note to the cash flow statement. P Christenson apologised for the error and offered to circulate the cash flow statement with an explanatory note. J Millward undertook to circulate a detailed explanation of staffing numbers to elected members.

Councillor Redmond questioned the $20 million borrowing raised, and G Bell explained that the funds were required to meet the Council's cash requirements. The Council's Cash Balance was below its normal target of around $20 million (the Council paid out approximately $15 million per month), and the borrowing replenished the cash and would set the Council up for the coming six months.

Councillor Ward noted that the prices tendered on Council projects seemed to have been lower during the last few months. P Christenson explained that the Council's engineers' quotes were based on index rates and inflation. However, due to the downturn in the development sector, contractor quotes seemed to have reduced to secure work.

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In response to Councillor Fulton's query regarding higher interest rates, a brief discussion was held on the difference between hedging, fixed and floating rates. It was noted that the Council got good returns on hedges, which have fixed interest at a lower rate. J Millward also noted that the Council did not chase the markets; however, it took a prudent approach for long-term gains.

Moved: Councillor Ward Seconded: Councillor Fulton

THAT the Audit and Risk Committee:

(a) **Receives** report No. 240501068410.

(b) **Notes** the surplus for the period ended 31 March 2024 is $13.3 million. This is $2.7 million (17%) under budget. The variations are explained in sections 4.2 and 4.3 of report No. 240501068410.

Councillor Ward supported the motion noting that the financial results were pleasing given the current financial pressures and world events.

Councillor Fulton also supported the motion, noting that minimising debt was difficult to predict. However, staff had done a good job maintaining a good financial position during the last quarter.

Mayor Gordon supported the motion and commended the exceptional effort from staff, given the many competing financial pressures during the quarter. Audit New Zealand held the Waimakariri District Council up as a benchmark, and it showed that the Council's process worked when mistakes were identified and corrected in a timely manner.

Councillor Williams stated he could not support the motion as he believed that the report included incorrect information and, therefore, should not be received.

Deputy Mayor Atkinson suggested that the decision on this report be delayed until the correct attachment could be tabled.

Subsequently, P Christenson tabled the relevant page (page 11) from the attachment, which showed a disclosure note on a variance to the cash flow budget.

Amendment

Moved: Councillor Ward Seconded: Deputy Mayor Atkinson

THAT the Audit and Risk Committee:

(a) **Receives** Report No. 240501068410, including the table on page 11 of the Attachment, which shows the variance to the budget in relation to staff salaries.

(c) **Notes** the surplus for the period ended 31 March 2024 is $13.3 million. This is $2.7 million (17%) under budget. The variations are explained in sections 4.2 and 4.3 of report No. 240501068410.

CARRIED

The amendment then became the substantive motion.

Councillor Ward reiterated that this budget variance did not affect the overall budget.

Councillor Williams noted the figures were the same as previously shown and was told that was the correct figure for salaried staff as included in the Annual Plan 2023/24. The variance note explained the discrepancies in the staff cost budget.

UNCONFIRMED

5.4 **Non-Financial Performance Measures for the quarter ended 31 March 2024** – H Street (Corporate Planner)

H Street took the report on the non-financial performance measures for the third quarter as read.

In response to Deputy Mayor Atkinson's question, H Street noted that the performance measures were set during the last Long Term Plan process and could only be changed after 1 July 2024, once the 2024-34 Long Term Plan had been adopted.

Moved: Councillor Williams Seconded: Deputy Mayor Atkinson

THAT the Audit and Risk Committee:

(a) **Receives** report No. 240501068355.

(b) **Notes** 83 (75%) of performance measures for the third quarter of the 2023/24 financial year were achieved, and 26 were not achieved.

(c) **Notes** eight of the 26 (23%) measures that did not meet the targets were within 5% of being achieved.

(d) **Notes** two measures have not been reported this quarter.

(e) **Notes** all measures were reviewed and incorporated into the 2021-2031 Long Term Plan.

(f) **Notes** all measures have been reviewed for the Draft 2024-2034 Long Term Plan to be adopted for the 2024-2027 financial years.

CARRIED

Councillor Williams stated that this was a good report with clear information and Deputy Mayor Atkinson concurred.

5.5 **2023/24 Capital Works March Quarterly Report** – G Cleary (General Manager Utilities and Roading) and C Brown (General Manager Community and Recreation) and D Young (Senior Engineering Advisor)

G Cleary and C Brown took the report, which advised on the progress of delivering the 2023/24 Capital Works Programme, as read. G Cleary clarified that the table in paragraph 1.2 of the report summarised expenditures, while the table in paragraph 1.5 showed project status. Due to uncertainty in Government changes, projects worth $850,000 were on hold, and these would be considered during the 2024-34 Long Term Plan process.

Councillor Williams noted the large carryovers and queried if there were sufficient contractors available to deliver these projects when required and in the required timeframes. G Cleary noted that the Waimakariri was in a fortunate position with several small—to medium-sized contractors with lower overheads who were able to contract at generally lower tender prices. Staff were confident that there would be no shortage of contractors available when the time came.

Councillor Redmond acknowledged the previous comment; however, enquired if it was possible to keep contractors informed on future work and the possible timeframes to assist with the contractors' tendering process.

UNCONFIRMED

Moved: Councillor Ward Seconded: Mayor Gordon

THAT the Audit and Risk Committee:

(a) **Receives** Report No. 240503070308.

(b) **Notes** the actual and predicted achievement across all tracked Capital Expenditure.

(c) **Notes** that of the $89.88 million total capital spend, $ 38.42 million (43%) has been completed, and $ 60.6 million (67%) is predicted to be completed (subject to weather and other matters outside our control).

(d) **Notes** that the previous December Quarterly Report had a predicted completion of 83.3%.

(e) **Notes** that the decrease in predicted spend from 83.3% to 67.0% (which equates to approx. $14M less spent than predicted in December) is across the board but is significantly affected by a number of land purchase projects (Town centre, Roading LOS and Roading growth, Pegasus, and Woodend community centre land purchase), and a number of developer-led contributions.

(f) **Notes** that staff will be considering the effect on the Council's ability to deliver the 2024/25 programme due to the increased carry-overs, and this will be included in the staff submissions to the LTP.

CARRIED

Councillor Ward supported the motion and was pleased that the Council was able to assist in keeping local people employed.

Mayor Gordon commented that this refined reporting clearly showed the status of all Capital Works and acknowledged the work that had gone into producing the report and the reporting process.

Councillor Fulton commented that it was an advantage to assist the district in maintaining a stable workforce.

Councillor Williams noted that negotiations took time; however, contractors should be encouraged to adhere to timelines and complete projects in a timely manner.

6 PORTFOLIO UPDATES

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

- The Council borrowed to meet cash flow requirements rather than for specific projects, and cash may be held on short-term deposit for a few months. Borrowing was then allocated to specific capital projects as the projects incur expenditure which effectively draws down on the available cash that had been borrowed.

- The Council budgeted to borrow $30 million in the 2023/24 financial year; however, in practice, it had only borrowed $20 million due to some of the capital projects not being completed.

- The Bank Bill Reference Rates (BKBM) was the standard benchmark market interest rate used to settle financial instruments. It was effectively the underlying cost of borrowing before the lender's margin was added and was currently around 5.3%.

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- The lender's margin was the risk premium that was added to the underlying market rate (the BKBM). The plus 45 bps (plus 45 basis points) was the lender's margin for our borrowing on top of the BKBM. Forty-five or 65 basis points was 0.45% or 0.65% and was a very low margin. Margins could typically be 1% to 3%, or higher for riskier borrowing, so the Council does very well through the Local Government Finance Agency (LGFA).

- We are at the business end of the LTP with deliberations and final decisions to be made soon. The finance team will be working to update the financial model and rate calculations to reflect the financial impact of decisions. This will then be subject to final audit by Audit NZ in early June. This will be a busy time for team, working with Communications and the Admin Creative team to finalise the document for adoption.

- The Audit NZ team were on site week commencing 6 May to complete their interim audit. This focuses on the Council's systems and policies and includes tests to ensure that controls are operating as intended. One of the challenges this year is the need to bring forward the revaluation of three waters infrastructure assets because of the current high rate of price increases. The Audit Director, Yvonne Yang, will attend the June A&R to present the audit plan for the 2023/24 year.

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

Communications:

- Draft 2024-34 Long Term Plan (LTP):

  The Draft LTP was open for engagement from 15 March to 15 April 2024. Over 3,000 residents visited the engagement page, 713 spent minutes exploring the topics, and we received 336 submissions, making 1670 submission points. The LTP had been really well received, and the low(ish) submission numbers could be attributed to the low proposed rates increase and high satisfaction with the Council from residents.

- Other Engagements:
  - The Community Development Survey closed on 22 March 2024. Currently, 409 visitors were aware, 160 informed, and 69 engaged. Engaged visitors were those who had made a submission.
  - Beach Volleyball Court at Waikuku Beach opened on 3 May 2024. Letter drops would be done for the residents in surrounding streets and promoted to the wider community through email distribution lists and social media. This closed on 27 May 2024.
  - Pegasus Youth Space engagement opened on 5 April 2024. To date, there had been 212 page visits, 148 aware visitors and 40 submissions.

- Changes to monthly e-news (with examples):

  In late 2023 the Comms and Engagement Team (the team) reviewed its e-newsletter content. The review concluded there was not enough difference between the social content and website news feed to entice readers. Staff had done an analysis of other e-news formats that were more successful and decided to trial a monthly content theme and have content that would be exclusive to the e-news. With the format, the theme content, introduced staff profiles, focused on community partners doing interesting work, etc. Since this change in approach, all e-news have a 60+% open rate. The industry average was about 21%.
  - April e-newsletter. Reducing Waste and living sustainably https://www.waimakariri.govt.nz/council/news-and-information/2024/04/waste-reduction,-eco-education-and-local-gems
  - March e-newsletter. Embracing Autumn https://www.waimakariri.govt.nz/council/news-and-information/2024/03/embrace-autumn-in-waimakariris-parks-and-reserves

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- February – e-newsletter. Road Safety Month. https://www.waimakariri.govt.nz/council/news-and-information/2024/02/road-safety-month
- January – e-newsletter. Celebrating Water. https://www.waimakariri.govt.nz/council/news-and-information/2024/01/celebrating-wai-in-waimakariri

- Launch of Jira portal:

  On 12 April 2024, the team launched the new portal for assigning work. This online tool streamlines how the team operated by prompting for information about the regular tasks and projects they undertook ahead of time. This would enable the team to be more efficient, share and collaborate faster, and record with more accuracy what teams and projects the team were looking after at that point in time.

- New Staff Member

  The team welcomed Maria Cullen, a Communications and Engagement Advisor. M Cullen had a wealth of experience in communications after working at Environment Canterbury and Careerforce. Her portfolios included Libraries, Internal Communications, Solid Waste, Civil Defence, Community Team, and ESU. She's been with us for about six weeks now and has hit the ground running.

- Northern Pegasus Bylaw Review

  The engagement programme for the Northern Pegasus Bay Bylaw Review took place from 20 December 2023 to 1 March 2024. It consisted of a Beach Users Survey and topic-specific engagement on the bylaw itself. The Council sought feedback online, promoted engagement at beach entrances, undertook on-beach interviews, and worked with a dedicated group of stakeholders to reach this point. Through these means, the Council received feedback from 428 residents.

Customer Services

- Completed recruitment of three casual staff and now working through the training programme with them.
- The fourth (final) rates instalment for this year was due next week.
- Staff had been working with the Environmental Services team to prepare for the new dog registration notices to be sent out. This was the first year following the issue of multi-year tags so administration time should be reduced.
- The Customer Services Team had been busy working towards implementing the Datacom service request module from 1 July 2024. The configuration was nearing completion, and staff training on service requests was expected to start around 22 May 2024.
- LIM application numbers continued to be strong with April application numbers the highest since 2018.

7 QUESTIONS

Nil.

8 URGENT GENERAL BUSINESS

Nil.

UNCONFIRMED

9 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

Moved: Councillor Ward Seconded: Deputy Mayor Atkinson

In accordance with section 48(1) 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 (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be), it was moved:

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

Item 9.1 Goods and Services Tax and Fringe Benefit Tax Compliance Evaluation.

The general subject of the matter to be considered while the public was excluded, the reason for passing this resolution in relation to the 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 were as follows:

Meeting Item No. and subject	Reason for excluding the public	Grounds for excluding the public
9.1 Goods and Services Tax and Fringe Benefit Tax Compliance Evaluation	Good reason to withhold exists under section 7	To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities (s 7(2)(h)).

CARRIED

Resolution to resume in Open Meeting

Moved: Councillor Goldsworthy Seconded: Deputy Mayor Atkinson

THAT open meeting be resumed and the business discussed with the public excluded remained public excluded.

CARRIED

The public excluded portion of the meeting commenced at 10.34am and concluded at 11.05am.

NEXT MEETING

The next meeting of the Audit and Risk Committee would be held on Tuesday 11 June 2024 at 9am.

THERE BEING NO FURTHER BUSINESS, THE MEETING CONCLUDED AT 11.05AM.

CONFIRMED

_____
Chairperson
Councillor Goldsworthy

_____
Date

UNCONFIRMED

WAIMAKARIRI DISTRICT COUNCIL

REPORT FOR DECISION

FILE NO and TRIM NO:	240521081361
REPORT TO:	AUDIT & RISK COMMITTEE
DATE OF MEETING:	11 June 2024
AUTHOR(S):	Simon Hart, General Manager, Strategy, Engagement and Economic Development
SUBJECT:	Enterprise North Canterbury Approved Statement of Intent (SOI) beginning 1 July 2024, and associated 2024/25 Enterprise North Canterbury Annual Business Plan

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

General Manager | Chief Executive

1. SUMMARY

1.1. The purpose of this report is for the Audit and Risk Committee to:

i. Approve the 2024/25 Enterprise North Canterbury (ENC) Statement of Intent. The draft was presented to the Audit and Risk Committee in March 2024. No changes were requested to be made following that Meeting. The ENC Board has subsequently approved the SOI at their meeting in May.

ii. Approve the ENC Annual Business Plan for 2024/25, which incorporates the programme of work related to economic development, business promotion, visitor marketing, event funding and the Kaiapoi Isite. The plan outlines initiatives for the coming year and aligns to the Waimakariri Visitor Marketing Strategy, developed for 2020-2025, and the Waimakariri Economic Development Strategy adopted by Council in 2023.

1.2. The Chief Executive from ENC, Heather Warwick, will be attending to provide any further information the Committee may seek during the meeting.

Attachments:

i. Enterprise North Canterbury's Statement of Intent 2024/25 (240521081364)
ii. Enterprise North Canterbury's Annual Business Plan 2024/25 (240521081370)

2. RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No 240521081361.

(b) **Approves** Enterprise North Canterbury's Statement of Intent 2024/25 (240521081364), and the Enterprise North Canterbury's Annual Business Plan 2024/25 (240521081370)

(c) **Circulates** the report to the Community Boards for information.

(d) **Thanks** Enterprise North Canterbury Trustees and staff for their efforts.

3. BACKGROUND

3.1. Enterprise North Canterbury is a Council Controlled Organisation (CCO), where the Trustees are appointed by the Waimakariri and Hurunui District Councils.

3.2. The Trust was registered in August 2002 to provide promotional and economic development services on behalf of the Waimakariri and Hurunui District Councils and promote the region as a visitor destination.

3.3. The Trust is a not-for-profit organisation. In addition to the funding provided by the Councils, a significant amount of funding comes from grants and sponsorship to fund the activities of ENC.

3.4. As an economic development agency, ENC seeks to improve the region's investment and business-enabling environment so enhancing the region's competitiveness, retaining and increasing jobs, improving incomes and enhancing economic wellbeing, thus improving the quality of life of residents.

3.5. Each year, Council is provided with an opportunity to review, provide comment on, and then approve the ENC Statement of Intent (SOI) and Annual Business Planning documents of ENC.

4. ISSUES AND OPTIONS

4.1. Statement of Intent

Under the Act, Enterprise North Canterbury are required to present their draft Statement of Intent to the Audit and Risk Committee of Council for comment. With Committee not recommending any changes at their meeting in March, under the Act, the SOI is presented back to the Committee for approval.

The SOI considers and gives effect to the ENC Strategic Plan. The ENC Board reviewed and approved the SOI at their meeting on the 22 May 2024.

4.2. Business Plan and Budget 2023/24

The ENC Annual Business Plan outlines initiatives and activities for the coming year. Previously, the Annual Promotions Plan, and Business Plan (economic development activities) were two separate documents. This year, these documents have been brought together into one 'Enterprise North Canterbury Annual Business Plan' that captures the collective sum of both previous plan's activities. The Committee could accept the business plan in its entirety, or it could request the Trust to make changes.

Given no changes have been requested by the Committee previously, and that the documents align with the ENC Strategic Plan, the Waimakariri Visitor Marketing Strategy, and the Waimakariri Economic Development Strategy, it is the recommendation of staff that the 2024/25 ENC Business Plan be approved in its current form.

The Management Team has reviewed these reports and supports the recommendations.

Implications for Community Wellbeing

There are no direct implications on community wellbeing by the issues and options that are the subject matter of this report. However, the implementation of activities articulated in the attached documents by ENC have significant economic and social benefit to the communities within North Canterbury.

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. Notwithstanding this, the Waimakariri Economic Development Strategy, and ENC Strategy Plan articulate opportunities to partner with Ngai Tūāhuriri Runanga where appropriate.

5.2. **Groups and Organisations**

There are groups and organisations likely to be affected by, or to have an interest in the subject matter of this report. Ongoing dialogue that ENC has with the local business sector and visitor industry assisted with the preparation of the Statement of Intent, the Business Plan and the Promotion of Waimakariri District Plan has been reported on.

5.3. **Wider Community**

The wider community would have an interest in the three areas identified for approval. A strong economy that supports business and employment growth is important to community wellbeing.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. **Financial Implications**

There are no financial implications of the decisions sought by this report. Under section 65 of the Local Government Act, the Council must regularly undertake performance monitoring of council organisation's 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.

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

Council provides annual funding grants to ENC for both Economic Development and District Promotion. These grants for the 2024/25 financial year are $270,990, and $487,880 respectively.

6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts. However, a number of the Waimakariri Economic Development Strategy actions have a sustainability theme, and ENC will be involved in the delivery of these activities.

6.3 **Risk Management**

There are no risks arising from the adoption/implementation of the recommendations in this report. The ENC Board meets regularly to oversee implementation of agreed plans and programmes in accordance with the accountability requirements of ENC being a CCO.

ENC formally reports to the Council at six-monthly intervals and meets regularly with WDC staff to monitor progress and address any issues that may arise.

Health and Safety

There are no health and safety risks arising from the adoption/implementation of the recommendations in this report. ENC operates at arm's length from the WDC and manages its own health and safety programme.

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 S.10 Purpose of Local Government and Part 5 Council- controlled organisations and council organisations.

7.3. **Consistency with Community Outcomes and Strategic Priorities**

The Council's community outcomes and strategic priorities are relevant to the actions arising from recommendations in this report.

Community Outcomes - Social

- Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.
- Our community has equitable access to the essential infrastructure and services required to support community wellbeing.

Community Outcomes - Cultural

- The distinctive character of our takiwā/ district, arts and heritage are preserved and enhanced.
- All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.

Community Outcomes - Economic

- Enterprises are supported and enabled to succeed.
- There is access to meaningful, rewarding, and safe employment within the district.

Strategic Priority - Enable economic development and sustainable growth

- Enable economic prosperity of the district through sustained population growth, direct investment and business friendly practices that attract new and support existing local businesses.

7.4. **Authorising Delegations**

Delegation S-DM 1022 provides for delegated authority to the Audit and Risk Committee to monitor the performance of Council Controlled organisations and to review and provide comments on draft Statements of Intent.

ENC Statement of Intent
Financial Year Beginning 1 July 2024

Introduction

North Canterbury Economic Development Trust trading as Enterprise North Canterbury (ENC) is a Council Controlled Organisation (CCO) established by the Waimakariri District and Hurunui District Councils. This Statement of Intent sets out the overall intentions and objectives for the period of 1 July 2024 to 30 June 2027. This year's Statement of Intent (SOI) takes into consideration the new 10-year ENC strategic plan 2023-2033 approved by the Board in November 2023 and endorsed the two Councils

Nature & Scope of Activities

ENC is an Economic Development Agency with a vision:

'To inspire, attract and retain individuals, businesses and social enterprises to invest in our region'

The Objects of the Trust

The objects of the Trust as set out in clause 3.1 of the Deed of Trust are to:

- Cultivate economic initiatives and foster growth for the benefit of the North Canterbury Community.
- Promote the economic, environmental, cultural and social well-being of the North Canterbury Community.
- Foster, develop and assist in the management of best practices and effective use of the resources of North Canterbury.
- Promote and nurture community-based, sustainable economic growth through projects to benefit the people of North Canterbury Community.

In pursuing these objects ENC will:

- Operate with the utmost integrity.
- Be innovative, proactive and professional.
- Work collaboratively in all activities it facilitates.
- Respect the democratic processes of the sponsoring Councils.

ENC's role is primarily to be an un-locker of economic opportunity. To do this, we are a facilitator, catalyst for change, information gatherer, analyst, leader, and a connector, trainer, supporter, and advisor for North Canterbury businesses. On top of that, we want people to know that North Canterbury is the place they should seek to live, work, play and visit.

ENC's business is grouped under three themes/objectives:

- Develop and maintain a strong regional brand identity.
- Support existing and new businesses to prosper.
- Grow visitor numbers and value to North Canterbury.

These themes are captured in ENC's simple byline 'Connect, Invest, Grow'

The Performance Measures

In pursuit of its vision ENC has adopted three strategic objectives against which its performance will be monitored

ENC Strategic Objectives
Performance Measures 2024/25

ENC Vision: 'To inspire, attract and retain individuals, businesses and social enterprises to invest in our region'

STRATEGIC OBJECTIVE ONE: DEVELOP AND MAINTAIN A STRONG REGIONAL IDENTITY

	Performance Measure	Target
1.1 Deliver the MADE NORTH CANTERBURY Food and Beverage project to achieve greater collaboration	Provide an opportunity for local producers and service providers to collaborate and connect Run The North Course each year	3 Supermarkets provide instore profile annually Increase producer directory from 30 to 60 listings Provide two 'Flavours of Business' functions each year Increase participation by 10%
1.2 Attract and Grow Talent to North Canterbury	Profile North Canterbury Jobs and Lifestyle through case studies, images and videos on the website Deliver a digital campaign in partnership with businesses to attract talent if demand exists Continue to build the Employer toolkit and resources	A minimum of 2 videos each year and 8 case studies At least 10 businesses contribute to a digital marketing campaign if demand exists Measure positive feedback Measure number of positions filled Measure the number of downloads of toolkit

STRATEGIC OBJECTIVE TWO: SUPPORTING EXISTING AND NEW BUSINESSES TO GROW AND PROSPER

	Performance Measure	Target
Objective 2.1 Business Support	Deliver the MBIE Regional Business Partner Programme Provide resources, tools and information to help businesses Host networking events to encourage collaboration and connection Provide upskilling opportunities for local businesses Organise and Host the North Canterbury Business Awards biennially	Undertake 48 Capability Assessments and issue a minimum of $60,000 NZTE Vouchers A further 50 existing businesses are supported Two large networking functions held Three small sector networking functions held 10 half day workshops run by ENC 8 North Canterbury Business Awards categories fully sponsored Launch event held Achieve at least 60 entries
Objective 2.2 Business Attraction	Provide start up advice Expand the marketing features that make Waimakariri and Hurunui attractive to business Support businesses considering establishing in North Canterbury through connections, resources and networks	Support provided to 50 new startup businesses Invest section developed on Northcanterbury.co.nz website to attract businesses to set up in North Canterbury 20 data sets provided to prospective businesses to establish or relocate their business to North Canterbury
Objective 2.3 Sustainable Future	Provide support to businesses seeking to adopt sustainable business practices	Identify five business across five different sectors who have invested in carbon reduction and produce their stories and include on website and ENC newsletter

STRATEGIC OBJECTIVE THREE: GROW VISITOR NUMBERS AND VALUE TO NORTH CANTERBURY

	Performance Measure	Target
3.1 Deliver the Waimakariri Visitor Marketing Strategy	Produce an annual marketing plan that aligns its efforts to the Waimakariri District Councils Visitor Marketing Strategy developed for 2020- 2025	Performance reported six monthly to Waimakariri District Council
3.2 Be an enabler and facilitator of catalyst projects	Understand and promote the desirable features of setting up a visitor business in North Canterbury	Provide data that will support investor interest in setting up a visitor attraction or accommodation Write a minimum of three case studies on successful visitor businesses who have moved to North Canterbury and why

The Board's Approach to Governance

The Board of Trustees is responsible for the overall corporate governance of ENC. The Trust Deed sets out the governance responsibilities of the Trustees. The Board guides and monitors management of the business and affairs of the Trust on behalf of the Councils to whom they are accountable. The Mayors of each of the Councils are Trustees, and the two CEO's are Advisory Trustees. The Board meets two monthly.

The Accounting Policies

The Trust is a not-for-profit organisation. The Trust has adopted accounting policies that are consistent with the Financial Reporting Act 1993 and Financial Reporting Standards issued by the Institute of Chartered Accountants of New Zealand. The Trust has elected to apply the PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that the Trust does not have public accountability and has total annual expenses of less than $2m.

The Ratio of Consolidated Shareholders Funds to Total Assets

As at 30th June 2023 the Trust's Equity comprised 47% of total assets and 100% of net assets. Equity is defined as the sum of the amount of retained earnings and accumulated losses. Total assets are defined as the sum of the net book values of current assets and non-current assets as disclosed in the Trust's annual report.

Distribution to Shareholders

The Trust's Equity is not distributed, but is held in reserve to fund the Trust's future economic development activities and Waimakariri District promotion activities as appropriate.

Information to be Provided to Shareholders

Annually the Trust reports to the Councils, with the following matters being covered:

- Trust Directory
- Review of the Year's Activities
- Report against the Year's Performance Measures
- Statement of Financial Position
- Statement of Cashflows
- Statement of Financial Performance
- Statement of Movements in Equity
- Notes to the Accounts
- Auditor's Opinion

Half yearly reports are provided to Councils including a statement of income and expenditure for the period, and a report of achievements against the Trust's objectives.

The two Mayors and CEO attend Board meetings and receive bi-monthly management and financial reports. The Trust's Strategic Plan and the Annual Business Plan and Budget are made available to the two Councils following its approval by the ENC Board

Procedures for Members to Acquire Shares

There is no means for Trustees to acquire shares.

Compensation from Local Authorities

The Trust receives seed capital from the two District Councils to enable it to initiate its economic development activities. In addition ENC has a service contact with Waimakariri District for the provision of District Promotion services. The following table sets out the current level of funding and that projected for the next three years (excl. GST).

Local Authority	2024/25	2025/26	2026/27	Activity
Waimakariri District Council	$270,990	$TBA	$TBA	Economic Development
Waimakariri District Council	$487,880	$TBA	$TBA	District Promotion
Hurunui District Council	$56,250	$56,250	$56,250	Economic Development

Council funding to be advised by through their Annual Plan processes.

If any other contracts are entered into between the Trust and any territorial or regional authority, payment of the contract price will be required from such contracting authority.

Commercial Value of the Shareholders Investment

The commercial value of the shareholders' investment is the Trust's equity is $565,056 at 30 June 2023 as stated in the annual report.

The Trust Deed requires that *"the capital and income of the Trust fund shall be applied only within New Zealand to meet the Objects of the Trust"*. On winding up all surplus assets are to be applied by the Councils to similar purposes as the Objects of the Trust. No reassessment of the Trust's commercial value is therefore proposed.

Other Matters

The Trust has a contract with Waimakariri District Council for the provision of promotion services until 30 June 2024. The contract has a right for the trust to call for renewal of the contract for a further three years. The contract has a minimum annual level of funding specified ($200,000) but provides for the Council to confirm a final level of funding each year as it approves the annual Promotion Business Plan, prior to the commencement of each year.

2024/25 Business Plan

'To inspire, attract and retain individuals, businesses and social enterprises to invest in our region'

enterprise north canterbury

WAIMAKARIRI DISTRICT COUNCIL

HURUNUI District Council

mainpower

1.0 Introduction

The ENC Strategic Plan vision is:

'To inspire, attract and retain individuals, businesses and social enterprises to invest in our region'

The ENC Board developed a new Strategic Plan in November 2023, so this year's Business Plan has been prepared on the basis of the approved three strategic objectives. The new strategic plan also includes projects from the Waimakariri Economic Development Strategy (WEDS) and other key strategies that ENC has been identified to lead and/or partner with Council.

Our projected operating surplus of $4,802 plus depreciation of $28,621 giving a project deficit of $23,819 for 2024/25 (compared to $59,915 deficit in 2023/24).

This year we are grateful for the additional funding received from Waimakariri District Council in the amount of $46,410 (includes a CPI lift, plus $39,000) to be applied to the economic development objectives and enables ENC to continue to operate all projects without loss of momentum.

2.0 Financial Resources

ENC is aware of the unique apolitical and 'trusted' role it plays to help unlock sustainable economic development in Waimakariri and Hurunui. There are distinct 'business friendly' advantages in being close yet one-step away from council operations.

Annually the Waimakariri (WDC) and Hurunui District Councils (HDC) provide seed funding for ENC. This year we will receive $271,000 ($225,000 last year) from WDC and $56,250 ($56,250 last year) from HDC as capacity funding for economic development activities.

This base level of funding is used to undertake specific projects and is also used as a catalyst with Government departments and agencies, and the business sector, to leverage additional funds. The contracts ENC has with Government agencies this year includes $63,000 from NZTE for the Regional Partner Programme and $44,000 from MBIE for Regional Events Funding.

We are very fortunate to secure a further $367,586 from other sources including our corporate sponsor MainPower who provides $35,000 as capacity funding. Other private sector funding for specific projects is Business Centre Sponsors ($30,000), room hire ($15,000) training and events ($55,400), MADE user pay ($24,000), Talent Attraction (user pay $24,000) Business Service Partners and Interest ($43,000), Visit Waimakariri projects ($21,186) and gross sales at Kaiapoi isite of $120,000 (net commission of $15,000).

ENC has a service contract with WDC for the delivery of promotion activities specific to that District, with confirmed funding of $487,030 ($473,000 last year) which includes Event Funding of $30,000 and staff costs. There is Income in Advance from the WDC promotion funding (which will be applied to the 2024/25 business plan) of $70,603 is made up of $40,961 event funding (of which $34,225 has been committed to approved funded events) and $29,642 for promotion/marketing (as a result of an underspend in marketing and DIA funding this year).

ENC operates a project-based accounting system. To the greatest extent possible, staff and related overhead costs are charged to individual projects, so such costs are funded by the project sponsors, and the budget is prepared with this objective in mind. Where individual projects span more than one financial year any pre-payments received are recorded as "Grants Subject to Conditions"

To the greatest extent possible we secure funding before incurring Project expenses (thus minimising financial risk) and anticipate earning $35k in interest as a result.

3.0 Strategic Objectives

It is the District's capacity that drives economies – infrastructure; business culture; regional leadership; connected and active networks of innovation and the spirit of collaboration. Waimakariri and Hurunui District Council's investment through ENC allows them to undertake initiatives to stimulate economic activity through the provision of support and catalyst programmes or projects.

ENC clearly recognises that our role is primarily to be an un-locker of economic opportunity. To do this, we are a facilitator, catalyst for change, information gatherer, analyst, leader, and a connector, trainer, supporter, and advisor for North Canterbury businesses. On top of that, we want people to know that North Canterbury is the place they should seek to live, work, play and visit.

ENC's business is grouped under three strategic objectives:

- **Develop and maintain a strong regional brand identity.**
- **Support existing and new businesses to prosper.**
- **Grow visitor numbers and value to North Canterbury.**

These objectives are captured in ENC's simple byline 'Connect, Invest, Grow'

The draft Statement of Intent (SOI)that was submitted to Councils in February 2024.

To more fully describe the wide range of activities to be undertaken by ENC some additional detail on objectives and performance measures and targets are included ensuring the business environment supports successful and sustainable enterprises.

STRATEGIC OBJECTIVE ONE: DEVELOP AND MAINTAIN A STRONG REGIONAL IDENTITY

Objective 1.1 Deliver the MADE NORTH CANTERBURY food and beverage project to achieve greater collaboration

MADE NORTH CANTERBURY is a local food and beverage provenance programme. It's aim is to raise the profile and sales for North Canterbury food and beverage businesses and foster collaboration under this unifying brand.

Performance Measures	**Annual Targets**
Provide an opportunity for local producers and service providers to collaborate and connect	Run 2 Flavours of Business networking events with at least 30 people attending
Run the North Course each year	Increase participating businesses by 10% and at least 500 dish ratings and positive feedback from establishments
Continue to grow the website directory of local producers	Increase directory to 60 local producers and growers
Grow the MADE NORTH CANTERBURY Website, Facebook, and Instagram communication platforms	Increase website traffic by 5% and social followers by 5%
Conduct an annual survey of awareness of the brand at the three participating supermarkets	300 surveys completed Comparison made to last year's results

Funded by Council Capacity Grants $48,042 and $24,000 businesses

Objective 1.2 Attract and Grow Talent to North Canterbury

The North Canterbury Move on Up project is designed to assist employers and recruitment agencies attract talent to work in North Canterbury by developing and maintaining a strong regional brand identity that inspires North Cantabrians, and those who want to be live, work, invest and thrive in our region. This will be achieved by pulling together all the necessary information and collateral talent and businesses need to make the decision to **live, work and invest in North Canterbury**.

Performance Measures	**Targets**
Profile North Canterbury Jobs and Lifestyle through case studies, images and videos on northcanterbury.co.nz website	A minimum of 2 new videos created and 8 case studies to promote jobs and lifestyle
Conducting digital campaigns in partnership with businesses to attract talent if demand exists	At least 10 businesses contribute to a digital campaign, measure positive feedback and number of positions filled
Continue to build the Employer toolkit and resources	Measure the number of downloads of toolkit
Grow the northcanterbury.co.nz Website, Facebook, and Instagram communication platforms	*Increase website traffic by 5% and social followers by 5%*

Funded by Council Capacity Grants $46,732 and $24,000 businesses

STRATEGIC OBJECTIVE TWO: SUPPORTING EXISTING BUSINESSES TO GROW AND PROSPER

Objective 2.1 Business Support

Supporting existing businesses to grow and prosper is a base ENC service. Businesses make a significant contribution to the region's economy. ENC's role is to help them achieve their on-going success by providing expanded access to key business support services, networking opportunities, information, awards recognition, training, business mentoring, and the services accessible because of the on-going operations of the business centre.

Performance Measures	Targets
Deliver the RBP for MBIE	48 capability assessments completed Issue at least $60,000 NZTE vouchers
Provide resources, tools and information to help businesses	A further 50 existing businesses are supported
Host networking events to encourage collaboration and connections	2 large networking functions held 3 small sector networking functions held
Provide upskilling opportunities to local businesses	Run 10 half day workshops
Organise and host the biennial NC Business Awards	8 North Canterbury Business Awards categories fully sponsored Launch event held and At least 60 entries achieved
Run the ENC business centre	Maintain business centre sponsorship of $65,000 Achieve external bookings of $15,000

Objective 2.2 Business Attraction

ENC will work with Waimakariri and Hurunui District Council to further develop and implement a business attraction programme encouraging more businesses to establish that will create more jobs and provide greater benefits to the local economy.

Performance Measures	Targets
Provide start up advice	Support provided to 50 start up businesses
Invest section developed on northcanterbury.co.nz website to promote North Canterbury as a desirable location to start a business	Produce at least one case studies for five sectors who have invested and thrived in North Canterbury and put on website and newsletter
Support businesses considering establishing through connections, resources and networks	20 datasets provided to prospective businesses to establish or relocate their business to North Canterbury
Link developers and investors to potential tenant	Track number of introductions made p.a.
Provide timely economic data to businesses and Councils	Distribute quarterly stats report

Provide an online presence for ENC and its services to business	Grow website traffic and social media by 5%

Objective 2.3 Sustainable Future

ENC see merit in delivering an expanded set of micro- economic programmes to support the adoption of business practice that is more environmentally sustainable across core economic sectors. ENC will work in partnership with staff at WDC to deliver on aspects of their Waimakariri Economic Development Strategy.

Performance Measures	**Targets**
Desktop research to identify what is already available as a service/info portal, locally, regionally and nationally	Find and make available a resource for businesses that provide guides, links to organisations, tools and funding
Identify best organisation and approach to develop locally	Approach Toitu, B-Corp and the Sustainable Business Network to find out what they offer local businesses and the costs involved
Identify five businesses across five different sectors who have invested in succeeding in a sustainable future	5 businesses promoted on the ENC website as case studies

Funded by NZTE $63,668; ENC training courses and networking $55,400 and Council Capacity Grants $58,197

OBJECTIVE THREE: GROW VISITORS NUMBERS AND VALUE TO NORTH CANTERBURY

ENC will produce an annual marketing plan that maximises, through destination marketing, the positive outcomes of a growing visitor market on the districts economy and aligns ENC's efforts and activities to achieve the goals of the **Waimakariri District Council's Visitor Marketing Strategy developed for 2020-2025** in partnership with WDC and ENC. ENC will also work with ChristchurchNZ (CNZ) to collaborate on the **approved Destination Management Plan (DMP)** on behalf of Christchurch City, Selwyn, Waimakariri and Ashburton District where future projects align.

Objective 3.1 Deliver the Waimakariri Visitor Marketing Strategy

3.1.1 Visitor Marketing Programme – Maintain and Grow Collaboration

Create new collaborations locally and beyond the district to support greater promotion of the district. This will be achieved by:

Performance Measures	**Targets**
Coordinating networking functions for visitor businesses	Two visitor themed functions held annually
Work with CHCHNZ to develop Cruise Ship Packages	3 offerings developed for cruise ships
Work with local tour operators to develop local tours	3 offerings developed for local tour operators
Meet with Town centre promotions associations regularly to update them on our activities	Attend quarterly catchup meetings set up by WDC
Partner with ChristchurchNZ on collaboration opportunities that align with the new DMP	Quarterly meetings to identify these projects

3.1.2 New Destination Appeal

Generate new destination appeal by building on what we have and leveraging new investment. This will be achieved by:

Performance Measures	Targets
Distribute 25,000 copies of the Official Visitor Guide over 2 years	At least 9,500 visitor guides distributed
Acquire new imagery for future promotional purposes	At least 25 new photos acquired to promote the district
Produce day trip itineraries for promotion	10 additional itineraries produced online and distributed by the Kaiapoi isite
Promote the connected cycleways via social media and maps	2,500 cycle maps distributed
Waimakariri section of Pegasus Bay Cycle Trail integrated with local visitor offerings	6 businesses identified with cycle friendly offerings (Accommodation, Cafes, Activities)
Oxford Dark Sky Offering Developed	3 businesses and/or locations with dark sky experiences promoted
Explore demand and potential means of supplying additional facilities to the NZ Motor Home and Caravan Association	Attend the 2025 NZ Motor Home and Caravan Association Expo
Develop a Business Venues strategy	Strategy developed with milestones
Produce an electronic monthly Waimakariri Events Guide and distribute	12 event guides produced and distribution grows by 5%
Provide and distribute a contestable events fund for the promotion or coordination of local events	Two event funding rounds per year $30,000 event funded distributed over a minimum of 10 events

3.1.2 Local Awareness and Ambassadors

Improve local awareness and encourage locals to act as ambassadors/champions. This will be achieved by:

Performance Measures	Targets
Encourage locals to try new things	Provide events guide in Chatter, Woodpecker and all social media Community Pages
Grow isite annual commissions	Increase isite annual commission by 5% on last year
Meet isiteNZ Tier 2 membership criteria	Annual review undertaken by isiteNZ successfully achieved
Achieve income from business partners	At least 20 out of district operators pay to be business partners

3.1.2 Visitor Awareness and Affinity

Grow visitor awareness and affinity for the experiences in our district. This will be achieved by:

Performance Measures	Targets
Create and deliver an annual marketing plan	Marketing plan developed and new campaign delivered
Analyse and report on results of campaign	Compare this year's campaign results with last year
Grow online presence	Grow website and social media by 5%

Objective 3.2 Be an enabler and facilitator of catalyst projects

The aim is to grow visitor value by being an enabler and facilitator of catalyst projects. It is our role to understand the desirable features of setting up a visitor business in North Canterbury. More accommodation and activities will entice visitors to stay longer

Performance Measures	Targets
Understand and Promote the desirable features of setting up a visitor business in North Canterbury	Provide data that will support investor interest in setting up a visitor attraction or accommodation business
	Write a minimum of 3 case studies on successful visitor businesses who have moved to North Canterbury and why
	Continue to seek opportunities to progress the development of a multiday cycle trail

Funded by Waimakariri District Council $487k ($473k last year) plus $70k ($78k last year) income in advance from WDC and $21k ($23k last year) from operators plus VIC sales of $120k ($120k last year)

4.0 Economic Success Measures for the Region

ENC's work supports the measure of success of the region. While ENC's activities support and contribute to positive economic outcomes, there are many factors that determine the wider economic performance of the region. The following statistics are monitored to assess absolute and relative changes in economic activity in the region and provide context and key economic information to support the development of ENC's planning and activities:

- Changes in the region's real value-added (GDP) growth relative to that of Canterbury and New Zealand (Source: Infometrics)

	Dec 2020	**Dec 2021**	**Dec 2022**	**Dec 2023**
Waimakariri $	$2,486m	$2,682m	$2,794m	$2,781m
Hurunui $	$687m	$711m	$722m	$730m
Waimakariri %	+0.6%	+7.9%	+4.2%	-0.5%
Hurunui %	-1.8%	+3.5%	+1.6%	+1.1%
Canterbury %	-1.4%	+7.0%	+2.9%	+0.8%
New Zealand %	-1.2%	+5.7%	+2.6%	+0.7%

Changes in the number of businesses in the region by size category and the number of their employees (Source: Statistics NZ & NZ Business Frame)

	Feb 2020	**Feb 2021**	**Feb 2022**	**Feb 2023**
Waimakariri #	6,570	6,675	7,080	7,212
Hurunui #	2,514	2,529	2,601	2,622
Waimakariri %	+0.7%	+1.6%	+6.1%	+1.9%
Hurunui %	-0.6%	+0.6%	+2.8%	+0.8%
Canterbury %	+1.0%	+0.6%	+5.1%	+1.8%
New Zealand %	+1.9%	+0.7%	+5.0%	+1.7%

- Changes in North Canterbury population growth rate (Source: Statistics NZ)

	June 2020	**June 2021**	**June 2022**	**June 2023**
Waimakariri #	64,700	66,200	67,500	69,000
Hurunui #	13,450	13,500	13,600	13,800
Waimakariri %	+3.0%	+2.3%	+2.0%	+2.2%
Hurunui %	+2.7%	+0.4%	+0.7%	+1.5%
Canterbury %	+1.9%	+0.8%	+0.7%	+2.0%
New Zealand %	+2.2%	+0.4%	+0.1%	+2.1%

- Changes in residents' mean income levels relative to that of Canterbury and New Zealand.

	2019	**2020**	**2021**	**2022**	**2023**
Waimakariri	$108,100	No further data available			
Hurunui	$92,600	No further data available			
Canterbury	$104,800	$101,800	$106,200	$110,800	$122,000
New Zealand	$106,300	$105,300	$114,500	$121,300	$132,800

WAIMAKARIRI DISTRICT COUNCIL

REPORT FOR INFORMATION

FILE NO and TRIM NO:	HMR-11-02-07 / 240513075804
REPORT TO:	AUDIT AND RISK COMMITTEE
DATE OF MEETING:	11 June 2024
AUTHOR(S):	Sherrianne Nation, Senior Quality and Risk Advisor
SUBJECT:	Risk Management Work Programme and Corporate Risks Update
ENDORSED BY: (for Reports to Council, Committees or Boards)	General Manager / Chief Executive

1. SUMMARY

1.1. This report is to provide the Audit and Risk Committee with a summary of the current Corporate Risks with a rating of 'Critical' and 'High', and an update on the Risk Management Work Programme.

1.2. There are currently, nine risks within the Corporate Risk Register (provided in appendix 1) that are rated as 'Critical' or 'High' and one rated 'Medium'. This is the same number reported in the previous six monthly report. Each risk is provided with the controls in place.

1.3. A number of these risks, no matter what controls are in place to mitigate the effects, would remain medium to high.

1.4. In addition to these risks, there are over 200 operational risks that are being reviewed that are managed at an operational level.

Attachments:

i. Risk Management Work Programme (220621105888)

2. RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No. 240513075804.

(b) **Notes** the progress of the Risk Management Work Programme.

(c) **Notes** the current Corporate Risks rated 'Critical' and 'High'.

3. BACKGROUND

3.1. The expectation for risk management at Waimakariri District Council (the Council) is that it will be applied and implemented by staff at all levels throughout and across all council related activities. This expectation is set out in the Risk Management Policy.

3.2. The Corporate Risks register is to be presented to the Audit and Risk Committee every six months to inform on risks that are rated 'Critical' and 'High' and any emerging risk matters.

3.3. The Corporate Risks register contains the organisations strategic risks that are significant and have the potential for high impact reputational, financial, or operational outcomes. They are recorded at a high level and are owned by the Management Team who review these monthly.

3.4. There are ongoing operational pieces of work that are championed by managers throughout the business to actively reduce the risks identified within the Corporate Risks register.

3.5. The Risk Management Work Programme details the activities that the Council is focusing on as part of its commitment to risk management. The three-year work programme is intended to be completed by December 2025.

3.6. The work programme is overseen by the Risk Management Steering Group which meets every two months with the purpose of providing guidance and direction setting for the development, implementation, and ongoing management of Risk Management within the Council.

3.7. The steering group consists of the Chief Executive, General Manager Finance & Business Support, Governance Manager, Senior Quality & Risk Advisor and Risk Management Consultant.

4. ISSUES AND OPTIONS

4.1. Corporate Risks register

4.1.1. The Corporate Risks register was scheduled to be reviewed again at Management Team Strategy in April, however this has been rescheduled to 11th July 2024 due to the Long Term Plan process.

The last six-monthly review was undertaken on 12th October 2023.

4.1.2. There are currently 10 identified and recorded risks in the Corporate Risks register (one 'Critical', eight 'High' and one 'Medium').

These 10 risks and associated mitigations remain the same and have not changed since they were last reported to Audit and Risk (12th December 2023). Progress is being made against identified treatments.

4.1.3. Having considered all mitigation actions to manage the identified risks, the risks rated 'critical' and 'high' are presented in Appendix 1.

4.1.4. The Corporate Risks register is reviewed monthly by the Management Team.

4.1.5. The Corporate Risks register will be presented to the Audit and Risk Committee again in December 2024.

4.2. Risk management work programme update

4.2.1. The most significant activity of the work programme is the identification, and capture of the organisations operational and strategic risks. This includes reviewing and transferring any existing risk registers from the Nintex Process Manager Risk and Compliance Module to the new Excel Spreadsheet template.

To date we have conducted risk identification workshops with 10 business units and three additional registers, these include:

- Aquatic Facilities
- Civil Defence Emergency Management
- Communications and Engagement
- Community Team
- District Libraries
- District Regeneration
- Governance
- Greenspace
- Health, Safety and Wellbeing
- Information Technology Services

Additional registers:

- Corporate Risks
- Council (Elected Members)
- Recovery Management Team

4.2.2. The capture of each business units risk registers is programmed to be completed by the end of December 2024.

4.2.3. Two workshops have been conducted with Council to identify the risks associated with their Five Strategic Priorities. The final draft of the Council (Elected Members) Risks register was presented for approval at the Council workshop on 28th November 2023 with further changes requested.

4.2.4. The draft register was presented at Management Team Strategy on 11th April 2024 for feedback and review in alignment with the Corporate Risks register. The draft register is currently being updated to reflect the feedback provided before being reported back to Council for adoption.

4.3. Nintex Process Manager Risk and Compliance Module (risk module)

4.3.1. As part of the work programme, we undertook an assessment of the use of our existing risk management software, Nintex Process Manager 'Risk and Compliance Module', for ease of use and effectiveness. Reasons for this included:

- Lack of staff engagement and knowledge of the tool has led to risks and associated controls/treatments not being monitored, reviewed or sign-offs actioned
- The risk module does not provide effective reporting tools
- The current configuration of the risk module is too complex, meaning the capture and creation of risks within the tool is typically beyond the current general risk knowledge of most staff
- Further configuration of the risk module is limited and does not currently allow the organisation to accurately capture its risks in alignment with the Risk Management Framework and risk management approach.

4.3.2. On the 4th March 2024 Management Team approved to cease using the risk module in favour of the current Excel spreadsheet template that is being used as part of the current work programme.

4.3.3. There are currently 202 recorded risks in the risk module which are being monitored on a regular basis. These risks belong to the following business units:

- 3 Waters
- Finance
- Human Resources
- Planning Implementation
- Project Delivery Unit
- Property
- Water Unit

At the time of this report, the existing risk register for Information and Technology Services is currently still held within the Process Manager tool whilst the unit continues its risk identification workshops and these risks are transferred into the Excel spreadsheet template.

4.3.4. As we move through the work programme and engage with business units to capture their operational risks using our updated risk approach and Excel spreadsheet format, the number of risks in the risk module will decrease.

4.3.5. The shift from using the risk module to the Excel Spreadsheet template does not effect the organisations identified operational and strategic risks, it is a migration from one database to another.

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

5. Implications for Community Wellbeing

5.1. There are no implications on community wellbeing by the issues and options that are the subject matter of this report.

6. COMMUNITY VIEWS

6.1. Mana whenua

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

6.2. 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.

6.3. Wider Community

The wider community is not likely to have an interest in the subject matter of this report, however, may be affected by changing levels of service if risks are not identified and addressed appropriately.

7. OTHER IMPLICATIONS AND RISK MANAGEMENT

7.1. Financial Implications

There are no financial implications from the information presented in this report. The operational budget is included in the Annual Plan/Long Term Plan and is primarily for staff resource.

7.2. Sustainability and Climate Change Impacts

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

7.3. Risk Management

There are no risks directly arising from the information presented in this report. Each of these risks have been assessed on their consequence and likelihood and include any mitigation measures put in place.

7.4. Health and Safety

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

8. CONTEXT

8.1. Consistency with Policy

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

8.2. Authorising Legislation

Nil.

8.3. Consistency with Community Outcomes

The Council's community outcomes are not relevant to the information provided in this report.

8.4. Authorising Delegations

Audit and Risk Committee and Council have the delegated authority to receive this report.

APPENDIX 1: Summary of current Corporate Risks with a rating of 'Critical' and 'High'

ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk comments*
1.	Impact of major adverse events / Civil Defence Emergency: Inability to maintain a sustained response and high demand to fix infrastructure damage causes ongoing community disruption *E.g. AF8 earthquake causing sustained interruption to lifestyle/ community*	• Contractor arrangements, supply agreements, CDEM processes and forward recovery arrangements in place • CDEM Coordination with Canterbury Regional and National CDEM Group • Infrastructure constructed to current engineering standards • Staff/volunteers are trained in various disciplines • Equipment (e.g. generators) is available.	Critical	• Another recent adverse event (windstorm causing widespread damage and prolonged power outages 14 Oct 2023) • Work with HR is underway to align staff roles with EOC roles, including remuneration incentives • Consideration for the establishment of an 'Infrastructure Resilience Team' and emergency fund being considered as part of LTP.
2.	Lack of trained/qualified resources with technical/specialist expertise impacts service delivery and staff workloads	• Turnover tracking to monitor and measure staff retention/movement • All systems and processes are documented • General Market Value pay and Total Rewards offering • Internal development programmes and succession planning • Remuneration Framework and Policy	High	• MT reviewing major project lists and potential changes to reduce staff workloads and commit to what can be achieved given budget constraints on funds for additional staff. • Development of 'Leadership Development Programme' underway.
3.	Regulatory change (e.g. Water Services Reform [3Waters], RMA, Emergency Management, Waste etc): Increased uncertainty as to who and how services will be delivered impacts council structure/ revenue/Long Term Planning	• Regional collaboration through membership of Canterbury Planning Managers group, Canterbury Mayoral Forum, Canterbury Policy Forum.	High	• Engagement with 'Resource Management Reform Group'. Resource Management reform transition could be 5-10 years. Environment is being watched but uncertainty remains as bills are still in progress. • Information received weekly from Taituara regarding issues/consultations pertinent to Local Government.
4.	Lack of collaborative working relationship with Iwi limits the ability to partner on decision making of important council services and wider wellbeing of the community	• Focus on building a strong and enduring relationship with iwi to engage and collaborate • Partnership with Mahaanui Kurataiao Ltd provides technical advisory and facilitation services.	High	• Training required for staff who interact with, or have a working relationship with, Mahaanui Kurataiao Ltd and Te Ngāi Tūāhuriri Rūnanga • Need to re-instate Mahi Tahi meetings • Bi-monthly Runanga meetings restarted. • Development of mana whenua relationship strategy is needed.

ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk comments*
5.	Expectation/demand to implement climate change response measures increase costs and conflict with community	• Financial headroom built into budgets • Climate change accounted for in asset management plans, policies and District Plan provisions.	High	• Discussion occurring at regional level which will impact development of consistent tools and measures going forward • Community sustainability conversations to re-start, including redevelopment of sustainability plans • Procurement of Urban Intelligence 'Resilience Explorer' tool to support climate change data.
6.	Conflict between urban v rural expectations on environmental issues (eg land management, water supply/use) create additional demands on council to resolve	• Water Conservation Strategy in place which includes education programmes and Ad campaigns.	High	• Progress District Plan to address historic conflicts: Is within timeframes, Ministry for the Environment has given an extension to 2024 to progress District Plan Review • Implement Greater Christchurch Partnership (GCP) and Spatial Planning Agreement • Ensure new and revised consenting requirements set by Regional Plans are responded to
7.	Changing demands for services and community expectations undermine delivery of existing services	• Consultation process for Long Term Plans, annual plans and levels of service • Financial analysis included with proposals and reports to Council • Regular Operational Review Meetings with vendors to discuss performance and Service levels.	High	• Facilitate conversations re service levels for 3 Waters (especially re changes to funding by rates).
8.	Financial forecasting/planning doesn't account for degree of change in economic environment means funding model is not sustainable	• Annual monitoring of valuation movements for all significant infrastructural assets • Headroom (contingency planning) to absorb economic shocks / adverse events • Local Government Act s17A reviews service delivery for cost effectiveness • Procurement processes in place • Cost sharing partnerships • LTP process ensures funding for service delivery	High	• Communication opportunity to show ratepayers the value of their rates and the services provided compared to other services (e.g. power, grocery spend) • Provide a greater transparency to Council/Elected Members regarding desired financial/service position v. current position • Review levels of service across the organisation (to be considered after LTP process)

ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk comments*
9.	Insufficient investment in IT and use of new/emerging technologies impacts service delivery and exposes council to system losses	• Network redundancy built-in through different pathways to production systems • Procurement strategies that consider partnering and/or Supplier reinvestment into technologies • ERP Operations Group overlooks functionality of ERP system		• Draft Digital Strategy and Road Map is in progress, which will be supported by a Digital Transformation Steering Group (not yet formed) • Develop a Cyber Security Strategy and Roadmap.

APPENDIX 1: Summary of current Corporate Risks with a rating of 'Critical' and 'High'

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2.	Lack of trained/qualified resources with technical/specialist expertise impacts service delivery and staff workloads	• Turnover tracking to monitor and measure staff retention/movement • All systems and processes are documented • General Market Value pay and Total Rewards offering • Internal development programmes and succession planning • Remuneration Framework and Policy	High	• MT reviewing major project lists and potential changes to reduce staff workloads and commit to what can be achieved given budget constraints on funds for additional staff. • Development of 'Leadership Development Programme' underway.
3.	Regulatory change (e.g. Water Services Reform [3Waters], RMA, Emergency Management, Waste etc): Increased uncertainty as to who and how services will be delivered impacts council structure/ revenue/Long Term Planning	• Regional collaboration through membership of Canterbury Planning Managers group, Canterbury Mayoral Forum, Canterbury Policy Forum.	High	• Engagement with 'Resource Management Reform Group'. Resource Management reform transition could be 5-10 years. Environment is being watched but uncertainty remains as bills are still in progress. • Information received weekly from Taituara regarding issues/consultations pertinent to Local Government.
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ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk comments*
9.	Insufficient investment in IT and use of new/emerging technologies impacts service delivery and exposes council to system losses	• Network redundancy built-in through different pathways to production systems • Procurement strategies that consider partnering and/or Supplier reinvestment into technologies • ERP Operations Group overlooks functionality of ERP system		• Draft Digital Strategy and Road Map is in progress, which will be supported by a Digital Transformation Steering Group (not yet formed) • Develop a Cyber Security Strategy and Roadmap.

Risk Management Work Programme Timeline

Activities	< Mar 23	Mar-Jun 23	Q3 23	Q4 23	Q1 24	Q2 24	Q3 24	Q4 24	Q1 25	Q2 25	Q3 25	Q4 25
ARC and Council endorsement of RMP&F	✓											
Initial risk maturity assessment	✓											
Update corporate risk register		✓										
Confirm risk management work programme		✓										
Develop risk registers with business units		✓	✓	✓	✓	↻						
Establish risk reporting template and approach			✓	✓	✓							
Risk reporting to MT and ARC				✓	✓	↻						
Risk maturity assessment												
Risk appetite statement												
Ongoing organisational risk management (BAU)		✓	✓	✓	✓	↻						

✓ = Completed
↻ = In progress

Activity	Details
Current risk management activity	• Complete risk management work programme **COMPLETED** • Report and present risk management work programme to MTS – April 2023 **COMPLETED** • Present risk management work programme to ATM – April 2023 **COMPLETED** • Present risk management work programme to ARC – May 2023 **COMPLETED** • Launch risk management work programme to all staff – May/June 2023 **COMPLETED**
Risk registers	• Develop plan for engaging with business teams to hold risk workshops and create risks registers **COMPLETED** • Liaise with teams already using risk registers to align risk-based thinking • Ensure risks rated extreme and high have treatment plans in place (and collate this info for reporting) **ONGOING**
Risk reporting to MT and ARC	• Collate risks to give an overview (for risk coordinator) at each hierarchy level • Provide summary of risks rated extreme and high. Include updates on risk treatments plans (how risk action is tracking) **ONGOING** • Include 'emerging risk' section as appropriate **ONGOING**
Risk tools	• Risk Management Policy and Framework **COMPLETED** • Risk Register template **COMPLETED** • Risk Register User Guide • Risk 'How to' User Guide **IN PROGRESS** • Risk reporting template **COMPLETED** • Risk agenda item prompts for team and management meetings **IN PROGRESS**
Risk management BAU	• Develop a regular engagement cycle with managers and business teams to support use and updating of risk registers (suggest attending team meetings at least quarterly?) **ONGOING** • Coordinate risk reporting to the MT/ARC (collate risk information from across all registers) **IN PROGRESS** • Ensure all meetings include risk as an agenda item (provide support as required to achieve this) **IN PROGRESS** • Update content of risk intranet landing page to include RMP&F document links, introduction to risk info, and contact details for risk help **COMPLETED** • Refresh risk webpage as required **ONGOING** • Provide risk support as required **ONGOING**

Activity	Details
	• Review ERM documents as required (RMP&F, appetite statement, maturity assessment, etc) according to policy review cycle **ONGOING** • Review use of Process Manager (Promapp) Risk Module and plan for merge of spreadsheets into the tool for ongoing risk management and maintenance **COMPLETED**
Risk engagement	• Encourage use of the RM Inbox (dedicated email) for contact, queries, feedback and as an option for notifying/raising risks **ONGOING** • Ongoing risk news/views communications to maintain RM visibility and awareness, e.g. monthly newsletter via email, bulletin board notice of updates, case studies etc **ONGOING** • Undertake surveys/feedback forums to identify continuous improvement opportunities
Risk Appetite Statement (RAS)	• Draft risk appetite statement for use in strategic level decision-making • Workshop with MT/ARC to discuss, develop and affirm • Communicate to wider organisation (part of developing risk 'culture') • Incorporate (RAS) into governance decision making • May be included in the RM Framework or stand alone as a corporate reference document *NB: Current RAS is represented by the Consequence Assessment Criteria of the Risk Management Framework.*
Risk Maturity	• Develop maturity questionnaire for MT/ARC to assess current level (refer to MT paper setting out initial risk maturity baseline, current and target/future state - June? 2022) • Refer to gERMF if wanting to align with public sector model Enterprise Risk Maturity (Digital.govt.nz) • Undertake secondary risk maturity assessment 18 months after implementation of risk work programme
Risk training (aspirational)	• Include 'Intro to risk' at risk workshops to set the context for risk identification session • Develop Risk 101 presentation and handout notes; include 'local' scenarios of risk process in action • Provide training at team meetings or via programmed schedule

Key:
RM = Risk Management
ERM = Enterprise Risk Management
MT = Management Team
RMP&F = Risk Management Framework and Policy
ATM = All Teams Meeting
BAU = Business as Usual
gERMF = All-of-Government Enterprise Risk Maturity Assessment Framework

WAIMAKARIRI DISTRICT COUNCIL

REPORT FOR INFORMATION

FILE NO and TRIM NO:	EXC-57 / 240515077941
REPORT TO:	Audit and Risk Committee
DATE OF MEETING:	11 June 2024
AUTHOR(S):	Katrina Blake – Health, Safety and Wellbeing Manager
SUBJECT:	Outcomes of the WDC Health and Safety Risk Register Review February 2024
ENDORSED BY: (for Reports to Council, Committees or Boards)	General Manager / Chief Executive

1. SUMMARY

1.1. The purpose of this report is to present to the Audit and Risk Committee the outcomes of the February 2024 WDC Health, Safety and Wellbeing Risk Register review, and associated action plan for high-risk and/or high consequence activities.

1.2. There are currently 9 identified and recorded risk themes in the Health, Safety and Wellbeing Risk Register.

1.3. In addition to these priority risks we have 1 Critical, 5 High and 3 Medium.

1.4. these include risks around Stress/low wellbeing, Harm from violent/aggressive public, Harm from hazards not identified or adequately managed and Workplace bullying/harassment. These are all stable with mitigations and management in place.

Attachments:

i. Health, Safety and Wellbeing Risk Register with Action Plan (151223167626)

ii. Health, Safety and Wellbeing Work Programme (240515078002)

2. RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No 240515077941.

(b) **Notes** that there has been no significant change in risk assessments during this review, however, there has been an improvement in the quality of the descriptors of current control measures/risk treatments for each risk.

(c) **Notes** that while there have been no significant changes in risk assessments, there has been change overall in the presentation of the risk register to align with the WDC Risk Management Framework.

(d) **Notes** The current Health, Safety and Wellbeing Risks (Trim: 151223167626).

3. BACKGROUND

3.1. The WDC Health and Safety Risk Register is reviewed twice-yearly, in a scheduled process which includes staff consultation and Management Team review. Any changes to risk ratings or control measures have been included in the Health and Safety Risk Register

3.2. The Health, Safety and Wellbeing Risk Register is to be presented to the Audit and Risk Committee every six months.

4. ISSUES AND OPTIONS

4.1. The Health, Safety and Wellbeing six monthly Risk Register Review for February 2024 has been completed. comments, recommendations, suggestions and actions have been compiled and added to the Action Plan and Register.

4.2. Given that this is now the 14th review, there were only a small number of changes to the risk treatments.

4.3. No risks have resulted in risk rating reduction. Our Highest (critical risk) is still Stress/low wellbeing. We continue to work towards reducing this risk by offering support to staff via RAISE (Employee assistance programme) with onsite support (monitoring uptake of services), weekly wellbeing initiatives from the Health, Safety and Wellbeing team, working alongside the Human Resources team with their goal to minimise time between staff leaving and new staff starting (reducing time where the burden of duties sits on others in the team where vacancies exist). A current action is to create a guide/strategy on stress management for all staff, used as a toolkit for people leaders. Prioritisation of works within business units occurs through the annual budget process.

4.4. Some suggestions have come through regarding training and awareness for volunteers and the need to raise/familiarise health and safety hazards with volunteers on a regular basis. This consideration has been added to the action plan.

5. Implications for Community Wellbeing

There are implications for community wellbeing by the issues and options that are the subject matter of this report.

6. COMMUNITY VIEWS

6.1. Mana whenua

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

6.2. Groups and Organisations

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

6.3. Wider Community

The wider community is not likely to be affected by, or to have an interest in the subject matter of this report.

7. OTHER IMPLICATIONS AND RISK MANAGEMENT

7.1. Financial Implications

There are no financial implications from the information presented in this report.
The operational budget is included in the Annual Plan/Long Term Plan and is primarily for staff resource.

7.2. Sustainability and Climate Change Impacts

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

7.3. Risk Management

There are no risks directly arising from the information presented in this report. Each of these risks have been assessed on their consequence and likelihood and include any mitigation measures put in place.

The regular review of risks is an essential part of good safety leadership.

7.4. Health and Safety

There are health and safety risks arising from the adoption/implementation of the recommendations in this report. Continuous improvement, monitoring, and reporting of Health and Safety activities are a key focus of the health and safety management system.

8. CONTEXT

8.1. Consistency with Policy

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

8.2. Authorising Legislation

The key legislation is the Health and Safety at Work Act 2015.

8.3. Consistency with Community Outcomes

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

8.4. Authorising Delegations

Audit and Risk Committee and Council have the delegated authority to receive this report.

Appendix A: Summary of current Health, Safety and Wellbeing Risk Themes with ratings and controls and treatments

ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk treatments*
1.	Stress/low wellbeing E.g. High workload/job demands, Lack of resources/skills to do the job, Poor workplace culture (bullying)	• Procedures, policies, guidelines and resources in place and available for all staff • Peer Support Programme and Employee Assistance Programme (Raise) services available to all staff • Training provided to people leaders and staff.	Critical	• Create Stress Management Guide • Health and Safety Policies to be reviewed • Develop support resources • Refresher Training / Workshops • Develop and Implement Wellbeing Strategy • Prioritise work programs across Business Units • Robust recruitment and selection process • Debriefing tools from adverse interactions
2.	Harm from violent/aggressive public E.g. Unhappy with council decision/service, Stress/mental health in their personal life stress (not council related), No choice for services (council is the only provider), Misperception about council's role, Public access to council premises	• Procedures, policies, guidelines and resources in place and available for all staff • Training provided to public facing staff Interaction Management Plans, system alerts, cameras, panic alarms (Aquatic and Library Facilities) and visitor sign in records in place • Peer Support Programme and Employee Assistance Programme (EAP) services available to all staff. • Trespass notices • Security/restriction of entry	High	• Update site security reviews • Review processes and training • Implement Site Security Review action plan • Safe to speak up training (people leaders) • Personal body cameras • Implemented Site Security
3.	Harm from hazards not identified or adequately managed E.g. Inadequate Take 5 Hazard ID, Lack of training/supervision, Safety measures not put in place/not followed, Inadequate Site Safety Procedures, up to date competencies	• All staff and contractors are trained / qualified / experienced / licensed • Procedures and manuals available for all staff and contractors • Site Hazards identified by undertaking site induction, Take-5 form and Job Safety Analysis (JSA) prior to commencing work • Site Specific Safety Plans and Hazard Registers are communicated to staff and contractors. Contractor inductions and staff to site inductions.	High	• Refresher training • Review hazard response processes/SOPs • Equipment maintenance registers • Task based training • Leader ownership of H&S culture • Site audits by leaders

ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk treatments*
		• Regular audits carried out by Health, Safety & Wellbeing Unit to ensure compliance • Personal Protective Equipment (PPE) provided and used by staff • Equipment maintained and pre-start checks undertaken before work commences."		
4.	Workplace bullying/harassment E.g. Poor workplace culture (bad behavior is tolerated), Speak Up process is not activated (not easy to use, not trusted), Performance review cycle, Internal/external stressors, Leadership capability	• Procedures, policies, guidelines and resources in place and available for all staff • Peer Support Programme and Employee Assistance Programme (EAP) services available to all staff. • Training provided to people leaders and staff	High	• Refresher training • Develop existing and support resources • Wellbeing Strategy to be updated • Leadership development training • Robust recruitment and selection process • Upstander Training • Training for people leaders - training being run by HR Team Leaders - confidence in escalating
5.	Remote work/Lone working E.g. Lack of staff to buddy up, Procedures not followed, call center log in/out not used, Limited access to GPS/2-way radios, Location of work, Complacency of compliance	• Procedures and manuals available to all staff • In/Out board, Booking Systems (BU), Vehicle GPS, radios and Personal Locator Units (relevant field staff) in use.	High	• Update alerts system • Refresher training on Field Manual • Review personal locator units and technology available • RUOK Wellbeing Survey Auditing
6.	Harm from hazardous substances. E.g. Safety equipment/PPE not used or not used properly, Procedures not followed, Lack of training/supervision, Competency, Hazardous Substances inventory and recommendations not adhered to	• Procedures, policies, guidelines and manuals in place and available for all staff • Hazardous Substance Inventories held for all WDC buildings/assets, including Asbestos registers and management plans. • Relevant staff and contractors are trained / qualified / experienced / licensed • Audits carried out by Health, Safety & Wellbeing Unit to ensure compliance • Personal Protective Equipment (PPE) provided and used by staff • Site Hazards identified by undertaking Take-5 form and briefing/toolbox talks prior to commencing work	High	• Review HSNO function and where this sits in the organisation • Asbestos management system • Adequate training • Supervision

ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk treatments*
		• Occupational health monitoring undertaken		
7.	Harm from physical work activity E.g. Office environment/equipment not well maintained, Lack of proper equipment (e.g. lifting), Procedures not followed, Environment, Plant and equipment maintenance	• Procedures, policies, guidelines and manuals in place and available for all staff • Training provided to all staff • Appropriate equipment provided, maintained any pre-start checks undertaken before work commences • Personal Protective Equipment (PPE) provided and used by staff • Occupational health monitoring available for staff • Site Specific Safety Plans and Hazard Registers are regularly reviewed and communicated to staff and contractors • Relevant staff and contractors are trained / qualified / experienced / licensed • Permits	Medium	• Refresher training • Review SOPs • Workplace walkarounds • Permits • Competency records
8.	Harm to volunteers E.g. Lack of training/inadequate induction, Poor supervision/management, Poor use of equipment/PPE, Reputational loss	• Procedures, policies, guidelines and manuals in place and available for all volunteers and supervising staff • Personal Protective Equipment (PPE) provided and used by volunteers • Health and safety plans provided (where required) and briefing/site induction prior to commencing work • Robust recruitment and vetting	Medium	• Refresher training • Review processes/procedures • Specific Maritime boat license

ID#	*Risk description*	*Risk response (controls)*	*Rating*	*Risk treatments*
9.	Harm from working around waterways E.g. Field manual not up to date (hazard awareness), Lack of response capability (water safety training), PPE (life jackets) not used, Inadequate Site Safety Procedure	• Procedures, policies, guidelines and manuals in place and available for all staff • Site Hazards identified by undertaking site induction, Take-5 form and Job Safety Analysis (JSA) prior to commencing work • Site Specific Safety Plans and Hazard Registers are communicated to staff and contractors • Personal Protective Equipment (PPE) provided and used by staff	Medium	• Refresher training • Review processes/procedures • Specific Maritime boat license"

WAIMAKARIRI DISTRICT COUNCIL

Health & Safety Risk Register

Last updated: 27/02/2024

	Identify						Assess					Mitigate					
ID #	Date Raised	Most recent update	Risk summary A short description of the risk	Causes What might cause the risk to happen?	Consequences What are the impacts of the risk occurring?	Risk Owner	Controls What (if anything) is already in place to manage the risk?	Measures against controls	Current Likelihood	Current Consequence	Current Risk Rating	Risk Treatment What additional actions are required to manage the risk?	Treatment Owner	Next Review Date	Treated Likelihood	Treated Consequence	Treated Risk Rating
1	12/07/2022	27/02/2024	Stress/low wellbeing	• High workload/job demands • Lack of resources/skills to do the job • Poor workplace culture (bullying)	• Extended stress/sick leave • Loss of staff (staff leaving) • Lost productivity (work errors)	Health, Safety & Wellbeing Manager	• Procedures, policies, guidelines and resources in place and available for all staff • Peer Support Programme and Employee Assistance Programme (Raise) services available to all staff • Training provided to people leaders and staff.	• RAISE Report • Sick leave usage reporting • Attritian reporting • Engagement servey results	Likely	Severe	Critical	1. Create Stress Management Guide 2. Health and Safety Policies to be reviewed 3. Develop support resources 4. Refresher Training / Workshops 5. Develop and Implement Wellbeing Strategy 6.Priortise work programs accross Business Units 7. Robust recruitment and selection process 8.Debriefing tools from adverse interactions	Health, Safety & Wellbeing Manager	12/08/2024	Possible	Moderate	Medium
2	12/07/2022	27/02/2024	Harm from violent/aggressive public	• Unhappy with council decision/service • Stress/mental health in their personal life stress (not council related) • No choice for services (council is the only provider) • Misperception about council's role • Public access to council premises	• Physical and/or mental injury • Increased stress leave • Unsafe workplace • Lost productivity	Health, Safety & Wellbeing Manager	• Procedures, policies, guidelines and resources in place and available for all staff • Training provided to public facing staff • Interaction Management Plans, system alerts, cameras, panic alarms (Aquatic and Library Facilities) and visitor sign in records in place • Peer Support Programme and Employee Assistance Programme (EAP) services available to all staff. • Trespass notices • Security/restriction of entry	• EAP reporting • Sick leave usage report • Employment relations case numbers	Possible	Severe	High	1. Update site security reviews 2. Review processes and training 3. Implement Site Security Review action plan 4. Safe to speak up training (people leaders) 5. Personal body cameras 6. Implemented Site Secuity	Health, Safety & Wellbeing Manager	12/08/2024	Unlikely	Moderate	Medium
3	12/07/2022	27/02/2024	Harm from hazards not identified or adequately managed	• Inadequate Take 5 Hazard ID • Lack of training/supervision • Safety measures not put in place/not followed • Inadequate Site Safety Procedures • Up to date competencies	• Lost time injuries • Stress on colleagues • Service delivery delays • Media interest (reputation damage)	Health, Safety & Wellbeing Manager	• All staff and contractors are trained / qualified / experienced / licenced • Procedures and manuals available for all staff and contractors • Site Hazards identified by undertaking site induction, Take-5 form and Job Safety Analysis (JSA) prior to commencing work • Site Specific Safety Plans and Hazard Registers are communicated to staff and contractors. Contractor inductions and staff to site inductions. • Regular audits carried out by Health, Safety & Wellbeing Unit to ensure compliance • Personal Protective Equipment (PPE) provided and used by staff • Equipment maintained and pre-start checks undertaken before work commences.	• Health and Safety reporting • Sick leave usage report	Possible	Major	High	1. Refresher training 2. Review hazard response processes/SOPs 4. Equipment maintence registers 5. Task based training 6. Leader ownership of H&S culture 7. Site audits by leaders	Health, Safety & Wellbeing Manager	12/08/2024	Possible	Moderate	Medium
4	12/07/2022	27/02/2024	Workplace bullying/harassment	• Poor workplace culture (bad behaviour is tolerated) • Speak Up process is not activated (not easy to use, not trusted) • Performance review cycle • Internal/external stressors • Leadership capability	• Increased stress/sick leave • Lost productivity/poor performance • Loss of staff (staff leaving) • Personal grievance claims • Mental Health impact • Team culture/moral • Reputaional loss	Health, Safety & Wellbeing Manager	• Procedures, policies, guidelines and resources in place and available for all staff • Peer Support Programme and Employee Assistance Programme (EAP) services available to all staff. • Training provided to people leaders and staff	• EAP reporting • Sick leave usage report • Employment relations case numbers • Engagement survey results	Possible	Major	High	1. Refresher training 2. Develop existing and support resources 3. Wellbeing Strategy to be updated 4. Leadership development training 5. Robust reqruitment and selection process 6. Upstander Training 7. Training for people leaders - training being run by HR 8. Team Leaders - confidence in escalating	Health, Safety & Wellbeing Manager	12/08/2024	Possible	Moderate	Medium
5	12/07/2022	27/02/2024	Remote work/Lone working	• Lack of staff to buddy up • Procedures not followed • Call centre log in/out not used • Limited access to GPS/2-way radios • Location of work	• Search response needs to be mobilised • Harm aggravated by delay in locating injured staff • Extended sick leave	Health, Safety & Wellbeing Manager	• Procedures and manuals available to all staff • In/Out board, Booking Systems (BU), Vehicle GPS, radios and Personal Locator Units (relevant field staff) in use.	• ACC reporting • Sick leave usage report	Possible	Major	High	1. Update alerts system 2. Refresher training on Field Manual 3. Review personal locator units and technology available 4. RUOK Wellbeing Survey 5. Auditing	Health, Safety & Wellbeing Manager	12/08/2024	Possible	Moderate	Medium
6	12/07/2022	27/02/2024	Harm from hazardous substances.	• Safety equipment/PPE not used or not used properly • Procedures not followed • Lack of training/supervision • Competency • Hazardous Substances inventory and reccomendations not adhered to	• Long term health impacts • Increased sick leave • Media interest (reputation damage) • Environmental impact	Health, Safety & Wellbeing Manager	• Procedures, policies, guidelines and manuals in place and available for all staff • Hazardous Substance Inventories held for all WDC buildings/assets, including Asbestos registers and management plans. • Relevant staff and contractors are trained / qualified / experienced / licenced • Audits carried out by Health, Safety & Wellbeing Unit to ensure compliance • Personal Protective Equipment (PPE) provided and used by staff • Site Hazards identified by undertaking Take-5 form and briefing/toolbox talks prior to commencing work • Occupational health monitoring undertaken	• Incident reporting • Sick leave usage report	Possible	Major	High	1. Review HSNO function and where this sits in the organisation 2. Asbestos management system 3. Adequate training 4. Supervision	Health, Safety & Wellbeing Manager	12/08/2024	Unlikely	Moderate	Medium
7	12/07/2022	27/02/2024	Harm from physical work activity	• Office environment/equipment not well maintained • Lack of proper equipment (eg lifting) • Procedures not followed • Environment • Plant and equipment maintenance	• Lost time injuries • Staff need to be reassigned to new jobs • Lost productivity • Long term injuries	Health, Safety & Wellbeing Manager	• Procedures, policies, guidelines and manuals in place and available for all staff • Training provided to all staff • Appropriate equipment provided, maintained any pre-start checks undertaken before work commences • Personal Protective Equipment (PPE) provided and used by staff • Occupational health monitoring available for staff • Site Specific Safety Plans and Hazard Registers are regularly reviewed and communicated to staff and contractors • Relevant staff and contractors are trained / qualified / experienced / licenced • Permits	• Incident reporting • Sick leave usage report • ACC reporting • Ergonomic assessments	Possible	Moderate	Medium	1. Refresher training 2. Review SOPs 3. Workplace walkarounds 4. Permits 5. Competency records	Health, Safety & Wellbeing Manager	12/08/2024	Unlikely	Moderate	Medium
8	12/07/2022	27/02/2024	Harm to volunteers	• Lack of training/inadequate induction • Poor supervision/management • Poor use of equipment/PPE • Reputational loss	• Lost time injury • Inability to recruit volunteers • Loss of community support • Liability issues	Health, Safety & Wellbeing Manager	• Procedures, policies, guidelines and manuals in place and available for all volunteers and supervising staff • Personal Protective Equipment (PPE) provided and used by volunteers •Health and safety plans provided (where required) and briefing/site induction prior to commencing work • Robust recruitment and vetting	• Attritian reporting • Incident reporting	Unlikely	Moderate	Medium	1. Develop volunteer handbook 2. Review training programme 3. Induction process	Health, Safety & Wellbeing Manager	12/08/2024	Rare	Minor	Low
9	12/07/2022	27/02/2024	Harm from working around waterways	• Field manual not up to date (hazard awareness) • Lack of response capability (water safety training) • PPE (life jackets) not used • Inadequate Site Safety Procedures	• Loss of life (drowning) • Stress on colleagues • Service delivery delays • Media interest (reputational damage)	Health, Safety & Wellbeing Manager	• Procedures, policies, guidelines and manuals in place and available for all staff • Site Hazards identified by undertaking site induction, Take-5 form and Job Safety Analysis (JSA) prior to commencing work • Site Specific Safety Plans and Hazard Registers are communicated to staff and contractors • Personal Protective Equipment (PPE) provided and used by staff	• Incident reporting • Sick leave usage report • ACC reporting	Rare	Moderate	Medium	1. Refresher training 2. Review processes/procedures 3. Specific Maritime boat license	Health, Safety & Wellbeing Manager	12/08/2024	Rare	Moderate	Medium

WDC Health and Safety Risk Register Action Plan									
Risk rating	**Date**	**Risk type**	**Suggested Actions**	**Detail of action**	**Action Owner**	**Action Lead**	**Due date**	**Progress**	**Comment**
Critical	10/10/2022	Health & Wellbeing	Create stress management guide	Create a guide/strategy on stress management for all staff, used as a toolkit for people leaders	Sam Salthouse	Lois Blackwell		Started	Commenced.
Critical	10/10/2022	Health & Wellbeing	Review organisational objectives against current workforce capacity (MT)	Prioritisation of work programmes across the council	Management Team	Jeff Millward		Complete	Anual Plan HSW - create from OD plan. In progress
Critical	10/10/2022	Health & Wellbeing	Robust recruitment and selection process	Ensuring we are attracting and retaining the right talent and that we are actively managing our vacancies ad exhausting all avenues for sourcing talent	Sam Salthouse	Lara McConville		Started	
Critical	10/10/2022	Health & Wellbeing	Health and Safety Policies to be reviewed	Complete a stock take of H&S policies and review period for each	Sam Salthouse	Katrina Blake		Complete	Completed and Live
High	10/10/2022	Violence & Harm from public	Site security reviews	Complete a review of existing site security procedures to ensure these are adequate and appropriate	Katrina Blake	Katrina/Lois		Started	Obtain copies of existing procedures before review. CCTV and action plan. Engage Property Team
High	10/10/2022	Violence & Harm from public	Safe to speak up training	Roll out safe to speak training to all people leaders	Katrina Blake	Lara McConville		Complete	Completed by HR
High	10/10/2022	Violence & Harm from public	Personal body cameras	Investigate options including the use of personal body cameras as a preventative/safety measure	Katrina Blake	Lois Blackwell		Complete	Implemented
High	10/10/2022	Harm from hazards	Review of training offering	Look at task based training & refresher training for specific units	Katrina Blake	Lara Thompson		Started	Lara almost completed.
High	10/10/2022	Harm from hazards	Review hazard response	Review and refine existing processes, SOP's and mainteance registers to ensure they are up to date and fit for purpose.	Katrina Blake	Lois Blackwell		Started	Audits in progress
High	10/10/2022	Violence & Harm from public	H&S Culture	Create a programme of work to raise people leader capability and ownership of H&S	Katrina Blake	Katrina/Lara/Lois		Started	Create a training package around HSW obligations.
High	10/10/2022	Workplace bullying/harrassment	Wellbeing strategy	Pull together a wellbeing strategy with a programme of work to socialise with all staff	Katrina Blake	Lois Blackwell		Started	Discuss with HR.
High	10/10/2022	Workplace bullying/harrassment	Leadership development	Develop a leadership development programme	Sam Salthouse	Lara McConville		Started	This will include improving recruitment capability to ensure we are putting candidates through a robust process (hiring the right people who are good fit for WDC and our values)
High	10/10/2022	Remote work/lone working	Alert systems	Update existing alert systems	Katrina Blake	Lois Blackwell		Complete	Up to date
High	10/10/2022	Remote work/lone working	Training and audits	Complete refresher training and carry out audits /policy	Katrina Blake	Lois/Lara		Started	Review Lone Worker Policy - Almost completed
High	10/10/2022	Remote work/lone working	Wellbeing checks	Ensure we are sending out RUOK wellbeing surveys periodically and addressing any key themes/feedback	Katrina Blake	Lara Thompson		Started	Review survey. New Survey Program
High	10/10/2022	Harm from hazardous substances	Training and supervision	Ensure adequate industry training is available and undertaken by relevant staff	Katrina Blake	Lara Thompson		Started	To review existing
High	10/10/2022	Harm from hazardous substances	HSNO Function	Review HSNO function and where this sits in the organisation/audit	Katrina Blake	Katrina/Lois		Started	HSNO Calculators CDEM HSNO Policy witten in Draft form.
Medium	10/10/2022	Harm from physical work activity	Training and competency records	Ensure adequate industry training is available and undertaken by relevant staff and competency records in place and up to date	Katrina Blake	Lara Thompson		Complete	Ergonomic training currently being planned
Medium	10/10/2022	Harm from physical work activity	Internal processes and documentatio	Review existing SOP's and records and ensure these are up to date and relevant	Katrina Blake	Lois Blackwell		Started	Process reviews ongoing
Medium	10/10/2022	Harm to volunteers	Induction and training	Review existing induction and training for new and existing volunteers and create a handbook H&S training for volunteers (annuallly)	Katrina Blake	Lara Thompson		Complete	Review complete. Roll out of new induction and a face to face induction in planning phase. Research training for volunteers working in the field on Council projects.
Medium	10/10/2022	Harm from working around waterways	Training and procedures	Review existing training and procedures and ensure these meet industry standard and are effectively carried out	Katrina Blake	Lois Blackwell		Not started	Water Unit have? Promapp. Discuss the risk at next review (Sep) for removal from H&S register as is it opperational

Risk Assessment Criteria

Likelihood

Category	Description	Probability
Almost Certain	Event is expected to occur in the next 6-12 months. Very low level of confidence/ information in our ability to reduce the risk.	80% or higher chance of the risk occurring
Likely	Event will probably occur in the next 6-12 months	60-80% chance
Possible	Event could possibly occur in the next 1-3 years. A moderate level of confidence/information.	30-60% chance
Unlikely	Event is unlikely to occur in the next 3-5 years. A high level of confidence/information.	5-30% chance
Rare	Event is only expected to occur in exceptional circumstances.	5% chance

Consequence

Category	Health and Safety	Financial	Legal/Compliance	Service Delivery/ Infrastructun	Environmental	Reputation	Staff Performance /Engagement
Severe	• One or more fatalities or permanent disability • Significant impact on social, economic, environmental and cultural wellbeing	• Loss to Council >$20M • Fraud > $1M	• Extreme non-compliance with legal / regulatory requirements • Crown managerial intervention or loss of license to operate service(s)	• Extended adverse impact to operations/service delivery • Multiple suburb or critical facility impact to core service delivery >36 hours	• Permanent widespread environmental/ significant ecosystem damage	• Sustained national and/or international media coverage • Sustained/long-term impact on stakeholder confidence	• Significant and extended staff disengagement impacting staff on productivity and morale • Extended impact on CDEM response capability
Major	• Serious illness or permanent injury • Major impact on social, economic, environmental and cultural wellbeing	• Operational funding loss/cost overrun >$1M • Capital works/projects over/underspend 50-75% • Staff fraud >$1K	• Major non-compliance with legal / regulatory requirements • Crown advisory intervention, Judicial Review, or other intervention by a regulator • Civil action or prosecution with potential damages/fine of >$100K	• Multiple suburb or critical facility impact to core service delivery > 12 hour	• Significant ecosystem impact • Serious environmental damage, costly restoration	• National media coverage • Significant impact on stakeholder confidence with some long-term effect	• Significant staff disengagement • Loss of multiple key persons or critical SME staff members • Major impact on staff productivity and morale
Moderate	• Injury or illness requiring hospital admission for <48 hours • Moderate impact on social, economic, environmental and cultural wellbeing	• Operational funding loss/cost overrun $200-$1M • Capital works/projects over/underspend 25-50% • Staff fraud <$1K	• Moderate non-compliance with legal / regulatory requirements • Civil action or prosecution with potential damages/fine of <$100K	• Isolated, or single suburb impact to core service delivery < 12 hours	• Moderate effects on biological or physical environment	• District and/or some regional media coverage • Moderate impact on stakeholder confidence	• Significant staff disengagement • Loss of multiple key persons or critical SME staff members • Major impact on staff productivity and morale
Minor	• Medical treatment not requiring hospital admission • Minor impact on social, economic, environmental and cultural wellbeing	• Operational funding loss/cost overrun $20-$200K • Capital works/projects over/underspend 10-25% • Isolated fraud <$100	• Minor non-compliance with legal / regulatory requirements	• Brief (<4hr) impact/outage to core service delivery	• Minor and/or short-term environmental impact	• Minor short term media coverage • Minor short-term impact on stakeholder confidence	• Loss of key person, or a number of team members in short succession • Minor impact on staff productivity and morale
Routine	• Injury/illness requiring first-aid treatment • Negligible impact on social, economic, environmental and cultural wellbeing	• Operational funding loss/cost overrun <$20K • Capital works/projects over/underspend <10%	• Insignificant non-compliance with legal / regulatory requirements	• No measurable disruption to delivery • Negligible performance impact	• Negligible environmental impact	• Negligible impact on stakeholder confidence	• Insignificant staffing issues dealt with through normal HR processes • Negligible impact on staff productivity and morale

Health, Safety & Wellbeing Work Programme 2024							
Objective **Key themes for 2024**	**Output** **Key solution**	**Detail** **Pieces of work to achieve output**	**Measuring Success** **What would success look like?**	**Project lead**	**Timeframe**	**Progress**	**Progress update**
Training and Education	Developing the HS&W training suite.	Ensuring that staff analysis is conducted monthly and training is planned accordingly. Identifing the relevant training per department/role.	Monthly analysis to ensure fully trained in all roles/departments to ensure fully competent. Fewer incidents and near misses due to competency and training.	Lara Thompson/ Genevieve Matthews	Ongong	Underway	
	HS&W Induction	HS&W deliver a monthly HS&W induction with new staff.	Staff are familiar with the organisations health & Safety systems and staff/departments knowledge	HS&W Team	Throughout 2024 monthly	Underway	
	Process and Policy education sessions	Identify needs per department through department check ins and deliver education sessions and process reviews as per check in request	Staff are familar with our process and policies. Gain feedback through consultation	HS&W Team	Throughout 2024	Not yet started	
	Onboarding email distribution	Build new staff onboarding per role	New staff are provided with an onboarding email within 2 weeks of emplyment, containing a workflow for familiarisation with our health and safety system.	Lara Thompson	Monthly	Underway	
	HR staff welcome induction	HS&W staff have a place holder at the HR new staff induction.	Staff are familiar with our department and internal service	Katrina Blake	Monthly	Underway	
Hazard, Identification and Control Systems	Department Hazard Registers	Yearly review	HSR Review and hazard identification	HSR	Anually	Underway	
	Generic Hazard Register	2 yearly Process review	HS&W team review and distribute to the organisation for consultation	Katrina Blake	Ongoing	Underway	
	Incident reporting and investigattions	Respond to incident reports and carry out incident investigations	Incident investigations for all reported incidents at various levels Deliver mitigations and outcome through workflows developed by the HS&W Advisor	Lois Blackwell	Throughout 2024	Underway	
	Workplace Walkarounds	Distribute quarterly Workplace Walkaround templates to the deaprtment HSR's for completeion	HSR's enter Hazard reports for any identifed hazards and risks HS&W Coordinator reviews all Workplace Walkarounds and files them accordingly	HSR	Quarterly	Underway	
	Site Security Reviews	Implement Site Security Review action plan	CCTV camera improvement and instalation	Katrina Blake and working group	Throughout 2024	Underway	
	Asbestos management system	Asbestos management system implementation	All assests added to a system with reoccuring reviews	Katrina Blake and working group	Throughout 2024	Not yet started	
	Site inspections and audits	HS&W team conduct site inspections and audits at various sites monthly	Inspections are conducted via the mobile capture platform.	Lois Blackwell and Genevieve Matthews	Throughout 2024	Underway	

Compliance	Quarterly deep dive audits	Distribute audit sopes to various dapartments based on risk identification and conduct audit per risk identified.	Conduct documentation audits or site audits through gap analysis. Deliver reccomendations and report to audited deaprtments	Katrina Blake Lois Blackwell	6 monthly	Not yet started	
	Safe Plus Audit	Complete an Internal worksafe deep dive ausit of the WDC health and safety systems	Build and distribute a survey through the WorkSafe SafePlus platform and report/action on the responses.	Katrina Blake	Q3 2024	Not yet started	
	Health and Safety in Contract Management	Review the Health and Safety section of the contract documentation	Gap analysis of curent legislation, best practice and regulation.	Katrina Blake	Q1 - 2 2024	Project commenced	
	Staff competencies and qualifications	Refresher training, onsite evaluation using mobile capture and usage in the field records from the Take 5 form	Increased competency levels of staff though assessment. Data analysis of current competencies with safety sensitive deaprtments	Genevieve Matthews	Throughout 2024	Underway	
	Contractor pre-qualificatons	Maintain the preferred contractor list through the Sitewise dashboard	Communicate with preferred contractors monthly regarding their lapsed assessments and insurances.	Lois Blackwell	Throughout 2024	Underway	
Core Business & Continuous Improvement	Review of Process uutilising audit outcomes	Apply Audit outcomes to action plans and a list of reccomendations if identified.	Discuss and distribute the action plan per department and support through a follow up process.	Katrina Blake/Lois Blackwell	6 Monthly	Not yet started	
	Policy reviews	Review due policy reviews	Check policy content and update accordingly. Seek feedback and consultaion from the organsiation prior to approval.	Katrina Blake/Lois Blackwell/Genevieve Matthews/Lara Thompson	Throughout 2024	Underway	
	Attend the Quarterly Canterbury Advisors Forum (CHSAG)	Write a CHSAG Quarterly Report ,discuss key items and general matters from other member reports	Network and information sharing to align with other Councils. All minutes areshared with CHSAG members and guests, with a copy and the Workgroup Update for the Corporate Forum sent to the Canterbury Mayoral Forum	Katrina Blake/Lois Blackwell	Quartery 2024	Underway	
	Health, Safety and Wellbeing Committee Meetings	Quarterly meetings with all HSR's	Minutes and actions distributed to the committee and the organisation for review and comment. Actions assigned accordingly.	Katrina Blake	Quartery 2024	Underway	

Wellbeing	Annual Health Checks	Deliver basic health checks to all staff via a supplier. Held over 2 days, covering all departments.	Results and reports sent by the supplier to WDC for filing and statistical purposes. All staff requiring follow up are contacted individually and reccomended to their local GP.	HS&W Team	Q2 - 2024	Underway	
	Wellbeing training	Engage suppliers to deliver wellbeing training to staff and the leadership team. Promoting wellness, and acquiring the necessary skills to navigate stress and general wellbeing.	Improvements in workplace culture, working environments. Employee engagement and lower stress levels	Lara Thompson	Q2 - 2024	Project commenced	
	Return to work and ergonomic support	Assist injured employees to return to work by engaging an external supplier. focus on assisting staff to achieve a managed return to work through communication, consultation and rehabilitation	Rehabilitated staff returning to work confidentlly in their roles	Lois Blackwell/Lara Thompson	Throughout 2024	Underway	
	Create a wellbeing strategy	Develop a wellbeing strategy addressing all the key areas necessary to maintain staff physical and mental health. Based on the 5 ways to wellbeing.	Staff uptake on wellbeing resources offered, quality of work, staff retention and improved productivity Create Stress Management Guide	Katrina Blake	Q2 - Q3 2024	Not yet started	
	Occupational Health Monitoring	Schedule Annual Occupational Health Monitoring Checks	Schedule pre-employment Occupational Health Monitoring Checks for every new starter at the Water Unit. - Hearing check: due to exposure to noisy environments. - Lung function check (spirometry): due to working with asbestos cement pipe and concrete dust. - Hepatitis A/Hepatitis B immunity check: due to working with wastewater.	Lois Blackwell	Q4 - 2024	Not yet started	
Development of Health, Safety & Wellbeing Team	Personal development and Training	Attend various training and education to gain competecies.	Competency and qualifications within the team	HS&W Team	Throughout 2024	Underway	
	Implement updated policies, processes.	Education and consultation with staff.	Staff awareness, by-in and compliance.	Katrina Blake	Throughout 2024	Underway	
	Forming the structure of the team	Define roles and responsabilities and apply them to the job descriptions.	Internal customer service and	Katrina Blake	Q1 - 2024	Underway	
Technology to support our customers	Launch the HS&W internal service to the organisation	Workplace launch	Staff familiarisation of our internal service	HS&W Team	Q1 - 2024	Completed	
	Waimap H&S alerts (Dialysis) etc.	Updated and audited H&S Alert spreadsheet shared with GIS to develop a new layer visable to EOC and staff.	Visable H&S Alert locations and persons when looking at Waimap in emergencies and inspections	Katrina Blake	Q1 - Q2 2024	Underway	
	Mobile capture take 5 forms etc	Update mobile forms for field staff	Ease of use for filed staff via mobility devices	Lois Blackwell	Ongoing	Underway	
	Implementing a HS&W tool	Building a business case and comparrsion table for implementation	Engagement of a supplier and implimentation/comission of the H&S program	Katrina Blake	Q2 - 2024	Project commenced	

WAIMAKARIRI DISTRICT COUNCIL

REPORT FOR INFORMATION

FILE NO and TRIM NO:	INF-49/240604089192
REPORT TO:	AUDIT AND RISK COMMITTEE
DATE OF MEETING:	June 11th 2024
AUTHOR(S):	Owen Payne, Cyber Security Analyst
SUBJECT:	Cyber Security – Status Report

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

Department Manager | 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)

Attachments:

i. Security Awareness Overall report – May 2024 (Trim: 240604089233)
ii. Sam For Compliance Status report – May 2024 (Trim: 240604089228)
iii. Top 10 IT Risk Scores- May 2024 (Trim: 240604089238)
iv. ALGIM SAM For Compliance Guidance (Trim: 230725112428)

2. RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No 240604089192.

(b) **Notes** that our overall Framework compliance score sits at 83.69% against a New Zealand Wide benchmark of other council of 56.63%.

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. The next independent audit has been rearranged due to workloads to the 2nd Half of 2024.

3.3. Below is this report's compliance score to the SAM for Compliance Framework compared to previously reported compliance scores and how we compare to a Benchmark Score of other Councils progress against the framework. The overall ALGIM benchmark score has increased as more councils adopt and progress the framework.

	WDC % Previous Score (Self-Assessment) 05/12/2023	WDC % Score (Self-Assessment) 17/05/2024	ALGIM Benchmark Score % 17/05/2024
Identify	69.87	80.13	55.87
Manage	76.33	78.99	55.20
Protect	89.29	89.73	62.44
Detect	93.75	92.97	62.27
Respond	93.48	95.65	52.21
Recover	92.31	92.31	53.87

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. A slight fall is noted in the Detect area as we have reassessed our progress on implementing a key piece of software whilst we recruited a new member of staff.

3.6. Within the Sam for Compliance Status report – May 2024 it is noted that Service Provider Management scores 27.78%. This control is relatively newly added to the SAM for Compliance Framework, and this was mentioned in the May 2023 audit and risk committee report. The low score reflects the fact that we have started, or activities are in progress for this control area, but have yet to be fully completed.

3.7. This control requires the input of the wider governance of the council to achieve higher scores. This control area was included to control the risk from supplier and vendor cyber security issues and to ensure that vendors security compliance is maintained throughout their involvement with Waimakariri District Council.

3.8. Incident Response Training and testing for the Management team is planned to occur on the 3rd and 4th of July 2024.

3.9. We have produced an Operable Cyber Security strategy, and it is under review.

3.10. We conducted an internal and external penetration test of our network In February of this year. No Critical findings were identified, all other findings are being reviewed and mitigated.

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.

Currently Information Technology Services Employs 1 staff member dedicated to Cyber Security.

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**

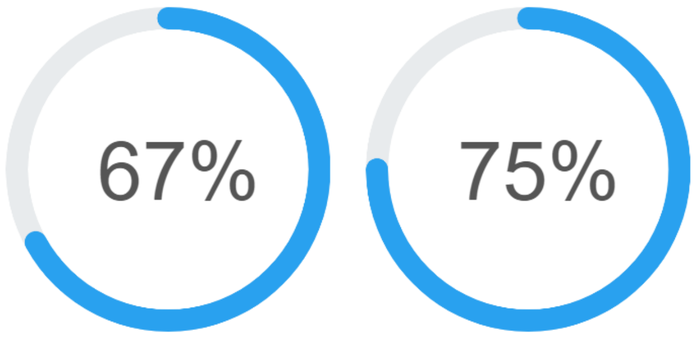
N/A

SECURITY AWARENESS TRAINING - OVERALL

WAIMAKARIRI DISTRICT COUNCIL

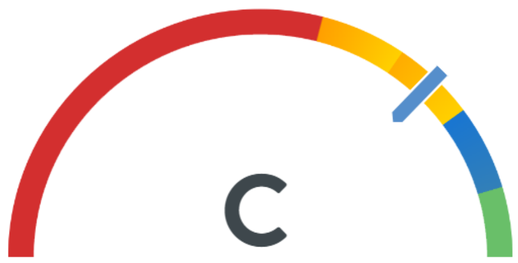
Reported as of: May 17, 2024

PERFORMANCE STATISTICS



Module Completion | Correct Responses

USER RISK



As of May 17, 2024 1:40 PM

COMPANY VS. INDUSTRY COMPARISON

How well are your employees doing with our security questions? Here's how your company's correct response rate measures up.

31 ↑	33 ↑
Compared to Finance and Banking	Compared to all Industries

WAIMAKARIRI DISTRICT COUNCIL 75%

FINANCE AND BANKING 44%

ALL INDUSTRIES 42%

ATTITUDE TRACKER

Based on our most recent survey below, your employees have a positive outlook on security.

VERY NEGATIVE | NEGATIVE | NEUTRAL | POSITIVE | VERY POSITIVE

HOT SPOTS

PERFORMANCE BY TOPIC

ABOVE AVG | BELOW AVG

AVG 75%

- PASSWORD 71%
- PHISHING 73%
- OFFICE HYGIENE 80%
- INFO PROTECTION 85%
- DATA IN MOTION 71%

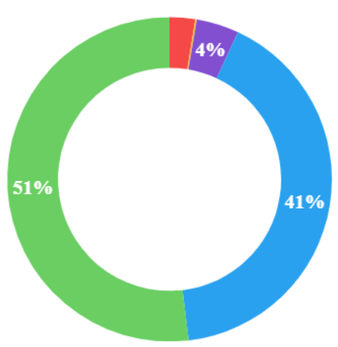
PERFORMANCE BY DEPARTMENT

TOP THREE | BOTTOM THREE

- COMMUNICATIONS 75%
- ROADING 72%
- GREENSPACE 52%
- NONE 50%

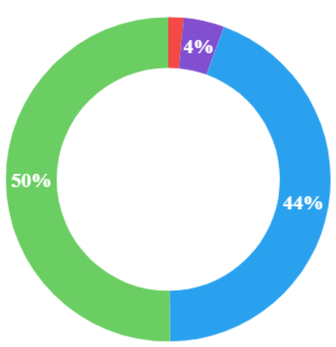
AVG 47.83%

- HEALTH, SAFETY & WELLBEING 26%
- COMMUNITY 12%



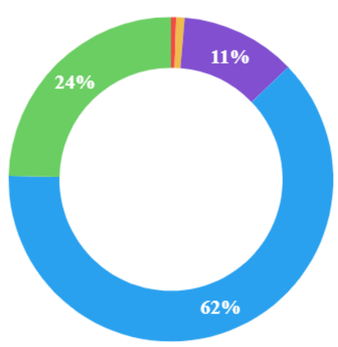
1. I understand how security threats can impact the organization.

POSITIVE



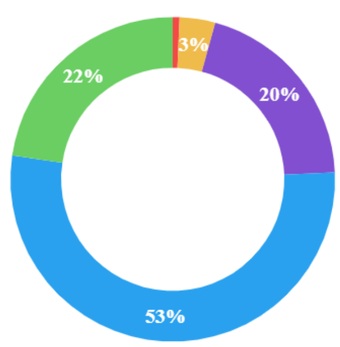
2. I understand how security threats can impact my family.

POSITIVE



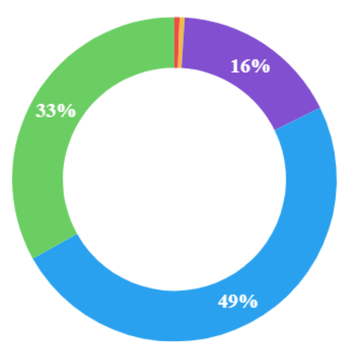
3. I know what steps I can take to help prevent security breaches.

POSITIVE



4. I know what steps the organization is taking to help prevent security breaches.

POSITIVE



5. I think the organization is doing everything it can to help prevent security breaches.

POSITIVE

Very Negative | Negative | Neutral | Positive | Very Positive

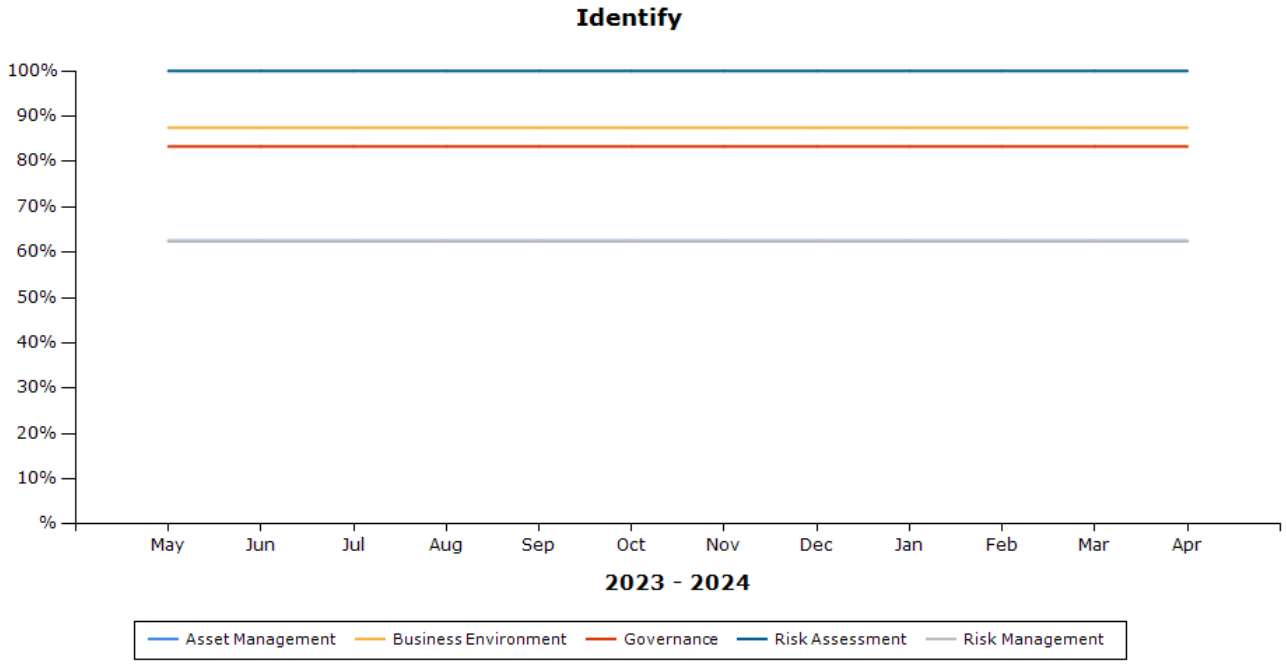
Management Status Report for Waimakariri District Council

ALGIM Local Government Programme as at 17 May 2024

0% - 5.00% complete	5.01% - 35.00% complete	35.01% - 65.00% complete	65.01% - 95.00% complete	95.01% - 100% complete

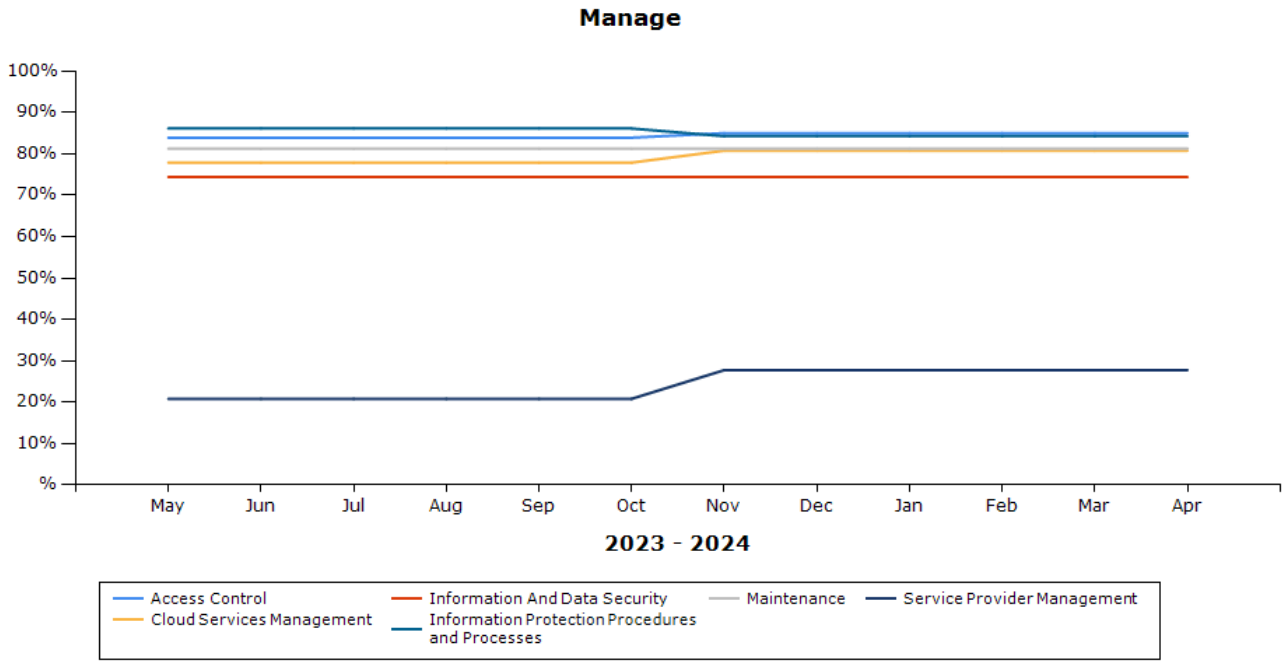
Identify - 80.13%

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	**75.96%**
	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	**87.50%**
	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	**75.00%**



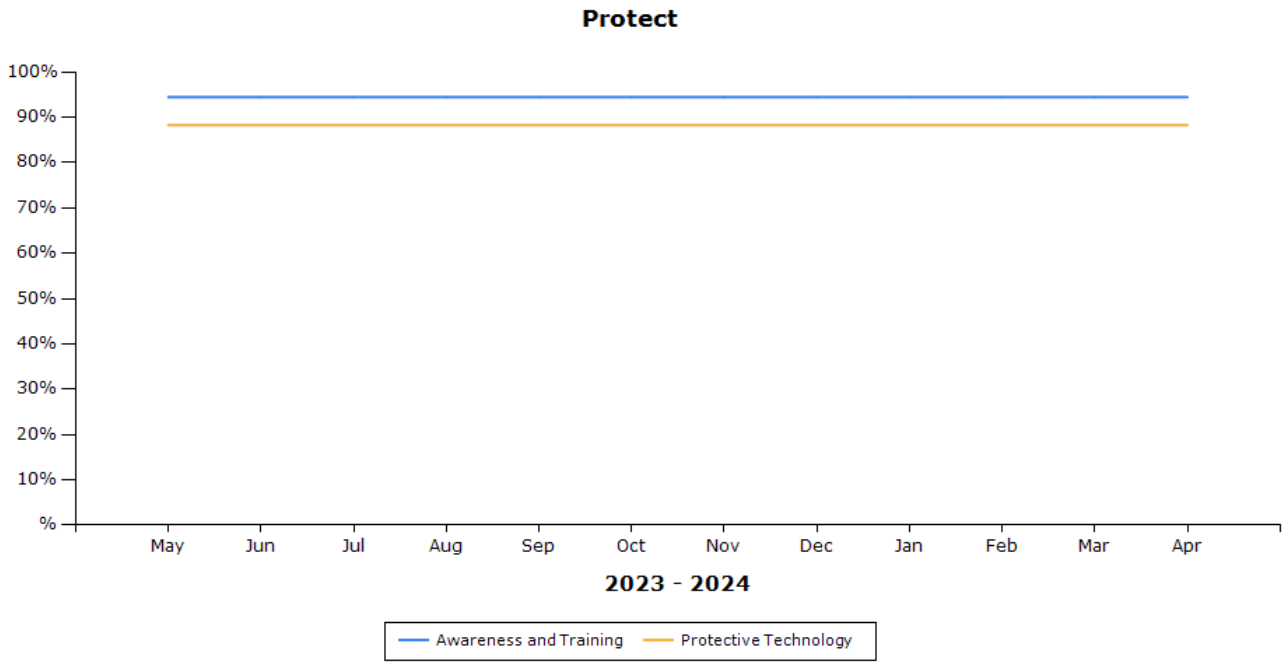
Manage - 78.99%

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	86.67%
	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	81.73%
	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	81.71%
	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	27.78%



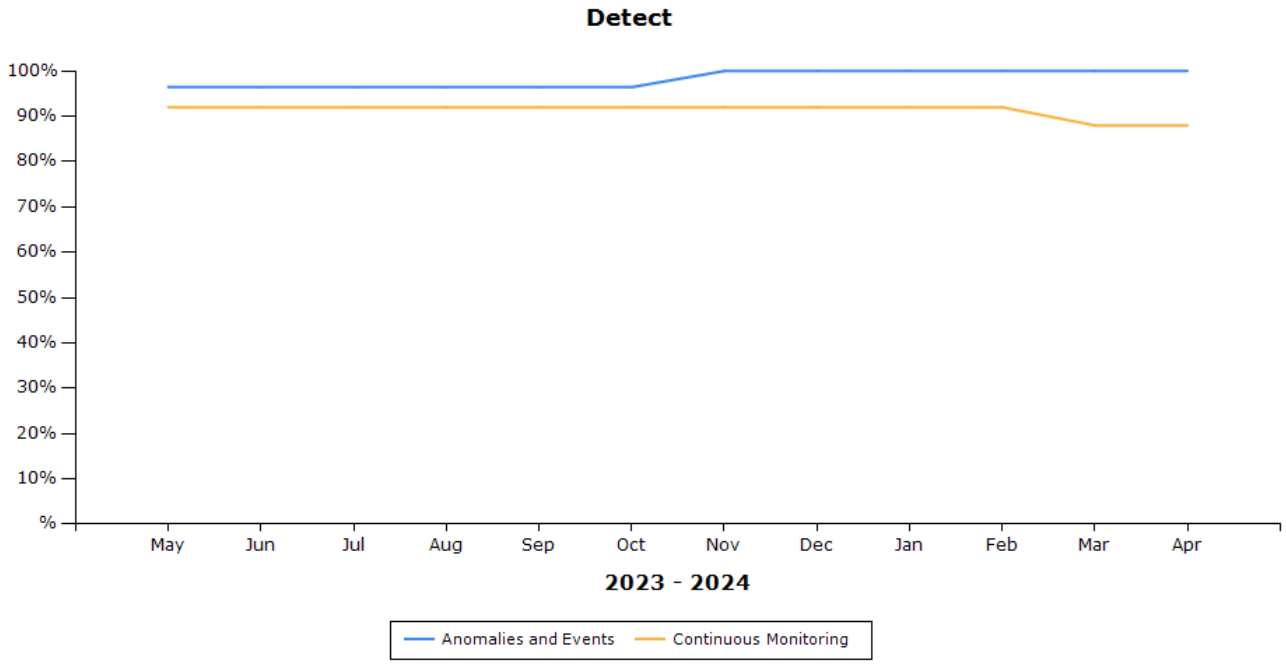
Protect - 89.73%

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	**94.44%**
	Protective Technology (PR.PT)	Technology is implemented and managed to ensure the security and resilience of systems and assets	**88.83%**



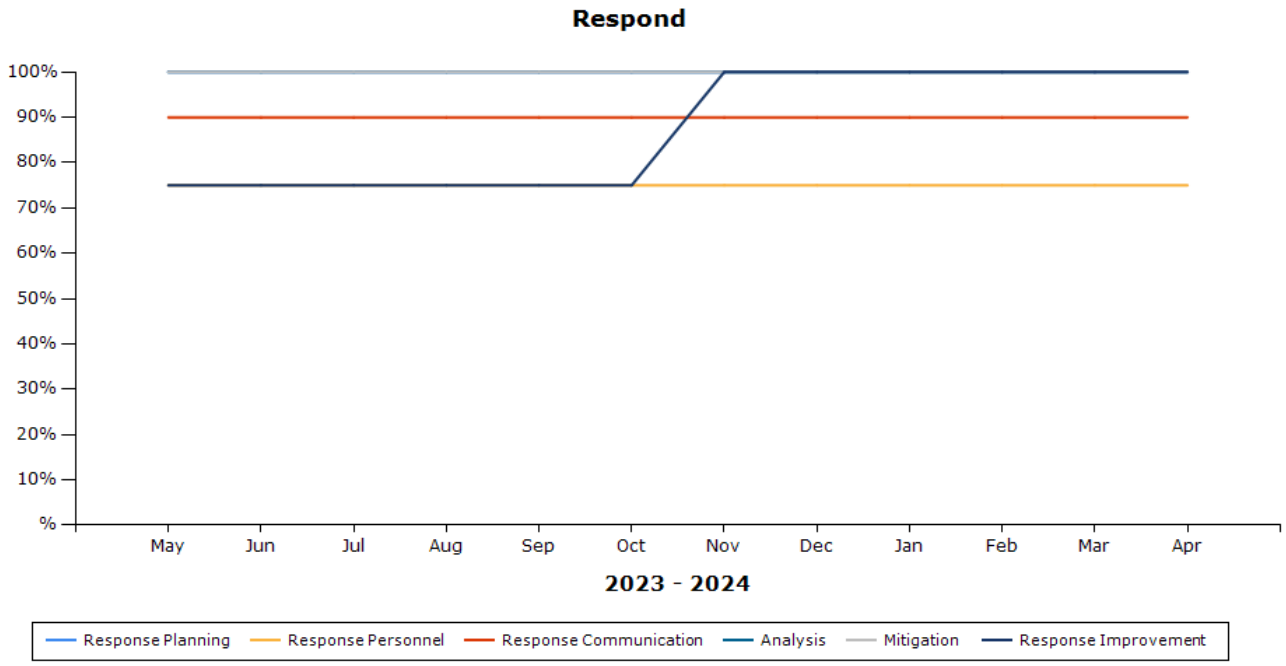
Detect - 92.97%

Function	Category	Description	Status
Detect (DE)	Anomalies and Events (DE.AE)	Anomalous activity is detected in a timely manner	100.00%
	Continuous Monitoring (DE.CM)	Information systems and assets are monitored at discrete intervals to identify cybersecurity events and verify the effectiveness of protective measures	91.00%



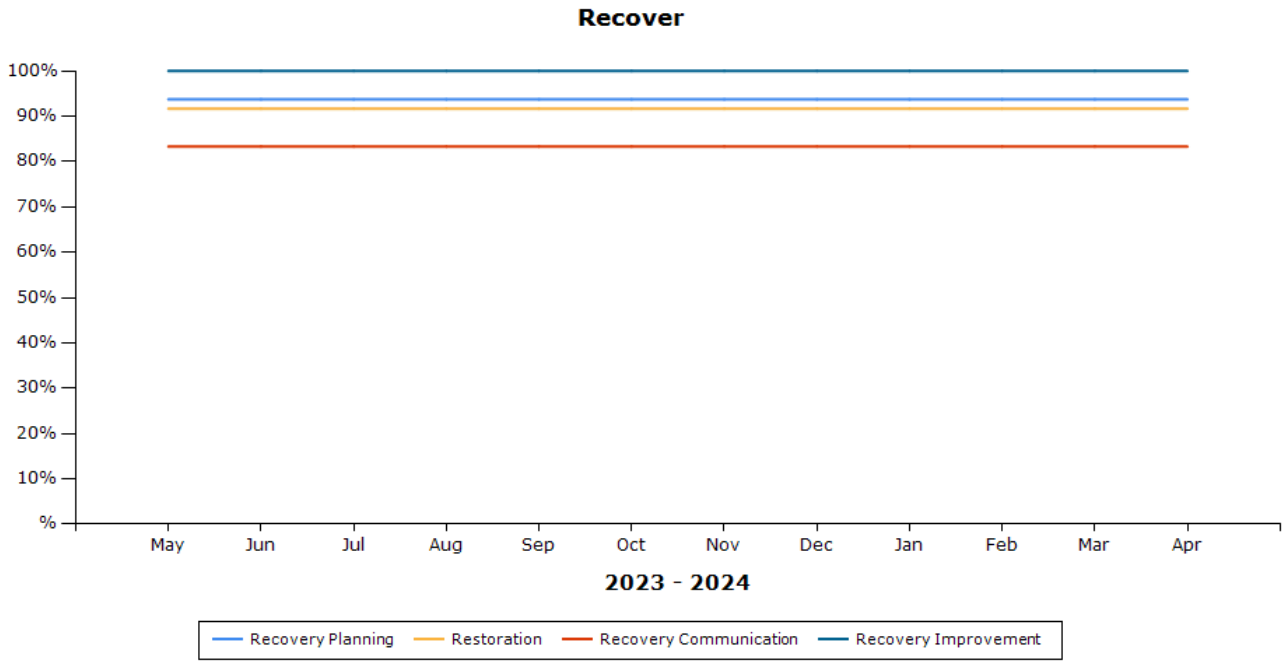
Respond - 95.65%

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	100.00%
	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	100.00%



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%**



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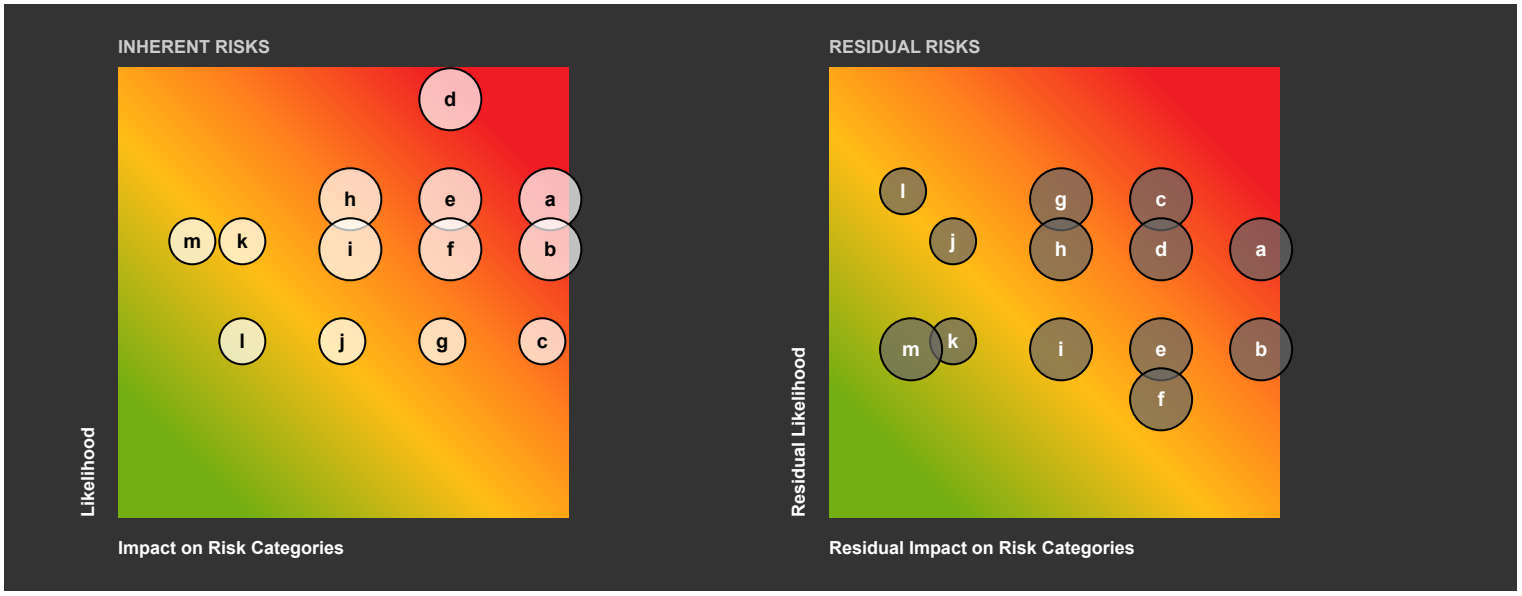
Top 10 Risk Scores

Portfolio(s): Information and Technology Services

NOTE: More than 10 risks are listed as their residual scores rank within the top 10 scores.



1. Malicious Cyber Attack

(a) IF a cyber attack is launched on Council's systems, network and information THEN there is a high possibility of loss of data, loss of access for an unknown period of time.

(a) Information and Technology Services

Owner: Owen Payne

RESIDUAL 300.0 HIGH

INHERENT 400.0 EXTREME

2. Suspicious Mail / Package

(b) IF we receive suspicious mail or package containing e.g. white powder or a bomb THEN the building will need to be evacuated and decontaminated, a BCP event initiated.

(a) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 300.0 HIGH

INHERENT 300.0 HIGH

3. Phishing Attacks

(d) IF a phishing email is opened and actioned THEN possible loss of money, reputation and/or loss of data.

(c) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 300.0 HIGH

INHERENT 375.0 HIGH

4. Distributed Denial Of Service attack against WDC public facing services

(f) We may have our public facing Information Technology services taken down by a malicious attacker during a Distributed Denial Of Service attack. This will impact our residents and the public and the deliver of services.

(c) Information and Technology Services

Owner: David Sewell

RESIDUAL 300.0 HIGH

INHERENT 225.0 HIGH

5. Staff could interfere and block potential cyber security efforts because they "don't like them"

(e) There is a risk that staff could block potentially impact cyber security controls by being able to vote on the controls they like and don't like and subsequently block the introduction of controls that are essential to the protection of the organisation.

(c) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 300.0 HIGH

INHERENT 300.0 HIGH

6. Internet availability

f
d

IF we don't have sufficient network redundancy built-in THEN we may lose access to production systems like Azure-GIS, Promapp, Jira, Datacom Sphere, Squiz Workplace,and anything else that requires Azure (e.g. for AD) might be compromised.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 225.0 HIGH

INHERENT 225.0 HIGH

7. Shadow / Parallel / Rogue IT Purchasing and Use

d
d

IF somebody is signed up to an unauthorised Cloud-based system THEN the data may not be available, could be lost or stolen, and if not saved in Council's systems, data ownership is compromised and/or the confidentiality of our data could be compromised.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 225.0 HIGH

INHERENT 375.0 HIGH

8. IT Aspect of Disaster Recovery Plan

b
b

IF the IT aspect of the Disaster Recovery Plan is not comprehensive enough THEN it would negatively impact usability and key services may not be available or provided in the event of a disaster.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 300.0 HIGH

9. Unavailability of TRIM Servers

c
b

IF TRIM is unavailable THEN access to store, manage and retrieve digital documents and records is not possible.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 200.0 HIGH

10. Napier Computing System is out of date, not supported, has no technical support staff but is still in general use

h
g

Our old CRM Napier computing systems is still available on the network and from discussions still in general use. The system it sits on is unsupported, and out of date, the hardware is out of date, we have no support contract nor staff that can support this. This introuduces risk to the systmes that rely upon this data and introduces many large security risks to the organisation. The system could break and be unrecoverable or allow a security breach to our other systems.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 200.0 HIGH

11. Failure of Email Servers

h
g

IF the Exchange server is unavailable (total loss / degradation of exchange) THEN loss of email communications.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 200.0 HIGH

12. Visualisation of Systems, Servers, Networks, Software, and Integrations

e
g

IF we don't properly document our key systems, servers, networks, software, and integrations THEN outages can occur, integrations can fail, or data could be lost when changes are made.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 300.0 HIGH

13. Lack of IT Support Resources

h
g

IF there is a lack of IT support resources THEN projects / issues / requests are not completed on time or with sufficient quality possibly impacting the productivity of Council staff and elected members.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 200.0 HIGH

14. Incorrect or Insufficient Staff Resourcing for "in-flight" projects

(i) (g)

IF incorrect or insufficient staff resources (both IT and other stakeholders) are available for a project THEN projects / issues / requests are not completed on time or with sufficient quality.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 150.0 HIGH

15. Loss of Key Staff in ITSU

(h) (g)

IF we lose key staff in the ITS Unit THEN we have an impact on BAU support (service levels) and projects.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 200.0 HIGH

INHERENT 200.0 HIGH

16. Poor Change Management

(f) (e)

IF a new solution or process is introduced into the organisation and no or poor change management is applied, e.g. not appropriately resourced, or unrealistic staff expectations set, or no training is given THEN the solution may not be used or not used correctly, staff are disengaged, staff may not be able to complete their work resulting in unnecessary costs to Council.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 225.0 HIGH

17. Network availability

(e) (e)

IF loss of network / data communication (Wide Area Network (WAN) failure) THEN we lose access to the network, servers, applications and Internet, resulting in loss of productivity.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 300.0 HIGH

18. Misuse of Privilege

(f) (e)

IF staff misuse privileges to access systems or data / information THEN there is a potential loss of data, Privacy breach leading to loss of trust & confidence in the business, introduction of a virus or malicious attack, impact on performance or availability of systems.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 225.0 HIGH

19. Executive Sponsorship

(e) (e)

IF we don't assign an executive sponsor to each major (Organisational Development) project THEN change management might fail, staff are disengaged, staff resources to finish the project on time and within budget might not be available.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 300.0 HIGH

20. Vendor Viability

(f) (e)

IF a vendor is no longer viable THEN software or systems will not be supported or maintained.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 225.0 HIGH

21. Insufficient or incorrect Policies and Procedures in place

(f) (e)

IF insufficient or incorrect Policies and Procedures in place THEN the result might be potential of data loss, virus or malicious attack, loss of reputation, system or staff performance issues.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 225.0 HIGH

22. Technology One Access

(g) IF Technology One system is unavailable THEN access to Council's core financial, property & rates and asset management systems is unavailable, hindering core Council activities.

(e) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 150.0 HIGH

23. Data Loss through Loss of Mobile Device (mobile, laptop, tablet)

(f) IF a staff member loses their mobile device THEN external parties could access data, information and systems on the mobile device to use for malicious purposes.

(e) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 225.0 HIGH

24. Inappropriate / Incorrect Account Privileges Assigned

(f) IF inappropriate or incorrect account privileges are assigned in Tech1 THEN that person could gain access to sensitive or unauthorised information (e.g. financial details), commit fraud, remove or damage data, or access personal information (e.g. HRP).

(e) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 225.0 HIGH

25. Privacy of Data Information, Storage and Distribution

(d) IF data or information is stored, accessed and/or distributed inappropriately THEN privacy could be breached or sensitive information could be used by inappropriate parties.

(e) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 375.0 HIGH

26. Unavailability of backups

(d) IF there is a failure to backup our systems THEN there will be a loss of data and productivity should we have a malicious attack or a system failure.

(e) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 375.0 HIGH

27. Email Scrubbing not Accessible

(f) IF loss of email scrubbing services THEN loss of email communications and drop in productivity.

(e) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 225.0 HIGH

28. Decisions made based on inaccurate, not fit for purpose data

(a) IF the tolerances, accuracy or the intended use of data/information is not clearly communicated to decision-makers THEN inappropriate decisions may be made which might result in financial or reputational loss or project delays or injury or loss of life.

(e) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 400.0 EXTREME

29. Product Procurement

(h) IF product procurement has not followed policy and processes THEN the solution might not be fit for purpose or integrate with other systems, resulting loss of functionality or an increase in cost.

(h) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 200.0 HIGH

30. Pest Invasion

(i) IF we have a pest invasion in the office or safe THEN records will be degraded resulting in loss of information.

(h) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 150.0 HIGH

31. Service Level Agreements (SLAs) Not Met

(i) IF SLAs not met THEN loss of trust and productivity.

(h) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 150.0 HIGH

32. Datacom Sphere Access

(i) IF the Datacom Sphere platform is unavailable THEN delivery of key services to staff and external customers will be affected (i.e. H&S mobility, online facilities bookings, eServices, non-financial KPIs)

(h) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 150.0 HIGH

INHERENT 150.0 HIGH

33. Bibliotecha library solution vendor does not have an independently audited security posture

(i) The bibliotecha solution is not independantly verified for security . This means that there could be issues with the security of the product that could lead to a breach that would lead to a reputational impact the Christchurch City Libraries

(h) Information and Technology Services

Owner: Paula Eskett

RESIDUAL 150.0 HIGH

INHERENT 150.0 HIGH

34. Accessibility of Revera Cloud Creator (IaaS Management)

(j) IF Revera Cloud Creator not accessible THEN we lose management of our infrastructure (we lose the ability to make changes and manage capacity ourselves).

(i) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 100.0 MEDIUM

INHERENT 100.0 MEDIUM

35. Loss of Vendor and / or Vendor Support

(i) IF we lose a vendor or vendor support THEN software or systems will not be supported or maintained.

(i) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 100.0 MEDIUM

INHERENT 150.0 HIGH

36. Solution Design

(h) IF a solution is designed without considering the knowledge and capability levels of the target audience (or users) THEN the solution will not be embraced or used to its full potential, resulting in workarounds which could lead to poor data quality

(i) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 100.0 MEDIUM

INHERENT 200.0 HIGH

37. Strategic Alignment

(i) IF the Digital Transformation Strategy does not enable to the Organisational Development Strategy THEN projects might not get the priority needed or deliver the required outcomes

(i) Information and Technology Services

Owner: Andy Keiller

RESIDUAL 100.0 MEDIUM

INHERENT 150.0 HIGH

38. Poor Capacity Planning

h i

IF there is poor capacity planning (e.g. WAN bandwidth, LAN bandwidth, storage capacity, compute capacity) THEN there will be performance and storage issues on the network

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 100.0 MEDIUM

INHERENT 200.0 HIGH

39. Poor Project Management Practices

h i

IF poor or no Project Management practices are followed THEN projects / implementations may suffer scope creep, go over budget and time and benefits might not be realised.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 100.0 MEDIUM

INHERENT 200.0 HIGH

40. Loss of Voice Communication

e f

IF phone system is unavailable THEN staff are not able to contact the relevant people in suitable time frames, impacts service delivery and our customer promise.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 75.0 MEDIUM

INHERENT 300.0 HIGH

41. GIS Applications Not Available During Emergency Event

d f

IF there is an emergency event and GIS applications are not available to the EOC THEN EOC functions may be compromised, resulting in poor decision-making which may lead to negative community impacts (people and property).

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 75.0 MEDIUM

INHERENT 375.0 HIGH

42. Lack of staff identification

h j

IF we are uanble to identify who is a staff member THEN we may be at risk of unauthorised access to our facilities and the risk of theft or damage to our assets.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 75.0 MEDIUM

INHERENT 200.0 HIGH

43. Inconsistent Contract Management

k k

IF contract management not managed THEN increased costs and drop in performance.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 50.0 MEDIUM

INHERENT 75.0 MEDIUM

44. Loss of Power Delivery

d l

If there is a power outage THEN loss of usable workspaces and network connectivity.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 40.0 LOW

INHERENT 375.0 HIGH

45. System Service Level Agreements (SLAs)

m m

IF no Service Level Agreements (SLA) are in place and/or tracked with vendors of all systems and there is a break or failure of service THEN there is a loss of accountability, a potential loss of productivity and increased costs.

Information and Technology Services

Owner: Andy Keiller

RESIDUAL 20.0 LOW

INHERENT 30.0 LOW

46. Off-Site Archives and Records

I

m

IF off-site archives and records are unavailable due to inaccessibility THEN we do not have access to historical information to make informed decisions and are unable to provide access to protected records as is required under the Public Records Act (PRA).

Information and Technology Services

Owner: Andy Keiller

RESIDUAL
20.0
LOW

INHERENT
50.0
MEDIUM

WAIMAKARIRI
DISTRICT COUNCIL

What is ALGIM SAM for Compliance?

ITS| July 2023

Contents

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: • Asset Management • Business Environment • Governance • Risk Assessment • Risk Management
Manage	This function defines how we manage security in the following areas: • Access Control • Cloud Services Management • Information And Data Security • Information Protection Procedures and Processes • Maintenance • Service Provider Management
Protect	This function covers how we protect the organisation and covers: • Awareness and Training • Protective Technology

Detect	This function defines how we detect threats and events in our organisation and covers: • How we detect anomalies and Events • How we undertake Continuous Monitoring
Respond	This function covers how we organise and manage our response to events and incidents: • Response Planning • Response Personnel • Response Communication • Analysis • Mitigation • Response Improvement
Recover	This function covers our recovery and restoration operations following an incident and covers: • Recovery Planning • Restoration • Recovery Communications • Recovery Improvement

WAIMAKARIRI DISTRICT COUNCIL

REPORT FOR INFORMATION

FILE NO and TRIM NO:	FIN-01, GOV-01-15/ 240502070174
REPORT TO:	AUDIT & RISK COMMITTEE
DATE OF MEETING:	11 June 2024
AUTHOR(S):	Paul Christensen, Finance Manager
SUBJECT:	Audit New Zealand Audit Plan for the year ended 30 June 2024
ENDORSED BY: (for Reports to Council, Committees or Boards)	General Manager / Chief Executive

1. SUMMARY

1.1. The purpose of this report is to present the Audit Plan provided from Audit New Zealand for the year ended 30 June 2024 for consideration. The Audit Engagement and Arrangement letters are agreed each three years and received by the Audit & Risk Committee previously. The Audit Plan is agreed annually.

1.2. The Audit Plan is provided to the Council and outlines the timelines, the audit process and any areas of specific focus for the year to be audited (the year ended 30 June 2024)

1.3. The Council also manages the audits on behalf of Te Kōhaka o Tūhaitara Trust (TKoT). Separate arrangements are made by Audit New Zealand directly with TKoT and Enterprise North Canterbury.

1.4. Audit New Zealand have agreed with the council previously an audit fee for the year ended 30 June 2024 to be $253,188 and is based on the estimated hours spent on the audit and those areas of focus required by the Office of the Auditor General (OAG).

1.5. Yvonne Yang (Audit Director) will be in attendance at the meeting to present the audit plan.

Attachments:

i. Audit New Zealand Audit Plan for the year ended 30 June 2024 240502070170

2. RECOMMENDATION

THAT the Audit & Risk Committee:

(a) **Receives** Report No. 240502070174.

(b) **Agrees** to the audit plan for the year ended 30 June 2024, as provided by Audit New Zealand;

3. BACKGROUND

3.1. The Auditor-General is appointed the statutory auditor of the Waimakariri District Council. The Auditor General has contracted Audit New Zealand to undertake the audits of our Council and its subsidiaries.

4. ISSUES AND OPTIONS

4.1. Audit New Zealand has supplied the Council with an Audit Plan, which is supplied annually for auditing the Council's Annual Report for the year ending 30 June 2024. The Audit Engagement and Audit Arrangements were approved previously relating to the years 2023 – 2025.

4.1.1. The Audit Engagement letter is a standard letter that Audit New Zealand sends to all its clients explaining the responsibilities on the Council and Audit New Zealand;

4.1.2. The Audit Arrangements letter is provided to the Council outlining the audit timetable, fee and areas of focus. It may also contain specific areas of focus that are required to be undertaken by the Office of the Auditor General;

4.1.3. The Audit Plan is provided to the Council annually and outlines the timelines, the audit process and any areas of specific focus for the year to be audited.

4.2. The audit plan for 2023/24 has identified the key areas of focus and responsibility. At this stage there are no areas foreseen that we will not be able to respond and cause any concern for Council.

4.3. Fraud risk is one focus area in the Audit Plan. The Council manages fraud risk through internal controls including:

- Purchasing controls requiring two approvals to approve any purchase.
- Procurement controls which establish the method for procuring based upon value and risk.
- Tender policy which outlines the procedure that must be followed with a tender and managing conflicts of interest when awarding.
- Quarterly reporting to Audit & Risk committee of financial results and the details of variances.
- Fraud policy, which was updated in November 2023, which outlines the process to follow if any fraud is found.
- Reviews of internal controls are performed annually as part of the audit. The Council also undertakes further reviews such as participating in the shared services review of Procurement and Contract management by Deloitte in 2017.

The results of these internal controls can be seen in the Standard & Poors credit rating. Standard & Poors noted the Council has "credible and well-established fiscal processes". This was also shown in the Council's 2020 Council Mark report where it was rated as "Stand out" for its financial management.

4.4. Audit Timetable

Action	Date
Interim audit begins	6 May 2024
Draft financial statements available for audit (including notes to the financial statements) with actual year-end figures	19 August 2024
Final audit begins	19 August 2024

Final financial statements available, incorporating all the amendments agreed to between us	9 September 2024
Annual report available, including any Chair and Chief Executive's overview or reports	13 September 2024
Audit opinion issued	October 2024
Draft report to the Council issued	TBC

4.5. The Audit & Risk Committee could recommend the acceptance of the Audit plan or negotiate other arrangements with Audit New Zealand.

Implications for Community Wellbeing

There are implications on community wellbeing by the issues and options that are the subject matter of this report.

4.6. The Management Team 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.

5.2. Groups and Organisations

There are groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

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. Readers of the Annual Report and stakeholders of Council have an interest in the Audit opinion.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

There are financial implications of the decisions sought by this report.

This budget is included in the Annual Plan.

Year ended 30 June	2024
Council Budget	163,840
Audit Proposed	253,188

The 2023-24 Annual Plan was adopted in June 2023 and we did not receive the audit fees until September 2023. The audit budget has been increased in the 2024-34 LTP.

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

There are risks arising from the adoption/implementation of the recommendations in this report.

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

6.3 **Health and Safety**

There are not health and safety risks arising from the adoption/implementation 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**

The Auditor-General is the statutory auditor of the Waimakariri District Council under section 14 of the Public Audit Act 2001. Audit New Zealand have been appointed under sections 32 and 33 of the Act. Section 70 Auditor-General is auditor of council-controlled organisations.

Under section 99 of the Local Government Act 2002, the annual report is required to include an audit report.

7.3. **Consistency with Community Outcomes**

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

The audit process contributes to the community outcome that "Public organisations make information about their plans and activities readily available".

7.3.1. Public organisations make information about their plans and activities readily available.

7.3.2. Public organisations make every effort to accommodate the views of people who contribute to consultations".

7.4. **Authorising Delegations**

Under Policy S-DM1022, the Audit & Risk Committee has the jurisdiction to "Liaise with and manage the Council's relationship and arrangements with the Council's external auditors".

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Audit plan

Waimakariri District Council

For the year ending 30 June 2024

Audit plan

I am pleased to present our audit plan for the audit of Waimakariri District Council (the Council) for the year ending 30 June 2024. The purpose of this audit plan is to discuss:

Audit risks and issues 2

Our audit process 7

Reporting protocols 12

Audit logistics 13

Expectations 15

The contents of this plan should provide a good basis for discussion when we meet with you.

We will be happy to elaborate further on the matters raised in this plan.

Our work improves the performance of, and the public's trust in, the public sector. Our role as your auditor is to give an independent opinion on the financial statements and performance information. We also recommend improvements to the internal controls relevant to the audit.

If there are additional matters that you think we should include, or any matters requiring clarification, please discuss these with me.

Nāku noa, nā

Yvonne Yang
Appointed Auditor
1 May 2024

Audit risks and issues

Specific focus areas

Based on the planning work and discussions that we have completed to date, we set out in the table below the main audit risks and issues. On page 5 below we also outline sector specific focus areas relevant to the local government sector.

Audit risk/issue	Our audit response
Valuation of Property, Plant and Equipment held at fair value	
The Council periodically revalues its property, plant and equipment on a three-year rolling basis. PBE IPSAS 17, *Property, Plant and Equipment*, requires that valuations are carried out with sufficient regularity to ensure that the carrying amount does not differ from fair value. The Council revalues the asset classes on a three-year valuation cycle. The exception to this is roading assets which are revalued annually. We understand that a revaluation for three water asset classes will occur in 2024. The accuracy of the valuation depends on the valuation method applied, the completeness and accuracy of the source data and the appropriateness of underlying assumptions. Because of the large value of the assets held by the group, a small movement in the key assumptions can have a significant impact on the valuation and consequential depreciation expense recognised in the financial statements. For those assets that the Council is not planning to revalue, the Council should perform a fair value movement assessment (assessment) to determine whether there is a significant difference between the fair value and the carrying value. Where the estimated difference is significant a revaluation may be necessary. An assessment should: • factor in local cost information; • utilise relevant and reliable price movement indicators; and • involve consulting with valuers, if necessary.	For the asset classes that will be subject to a revaluation, we will: • review the valuation report to assess the competence and experience of the person completing the valuation and whether the requirements of PBE IPAS 17 *Property, Plant and Equipment* (including the appropriateness of the valuation basis) have been met; • audit the method of valuing the assets and assess if the valuation method used is in line with the financial reporting framework; • review the reasonableness of the data and key assumptions used; and • assess the presentation and disclosure of information related to the valuation in the financial statements. For those assets that the Council is not planning to revalue, we will review the reasonableness of Council's assessment including the appropriateness of the assumptions used in the assessment. If the movement of the assets individually or in combination with other asset classes is significant the Council may need to complete a revaluation. In certain circumstances it *may* be acceptable to make an adjustment based on the desktop revaluation.

Audit risk/issue	Our audit response
Alternatively Council could engage valuers to assist in preparing a fair value assessment.	
Completeness and valuation of vested assets	
The Council has previously identified material errors relating to the completeness of vested assets in the previous years. Due to the history of errors, and the level of growth in the District, the completeness of vested assets remain an area of audit focus for the audit. Based on discussions with management and from results of our review in the prior year, there are plans in place to continue to improve the current system to prevent further errors and reinforce the processes.	In response to this risk, we will: • obtain a list of section 224c certificates issued during the year and after year end, and select a sample to check that assets included in as-built plans, have been correctly recognised; • review Council's assessment in relation to the classification between vested assets and Council contributed/purchased assets; • review the Council's reconciliation of land it holds title to, to the district rating roll, and confirm the valuer performed appropriate title searches; • review the unit rates applied in the valuation of assets; and • follow up on the progress of our prior year recommendations to the Council. Including reviewing improvements and the effectiveness of the controls when there have been implemented.
Development contributions	
Development contributions (and financial contributions, which are levied under the Resource Management Act) are an important funding tool for the Council. High growth in the Council and a history of complex offsetting arrangements with developers create risks that development contributions are not recognised correctly in the financial statements. Development contributions can be contentious. There is an inherent risk that developers may challenge Council's compliance with legal requirements. The Council may also face the risk of needing to repay contributions if developments do not proceed. To manage this, the Council needs adequate records.	We will: • Review the Council's controls to ensure all development contributions are charged in accordance with the policy. • Confirm whether the use and application of funds received is appropriate and has been correctly accounted for. • Ensure the appropriateness of relevant disclosures in the financial statements. • Follow up on the Council's progress with the prior year audit recommendations.

Audit risk/issue	Our audit response
The risk of management override of internal controls	
There is an inherent risk in every organisation of fraud resulting from management override of internal controls. Management are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Auditing standards require us to treat this as a risk on every audit.	Our audit response to this risk includes: • testing the appropriateness of selected journal entries; • reviewing accounting estimates for indications of bias; and • evaluating any unusual or one-off transactions, including those with related parties.

Sector focus areas

We set out in the table below the main audit risks and issues relevant to the local government sector.

Audit risk/issue	Our audit response
Local Water Done Well programme	
In February 2024, the Government passed legislation that repealed the affordable waters reform legislation passed into law by the previous Government. The Government intends implementing its "Local Water Done Well" programme through the passing of two further bills through Parliament. The first bill will set out provisions relating to council service delivery plans and transitional economic regulation. It will also provide for streamlining the establishment of Council Controlled Organisations to deliver water, should Council's desire to do so. A second bill will set out provisions relating to long-term requirements for financial sustainability, provide for a complete economic regulation regime, and a new range of structural and financing tools, including a new type of financially independent council-controlled organisation. The first and second bills are expected to be passed by mid-2024 and mid-2025, respectively. Until the content of the bills is known the impact on the Council and on the 30 June 2024 annual report is unclear. The Council should ensure the annual report includes sufficient disclosure about the impact of the programme (to the extent that the impact is known).	We will monitor the progress of the legislation and discuss related impacts with you. We will review the Council's assessment of the impact of the legislative change on the annual report to ensure any accounting or disclosure implications are considered.

Please tell us about any additional matters we should consider, or any specific risks that we have not covered. Additional risks may also emerge during the audit. These risks will be factored into our audit response and our reporting to you.

Fraud risk

Misstatements in the financial statements and performance information can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action is intentional or unintentional. In considering fraud risk, two types of intentional misstatements are relevant – misstatements resulting from fraudulent reporting, and misstatements resulting from misappropriation of assets.

The primary responsibility for the prevention and detection of fraud and error rests with the , with assistance from management. In this regard, we will discuss the following questions with you:

- What role does the Council play in relation to fraud? How do you monitor management's exercise of its responsibilities?
- Has a robust fraud risk assessment been completed? If so, is the Council satisfied that it had appropriate input into this process?
- How does management provide assurance that appropriate internal controls to address fraud risks are in place and operating?
- What protocols/procedures have been established between the Council and management to keep you informed of instances of fraud, either actual, suspected, or alleged?
- Are you aware of any actual, suspected, or alleged fraud? If so, have the results of management's investigation been reported to the Council? Has appropriate action been taken on any lessons learned?

Our responsibility

Our responsibility is to obtain reasonable, but not absolute, assurance that the financial statements and performance information are free from material misstatement resulting from fraud. Our approach to obtaining this assurance is to:

- identify fraud risk factors and evaluate areas of potential risk of material misstatement;
- evaluate the effectiveness of internal controls in mitigating the risks;
- perform substantive audit procedures; and
- remain alert for indications of potential fraud in evaluating audit evidence.

The Auditor-General has published useful information on fraud that can be found at oag.parliament.nz/reports/fraud-reports.

Our audit process

Initial planning

Initial planning activities include verifying compliance with independence requirements and building the audit team.

Understand your business and environment

We use our extensive sector and business knowledge to make sure we have a broad and deep understanding of the Council, your business, and the environment you operate in.

Assess audit risk

We use our knowledge of the business, the sector and the environment to identify and assess the risks that could lead to a material misstatement in the financial statements and performance information.

Evaluate internal controls

We update our understanding of internal controls relevant to the audit. This includes reviewing the control environment, risk assessment process, and relevant aspects of information systems controls. Most of this work is done during the initial audit visits. We evaluate internal controls relevant to the audit for the whole financial year, so we consider internal controls relevant to the audit at all visits.

Finalise the audit approach

We use the results of the internal control evaluation to determine how much we can rely on the information produced from your systems during our final audit.

Gather audit evidence

During the final audit we audit the balances, disclosures, and other information included in the Council's financial statements and performance information.

Conclude and report

We will issue our audit report on the financial statements and performance information. We will also report to the Council covering any relevant matters that come to our attention.

Materiality

In performing our audit, we apply materiality. In the public sector, materiality refers to information that if omitted, misstated, or obscured could reasonably be expected to:

- influence readers' overall understanding of the financial statements and service performance information; and
- influence readers in making decisions about the stewardship and allocation of resources or assessing your performance.

This definition of materiality is broader than the one used in the private sector.

It is a matter of judgement whether information is material. We consider the nature (qualitative) and amount (quantitative) of each item judged in the surrounding circumstances and its impact. In the public sector qualitative considerations are of equal significance as quantitative considerations. Qualitative considerations are of primary importance in our assessment of materiality in the context of disclosures for transparency and accountability reasons, and in evaluating any non-compliance with laws and regulations.

The Council and management need to consider materiality in preparing the financial statements and service performance information and make their own assessment of materiality from a preparer's perspective. IFRS Practice Statement 2, *Making Materiality Judgements*, provides guidance on how to make materiality judgements from a financial statements preparer's perspective. Although this guidance is primarily aimed at for-profit entities, the same principles can be applied by public benefit entities. Management and the Council should not rely on our materiality assessment as a basis for owning and making judgements about the integrity of the financial statements and service performance information.

Financial statements materiality

For planning purposes we have set **overall materiality** for the financial statements at $219,300,000 on based on last year's total property, plant and equipment. This is subject to change once the actual results for the current year are available. For this audit we are only applying this overall materiality to the fair value of property, plant and equipment.

Overall materiality	$219,300,000
Specific materiality	$3,750,000
Clearly trivial threshold	$187,500

For this audit we have set a lower, **specific materiality** of $3,750,000 for all items not related to the fair value of property, plant and equipment. A lower specific materiality is also determined separately for some items due to their sensitive nature. For example, a lower specific materiality is determined and applied for related party and key management personnel disclosures.

We design our audit procedures to detect misstatements at a lower level than overall materiality. This takes account of the risk of cumulative misstatements and provides a safety net against the risk of undetected misstatements.

We will report all uncorrected misstatements to the other than those that are **clearly trivial**. We consider misstatements of less than $187,500 to be clearly trivial unless there are qualitative considerations that heighten its significance. We will ask for each misstatement to be corrected, other than those that are clearly trivial. Where management does not wish to correct a misstatement, we will seek written representations from management on the reasons why the corrections will not be made.

Misstatements

Misstatements are differences in, or omissions of, amounts and disclosures that may affect a reader's overall understanding of your financial statements and service performance information. The effects of any detected and uncorrected misstatements, individually and in aggregate, are assessed against overall materiality and qualitative considerations.

Overall financial statement materiality does not apply to any matters of effectiveness and efficiency, waste, or a lack of probity or financial prudence.

Materiality for service performance information

At an overall level, we assess whether the service performance information is suitable, given your purpose and the nature of your activities, and whether the reporting allows for an informed assessment of the Council's performance. In doing this we consider whether the information is relevant, complete, reliable, neutral, and understandable.

We set materiality for service performance information at an individual measure level based on what we expect would influence readers' overall understanding, decision making, or assessment of the Council's performance. We consider a variety of factors including the level of public interest and potential public risk. Because of the variety of measurement bases applied, we normally express this materiality as a percentage of the reported result.

We have identified the following measures as material and assessed materiality for planning purposes. We will reassess this during the audit.

Material measure	Materiality
Safety of drinking water The extent to which the local authority's drinking water supply complies with: a) bacteria compliance criteria, and b) protozoal compliance criteria.	The measure is reported as "Yes" (compliant) or "No" (not compliant) for each water supply. Therefore, the result is either right or wrong.
Water supply - Customer satisfaction The total number of complaints received by the local authority about any of the following: a) drinking water clarity; b) drinking water taste; c) drinking water odour;	8% of result.

Material measure	Materiality
d) drinking water pressure or flow; e) continuity of supply, and f) Council's response to any of the above expressed per 1000 connections to the local authority's networked reticulation system.	
Wastewater – system adequacy The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	8% of result.
Wastewater - Discharge compliance/ management of environmental impacts Compliance with the resource consents for discharge from its sewerage system measured by the number of: a) abatement notices; b) infringement notices; c) enforcement orders, and d) convictions received in relation to those resource consents.	5% of result.
Road - Asset quality – renewal of assets The percentage of the sealed local road network that is re-surfaced.	8% of the result.
Road condition The average quality of ride on a sealed local road network, measured by smooth travel exposure.	8% of result.
Stormwater - resource consents Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) abatement notices; b) infringement notices; c) enforcement orders, and d) convictions received in relation to those resource consents.	8% of result.
Building services The percentage of building consent applications processed within the statutory 20 days. The percentage of code of compliance certificates issued within the statutory 20 days.	8% of result.

Many of the issues that arise in an audit, particularly those involving valuations or assumptions about the future, involve estimates. Estimates are inevitably based on imperfect knowledge or dependent on future events. Many financial statement items involve subjective decisions or a degree of uncertainty. There is an inherent level of uncertainty which cannot be eliminated. These are areas where we must use our experience and skill to reach an opinion on the financial statements and performance information.

The term "opinion" reflects the fact that professional judgement is involved. Our audit report is not a guarantee but rather reflects our professional judgement based on work performed in accordance with established standards.

Auditing standards require us to maintain professional scepticism throughout the audit. Professional scepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence. Professional scepticism is fundamentally a mind-set. A sceptical mind-set drives us to adopt a questioning approach when considering information and in forming conclusions.

Exercising professional scepticism means that we will not accept everything we are told at face value. We will ask you and management to provide evidence to support what you tell us. We will also challenge your judgements and assumptions and weigh them against alternative possibilities.

How we consider compliance with laws and regulations

As part of the Auditor-General's mandate, we consider compliance with laws and regulations that directly affect your financial statements or general accountability. Our audit does not cover all of your requirements to comply with laws and regulations.

Our approach involves first assessing the systems and procedures that you have in place to monitor and manage compliance with laws and regulations relevant to the audit. We may also complete our own checklists. In addition, we will ask you about any non-compliance with laws and regulations that you are aware of. We will evaluate the effect of any such non-compliance on our audit.

Wider public sector considerations

A public sector audit also examines whether:

- the Council carries out its activities effectively and efficiently;
- waste is occurring or likely to occur as a result of any act or failure to act by the Council;
- there is any sign or appearance of a lack of probity as a result of any act or omission by the Council or by one or more of its members, office holders, or employees; and
- there is any sign or appearance of a lack of financial prudence as a result of any act or omission by the Council or by one or more of its members, office holders, or employees.

Reporting protocols

Communication with management and the Council

We will meet with management and the Council throughout the audit. We will maintain ongoing, proactive discussion of issues as and when they arise to ensure there are “no surprises”.

Meeting with	Planned timing
Jeff Millward - Chief Executive	As needed throughout the audit visits.
Greg Bell - Acting General Manager, Finance & Business Support	As needed throughout the audit visits.
Dan Gordon - Mayor	As needed throughout the audit visits.
Audit and Risk Committee	TBC.

Reports to the Council

We will provide a draft of all reports to management (and the Council) for discussion/clearance purposes. In the interests of timely reporting, we ask management to provide their comments on the draft within 10 working days. Once management comments are received the report will be finalised and provided to the Council.

As part of our final reporting to the Council we set out non-trivial unadjusted misstatements, along with reasons that the adjustments have not been made. As part of our continued focus on improving the efficiency of the annual reporting and audit process, this year we will also report adjusted misstatements in the report to the Council. The adjusted misstatements will be any made to the draft annual report received at the start of the audit.

We will also follow up on your progress in responding to our previous recommendations.

Audit logistics

Our team

Our engagement team is selected to ensure that we have the right subject matter expertise and sector knowledge. Each member of the audit team has received tailored training to develop their expertise.

Our senior audit team members are:

Yvonne Yang	Appointed Auditor
Cynthia Jani	Audit Manager
Tammy Cross	Audit Supervisor
Ridwan Ridwan	ISAA Manager

Timetable

Our proposed timetable is:

Interim audit begins	6 May 2024
Draft interim report (internal controls report) to the Council issued	30 June 2024
Review of revaluation of roading assets and three waters asset classes	12 August 2024
Final audit begins	19 August 2024
Draft financial statements available for audit (including notes to the financial statements) with actual year-end figures	19 August 2024
Final financial statements available, incorporating all the amendments agreed to between us	9 September 2024
Annual report available, including any Chair and Chief Executive's overview or reports	13 September 2024
Audit opinion issued	By end of Oct 2024
Draft report to the Council issued	TBC

AuditDashboard

In the previous two years, we used AuditDashboard, our online portal, to transfer files between your employees and Audit New Zealand. Overall, the use of AuditDashboard was run more smoothly. However, we acknowledge the reluctances of some staff to use the AuditDashboard and that the requests list could be further refined overtime.

We will again use AuditDashboard for transferring audits as part of the audit.

Working remotely

Covid-19 restrictions, such as lockdowns, and resultant changes to our own and our client's work locations, including increasing numbers working from home since the start of the pandemic have meant we changed how we worked with our clients over the last two years.

Lockdowns meant that our clients and our auditors did not always have access to their premises and information and had to work remotely. For clients able to work remotely, with access to systems and electronic documentation, as well as being prepared for the audit, audits continued to progress and progress well.

Performing our audit work during higher alert level restrictions confirmed that aspects of our audit work can be done efficiently off-site. We plan to continue to perform aspects of your audit remotely as there are some benefits to you and us of having our team off-site for parts of the audit. For you these benefits include:

- Staging and sending the information we request for audit over an agreed period of time as opposed to having all the information requested ready for our arrival at one agreed date.
- Less time spent on travel, so we will have more time focus on auditing what matters and raising issues earlier.
- Reduction in disbursements as we will incur less travel and overnight costs.
- Less auditor time on site which allows you to get on with your work and enables planned focused conversations when these take place.

To enable audit work to be completed off-site and fully obtain the benefits detailed above, you will need to ensure that you can provide supporting documents electronically.

During the previous audit, we performed some of our audit work remotely. Based on our experience we found that the Council has good systems and processes in place to facilitate any future off-site work by us.

We recognise different organisations are positioned differently to enable off-site audit work. We will be discussing and agreeing off-site working expectations in conjunction with our information requests with you as part of your 2024 audit. This will include our continued use of AuditDashboard to manage our information requests.

Expectations

For the audit process to go smoothly for both you and us, there are expectations that each of us need to meet.

Our respective responsibilities are set out in our audit engagement letter.

We expect that:

- you will provide us with access to all relevant records and provide information in a timely manner;
- staff will provide an appropriate level of assistance;
- the draft financial statements, including all relevant disclosures, will be available in accordance with the agreed timetable;
- management will make available a detailed workpaper file supporting the information in the financial statements; and
- the annual report, financial statements and performance information will be subjected to appropriate levels of quality review before being provided to us.

To help you prepare for the audit, we will liaise with management and provide them with a detailed list of the information we will need for the audit.

Health and safety

The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff.

Under the Health and Safety at Work Act 2015, we need to make arrangements with management to keep our audit staff safe while they are working at your premises.

We expect you to provide a work environment for our audit staff that minimises or, where possible, eliminates risks to their health and safety. This includes providing adequate lighting and ventilation, suitable desks and chairs, and safety equipment where required.

We also expect management to provide them with all information or training necessary to protect them from any risks they may be exposed to at your premises. This includes advising them of emergency evacuation procedures and how to report any health and safety issues.

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

www.auditnz.parliament.nz
Level 3, 335 Lincoln Road
PO Box 2
Christchurch 8140

WAIMAKARIRI DISTRICT COUNCIL

REPORT FOR INFORMATION

FILE NO and TRIM NO:	GOV-26 / 240521081875
REPORT TO:	AUDIT AND RISK COMMITTEE
DATE OF MEETING:	11 June 2024
AUTHOR(S):	Thea Kunkel, Governance Team Leader
SUBJECT:	Reporting on LGOIMA Requests for the period 1 March 2024 to 31 May 2024
ENDORSED BY: (for Reports to Council, Committees or Boards)	General Manager / Chief Executive

1. SUMMARY

1.1 This report provides an update to the Audit and Risk Committee on the requests for information made under the Local Government Official Information and Meetings Act 1987 (LGOIMA).

1.2 From 1 March 2024 to 31 May 2024, the Council received 71 official requests, 10 more than for the same period in 2022/23. Also, the Council responded to 81 official requests during the period under review, 30 more than the official requests responded to in the same period in 2022/23. The official requests were mostly for information regarding Skew Bridge, resource consents, proposed solar farms, parking fines, and dogs.

Attachments:

i. Table of requests from 1 March 2024 to 31 May 2024 (Trim 240523083356).

2. RECOMMENDATION

THAT the Audit and Risk Committee:

(a) **Receives** Report No. 240521081875 for information.

(b) **Notes** that the Council received 71 requests and responded to 81 official requests of information from 1 March 2023 to 31 May 2024, which was 30 more than the 51 official requests responded to in the same period in 2022/23.

3. BACKGROUND

3.1 Any member of the public may request official information from the Council, and the LGOIMA prescribes how these requests are to be managed, the statutory timeframes for dealing with requests and the basis of decision-making on the release of information. The LGOIMA is the local government version of the Official Information Act, 1982, which people may be more familiar with, which applies to central government agencies.

3.2 Decisions on the release of information are delegated to the Chief Executive under the LGOIMA and are sub-delegated to the Governance Manager.

3.3 LGOIMA information is provided weekly to the Management Team and quarterly to the Audit and Risk Committee. The previous report covered the period of 1 December 2023 to 29 February 2024. This report, therefore, covers the period of 1 March 2024 to 31 May 2024.

4. ISSUES AND OPTIONS

4.1 The Council processes requests for information in accordance with the LGOIMA and the Privacy Act 2020. The aim is to balance transparency and public interest issues with limits on disclosing personal information.

4.2 All information will be provided unless there is a good reason under the provisions of the LGOIMA for not releasing it. The Council is entitled to consider not releasing information if it would:

- prejudice the maintenance of the law.
- endanger the safety of any person.
- breach the privacy of any person.
- disclose confidential or commercially sensitive information.
- cause serious offence to Tikanga Māori or disclose the location of Waahi Tapu.
- breach an obligation of confidence.
- prejudice: public health or safety; the Council's right to legal professional privilege; the commercial activities of the Council; or negotiations being carried out by the Council.

4.3 Below in Table 1 is a summary of the number of official requests the Council responded to from 1 May 2023 to 31 May 2024. The Council took an average of 13.53 days to respond to official requests. In most cases, if the Council was unable to meet the statutory requirements of 20 working days, the applicant was advised of the Council's decision to provide the information and that an extension of time would be required per the provisions of Section 13(1) of the LGOIMA.

Month	Number of applications responded to	Number of responses not meeting the statutory requirements
May 2023	32	One (delay in accumulating the information).
June 2023	35	One (large volumes of information requested). One (delay in accumulating the information).
July 2023	26	One (delay in accumulating the information).
August 2023	16	Two (delay in accumulating the information).
September 2023	25	Two (delay in accumulating the information).
October 2023	25	One (delay in accumulating the information). One (large volumes of information requested).
November 2023	23	One (delay in accumulating the information).
December 2023	21	One (delay in accumulating the information).
January 2024	11	None
February 2024	24	Three (delay in accumulating the information).
March 2024	19	One (applicant requested additional information).
April 2024	32	One (waiting for legal advice).
May 2024	29	Two (advice from the Ombudsman, since released). Two (delay in accumulating the information).
Total	**319**	**21**

Table 1: Summary of the number of Official Requests responded to from May 2023 to May 2024.

4.4 Graph 1 below outlines the number of requests for information received monthly during the financial year. Staff spent approximately 194 hours responding to requests from 1 March 2024 to 31 May 2024. An internal process involves several staff and their managers checking content before releasing information. Whilst there is an option to charge under section 13(1A) of the LGOIMA, the Council currently does not generally charge for the requested information, and the first hour associated with the request is not chargeable. To date, the Council has not charged for any requests. However, there were two requests that were considered substantial that the Council decided to seek payment for the time involved as processing these requests would significantly impact the Council's ability to resource its other operations. However, staff are awaiting feedback from the requesters prior to starting the collation of information. The requester may refine their request, thus being less time involved or decline the charge, in which case the request will not progress. The Council is not declining the request but will not continue until a deposit is received or the request is amended.

- Information regarding Kintyre Lane Ohoka from 2007 to date - providing the requested information entailed collating data for the last 17 years. It was estimated that collating the data would take staff more than 40 hours.

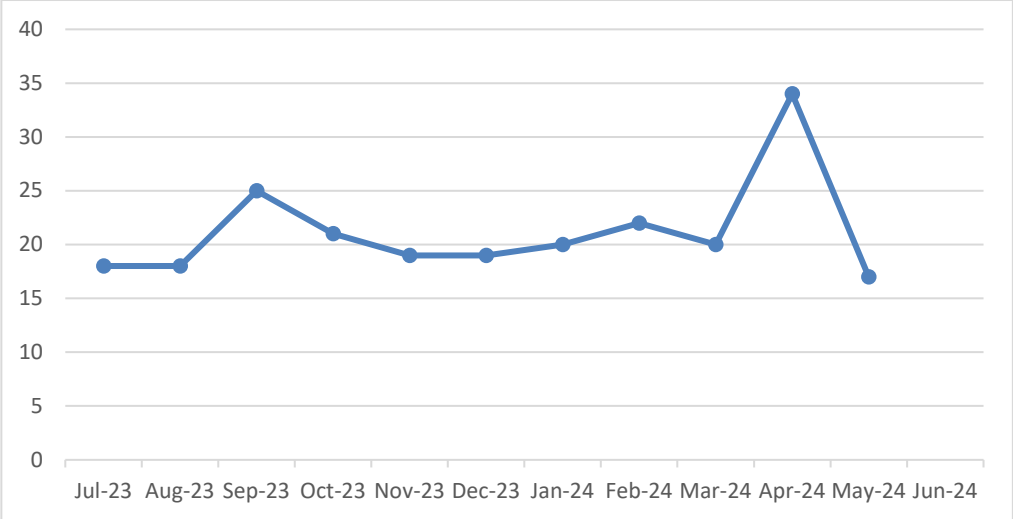
- Information about dog attacks on animals in Kaiapoi during the last two years - staff would have to analyse two years of Council data as the information is not easily collatable. The initial estimation of the time required to do this is in excess of five working hours.

4.5 Due to the continued increase in LGOIMA requests and the continued impact this has had on staff resourcing, Official Information Request Fees were included in the Council's 2024-34 Long Term Plan. It should be noted that charging for LGOIMA requests is not about full cost recovery, as the Ombudsman deems full cost recovery as inconsistent with the purpose of the legislation, which is to progressively increase the availability of official information to the public. The fees were based on the Ministry of Justice Charging Guidelines and endorsed by the Office of the Ombudsman. The guidelines provide for staff time to be charged $76 per chargeable hour (including GST), irrespective of the seniority or grading of the staff member who deals with the request. The first hour of processing the request cannot be charged, nor certain aspects of checking the information. Based on the Ministry of Justice Charging Guidelines, it is estimated that the cost to Council to respond to LGOIMA requests from 1 March 2023 to 31 May 2024 was approximately $8,588.

4.6 During the first five months of 2024, three requests for payment of collation of LGOIMA requests were made, with each requester not taking the matter further or receiving the information. For 2023, three requests were sought for payment of processing, to which the requesters did not take the matter further.

4.7 It is proposed that the Council consider a new LGOIMA Charging Policy at its July 2024 meeting, following a workshop on the proposed draft policy in mid-June 2024. This policy will define the parameters of charging everyone for LGOIMA requests.

4.8 Graph 1 indicates that there has been a significant increase in the number of requests received since July 2023 due to a high number of information requests received following the 2023/24 Annual Plan Hearings and a seemingly heightened awareness of the right to access official information. Although the number of requests decreased in July and August 2023, there was again a minor spike in September 2023. As expected, the number of requests increased substantially in April 2024 due to the consultation on the draft 2024/34 Long-Term Plan; however, there was a decline in requests through May.



Graph 1: Summary of the number of Official Requests received – from July 2023 to May 2024

4.9 To promote transparency and accountability, the Council publishes a list of all the Requests for Information received on its Website at https://www.waimakariri.govt.nz/services/online-services/request-it. However, releasing the requested information will still be subject to the provisions of LGOIMA and the Privacy Act 2020. In addition, the Council will consider any potential civil or criminal liability that might result from the publication.

4.10 This Audit and Risk Committee report serves as an accountability tool to show that the Council is meeting its statutory obligations; it also highlights the number of requests being received and what general information is being sought, which may have a public interest element.

4.11 **Implications for Community Wellbeing**

The issues and options that are the subject matter of this report have no social and cultural implications for community well-being. Local Government Official Information and Meetings Act (LGOIMA) requests provide the community with an official pathway for accessing public information and learning about and/or participating in local democracy and Council activities.

4.12 The Management Team has reviewed this report and supports the recommendations.

5. COMMUNITY VIEWS

5.1 **Mana Whenua**

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

5.2 **Groups and Organisations**

No other groups and organisations besides those who requested information are likely to be affected by or interested in this report's subject matter.

5.3 **Wider Community**

The wider community was consulted on the proposed charging for LGOIMA requests as part of the draft 2024-34 Long Term Plan process. The Council received seventeen objections to the proposed charging for LGOIMA requests. The proposed policy would not hinder the right to seek information.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1 **Financial Implications**

There are no financial implications sought from this report.

Generally, the Council has not charged for LGOIMA requests. However, occasionally, if a request is received for a significant amount of information or requires substantial collation and research, or the Council receives a large number of requests from the same person in a short timeframe, which taken together require a large amount of staff resource to respond to, the Council may consider imposing a charge. In these rare instances, the applicant is advised before the work is undertaken, and options to refine the request are explored. Any charges that may be imposed align with the guidelines set by the Ministry of Justice and the Office of the Ombudsman.

6.2 **Sustainability and Climate Change Impacts**

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

6.3 **Risk Management**

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

6.3 **Health and Safety**

None.

7. CONTEXT

7.1 Consistency with Policy

These matters are not matters of significance in terms of the Council's Significance and Engagement Policy.

7.2 Authorising Legislation

- Local Government Official Information and Meetings Act 1987 (LGOIMA).
- Privacy Act, 2020

7.3 Consistency with Community Outcomes

People have wide-ranging opportunities for learning and being informed, and our people can easily obtain the information they need.

There are wide-ranging opportunities for people to contribute to the decision-making that affects our District.

7.4 Authorising Delegations

Decisions on releasing information is delegated to the Chief Executive under the LGOIMA and is sub-delegated to the Governance Manager.

LGOIMA REQUESTS RECEIVED FROM 1 MARCH 2024 TO 31 MAY 2024.

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	RESPONSE (DAYS)
6/03/2024	Private individual	Drainage matters on Upper Sefton Road, Ashley	5/04/2024	20
8/03/2024	Private individual	Solar Farm for Upper Sefton Road, Ashley	27/03/2024	13
8/03/2024	Private individual	Solar Farm for Upper Sefton Road, Ashley	27/03/2024	13
11/03/2024	Private individual	Overhanging vegetation on Duffs Road, Balcairn	5/04/2024	17
12/03/2024	Research	Support the Council provides for predator control	2/04/2024	13
13/03/2024	Research	Council's proposed rates increase this year	26/03/2024	8
14/03/2024	Private individual	Local Government (Rating) Act	26/03/2024	7
15/03/2024	Private individual	Copy of the Risk Management and Safety Plan of the Rangiora Airfield	10/04/2024	16
15/03/2024	Private individual	Abbeyfield's House planned in the Waimakariri District	16/04/2024	20
15/03/2024	Private individual	Properties on Mulcocks and Lineside Roads	16/04/2024	20
18/03/2024	Private individual	Purchase of 257 to 291 and 289 Coldstream Road Rangiora	18/04/2024	21
18/03/2024	Private individual	Contaminated soil dumping and removal at the Mandeville Sports Grounds	10/04/2024	15
18/03/2024	Fire Emergency NZ	Details for the owner of a property on Barkers Road, Loburn	25/03/2024	5
19/03/2024	Private individual	Platform Brew Bar	12/04/2024	16
20/03/2024	Private individual	Rainbow Storytime	2/04/2024	7

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	RESPONSE (DAYS)
20/03/2024	Private individual	Any complaints sent to the CE about a member of the Council during the months of November and December 2022	5/04/2024	15
21/03/2024	Private individual	Fenton Reserves	2/04/2024	6
25/03/2024	Media	The amount that the Council spent on consultants during 2023, 2022 and 2021	16/04/2024	14
27/03/2024	Private individual	Information regarding Kintyre Lane Ohoka from 2007 to the present day	15/04/2024	11
28/03/2024	Research	Funds paid to Taituarā – formally known as the NZ Society of Local Government Managers (SOLGM).	15/04/2024	10
2/04/2024	Private individual	WDC staff compliment	30/04/2024	20
2/04/2024	Private individual	Fees for LGOIMA Request	29/04/2024	18
2/04/2024	Private individual	Council Community Outcomes	11/04/2024	7
3/04/2024	Private individual	Dogs homed at property on Tram Road, Kaiapoi	12/04/2024	7
4/04/2004	Private individual	Correspondence regarding Annual Plan Submissions	18/04/2024	10
4/04/2004	Private individual	Solar Farms in the Waimakariri	23/04/2024	13
4/04/2004	Private individual	Council liability insurance	03/05/2024	22
5/04/2004	Private individual	Any complaints sent to the CE about a member of Council in November and December 2022	29/04/2024	15
8/04/2024	Private individual	All Communication regarding RC235259	6/05/2024	19
8/04/2024	Private individual	Building inspection of property on Boundary Road, Ashley	12/04/2024	4
8/04/2024	Private individual	Copy of the consent application for the Whiterock Quarry	16/04/2024	6

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	RESPONSE (DAYS)
8/04/2024	Research	Nurseries managed by the Council	16/04/2024	6
9/04/2024	Media	Copy of the consent application for the Whiterock Quarry	16/04/2024	5
10/04/2024	Private individual	Updated Roading Fees	30/04/2024	13
12/04/2024	Private individual	CCTV footage of an accident in Kaiapoi	23/04/2024	7
12/04/2024	Private individual	Waimakariri District's water supply upgrade projects.	30/04/2024	11
15/04/2024	Private individual	Security at Council facilities	30/04/2024	10
15/04/2024	Private individual	Council-owned pools in the Waimakariri	30/04/2024	10
15/04/2024	Private individual	Information regarding Kintyre Lane Ohoka	8/05/2024	16
16/04/2024	Media	Parking Fines	30/04/2024	9
16/04/2024	Private individual	Contaminated soil dumping and removal at the Mandeville Sports Grounds	9/05/2024	16
16/04/2024	Private individual	Abbeyfield’s House planned in the Waimakariri District	20/05/2024	22
17/04/2024	Research	Land use consents from the past 10 years involving animal farming	3/05/2024	11
19/04/2024	Private individual	Plans for the proposed Solar farm on Upper Sefton Road, Ashely	3/05/2024	9
24/04/2024	Private individual	Electronic Office Products and Database Software Usage	6/05/2024	7
24/04/2024	Private individual	Heavy vehicle accident on Lees Valley Road, Lees Valley, Oxford	24/5/2024	22
26/04/2024	Private individual	Consultation that informed the Waimakariri District Development Strategy	8/05/2024	8

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	RESPONSE (DAYS)
26/04/2024	Private individual	Rezoning of property on Roscrea Place, Swannanoa	3/05/2024	5
29/04/2024	Private individual	Tender and associated documentation of the ERP Quality Assurance Services next Generation Council Enterprise Solution	7/05/2024	6
30/04/2024	Private individual	Proposed Biogas Project at Ohoka	3/05/2024	3
30/04/2024	Private individual	Threats to elected members and staff	7/05/2024	5
30/04/2024	Private individual	Local Government Official Information Act requests	6/05/2024	4
30/04/2024	Private individual	Video footage of the staff interactions related to property in Pegasus	8/05/2024	6
1/05/2024	Private individual	Wandering dog	21/05/2024	14
2/05/2024	Private individual	Footage from a security camera in Rangiora	7/05/2024	3
6/05/2024	Private individual	Any noise complaints made about property on Kippenberger Avenue Rangiora	21/05/2024	11
6/05/2024	Private individual	Correspondence regarding Annual Plan Submissions	16/05/2024	8
8/05/2024	Media	Council budgeted for refreshments/food for elected members during the public hearings into its draft 2024-34 Long Term Plan	16/05/2024	6
10/05/2024	Research	Number of claims brought against Council in the calendar year relating to its functions and performance under the Building Act 1991 and/or 2004	23/05/2024	9
16/05/2024	Private individual	Correspondence regarding Annual Plan Submissions	27/05/2024	5
20/05/2024	Private individual	WDC Long Term Plan 2024 Documentation	28/05/2024	6
21/05/2024	Research	Any project that the Council has submitted to the process to be considered under the Fast Track Approvals Bill	To respond by 19/06/2024	

DATE RECEIVED	REQUESTER	SUBJECT	DATE OF OFFICIAL RESPONSE	RESPONSE (DAYS)
22/05/2024	Research	District Plan allows for Transferable Development Right Subdivisions	28/05/2024	4
24/05/2024	Private individual	Contracts the Council has developed with Joyce Advisory or Steven Joyce	3/06/2024	6
24/05/2024	Private individual	Reports related to the authorisations associated with the Lime Quarry on Quarry Road, Loburn	3/06/2024	6
24/05/2024	Private individual	Establishing Māori Wards	3/06/2024	6
27/05/2024	Private individual	Copies of the most recent results of the Council's regular water tests	To respond by 25/06/2024	
30/05/2024	Private individual	Property on Bob Roberston Drive, Woodend	To respond by 01/07/2024	
30/05/2024	Private individual	Funding of Mayor's candidacy of Chairperson of LGNZ (5)	To respond by 01/07/2024	