



WAIMAKARIRI
DISTRICT COUNCIL

Audit and Risk Committee

Agenda

Tuesday 15 February 2022

9am

***Council Chamber
215 High Street
Rangiora***

Members:

Councillor Joan Ward (Chairperson)
Deputy Mayor Neville Atkinson
Councillor Kirstyn Barnett
Councillor Paul Williams
Councillor Sandra Stewart
Mayor Dan Gordon (ex officio)

A Meeting of the **AUDIT AND RISK COMMITTEE** will be held in the **COUNCIL CHAMBERS, RANGIORA CIVIC BUILDING, 215 HIGH STREET, RANGIORA** on **TUESDAY 15 FEBRUARY 2022 at 9.00AM.**

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 16 November 2022**

RECOMMENDATION

5-13

THAT the Audit and Risk Committee:

- (a) **Confirms** the circulated Minutes of a meeting of the Audit and Risk Committee, held on 16 November 2022, as a true and accurate record.

3.2 **Matters Arising**

4 **PRESENTATION/DEPUTATION**

Nil.

5 **REPORTS**

5.1 **Audit New Zealand Management Report for the year ended 30 June 2021 – Jeff Millward (Manager, Finance and Business)**

RECOMMENDATION

14-54

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 211223205816.
- (b) **Receives** Audit New Zealand's Management Report for the year ending 30 June 2021.
- (c) **Notes** there are no significant matters arising from the management letter. Audit New Zealand have made a number of recommendations where systems could be improved and these improvements have been made or are programmed to be completed.

5.2 Capital Works Programme Quarterly Report December 2021 – Gerard Cleary (Manager Utilities and Roading), Chris Brown (Manager, Community and Recreation) and Don Young (Senior Engineering Advisor)

RECOMMENDATION

55-93

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 220201012142.
- (b) **Notes** the predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$73.06 million total capital spend, \$57.53 million (79%) is predicted for completion, but an additional \$9.43 million (13%) is at risk of not being delivered.
- (d) **Notes** that any decisions to amend, increase or re-allocate budgets that have been recently made by the Council as part of the Annual Plan deliberations, or other council reports are not captured in this report, but will be included in the next quarterly report.

5.3 Non-Financial Performance Measures 2nd Quarter Results as at 31 December 2021 – Helene Street (Corporate Planner)

RECOMMENDATION

94-129

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 220201012080.
- (b) **Notes** 68% of performance measures were achieved, 25% were not achieved and 7% are not yet due.
- (c) **Notes** 16 of the 28 measures that did not meet target were within 5% of being achieved.
- (d) **Notes** all measures have been reviewed and incorporated in the 2021-2031 LTP.

5.4 Financial Report for the period ended 31 December 2021 – Paul Christensen (Finance Manager)

RECOMMENDATION

130-171

THAT the Audit and Risk Committee:

- (a) **Receives** Report No.220124008233.
- (b) **Notes** the surplus for the period ended 31 December 2021 is \$7.1 million. This is \$1.5 million over budget.

5.5 Debenture Trust Deed Assurance Report for the year ended 2021 - Paul Christensen (Finance Manager)

RECOMMENDATION

172-184

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 220125008540.
- (b) **Notes** the Council is complying with the full requirements of the Trust Deed, including the continuing covenants and reporting requirements.

6 PORTFOLIO UPDATES

**6.1 Audit, Risk, Long Term Plan and Excellence Programme –
Councillor Joan Ward**

6.2 Customer Service – Councillor Kirstyn Barnett

6.3 Communications – Councillor Neville Atkinson

7 QUESTIONS

8 URGENT GENERAL BUSINESS

WAIMAKARIRI DISTRICT COUNCIL

MINUTES OF A MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBERS, RANGIORA CIVIC BUILDING, 215 HIGH STREET, RANGIORA ON TUESDAY 16 NOVEMBER 2021 AT 9.00AM.

PRESENT

Councillors J Ward (Chairperson), N Atkinson, K Barnett, S Stewart (left at 11.38am) and P Williams.

IN ATTENDANCE

Mayor D Gordon, Councillors A Blackie, N Mealings (arrived at 9.17am), P Redmond.

J Harland (Chief Executive), J Millward (Manager Finance and Business Support), G Cleary (Manager Utilities and Roding), C Brown (Manager Community and Recreation), S Markham (Manger Strategic Projects), P Christensen (Finance Manager), L Hayward (Safety and Risk Manager), D Young (Senior Engineering Advisor) and K Rabe (Governance Advisor).

C MacMillan (Te Kōhaka Trustee), G Byrnes (Te Kōhaka Trust General Manager), H Warwick (Enterprise North Canterbury Chief Executive), J Rogers (Enterprise North Canterbury Product Developer) and M Weight (Trustee).

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 21 September 2021

Moved: Mayor Gordon

Seconded: Councillor Williams

THAT the Audit and Risk Committee:

- (a) **Confirms** the circulated Minutes of a meeting of the Audit and Risk Committee, held on 21 September 2021, as a true and accurate record.

CARRIED

3.2 Matters Arising

Nil.

4 PRESENTATION/DEPUTATION

Nil.

5 REPORTS

5.1 Te Kōhaka Trust 2021/22 Promotions Business Plan – J Millward (Manager, Finance and Business)

C McMillian (Te Kōhaka Trustee) and G Byrnes (Chief Executive of Te Kōhaka Trust) presented the Draft Annual Report (Non-Financial) and provide an update on the work undertaken by the Trust during the previous financial year.

In response to a question from Councillor Williams regarding the culling of pests, G Byrnes responded, saying that originally there had been resistance to trapping, however, the Trust had owned the actions taken, and now had respect and support from the neighbouring residents.

Moved: Mayor Gordon

Seconded: Councillor Williams

THAT the Audit and Risk Committee:

- (a) **Receives** Report No 211109180060.
- (b) **Receives** the Annual Report for the Te Kōhaka Trust for the year ended 30 June 2021.
- (c) **Notes** the audited financial statement would be provided to the next Audit and Risk Committee.
- (d) **Acknowledges** the work carried out by the Trust and thanked the Trustees', General Manager and staff for their efforts.
- (e) **Circulates** the report to the Community Boards.

CARRIED

Mayor Gordon thanked C McMillian and G Byrnes for the work that the Trust had accomplished, not only during the last financial year, but from its inception. He noted that this was an example of successful partnership between the Council and an external entity and acknowledged that the community valued the work done by the Trust.

Councillor Williams also thanked the Trust for the work being done and noted that he only received positive feedback from the community.

Councillor Stewart endorsed the comments made and congratulated G Byrnes on his years of service.

Councillor Barnett also congratulated G Byrnes on the work he had achieved during his tenure and stated it was easy to see that he loved his work. She also was encouraged to see the community ownership and that the Trust encouraged the youth to become involved and take ownership of the environment.

5.2 Promotion of Waimakariri District Business Plan Report, Draft Annual Report and unaudited accounts for Enterprise North Canterbury for the Year Ended 30 June 2021 – J Millward (Manager Finance and Business Support)

H Warwick (Chief Executive of Enterprise North Canterbury), J Rogers (Enterprise North Canterbury Product Developer) and M Weight (Trustee) presented the Draft Annual Report and gave an update on the work to date as well as work scheduled for the future.

In response to a question by Councillor Williams, H Warwick noted that all the businesses that ENC had assisted with start-up were still in operation. Councillor Williams also queried if all 235 prospective start-up businesses had gone on to start new ventures. H Warwick stated that the standard was very high, however it was expected that eighty percent were likely to successfully open. M Weight commented that ENC was very good at assisting new ventures by giving realistic goals, practical advice and assisting with business plans. Councillor Williams requested that information on businesses that had been assisted be included in future reports.

Mayor Gordon queried the placement of the Waimakairir logo on the proposed advertisement to be displayed on the back of buses noting he felt that the logo should be larger and in a more prominent position.

Councillor Atkinson noted that many of the events during summer had been cancelled and enquired how much of the events funding was irretrievable. He also enquired if there was any assistance for those organisations that had lost money due to cancelled events. H Warwick noted that she was in discussion with two groups in relation to this matter and if they could prove the funds spent, ENC could offer some assistance.

Councillor Redmond questioned the Networking Opportunities which he believed were very useful. H Warwick noted that these had been impacted by Covid-19 restrictions however, they were expected to resume early in 2022. Councillor Redmond also noted that the Business Partner Programme had been disestablished and enquired why. H Warwick explained that business partners used to be charged for appearing on the ENC website. This practice had been discontinued as now all businesses were now included on the website for free. He also queried the renewal of the lease on the building that ENC operated from and H Warwick noted that the lease was wrapped around the promotions contract which was due for renewal and if the promotions contract was not renewed neither would the lease.

Councillor Barnett queried the increase in staff costs and decrease on advertising. H Warwick replied stating the increase in staff costs was due to the use of a contractor for a particular project. The decrease in advertising was due to event funding and business strategy which had been paid out the year before.

Councillor Barnett further queried the use of ambassadors to promote the area and H Warwick stated that the website was being developed for visitors to comment and post photos of the area. She stated they had not specifically looked at using ambassadors however, if they decided to do so it would be more activity based rather than in general.

In response to a query regarding opening hours of the Information Centre, H Warwick stated the centre was open Monday to Friday from 9am to 5.30pm and Saturday from 9am to 2pm. She noted that the cost of operating seven days a week would be unsustainable.

Moved: Councillor Ward

Seconded: Councillor Atkinson

THAT the Audit and Risk Committee:

- (a) **Receives** report No.211110180379.
- (b) **Receives** the Annual Report to 30 June 2021 and related Draft unaudited accounts and Promotion of Waimakariri District Business Plan Report, noting the delayed audit due to the impacts of COVID-19.

- (c) **Acknowledges** the work carried out by Enterprise North Canterbury over the year and thanks the Trustees and staff for their efforts, particularly in response to the impacts of COVID-19.
- (d) **Circulates** the report to the Community Boards.

CARRIED

Councillor Ward thanked H Warwick, the staff and the Trustees for their work. She noted their ability to access funding due to their independent status.

Councillor Atkinson stated that J Rogers had done extremely well in lifting the profile of the Waimakariri District and encouraged the ENC to keep up the great work in making the Waimakariri District a known destination.

Mayor Gordon also acknowledged J Roger's work. He noted it was disappointing that so many summer events had been cancelled, however there was growing excitement in relation to the Aquapark and the Kaiapoi Warf, and with the advent of the New Zealand Motorhome Caravan Association camp site would increase visitors to Kaiapoi and the district.

Councillor Barnett was supportive of the work done to increase businesses in the district and to assist failing businesses to keep operating. She noted the importance of word of mouth advertising and was supportive of working with ambassadors to promote the district. Councillor Barnett however, disagreed with Councillor Atkinson, as she felt that the emphasis should be on promoting North Canterbury rather than just the Waimakariri District.

Councillor Ward noted there was a new shoe shop opened in Rangiora and encouraged promotion to increase retailers to the district so that all the empty shops could be filled with thriving business resulting in vibrant town centres.

The Audit and Risk Committee went into workshop from 11am to 11.30am.

Moved: Councillor Williams Seconded: Councillor Barnett

That the Audit and Risk Committee meeting adjourn to go into workshop on the Waimakariri Economic Strategy.

CARRIED

Moved: Councillor Ward Seconded: Councillor Atkinson

That the Audit and Risk Committee reconvene its meeting.

CARRIED

5.3 Capital Works Programme Quarterly Report September 2021 – G Cleary (Manager Utilities and Roading), C Brown (Manager Community and Recreation) and D Young (Senior Engineering Advisor)

G Cleary spoke to this report acknowledging the excellent delivery of the Capital Works Programme during the previous financial year, however during the last six months there had been significant changes which compromised the delivery of the current financial year's Capital Works Programme, such as the loss of senior staff in strategic areas, supply issues and increasing costs. This resulted in some projects being prioritised and some being dropped. In previous years the Council had used consultants to assist, however, this was becoming increasingly difficult as the consultants were under work pressures as well.

Councillor Atkinson acknowledged the difficulties facing the Council and encouraged senior staff to reassess the programme now dropping non-essential programmes where required. D Young agreed and stated that decisions were being made, however, this could increase the following years' workload and also noted the public's expectation which could put pressure on certain projects.

J Harland stated that projects were being categorised and staff time for each project would be factored in when making decisions.

C Brown noted that the Pegasus Community Facility would need review however this was a project that had huge public interest. The Ravenswood facility could be moved to a later year in the programme especially in light of the recent decision regarding the requested plan change.

D Young noted that decisions had to take multiple factors into account as well as staff availability and this became a balancing act to achieve the best overall result. In response to Councillor Atkinson's query regarding the need for a further resolution in relation to this matter, he agreed that this would be helpful and assist with prioritising work.

The meeting adjourned from 9.59 to 10.08 to enable staff to formulate an appropriate resolution.

Moved: Councillor Atkinson

Seconded: Councillor Williams

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 211103176757.
- (b) **Notes** the predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$74.71million total Capital Spend, \$64.75 was predicted for completion, but an additional \$10.16million was at risk of not being delivered.
- (d) **Notes** that the delivery of the current Capital Works Program was being significantly affected by COVID 19, staff and industry resourcing and supply chain issues.
- (e) **Requests** that staff prepare the 2022-23 Capital Works Program that prioritise projects based on recognising the contribution towards the community outcomes, carry forwards from the 2021-22 financial year and a realistic view of resourcing.
- (f) **Requests** that the implementation of this be achieved by prioritising the Capital Works Program into A, B and C prioritise as part of the annual plan report to Council.

CARRIED

Councillor Atkinson encouraged staff to be realistic when reprioritising projects and to conduct the review earlier rather than leave it to later.

Councillor Williams agreed with Councillor Atkinson.

Councillor Ward acknowledged that this had been a challenging year with pressure on staff to deal with shovel ready projects, covid restrictions, three waters reform and loss of key staff.

5.4 Financial Report for the Period ended 30 September 2021 – P Christensen (Finance Manager)

P Christensen took the report as read noting that the first quarter of the financial year was on budget.

There were no questions.

Moved: Councillor Ward

Seconded: Councillor Atkinson

THAT the Audit and Risk Committee:

- (a) **Receives** report TRIM number 211029174018.
- (b) **Notes** the surplus for the period ended 30 September 2021 was \$4.2 million. This is \$0.3 million over budget.

CARRIED

Councillor Ward thanked J Millward, P Christensen and their staff for the work they did to ensure the finances were well taken care of.

5.5 Safety and Risk Report November 2021 - L Hayward (Safety and Risk Manager)

L Hayward presented her report and summarised key messages.

Councillor Atkinson enquired what OPSEC was and L Hayward explained that they were security providers.

Councillor Williams enquired if the Rangiora Airfield was included under the Council's umbrella with regards to safety and risk matters. L Hayward replied that she worked closely with G MacLeod, Greenspace Manager, in regard to the storage of toxic chemicals and fuels. There were plans to hire a specialist contractor in 2022 to assist the airfield in refining the scope on safety and risk matters.

Councillor Barnett enquired about the safety and risk of the Council's contractors and what responsibility the Council had on site. L Hayward replied that the Council needed to give direction of specific area of responsibility so that they could be reflected in contracts going forward and could include social and wellbeing factors. She also noted that site visits were carried out to ensure the contractors were fulfilling their health and safety obligations.

Mayor Gordon raised concern for the physical safety of front line staff and what could be done to protect them better, especially during this time of increased community stress due to covid lockdowns. L Hayward stated that better camera surveillance to increase visibility was being investigated, behavioural and crisis management courses could be offered, however there currently was no budget for this work. Mayor Gordon stated he was concerned for staff safety and encouraged management to report to the Council if further funding was required for this work to be successfully completed.

In response to Councillor Stewart's query regarding transitioning to the traffic light system, L Hayward answered that the Management Team were working on this currently, including a Vaccines Register, and would be developing its own traffic light system to manage risk. Risk assessment was being carried out on every role in the Council and all the information relating to this would be assimilated by the end of the month. Special attention was being paid to staff who were at risk such as the building inspectors and enforcement officers.

Councillor Redmond enquired how the volunteer sector would be covered and L Hayward answered that work was being done with various groups to support volunteers in managing health and safety policies and assisting with site audits.

Councillor Atkinson noted that health and safety compliance came at a cost and small businesses were struggling to cover these costs. He enquired if there were any plans to assist small business to achieve compliance at a lower cost. Site Safe was being used by most business and was graduated from large to small business while maintaining the required standards.

Moved: Councillor Atkinson Seconded: Mayor Gordon

THAT the Audit and Risk Committee:

- (e) **Receives** Report 211103176853.
- (f) **Notes** that there were no notifiable Health and Safety events for the three months to end-October 2021. Waimakariri District Council was, so far as is reasonably practicable, compliant with the Person Conducting a Business or Undertaking (PCBU) duties of the Health and Safety at Work Act 2015. Separate full Health, Safety and Wellbeing reporting for the months of August to October 2021, had been provided to the Council for the Health and Safety Committee meetings, during this period.

CARRIED

Councillor Atkinson noted that small businesses and volunteer organisations could not afford Site Safe's costs and believed that the Council had a responsibility to assist financially those who were struggling to achieve compliance. He felt that the Government had over complicated the Health and Safety Act 2015 which had become a lucrative business for some.

Mayor Gordon thanked L Hayward for a good report which indicated a balanced approach. He urged that staff safety be taken seriously and that no delay allowed when dealing with these matters.

Councillor Barnett agreed with Councillor Atkinson that the Health and Safety requirements had gotten out of hand and believed that the Council should lobby the Government to review the Health and Safety Act 2015 and simplify it and make it more accessible to small business.

5.6 Sustainability Strategy Implementation – Annual Report 2020/21 – M O'Connell (Senior Policy Analyst)

S Markham presented the report on behalf of M O'Connell who had left the Waimakariri District Council to take up a position with the Ministry for the Environment.

There were no questions.

Moved: Councillor Barnett Seconded: Councillor Williams

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 210907143222.
- (b) **Notes** that this was the final of four strategy implementation update reports (for Stage 2), noting that the yearly reporting period runs from 1 September 2020 to 31 August 2021.

- (c) **Notes** the Corporate and Organisational Sustainability Strategies relate to the Council as an organisation, while a community sustainability strategy would address sustainability and emissions mitigation within the whole of the District.

CARRIED

Councillor Barnett noted that M O'Connell would be missed and acknowledged his work in this area over the past years. She queried when his position would be filled. S Markham replied that a dedicated resource would be employed to assist the Council to achieve the community inclusion in the sustainability policy in the future. This position would be recruited in early 2022.

6 PORTFOLIO UPDATES

6.1 Audit, Risk, Long Term Plan and Excellence Programme – Councillor Joan Ward

Project Control Group for Annual Plan working to schedule and on track to present to the Council in February 2022.

6.2 Customer Service – Councillor Kirstyn Barnett

Nothing to report.

6.3 Communications – Councillor Neville Atkinson

Nothing to report other than ongoing work on three waters reform matters.

7 QUESTIONS

Nil.

8 URGENT GENERAL BUSINESS

Nil.

9 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

Section 48, Local Government Official Information and Meetings Act 1987

Moved: Councillor Atkinson

Seconded: Councillor Barnett

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

The general subject of each matter to be considered while the public was 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, were as follows:

Item N°	Minutes/Report of:	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
9.1	Minutes of a public excluded portion of a meeting of the Audit and Risk Committee held 21 September 2021	Confirmation of Minutes	Good reason to withhold exists under Section 7	Section 48(1)(a)

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

Item N°	Reason for protection of interests	Ref NZS 9202:2003 Appendix A
9.1	Protection of privacy of natural persons To carry out commercial activities without prejudice	A2(a) A2(b)ii

CARRIED

CLOSED MEETING

The public excluded portion of the meeting occurred between 11.38am and 11.40am.

OPEN MEETING

There being no further business the meeting concluded at 11.40am.

CONFIRMED:

J Ward

Chairperson

Briefing

- *Waimakariri Economic Strategy – Vanessa Thompson (Business and Centres Advisor)*
 - Emphasis on getting it right rather than rushing the process.
 - Relevant measures to be developed so not recycling tourist/visitor or local job numbers.
 - Strategy needs to be able to be relevant through different Councils
 - Strategy for Southbrook to be developed and presented at a later date.
 - What is the Council's role? Regulator and/or service provider / business friendly. How does this impact on growth of business in the district?.

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: FIN-01 / 211223205816

REPORT TO: Audit and Risk Committee

DATE OF MEETING: 15 February 2022

FROM: Jeff Millward, Manager Finance & Business Support

SUBJECT: Audit New Zealand Management Report for the year ended 30 June 2021

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



Department Manager



Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present Audit New Zealand's Management Report for the year ended 30 June 2021.
- 1.2. The management report culminates the interim audits and the audit work carried out on the Council's Annual Report for the year ended 30 June 2021, which commenced with an interim audit on 21 June 2021 and followed the LTP audit which started on 8 June. The final audit commenced on 30 August and after delays was completed on 6 December. An unmodified audit opinion was issued for the Annual Report and adopted by Council on 7 December 2021.
- 1.3. The Council achieved an unmodified opinion for the Annual Report. That effectively means it was a clean (unqualified) report and the financial statements present true and fair view in all the areas reported on.
- 1.4. Given the auditing resource constraints coupled with additional workloads, which included the audit of Local Authorities Long Term Plans, an extension was approved through an amendment to the Local Government Act for reports to be adopted (with the auditor's report) from 31 October to 31 December.
- 1.5. The Auditors have made six recommendations for their audits that would improve internal controls. The management responses are included within the Auditor's management report how these have been addressed.
- 1.6. Yvonne Yang, the Director from Audit New Zealand will be present at the meeting to present the Audit New Zealand's Management Letter.

Attachments:

- i. Audit New Zealand Management Report for the Year Ending 30 June 2021 (TRIM 211217202476)

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 211223205816
- (b) **Receives** Audit New Zealand's Management Report for the year ending 30 June 2021;

- (c) **Notes** there are no significant matters arising from the management letter. Audit New Zealand have made a number of recommendations where systems could be improved and these improvements have been made or are programmed to be completed.

3. **BACKGROUND**

- 3.1. The Local Government Act 2002, section 98 states that a local authority must prepare and adopt in respect of each financial year an annual report, containing in respect of that year the information required by Part 3 of Schedule 10.
- 3.2. The Council is required to produce both an Annual Report and a Summary Annual Report, which are both audited each year, under an agreed engagement and pricing schedule with Audit New Zealand on behalf of the Auditor-General.
- 3.3. The Auditors will then provide the Council with a final Management Report that sets out the findings of the audit, any observations and recommendations and provide the management an opportunity to provide feedback to the Auditors report, which is then included within the Auditor's report and provided to the Audit and Risk Committee.
- 3.4. Border closures have impacted on Audit New Zealand and other auditing entities ability to employ seasonal resource and undertake the amount of work required of them. Given the auditing resource constraints coupled with additional annual workloads, which included the audit of Local Authorities Long Term Plans, an extension was approved through an amendment to the Local Government Act for reports to be adopted (with the auditor's report) by 31 October to 31 December. The Annual Reporting and Audit Time Frames Extensions Legislation Bill provided extension of time limits for the 2020/21 and 2021/22 Annual Report to be adopted (with the auditor's report) by 31 October to 31 December. The provision in the Act is repealed at close of 31 December 2022.

4. **ISSUES AND OPTIONS**

- 4.1. As part of the annual audit process, Audit New Zealand carries one or more interim audits that review the control environment which looks at systems, delegations and internal controls.
- 4.2. The interim audit commenced on the 21 June 2021 and provides the Auditors an opportunity to update their understanding of the issues facing the Council and how these are being addressed. It also provides the opportunity to update the auditors understanding of the Council's service performance reporting systems. The final Audit, which commenced on 30 August 2021, is primarily concerned with auditing the information contained within the Council's Annual Report for the year ended June 2021.
- 4.3. As planned, this year's Annual Report included a number of significant pieces of work, including a significant capital works programme and revaluation of Roothing. The 3 Waters assets were last valued 30 June 2020 and were not required to be revalued. The Land, building and greenspace assets are not due for revaluation until 30 June 2022.
- 4.4. The report again includes a report of the council's costs and response to the pandemic event, Covid-19 (Corona Virus), which has been covered within Audit New Zealand's management report and concluding that the assessments made were accurate and the actual and potential impacts of COVID-19 are appropriately captured. The Auditors have also acknowledged the announcement of the Local Government Minister on 27 October 2021, regarding central government proceeding with the three waters service delivery reforms using a legislated "all in" approach. This was also covered in note 30 to the accounts, "Events After Balance Date", together with our Council's response.
- 4.5. Audit New Zealand consider the Council's control environment effective and consider that a culture of honesty and ethical behaviour has been created. They have also found that

the Internal Controls are capable collectively of preventing or detecting and correcting material misstatements.

- 4.6. Audit New Zealand have made six recommendations in relation to Council's reporting systems and controls that could further improve internal controls and a number of these have been since been put in place or incorporated into a work plan. These recommendations, together with the Management responses are covered in sections 4.3 to 4.8 of the Auditor's report. The following is a brief summary of the findings and action taken:
- 4.6.1. Recommendation: Mandate the use of purchase orders and a review of self-approved invoice approvals
- Action: Creditor systems software is being corrected and will stop an invoice from being approved. Staff are required to raise purchase orders, including standing orders and contracted works.
- 4.6.2. Recommendation: Ensure that the delegation limits set in the system align with the most recent delegation policy. Where the transaction is over the Chief Executive's (CE) delegation limit, the Council should establish an appropriate process for the approval of these transactions.
- Action: The delegations policy limits will be monitored on a regular basis within the line of business system. Where a delegation limit is likely to be breached, the policy will be amended to obtain approval from Council to match the cash flow forecast for the project.
- 4.6.3. Recommendation: Develop a plan to address the reconciliation issues between the capital spent and the value created and between the fixed asset register and general ledger in relation to the replacement of roading assets.
- Action: The Valuer, Roothing and Finance staff have established a methodology and process that captures capex and the accounting entries required on a regular basis, so that movements are more easily identified.
- 4.6.4. Recommendation: Review and remove staff access to rating and cashier accounts where possible.
- Action: Only staff requiring access have access to these areas.
- 4.6.5. Recommendation: Remove the "parent" column in the 2021/22 financial statements if the Council continues to have no subsidiaries.
- Action: CCOs information will be included separately, but with the Council's financial information.
- 4.6.6. Recommendation: Implement a formal independent review on all the performance measures on annual basis by an appropriate staff member.
- Action: Staff have updated the reporting and data capture required to support the results. There is a one up review carried out on all non-financial measures. This information is checked and verified by the Corporate Planner.
- 4.7. There are no significant matters arising from the Audit New Zealand's Management Letter.
- 4.8. The Council's responses have been discussed and agreed with Audit New Zealand.
- 4.9. As an option, the Audit & Risk Committee could request alternative or further action be taken on one or a number of items provided within the Auditors report.
- 4.10. The Management Team have 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 the subject matter of this report.

5.2. **Groups and Organisations**

The Annual Report is a document that is often referenced and relied upon by investors, stakeholders, banks and financial institutions.

5.3. **Wider Community**

The wider community is not likely to be affected by, or to have an interest in the subject matter of this report. The Annual Report and the Auditor management letter are commenting on aspects of the outcomes agreed with the community.

6. **IMPLICATIONS AND RISKS**

6.1. **Financial Implications**

Most of the proposals do not have financial implications although some involve changes to processes, system and staff time.

The cost to Audit, as shown on page 125 of the Annual Report were as follows:

	2019/20	2020/21	2020/21
	Actual	Budget	Actual
Audit Fees for Annual Report	133,000	145,000	145,000
Audit fees for Long Term Plan	-	80,000	87,000
Total	133,400	225,000	232,000

Note: the additional \$7k fees was previously reported to A&R committee in relation to the additional audit work of the Activity management plans.

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**

The annual audit carried out by Audit New Zealand provides added assurance in respect of the accuracy of the Council's financial statements. Implementation of the recommended internal controls on a consistent basis could improve operational performance and/or reduce risk.

6.4. **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. Consistent 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 section 98 (to prepare an Annual Report) & 99 (Audit of the Annual Report. Audit New Zealand carry out the Auditor functions, required and in relation to section 99 of the Local Government Act 2002 and on behalf of the Controller and Auditor General.

7.3. Consistency with Community Outcomes

The Council's community outcomes are relevant to the actions arising from recommendations in this report and that there are wide ranging opportunities for people to contribute to the decision making that effects our District

7.4. Authorising Delegations

Delegation S-DM 1022 provides that the Audit and Risk Committee has the jurisdiction to:

- Liaise with and manage the Council's relationship and arrangements with the Council's external auditors; and
- Review corporate risk assessment and internal risk management practices.

Jeff Millward
Manager Finance & Business Support

Report to the Council on the audit of

Waimakariri District Council

For the year ended 30 June 2021

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Key messages

We have completed the audit for the year ended 30 June 2021 for the Waimakariri District Council (the Council). This report sets out our findings from the audit and draws attention to areas where the Council is doing well and where we have made recommendations for improvement.

Audit report

We issued an unmodified audit report.

Without modifying our opinion contained in our audit report, we draw attention to note 30 on page 164 of the annual report that outlines that subsequent to year-end, the Government announced it will introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities from 1 July 2024. The impact of these reforms, once legislated, will mean that the Council will no longer deliver three waters services.

Revaluation of roading assets

The Council revalued its roading assets as at 30 June 2021. This resulted in a revaluation increase of \$2.8 million. The revaluation increase is due to an increase in the current year's indexed cost, offset by the revision of some unit rates to their contract prices. We confirmed the assumptions and methodology applied were appropriate, and that the valuation complies with relevant accounting and valuation standards. The valuations were accounted for correctly in the financial statements.

Fair value assessment of assets not revalued this year

Land and buildings and community facilities along with three waters and solid waste assets were last valued at 30 June 2019 and 30 June 2020 respectively, therefore were not revalued this year. The Council assessed whether the carrying value, was materially different to the assets' fair value. We reviewed the assessment and agreed with the Council's assessment that there was no material fair value movement since the years the valuations were performed.

Three waters reform

Following the announcement by the Local Government Minister on 27 October 2021 regarding central government proceeding with the three waters service delivery reforms using a legislated "all in" approach, the Council continues to recognise its three waters assets at 30 June 2021 in accordance with its accounting policies.

There has been no adjustment in the Council's financial statements to reflect the expected future transfer of assets to the new water entity. It is expected that central government will develop details around the mechanism for the transfer of the water assets and this will be completed prior to 1 July 2024. As further details are established this may require adjustments to the Council's three water assets either in respect of disclosure or measurement.

Thank you

We would like to thank the Council, management and staff for their assistance during the audit.

A handwritten signature in blue ink that reads "Yvonne Yang". The signature is written in a cursive style with a large "Y" and "Y" at the beginning.

Yvonne Yang
Appointed Auditor
16 December 2021

1 Recommendations



We base our recommendations for improvement and their priority on our assessment of how far short current practice is from a standard that is appropriate for the size, nature, and complexity of your business. We use the following priority ratings for our recommended improvements.

Explanation	Priority
<p>Needs to be addressed <i>urgently</i></p> <p>These recommendations relate to a significant deficiency that exposes the Council to significant risk or for any other reason need to be addressed without delay.</p>	Urgent
<p>Address at the earliest reasonable opportunity, <i>generally within six months</i></p> <p>These recommendations relate to deficiencies that need to be addressed to meet expected standards of best practice. These include any control weakness that could undermine the system of internal control.</p>	Necessary
<p>Address, <i>generally within six to 12 months</i></p> <p>These recommendations relate to areas where the Council is falling short of best practice. In our view it is beneficial for management to address these, provided the benefits outweigh the costs.</p>	Beneficial

1.1 New recommendations

The following table summarises our recommendations and their priority.

Recommendation	Reference	Priority
<p>All expenditure transactions should be approved independently on a one up basis</p> <p>Implement segregation of duties through independent one up review of all transactions within the expenditure system, by mandating the use of purchase orders (“PO”) for all the expenditure and capital expenditure (capex) transactions.</p> <p>We also recommend the Council perform an investigation for all self-approved transactions as these are susceptible to fraud. This investigation could be done through an internal audit review.</p>	4.3	Urgent

Recommendation	Reference	Priority
<p>Align the delegations within the expenditure system to the approved delegation financial authority (DFA) policy</p> <p>A review should be performed to ensure that the delegation limits set in the system align with the most recent delegation policy. This review should happen every time the delegation policy is renewed.</p> <p>Where the transaction is over the CE’s delegation limit, the Council should establish an appropriate process for the approval of these transactions.</p> <p>The Council should also consider whether delegation authorities should be limited to council elected member, senior management, team leader and manager to ensure enforcement of independent one-up approval.</p>	4.4	Urgent
<p>Lack of oversight/review on performance measures</p> <p>Implement an independent review of all the performance measures on an annual basis by an appropriate staff member to address the current lack of oversight.</p>	4.8	Necessary
<p>CAPEX reconciliation</p> <p>Develop a plan to address the reconciliation issues between the capital spent and the value created (as recommended by the valuer in next year’s valuation) and between the fix asset register and general ledger including all financial statement note line items and appropriate accounting treatment in relation to the replacement of roading assets.</p>	4.5	Beneficial
<p>System access – Rate modules and cashiers</p> <p>Review and remove the use of generic user accounts. This includes non-IT staff, generic rates and cashier user accounts.</p>	4.6	Beneficial
<p>Financial statements presentation</p> <p>Remove the “parent” column in the 2021/22 financial statements if the Council continues to have no subsidiaries.</p>	4.7	Beneficial

1.2 Status of previous recommendations

Set out below is a summary of the action taken against previous recommendations. Appendix 1 sets out the status of previous recommendations in detail.

Priority	Priority			
	Urgent	Necessary	Beneficial	Total
Open recommendations	1	3	2	6
Implemented or closed recommendations	0	1	2	3
Matters that will be followed up during our final audit visit	0	0	2	2
Total	1	4	6	11

2 Our audit report

2.1 We issued an unmodified audit report



We issued an unmodified audit report on 7 December 2021. This means we were satisfied that the financial statements and statement of service performance present fairly the Council's activity for the year and its financial position at the end of the year.

Without modifying our opinion contained in our audit report, we draw attention to note 30 on page 164, which outlines that subsequent to year-end, the Government announced it will introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities from 1 July 2024. The impact of these reforms, once legislated, will mean that the Council will no longer deliver three waters services.

In forming our audit opinion, we considered the below uncorrected misstatements and uncorrected deficiencies, and matters discussed in sections 3 and 4 of this report.

2.2 Uncorrected misstatements

The financial statements are free from material misstatements, including omissions. During the audit, we have discussed with management any misstatements that we found, other than those which were clearly trivial. The misstatements that have not been corrected are listed below along with management's reasons for not adjusting these misstatements. We are satisfied that these misstatements are individually and collectively immaterial.

Uncorrected misstatements	Reference	Assets	Liabilities	Equity	Financial performance
		\$000	\$000	\$000	\$000
		Dr (Cr)	Dr (Cr)	Dr (Cr)	Dr (Cr)
Prior year uncorrected misstatement identified in the current year					
Vested assets income					1,389
Equity (Accumulated general Equity)				(1,389)	
Total				(1,389)	1,389

Explanation of uncorrected misstatements

- 1 Vested assets income which should have been recognised in previous years.

2.3 Uncorrected disclosure deficiencies

Detail of disclosure deficiency	Management's explanation for not correcting
Gains and losses in fair value of investment property should be disclosed together as the net gain/loss in line with the accounting standards. The Council has disclosed these gains and losses separately.	Management do not wish to correct as there is a flow-on impact to the reconciliation of the funding impact statements.
The elected members remuneration disclosure for honorarium should exclude the reimbursements for mileage and other expenses.	Management have not corrected on the basis of materiality.
The Council has not disclosed the significant assumptions applied in the valuation methods where a market approach has not been applied.	Management have not corrected on the basis of materiality.

2.4 Uncorrected performance reporting misstatements

Detail of misstatement	Management's explanation for not correcting
None noted.	

2.5 Corrected misstatements

We also identified misstatements that were corrected by management. The corrected misstatements had the net effect of decreasing vested asset revenue by \$1.3 million and to increase the roading valuation reserve by the same amount. The corrected misstatements are listed in Appendix 2.

2.6 Quality and timeliness of information provided for audit



Management needs to provide information for audit relating to the annual report of the Council. This includes the draft annual report with supporting working papers.

The financial statements were largely completed when provided. The outstanding information was provided to us in a timely manner, as per the agreed timeframes set at the start of the final audit. The financial statements had undergone an internal quality assurance process.

The service performance measures were provided to us in a timely manner, as per the agreed timeframes set at the start of the audit. However, the service information would benefit from a more thorough quality review process. For example, the road roughness survey conducted in November 2021 should have been completed in March 2021. This delayed the adoption timeline to December 2021. Refer to section 5.1 for our recommendation.

3 Matters raised in the audit plan



In our audit plan submitted to the Council, we identified the following matters as the main risks and issues:

Risk/issue	Outcome of our audit procedures
Assets carried at revalued amounts	
<p><i>PBE IPSAS 17, Property, plant and equipment</i>, requires that valuations are carried out with sufficient regularity to ensure that the carrying amount does not differ materially from fair value. The Council revalues the asset classes on a minimum three-year valuation cycle. The exception to this is roading assets which are revalued annually.</p> <p>Three waters and solid waste assets were last revalued as at 30 June 2020. The land and buildings and greenspace assets were last revalued as at 30 June 2019.</p> <p>We understand that the Council plans to only revalue its roading assets as at 30 June 2021.</p> <p>The Council will need to provide an analysis that the carrying value, is not materially different from fair value for asset classes which will not be revalued as at 30 June 2021.</p>	<p>At 30 June 2021, the Council revalued the Roading assets, which increased on valuation by \$2.8 million to a net book value of \$996.702 million. This is due to an increase in current year's indexed cost, offset by the revision of some unit rates to their contract prices.</p> <p>We reviewed the valuation process including source data collection, valuation methodology and reasonableness of assumptions. We noted that the roading valuation could be lumpy over the years due to rotational revision of unit rates from the indices to contract prices.</p> <p>We concluded that the valuations were prepared in accordance with the relevant accounting and valuation standards, and revaluation movements were correctly recorded in the financial statements.</p> <p>The impact of Covid-19 was considered by the valuers and deemed not to have a significant impact on the valuations. The valuers concluded it is possible that replacement cost rates may be subject to short-term changes due to shortages of materials or specialist labour. However, the replacement costs that are used in depreciated replacement cost calculations should reflect typical and sustainable market conditions. At the time of developing the unit rates for the valuations there was no robust data to indicate a change to longer term, sustainable market conditions. We agreed with the valuer's and management's assessment.</p> <p>Land and buildings and community facilities along with three waters and solid waste assets were last valued at 30 June 2019 and 30 June 2020 respectively, and not revalued this year. The Council assessed whether the carrying value, was materially different to the assets' fair value. We reviewed the assessment and agreed with the Council's assessment</p>

Risk/issue	Outcome of our audit procedures
	that there was no material fair value movement since the years the valuations were performed.
Three waters reform	
<p>In July 2020, the Government released its three waters reform, a three-year programme to change the way drinking water, sewer and stormwater are delivered, to improve public health, environmental and economic outcomes.</p> <p>At the same time, the Government offered a multi-million-dollar stimulus funding package, to maintain and improve three waters infrastructure across New Zealand. The Council signed a Memorandum of Understanding (MoU) with the Government and received stimulus funding. By signing this MOU, the Council agreed to participate in the exploration of future service delivery options for the three waters services and to collaborate with agencies involved in the reform.</p> <p>On 27 October 2021, the Local Government Minister announced that central government will proceed with the three waters service delivery reforms using a legislated “all in” approach. The three waters reform involves the creation of four statutory water services entities to be responsible for the service delivery and infrastructure from local authorities from 1 July 2024.</p>	<p>We assessed the appropriateness of the Council’s accounting treatment in relation to three waters stimulus package and have not identified any material misstatements.</p> <p>We understand that there is still a number of uncertainties associated with the new three waters delivery model including the mechanism for how assets will be transferred to the newly established entities, and the control and governance of these entities. Therefore we have included an Emphasis of Matter paragraph in relation to this matter.</p> <p>The Council will no longer be responsible for the delivery and infrastructure of three water services from 1 July 2024.</p> <p>We are aware that the Council, together with Timaru District Council and Whangarei District Council, submitted a statement of claim to the Wellington High Court on 12 November 2021 for the declaratory judgements on the three waters reform as to whether this reform is lawful.</p> <p>At the same time a letter was sent to the Prime Minister on behalf of 30 Mayors and Councils across New Zealand to seek a meeting to address the now mandated three waters reform.</p> <p>At the time of writing this report, there is no further update on these two matters. We reviewed the corresponding documents and confirmed the Council has appropriately disclosed this in the subsequent event note (note 30).</p>
Covid-19 pandemic	
<p>Last year, we requested the Council to prepare an assessment of the impact of the Covid-19 pandemic on Council’s operations and any effect this has on the financial and operational performance. We ask that this is updated for developments since then and, where appropriate that the Council ensures that the impacts are appropriately accounted for or disclosed.</p>	<p>We leveraged last year’s work as a base and gained an understanding of any changes since the prior year’s assessment.</p> <p>We reviewed the impact of recent Covid-19 lockdowns on the financial performance of the Council to ensure that the impacts are appropriately disclosed or accounted for.</p> <p>The Council has appropriately disclosed the impact of Covid-19 in the financial statements.</p>

Risk/issue	Outcome of our audit procedures
Development contributions	
<p>Development contributions (and financial contributions, which are levied under the Resource Management Act) are an important funding tool for the Council.</p> <p>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.</p> <p>Development contributions can be contentious. There is an inherent risk that developers may challenge Council's compliance with legal requirements.</p> <p>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.</p>	<p>We reviewed development contributions for the period. This included a review of processes being followed, whether they are being charged in accordance with the policy, and whether the use and application of funds has been appropriate and accounted for correctly.</p> <p>We noted that a 2.2 million development contribution was recognised as revenue in relation to Silverstream subdivision in 2019 however an arrangement was made with the developer to defer the payments until all the lots were sold. After our review, while we are comfortable that the Council has not double counted this revenue again in current year, the disclosure in the financial statements was misleading by showing this amount as part of revenue recognition in the current year.</p> <p>The disclosure was subsequently adjusted in note 20. We concluded that the development contributions were fairly stated in the financial statements.</p>
Completeness of vested assets	
<p>The Council has previously identified material prior period errors relating to the completeness of vested assets in the last three years. Due to the history of error, and the level of growth in the District, the completeness of vested assets remain an area of audit focus for the 2021 audit.</p> <p>Based on discussions with management, there are plans in place to continue to improve the current system to prevent further errors.</p>	<p>We obtained a list of section 224c certificates issued during the year and after year end and tested a sample to check that any vested assets included in as-built plans had been recognised in the correct financial year.</p> <p>We identified a cut-off issue with the recognition of vested assets through these procedures. A list of assets (valued at \$1.389 million) were incorrectly recognised as vested asset in FY21. These should have been recognised in FY20 when the control of the assets were passed onto the Council. We deemed this error was not material. It remained as an uncorrected misstatement.</p> <p>Another error (\$1.302 million) was corrected by management as the assets in Silverstream and Charles Street) were double counted in both vested assets and Council contributed assets.</p> <p>We acknowledge that management have taken significant steps in improving its process for capturing vested assets since the issue was initially raised in 2017. Current year issues are believed to be isolated incidents among the large number of transactions</p>

Risk/issue	Outcome of our audit procedures
	<p>and multiple parties involved. However, this remains a key area of focus for management to work on and improve the relevant controls.</p> <p>We concluded that the vested assets are not materially misstated.</p>
Procurement	
<p>An effective procurement management system can reduce the risk of challenges to the procurement decision-making processes, retain credibility with suppliers, and may decrease the cost of procurement of goods and services. We understand that the Council in the process of updating its procurement processes and policy.</p> <p>An effective contract management system can provide significant value to an entity throughout the lifecycles of the contracts procured.</p>	<p>We reviewed the Council’s procurement and contract management practices to assess whether the processes and policies are appropriate and remain relevant.</p> <p>We have also reviewed the internal controls in place in your financial information systems (in expenditure and CAPEX in particular) to assess whether they are capable of preventing or detecting and correcting material misstatements.</p> <p>No exceptions were noted through the above procedures except the below.</p> <p>We identified two control deficiencies in the expenditure and CAPEX process these are highlighted in section 1.1 as well as section 4.1 and 4.2 below.</p> <p>We have reported the control deficiencies in a timely manner to the Council so these can be resolved. We have also preformed additional audit work as outlined below we:</p> <ul style="list-style-type: none"> • assessed the significance of the control deficiencies; • assessed the significance of the fraud risk resulting from the control deficiencies; • revised our audit strategy and testing approach; • extended our sample size of our substantive testing of expenditure; • reviewed and assessed the appropriateness of the approval evidence for all the CAPEX invoices over \$1 million; and • assessed the results of the procedures above. <p>We are satisfied that we have obtained sufficient audit evidence to reduce audit risk to an acceptable level and thereby enable us to draw a reasonable conclusion on which we could base our opinion.</p>

Risk/issue	Outcome of our audit procedures
The risk of management override of internal controls	
<p>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.</p>	<p>In response to this risk, we have:</p> <ul style="list-style-type: none"> • tested the appropriateness of selected journal entries; • reviewed accounting estimates for indications of bias; • evaluated any unusual or one-off transactions, including those with related parties; • evaluated significant transactions that are outside the normal course of business or those that appear to be unusual given our understanding of the Council and its environment; and • reviewed any changes in the Council's accounting policies. <p>We did not find any material issues with testing of journal entries.</p> <p>Through challenge of assumptions made by management as part of significant balances or accounting estimates, we have not identified any evidence of bias.</p>

4 Assessment of internal control



The Council, with support from management, is responsible for the effective design, implementation, and maintenance of internal controls. During our audit, we considered the internal control relevant to preparing the financial statements and the service performance information. We reviewed internal controls relevant to the audit to design audit procedures that are appropriate in the circumstances. Our findings related to our normal audit work, and may not include all weaknesses for internal controls relevant to the audit.

4.1 Control environment

The control environment reflects the overall attitudes, awareness and actions of those involved in decision-making in the organisation. It encompasses the attitude towards the development of accounting and performance estimates and its external reporting philosophy and is the context in which the accounting system and control procedures operate. Management, with the oversight of the Council, need to establish and maintain a culture of honesty and ethical behaviour through implementation of policies, procedures and monitoring controls. This provides the basis to ensure that the other components of internal control can be effective.

We performed a high level assessment of the control environment, risk management process, and monitoring of controls relevant to financial and service performance reporting. We considered the overall attitude, awareness, and actions of the Council and management to establish and maintain effective management procedures and internal controls.

We consider that a culture of honesty and ethical behaviour has been created. The elements of the control environment provide an appropriate foundation for other components of internal control.

4.2 Internal controls

Internal controls are the policies and processes that are designed to provide reasonable assurance as to the reliability and accuracy of financial and non-financial reporting. These internal controls are designed, implemented and maintained by the Council and management.

We reviewed the internal controls, in your information systems and related business processes. This included the controls in place for your key financial and non-financial information systems.

The controls in each system are capable collectively of preventing or detecting and correcting material misstatements.

4.3 All expenditure transactions should be approved independently on a one up basis

Recommendation

Implement segregation of duties through independent one up review of all transactions within the expenditure system, by mandating the use of purchase orders (“PO”) for all the expenditure and capital expenditure (capex) transactions.

We also recommend the Council perform an investigation for all self-approved transactions as these are susceptible to fraud. This investigation could be done through an internal audit review.

Findings

The expenditure system allows a non-PO invoices to be self-approved, hence there is no effective three-way matching control in the system. This means that this is an area susceptible to fraud risk due to a lack of segregation in the process, as the same person can order, approve and receipt goods or services.

The current expenditure system has a built-in process of restricting self-approval through the use of PO. Mandating all the expenditure and capex transaction to use PO would ensure segregation of duties within the expenditure system.

Management comment

Agreed.

The creditor systems software is being corrected and will stop an invoice from being approved, without one up approval, where a purchase order has not been raised or the system has not system matched to the purchase order.

Staff are required to raise purchase orders, including standing orders and contracted works.

4.4 Align the delegations within the expenditure system to the approved delegation financial authority (DFA) policy

Recommendation

A review should be performed to ensure that the delegation limits set in the system align with the most recent delegation policy. This review should happen every time delegation policy is renewed.

Where the transaction is over the Chief Executive’s (CE) delegation limit, the Council should establish an appropriate process for the approval of these transactions.

The Council should also consider whether delegation authorities should be limited to council elected member, senior management, team leader and manager to ensure enforcement of independent one-up approval.

Findings

From our testing we identified discrepancies between the DFA policy, and the limits set within the TechOne system. This potentially allows some users to approve expenditure greater than the limits set under the DFA policy.

We also noted that the CE's delegation is limited to \$1 million and transactions over \$1 million are currently approved by the Finance Manager within the TechOne system. From our review we noted that there are not a significant number of transactions over \$1 million and for 2021 these were restricted to the Waimakariri Multi-Use Sports Facility. The projects are only approved if there are within the approved the Council contract. We understand that if there are any variations that exceed the project budget, these must go through the Steering Group to the Council for review and approval. Best practice would be for the most senior person to approve these transactions within the system or for these to be referred back to the Council for approval.

We also noted that approval access/delegations are widely spread to most staff levels within the Council, this causes difficulties in enforcing independent one-up review or approval.

Management comment

Agreed.

Where a delegation limit is likely to be breached, the policy will be amended to obtain approval from Council to match the cash flow forecast for the project. The Stadium was a significant project and one of the largest projects Council has undertaken for some years.

Additional assurance for high value contract payments is already in place and controlled through the internal Buyer Created Tax Invoice, which is related to the Suppliers claim and requires a number of one up approvals and checks. Once approved for payment by the CE or deputy CE, the Finance Manager or Manager, Finance and Business Support for practical and timing reasons will authorise the invoice for payment. It is well known by Finance staff that approvals over their delegation for these payment must be accompanied by the CE's approval and other checks are provided. These are well documented. Given an earlier recommendation, that now requires two approvals (one being one- up), will also be an additional control to address any concerns in regard to a systems "override" occurring.

The delegations policy in conjunction to the systems limits will be monitored on a regular basis within the line of business system.

4.5 CAPEX reconciliation

Recommendation

Develop a plan to address the reconciliation issues between the capital spent and the value created (as recommended by the valuer in next year's valuation) and between the fixed

asset register and general ledger including all financial statement note line items and appropriate accounting treatment in relation to the replacement of roading assets.

Findings

The roading valuer, WSP, communicated with us that like many councils (and Waka Kotahi) a reconciliation between the capital spent and the value created is complex. The Council is in no worse position than most other councils and better than many in having recognised the issue. We understand that the data is not currently available to address the issue properly. However, this information would be useful for the next valuation in 2021/22.

In addition, we noted a difference of \$1.2 million in cost and accumulated depreciation between the fixed asset register and general ledger for operational PPE. We also noted that when the roads are renewed, they are not formally disposed in the general ledger. The risk is that any residual value of the assets being replaced is not appropriately accounted for.

Management comment

Agreed.

A meeting has since been held with the Valuer, Roading and Finance staff to put in place a methodology and process that captures capex and the accounting entries required on a regular basis. This includes reconciliation of the capitalisation and any movements within RAMM that is recorded within the financial system.

4.6 System access – Rate modules and cashiers

Recommendation

Review and remove the use of generic accounts where possible. This includes the non-IT staff and the generic rates and cashier user accounts.

Findings

We were provided the reports on the access levels for the rate system as at 6 October 2021, and noted that several generic access accounts and that some staff have a level of access which is not required for their role. Examples include:

- A full access account which is noted as an as individual testing account.
- Finance staff having full access to the rates system.
- Generic access accounts for rates system which were created back in 2015-2016 which can be removed.
- Generic access accounts for the cashier tills systems at Kaiapoi and Rangiora.

The Council may not be able to trace unauthorised changes to an individual because of the use of general access accounts.

Management comment

Agreed.

For account enquires, these staff should only have read access and not write access.

4.7 Financial statements presentation**Recommendation**

Remove the “parent” column in the 2021/22 financial statements if the Council continues to have no subsidiaries.

Findings

Under PBE accounting standards (PBE IPSAS 35), group financial statements are only prepared when an entity (the parent) controls another entity (a subsidiary). As the Council does not control an entity, it does not prepare consolidated financial statements as there are no entities to consolidate.

At the moment, your “parent” column in the current financial statements is the equivalent of separate financial statements under PBE IPSAS 34 with an accounting policy of measuring them at cost (which is nil). Your “group” column is essentially what is referred to as the “economic interest” financial statements and these are the financial statements required to include the equity accounting and be prepared under the Local Government Act and GAAP. This presentation approach is unusual and should be discontinued.

Although the Council’s “group” column heading in the financial statements is not technically correct per the accounting standards, for practical reasons, we have accepted the presentation for the 2020/21 financial statements.

Management comment

Agreed that all CCOs will be included under the parent.

4.8 Lack of oversight/review on performance measures**Recommendation**

Implement a formal independent review on all the performance measures on annual basis by an appropriate staff member.

Findings

We identified a number of issues during our audit of performance measures:

- Road roughness survey is not completed on a two-yearly basis per Council’s policy. The road roughness survey needed to be carried out in after year end, so we could conclude on the accuracy of the performance information.

- Council reports the smooth travel exposure ('STE) by urban and rural roads separately. While it is meaningful, there is no annual targets and result against all roads required by the Non-Financial Performance Measures Rules 2013.
- The time and day of quick fill for water outages is not clearly indicated in water reports which is critical in measuring the availability of water within eight hours' target.
- There was a difference in interpreting of "dry weather overflow" from the advice we received from Department of Internal Affairs (DIA).
- Council's performance framework includes two measures which has a 2016/17 baseline waste per capita (Reduction in annual quantity of waste per capita to landfill from 294kg to 236kg per capita by 2027/28; and increase in annual quantity of materials per capita diverted from landfill from 170kg per capita to 228kg per capita by 2027/28). We note that the baseline will be update to 2019/20 from next year onwards as the 2021 LTP takes effect. It will be beneficial to clarify the annual target and progress towards Council's 2027/28 target relating to the annual quantity of waste performance measures within Council's performance framework.

Management comment

Agreed.

The work papers were not sufficiently complete to support the non-financial performance measures. This will be resolved for quarterly reporting and year end reporting. Staff have updated the reporting and data capture required to support the results.

An additional comment is in relation to methodology used to report against the mandatory measures is sometimes subjective and guidance is either variable and/or received late.

An example is referenced to the methodology used to determine crashes on local roads, where a local road intersects a State Highway. During the audit of the 2021 annual report, guidance relating back to October 2020, after the adoption of the LTP, was that where a crash occurred on either roadway of the intersection was to be reported as a local network crash. Previously a crash was only counted if occurring on or from local roads. The reporting change provided by the DIA was provided to the auditor's technical team, but was not received by a number of Councils, causing confusion. Contrary to this determination provided by the DIA in October 2020, it has been since amended in December 2021, reverting back to the original methodology that was provided within the Council's 2021-2031 LTP.

Non-financial measures and the supporting documentation will be clarified within the non-financial measurement reporting framework prior to the 2022 Annual Report.

5 Public sector audit



The Council is accountable to their local community and to the public for its use of public resources. Everyone who pays taxes or rates has a right to know that the money is being spent wisely and in the way the Council said it would be spent.

As such, public sector audits have a broader scope than private sector audits. As part of our audit, we considered if the Council has fairly reflected the results of its activities in its financial statements and non-financial information.

We also considered if there is any indication of issues relevant to the audit with:

- compliance with its statutory obligations that are relevant to the annual report;
- the Council carrying out its activities effectively and efficiently;
- the Council incurring waste as a result of any act or failure to act by a public entity;
- any sign or appearance of a lack of probity as a result of any act or omission, either by the Council or by one or more of its members, office holders, or employees; and
- any sign or appearance of a lack of financial prudence as a result of any act or omission by a public entity or by one or more of its members, office holders, or employees.

We have no matters to report to the Council on these matters.

6 Key changes to the Government Procurement Rules



The Government Procurement Rules (the Rules) have had two new rules added. As well as these changes, the Government has introduced a “Progressive Procurement Policy” in which agencies must increase the diversity of their suppliers. One of the key features of the policy is that mandated agencies (those who are required to comply with the rules) are required to adopt a target that “5 percent of the total number of procurement contracts are awarded to Māori businesses”. Further details of these changes are noted below:

Procurement response measure

From 1 June 2021 the Procurement response measure rule came into effect. This new rule (12A) allows the Ministry of Business, Innovation and Employment (MBIE) as Procurement Functional Leader (PFL) to respond to a policy priority, emergency, or crisis by declaring appropriate procurement response measures (a procurement measure), to help achieve specific outcomes and drive positive change across the government procurement system.

By declaring a procurement measure, the PFL can mandate and deliver targeted interventions at a national, sectoral, or regional level. Procurement measures may be applicable to some or all mandated agencies and their procurement activities. They are put in place for a set period to support defined objectives.

Further details can be found at [Procurement response measure guidance](#).

Quality employment outcomes

A new rule 18A will come into effect on 1 October 2021. This rule requires mandated agencies to consider quality employment opportunities for New Zealanders. This is in addition to previous changes in 2019 on [Broader Outcomes](#) in the Rules. MBIE have advised guidance and training will be available before the new Rule comes into effect.

Te Kupenga Hao Pāuaua – Progressive Procurement

On 3 December 2020 the government [announced](#) a further change to procurement policy for mandated agencies. Te Puni Kōkiri and MBIE have worked in partnership to develop the progressive procurement approach aimed at increasing the diversity of government suppliers, starting with Māori businesses. The Ministers for Māori Development and Economic and Regional Development [announced](#) a target to encourage public agencies to “cast the net wider” when awarding contracts. The progressive procurement policy is called Te Kupenga Hao Pāuaua. Translated it means cast the fishing net wide and be enterprising.

The main features of the “Progressive Procurement Policy” are:

- The definition of a Māori business as a Māori authority (as classified by the Inland Revenue Department) or a business with minimum 50% Māori ownership.

- A target that 5% of the total number of buyer (mandated government agencies) procurement contracts are awarded to Māori businesses.
- Intermediary organisations to act as a broker, matching and connecting buyers and suppliers to realise procurement opportunities. Further, brokers can assist with verifying supplier businesses as meeting the definition of Māori business.
- Supporting sustainable, long term behavioural change of government agencies and businesses' procurement practices.

Details on this initiative can be found at the Te Puni Kōkiri website for [Progressive Procurement](#) including [information for buyers](#).

The Council is not on the mandate list; however, we encourage procurement staff to understand the rules and take it as good practice into Council's procurement policies, procedures and practices.

7 Useful publications



Based on our knowledge of the Council, we have included some publications that the Council and management may find useful.

Description	Where to find it
Sensitive expenditure	
<p>The Auditor-General has updated his good practice guide on sensitive expenditure. The guide provides practical guidance on specific types of sensitive expenditure, outlines the principles for making decisions about sensitive expenditure, and emphasises the importance of senior leaders “setting the tone from the top”. It also describes how organisations can take a good-practice approach to policies and procedures for managing sensitive expenditure.</p>	<p>On the OAG’s website under publications. Link: Sensitive expenditure</p>
Covid-19 impact on public sector reporting	
<p>The Covid-19 pandemic has significantly impacted most public sector entities in discharging their reporting obligations.</p> <p>To assist with the public entities’ reporting obligations, we have developed guidance for the following topics:</p> <ul style="list-style-type: none"> • revaluations of property, plant and equipment and investment property; • service performance reporting; and • financial reporting. 	<p>On our website under good practice. Link: Covid-19 bulletins</p>
Client updates	
<p>As part of our response to the Covid-19 situation, we developed online client updates to replace the in-person sessions that were cancelled.</p> <p>This year’s material is accessible via video presentations on our website. You can explore the material at a pace that takes account of your busy schedule.</p> <p>The themes respond to challenges that our clients now face, such as planning for</p>	<p>On our website under publications and resources. Link: Client updates</p>

Description	Where to find it
unexpected events or dealing with additional reporting requirements related to Covid-19 and climate change.	
Model financial statements	
<p>Our model financial statements reflect best practice we have seen. They are a resource to assist in improving financial reporting. This includes:</p> <ul style="list-style-type: none"> • significant accounting policies are alongside the notes to which they relate; • simplifying accounting policy language; • enhancing estimates and judgement disclosures; and • including colour, contents pages and subheadings to assist the reader in navigating the financial statements. 	<p>Link: Model Financial Statements</p>
Tax matters	
<p>As the leading provider of audit services to the public sector, we have an extensive knowledge of sector tax issues. These documents provide guidance and information on selected tax matters.</p> <p>This includes new guidance on the reduction in deferred tax on buildings that was reintroduced as part of the Covid-19 response package.</p>	<p>On our website under good practice.</p> <p>Link: Tax Matters</p> <p>Link: Reduction in deferred tax on buildings</p>
Client substantiation file	
<p>When you are fully prepared for an audit, it helps to minimise the disruption for your staff and make sure that we can complete the audit efficiently and effectively.</p> <p>We have put together a tool box called the Client Substantiation File to help you prepare the information you will need to provide to us so we can complete the audit work that needs to be done. This is essentially a tool box to help you collate documentation that the auditor will ask for.</p>	<p>On our website under good practice.</p> <p>Link: Client Substantiation File</p>

Description	Where to find it
Conflicts of interest	
<p>The Auditor-General has recently updated his guidance on conflicts of interest. A conflict of interest is when your duties or responsibilities to a public organisation could be affected by some other interest or duty that you have.</p> <p>The update includes a printable A3 poster, an animated video on predetermination and bias, gifts and hospitality, and personal dealings with a tenderer. There is also an interactive quiz.</p> <p>These can all be used as training resources for your own employees.</p>	<p>On the Office of the Auditor-General's website under 2019 publications.</p> <p>Link: Conflicts of interest</p>
Severance payments	
<p>Because severance payments are discretionary and sometimes large, they are likely to come under scrutiny. The Auditor-General has released updated good practice guidance on severance payments. The guide is intended to help public sector employers when considering making a severance payment to a departing employee. It encourages public organisations to take a principled and practical approach to these situations. The update to the 2012 good practice guidance reflects recent case law and changes in accounting standards.</p>	<p>On the OAG's website under 2019 publications.</p> <p>Link: Severance payments</p>
Good practice	
<p>The OAG's website has been updated to make it easier to find good practice guidance. This includes resources on:</p> <ul style="list-style-type: none"> • audit committees; • conflicts of interest; • discouraging fraud; • good governance; • service performance reporting; • procurement; • sensitive expenditure; and 	<p>On the OAG's website under good practice.</p> <p>Link: Good practice</p>

Description	Where to find it
<ul style="list-style-type: none"> severance payments. 	
Procurement	
<p>The OAG are continuing their multi-year work programme on procurement.</p> <p>They have published an article encouraging reflection on a series of questions about procurement practices and how processes and procedures can be strengthened.</p> <p>Whilst this is focused on local government, many of the questions are relevant to all types of public sector entities.</p>	<p>On the OAG's website under publications.</p> <p>Link: Procurement article</p>

Appendix 1: Status of previous recommendations

Open recommendations

Recommendation	First raised	Status
Urgent		
<p>Development contributions revenue</p> <p>Document the system to record development contributions for internal use. This should include clear identification of when the Council should record revenue.</p> <p>Implement one-up review of the monthly recognition process for development contributions.</p>	2019	<p>In progress</p> <p>Management have implemented and documented into the Promapp system the process for recording development contributions. We have reviewed this process through our audit procedures and are satisfied that it has resulted in accurate recording of when revenue should occur.</p> <p>Promapp is mainly the Project Development Unit (PDU) process, and finance have not logged processes into Promapp as yet. Therefore there is not yet an effective one-up review of the monthly recognition process. Whilst journals are reviewed, we recommend that the same process for reconciliation at year end is followed monthly and reviewed.</p> <p>Management response:</p> <p>Agreed and will be updated to current practice.</p>
Necessary		
<p>Vested assets</p> <p>Implement a process whereby the AIM team can identify whether completed subdivision projects contain as-built plans to enable the team to capture and record vested assets in a timely manner.</p>	2017	<p>In progress</p> <p>While we acknowledge that a better process has been put in place, in the current year an uncorrected error relating to as-built plans still incurred as finance team was not given quality information about the as-built plans. Another adjusted error was due to a misunderstanding of the nature of the assets whether</p>
<p>Completeness of vested assets</p> <p>Implement management identified control improvements to the system to record vested assets.</p>	2019	

Recommendation	First raised	Status
Perform regular reconciliations (at least annual) of the property database from the rates system to the land and buildings fixed asset register.		<p>they are vested by developer or the Council contributed itself.</p> <p>A more regular and detailed review/oversight on the work done by low level staffs is necessary to address the identified control weaknesses.</p> <p>Management response</p> <p><i>Agreed.</i></p>
<p>Local Government Act (LGA) 2002 Requirements</p> <p>The Council publish its Council Controlled Organisation's Statements of Intent (SOI) and half yearly reports on their website within one month of receiving them to comply with the LGA 2002.</p>	2020	<p>In progress</p> <p>Enterprise North Canterbury – SOI 21/22 and Half-yearly report (Dec 2020) are yet to be published.</p> <p>Te Kōhaka O Tūhaitara Trust - SOI 21/22, FY20 annual report and Half-yearly report (Dec 2020) are yet to be published.</p> <p>Management response</p> <p><i>Now corrected and included in processes.</i></p>
Beneficial		
<p>Development contributions system</p> <p>Implement a finance review of developer draft agreements before they are executed.</p>	2018	<p>In progress</p> <p>These are planned to be documented in ProMapp. However, we note that from the discussion with personnel, this is not yet entirely complete or effective. It should be noted however that we observed a greater knowledge of developer arrangements within the finance team.</p> <p>Management response</p> <p><i>Agreed.</i></p>
<p>Timely review of monthly bank reconciliations</p> <p>Monthly bank reconciliations should be independently reviewed in a timely manner.</p>	2020	<p>In progress</p> <p>We noted in our walkthrough that the bank reconciliation for the month of Jan 2021 was prepared by the Finance Officer on 4 February 2021 and reviewed by Finance</p>

Recommendation	First raised	Status
		<p>Manager on 1 April 2021. This review was still not timely.</p> <p>Management response</p> <p><i>Agreed.</i></p>

Implemented or closed recommendations

Recommendation	First raised	Status
<p>Carry over into long-term plan (LTP) year</p> <p>The Council assess the impact of the large carry over of capital projects in the next LTP by considering the realistic deliverability of budgeted projects and any impacts on level of services.</p>	2020	<p>Closed</p> <p>Addressed as part of the LTP.</p>
<p>Review and enforce termination/exit process</p> <p>The Council should ensure that the IT department is notified in a timely manner when a staff member leaves the organisation.</p>	2020	<p>Closed</p> <p>Internal processes has been implemented in ProMapp to manage new employees and employees that have resigned.</p>
<p>Approval of sensitive expenditure policies</p> <p>The Council review and approve all sensitive expenditure related polices.</p>	2020	<p>Closed</p> <p>The sensitive expenditure policies were approved on the Council meeting held on 1 June 2021.</p>

Matters to be followed up during next year's interim audit visit

Recommendation	First raised	Status
<p>Contract Register</p> <p>We recommend the Council investigate the implementation of the contract management module in its new FMIS once the implementation of the other modules is complete.</p>	2015	<p>We will follow up in the 22J interim visit</p> <p>Management have advised us that a software product called Vendor Panel has been selected.</p> <p>It is mostly focussed on dealing with administration of tenders but there is also a contract register function that comes out of this. This will be implemented next calendar year.</p>
<p>Hotel expenditure</p> <p>The Council review its hotel expenditure to ensure it is moderate and is appropriate for the circumstances.</p>	2020	<p>We will follow up in the 22J interim visit</p> <p>No hotel expenditure was reviewed as part of our sensitive expenditure testing. Management have asserted that any costs over \$200 per night would be scrutinised.</p>

Appendix 2: Corrected misstatements

Current year misstatements	Reference	Assets	Liabilities	Equity	Financial performance
		\$000	\$000	\$000	\$000
		Dr (Cr)	Dr (Cr)	Dr (Cr)	Dr (Cr)
Vested assets income	1				1,300
Revaluation reserve	1			(1,300)	
Total				(1,300)	1,300

Explanation of corrected misstatements

- 1 Rooding assets wrongly entered as vested assets instead of additions.

Corrected disclosure deficiencies

Detail of disclosure deficiency
<ul style="list-style-type: none"> • severance payment were not disclosed for separately for each payment as required by the Local Government Act; • depreciation policy was not correctly disclosed; • presentation issue described I section 3 of this report for Development Contribution; and • minor changes in audit fee and financial benchmarking.

Corrected performance reporting misstatements

Detail of misstatement
<ul style="list-style-type: none"> • incorrect disclosure in refuse and recycling performance measure for both prior year and current year and additional disclosure required due to the reinstatement of prior year's measure result; • did not correctly reflect the actual result in water supply performance measure; • needed to disclose that the road roughness survey was done in November 2021; • needed disclose all crashes between local roads and state highways in Roads and Footpaths performance measure due to DIA clarification on the methodology; and • other minor changes in the statement of service performance information.

Appendix 3: Disclosures

Area	Key messages
Our responsibilities in conducting the audit	<p>We carried out this audit on behalf of the Controller and Auditor-General. We are responsible for expressing an independent opinion on the financial statements and performance information and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001.</p> <p>The audit of the financial statements does not relieve management or the Council of their responsibilities.</p> <p>Our Audit Engagement Letter contains a detailed explanation of the respective responsibilities of the auditor and the Council.</p>
Auditing standards	<p>We carried out our audit in accordance with the Auditor-General's Auditing Standards. The audit cannot and should not be relied upon to detect all instances of misstatement, fraud, irregularity or inefficiency that are immaterial to your financial statements. The Council and management are responsible for implementing and maintaining your systems of controls for detecting these matters.</p>
Auditor independence	<p>We are independent of the Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: <i>International Code of Ethics for Assurance Practitioners</i>, issued by New Zealand Auditing and Assurance Standards Board.</p> <p>In addition to our audit and our report on the disclosure requirements, we have audited the Council's long-term plan and reported on an assurance engagement pursuant to its Debenture Trust Deed. We have also audited three associates invested by the Council, the Waimakariri District Libraries Trust, Te Kōhaka O Tūhaitara Trust and Enterprise North Canterbury. These engagements are compatible with those independence requirements.</p> <p>Other than these engagements we have no relationship with or interests in the Council.</p>
Fees	<p>The audit fee for the year is \$144,819, as detailed in our Audit Proposal Letter.</p> <p>Other fees charged in the period are \$3,400, for additional audit work performed as a result of deficiencies in the procurement system.</p>

Area	Key messages
Other relationships	<p>We are not aware of any situations where a spouse or close relative of a staff member involved in the audit occupies a position with the Council that is significant to the audit.</p> <p>We are not aware of any situations where a staff member of Audit New Zealand has accepted a position of employment with the Council during or since the end of the financial year.</p>

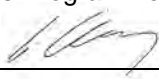
AUDIT NEW ZEALAND

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WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION****FILE NO and TRIM NO:** FIN-06-02/220201012142**REPORT TO:** AUDIT AND RISK COMMITTEE**DATE OF MEETING:** 15th February 2022**AUTHOR(S):** Gerard Cleary, Manager Utilities and Roading
Chris Brown, Manager, Community and Recreation
Don Young, Senior Engineering Advisor**SUBJECT:** Capital Works Programme Quarterly Report December 2021**ENDORSED BY:**
(for Reports to Council,
Committees or Boards)
Department Manager
Chief Executive**1. SUMMARY**

1.1. This report is to advise the Committee about progress to date with the delivery of the 21/22 Capital Works programme.

	<i>Total Capital Expenditure (\$000s)</i>				
	<i>Full Year Revised Budget (mill)</i>	<i>Actual as at 30 Dec 2021 (mill)</i>	<i>% Actual Spend / Full Year Revised Budget</i>	<i>Final Forecast Expend- FY End (mill)</i>	<i>% Final Forecast / Full year Revised Budget</i>
Roading	12.01	2.12	18%	8.97	75%
Drainage	6.06	1.64	27%	5.63	93%
Water	5.37	1.22	23%	3.53	66%
Wastewater	4.56	0.29	6%	4.00	88%
Solid Waste	0.77	0.07	9%	0.24	31%
Recreation	15.90	2.85	18%	9.19	58%
Regen	5.45	0.44	8%	2.65	48%
SUBTOTAL BAU	51.12	8.63	11%	34.21	67%
Stimulus	7.91	5.27	67%	8.90	113%
Shovel Ready	15.03	4.35	29%	13.42	89%
SUBTOTAL STIMULUS	22.94	9.62	42%	23.32	97%
TOTAL	73.06	18.25	25%	57.53	79%

1.2. The programme in a number of areas is significantly behind schedule. In addition there is a number of projects that are currently predicted to be completed, but have an element of risk. These add to approximately a further \$9.43mill. If all of these were actually not delivered, it would reduce the completion rate to 66%.

- 1.3. As noted at earlier meetings, the Council are facing two significant issues in terms of achieving its planned work programme:
- 1.4. Firstly, a key issue is resourcing. The Council is having difficulty in both recruiting and retaining staff. Over recent months, there has been a considerable loss of senior staff in the U&R department. In addition, despite intensive efforts to recruit, the replacement of these staff has either been not possible, or slower, or with less experienced resources.
- 1.5. This is largely a consequence of the very tight labour market we are in, with there being multiple opportunities for capable staff, (often with associated increase in salary) and minimal candidates available for interviewing.
- 1.6. The staff have been through a process of assessing the forwards works programme with consideration of resourcing needs, and to date are satisfied that there is sufficient resource (or external back-up) to deliver the programme. However this will need further review as staffing levels change, and the extent of anticipated carry-overs changes.
- 1.7. A second key issue is pricing. Most of the recent tenders have had one or two respondents only, and almost all of them are significantly over budget. This is partly consequence of a very tight construction market, with most of the local contractors being very busy, and partly due to extreme pressure on the supply chain. This latter is leading to regular increases in material prices, and a real difficulty in availability of some materials.
- 1.8. The Council has been dealing with some of these issues recently with a number of budgets needing to be re-allocated or increased. However it is worth noting that the proposed budgets for 22/23 have not been revised taking into account the recent higher prices. It is intended to do this prior to finalising the Annual Plan.
- 1.9. Also note the total predicted spend of \$34.21 mill for the BAU capital spend, which is less than the recently requested Annual Plan budget for 2022/23. While this may seem as if the Council is being too optimistic in the coming year, it is worthwhile noting that the staffing issue has largely stabilised, and the shortfall of resources that occurred earlier this financial year should not repeat in the future. While there will be ups and downs, it is predicted that they will not have the same effect as has been felt this year.
- 1.10. Finally please note that the predictions of spend against budget are reported as at the end of December 2021. Any decisions to amend, increase or re-allocate budgets that have been recently made by the Council as part of the Annual plan deliberations, or other council reports are not captured in this report, but will be included in the next quarterly report.
- 1.11. Attachments:
- i. Attachment 1 Roding project summary Dec 21-22 - 220204014549
 - ii. Attachment 2 Roding project overview Dec 21-22 - 220204014550
 - iii. Attachment 3 Drainage project summary Dec 21-22 - 220204014551
 - iv. Attachment 4 Drainage project overview Dec 21-22 - 220204014552
 - v. Attachment 5 Water project summary Dec 21-22 - 220204014553
 - vi. Attachment 6 Water project overview Dec 21-22 - 220204014554
 - vii. Attachment 7 Wastewater project summary Dec 21-22 - 220204014555
 - viii. Attachment 8 Wastewater project overview Dec 21-22 - 220204014557
 - ix. Attachment 9 Solid Waste project summary Dec 21-22 - 220204014558
 - x. Attachment 10 Solid Waste project overview Dec 21-22 - 220204014559
 - xi. Attachment 11 Recreation project summary Dec 21-22 - 220204014560
 - xii. Attachment 12 Recreation project overview Dec 21-22 - 220204014561
 - xiii. Attachment 13 EQ Recovery project summary Dec 21-22 - 220204014562
 - xiv. Attachment 14 EQ Recovery project overview Dec 21-22 - 220204014563
 - xv. Attachment 15 Shovel ready project summary Dec 21-22 - 220204014564
 - xvi. Attachment 16 Shovel ready project overview Dec 21-22 - 220204014566

- xvii. Attachment 17 Stimulus project summary Dec 21-22 - 220204014567
- xviii. Attachment 18 Stimulus project overview Dec 21-22 - 220204014569

2. **RECOMMENDATION**

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 220201012142.
- (b) **Notes** the predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$73.06mill total capital spend, \$57.53mill (79%) is predicted for completion, but an additional \$9.43mill (13%) is at risk of not being delivered.
- (d) **Notes** that any decisions to amend, increase or re-allocate budgets that have been recently made by the Council as part of the Annual Plan deliberations, or other council reports are not captured in this report, but will be included in the next quarterly report.

3. **BACKGROUND**

- 3.1. This quarterly report details the delivery for the 2021/22 financial year, and provides an early signal to the Committee about projects which may be delayed or at risk.
- 3.2. The delivery of the programme is well behind schedule, and is predicted to be delivered to between 66% and 79%.
- 3.3. The major reasons across all areas is resourcing. Managers in each of these areas is aware of the resourcing issues and is actively seeking to recruit. However recruitment is very difficult in the current tight employment market. In addition, some work is being carried out by external consultants. While this is a partial mitigation, these tasks still need to be managed and this is also an impediment.

4. **ROADS AND FOOTPATHS**

- 4.1. Budget
 - 4.1.1. The total budget for this year is \$12.01 million. For the year \$2.12 mill has been spent (18%). The final forecast expenditure is \$8.97mill (75%).
- 4.2. Carry-overs
 - 4.2.1. The planned carryover of both budget and expenditure was \$0.15mill. The predicted carryover of budget is now \$1.97mill budget and expenditure is \$0.11mill. There is also a risk of a further \$3.95mill, from the at risk projects noted below.
- 4.3. Projects
 - 4.3.1. There are 42 projects being tracked.
 - 4.3.2. Of these, 3% are complete and 56% on track, 28% at risk and 13% delayed.
 - 4.3.3. The at-risk projects are Lighting replacements, minor improvements, Lees Valley Willow Walls, bridge components and bridge renewals, Council performed work, direct payments, Silverstream collector, town area developments and Skewbridge.
 - 4.3.4. The reasons are a mixture of supply issues, third party decisions and Waka Kotahi decisions.
 - 4.3.5. The delayed projects are West Rangiora ODP, two Blake St projects, two MUBA projects and land purchase for growth. These delays are due to the decision making process for town centre work.

4.4. Summary

- 4.4.1. The Roads and Footpaths 'business as usual' budget is largely on track to be delivered. This is despite very late advice about funding from Waka Kotahi, and a number of other disruptions.
- 4.4.2. However there are a number of projects that are at risk or delayed mainly due to awaiting decisions by others (either developers or the town centre projects).

5. **STORMWATER DRAINAGE**

5.1. Budget

- 5.1.1. The total budget for this year is \$6.06 mill. For the year \$1.64mill has been spent (27%). The final forecast expenditure is \$5.63mill (93%).

5.2. Carry-overs

- 5.2.1. The planned carryover of both budget and expenditure was \$0.52mill. The predicted carryover of budget is now \$1.62mill budget and expenditure is \$1.16mill. A further \$0.48mill budget and expenditure carryover is at risk.

5.3. Projects

- 5.3.1. There are 32 projects being tracked.
- 5.3.2. Of these 71% by value are on track, 9% are at risk, and 20% are delayed.
- 5.3.3. The at risk projects are Lineside Rd, Oxford Rd, Pentecost SMA, Beswick St and Cones Rd drain and land purchase, and Wetherfield Lane. The delayed projects are Wiltshire to Green, Ashley St, School Rd and Box Drain.
- 5.3.4. The reasons are either related to resourcing issues, or tendering issues..

5.4. Summary

- 5.4.1. The Drainage budget is looking to be largely spent, but there are a number of projects that are either delayed or at risk..

6. **WATER SUPPLY**

6.1. Budget

- 6.1.1. The total budget for this year is \$5.37 mill. For the year \$1.22mill has been spent (therefore the actual expenditure is 23% of the budget). The final forecast expenditure is \$3.53mill (66%).

6.2. Carry-overs

- 6.2.1. There was \$0.05mill of planned budget and expenditure carryover, and this has now increased to \$2.20mill predicted budget and 0.35mill expenditure carryover. There is a further 0.67mill at risk of being carried over. This is due to the delayed and at risk projects noted below.

6.3. Projects

- 6.3.1. There are 43 projects being tracked in the spreadsheet.
- 6.3.2. Of these 27% by value are already complete, 20% on track, 13% at risk and 40% delayed.

6.3.3. The at-risk projects are Oxford Rural #1 and West Eyreton pipeline replacements, Rangiora and Oxford backflow prevention, Chinnerys Rd pump, and Mandeville restrictors. The delayed projects are South Belt headworks, Ayers St generator, Sales Rd main, Mandeville storage, Waikuku Beach campground UV, Oxford urban pipelines and Gammans back-up source.

6.4. Summary

6.4.1. The Water budget is larger than previous years. However it is predicted to be significantly under-delivered. This is mainly due to resourcing issues, either internally, with the water unit or in the wider contracting industry, and partly with additional complexity.

7. WASTEWATER

7.1. Budget

7.1.1. The total budget for this year is \$4.56mill. For the year \$0.29mill has been spent (6%). The final forecast expenditure is \$4.00mill (88%).

7.2. Carry-overs

7.2.1. The planned budget carryover was \$50,000. However the predicted budget carryover is now \$1,070,000 due to the delay in the septage facility, with the predicted expenditure carryover now being \$450,000. There is also a risk of a further \$2.09mill, from the at risk projects noted below.

7.3. Projects

7.3.1. There are 12 projects included in the spreadsheet.

7.3.2. Of these 31% are on track, with a further 46% at risk. An additional 23% are delayed.

7.3.3. The at-risk projects are Central Rangiora stage 5, and Rangiora Pipeline replacement. Stage 5 has been tendered and is progressing well. Both of these have been signalled at risk due to the work still to be carried out on these.

7.3.4. The delayed projects are the installation of the Rangiora Septage facility and Central Rangiora stage 8. With the septage, there are a number of issues regarding the type of unit, as well as finalising the location, which are yet to be completed. Re the Stage 8, while this is now progressing it won't have reached tender stage by the end of the year.

7.4. Summary

7.4.1. The Wastewater budget is signalled to be significantly under-delivered. This is partly due to the complexity of some of the projects, and partly due to a lack of senior staff to drive through the projects.

8. REFUSE AND RECYCLING

8.1. Budget

8.1.1. The total budget for this year is \$769,270. For the year, \$70,169 has been spent (9%). The final forecast expenditure is \$236,500 (31%).

8.2. Carry-overs

8.2.1. The planned carryover of both budget and expenditure is \$0.18 mill. The predicted carryover of budget is now \$0.67mill and expenditure is now \$0.15mill.

8.3. Projects

8.3.1. There are 13 projects included in the spreadsheet being tracked.

8.3.2. Of these 5% by value are on track, and 95% are delayed.

8.3.3. The delayed projects are mostly interlinked, and relate to improvements at Southbrook RRP. These have been delayed, as staff are seeking to finalise the overall concept plan for the site before beginning a range of specific tasks. The Council has gone to the market for consultant help, and have appointed WSP. It is now anticipated that the high level review will take place in the New Year, and a revised programme will become clearer after that.

8.3.4. In addition there are 3-4 smaller projects which are also signalled as delayed due to the lack of staff to oversee, but these may be able to be progressed.

8.4. Summary

8.4.1. The Solid Waste budget is relatively small. The majority of the budget is linked to upgrades at Southbrook RRP, and as the concept has not yet been finalised, they have all been signalled as delayed.

9. RECREATION

9.1. Budget

9.1.1. The total budget for this year is \$15.90mill. For the year \$2.85mill has been spent (18%). The final forecast expenditure is \$9.19mill (58%).

9.2. Carry-overs

9.2.1. There was \$0.15mill of both budget and expenditure planned for carry over. It is now predicted to carry over budget of \$8.00mill and expenditure of \$0.81mill. These differences relate to the delays mentioned below. There is also a risk of a further \$0.30mill, from the at risk projects noted below.

9.3. Projects

9.3.1. There are 50 projects being tracked.

9.3.2. Of these 13% (by value) are complete and 31% are on track, 2% at risk and 54% delayed.

9.3.3. The at risk project is Good St. The delayed projects are all four of the campground projects, land purchase at Pegasus and Ravenswood, play equipment, Pearson Park, Non specified reserve enhancement, Arohata te awa, Kaiapoi Tuahiwi and Oxford Ohoka general landscape, Tuahiwi reserve, Woodend and Woodend Beach signs.

9.3.4. Note of the 7.44mill delayed, \$6.1mill relates to land purchase, which is delayed as staff work in with developer timing. The majority of the other delays are due to the time required to achieve consensus with the stakeholders.

9.4. Summary

9.4.1. The majority of the projects on Recreation budget are progressing as normal. However there are some (especially high value ones) which have been delayed.

10. EARTHQUAKE RECOVERY AND REGENERATION

10.1. Budget

10.1.1. The total budget for this year is \$5.45mill. For the year \$0.44 mill has been spent (8%). The final forecast expenditure is \$2.65mill (48%).

10.2. Carry-overs

10.2.1. The planned carryover of both budget and expenditure was \$0.21mill. The predicted carryover of budget is now \$2.97mill budget and expenditure is \$0.27mill. There is also a risk of a further \$1.94mill, from the at risk projects noted below.

10.3. Projects

10.3.1. There are 20 projects being tracked.

10.3.2. Of these 5% (by expenditure) are on track, 36% at risk and 59% delayed

10.3.3. The at-risk projects are Rangiora carpark, Rowing precinct, Murphy Park, Courtenay Esplanade, Courtenay Accessway and Kaiapoi south rural. The delayed projects are Kaiapoi town centre, Rangiora town centre, Feldwick SMA, Kaiapoi riverbank, Public viewing platform, Honda forest, Kaiapoi East rural, Croquet and Community Studios.

10.4. Summary

10.4.1. The Earthquake Recovery and Regeneration is predicted to be significantly delayed. A large number of the projects are very complex and a taking additional time to resolve.

11. **STIMULUS**

11.1. Budget

11.1.1. The total budget for this year is \$7.91mill. For the year \$5.27mill has been spent (67%). The final forecast expenditure is \$8.90mill (113%).

11.2. Carry-overs

11.2.1. There is no planned or predicted carryover of both budget and expenditure.

11.3. Projects

11.3.1. There are 8 projects included in the spreadsheet that are currently utilised.

11.3.2. Of these 17% in value are already completed in terms of the expected milestone and 83% in value are on track.

11.4. Summary

11.4.1. The Stimulus budget is well placed in terms of achieving the anticipated milestones. The budget will be overspent as previously agreed with the Council.

12. **SHOVEL READY**

12.1. Budget

12.1.1. The total budget for this year is \$15.03mill. For the year \$4.35mill has been spent (29%). The final forecast expenditure is \$13.42mill (89%).

12.2. Carry-overs

12.2.1. There were no planned carryovers. There is now a predicted budget carryover of \$4.25million. (Note this does not take into account the Council's recent re-allocation of budgets between projects and between years.)

12.3. Projects

12.3.1. There are 13 projects included in the spreadsheet.

12.3.2. Of these 2% are completed, 70% are on track to reach their agreed milestone, and 28% are delayed. The delayed projects are the Feldwick Drain and McIntosh Drain projects. The Council has subsequently re-allocated these budgets, and this will be reflected in the next quarterly update.

12.4. Summary

12.4.1. The Shovel Ready budget is on track to be completed, with the exception of the Feldwick and McIntosh Drain projects which are being delayed until next financial year.

Implications for Community Wellbeing

There are implications on community wellbeing by the issues and options that are the subject matter of this report. Most of the delayed works are intended to directly benefit the community. This will need careful consideration by staff.

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

13. **COMMUNITY VIEWS**

13.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū are likely to be affected by, or have an interest in the subject matter of this report. They have a wide ranging interest in much of the Council's work. Any delays that specifically affect them will need to be discussed at the appropriate forum.

13.2. **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.

Each of the delayed projects is likely to influence a particular community or group, and so any changes in timeframe will require good consultation and careful management.

13.3. **Wider Community**

The wider community is likely to be affected by, or to have an interest in the subject matter of this report.

Each of the delayed projects is likely to influence a particular community or group, and so any changes in timeframe will require good consultation and careful management.

14. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

14.1. **Financial Implications**

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

Projects which are not completed will have a short term impact on debt, as the debt will not have to be raised as quickly as expected. However, projects which are not completed will impact on the completion of projects planned for next year as staff will have more work to be completed next year.

The budgets that are being reported on are included in the Annual Plan/Long Term Plan.

14.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do have sustainability and/or climate change impacts. The projects being reported on have a range of effects on both sustainability and climate change, and any delays will impact on the Council's ability to achieve its intended outcomes in the agreed timeframes.

14.3. Risk Management

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

Risk is associated with the delay of projects with the main consequences being:

- Necessary work not being completed could result in not achieving levels of service.
- Price fluctuations due to the current economic environment.
- Earthquake recovery – availability and amount of government funding and insurance recoveries for some assets.
- Further costs which may be incurred in future earthquakes e.g. Council self-insures bridges in conjunction with NZTA funding.
- Risk of delays of work that is intended to mitigate the effects of an event, where the event occurs in the meantime.
- Risk of delays of work to deal with growth that undue effects are created if the growth still occurs.
- Risk of a negative effect on reputation and perception.

14.4. Health and Safety

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

Contracts and work undertaken have been subject to the Councils Procurement and Contract Management Policy and contain minimum requirements, expectations and controls to ensure the Health and Safety Act is being met.

15. CONTEXT

15.1. Consistency with Policy

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

15.2. Authorising Legislation

The Local Government Act applies

15.3. Consistency with Community Outcomes

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

In particular that

Transport is accessible, convenient, reliable and sustainable

Core Utilities are provided in a timely and sustainable manner

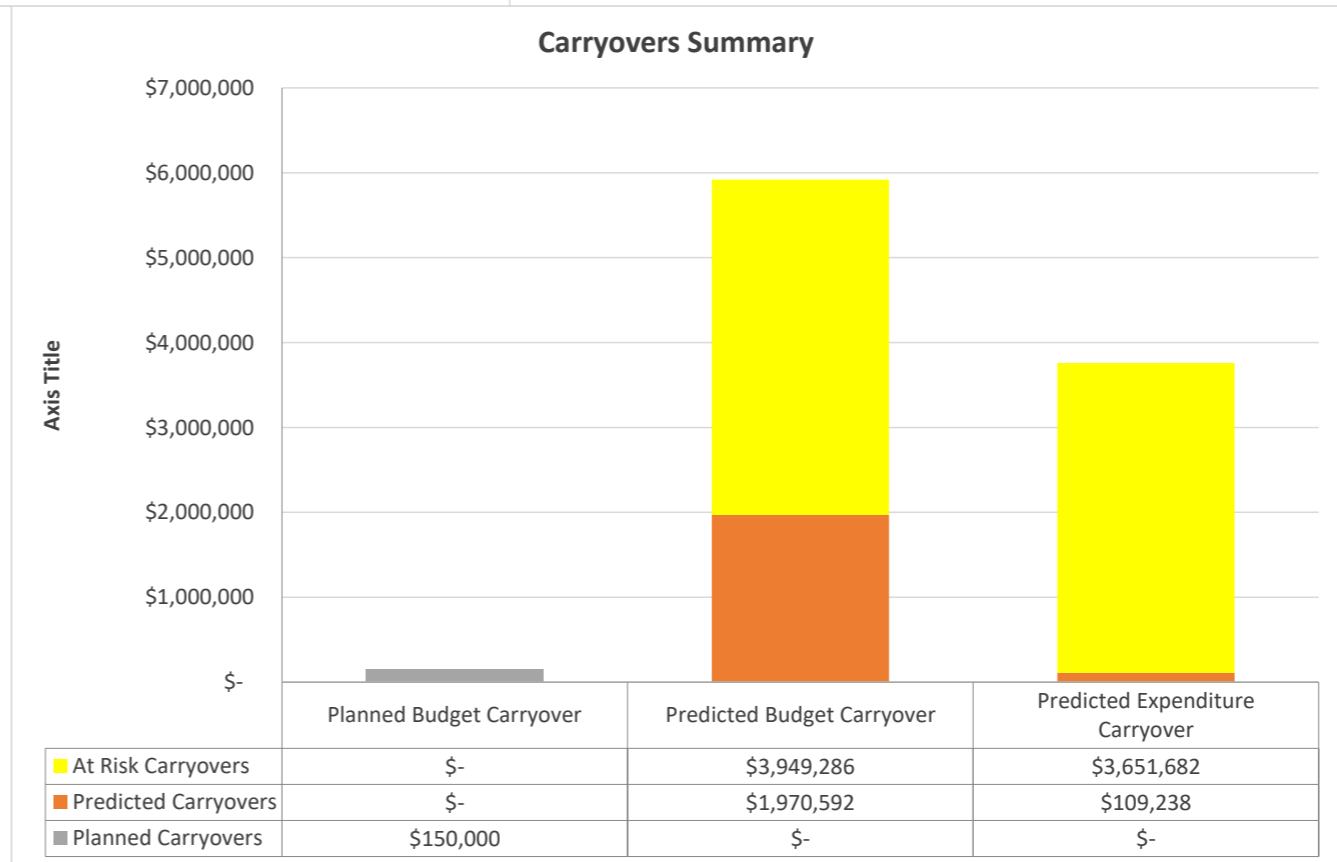
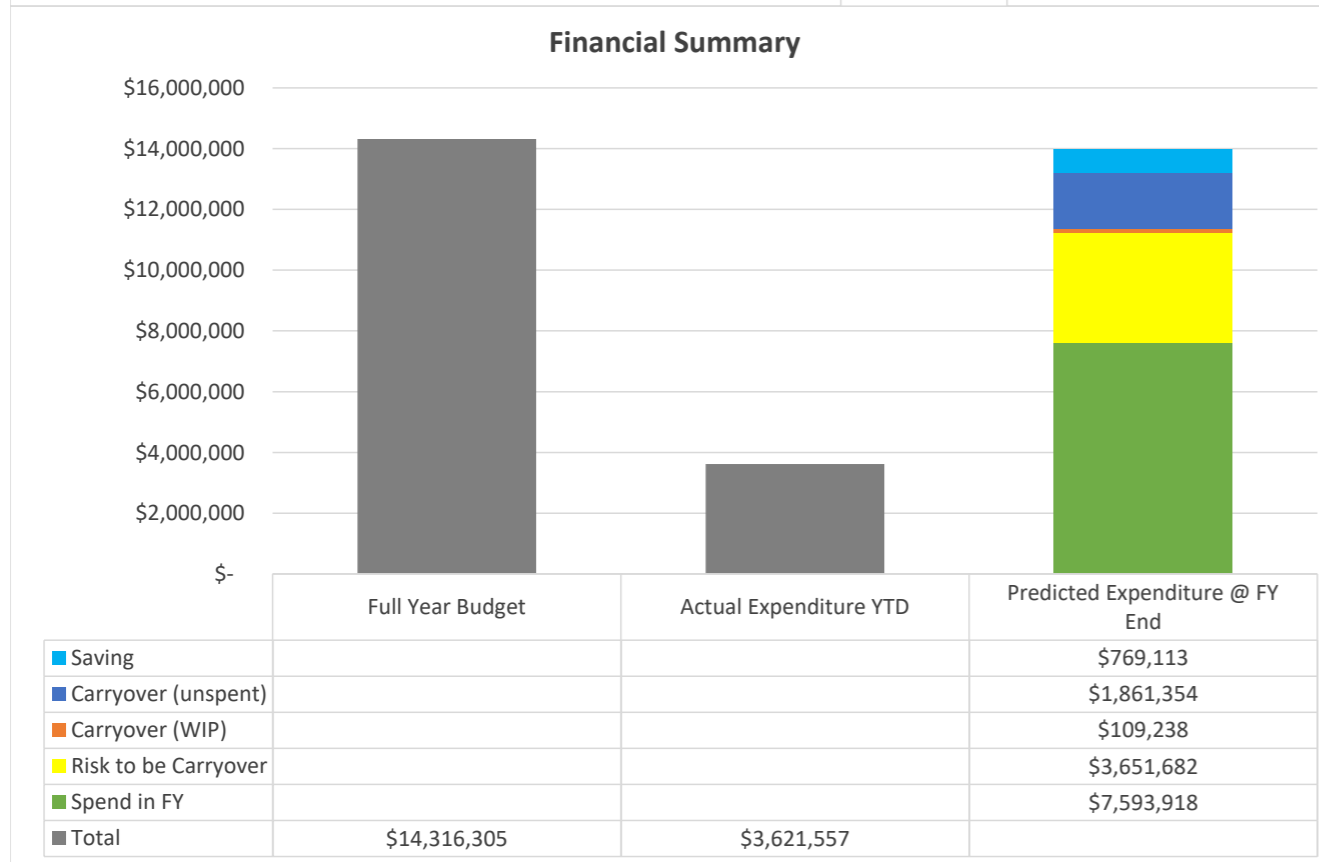
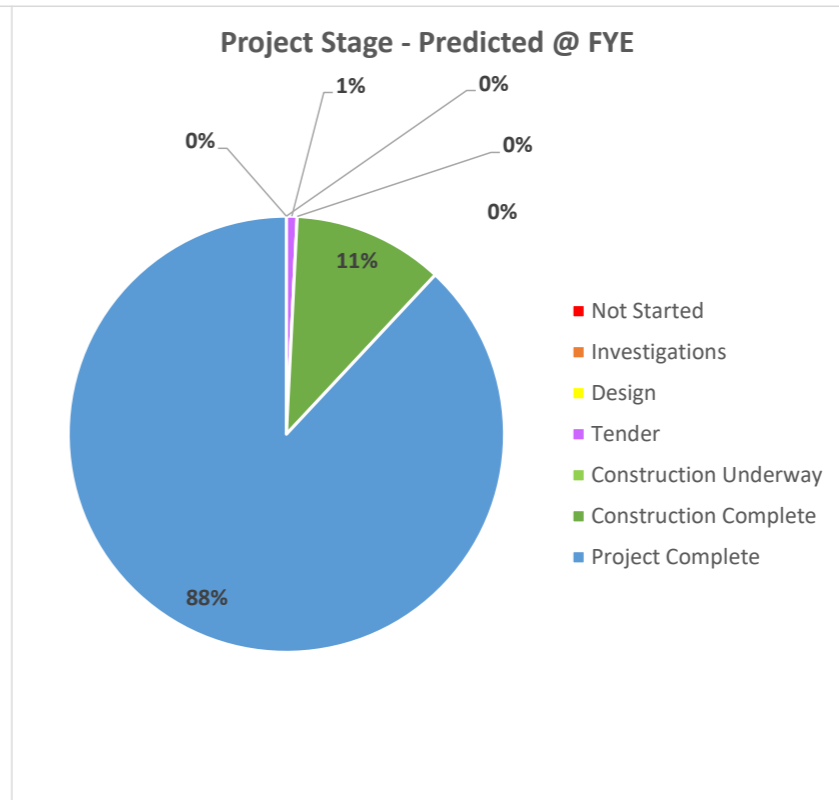
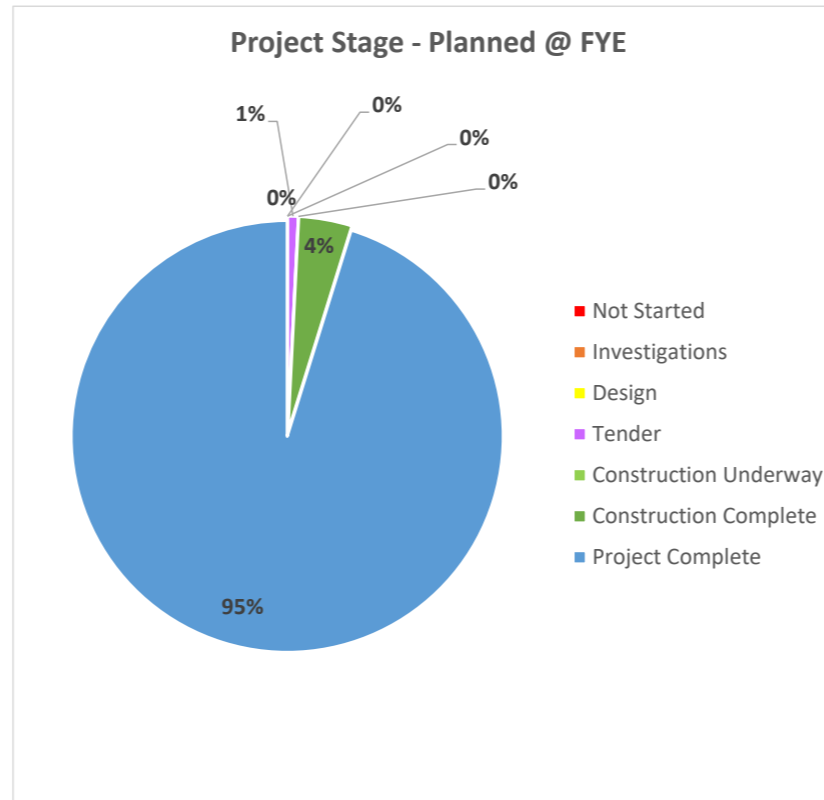
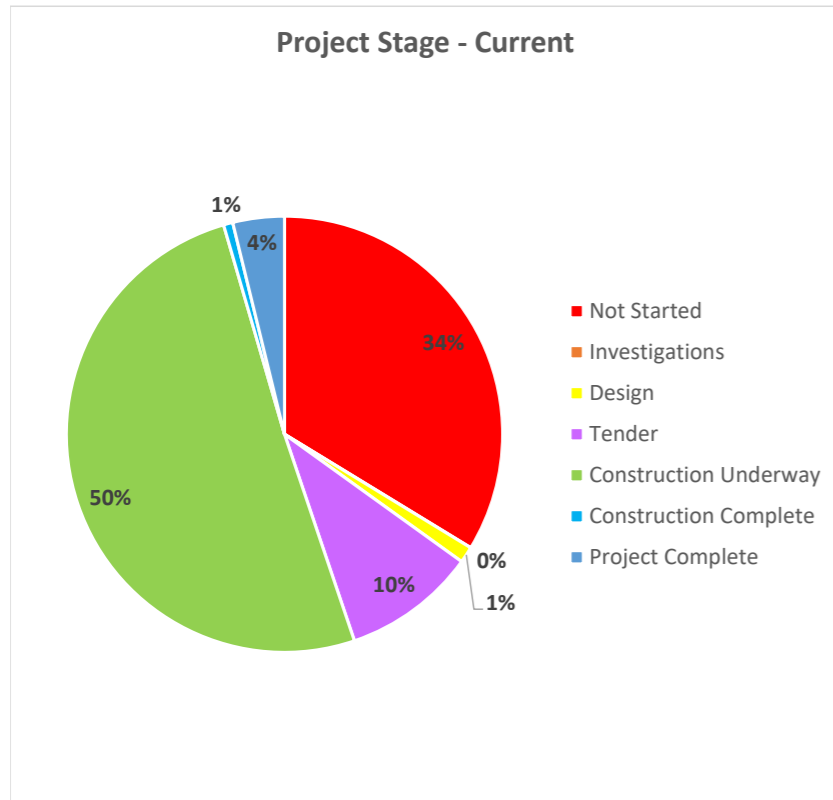
Public spaces and facilities are plentiful, accessible and high quality,

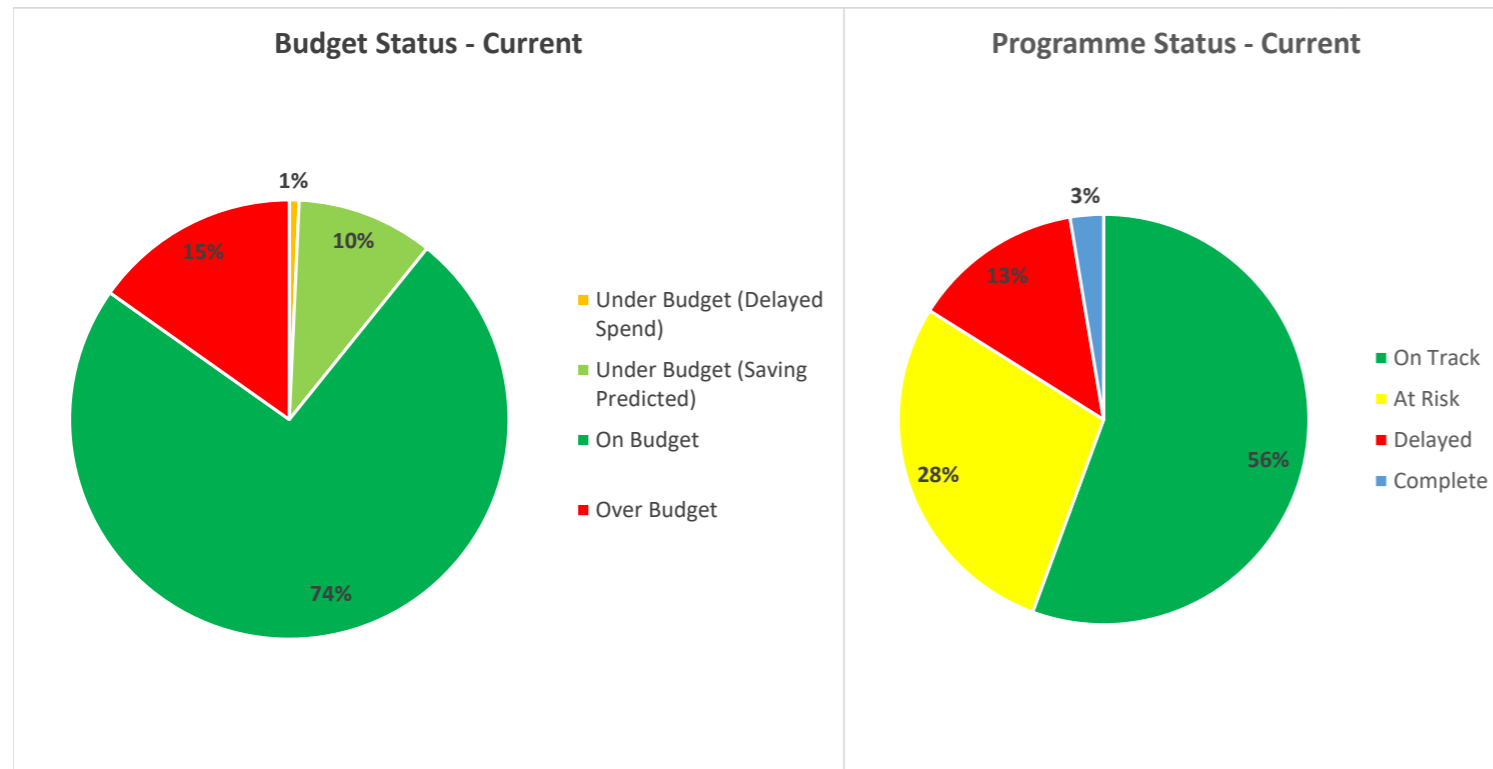
15.4. Authorising Delegations

The Audit and Risk Committee have delegation to monitor the performance of the Council in delivering its programme, and take steps as it sees appropriate.

Roading Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY





DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

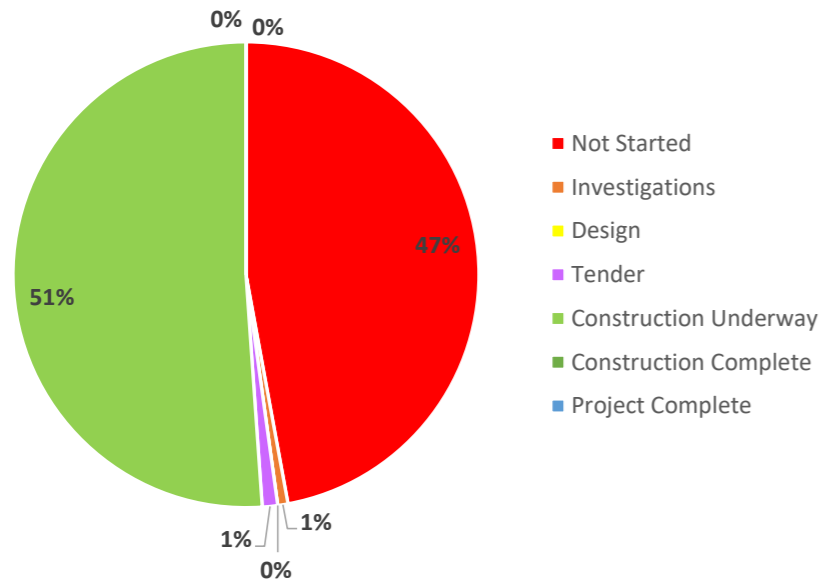
Pivot Table	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula	Formula
Project Parent	Project Child	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	% Spent (Actual Expenditure / Full Year Revised Budget)	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Predicted Budget Status at FYE - Previous Quarter	Predicted Budget Status at FYE - Current	Comments
Remetalling	Remetalling	Not Started	Project Complete	Project Complete	On Track	\$ 504,951	\$ 455,818	\$ 504,951	100%	\$ -	\$ -	\$ -	\$ -		On Budget	Completed within Roading Maintenance Contract. Could be at risk with \$450K committed spend to date however roading to push back on early expenditure
Pavement Rehabilitation	Pavement Rehab	Construction Underway	Project Complete	Project Complete	On Track	\$ 1,070,608	\$ 321,633	\$ 765,000	71%	\$ -	\$ -	\$ -	\$ -		Under Budget (Saving Predicted)	Completed within Roading Maintenance Contract. Awaiting on finalised budget figures (\$800,000). Island Rd, Oxford Rd, Rangiora Woodend Rd, Fernside Road. Rangiora Woodend Rd starting December 2021
Drainage Renewals - K & C	Drainage Renewals (all sites)	Construction Underway	Project Complete	Project Complete	On Track	\$ 473,392	\$ 28,334	\$ 468,353	99%	\$ -	\$ -	\$ -	\$ -		On Budget	Tender awarded to On-Grade.
Drainage Renewals - Culverts	Culvert Renewal	Construction Underway	Project Complete	Project Complete	On Track	\$ 172,739	\$ 41,964	\$ 125,000	72%	\$ -	\$ -	\$ -	\$ -		Under Budget (Saving Predicted)	Completed within Roading Maintenance Contract. Sicon preparing a programme for culvert renewals with Tim. Includes Enviropod bag replacements (\$25,000)
Professional fees	(blank)	Not Started	Project Complete	Project Complete	On Track	\$ 86,213	\$ 17,314	\$ 80,000	93%	\$ -	\$ -	\$ -	\$ -		On Budget	PDU fees associated with K&C renewals. Includes late fees from 20/21 projects
Routine Resealing and Resurfacing	Sealed Road Resurfacing	Construction Underway	Project Complete	Project Complete	On Track	\$ 1,882,755	\$ 157,579	\$ 1,650,000	88%	\$ -	\$ -	\$ -	\$ -		On Budget	Completed within Roading Maintenance Contract. Under spent to fund overspend on AC
Resurfacing - Thin Asphaltic	Seal Road Resurfacing	Construction Underway	Project Complete	Project Complete	On Track	\$ 261,148	\$ 269,159	\$ 420,500	161%	\$ -	\$ -	\$ -	\$ -		Over Budget	Completed within Roading Maintenance Contract. Pricing underway. Completed Flaxton Rd, Townsend Rd, Ohoka / Vickery and South Belt. Two more sites remaining. Ohoka Rd / Whitefield to Ohoka on hold. Main St / Harewood to do.
Signs Renewal	Signs Renewal	Construction Complete	Construction Complete	Construction Complete	On Track	\$ 369,764	\$ 148,508	\$ 340,240	92%	\$ -	\$ -	\$ -	\$ -		On Budget	Completed within Roading Maintenance Contract. Budget reduced to \$340,240, inc. fees. Sicon proposed budget of \$290,000
Lighting replacement	Pole Replacement	Construction Underway	Project Complete	Project Complete	At Risk	\$ 322,733	\$ 87,707	\$ 316,706	98%	\$ -	\$ -	\$ -	\$ -		On Budget	Pegasus Blvd works now completed, and materials for next stage of ground stub replacements within pegasus have been ordered. Car V Poles included within this project. Moved to "at risk" due to concerns about material lead times. Pole painting to be completed under trades panel
Minor Improvements	Minor Improvements (all sites)	Construction Underway	Project Complete	Project Complete	At Risk	\$ 584,250	\$ 89,493	\$ 570,000	98%	\$ -	\$ -	\$ -	\$ -		On Budget	Waka Kotahi Funding Declined for these sites (with exception of speed management items). Some will still proceed. Dates based on overall milestones - can be separated into individual projects once child projects are created. Estimated value based on confirmed projects only, may spend up to \$570,000
Tram Rd safety improvements including McHughes Road	Tram Rd / Earlies Rd	Construction Underway	Project Complete	Project Complete	Complete	\$ 165,000	\$ 4,356	\$ 4,356	3%	\$ -	\$ -	\$ -	\$ -		Under Budget (Saving Predicted)	Waka Kotahi Funding Declined. Project On hold. Note this was for the Tram Rd / Earlies Rd intersection. Project is not complete, and is withdrawn for programme. Fees to be journalled to roading asset management
Walking and Cycling Strategy Implementation	Consultation & Fees	Not Started	Project Complete	Project Complete	On Track	\$ 50,000	\$ 9,461	\$ 62,000	124%	\$ -	\$ -	\$ -	\$ -		Over Budget	Consultation due early 2022 with adoption of network plan scheduled for May 2022. No physical works this year. Waka Kotahi funding declined, however consultation proceeding as per Council meeting 7th December. Also included is design of new Tuahiwai Footpath
West Rangiora Route Improvement	Mulcocks Rd Right Turn Bay	Design	Project Complete	Project Complete	On Track	\$ 400,000	\$ 4,301	\$ 46,606	12%	\$ -	\$ -	\$ -	\$ -		Under Budget (Saving Predicted)	Report to Council to reallocate some of this budget to Wrights Rd. No works proceeding on Townsend Rd
Ohoka / Island Rd Implementation	Ohoka / Island	Design	Tender	Tender	On Track	\$ 100,000	\$ 5,836	\$ 50,000	50%	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000		Under Budget (Saving Predicted)	Waka Kotahi Funding Declined. Council agree to proceed with funding design from Council share (Dec 7th). Effective budget \$50,000
Skew Bridge Active Warning / Safety Improvements	Active Warning Signage	Tender	Project Complete	Project Complete	On Track	\$ 330,000	\$ 14,255	\$ 312,000	95%	\$ -	\$ -	\$ -	\$ -		On Budget	Options memo presented to client, preferred option now confirmed and detailed design to commence.
Southbrook Rd/Torlesse St/Coronation St Intersection Imps	Southbrook / Torless	Design	Tender	Tender	On Track	\$ 50,000	\$ 32,174	\$ 39,238	78%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 39,238		Under Budget (Saving Predicted)	Consultation drop in sessions completed, and report to Council in Feb 2022 seeking approval of scheme design has been approved. Survey and detailed design to progress
Main North Rd/Wright's Rd Intersection - safety concerns	Main North Rd / Wrights Rd	Tender	Project Complete	Construction Complete	On Track	\$ 600,000	\$ 44,515	\$ 693,000	116%	\$ -	\$ -	\$ -	\$ -		Over Budget	Mainpower enabling works underway, however Civil Works Contract came in well in excess of budget. Council approved transfer of budget from West Rangiora and accepted tender at Feb Council meeting
North Eyre Rd / No. 10 Rd	North Eyre Rd / No. 10	Construction Underway	Project Complete	Project Complete	Complete	\$ 165,000	\$ 162	\$ 165,000	100%	\$ -	\$ -	\$ -	\$ -		On Budget	Waka Kotahi Funding Declined. Project On hold NOT COMPLETED
Lees Valley Willow Walls	Lees Valley Willow Walls	Not Started	Project Complete	Project Complete	At Risk	\$ 50,000	\$ -	\$ 50,000	100%	\$ -	\$ -	\$ -	\$ -		On Budget	Waka Kotahi funding declined. Project on hold. Walls completed to date under flood repairs, and remainder possible funded through resilience funding
LED replacement	Luminaire replacement	Construction Underway	Project Complete	Project Complete	On Track	\$ 40,349	\$ -	\$ 54,000	134%	\$ -	\$ -	\$ -	\$ -		Over Budget	Price being sought via P/L to avoid shipping delays - increased spend due to NZTA budget difference
Footpath Reconstruction	Footpath Reconstruction (all sites)	Construction Underway	Project Complete	Project Complete	On Track	\$ 684,719	\$ 126,045	\$ 684,719	100%	\$ -	\$ -	\$ -	\$ -		On Budget	Sites completed within Sicons contract occur throughout the year. Sites within K&C renewal sites to be completed in conjunction with K&C contract
Bridge Component Replacement	Bridge Structures	Not Started	Project Complete	Project Complete	At Risk	\$ 125,000	\$ -	\$ 125,000	100%	\$ -	\$ -	\$ -	\$ -		On Budget	May be completed within Roading Maintenance Contract (TBC). Prioritisation of repairs currently underway. No expenditure to date, and works to be complete by April - likely shift to DELAY
Bridge Renewals Catchup	Bridge Structures	Not Started	Project Complete	Project Complete	At Risk	\$ 250,000	\$ -	\$ 250,000	100%	\$ -	\$ -	\$ -	\$ -		On Budget	May be completed within Roading Maintenance Contract (TBC). Prioritisation of repairs currently underway. No expenditure to date, and works to be complete by April - likely shift to DELAY
Gravel Pit Development	Gravel Pit Development	Construction Underway	Project Complete	Project Complete	On Track	\$ 32,340	\$ 19,937	\$ 30,000	93%	\$ -	\$ -	\$ -	\$ -		On Budget	Works to make slip face safe / stabilised, and fencing repairs. Spend to date includes expenditure from last year.
Council Performed Work	Development	Not Started	Project Complete	Project Complete	At Risk	\$ 360,469	\$ 441	\$ 100,000	28%	\$ -	\$ -	\$ -	\$ -		Under Budget (Saving Predicted)	To be separated into child projects
Direct Payments to Developers	Development	Not Started	Project Complete	Project Complete	At Risk	\$ 266,258	\$ -	\$ 266,000	100%	\$ -	\$ -	\$ -	\$ -		On Budget	To be separated into child projects
West Rangiora ODP	ODP	Not Started	Project Complete	Project Complete	Delayed	\$ 456,592	\$ 5,064	\$ 50,000	11%	\$ -	\$ 406,592	\$ -	\$ -		Under Budget (Delayed Spend)	Discussion held with Transpower regarding location of new road, and impacts on transpower pylons. No property purchase planned for this year. Carry budget over
Silverstream Collector Rd (Adderley-Island)	Development	Not Started	Project Complete	Project Complete	At Risk	\$ 1,839,500	\$ 992,785	\$ 1,839,500	100%	\$ -	\$ -	\$ -	\$ -		On Budget	led by developer. Stage 1 completed and paid in 20/21. Stage 2 underway, but programme slipping.
Town area developments	EV Charging	Not Started	Project Complete	Construction Complete	At Risk	\$ 38,476	\$ 3,244	\$ 38,476	100%	\$ -	\$ -	\$ -	\$ -		On Budget	EV charging stations in Woodend & Oxford. Meridians proposed installation timing is mid 2022 so potential to carry funding over may be required
New footpaths - major towns	New Footpath Construction	Construction Underway	Project Complete	Project Complete	On Track	\$ 100,000	\$ 4,156	\$ 100,000	100%	\$ -	\$ -	\$ -	\$ -		On Budget	Tui St, Weka St in Oxford. Totara Dr will be rolled over to 2022 / 2023. Sicon instructed to complete works
Land - Blake St Extension	Land purchase	Not Started	Project Complete	Project Complete	Delayed	\$ 825,000	\$ 836	\$ 1,000	0%	\$ -	\$ 824,000	\$ -	\$ -		Under Budget (Delayed Spend)	no progress at this stage
Support for MUBA	MUBA	Not Started	Project Complete	Project Complete	Delayed	\$ 31,250	\$ -	\$ 0	0%	\$ -	\$ 31,250	\$ -	\$ 0		Under Budget (Delayed Spend)	no progress at this stage, carry over budget
Support for MUBA	MUBA	Not Started	Project Complete	Project Complete	Delayed	\$ 93,750	\$ -	\$ 0	0%	\$ -	\$ 93,750	\$ -	\$ 0		Under Budget (Delayed Spend)	no progress at this stage, carry over budget
Land Purchases - Growth	Land purchase	Not Started	Project Complete	Project Complete	Delayed	\$ 200,000	\$ 13,284	\$ 20,000	10%	\$ -	\$ 200,000	\$ -	\$ 20,000		Under Budget (Delayed Spend)	no progress at this stage
Land - Blake St Extension	Land purchase	Not Started	Project Complete	Project Complete	Delayed	\$ 275,000	\$ 6,145	\$ 10,000	4%	\$ -	\$ 265,000	\$ -	\$ -		Under Budget (Delayed Spend)	no progress at this stage

Project Parent	Project Child	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	% Spent (Actual Expenditure / Full Year Revised Budget)	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Predicted Budget Status at FYE - Previous Quarter	Predicted Budget Status at FYE - Current	Comments
New Passenger Transport Infrast	Develop 3 year programme	Tender	Construction Complete	Construction Complete	On Track	\$ 105,000	\$ 28,263	\$ 105,000	100%	\$ -	\$ -	\$ -	\$ -		On Budget	3 year programme being developed, and seating installed at various locations to date. Looking to purchase shelters in advance if required.
Land purchase 19 Cones Road	Land purchase	Not Started	Project Complete	Project Complete	On Track	\$ 107,500	\$ 17,749	\$ 100,000	93%	\$ -	\$ -	\$ -	\$ -		On Budget	Valuation dispute with No. 157 still ongoing. Review of alternative options
Parsonage Road	Development	Not Started	Project Complete	Project Complete	On Track	\$ 152,350	\$ -	\$ 152,350	100%	\$ -	\$ -	\$ -	\$ -		On Budget	Works to be completed by developer
West Kaiap Silverstream New Arterial Rd	Development	Project Complete	Project Complete	Project Complete	On Track	\$ 10,000	\$ 22,411	\$ 22,411	224%	\$ -	\$ -	\$ -	\$ -		Over Budget	Applied for 224C, little to no further costs expected
Southbrook ODP	ODP	Not Started	Project Complete	Project Complete	Complete	\$ 26,000	\$ 25,894	\$ 27,330	105%	\$ -	\$ -	\$ -	\$ -		Over Budget	Late costs associated with Chorus service covers. One mainpower invoice not yet received.
Coldstream Rd improvements at Sports Hub	Coldstream Rd	Project Complete	Project Complete	Project Complete	Complete	\$ 10,500	\$ 10,608	\$ 10,608	101%	\$ -	\$ -	\$ -	\$ -		On Budget	Late costs associated with Chorus - Note this was recieved in June
Skewbridge Rd bridge replacement (Design)	Skewbridge	Not Started	Project Complete	Project Complete	At Risk	\$ 112,600	\$ 81,146	\$ 96,000	85%	\$ -	\$ -	\$ -	\$ -		On Budget	Project carried forward as WIP
Kaiapoi Park & Ride	Park & Ride	Project Complete	Project Complete	Project Complete	On Track	\$ 78,600	\$ 97,150	\$ 95,515	122%	\$ -	\$ -	\$ -	\$ -		Over Budget	Includes unknown carry over / WIP. Still \$38,000 associated with visual networks to come across both codes
Rangiora Park & Ride	Park & Ride	Project Complete	Project Complete	Project Complete	On Track	\$ 34,700	\$ 37,202	\$ 74,000	213%	\$ -	\$ -	\$ -	\$ -		Over Budget	Includes unknown carry over / WIP. Still \$38,000 associated with visual networks to come across both codes. Possible report required to bring funding forward to cover over spend
West Rangiora Roading Improvements	Flaxton / Fernside	Project Complete	Project Complete	Project Complete	On Track	\$ 70,000	\$ 25,416	\$ 60,000	86%	\$ -	\$ -	\$ -	\$ -		On Budget	Late costs associated with RSA, street lighting , and sub-division
						\$ 13,964,505	\$ 3,250,342	\$ 10,974,859								

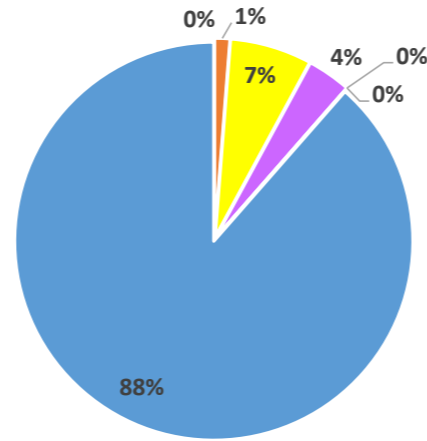
Drainage Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY

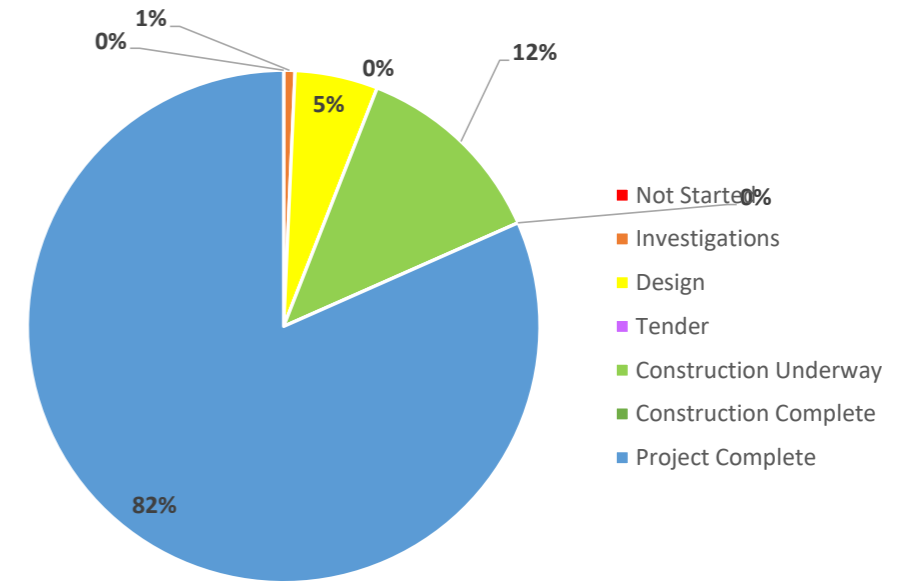
Project Stage - Current



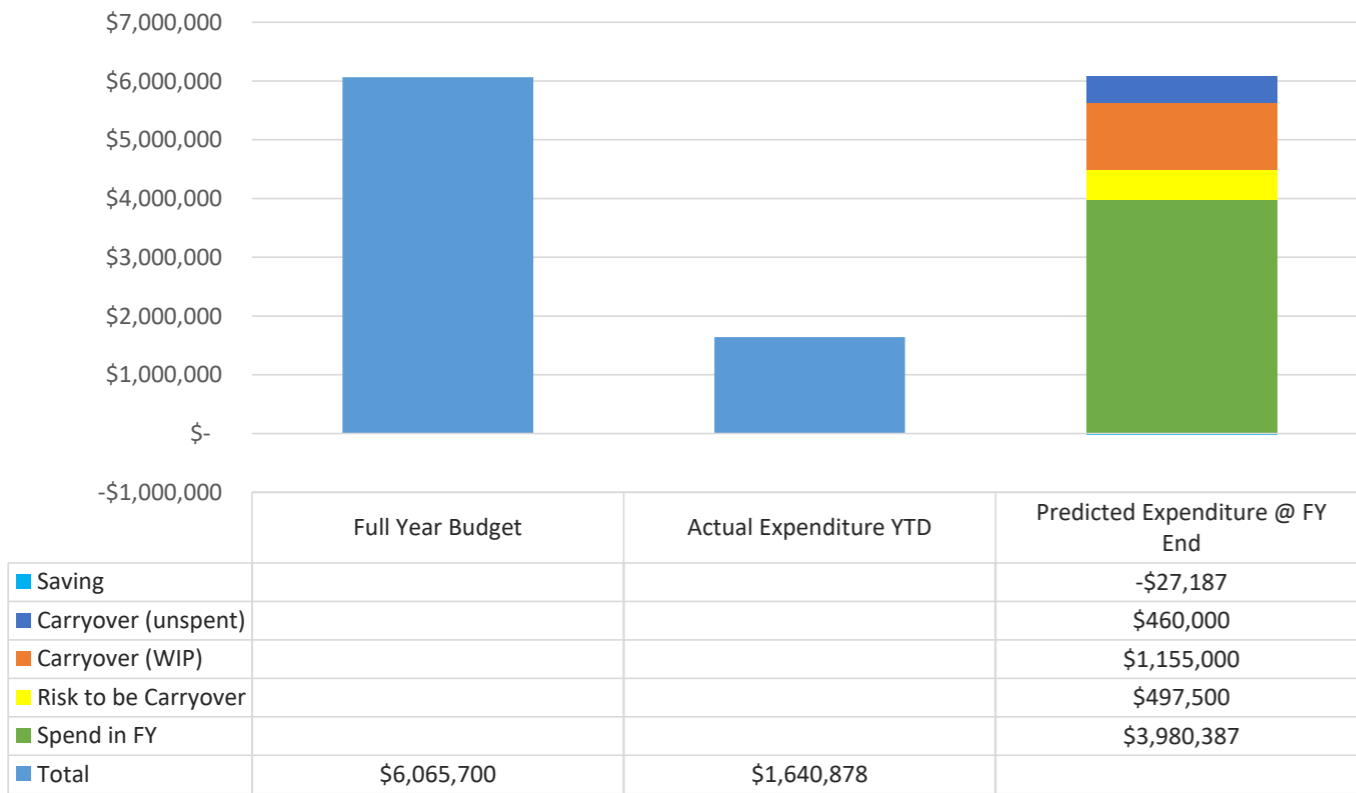
Project Stage - Planned @ FYE



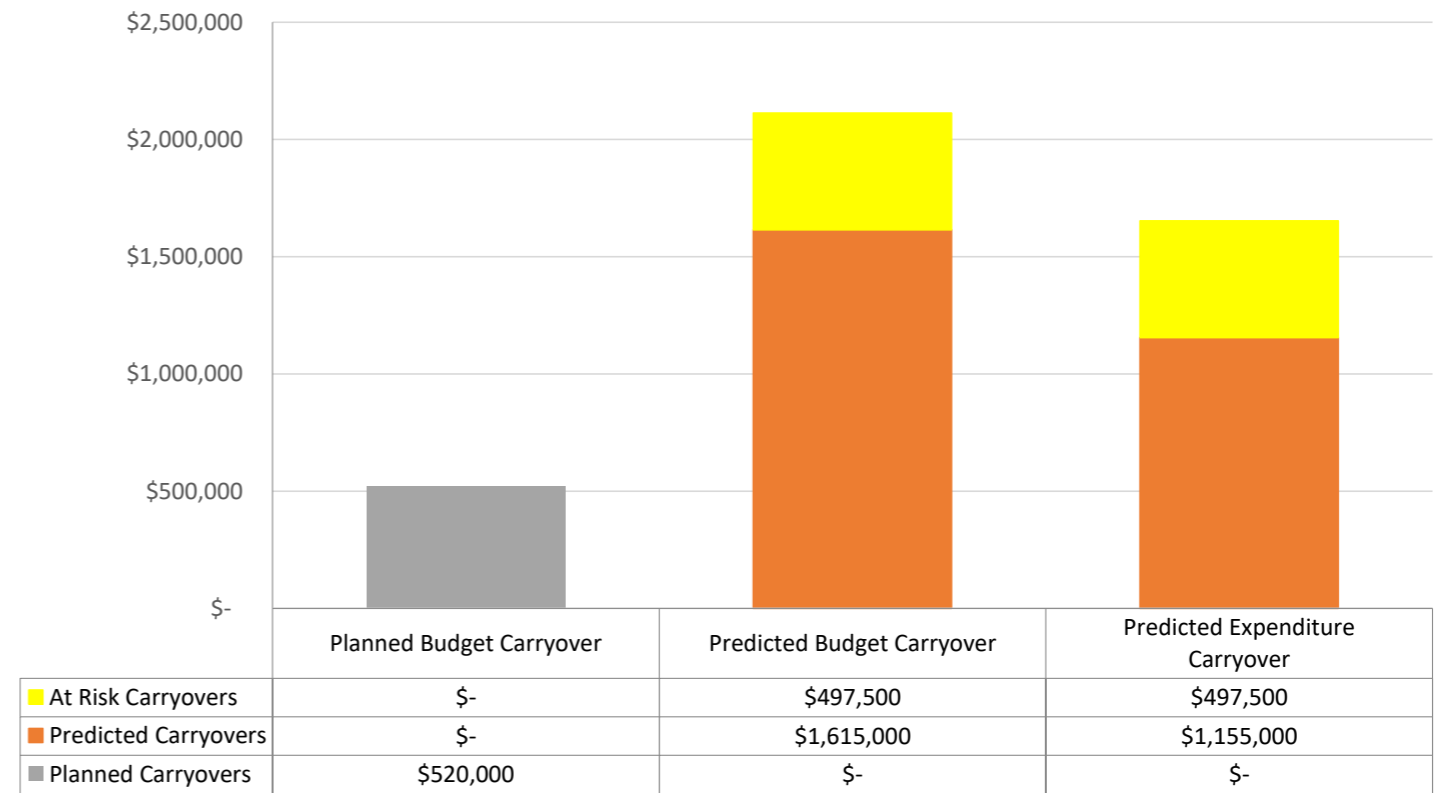
Project Stage - Predicted @ FYE



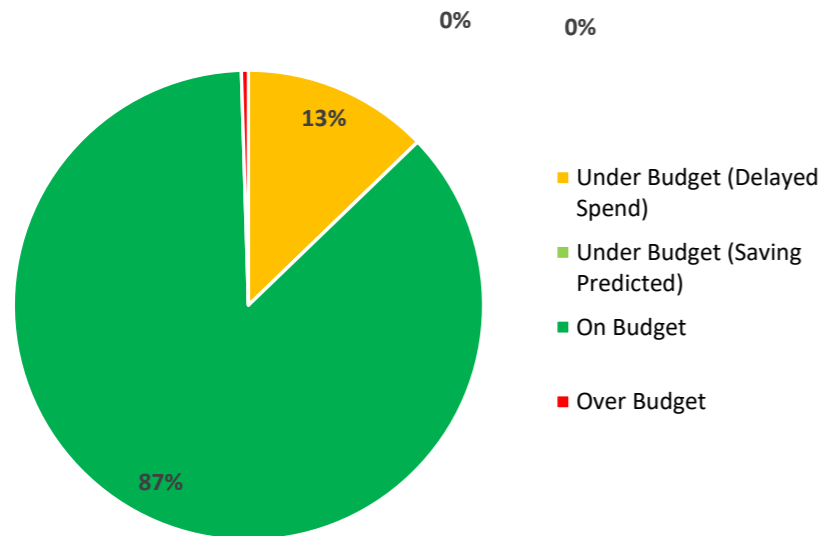
Financial Summary



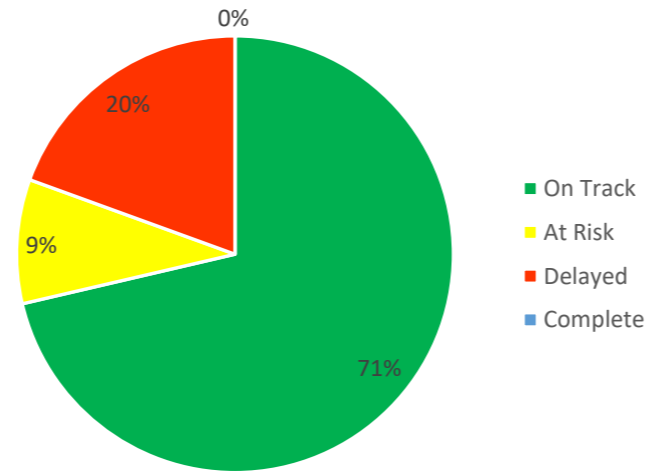
Carryovers Summary



Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

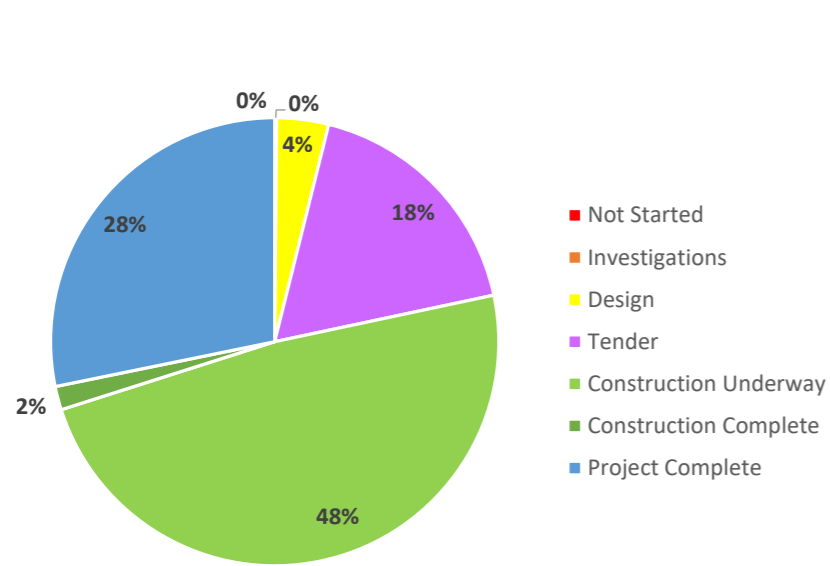
Drainage Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Rangiora	100118	Under Channel Piping	Council	Tender	Project Complete	Project Complete	On Track	\$ 60,000	\$ 810	1%	\$ 60,000	\$ -	\$ -	\$ -	\$ -	On Budget	Pipe connection at 69 River Road (no longer proceeding with a soak pit). Design complete and currently obtaining prices.
	100847	Minor improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 30,000	\$ 503	2%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Trash screen modifications for improved cleaning and access. To be managed by the Water Operations team.
	100848	North Brook - Janelle to White	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 315,750	\$ 37,855	12%	\$ 315,750	\$ -	\$ -	\$ -	\$ -	On Budget	White Street box culvert, retaining wall (10m) and hydroseeding. Design, consenting and construction. Works currently being tendered - expected to be awarded in February 2022.
	100849	Whitshire Green Pipework Upgrade	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 975,000	\$ 148,838	15%	\$ 700,000	\$ -	\$ 975,000	\$ -	\$ 700,000	Under Budget (Delayed Spend)	Finalise landowner agreements, tendering and construction. Works have been tendered, however prices have come back significantly higher than the engineer's estimate. Additional budget to be sought from Council to undertake the full works over two financial years. MSQA to be undertaken externally as part of the Drainage and Wastewater Reticulation Package for professional services.
	101348	Ashley St Pipe Upgrades	Council	Not Started	Project Complete	Design	Delayed	\$ 120,000	\$ 25,509	21%	\$ 10,000	\$ -	\$ 120,000	\$ -	\$ 10,000	Under Budget (Delayed Spend)	Design and construction. No resource available to progress in 2021/22. Budget to be carried over as signalled in report to Council (TRIM 211019169106).
	101349	Eastbelt Rain Gardens & Soakpits	Council	Not Started	Design	Design	On Track	\$ 150,000	\$ 70,497	47%	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	On Budget	Investigation and design development. Currently getting input from a stormwater specialist, prior to commencing the detailed design.
	100645	Land Purchase Pond 5, Culverts, Swales	Others	Not Started	Design	Design	On Track	\$ 50,000	\$ 32,109	64%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	On Budget	E/O payment for design element of pipework to service areas to the west of Townsend Field. Design is underway. Also includes for supply of material as per PDA.
	101516	Southbrook Pipeline - Southern Cross to Flaxton	Others	Construction Underway	Project Complete	Project Complete	On Track	\$ 178,650	\$ -	0%	\$ 178,650	\$ -	\$ -	\$ -	\$ -	On Budget	Design of outlet structure complete. Main works developer led - construction to be undertaken before the end of the calendar year. Easement to be established as part of works.
	101732	Lineside Rd Drainage Upgrade Stage 2	Council	Not Started	Design	Design	At Risk	\$ 40,000	\$ 1,798	4%	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	On Budget	Design only. To be undertaken in the new year. New project manager has recently been assigned to progress this design. Construction works have been pushed out to the 23/24 financial year, but may be brought forward to align with the Southbrook Road Roading works in 22/23.
	101733	Oxford Rd Drainage Modifications	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 50,000	\$ 1,137	2%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design and construction. Note report to community board / U&R required to confirm race can be closed. New project manager has recently been assigned to progress this project.
	101734	Southbrook Pond C Access Bridge	Council	Not Started	Project Complete	Project Complete	On Track	\$ 80,000	\$ 6,998	9%	\$ 80,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design and construction. Currently being priced. New project manager has recently been assigned to progress this project.
	101735	Three Brooks Enhancement Work - Kowhai Ave	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 540,000	\$ 146,298	27%	\$ 540,000	\$ -	\$ -	\$ -	\$ -	On Budget	Includes detailed design / ECI on construction methodology, landowner agreement, consenting, tendering and construction. Physical works and concrete u-channels have been tendered. Additional budget is required due to higher tender costs.
101820	Pentecost SMA Planting	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 40,000	\$ -	0%	\$ 40,000	\$ -	\$ -	\$ -	\$ -	On Budget	Planting to be incorporated with water headworks and reserve planting. Reserve planting is now not proceeding in 21/22, so the planting at the drainage and water sites is at risk. Prices will be obtained in the new year with the plan of undertaking the planting in autumn.	
Rangiora Total							\$ 2,629,400	\$ 472,465	18%	\$ 2,244,512	\$ 240,000	\$ 1,335,000	\$ 240,000	\$ 950,000			
Coastal Urban	101517	School Road Drainage Upgrade	Council	Investigations	Design	Investigations	Delayed	\$ 65,000	\$ 1,506	2%	\$ 5,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 5,000	Under Budget (Delayed Spend)	Design of upgrades on School Road. Tendering and construction next financial year to be integrated with Box Drain Improvements project. New project manager has recently been assigned to progress this project. Budget to be carried over as signalled in report to Council (TRIM 211019169106). Construction works have been pushed out to 23/24.
	101518	Norton Place Drainage Upgrade	Council	Investigations	Design	Investigations	On Track	\$ 35,000	\$ 21,220	61%	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	On Budget	Design of upgrades at Norton Place, including consultation with Greenspace team and adjacent landowners. Engagement with landowners has commenced.
	100999	Stormwater Minor Improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 15,000	\$ 7,949	53%	\$ 15,000	\$ -	\$ -	\$ -	\$ -	On Budget	Physical works are complete. Awaiting final invoice to be processed.
	100558	East Woodend Detention Pond 2.5Ha	Council	Not Started	Design	Design	On Track	\$ 20,000	\$ 1,068	5%	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	On Budget	Potentially convert first flush basin to a wetland. Need to assess impact on existing consent. To be undertaken in new year.
	101736	Box Drain Improvements	Council	Not Started	Design	Design	Delayed	\$ 20,000	\$ -	0%	\$ 5,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 5,000	Under Budget (Delayed Spend)	Options assessment and design of quality and quantity upgrades for Box Drain. New project manager has recently been assigned to progress this project. Budget to be carried over as signalled in report to Council (TRIM 211019169106). Construction works have been pushed out to 23/24.
	Coastal Urban Total						\$ 155,000	\$ 31,743	20%	\$ 80,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 65,000			
Pegasus	101003	Stormwater Minor Improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 10,000	\$ 1,370	14%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tiroki Lane pipe upgrade investigation underway. Stormfilter access improvements are currently being priced (three quotes being sought).
Pegasus Total						\$ 10,000	\$ 1,370	14%	\$ 10,000	\$ -	\$ -	\$ -	\$ -				
Kaiapoi	100131	Underchannel piping	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 20,000	\$ -	0%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Williams Street under channel pipework as part of Roading kerb and channel renewal programme. Works have been tendered and is expected to be awarded in February 2022.
	101005	Stormwater Minor Improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 33,950	\$ 16,846	50%	\$ 33,950	\$ -	\$ -	\$ -	\$ -	On Budget	Work on Raven Quay complete (currently being as-built). Work on manhole SW013900 in Kaiapoi Domain currently being designed. Impact of fire at Sutton Tools to be determined.
	101519	Kiln Place Upgrade	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 150,000	\$ 80,419	54%	\$ 150,000	\$ -	\$ -	\$ -	\$ -	On Budget	Construction of sumps and installation of Wastops. Design complete. Works have been tendered and expected to be awarded in February 2022.
	101737	Pond areas 1&2; Land purchase etc	Others	Not Started	Project Complete	Project Complete	On Track	\$ 2,062,500	\$ 768,710	37%	\$ 2,062,500	\$ -	\$ -	\$ -	\$ -	On Budget	No extra/over payment in PDA for reticulation. Land already purchased by Roading - Drainage to pay for the land under the SMA. Developer is currently constructing the SMA. Council to pay for SMA (first invoice has been received) and recover costs for SMA and land from DCS. SMA is expected to be completed by the end of November 2021.
	101738	Beswick SW Pump Station Modification	Council	Not Started	Design	Design	At Risk	\$ 20,000	\$ 12	0%	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	On Budget	Investigation and design of modifications to the Beswick Street SWPS. New project manager has recently been assigned to progress this project.
	Kaiapoi Total						\$ 2,286,450	\$ 865,987	38%	\$ 2,286,450	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000			
Oxford	101010	Stormwater Minor Improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 10,000	\$ 41	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	Scope to be confirmed - may construct soakpit at 6 Weka Street, and defer the bubble up system until 22/23. Work to commence in new year.
	101521	York Street Diversion	Council	Construction Underway	Design	Project Complete	On Track	\$ 50,000	\$ 1,723	3%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	On Budget	Includes design, landowner agreement and consenting in 2021/22. Tendering and construction to be undertaken in 2022/23. This has been included in the Drainage and Wastewater Reticulation Package for professional services. Design is underway.
Oxford Total						\$ 60,000	\$ 1,764	3%	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				
Ohoka	101012	Mill Road SMAs	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 416,350	\$ 91,035	22%	\$ 416,350	\$ -	\$ -	\$ -	\$ -	On Budget	Works have been tendered - awaiting consent approval prior to awarding. Additional information has been provided to Ecan, however additional concerns have been raised related to the consent. This may delay the tender award.
Ohoka Total						\$ 416,350	\$ 91,035	22%	\$ 416,350	\$ -	\$ -	\$ -	\$ -				
District Drainage	101299	Mandeville Resurgence Channel Diversion/Upgrade	Council	Construction Underway	Investigations	Project Complete	On Track	\$ 70,000	\$ 55,595	79%	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	On Budget	Beca have completed the concept design development work. Value engineering workshop to be undertaken. Consultation and consenting work still be scoped.
	101523	Cones Road Drain Upgrade	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 100,000	\$ -	0%	\$ 100,000	\$ -	\$ -	\$ -	\$ -	On Budget	Enlarging of drain and upgrading of culvert to commence once land purchase agreed. Need to scope drainage and roading works. At risk due to resourcing constraints.
	101471	Cones Road Land Purchase	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 107,500	\$ 43,026	40%	\$ 107,500	\$ -	\$ -	\$ -	\$ -	On Budget	Still to reach agreement with landowner of 157 Cones Road. At risk as this budget also includes the ancillary works such as fencing and shed relocation etc.
	101298	Wetherfield Lane Improvement Works	Council	Construction Underway	Tender	Project Complete	At Risk	\$ 200,000	\$ 40,723	20%	\$ 200,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tendering and construction of improvement works in Wetherfield Lane, Roscrea Place and McHughes Road. Works to be tendered in January 2022. Construction works may be delayed until autumn to occur after the irrigation season when flows in the water race will be more manageable.
	District Drainage Total						\$ 477,500	\$ 139,344	29%	\$ 477,500	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000			
Stockwater Race	100043	Culvert Replacement	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 31,000	\$ 10,095	33%	\$ 31,000	\$ -	\$ -	\$ -	\$ -	On Budget	Culverts to be replaced are - R3Q siphon replacement (550 Oxford Road), R3-13 road culvert (Dalziels Road), R9 extend siphon (96 Reed Road) and R10A-1 renew damaged open race (1035 Oxford Road).
Stockwater Race Total						\$ 31,000	\$ 10,095	33%	\$ 31,000	\$ -	\$ -	\$ -	\$ -				
Grand Total							\$ 6,065,700	\$ 1,640,878	27%	\$ 5,632,887	\$ 520,000	\$ 1,615,000	\$ 520,000	\$ 1,155,000			

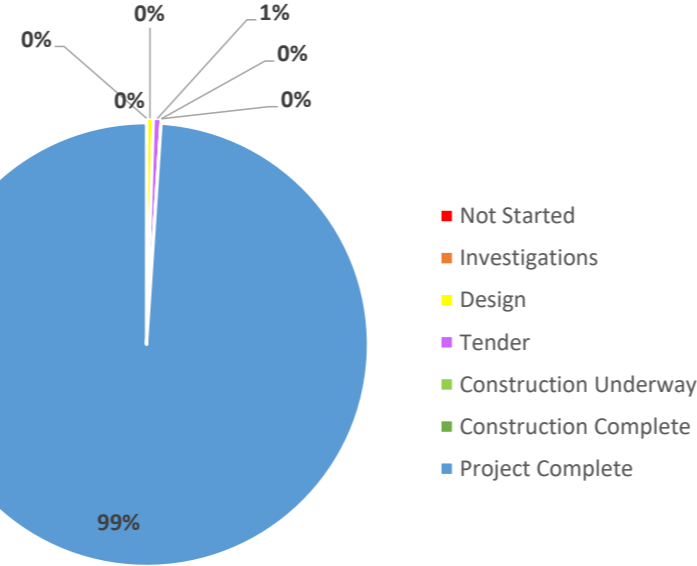
Water Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY

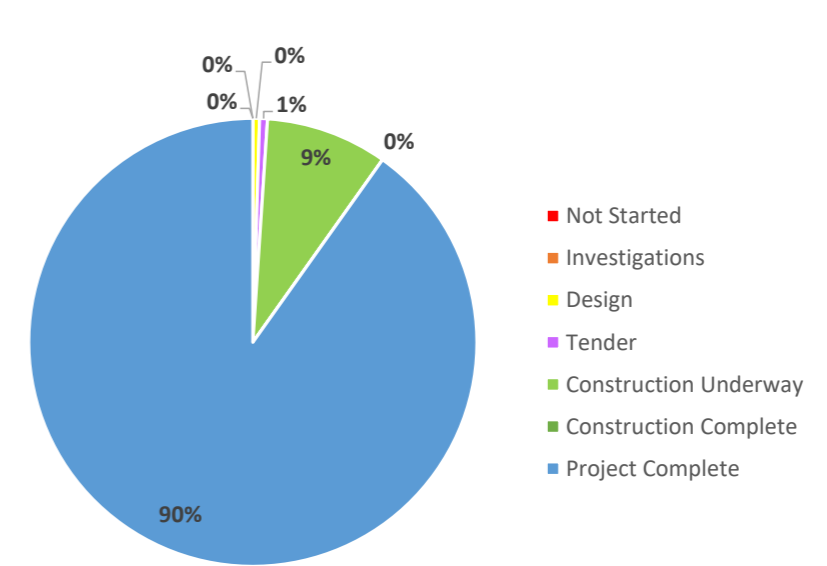
Project Stage - Current



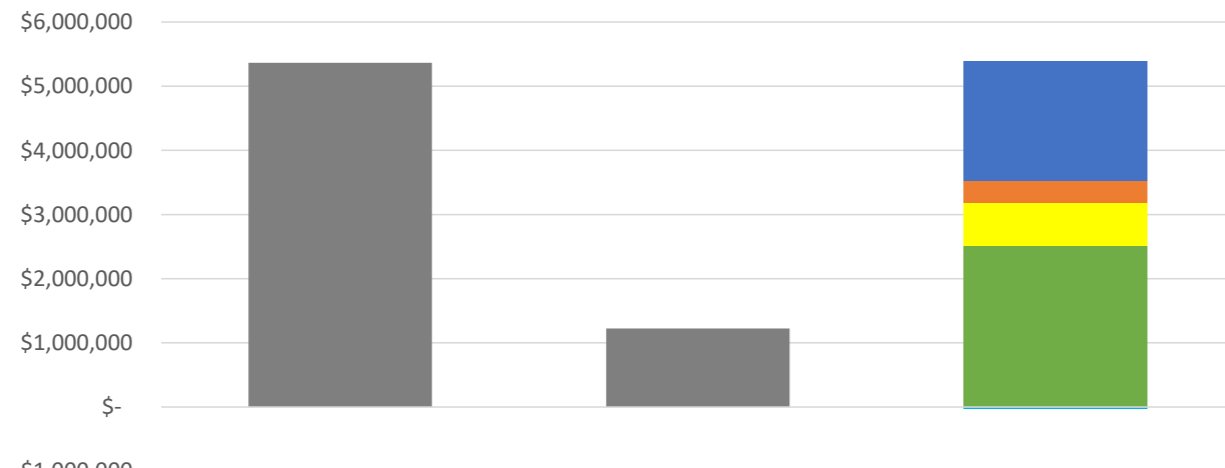
Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE

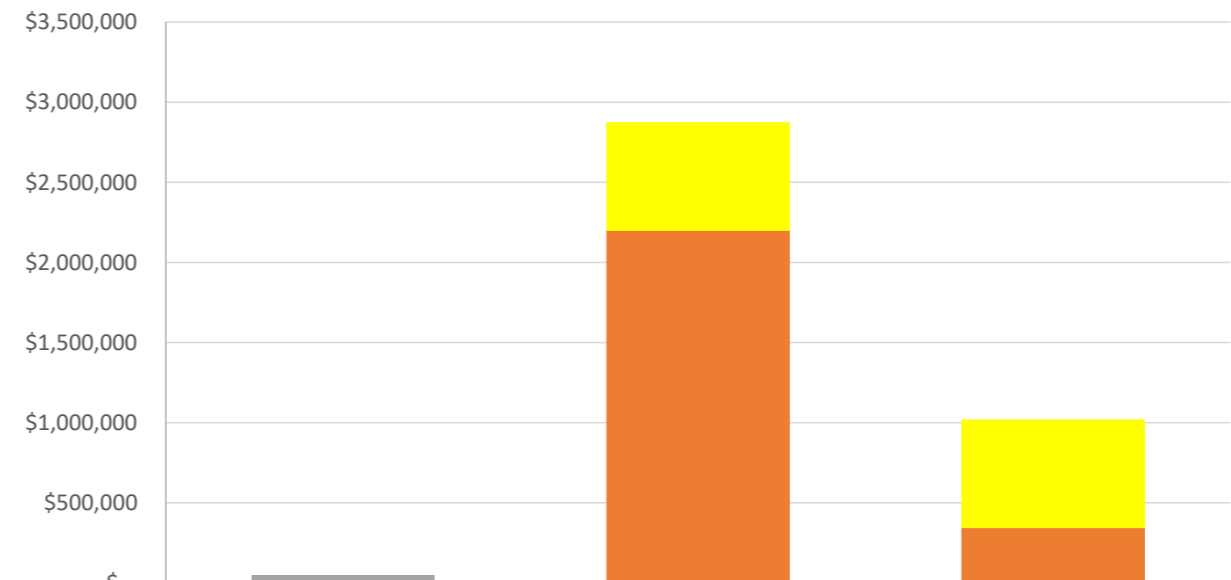


Financial Summary



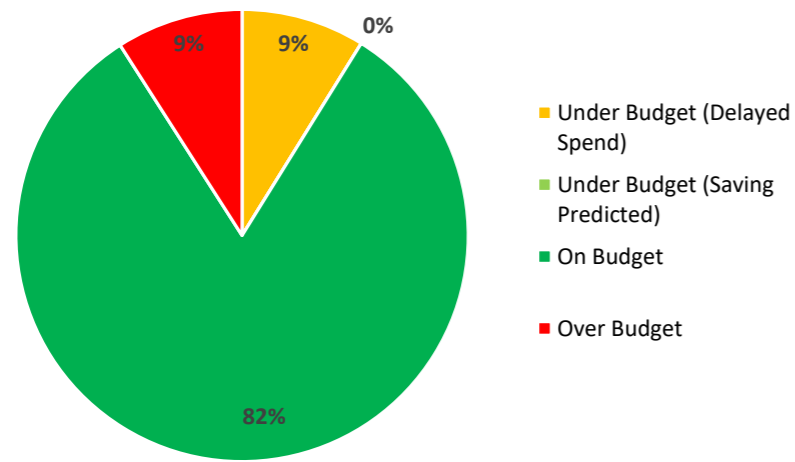
	Full Year Budget	Actual Expenditure YTD	Predicted Expenditure @ FY End
■ Saving			-\$20,139
■ Carryover (unspent)			\$1,855,000
■ Carryover (WIP)			\$347,000
■ Risk to be Carryover			\$668,000
■ Spend in FY			\$2,515,989
■ Total	\$5,365,850	\$1,224,023	

Carryovers Summary

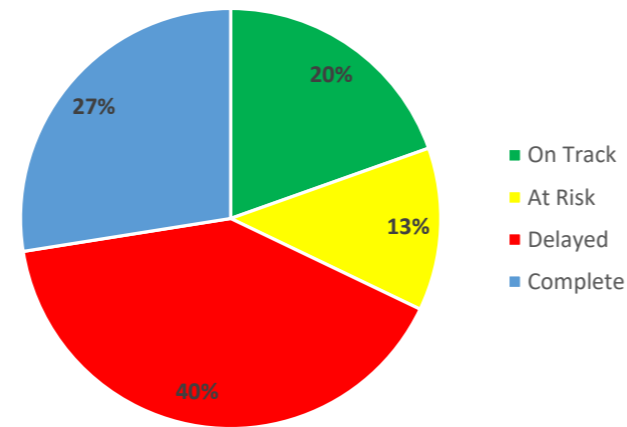


	Planned Budget Carryover	Predicted Budget Carryover	Predicted Expenditure Carryover
■ At Risk Carryovers	\$-	\$668,000	\$668,000
■ Predicted Carryovers	\$-	\$2,202,000	\$347,000
■ Planned Carryovers	\$45,000	\$-	\$-

Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

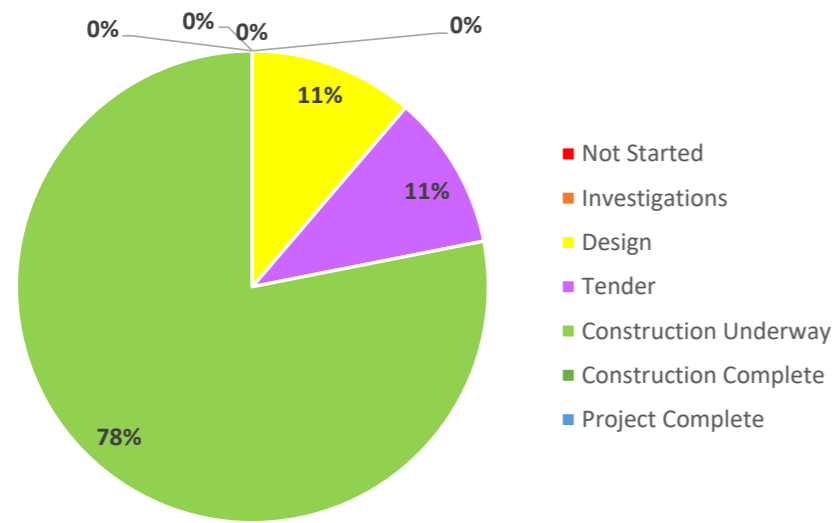
Water Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
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Garrymere	101143	Garrymere Restrictor Upgrades	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 11,000	\$ -	0%	\$ 11,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tender document issued to Water Unit. This is marked At Risk as the overall programme this year is tight, with time lost to Covid and some resourcing challenges.
	101745	Garrymere Retic Sampling Point and Flust Point	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 7,000	\$ -	0%	\$ 7,000	\$ -	\$ -	\$ -	\$ -	On Budget	Completed by the Water Unit
Garrymere Total								\$ 18,000	\$ -	0%	\$ 18,000	\$ -	\$ -	\$ -	\$ -		
Grand Total								\$ 5,365,850	\$ 1,224,023	23%	\$ 3,530,989	\$ 45,000	\$ 2,202,000	\$ 45,000	\$ 347,000		

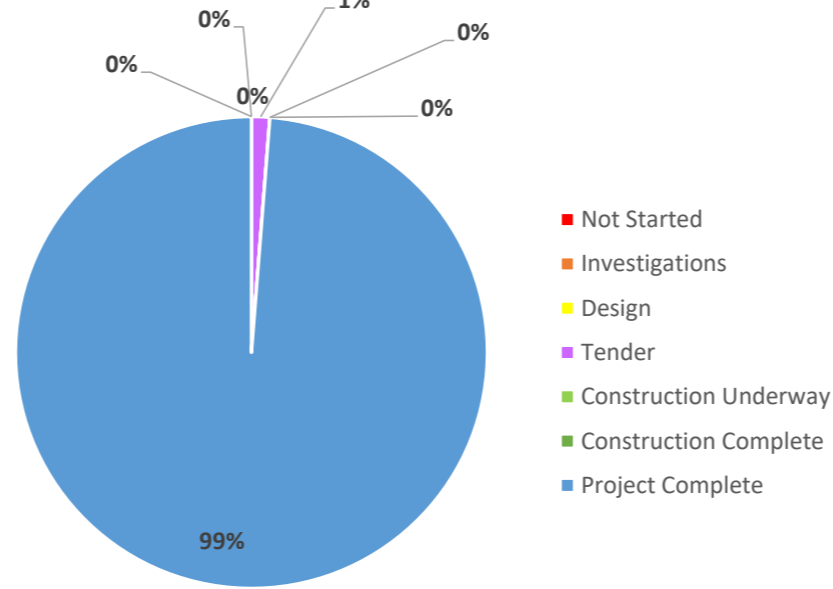
Wastewater Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY

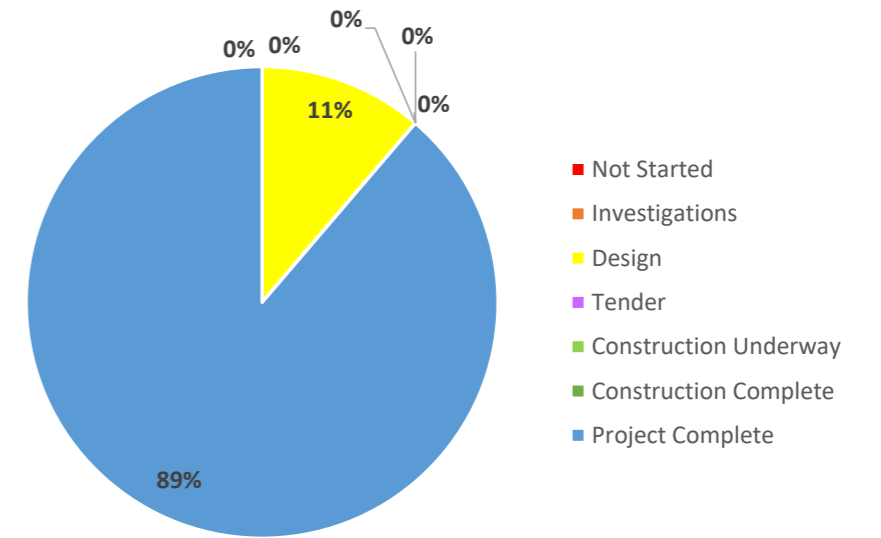
Project Stage - Current



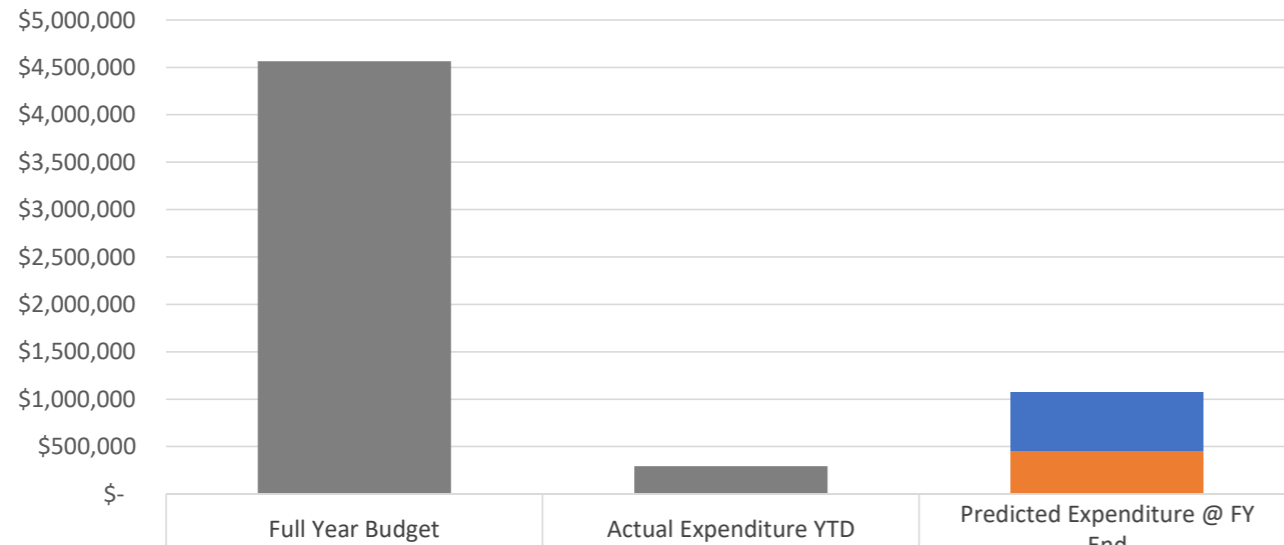
Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE

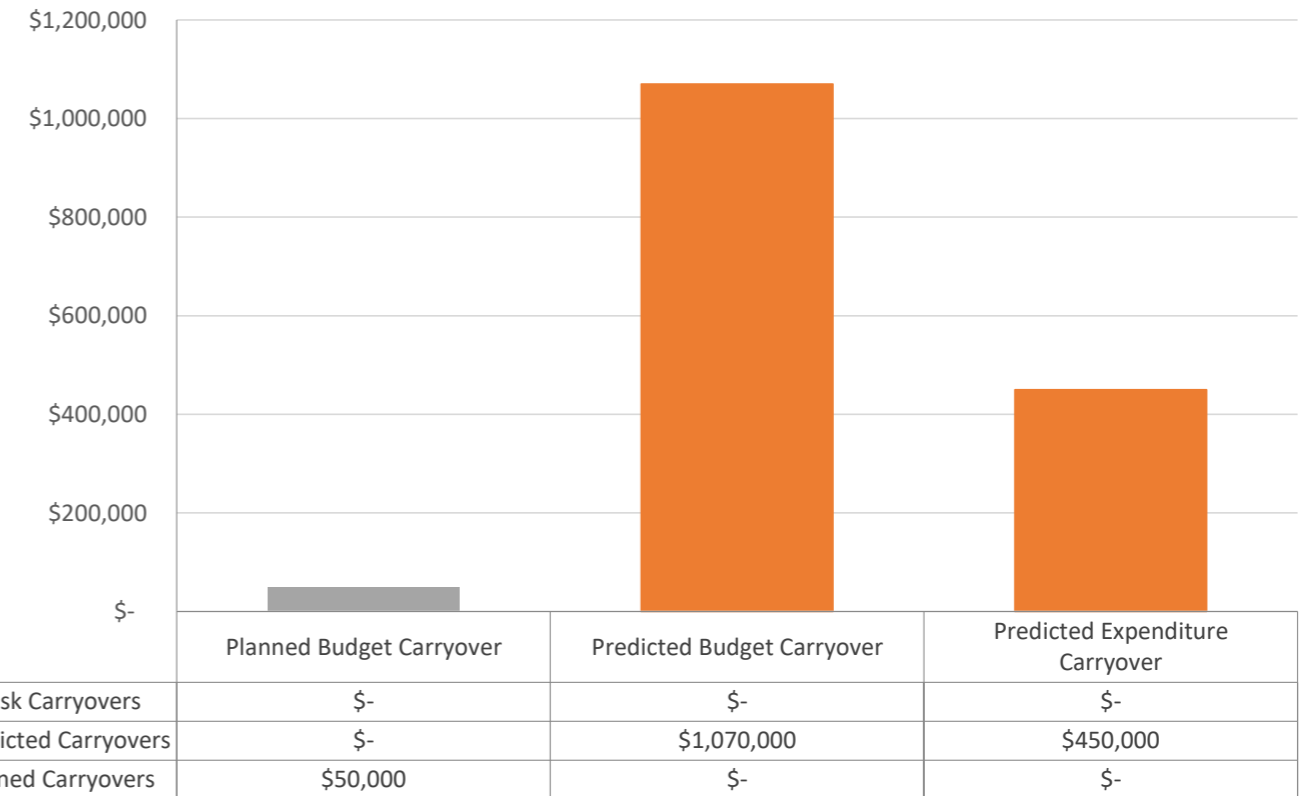


Financial Summary

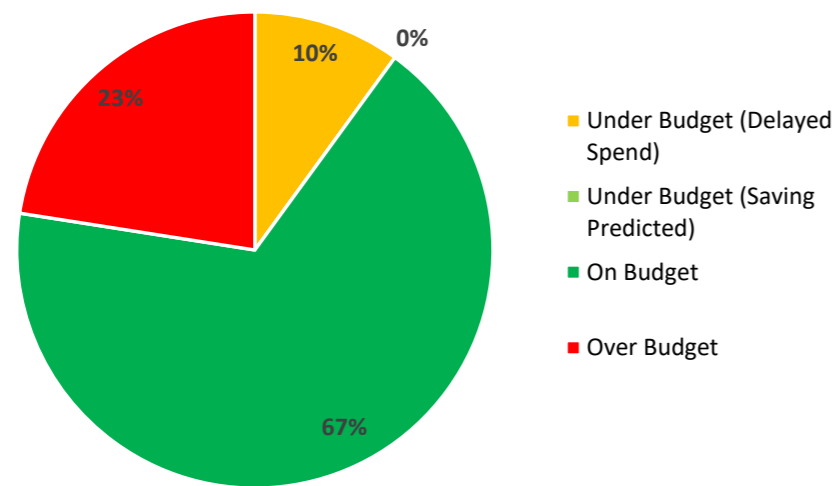


	Full Year Budget	Actual Expenditure YTD	Predicted Expenditure @ FY End
■ Saving			\$-
■ Carryover (unspent)			\$620,000
■ Carryover (WIP)			\$450,000
■ Risk to be Carryover			\$-
■ Spend in FY			\$-
■ Total	\$4,565,600	\$294,222	

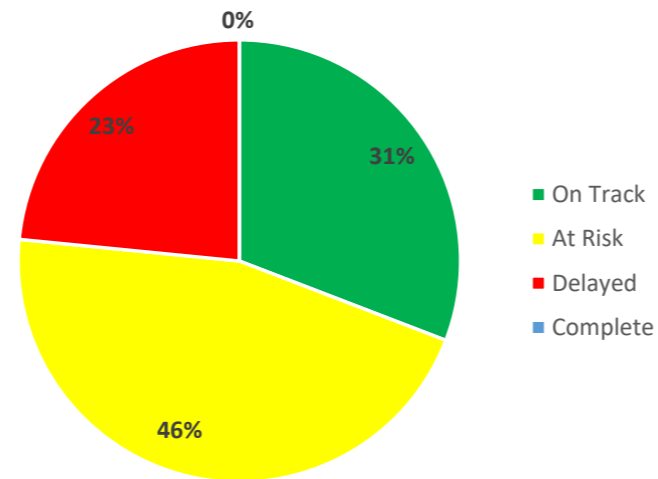
Carryovers Summary



Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
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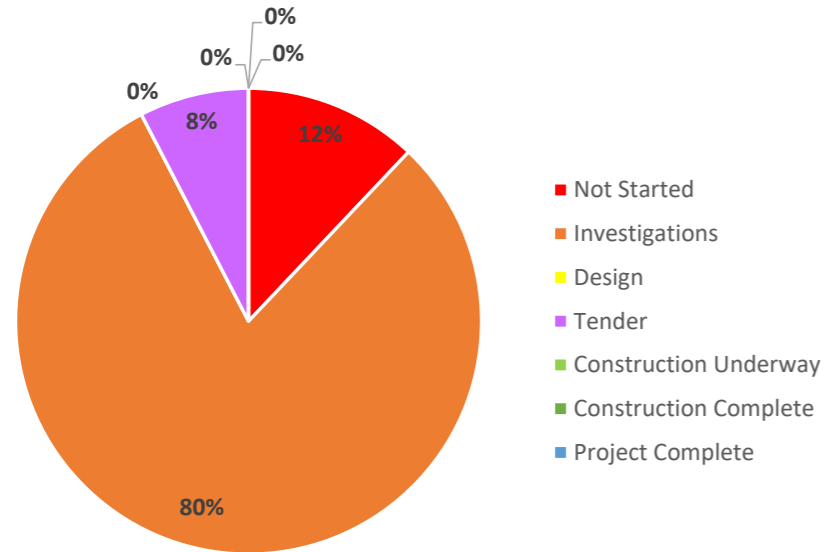
Wastewater Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Sum of Calc % Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Rangiora	101253	Septage Facility - Design	Council	Design	Project Complete	Design	Delayed	\$ 1,020,000	\$ 35,788	4%	\$ 400,000	\$ -	\$ 1,020,000	\$ -	\$ 400,000	Under Budget (Delayed Spend)	Updated design memo to confirm location and configuration option, considering Rangiora Eastern Link Road designation, has been completed and it going to MTD for endorsement. Design then to be finalised and the civil works tendered in October 2022. Long lead time plant was to be ordered September (22 weeks plus lead time), however we are still waiting on information from a fourth supplier. Noted there is also a need to replace an mixer with an aerator in the aeration basin - to be addressed by 3 Waters. Septage facility will be ordered in 21/22 and design progressed, however construction will now not occur until 22/23.
	101335	Central Rangiora Capacity Upgrade - Stage 5	Council	Construction Underway	Project Complete	Project Complete	At Risk	\$ 1,712,600	\$ 51,914	3%	\$ 1,712,600	\$ -	\$ -	\$ -	\$ -	On Budget	Works have been tendered and awarded, including Church Street extension. Construction has started onsite, works timing coordinated around school holiday (Church St) and cricket season (Dudley Park) where possible. MSQA to be undertaken by AECOM.
	101557	Central Rangiora Capacity Upgrade Stage 8	Council	Design	Tender	Design	Delayed	\$ 50,000	\$ 641	1%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	On Budget	Design works in 2021/22 year. Will require consultation with impacted businesses and school along the route. Construction has been pushed out to the 23/24 financial year. New Project Manager / Designer to be appointed by PDU once additional staff have been recruited.
	100077	Pipeline Replacement	Council	Tender	Project Complete	Project Complete	At Risk	\$ 375,000	\$ 24,049	6%	\$ 375,000	\$ -	\$ -	\$ -	\$ -	On Budget	Sewer renewals Rata Street and Edwards Street - now referred to as Rga Central Stage 7A and 7B respectively. Rata Street construction will not be undertaken this year as landowner discussions have not been undertaken. Project plan completed, further investigations and design now delayed - PDU has recently commenced this work. Construct Edward Street early 2022; anticipated open trench and lay methodology. New Project Manager / Designer has been appointed by PDU now that additional staff have been recruited.
	101746	Rga Electrical Repair at Pump Stations and Treatment Plant	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 15,000	\$ -	0%	\$ 15,000	\$ -	\$ -	\$ -	\$ -	On Budget	Willowby Lane Flow Meter replacement. Southbrook pumpstation Radar level transmitter (replace Multitrode). Prices have been obtained for flow meters. Installation to be undertaken in early 2022.
	Rangiora Total							\$ 3,172,600	\$ 112,392	4%	\$ 2,552,600	\$ 50,000	\$ 1,070,000	\$ 50,000	\$ 450,000		
Woodend	101339	Gladstone Rd Rising Main	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 397,000	\$ 97,107	24%	\$ 397,000	\$ -	\$ -	\$ -	\$ -	On Budget	Works have been tendered and awarded. Construction has started (some works within SH1). MSQA being undertaken by AECOM.
	101340	Electrical repairs at Pump Stations & Treatment Plant	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 25,000	\$ -	0%	\$ 25,000	\$ -	\$ -	\$ -	\$ -	On Budget	Woodend EDS Flow meter replacement. Prices have been obtained for flow meters. Installation to be undertaken in early 2022.
	101747	Woodend WWTP Landscape Planting	Council	Tender	Project Complete	Project Complete	On Track	\$ 50,000	\$ -	0%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Landscaping works and planting at Wastewater Treatment plant margins. Tree removal to be undertaken by Laurie Forrestry in next few months. Construction works in 2022 calendar year with planting in Autumn 2022.
Woodend Total							\$ 472,000	\$ 97,107	21%	\$ 472,000	\$ -	\$ -	\$ -	\$ -			
Pegasus	101748	Pegasus - Electrical Repairs at Pump Stations	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 26,000	\$ -	0%	\$ 26,000	\$ -	\$ -	\$ -	\$ -	On Budget	Pegasus Main St, Mary Allen Drive, Infinity Drive Flow Meters all to be replaced. Prices have been obtained for flow meters. Installation to be undertaken in early 2022.
Pegasus Total							\$ 26,000	\$ -	0%	\$ 26,000	\$ -	\$ -	\$ -	\$ -			
Kaiapoi	101346	Electrical Repairs at Pump Stations and Treatment Plant	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 35,000	\$ -	0%	\$ 35,000	\$ -	\$ -	\$ -	\$ -	On Budget	Kaiapoi EDS Flow Meter replacement - including some civil works. Prices have been obtained for flow meters. Installation to be undertaken in early 2022.
	100958	Rising Main Pipeline Replacement	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 850,000	\$ 84,724	10%	\$ 900,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Renewal of Chapman Place rising main. Tender and construct 2021/22 via shovel-ready programme. Contracts awarded Sept 2021 and construction has commenced onsite. Forecast at completion increased August due to new increase in main size.
Kaiapoi Total							\$ 885,000	\$ 84,724	10%	\$ 935,000	\$ -	\$ -	\$ -	\$ -			
Pines Kairaki	101510	Headworks - Pines Kairaki	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 10,000	\$ -	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	Featherston Ave Flow Meter replacement. Prices have been obtained for flow meters. Installation to be undertaken in early 2022.
Pines Kairaki Total							\$ 10,000	\$ -	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -			
Grand Total							\$ 4,565,600	\$ 294,222	6%	\$ 3,995,600	\$ 50,000	\$ 1,070,000	\$ 50,000	\$ 450,000			

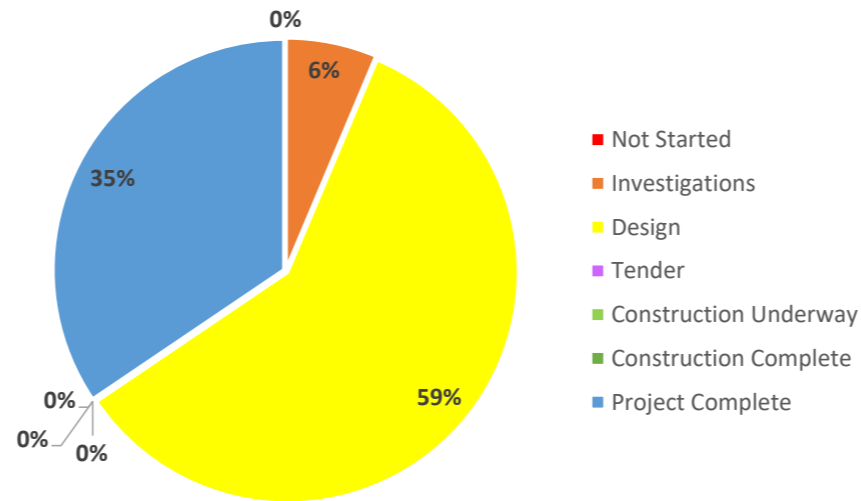
Solid Waste Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY

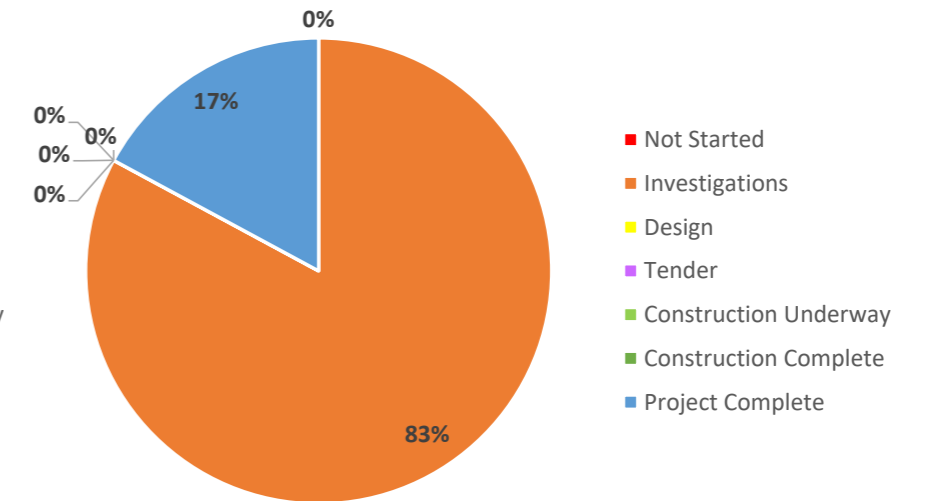
Project Stage - Current



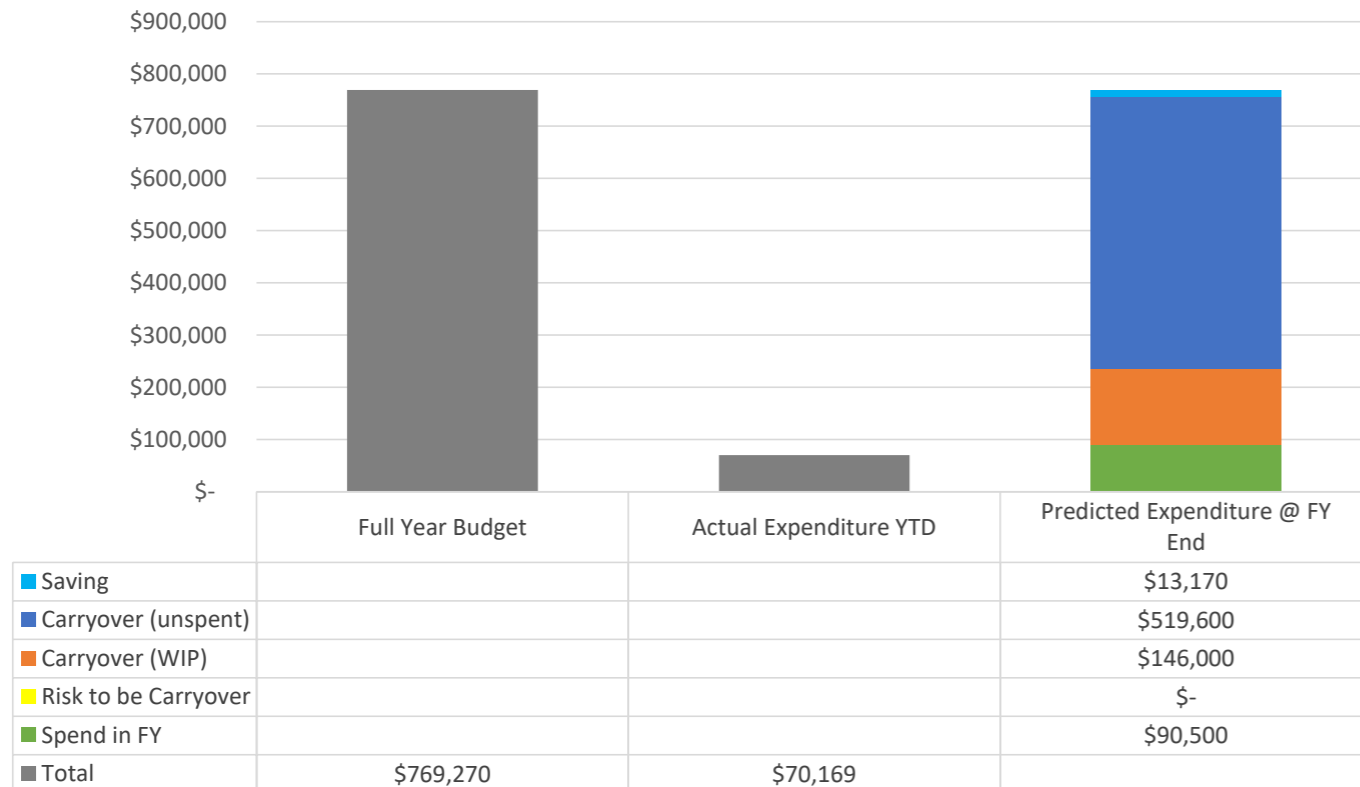
Project Stage - Planned @ FYE



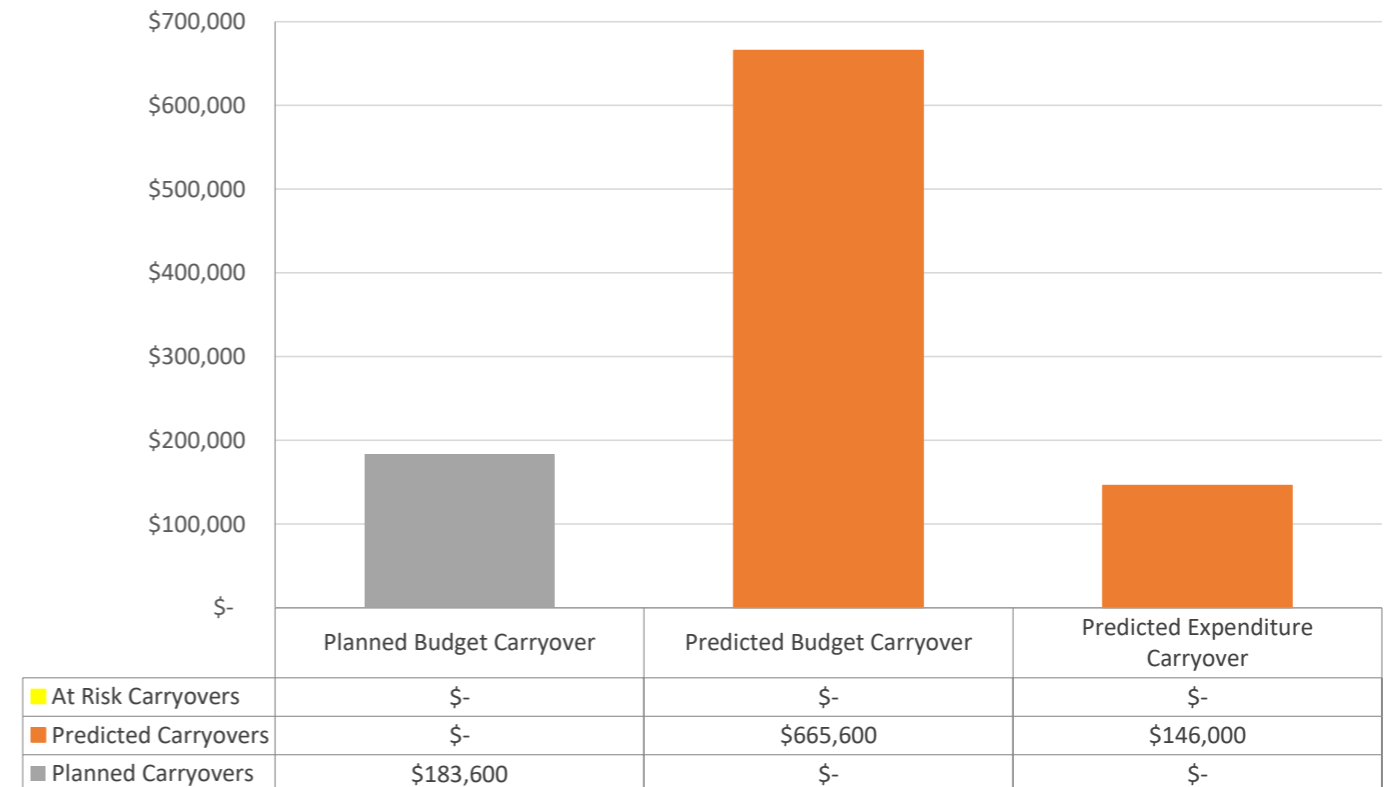
Project Stage - Predicted @ FYE



Financial Summary

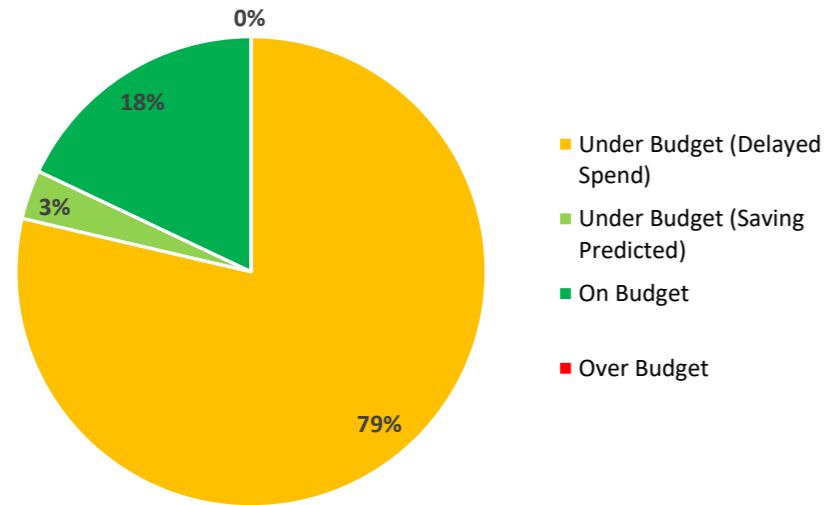


Carryovers Summary

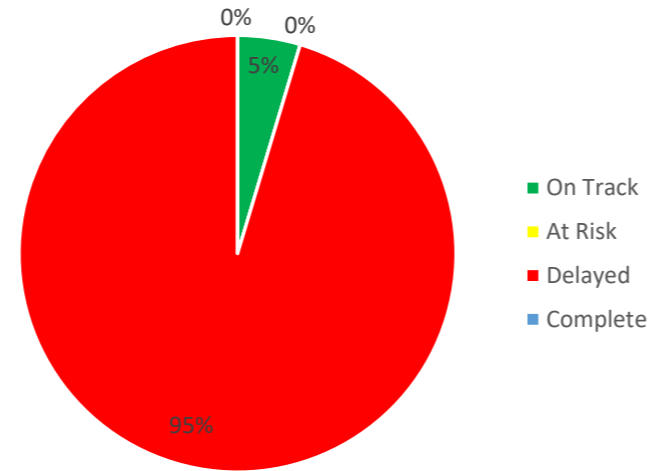


Programme Status (at end of FY) - Current

Budget Status - Current



Programme Status - Current



Programme Status (at end of FY) - Current

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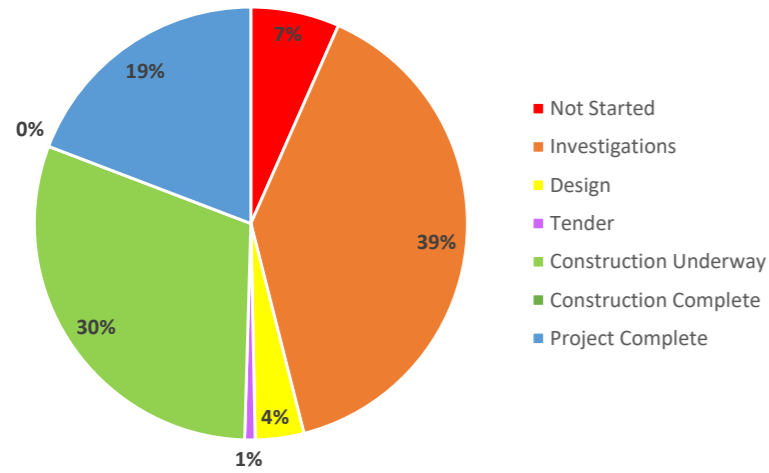
Solid Waste Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
	100668	Oxford Minor Improvements	Others	Not Started	Project Complete	Project Complete	On Track	\$ 2,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	\$2,000 for H&S improvements as identified through year, full budget may not be utilised.
	100843	Southbrook Disposal Pit Upgrade & road realignment	Council	Investigations	Design	Investigations	Delayed	\$ 154,600	\$ 40,418	26%	\$ 90,000	\$ 154,600	\$ 154,600	\$ -	\$ 90,000	Under Budget (Delayed Spend)	WSP engaged to undertake design work - commencing initial concept designs Feb 2022, plans to go through SHWWP before finalise preferred option. Project delayed 1 year.
	101310	Southbrook Sundries (HHW bench, fire hoses)	Others	Not Started	Project Complete	Project Complete	On Track	\$ 9,981	\$ 1,631	16%	\$ 6,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Sundry small replacements/renewals as identified through year, full budget may not be utilised.
	101566	Oxford - Fencing	Council	Not Started	Project Complete	Project Complete	On Track	\$ 1,819	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Front fence replacement (internal fence) Delay as undertaking LOS review.
	101567	Southbrook - Storage Containers and Shelter	Council	Investigations	Tender	Investigations	Delayed	\$ 6,000	\$ -	0%	\$ -	\$ -	\$ 6,000	\$ -	\$ -	Under Budget (Delayed Spend)	WSP engaged to undertake design work - commencing initial concept designs Feb 2022, plans to go through SHWWP before finalise preferred option. Project delayed 1 year.
	101323	Oxford Sundries (HHW bench, fire hoses)	Others	Not Started	Project Complete	Project Complete	On Track	\$ 5,232	\$ -	0%	\$ 2,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Sundry small replacements/renewals as identified through year, full budget may not be utilised.
	101750	Cleanfill Sites - Fences	Council	Not Started	Project Complete	Project Complete	On Track	\$ 2,500	\$ -	0%	\$ 2,500	\$ -	\$ -	\$ -	\$ -	On Budget	Replace gate-posts & gate Sutherlands Pit - staff will seek price from fencing contractor.
	101752	Southbrook - Weighbridge Rec Compactor Efficiencies	Council	Investigations	Tender	Investigations	Delayed	\$ 9,000	\$ -	0%	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	Under Budget (Delayed Spend)	WSP engaged to undertake design work - commencing initial concept designs Feb 2022, plans to go through SHWWP before finalise preferred option. Project delayed 1 year.
	101753	Oxford - Pit Wall Alterations	Council	Not Started	Project Complete	Investigations	Delayed	\$ 12,000	\$ -	0%	\$ 1,000	\$ -	\$ 12,000	\$ -	\$ 1,000	Under Budget (Delayed Spend)	Raise level of pit wall (use of 2.4t concrete interlocking blocks 'tied' into top of existing fence. Delayed as seeking external consultant assistance (no PDU resource available)
Disposal Total								\$ 347,132	\$ 43,064	12%	\$ 146,500	\$ 183,600	\$ 285,600	\$ 29,000	\$ 96,000		
Waste Minimisation	101568	Southbrook - Design of New Shop and Education Centre	Council	Investigations	Design	Investigations	Delayed	\$ 380,000	\$ 27,105	7%	\$ 50,000	\$ -	\$ 380,000	\$ -	\$ 50,000	Under Budget (Delayed Spend)	WSP engaged to undertake design work - commencing initial concept designs Feb 2022, plans to go through SHWWP before finalise preferred option. Project delayed 1 year.
	101817	Oxford TS Infrastructure for reporting to MFE	Community	Investigations	Investigations	Investigations	Delayed	\$ 5,000	\$ -	0%	\$ 5,000	\$ -	\$ -	\$ -	\$ -	On Budget	Likely this will be included in externally procured work as part of Waste Assessment & WMMP reviews. Plan to complete this options study prior to end of 21/22 FY
	101818	Cleanfill Pit Infrastructure for report to MFE	Council	Investigations	Investigations	Investigations	Delayed	\$ 5,000	\$ -	0%	\$ 5,000	\$ -	\$ -	\$ -	\$ -	On Budget	Likely this will be included in externally procured work as part of Waste Assessment & WMMP reviews. Plan to complete this options study prior to end of 21/22 FY
	101819	Rural Recycling Infrastructure	Council	Tender	Project Complete	Project Complete	Delayed	\$ 18,000	\$ -	0%	\$ 18,000	\$ -	\$ (0)	\$ -	\$ -	On Budget	Contract awarded for concrete pad in Dec 2021, construction to commence in February 2022; driveway to be sealed by Corde (ex SICON) March/April 2022.
Waste Minimisation Total								\$ 422,138	\$ 27,105	6%	\$ 90,000	\$ -	\$ 380,000	\$ -	\$ 50,000		
Grand Total								\$ 769,270	\$ 70,169	9%	\$ 236,500	\$ 183,600	\$ 665,600	\$ 29,000	\$ 146,000		

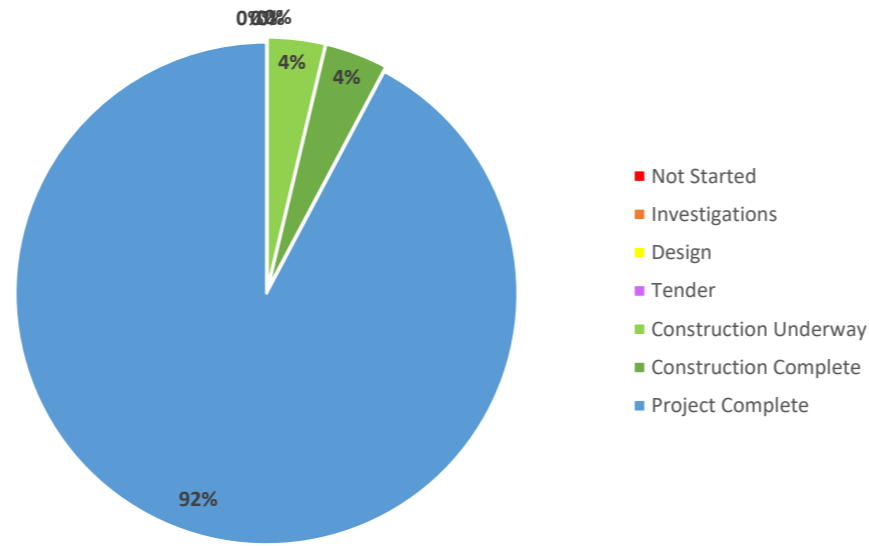
Parks and Reserves Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY

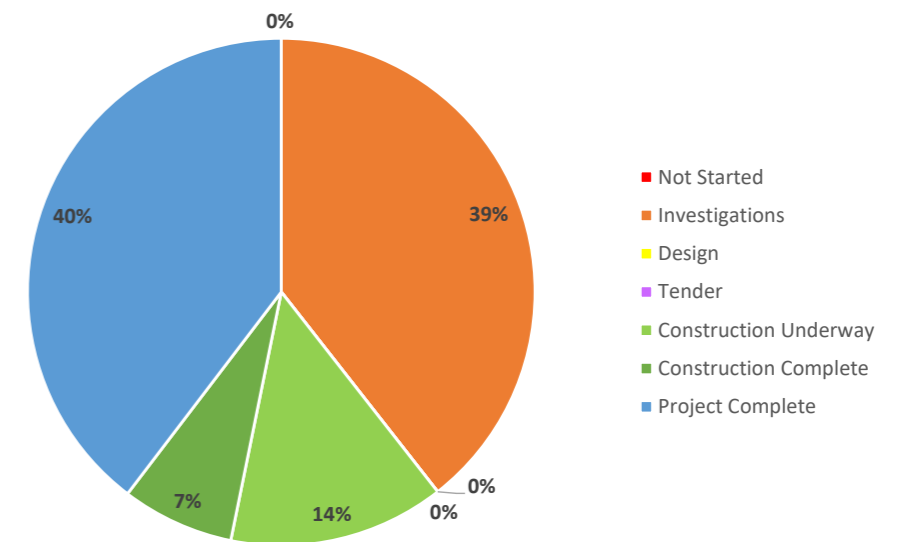
Project Stage - Current



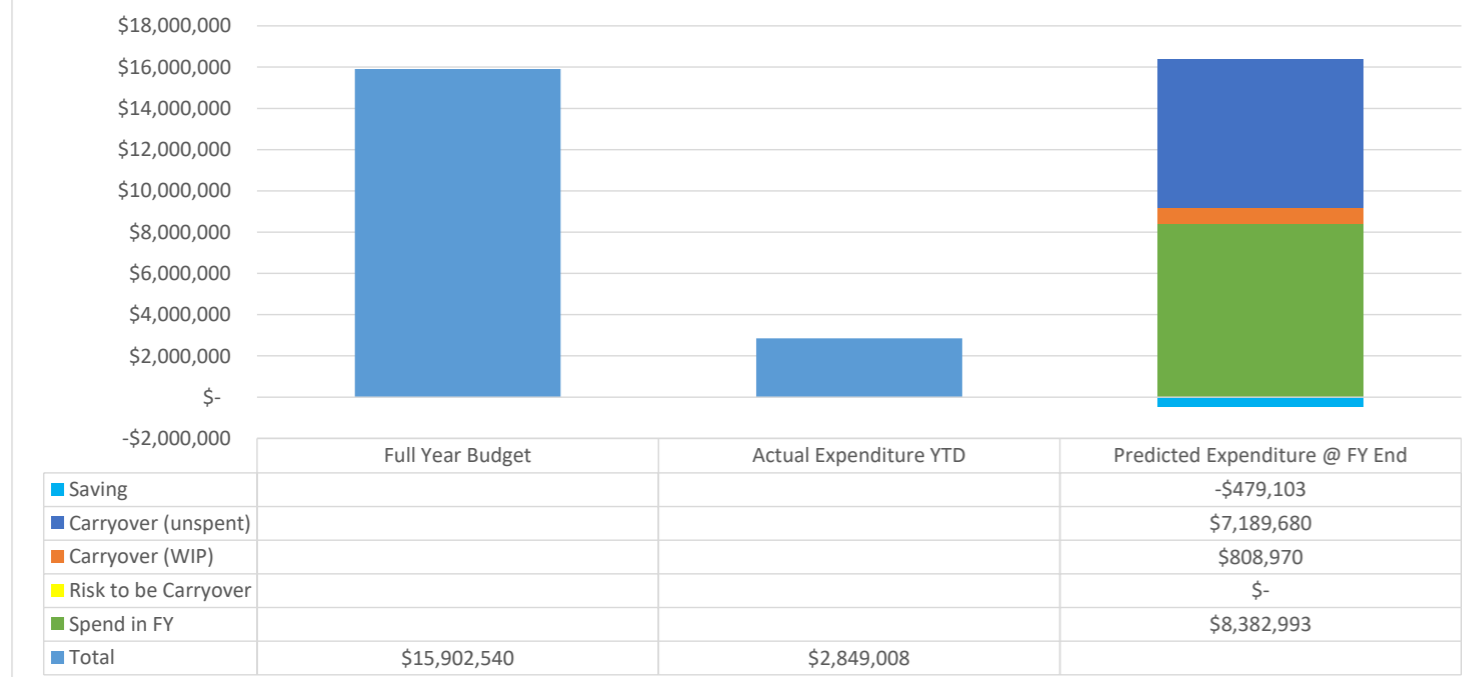
Project Stage - Planned @ FYE



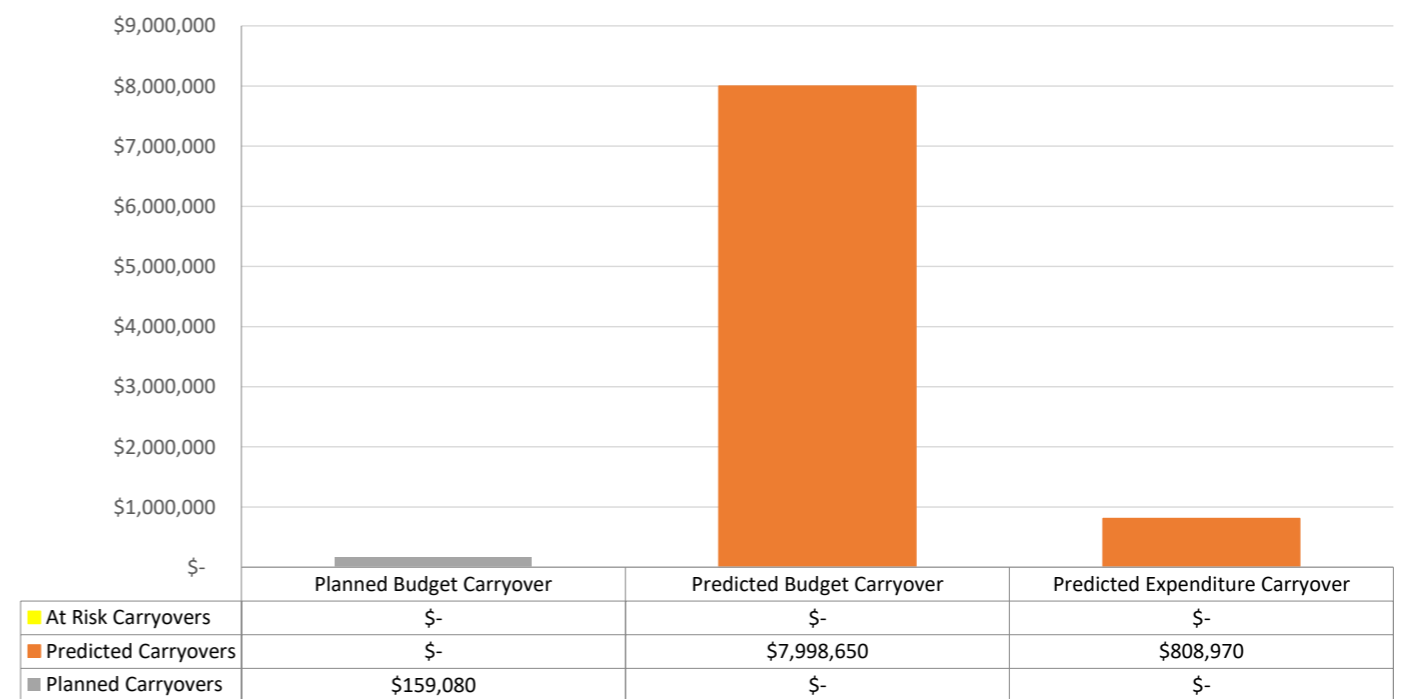
Project Stage - Predicted @ FYE



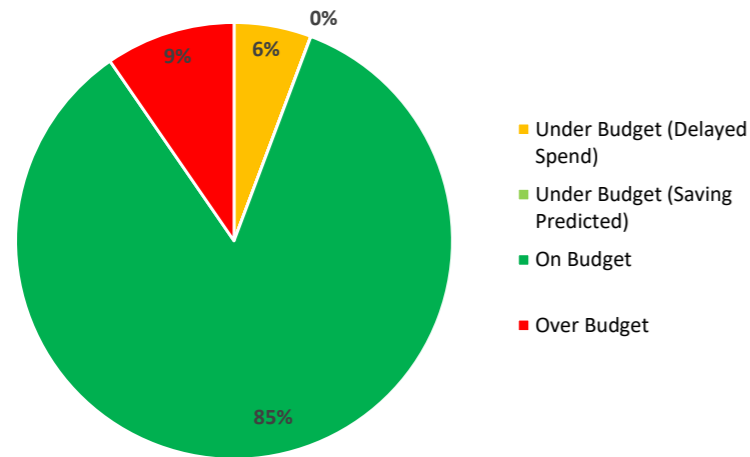
Financial Summary



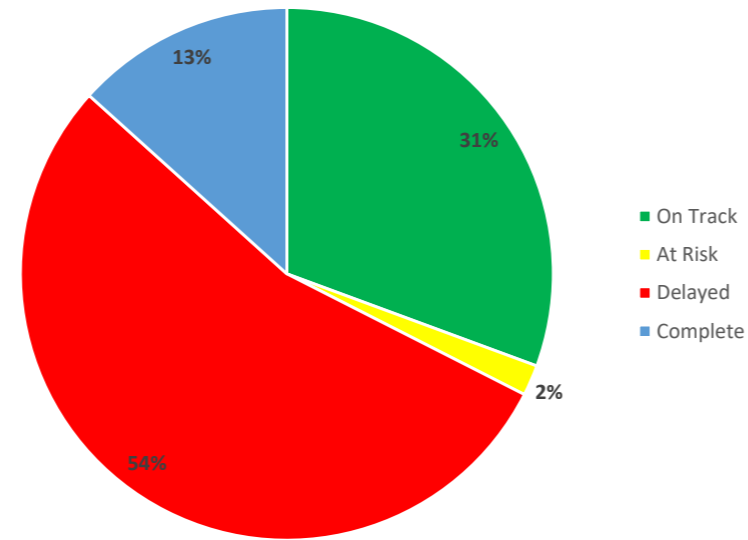
Carryovers Summary



Budget Status - Current



Programme Status - Current



DEFINITIONS

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Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Pivot Table	Formula	Formula
Parks and Reserves Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter																		
Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments	
(blank)	101181	Waikuku Camp Ablutions Block Replacement	(blank)	Not Started	INPUT DATE	Construction Complete	Delayed	\$ 309,490	\$ -	0%	\$ 309,490	\$ -	\$ 309,490	\$ -	\$ 309,490	On Budget	0	
	101548	Ashley Camp Renewals & Strengthening	(blank)	Not Started	INPUT DATE	Construction Complete	Delayed	\$ 171,130	\$ -	0%	\$ 171,130	\$ -	\$ 171,130	\$ -	\$ 171,130	On Budget	0	
	101768	Woodend Camp Renewals & Strengthening	(blank)	Not Started	INPUT DATE	Construction Complete	Delayed	\$ 128,350	\$ -	0%	\$ 128,350	\$ -	\$ 128,350	\$ -	\$ 128,350	On Budget	0	
	101765	Support for MUBA	(blank)	Not Started	INPUT DATE	Construction Complete	Delayed	\$ 125,000	\$ -	0%	\$ 0	\$ -	\$ 125,000	\$ -	\$ 0	Under Budget (Delayed Spend)	0	
(blank) Total								\$ 733,970	\$ -	0%	\$ 608,970	\$ -	\$ 733,970	\$ -	\$ 608,970			
Public Conveniences	101544	West Oxford Reserve	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 250,000	\$ 11,453	5%	\$ 250,000	\$ -	\$ -	\$ -	\$ -	On Budget	Installation of new public toilet in West Oxford Reserve. Tourism Infrastructure Funding was confirmed in August 2021. Building consent has been issued and staff are now finalising the details with TIF for the funding to be released to Council.	
Public Conveniences Total								\$ 250,000	\$ 11,453	5%	\$ 250,000	\$ -	\$ -	\$ -	\$ -			
Cemeteries	100152	Cemetery Berms - Rga	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 6,070	\$ 6,070	100%	\$ 6,070	\$ -	\$ -	\$ -	\$ -	On Budget	Annual budget for installation of new cemetery berms. This work was completed by Delta.	
	100153	Cemetery Berms - Kai Public	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 6,070	\$ -	0%	\$ 6,070	\$ -	\$ -	\$ -	\$ -	On Budget	Annual budget for installation of new cemetery berms. This is being programmed in with Delta as part of the management of the cemetery space.	
	100154	Oxford Cemetery Improvements	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 12,000	\$ 12,174	101%	\$ 12,174	\$ -	\$ -	\$ -	\$ -	On Budget	Annual budget for installation of new cemetery berms with work completed this financial year.	
Cemeteries Total								\$ 24,140	\$ 18,244	76%	\$ 24,314	\$ -	\$ -	\$ -	\$ -			
Swimming Pools Management	100566	Dudley Pool Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 151,070	\$ 14,273	9%	\$ 151,070	\$ -	\$ -	\$ -	\$ -	On Budget	Planned programme of renewals for Dudley Pool currently being worked through. Onboarding of new staff to assist with the delivery and capacity of the team.	
	100567	Oxford Pool Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 7,900	\$ 8,471	107%	\$ 8,471	\$ -	\$ -	\$ -	\$ -	Over Budget	The repair of the heat exchangers for the Oxford Pool identified with the heating system. Inline filters have been installed to stave off future issues.	
	100623	Kaipoi Aquatic Centre Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 11,500	\$ 2,870	25%	\$ 11,500	\$ -	\$ -	\$ -	\$ -	On Budget	Planned programme of renewals for Kaipoi Aquatic Centre currently being worked through. Onboarding of new staff to assist with the delivery and capacity of the team.	
	100863	Waikuku Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 7,210	\$ 195	3%	\$ 7,210	\$ -	\$ -	\$ -	\$ -	On Budget	This pool is currently open over the summer period with a number of works programmed for the end of the swimming season.	
Swimming Pools Management Total								\$ 177,680	\$ 25,808	15%	\$ 178,251	\$ -	\$ -	\$ -	\$ -			
Community Buildings	100660	Multi use Sport facilities	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 1,736,250	\$ 1,656,122	95%	\$ 1,736,250	\$ -	\$ -	\$ -	\$ -	On Budget	Facility has now been completed and opened to the public. Final Account has been issued. Final Claim and Retentions for Leigh's to come. Final Payments to other suppliers to be made by end FY.	
	101179	General Building Renewals	Council	Construction Underway	Construction Complete	Project Complete	Complete	\$ 322,450	\$ 70,043	22%	\$ 322,450	\$ -	\$ -	\$ -	\$ -	On Budget	Work is underway to arrange for the delivery of the community facility building renewal programme. The first building being addressed is the remaining work identified at Cust Community Centre which is being completed by Waghorn Builders.	
	101546	Oxford Jaycee Room Brick	Council	Tender	Project Complete	Project Complete	Complete	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Staff looking into this project to resolve the issues with the brickwork. This will be programmed in and completed before the end of the financial year.	
	101547	Furniture	Council	Construction Underway	Project Complete	Project Complete	Complete	\$ 1,950	\$ 4,002	205%	\$ 4,002	\$ -	\$ -	\$ -	\$ -	Over Budget	To be utilised as required for replacement furniture for community facilities during the year.	
	101769	Land Purchase Pegasus Community Centre	Council	Investigations	Project Complete	Investigations	Delayed	\$ 1,800,000	\$ -	0%	\$ 0	\$ -	\$ 1,800,000	\$ -	\$ 0	Under Budget (Delayed Spend)	Staff are starting conversation with the developer around the availability of land within Pegasus that would be suitable for the community facility. This is an ongoing process to complete the land purchase. Depending on progress with this it may be required to be carried over till next financial year.	
	101770	Land Purchase Ravenswood Community Centre	Council	Investigations	Project Complete	Investigations	Delayed	\$ 4,300,000	\$ -	0%	\$ 0	\$ -	\$ 4,300,000	\$ -	\$ 0	Under Budget (Delayed Spend)	Staff are starting conversation with the developer around the availability of land within Pegasus that would be suitable for the community facility. This is an ongoing process to complete the land purchase. Depending on progress with this it may be required to be carried over till next financial year.	
Community Buildings Total								\$ 8,190,650	\$ 1,730,168	21%	\$ 2,092,702	\$ -	\$ 6,100,000	\$ -	\$ 0			
Reserves General	100290	Land Purchase - Neighbourhood	Others	Investigations	Project Complete	Investigations	On Track	\$ 2,774,300	\$ 12,865	0%	\$ 2,774,300	\$ -	\$ -	\$ -	\$ -	On Budget	Annual budget for land purchase from DC's. This is dependent on developer timeframes as to when subdivisions are being developed. There are a number of reserves expected to be released as part of subdivisions being developed however exact timeframe for these is still unknown.	
	100291	Land Development - Neighbourhood	Others	Investigations	Project Complete	Investigations	On Track	\$ 374,800	\$ 4,161	1%	\$ 850,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Budget sitting alongside the Land Purchase - Neighbourhood budget for the development of these reserves once vested in Council. Currently forecast several playgrounds to be developed this financial year from this budget which will see a significant overspend - however this is offset by the past several years with minimal expenditure.	
	100294	Play Safety Surface/Equipment	Council	Design	Project Complete	Construction Underway	Delayed	\$ 393,960	\$ 237,625	60%	\$ 325,000	\$ -	\$ 143,960	\$ -	\$ 75,000	On Budget	The playground renewal from last financial year (Owen Stalker Park) is being finished now that we are out of lockdown and will be open to the community shortly. Staff are currently exploring options around the redevelopment of playgrounds in eastern Kaipoi (Currie Park and Grey Crescent) as well as NCF Park with the Kaipoi Tuahiwi Community Board.	
	100327	Silverstream Reserve Planting	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 11,880	\$ -	0%	\$ 11,880	\$ -	\$ -	\$ -	\$ -	On Budget	Staff are planning for the planting work required in Silverstream Reserve this year. This will be completed in the autumn planting season.	
	100584	Pearson Park	Community	Investigations	Investigations	Investigations	Delayed	\$ 56,290	\$ 7,041	13%	\$ 0	\$ -	\$ 56,290	\$ -	\$ 0	Under Budget (Delayed Spend)	Annual budget for Pearson Park. Staff will work with the Pearson Park Advisory Group on how this budget will be spent. It remains unlikely that this will be spent this financial year as the group are still deciding on how the funds will be used.	
	100663	Non-specified Reserve Enhancement	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 491,650	\$ 162,439	33%	\$ 350,000	\$ -	\$ 241,650	\$ -	\$ 100,000	Under Budget (Delayed Spend)	Budget used to top up other budgets to bridge the gap between renewals and LOS requirements. This is being used for the upgrade of the playgrounds within this years renewal programme. Depending on the timing of these it is likely that some of this budget is required to be carried over.	
	101184	General Reserve Renewals	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 276,040	\$ 226,703	82%	\$ 276,040	\$ -	\$ -	\$ -	\$ -	On Budget	Staff continue to work through this budget during the financial year replacing park assets based on condition/age. This work is well underway for this financial year.	
	101189	Taranaki Stream Development	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 2,090	\$ -	0%	\$ 2,090	\$ -	\$ -	\$ -	\$ -	On Budget	Staff will plan in the planting of this space during the year to meet the planting season.	
	101549	Milton Memorial Park	Council	Construction Underway	Construction Underway	Construction Underway	On Track	\$ 109,050	\$ -	0%	\$ 109,050	\$ -	\$ -	\$ -	\$ -	On Budget	Design of the Master Plan has now been adopted by the Community Board. Staff have organised for the tree work to be completed (this was started in January 2022 with remaining work to be completed in February). The next step is the fencing for the dog park extension which is programmed in for February. Planting to begin in autumn.	
	101550	Good Street Development	Council	Construction Underway	Project Complete	Construction Underway	At Risk	\$ 296,200	\$ 82,672	28%	\$ 296,200	\$ -	\$ -	\$ -	\$ -	On Budget	Design has been finalised and signed off by the board. This project has now been put out to tender with work completed later this financial year. It is unlikely that this will not be completed by the end of June for this financial year due to constraints on when the work can start.	
	101554	Arohata te awa (Cam River Walkway)	Council	Construction Underway	Construction Underway	Construction Underway	Delayed	\$ 285,300	\$ 48,961	17%	\$ 150,000	\$ -	\$ 135,300	\$ -	\$ -	Under Budget (Delayed Spend)	Now that we are out of Level 4 plantings will be able to be organised again. Staff will be utilising the rangers to assist with this project. Due to staffing issues there has been a delay in this project getting underway fully. This is being worked through around ability to provide staffing for this project but there is likely a delay in delivering the full programme this financial year.	
	101268	Coastal & Native Conservation Capital Works	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 64,810	\$ 41,450	64%	\$ 64,810	\$ -	\$ -	\$ -	\$ -	On Budget	Annual budget to implement work required as part of the Pegasus Bay Bylaw area. Staff are continuing to work through the identified projects for this financial year.	

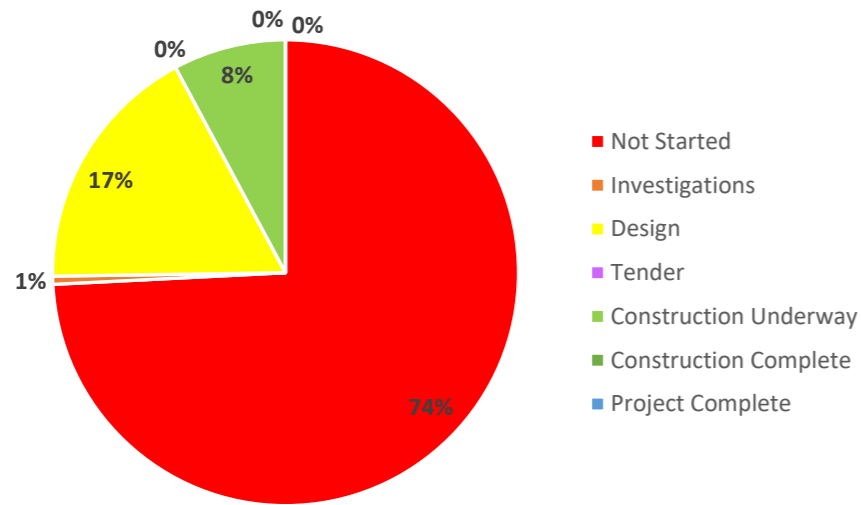
Parks and Reserves Capital Works Programme - 2021-2022 Financial Year - December 2021 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
(blank)	101181	Waikuku Camp Ablutions Block Replacement	(blank)	Not Started	INPUT DATE	Construction Complete	Delayed	\$ 309,490	\$ -	0%	\$ 309,490	\$ -	\$ 309,490	\$ -	\$ 309,490	On Budget	0
Reserves General	101097	Parks & Reserves Signage	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 20,460	\$ 17,565	86%	\$ 20,460	\$ -	\$ -	\$ -	\$ -	On Budget	Annual budget to manage the ongoing renewal of signage throughout the district. Staff are continuing to work through the renewal programme.
	100293	Roads & Carparks	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 399,960	\$ 32,905	8%	\$ 399,960	\$ -	\$ -	\$ -	\$ -	On Budget	This tender was awarded prior to Christmas with planned work programmed in and completed by end of April 2022. In addition to this a variation was awarded to the contractor for Fenside Hall Carpark sealing which is currently underway. A portion of this budget is being used to renew the surface of Maria Andrews Park which will sit outside of the renewal contract for this year at this stage.
	100298	Renewal reserve l/scape Rga	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 38,130	\$ 31,296	82%	\$ 38,130	\$ -	\$ -	\$ -	\$ -	On Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year.
	100299	Renewal reserve landscape Kaiapoi	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 38,130	\$ 31,306	82%	\$ 38,130	\$ -	\$ -	\$ -	\$ -	On Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year.
	100300	Woodend Ashley Renewal reserve landscape	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 19,060	\$ 21,216	111%	\$ 21,216	\$ -	\$ -	\$ -	\$ -	Over Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year.
	100301	Oxford Renewal reserve landscape	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 12,410	\$ 11,801	95%	\$ 12,410	\$ -	\$ -	\$ -	\$ -	On Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year.
	100302	Rangiora Street trees gardens	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 31,760	\$ 11,665	37%	\$ 31,760	\$ -	\$ -	\$ -	\$ -	On Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year.
	General Landscaping	101048	Kaipoi Tuahiwi General Landscape Development	Community	Investigations	Investigations	Investigations	Delayed	\$ 59,010	\$ -	0%	\$ 0	\$ 59,010	\$ 59,010	\$ 59,010	\$ 0	Under Budget (Delayed Spend)
101052		Oxford Ohoka General Landscape Development	Community	Investigations	Investigations	Investigations	Delayed	\$ 12,100	\$ -	0%	\$ 0	\$ 12,100	\$ 12,100	\$ 12,100	\$ 0	Under Budget (Delayed Spend)	Staff held an initial workshop with the board in October. Staff are now working through the identified projects from the board with a follow up report being taken to the next board meeting to allocate budget. Once identified individual projects will be setup from the PJ code which will reduce the budget carried over
101795		Patchina's Walkway	Council	Tender	Project Complete	Project Complete	On Track	\$ 6,000	\$ -	0%	\$ 6,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design has been approved and in the process of putting out for tender. This will be completed this financial year.
101798		Tuahiwi Reserve Development	Community	Not Started	Construction Complete	Investigations	Delayed	\$ 25,000	\$ -	0%	\$ 0	\$ -	\$ 25,000	\$ -	\$ 0	Under Budget (Delayed Spend)	Currently awaiting response from Tuahiwi rununga on how they want to approach this project. It is not expected that this project will be completed this financial year given the timeframe to develop the area once consultation is completed.
101800		Main Street Seat	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 2,600	\$ 1,550	60%	\$ 1,550	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	This project is complete.
101838		Mandeville Sports Club Fence	Community	Project Complete	Project Complete	Project Complete	Complete	\$ 3,500	\$ 3,500	100%	\$ 3,500	\$ -	\$ -	\$ -	\$ -	On Budget	This project is complete.
101866		Welcome to Woodend Signs	Community	Investigations	Investigations	Investigations	Delayed	\$ 12,810	\$ -	0%	\$ 0	\$ -	\$ 12,810	\$ -	\$ 0	Under Budget (Delayed Spend)	Ongoing discussions around the design of these signs has resulted in a rethink requiring consultation with the Woodend Community. At time of allocation the Board were notified that this would not likely be completed before the end of the calendar year.
101050		Town Entrance Development	Community	Design	Design	Design	On Track	\$ 30,000	\$ -	0%	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	Under Budget (Saving Predicted)	Budget has been allocated however there is currently no formal plan for this to be implemented. The Board have requested designs for the three main entrances to be brought back to the Board for consideration and possible further budget allocation.
101258		Interpretive Signs	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 20,000	\$ 19,539	98%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Three signs have been constructed with one installed and the remaining two are waiting further historic information for inclusion before they can be installed.
101277		The Oaks Reserve Development	Community	Construction Underway	Project Complete	Project Complete	On Track	\$ 4,710	\$ 3,381	72%	\$ 4,710	\$ -	\$ -	\$ -	\$ -	On Budget	This is near completion with the Board wanting to finalise the ideas around Oxford Cemetery.
101635		Oak Reserve West Eyreton	Community	Design	Construction Complete	Construction Complete	On Track	\$ 5,000	\$ -	0%	\$ 5,000	\$ -	\$ -	\$ -	\$ -	On Budget	Currently waiting until the autumn planting season for this project to begin. Current plan is to utilise volunteers to assist with the planting plan.
101046		Loburn Domain Memorial	Community	Tender	Project Complete	Project Complete	On Track	\$ 10,600	\$ 1,750	17%	\$ 10,600	\$ -	\$ -	\$ -	\$ -	On Budget	See above project for further details.
101629	Woodend Beach Entrance Sign	Community	Investigations	Investigations	Investigations	Delayed	\$ 5,330	\$ -	0%	\$ 0	\$ -	\$ 5,330	\$ -	\$ 0	Under Budget (Delayed Spend)	This currently out for consultation and will not be completed this financial year.	
General Landscaping Total								\$ 295,130	\$ 31,720	11%	\$ 91,860	\$ 159,080	\$ 202,220	\$ 159,080	\$ 0		
Grand Total								\$ 15,902,540	\$ 2,849,008	18%	\$ 9,191,963	\$ 159,080	\$ 7,998,650	\$ 159,080	\$ 808,970		

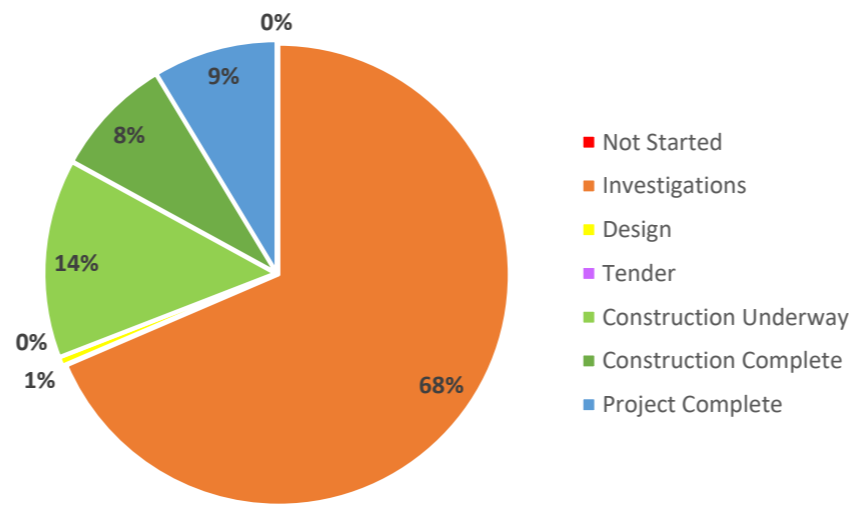
Earthquake Recovery Capital Works Programme - 2021-2022 Financial Year - January 2022 Quarter

SUMMARY

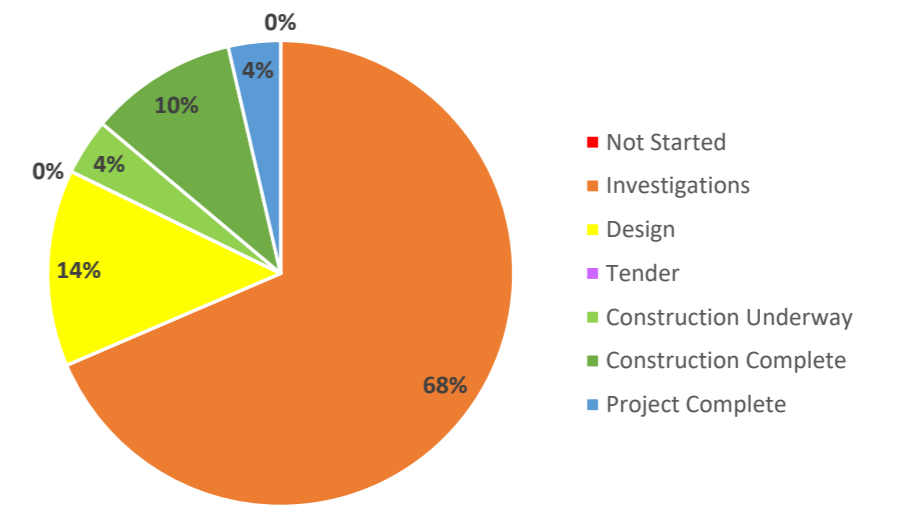
Project Stage - Current



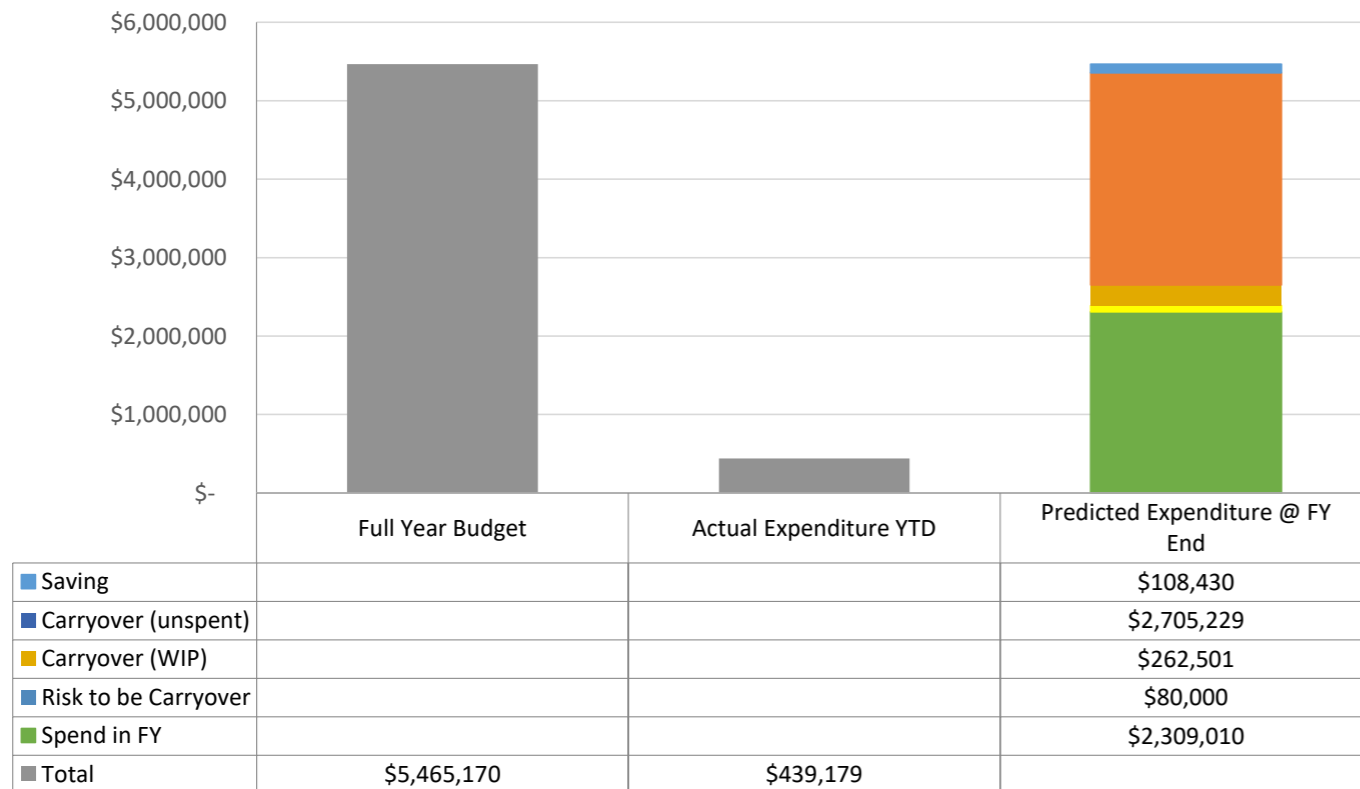
Project Stage - Planned @ FYE



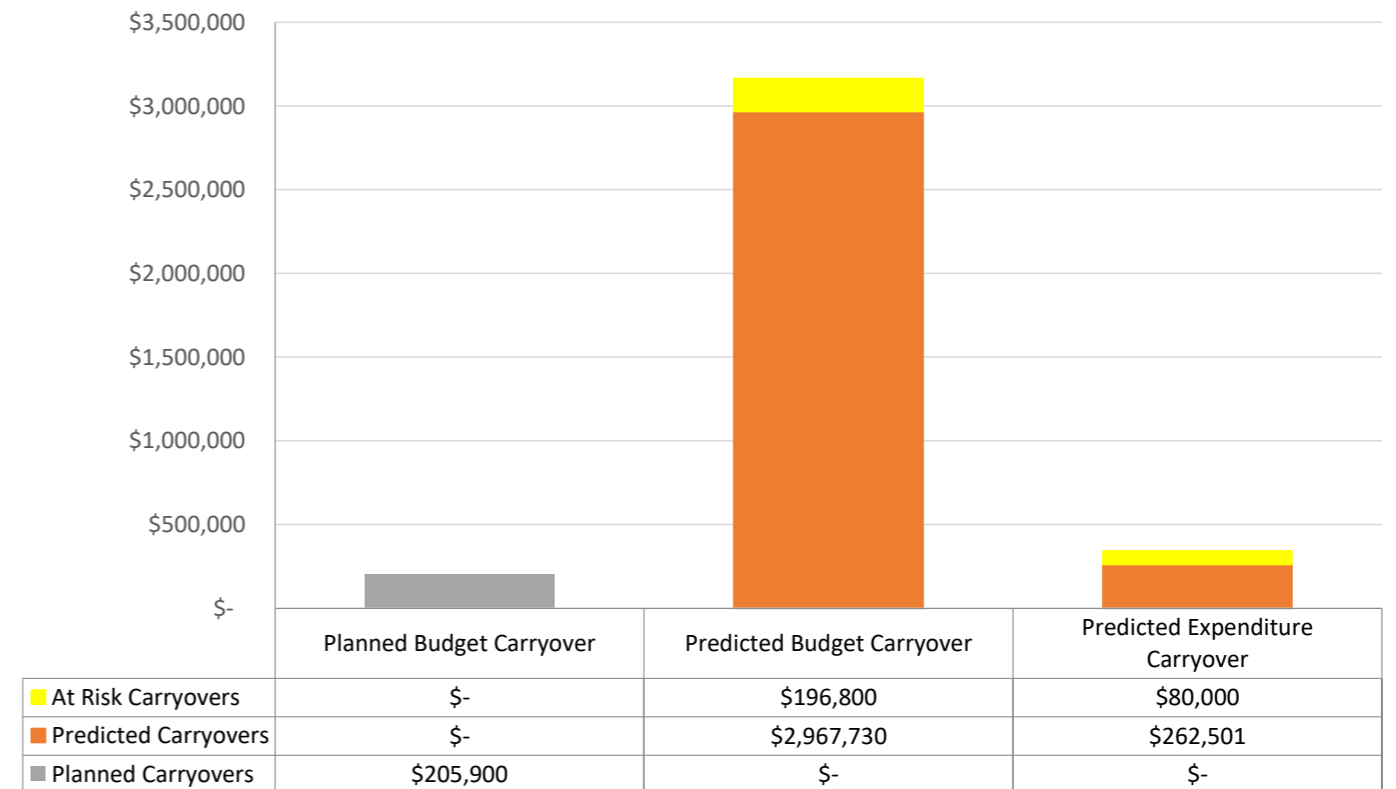
Project Stage - Predicted @ FYE



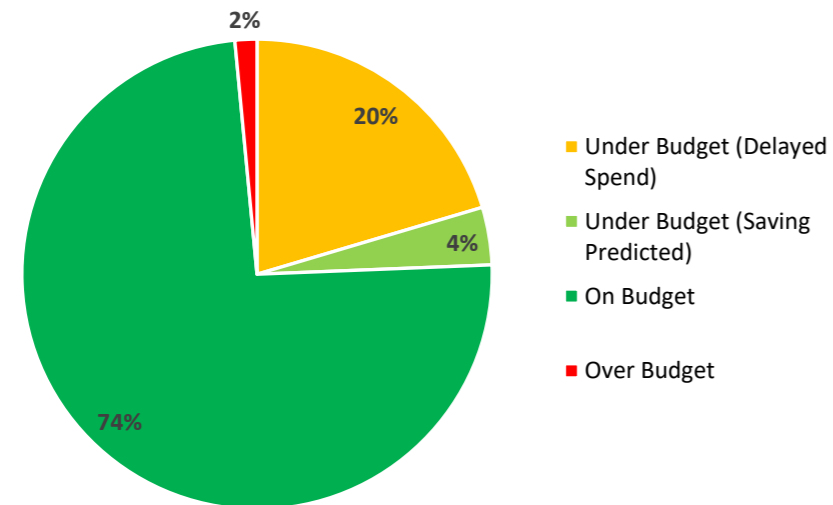
Financial Summary



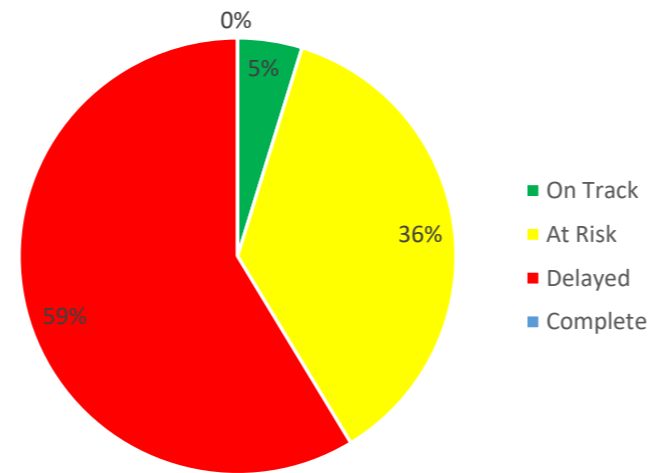
Carryovers Summary



Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

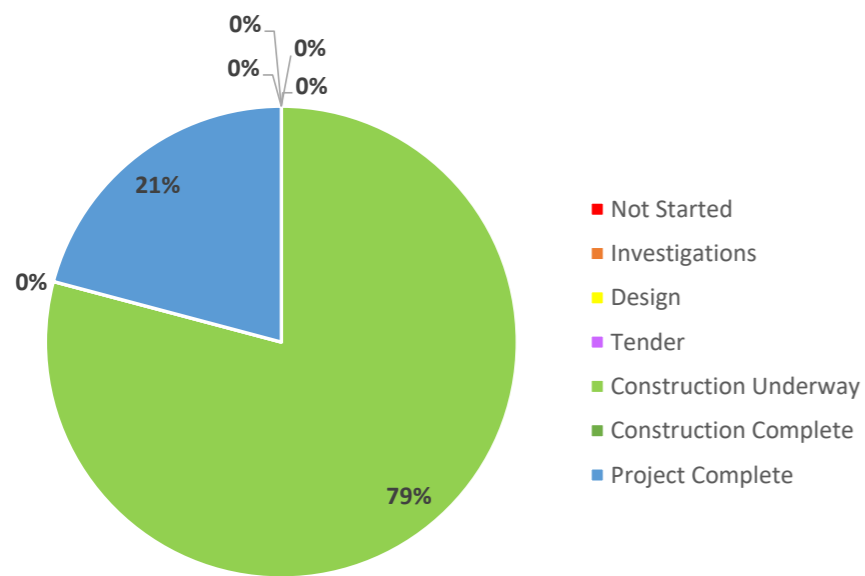
Earthquake Recovery Capital Works Programme - 2021-2022 Financial Year - January 2022 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Sum of Calc % Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments	
General Earthquake R	100243	Kaiapoi Town Centre Renewal	Council	Not Started	Investigations	Investigations	Delayed	\$ 499,500	\$ 19,905	4%	\$ 150,000	\$ 12,500	\$ 349,500	\$ 12,500	\$ -	Under Budget (Delayed Spend)	Planned 2021/22 projects include: \$50k on bridge balustrade (painting budget to now contrib to upgrade), \$175k pedestrian connectivity Williams - South MUBA (& also RFCP process), and start on street light review and upgrade (with balance in 2022/23). KTC amenity features & decorations (incl feature lighting / landscaping) budget now reallocated by Board to new Bridge balustrade.	
	100790	Rangiora Town centre Revitalisation	Council	Tender	Project Complete	Construction Underway	Delayed	\$ 374,400	\$ -	0%	\$ -	\$ -	\$ 374,400	\$ -	\$ -	Under Budget (Delayed Spend)	Good Street upgrade project - the EQ Recovery budget component. Tender now delayed to new year. Works delayed further to avoid construction during busy summer period. Works complete next FY.	
	100742	Rangiora Car Park Building	Others	Not Started	Investigations	Investigations	At Risk	\$ 1,637,500	\$ 116,574	7%	\$ 1,637,500	\$ -	\$ -	\$ -	\$ -	On Budget	Land purchases budget for new carparking building north of High Street.	
	General Earthquake Recovery Total								\$ 2,511,400	\$ 136,479	5%	\$ 1,787,500	\$ 12,500	\$ 723,900	\$ 12,500	\$ -		
Drainage Earthquake R	101196	Feldwick SMA	Council	Not Started	Project Complete	Investigations	Delayed	\$ 1,170,570	\$ -	0%	\$ -	\$ -	\$ 1,170,570	\$ -	\$ -	Under Budget (Delayed Spend)	Was to be used for landscaping & reserve elements associated with Kaiapoi Stormwater and Flooding Improvements projects. Now used (approved by Council) for land purchase of 213 Beach Road, for shovel-ready construction and space for future SMA (subject to new budget in future years). Land purchase now subject to s181 process and is delayed - risk to spend programme.	
Drainage Earthquake Recovery Total								\$ 1,170,570	\$ -	0%	\$ -	\$ -	\$ 1,170,570	\$ -	\$ -			
Recreation Earthquake R	100275	Kaiapoi Riverbanks Rowing Precinct	Council	Design	Construction Underway	Construction Underway	At Risk	\$ 50,000	\$ 27,731	55%	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	On Budget	New rowing precinct development at Murphy Park, design and (pontoon) tender stage 21/22. Design works underway. Scope change potential due to pontoon affordability.	
	100278	Murphy Park	Community	Investigations	Design	Design	At Risk	\$ 54,400	\$ 301	1%	\$ 15,000	\$ 54,400	\$ 54,400	\$ 54,400	\$ 15,000	Under Budget (Saving Predicted)	Murphy Park reinstatement / redevelopment budget - masterplanning works in 21/22 with remedial works east of Revell Street, mainly starting after Croquet shifted off-site to Hub.	
	101397	Kaiapoi Riverbanks SW Bridge Corner (War Memorial)	Council	Design	Project Complete	Design	Delayed	\$ 135,000	\$ 8,060	6%	\$ 10,000	\$ -	\$ 135,000	\$ -	\$ 10,000	Under Budget (Delayed Spend)	Riverbanks landscaping project at SW corner Williams St bridge around Memorial reserve. To combine also with feature lighting/amenity projects under KTC ledger, and roading and cycleway upgrades. Project delayed following briefing to KTCB October. Project proposed to be deferred due to resourcing constraints and risk around ANZAC day timing.	
	101759	Dredging Dewatering Areas Decommission	Council	Design	Project Complete	Project Complete	On Track	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Carryover of budget from 20/21 for final decommissioning of dredging dewatering ponds and reinstatement of Corcoran Reserve. Works behind schedule but expected to compete within FY.	
	101416	Public Viewing Platform	Council	Design	Project Complete	Design	Delayed	\$ 100,000	\$ 15,047	15%	\$ 20,000	\$ -	\$ 100,000	\$ -	\$ 20,000	Under Budget (Delayed Spend)	Development of viewing platform from the old Charles St pumping station - prelim design works in progress from previous years. Resource consent application underway. Works now proposed to be deferred to future year again (subject to Council approval) due to low priority.	
	101418	Honda Forest	Council	Construction Underway	Project Complete	Construction Underway	Delayed	\$ 83,510	\$ 20,045	24%	\$ 43,510	\$ -	\$ 40,000	\$ -	\$ -	Under Budget (Delayed Spend)	Ongoing (multi-year) planting/development of Honda forest. This was to be final year of the programme - 4 main public planting days to complete this year, with enrichment planting also. Planting progress delayed by Covid. Final enrichment planting now to occur in 22/23 year.	
	101441	NZMCA Park Development & Enabling	Others	Not Started	Investigations	Investigations	On Track	\$ 39,500	\$ 8,488	21%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	WDC contributions toward facilitation of private NZMCA park development on Kaiapoi East MUBA land. Resource consent application lodged, construction early 2022.	
	101525	Kaiapoi East Rural	Others	Not Started	Design	Investigations	Delayed	\$ 56,000	\$ -	0%	\$ 1	\$ 56,000	\$ 56,000	\$ 56,000	\$ 1	Under Budget (Delayed Spend)	Development of rec and eco linkage between Feldwick drive and Feldwick drain, via Kaiapoi East rural area buffer strip. Design on hold until decisions made regarding WHOw aquapark, and pocket forests. Unlikely to start this year. Carryover to 23/24 year and defer.	
	101529	Courtenay Esplanade	Others	Design	Project Complete	Construction Complete	At Risk	\$ 110,000	\$ -	0%	\$ 55,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Budget managed with P1101541, for development of rec and eco linkage walkways along Courtenay stream and adjacent Heritage & Mahinga Kai area. Some desing decisions and construction timing dependant on Mahinga Kai timeframes.	
	101543	Croquet and Community Studios Spaces	Council	Design	Construction Underway	Design	Delayed	\$ 350,500	\$ 85,808	24%	\$ 167,500	\$ 33,000	\$ 350,500	\$ 33,000	\$ 167,500	Under Budget (Delayed Spend)	This Regeneration budget augmented by separate Recreation budget and Covid recovery budgets. Design and consenting 2021/22 and enabling works construction. Design underway, community consultation complete. Additional budget (for current and future years) requested within 22/23 AP submission/report.	
	101528	Dudley Drain	Council	Design	Project Complete	Project Complete	On Track	\$ 16,000	\$ -	0%	\$ 16,000	\$ -	\$ -	\$ -	\$ -	On Budget	Development of rec and eco linkage along east side of Dudley Drain, to incorporate recently completed cycleway.	
	101541	Courtenay River Accessway Reserve Upgrade	Others	Design	Project Complete	Construction Complete	At Risk	\$ 10,000	\$ -	0%	\$ 5,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Budget managed with P1101529, for development of rec and eco linkage walkways along Courtenay stream and adjacent Heritage & Mahinga Kai area. Some desing decisions and construction timing dependant on Mahinga Kai timeframes.	
	101761	Norman Kirk Park Sports Fields Post & Linemarking	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 20,000	\$ -	0%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Construction of sports fields posts and linemarking in preparation for 2022 winter sports pre-season.	
	101431	Kaiapoi South Rural	Council	Design	Construction Complete	Construction Complete	At Risk	\$ 78,000	\$ 1,645	2%	\$ 78,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design, tender and construct rec and eco linkage adjacent to community hub and KSRA. Construction possibly combined with Community Hub construction contract - some risk of delayed completion due to allied project timing (earthworks).	
101435	Softball	Others	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 26,600	\$ 1,484	6%	\$ 24,000	\$ -	\$ -	\$ -	\$ -	On Budget	Purchase and install softball bleachers at Norman Kirk Park. Orders issued.		
101439	General Landscaping, Storage & Lighting	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 119,930	\$ 107,307	89%	\$ 110,000	\$ -	\$ -	\$ -	\$ -	On Budget	Final completion tidy-ups (e.g. additional planting) of Norman Kirk Park with carryover of unspent from prev year (per May report to Council).		
Red Zone Regeneration Total								\$ 1,503,800	\$ 266,607	18%	\$ 729,011	\$ 89,000	\$ 833,860	\$ 89,000	\$ 187,501			
Grand Total								\$ 5,465,170	\$ 439,179	8%	\$ 2,651,511	\$ 205,900	\$ 2,967,730	\$ 205,900	\$ 262,501			

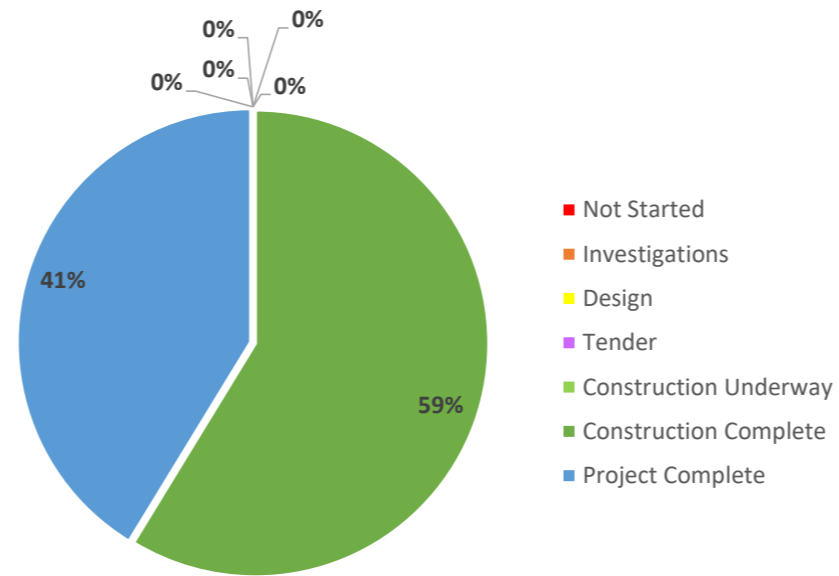
Stimulus Funding Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY

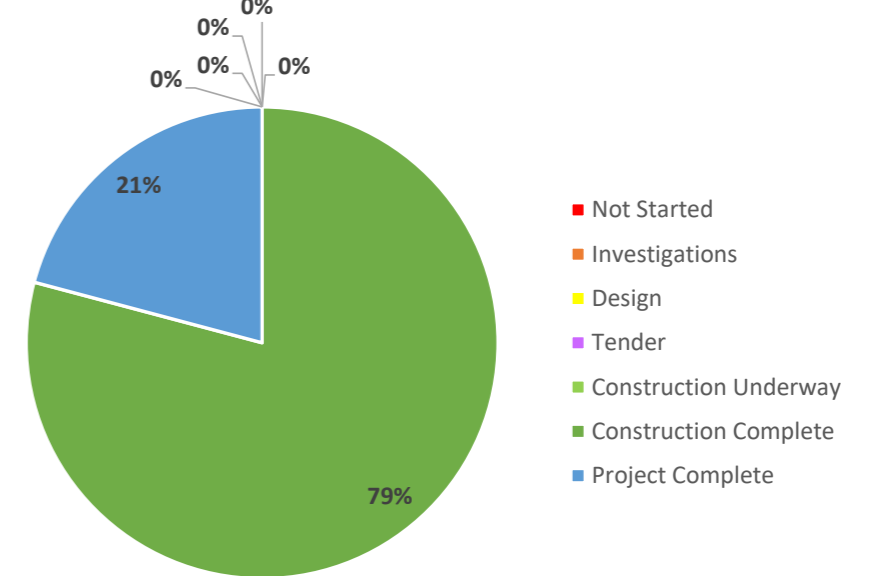
Project Stage - Current



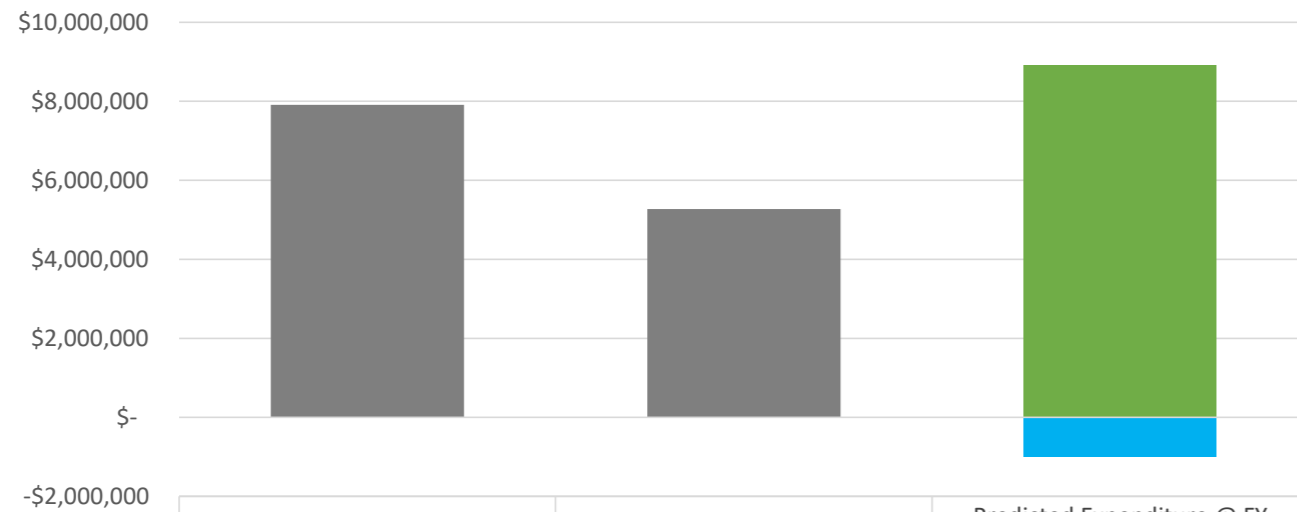
Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE



Financial Summary



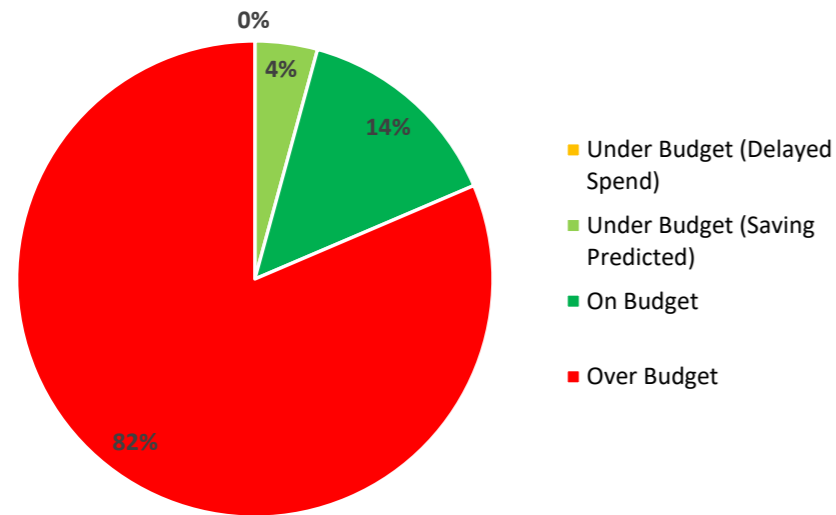
	Full Year Budget	Actual Expenditure YTD	Predicted Expenditure @ FY End
■ Saving			-\$990,072
■ Carryover (unspent)			\$-
■ Carryover (WIP)			\$-
■ Risk to be Carryover			\$-
■ Spend in FY			\$8,904,252
■ Total	\$7,914,180	\$5,274,159	

Carryovers Summary

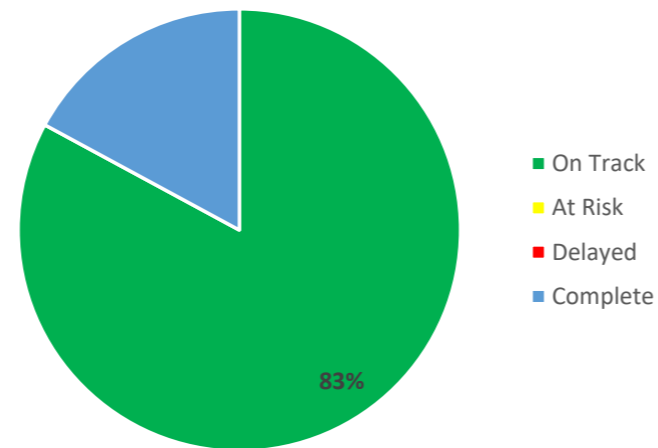


	Planned Budget Carryover	Predicted Budget Carryover	Predicted Expenditure Carryover
■ At Risk Carryovers	\$-	\$-	\$-
■ Predicted Carryovers	\$-	\$-	\$-
■ Planned Carryovers	\$-	\$-	\$-

Budget Status - Current



Programme Status - Current



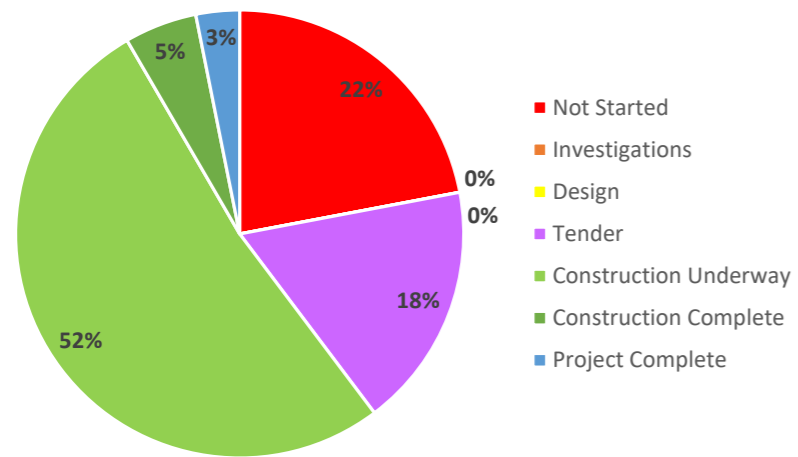
DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

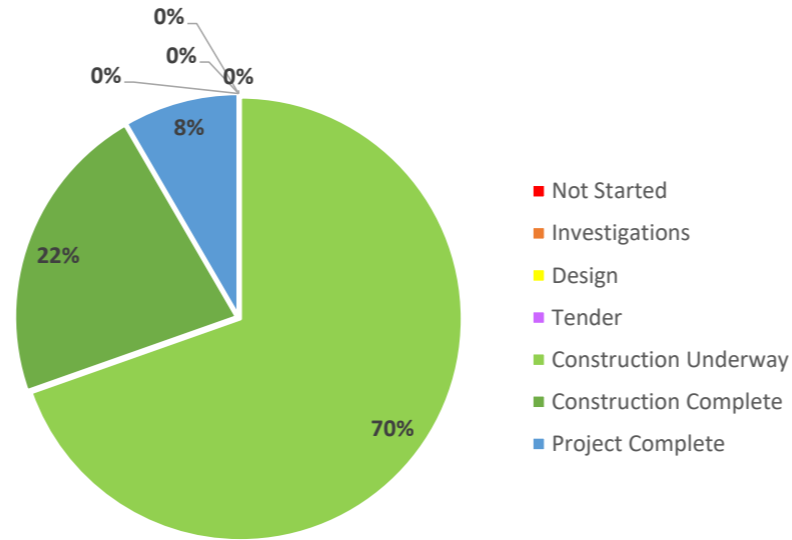
Shovel Ready Funding Programme - 2021-2022 Financial Year - December 2021 Quarter

SUMMARY

Project Stage - Current



Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE

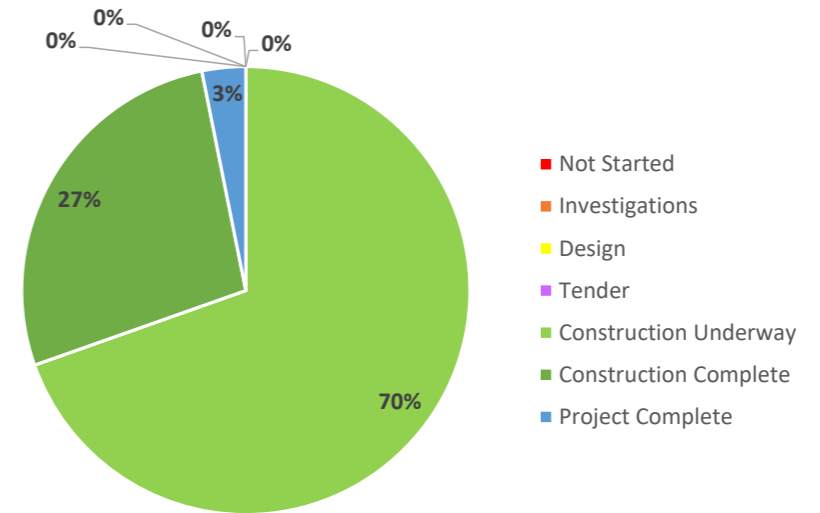
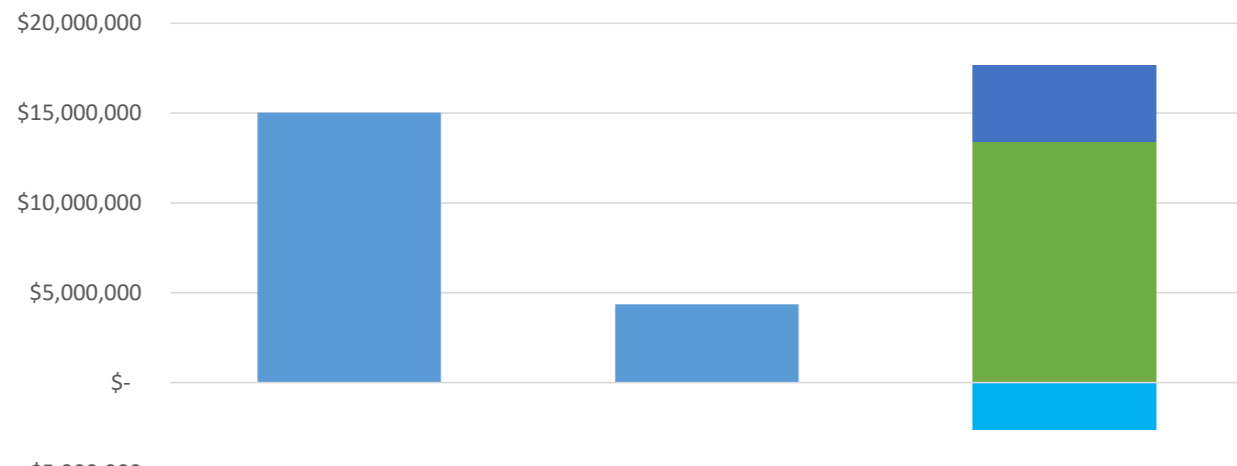
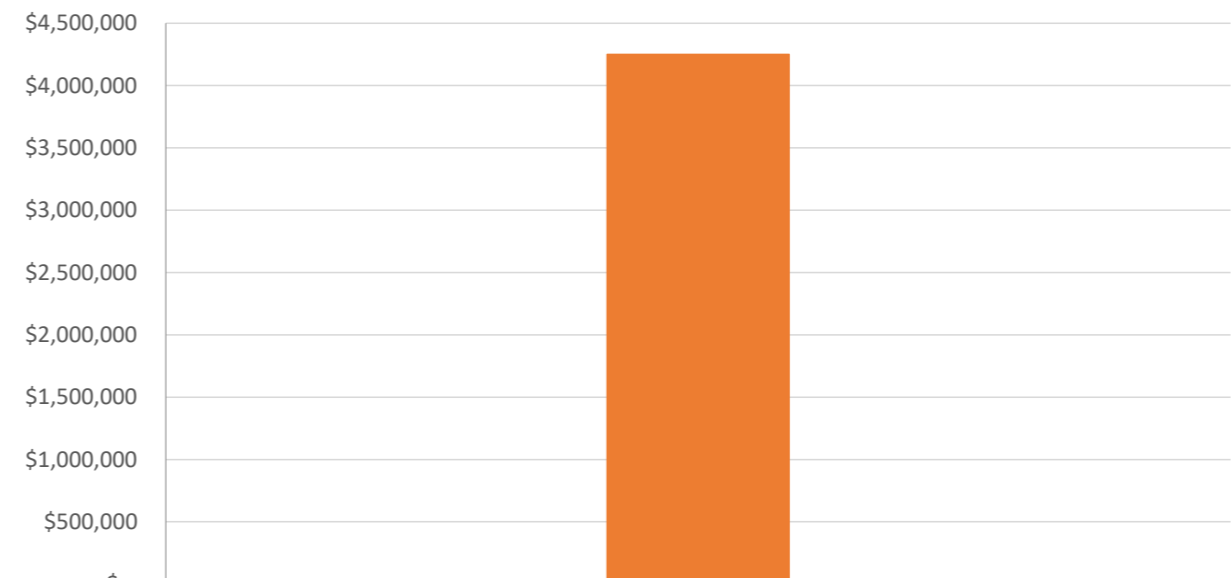


Chart Title



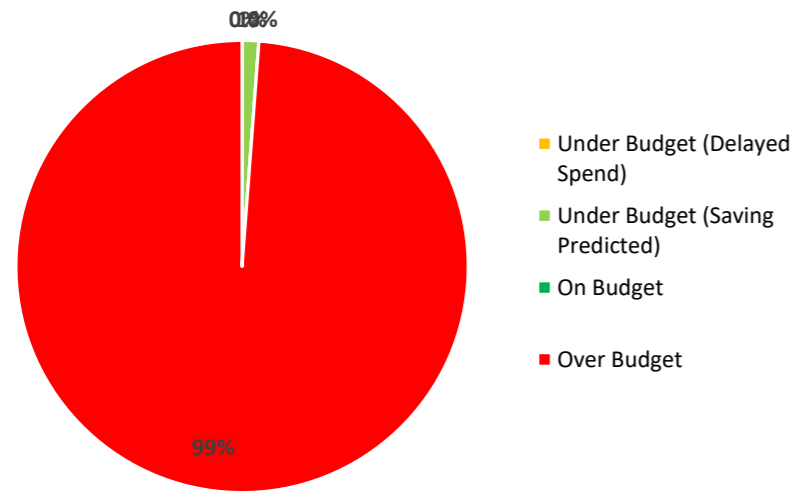
	Full Year Budget	Actual Expenditure YTD	Predicted Expenditure @ FY End
Saving			-\$2,645,031
Carryover (unspent)			\$4,250,000
Carryover (WIP)			\$-
Risk to be Carryover			\$-
Spend in FY			\$13,424,031
Total	\$15,029,000	\$4,351,444	

Carryovers Summary

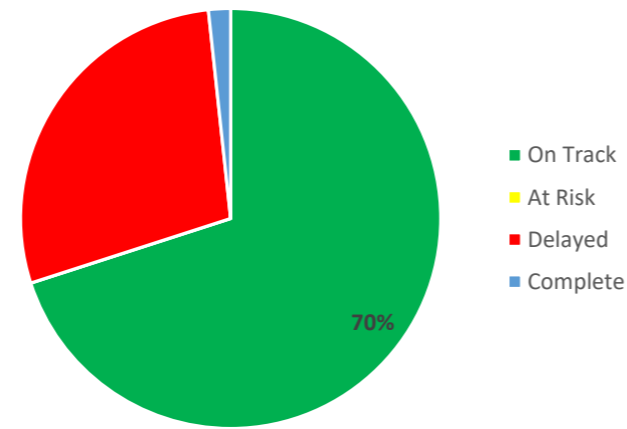


	Planned Budget Carryover	Predicted Budget Carryover	Predicted Expenditure Carryover
At Risk Carryovers	\$-	\$-	\$-
Predicted Carryovers	\$-	\$4,250,000	\$-
Planned Carryovers	\$-	\$-	\$-

Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
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Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Feldwick Flood Pump Station and Rising Main	Council	Tender	Construction Underway	Construction Underway	On Track	\$ 2,115,000	\$ -	0%	\$ 2,377,533	\$ -	\$ -	\$ -	\$ -	Over Budget	Detailed Design complete. Tender period delayed due to on-going difficulties associated with land acquisition. Land now secured for Beach Rd Pump Station and Rising Main. Subdivision process / boundary fence underway. Pump station and pressure main Contracts out for tender January 2022. Still on track to meet overall programme. Budget to be transferred over from other projects that are not progressing.
Feldwick SMA and Drain Upgrade	Council	Not Started	Construction Underway	Construction Complete	Delayed	\$ 335,000	\$ -	0%	\$ -	\$ -	\$ 335,000	\$ -	\$ -	Under Budget (Delayed Spend)	The Feldwick SMA is unlikely to be progressed as part of this project. The review of the preliminary design and cost estimate alongside the project's key objective (flood mitigation) concluded the SMA is likely outside the project's budget. The budget allocated to this account will therefore be transferred to other work packages once cost estimates and design are further developed.
Feldwick SW Pump Station Upgrade	Council	Not Started	Construction Underway	Construction Complete	Delayed	\$ 255,000	\$ -	0%	\$ -	\$ -	\$ 255,000	\$ -	\$ -	Under Budget (Delayed Spend)	The Feldwick PS is unlikely to be progressed as part of this project due to insufficient budget and prioritisation of flood improvements over renewals. The budget allocated to this account will therefore be transferred to other work packages once cost estimates and design are further developed.
McIntosh Drain Upgrade and Wetland	Council	Not Started	Construction Underway	Construction Complete	Delayed	\$ 1,860,000	\$ -	0%	\$ -	\$ -	\$ 1,860,000	\$ -	\$ -	Under Budget (Delayed Spend)	The McIntosh drain upgrade will not be progressed and the wetland is unlikely to be progressed for the same reasons as the Feldwick SMA and drain upgrade. Note the culvert under Beach Road into McIntosh drain has been upgraded as part of the "Early Works" package. The budget available against this account will be transferred to other work packages once cost estimates and design are further developed.
McIntosh Flood Pump Station	Council	Design	Construction Underway	Construction Underway	Delayed	\$ 1,800,000	\$ -	0%	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	Under Budget (Delayed Spend)	Recent tender prices have confirmed that the McIntosh Drain PS will not be able to be delivered within the \$18.13 million funding envelope outlined in the Funding Agreement between Otakaro and WDC. However a reduction in scope is not proposed, as the Crown and Otakaro have challenged the loss of benefits due to the removal of this project. A Request for Change to the funding agreement has been sent to Otakaro for consideration. The change request asks for a delay to the delivery of the McIntosh Drain PS to 30 September 2023 and for any cost over runs to be funded by Council. A report to Council in December resolved to include the funding of the McIntosh PS in the FY 22/23 Draft Annual Plan for consultation. The total additional funding required is approximately \$4.0 million. It is expected that funding will come from both Level of Service and Growth budgets for this additional expenditure however this will be considered in the Draft Annual Plan process.
Otaki Flood Pump Station and Rising Main	Council	Construction Underway	Construction Underway	Construction Underway	On Track	\$ 2,450,000	\$ 428,844	18%	\$ 3,189,273	\$ -	\$ -	\$ -	\$ -	Over Budget	Construction is now underway. Contract completion is programmed for July 2022. Budget to be transferred over from other projects that are not progressing.
Otaki Basin Interceptor Pipeline	Council	Construction Underway	Construction Underway	Construction Underway	On Track	\$ 2,150,000	\$ 664,066	31%	\$ 3,776,002	\$ -	\$ -	\$ -	\$ -	Over Budget	Construction is now underway. Contract completion is programmed for August 2022. Budget to be transferred over from other projects that are not progressing.
Dudley SW Pump Station Upgrade	Council	Not Started	Construction Underway	Construction Complete	Complete	\$ 255,000	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	The Dudley PS is unlikely to be progressed as part of this project due to insufficient budget and prioritisation of flood improvements over renewals. The budget allocated to this account will therefore be transferred to other work packages.
Sneyd Street Pipe Upgrade	Council	Construction Complete	Project Complete	Construction Complete	On Track	\$ 200,000	\$ 664,268	332%	\$ 702,767	\$ -	\$ -	\$ -	\$ -	Over Budget	This account relates to the "Early Works Package" for the project, which includes the Sneyd Street pipeline upgrade and the upgrade of the culvert under Beach Road into McIntosh Drain. 99% complete. Beach Rd – construction complete, Sneyd Street – a small part of work left; to be completed in January 2022
Shovel Ready - Site Investigations	Council	Project Complete	Project Complete	Project Complete	On Track	\$ 159,000	\$ 396,028	249%	\$ 422,694	\$ -	\$ -	\$ -	\$ -	Over Budget	Site investigations have come in over budget due to additional potholing and modelling requirements which arose as design progressed. The budget overspend will be covered by the programme contingency. No more significant site investigations costs expected from now.
Shovel Ready - Detailed Design	Council	Not Started	Construction Complete	Construction Complete	On Track	\$ 1,264,000	\$ 1,198,901	95%	\$ 1,338,936	\$ -	\$ -	\$ -	\$ -	Over Budget	Design work now largely complete. Some redesign work required on the Beach Road PS and Pressure Main. This budget includes Beca to provide construction advice during construction period for the projects. Budget not spent at FYE is not a saving; it will be carried over into FY21/22.
Shovel Ready - Contingency Capex	Council	Not Started	Construction Complete	Construction Complete	On Track	\$ 1,440,000	\$ -	0%	\$ 160,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Any contingency not spent this year will be transferred to FY21/22.
Shovel Ready Programme MGMT - Capex	Council	Not Started	Construction Complete	Construction Complete	On Track	\$ 746,000	\$ 999,338	134%	\$ 1,456,826	\$ -	\$ -	\$ -	\$ -	Over Budget	Programme management expenditure is tracking as expected. Budget to be transferred over from other projects that are not progressing.
						\$ 14,283,000	\$ 3,352,107	23%	\$ 11,967,205	\$ -	\$ 4,250,000	\$ -	\$ -		
						\$ 746,000	\$ 999,338	134%	\$ 1,456,826	\$ -	\$ -	\$ -	\$ -		
						\$ 15,029,000	\$ 4,351,444	29%	\$ 13,424,031	\$ -	\$ 4,250,000	\$ -	\$ -		

WAIMAKARIRI DISTRICT COUNCIL

REPORT FOR INFORMATION

FILE NO and TRIM NO: EXC-08-03/TRIM Number 220201012080

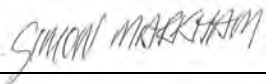
REPORT TO: Audit & Risk Committee

DATE OF MEETING: 15 February 2022


FROM: Helene Street, Corporate Planner

SUBJECT: Non-Financial Performance Measures 2nd Quarter Results as at 31 December 2021

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



 Department Manager



 Chief Executive

1. SUMMARY

- 1.1. This report is to update the Audit & Risk Committee on results of the Long Term Plan 2021-2031 non-financial performance measures, for the second quarter of the 2021/22 financial year end.
- 1.2. Summary of non-financial performance as at 31 December 2021

Year on Year Comparison

Performance Rating	2020/21 2 nd Quarter	%	2021/22 2 nd Quarter	%	Trending
Target Met	90	83%	75	68%	Worse
Target Not Met	17	15%	28	25%	Worse
Too early	2	2%	8	7%	Better
Total Performance Measures	109	100%	111	100%	

- 1.3 Attachments:
- i. *Non-Financial Performance Measures Quarterly Activities Report as at 31 December 2021* TRIM No. 220201012081

2. RECOMMENDATION

THAT the Audit & Risk Committee:

- (a) **Receives** report No. EXC-08-03/TRIM 220201012080
- (b) **Notes** 68% of performance measures were achieved, 25% were not achieved and 7% are not yet due.
- (c) **Notes** 16 of the 28 measures that did not meet target were within 5% of being achieved.

(d) **Notes** all measures have been reviewed and incorporated in the 2021-2031 LTP.

3. **BACKGROUND**

3.1 The report summarises the results for the last quarter, details of each measure, including targets, results and commentary are in the attachment.

3.2 It should be noted that Opal3 is a new tool for reporting the Non Financial Performance Measures, the management team are still working on improvements.

4. **ISSUES AND OPTIONS**

4.1. The *Local Government Act 2002* (LGA) requires that Council reports on progress of its measures, which are provided to the Committee quarterly and will be audited in the 2021/22 Annual Report.

4.2. In Council's Long Term Plan 2021-2031 there are a total of 111 non-financial performance measures to gauge the service performance of our significant activities.

4.3. The report attached presents the results for the 2021/22 2nd Quarter. It also identifies reasons for those measures that were not achieved and the actions required to ensure the target is achieved in the next Quarter or by the end of the financial year.

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

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū are 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**

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

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

There are no financial implications of the decisions sought by this report.

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 no risks arising from the adoption/implementation of the recommendations in this report.

Health and Safety

There are no 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**7.3. Consistency with Community Outcomes**

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

7.4. Authorising Delegations

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

Helene Street
CORPORATE PLANNER



DECEMBER 2021

QUARTERLY ACTIVITIES REPORT

WAIMAKARIRI DISTRICT COUNCIL



WAIMAKARIRI
DISTRICT COUNCIL

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Significant Activities – Executive Summary

There are a total of 110 Non-Financial Key Performance Measures in the 2021 – 2031 Long Term Plan. Results for all Activities appear in this report under the major headings in the Service Delivery section of the Long Term Plan.

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

-  Target Met (met or exceeded target)
-  Almost Met Target (within 5% of target)
-  Target Not Met (greater than 5% of target)

Blank To Early (measure is still be to be calculated across the district for end of year or the work has not yet commenced)

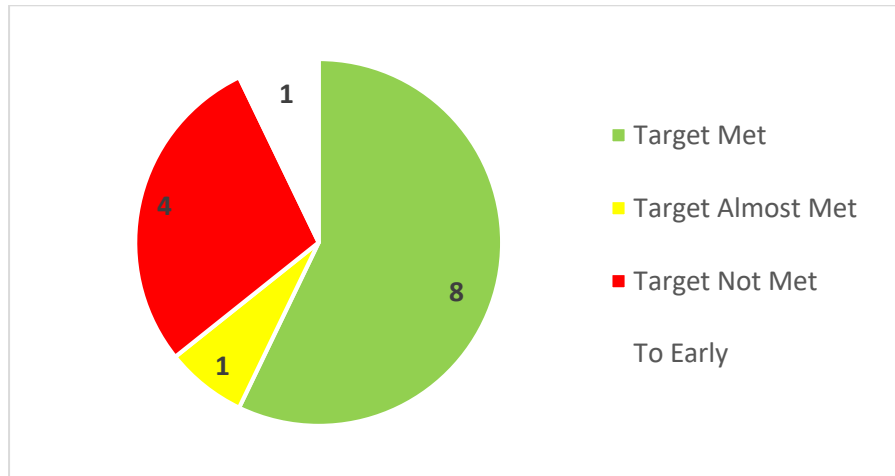
Results for this quarter show:

- 75 measures met target (68%)
- 28 measures did not meet target (25%), of these 12 were within 5% of the target (11% of the total measures)
- 8 measures will be recorded later in the financial year (7%).

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






Community Leadership

Key Performance Indicators - Summary








Activity - GOVERNANCE

KPI	Annual Target	Period Target	Result	Status	Comments
Rūnanga Executive meetings with Council held each quarter.	1	1	1	●	A Rūnanga Executive meeting was held with Council on 4 November 2021.
Rūnanga/Council Annual Hui held.	1		0	●	Annual Hui scheduled to be held in March 2022.
Mahi Tahi Joint Development Committee meetings.	6		0	●	No meetings of the Mahi Tahi Joint Development Committee were held this quarter, however 1 briefing was held on 19 October 2021.

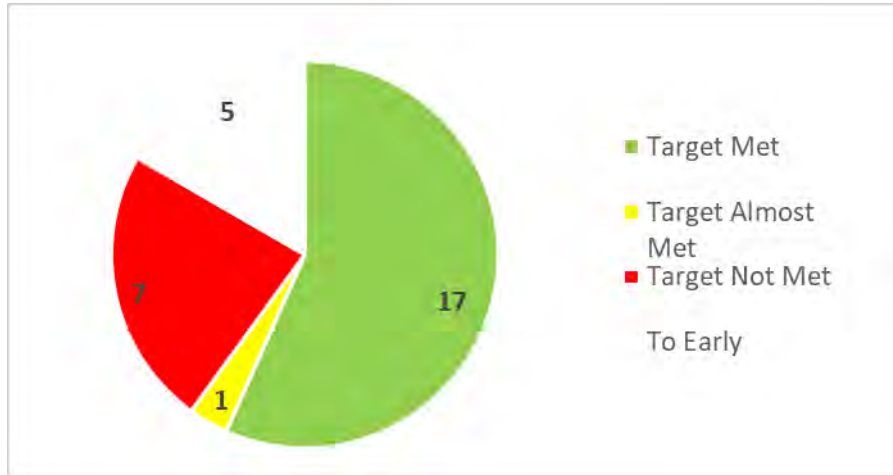
The percentage of Official Information Requests (OIR) applications completed within 20 working days.	100.00%	100.00%	93.00%		The Governance Team responded to 30 OIR applications. 97% were processed with the 20 days at an average of 10.7 days. Only one OIA application was not processed within 20 days (24 days) due to the time it took to compile the information.
The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	100.00%	100.00%	100.00%		580 LIMs for the quarter (avg 4.3 days). Oct - 223 (avg 5 days), Nov - 202 (avg 4 days), Dec- 155 (avg 4 days)
The percentage of Council agenda items of business that are open to the public.	90.00%	90.00%	85.71%		85.71% of Council agenda items of business were open to the public for the year to date. Due to the sensitive nature of some of the reports they had to be considered as public excluded, the content of these reports are to remain public excluded, however 68% of the resolutions relating to these reports will be made public once Council business has been concluded. Approximately 15% of the resolutions were made partially public and the remaining resolutions will remain public excluded.
The Long Term Plan (LTP) and Annual Plan (AP) is adopted by Council within the legislative timeframe.	Achieved		no-status		Results due later in the financial year.
The Annual Report and Summary is adopted by Council within the legislative timeframe.			Achieved		The Annual Report and Summary was adopted on 7th December 2021.
The Annual Report and Summary is adopted by Council with an unmodified audit opinion.			Achieved		The Annual Report and Summary were adopted with an unmodified audit opinion on 7 December 2021.

Activity – DISTRICT DEVELOPMENT

KPI	Annual Target	Period Target	Result	Status	Comments
The supply of land identified for urban residential use in relevant plans and policies. (250ha or 3,000 lots based on a net density 12 households per hectare)	250	250	156.50		Residential demand in Waimakariri District is high. Additional residential land is included in the notified version of the Proposed District Plan.
The supply of land identified for urban business use in relevant plans and policies. (50ha)	50	50	87.00		There is 87 ha of vacant business land in the Waimakariri District. This result is unchanged from last quarter.
The percentage of plan changes responded to in accordance with the Resource Management Act (RMA) requirements.	100.00%	100.00%	100.00%		Council is currently processing one Private Plan Change which was received on the 14th of December. This Plan Change is within the relevant statutory time period.
The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements.	100.00%	100.00%	92.40%		118 Resource Consents were issued in Q2 FY2022. Of these decisions 9 were processed outside of statutory timeframes and did not have a granted time extension. For context, the unit received a 59% increase in consent applications within the 2021 calendar year over the average per year (which included Q2 FY2022). The majority of consents were lodged in Q1 2022 but still in progress in Q2.
The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	100.00%	100.00%	100.00%		118 Land Use consents were issued in Q2 FY2022. All land use consents were reviewed for monitoring requirements and monitoring actions undertaken as required.




Community Services

Key Performance Indicators - Summary




Activity – RECREATION


KPI	Annual Target	Period Target	Result	Status	Comments
Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	90.00%		no-status		Results due later in the financial year.
Facilities are available for at least 90% of the days during the year outside of scheduled maintenance.	90.00%	90.00%	100.00%	●	Our Community Facilities were not closed during the October to December 2021 period giving 100% availability of the facilities during this period. Note that the while ongoing changes around the Covid-19 level system into the new traffic light system has still provided some restrictions around number of users (vaccine pass or cap

					on users), the facilities remain available to be booked. Staff have seen some changes in bookings with users choosing to either cancel or postpone bookings based on the current restriction levels.
The percentage of urban residential properties within 1,000m of public open space.	90.00%	90.00%	100.00%		<p>This is the second quarter reporting on the provision of open spaces within urban areas across the district. This shows that currently 100% of urban residential properties are within 1000 metres of recreational open spaces.</p> <p>There are currently 17,719 urban residential households as at 5 January 2022. This is up from 17,552 as at 18 October 2021.</p>
Customer satisfaction with sports grounds, as measured by an annual survey of users.	90.00%		no-status		Results due later in the financial year.
The number of hectares of parkland per 1,000 residents.	8	8	16.23		<p>This is a slight reduction since last quarter. There have been additional reserves vested in Council since last quarter however the population figure used for this calculation has been updated.</p> <p>The population figure used for this is 66,300 with the total reserve size being 1076.24ha.</p>
The number of hectares of neighbourhood reserve land per 1,000 residents.	1	1	1.93		<p>There have been no new neighbourhood reserves vested since the last quarter. The reduction from just over 2ha per 1000 residents previously is a result of the update to the population statistics. This remains well above the target of 1ha per 1000 residents.</p> <p>The new population figure used for this calculation is now 66,300 with the total reserve size being 127.74 ha.</p>




Meeting quality management criteria and standards set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100		no-status		Current accreditation is valid until April 2022.
Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.					Results due later in the financial year.

Activity – LIBRARIES & MUSEUMS




KPI	Annual Target	Period Target	Result	Status	Comments
The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	7.5	7.5	6.67		<p>There have been 110,488 visitors to the Rangiora, Kaiapoi and Oxford Libraries in the second quarter, which equates to a forecast average of 6.67 visits per person per annum (against an adjusted population of 66,300).</p> <p>Below target with this KPI due to Library closure over Covid Alert Level 3 & 4. All libraries are currently open at Covid Alert Level 2 but restricted entry, social distance requirements and inability to run regular programmes and events have impacted on meeting this KPI for this quarter.</p> <p>There have been 194,050 visitors to the Rangiora, Kaiapoi and Oxford Libraries in the first two quarters, which equates to a forecast average of 5.85 visits per person per annum (against an adjusted population of 66,300).</p>




The number of visits per person per annum to the Libraries website based on the District's population.	1	1	1.54		There were 25,585 visits to the Libraries' website in the second quarter and this figure equates to a forecast average of 1.54 visits per person per annum (against an adjusted population of 66,300). There were 56,023 visits to the Libraries' website in the first two quarters and this figure equates to a forecast average of 1.69 visits per person per annum (against an adjusted population of 66,300).
Customer satisfaction with library services as measured by an annual survey of library users.	90.00%		no-status		Results due later in the financial year.

Activity – COMMUNITY PROTECTION

KPI	Annual Target	Period Target	Result	Status	Comments
Our Emergency Operations Centre is trained and resourced to industry standards. Our civil defence volunteers are trained and equipped to industry standards.					EOC managers workshop 7 Oct; EOC Intelligence workshop 20 Oct; EOC Management Team workshops 21 Oct and 10 Dec; EOC PIM workshop 18 Nov; EOC Welfare Committee meeting 22 Nov; and a real event full EOC activation 14 - 16 Dec for severe rainfall event.
Engage the community on civil defence risks.					Public meetings/workshops/gatherings halted due to COVID-19.
The percentage of licensed food premises inspected per annum.	100.00%	100.00%	100.00%		There are currently 261 registered food premises in the District. Over the last quarter 26 premises were inspected by FHS on behalf of Council. Year to date 47 or 18% of registered food premises had been inspected and it is anticipated all food premises will be inspected by the end of the financial year.



The percentage of all licensed alcohol premises inspected at least once per annum.	95.00%	95.00%	0.00%		Resourcing has been focused on processing applications and renewals to meet demand which has meant that a risk based approach has been taken with monitoring where visits only occur in response to specific concerns. This is likely to be the case for the foreseeable future.
The percentage of excessive noise complaints responded to within 2 hours.	90.00%	90.00%	96.00%		We received 293 excessive noise complaints for this quarter. 95% of those complaints occurred after hours. 96%, or 281 complaints were responded to in 2 hours.
The percentage of all other unreasonable noise complaints responded to within 48 hours.	90.00%	90.00%	0.40%		Over the last quarter there were 5 complaints. Of those complaints, 3 were not responded to within 48 hours. The time to respond to 3 complaints ranged from 69 to 212 hours. The time simply reflects the complexity of the job and is seen as reasonable given the circumstances of each case.
The percentage of serious nuisance complaints responded to within 48 hours.	100.00%	100.00%	100.00%		We had one serious nuisance complaint over the last quarter which was responded to within 48 hours.
The percentage of calls for wandering stock on roads responded to within 1 hour.	90.00%	90.00%	100.00%		Over the last quarter there were 20 service requests for wandering stock. 90% of the services requests for wandering stock were responded to within 1 hour.
The percentage of complaints for serious dog attacks responded to within 1 hour.	100.00%	100.00%	100.00%		There were 2 serious dog attacks over the quarter and both attacks were responded to in 1 hour.


The percentage of building consent applications processed within the statutory 20 days.	100.00%	100.00%	89.00%		<p>Over the second quarter of the financial year the unit granted 513 consents (highest since 2013) at an average processing time of 14 days, 55 consents were issued outside the statutory requirement of 20 working days. We estimate up to 30% of all work will be granted outside the statutory time frame over the next quarter, assuming demand stays constant. Time frames are unlikely to exceed 30 working days.</p> <p>Between October and December 2021 time we granted 192 dwelling consents at an average of 18 days, of which 40 dwelling consents were issued over 20 days. Specifically, 72% of the overdue dwelling consents were granted between days 21-25, while a further 22% were granted between days 26-30 and 6% between days 31-32. The primary reason for the lift in processing times was a combination of very high dwelling consent applications, which exceeded our capacity and internal constraints in the PIM area, caused by an unanticipated retirement. We have brought in additional capacity in the PIM team which should help address the internal restraints over the coming months.</p>
The percentage of code of compliance certificates issued within the statutory 20 days.	100.00%	100.00%	99.99%		Over the second quarter Council issued 341 Code Compliance Certificates at an average of 3 working days. Of the 341 Certificates issued, 3 were issued outside the statutory requirement of 20 working days.
Maintain Building Consent Authority accreditation.			Achieved		The Waimakariri District Councils Building Consent Authority received formal confirmation of the renewal of its BCA accreditation on 20th September 2021. Accreditation runs through till June 2023.

The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100.00%	100.00%	54.00%		<p>Over the second quarter of the financial year we issued 283 PIMs and Compliance Checks at an average of 20 working days. This compares to 363 PIMs and Compliance Checks for the prior quarter, a reduction in output of 22%. 129 jobs or 46% of PIMs and Compliance Checks were issued outside the statutory requirement of 20 working days. Of those 34% of PIMs and Planning checks were issued between days 21-25, 10% between days 26-30 and 2% between days 31-40.</p> <p>The outputs of the PIM team were heavily influenced by the retirement of an experienced PIM officer. Although this role has now been filled the training for the new team member is substantial and materially impacts the capacity of the team. In the interim a building consent officer has been assigned to help the PIM team on a full time basis and a planner will provide additional capacity from mid-January 2022 too. We are hopeful these measures will lift capacity and performance of the team over the coming months.</p>
Audit 25% of premises for building warrants of fitness annually.	25.00%		100.00%		Over the second quarter of the financial year 38 BWOFs (from a total of 100 required) were audited. For completeness it should be noted the bulk of the audits are scheduled to occur over the last half of the financial year. We do not anticipate any reason why 25% of the BWOF audits would not be completed over the financial year.
Audit pool barriers every 3 years.	33.00%		5.00%		Pool barriers inspections commenced in December 2021, 17 pool inspections were completed during the month. Our ability to carry out pool inspections is heavily influenced by very high demand around building inspections. With this in mind we have decided to inspect pools over the entire year, rather than limit ourselves to the summer period, as we have done historically. To meet the statutory requirement of inspecting each pool every three years we would need to inspect around 280 pools per annum. We are unlikely to meet

					this target over the 2022-2023 financial year given current demand.
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Activity – COMMUNITY DEVELOPMENT

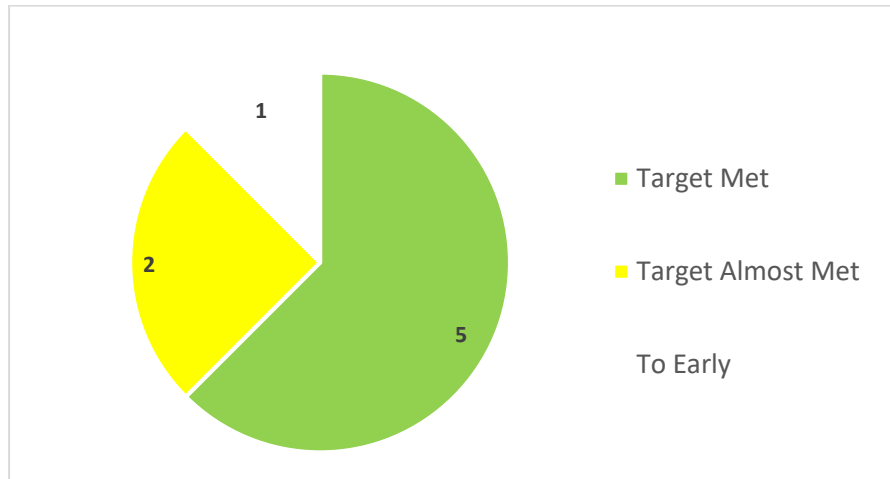
KPI	Annual Target	Period Target	Result	Status	Comments
Facilitation and support for collaborative networks that address issues related to health and wellbeing.	4	4	7		<ul style="list-style-type: none"> - Led 3 x Local Community Networking Forums, held in Kaiapoi, Rangiora and Pegasus. - Actively involved in bimonthly Social Services Waimakariri (SSW) meetings, held in October and December. - Facilitation of Waimakariri Health Advisory Group (WHAG) meeting in November. - Facilitation of meetings of the Waimakariri Access Group, in October and December. - Facilitated October and November Youth Council meetings.
Facilitation of and support for community information opportunities.	4	4	4		<p>The Community Team facilitated local delivery of eight community information workshops, covering:</p> <ul style="list-style-type: none"> - Capability Building - Family Violence - Accessibility (Via Waimakariri Access Group) - Rural Safety via Down the Back Paddock delivered at Oxford Area School <p>Promotional materials were developed and distributed for Mental Health Awareness Week in October.</p> <p>Continued information provided via a range of media, including the following Facebook pages (Combined following of over 5,700):</p> <ul style="list-style-type: none"> - Waimakariri Community - Waimakariri Youth Council - WaiYouth

				<ul style="list-style-type: none"> - WaiLife Suicide Prevention Action Group - GLOW Migrants Group <p>Community information is also provided via:</p> <ul style="list-style-type: none"> - Community Section of the Council website - Chatter Newsletter (Distribution of over 4,000 copies) - WaiYouth and Youth Council Instagram pages. (Combined following of over 400) - Information on the Council's Community Notices page and Council screens - Articles in 'The News', local newspaper - Interviews on Compass FM - Welcome Bags, distributed via developers, real estate agents, schools, libraries and service centres.
Support groups that connect and empower local residents.	6	6	13	 <p>The Community Team has provided facilitation, networking and/or support to the following community groups:</p> <ul style="list-style-type: none"> - WaiYouth (planning for youth-led activities) - Youth Council Environmental Project Group - Timebank Waimakariri Steering Group - Pegasus Residents Group Community Centre sub-group - Global Locals of Waimakariri social group - Migrants Steering Group (November meeting) - North Canterbury Neighbourhood Support - Next Steps Governance Group. - The "Bike Project" - Food Secure North Canterbury Steering Group. - Kaiapoi Community Hub User Group - Waimakariri Age-Friendly Advisory Group - The Council's Housing Working Group

Active involvement in networks that address community safety.	4	4	5	●	<p>Over this quarter, the Community Team has continued to facilitate:</p> <ul style="list-style-type: none"> - Violence Free North Canterbury Steering Group - Wailife Suicide Prevention Steering Group - Waimakariri Alcohol and Drug Harm Steering Group - Civil Defence Local Welfare Committee - Safe Community Foundation National Network
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Council Controlled Organisations

Key Performance Indicators - Summary





Activity – TE KŌHAKA O TŪHAITARA TRUST

KPI	Annual Target	Period Target	Result	Status	Comments
Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	5		2.00	●	<p>We developed an additional 2 Biota Nodes during this quarter taking the total to 12 this reporting year to date. The UC Ski Club has adopted these two nodes. The attached photo shows members of the UC Club on site</p> <p>We developed 10 Biota Nodes during this quarter. 9 in a Matariki Constellation shape across an area north of the Woodend Beach Holiday Park to the Tamariki of Woodend Biota Node and another at the Silk Way cycle and walking trail located on Woodend Beach Road and running through to</p>



					Gladstone Road on the western side of Tutaepatu Lagoon. The Pohutakawa, Matariki and Silk Way Biota Nodes have been adopted respectively by the UC Antarctic Studies Group, Noaia Trust and Anglem Whanui.
Maintaining functional trails per year to provide walking, cycling and horse riding recreational experiences.	25		25.00		<p>We have continued to maintain 25km of open trails during this quarter despite closing the Pegasus Walkway between Pines and Woodend Beaches during the forestry operations in December. The trail did reopen for the Christmas New Year period while operations were on hold. The attached photo shows the closed trail at Woodend Beach</p> <p>We have had a minimum of 25km of trails open in the first quarter of the financial year. We remained open for local communities to recreate during the Covid 19 lockdown periods. Maintenance work including trail mowing was also carried out in this period. We had one tree fall over due to high winds and this was cleared within 24 hours.</p>
Develop and implement environmental education modules through engaging learning institutions.	5		5.00		<p>We continued with our regular five schools, Pegasus, Kaiapoi North, St Josephs Rangiora, Woodend and the Waimakariri Home Schoolers up until the end of school year. We also had Middleton grange bring a group of two hundred students for a series of onsite sessions including wetland, dunes and plant communities. The Ranger Education is reviewing the education program and updating the lesson plans with the view to extending the program in 2022. The attached photo shows kowaro traps at the kaiapoi North Biota node, where students from our regular schools carried out a mudfish survey.</p> <p>We continue to have our fortnightly attendee schools Pegasus, Kaiapoi North, St Josephs Rangiora, Woodend and the Waimakariri Home Schoolers. We have now been joined also by Middleton Grange who have adopted a Biota Node and commenced planting. We also have continued our association with the University of Canterbury (UC) Geo 309 project and Business & Innovation students. This quarter we began</p>

					working with UC to develop a STEM subject based program with Linwood College as the pilot school. This quarter we have had both the Rangiora High School Leos club and Woodend School visit the park and plant spinifex and pingao on the foredunes.
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Activity – ENTERPRISE NORTH CANTERBURY

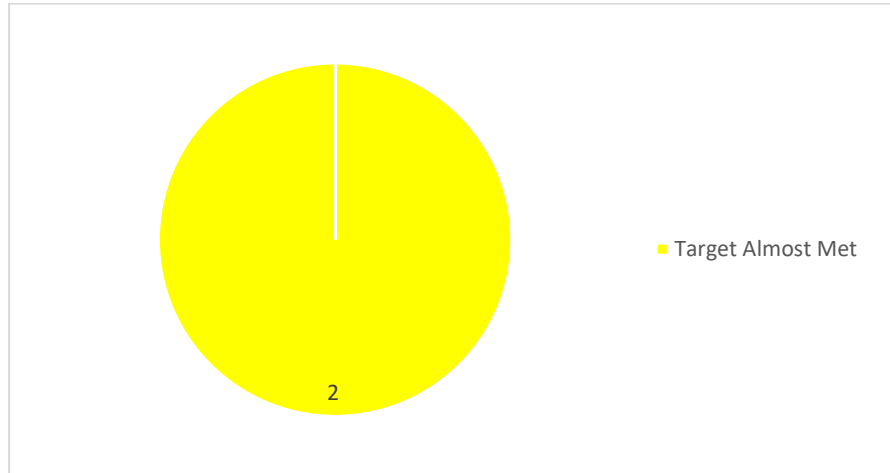
KPI	Annual Target	Period Target	Result	Status	Comments
Number of businesses assessed for training and coaching needs.	62		12		12 capability assessments completed in this period, 41 in this 6 month period. On track.
Assessment by New Zealand Trade and Enterprise of ENC services through annual customer survey.	60.00%		no-status		Result later in the financial year.
Business seminars and workshops delivered.	20		2		On track.

Activity – TRANSWASTE CANTERBURY

KPI	Annual Target	Period Target	Result	Status	Comments
Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	0	0	0		No known breaches
The percentage of landfill available to waste transporters during normal annual transport access hours.	99.00%	99.00%	100.00%		100%

Earthquake Recovery and Regeneration

Key Performance Indicators - Summary

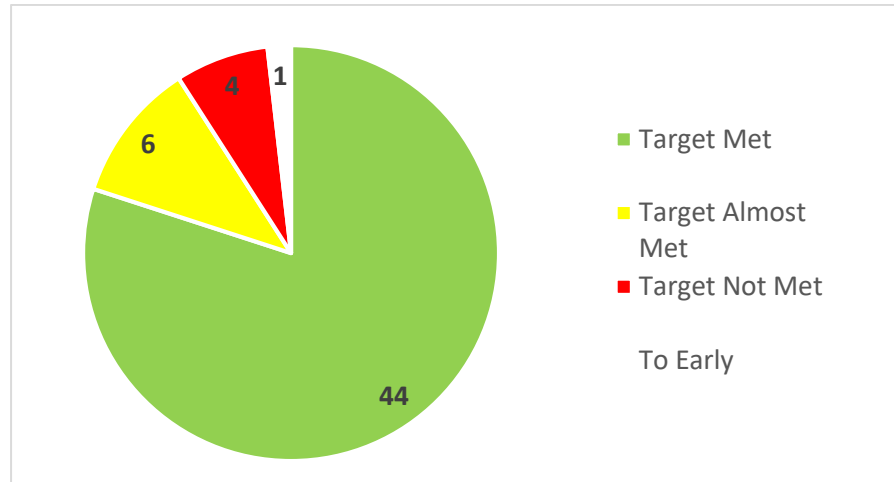


Activity – EARTHQUAKE RECOVERY AND REGENERATION

KPI	Annual Target	Period Target	Result	Status	Comments
Implementation of the Red Zone Regeneration Plan: Recreation and Ecological Linkages.				●	Design works underway. Some linkages design behind schedule due to resource constraints.
Implementation of the Red Zone Regeneration Plan: Heritage and Mahinga Kai.				●	Project Underway. Co-governance approved and set-up in progress. Working Group established and underway on master-planning.






Infrastructure Services

Key Performance Indicators - Summary










Activity – ROADS AND FOOTPATHS





KPI	Annual Target	Period Target	Result	Status	Comments
A reduction in the number of fatal and serious injury crashes on the local road network, including intersections with a State Highway, from the previous financial year. (There were seven fatalities and 25 serious injury crashes last year)			7.00	●	There were 2 fatal and 11 serious crashes in the first half of the 2020/2021 financial year compared with 13 serious crashes in 2021/2022 financial year, i.e. an increase of 2 crashes

The average quality of ride on a rural sealed road network, measured by smooth travel exposure.	95.00%	95.00%	98.00%		The Road roughness surveys were repeated in November 2021. Results on rural roads in Waimakariri remained the same as for the previous survey. As this still exceeds the target, this would indicate that on average the network is being maintained at an appropriate level of ride comfort.
The average quality of ride on an urban sealed road network, measured by smooth travel exposure.	75.00%	75.00%	84.00%		Renewals were carried out on some of the District's roughest arterial roads, which carry the highest volumes of traffic. This, combined with continued urban developments constructed with asphalt surfaces has resulted in an improved urban STE result, as demonstrated by road roughness surveys carried out in November 2021.
The percentage of the sealed local road network that is resurfaced.	5.00%		0.33%		Data is cumulative and will only reach target around year end.
The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.	95.00%	95.00%	98.90%		Footpath condition rating is carried out three yearly. In between the official condition rating the only changes in the measure relate to the construction of new footpaths through subdivisions, or renewals of footpaths as per the Council programme. These changes are minimal quarter on quarter. However, the current rating of just 1.06% of footpaths being rated Poor or Very Poor is well within the target and indicate that Council is making progress towards a suitable standard for District footpaths.
The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.	95.00%	95.00%	92.50%		A combination of weather events stretching resourcing and new staff members not understanding the service request target has meant some work will be required to ensure response times are met going forward.



Activity – WATER SUPPLY






KPI	Annual Target	Period Target	Result	Status	Comments
The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance.	100.00%	100.00%	99.00%		All the Council's conventional public water supplies complied with the bacterial component of the DWSNZ for the compliance period. However, when the Water Services Act came into force on the 15th of November, the Ashley Gorge campground and reserve changed classification to become a public supply, which had not previously been classified as such under the Health Act. This came into effect immediately, and it was not until December that the sampling programme was amended to comply with the DWSNZ, hence full compliance was not achieved for the quarter.
The extent to which drinking water complies with the drinking water standards for: b) Protozoal compliance.	100.00%	100.00%	99.00%		All the Council's conventional public water supplies complied with the protozoal component of the DWSNZ for the compliance period. However, when the Water Services Act came into force on the 15th of November, the Ashley Gorge campground and reserve changed classification to become a public supply, which had not previously been classified as such under the Health Act. This came into effect immediately, and a treatment upgrade is required on the Ashley Gorge supply before it can comply with the protozoal requirements of the standards. An options assessment and design is planned for 2022/23, and construction in 2023/24.
The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day. (Less than 22%)	21.99%		no-status		Results due later in the financial year.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: a) Attendance for urgent call-outs: from the time that the local authority receives notification to the	59	59	88.00		It can be challenging in rural areas to attend service requests within 60 minutes. A number of requests were associated with blocked restrictors on rural schemes where targets were not quite met. Some work is also underway to improve the accuracy of the data input to service requests, which may over



time that the service personnel reach the site. (Less than 60 minutes)					time improve performance against this measure.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 480 minutes)	479	479	156.00		Urgent service requests were assessed for the period, which had a median resolution time of 2.6 hours, equating to 156 minutes.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: c) Attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 36 hours (2,160 minutes))	35.99	35.99	18.40		Non-urgent service requests were assessed, with a median response time of 18.4 hours.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 48 hours (2,880 minutes))	47.99	47.99	18.30		There was a median resolution time of 18.3 hours for the period.
The number of events that cause water not to be available to any connection for more than 8 hours.	0	0	0		All outages were assessed, and the maximum duration was less than 8 hours in all instances.

The total number of complaints received about Drinking Water: Council's response to complaints about Clarity, Taste, Odour, Pressure/Flow and Continuity of Supply. (Less than 5 complaints per 1,000 connections)	4.99	2.49	1.06%		The results for Q1 were higher than normal, following a taste issue related to the Woodend-Pegasus scheme which has since been resolved. This has impacted on the cumulative results, while the Q2 results are within the normal range. Note, the Low Flow Pressure complaints were not accurately being carried through in the main report, so manual analysis was undertaken which is included in the separate attached report.
The average consumption of drinking water per day per person within the District. (Less than 450 litres)	450	450	451.00		Usage increases over summer quarter, then decreases in winter months. Usage is within expected range for year as a whole.
Stockwater. The number of water outages exceeding 24 hours in duration.	0	0	4		There were 4 outages exceeding 24 hours this quarter. The outages were related to spring floods in the Waimakariri River requiring the intake to be closed and tree fall during high winds blocking races.
Stockwater. The percentage of service requests responded to within 48 hours.	95.00%	95.00%	100.00%		101 of the 101 service requests received this quarter were responded to within 48 hours.




Activity – WASTEWATER



KPI	Annual Target	Period Target	Result	Status	Comments
The number of dry weather sewerage overflows from the sewerage system. (Less than 1 per 1,000 connections)	0.99	0.99	0		There were three dry weather overflows in this quarter.
Compliance with resource consents for discharge from the sewerage system measured by the number of: a) Abatement notices.	0	0	0		No abatement notices were received from Environment Canterbury during this quarter.





Compliance with resource consents for discharge from the sewerage system measured by the number of: b) Infringement notices.	0	0	0		No infringement notices were received from Environment Canterbury during this quarter.
Compliance with resource consents for discharge from the sewerage system measured by the number of: c) Enforcement orders.	0	0	0		No enforcement were received from Environment Canterbury during this quarter.
Compliance with resource consents for discharge from the sewerage system measured by the number of: d) Convictions.	0	0	0		No convictions were received from Environment Canterbury during this quarter.
The percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.	0.00%	0.00%	0.00%		There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports. There was one minor non-compliance at the Woodend WWTP related to the seepage volumes, however this is expected to be revised once further information has been provided to Environment Canterbury.
The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: a) Attendance time from receipt of notification to the time that service personnel reach the site. (Less than 120 minutes)	119	119	47.00		The median response time from receipt of notification to time that service personnel reach site was 47 minutes for this quarter.

The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault. (Less than 480 minutes)	479	479	172.00		The median response time from receipt of notification to resolution of the problem was 172 minutes for the first quarter.
The total number of complaints received about Sewerage: Council's response to complaints about Odour, Faults and Blockages. (Less than 5 complaints per 1,000 connections)	4.99	2.49	1.46%		


Activity – STORMWATER DRAINAGE



KPI	Annual Target	Period Target	Result	Status	Comments
Urban Stormwater: a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.	0	0	0		No habitable floor levels were inundated in less than a 50 year storm event. There were five garages flooded during the 15 December 2021 storm event, three in Kaiapoi and two in Waikuku Beach. This event was determined to have a return period in excess of the 50 year storm event over a 12 hour duration in the coastal area of the district.
Urban Stormwater: b) For each flooding event, the number of habitable floors affected.	0	0	0		No habitable floor levels were inundated in less than a 50 year storm event.
Rural Drainage Areas: The percentage of service requests for drain cleaning that are responded to within 5 days.	95.00%	95.00%	89.00%		33 of the 37 service requests relating to rural drainage maintenance received this year to date were responded to within 5 working days.



					There was a delay in responding to some service requests following the flood event on 15 December 2021.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices.	0	0	0		No abatement notices were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: b) Infringement notices.	0	0	0		No infringement notices were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: c) Enforcement orders.	0	0	0		No enforcement were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: d) Convictions.	0	0	0		No convictions were received from Environment Canterbury during this quarter.
The percentage of the total number of drainage consent conditions that result in an Environment Canterbury report that identifies compliance issues that require action.	0.00%	0.00%	0.00%		There were no compliance reports received from Environment Canterbury regarding a breach of consent condition during this quarter.
The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	180	180	0.00		There were no flooding events of habitable floor levels during this quarter.

The number of complaints received by a territorial authority about the performance of its stormwater system.	10	10	1		There have been 23 complaints this quarter related to the performance of the stormwater system.
The percentage of service requests relating to any drainage enquiries that are responded to within 5 working days.	95.00%	95.00%	95.00%		69 of the 73 service requests relating to the drainage system received in this quarter were responded to within 5 working days.
Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Achieved	Achieved	Achieved		All Runanga meetings that were held this quarter have been attended by representatives from the Drainage team.
Facilitate and engage with all drainage and water race advisory groups.	Achieved	Achieved	Achieved		9 out of the 18 advisory group meetings have been held this year to date.

Activity – SOLID WASTE

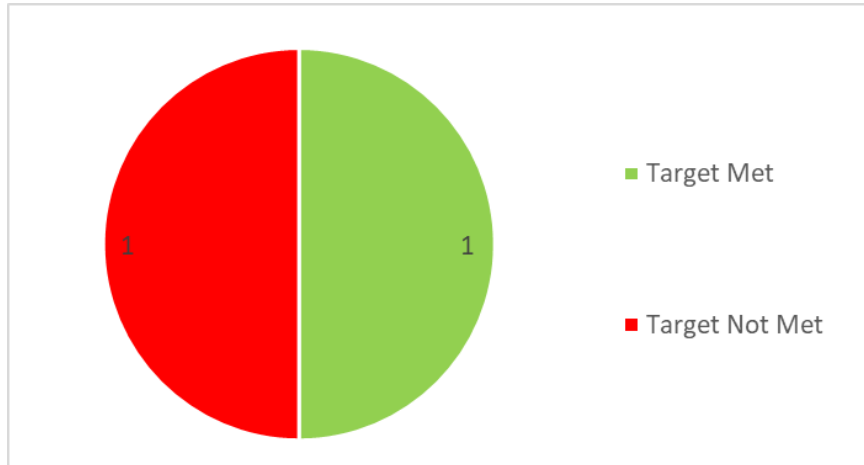
KPI	Annual Target	Period Target	Result	Status	Comments
The Southbrook Resource Recovery Park is open at least 360 days for the financial year.	100.00%	100.00%	99.72%		<p>The target number of opening hours for Quarter 2 is 90 days (sites are closed on Christmas & Boxing Days); and 183 days for the Year to Date.</p> <p>On 3 September, owing to COVID entry restrictions resulting in a long queue of customers that arrived close to closing time, the gates were closed at 4pm to ensure all queued customers could be accommodated within posted opening times. This has been included as a 0.5 hour site closure.</p> <p>The site was closed for rubbish and greenwaste disposal purposes owing to a fire in a rubbish 'pod' on 11 September, which was emptied into the pit in order to be extinguished by FENZ. The gates were closed at 3pm, resulting in a 1.5 hour closure for rubbish and greenwaste disposal; recycling and shop re-opened at 3:45pm.</p> <p>The recycling area and shop only were closed owing to high winds on 25 September (5 hour closure from 11:30am) and 16</p>

					<p>November (3 hour closure from 1:30pm). Rubbish and greenwaste disposal and limited recycling and WDC bag disposal was still available during this time, therefore this is considered to be a partial closure and is not included in the reported results. This is consistent with previous years' reporting.</p> <p>The site was closed for rubbish and greenwaste disposal for a total of 2 hours (0.25 days) out of a potential 90 days, therefore was open for 89.75 days.</p>
The Oxford Transfer Station is open at least 98 days per year.	100.00%	100.00%	100.00%		<p>There were no unplanned closures at Oxford transfer station in the second quarter, the site was closed on Boxing Day Sunday as is usual. Changes in COVID alert levels and to new 'traffic light' system have not impacted on availability of disposal and recycling services at Oxford in this quarter.</p>
Kerbside collection service provided as scheduled.	99.00%	99.00%	0.00%		<p>A total of 175 Kerbside Collection 'general' service requests were received in this quarter; 169 of which were in relation to missed collection services. Of these 169, 51 were not collected owing to non-compliance (incorrect placement, wrong week, late, etc.) and 118 were compliant bins or bags which the contractor returned to collect. There were no unresolved missed collection requests for compliant bins and bags this quarter.</p> <p>An average of 20,202 recycling bins, 11,514 organics bins and 14,188 rubbish bins were in service during Q2, and an average of 5,485 properties did not have WDC rubbish bins but had the option to present rubbish bags. 31,782 services were available per week over this 13-week period, equating to a total of 413,168 potential collections in the second quarter. Note that not all properties put bins or bags out each collection day, and a total count of 303,582 individual collections were made (23,352 per week) which is an average 73% presentation rate.</p>

Reduction in annual per capita quantity of waste to landfill.			134.65%		<p>The Landfill Reduction Target in 21/22 is 9.0% (267.6kg/capita c.f. 294.0kg/capita in 16/17, the baseline year). Q2 of 21/22 67.3kg/capita was landfilled (c.f. target of 66.9kg/capita/quarter), a landfill reduction of 8.5%: this is 0.5% lower than the target for the quarter. YTD 134.7kg/capita was landfilled (c.f. target of 133.8kg/capita), a landfill reduction of 9.1%.</p> <p>This target was almost achieved in this quarter, and achieved in the Year to Date. We generally expect landfill tonnages to be lower in the first and fourth quarters, and to increase during the second and third quarters, owing to seasonal and holiday activities.</p>
Increase in annual per capita quantity of materials diverted from landfill.			102.64%		<p>The Diversion Increase Target in 21/22 is 15.5% (196.4kg/capita c.f. 170.0kg/capita in 16/17, the baseline year) In Q2 of 21/22 59.7kg/capita was diverted (c.f. target of 49.1kg/capita/quarter), an increase of 40.4% from the baseline: this is 24.9% higher than the target for the quarter. In the YTD 102.6kg/capita was diverted (c.f. target of 98.2kg/capita), an increase of 20.8% from the baseline: this is 5.3% higher than the YTD target.</p> <p>The target for increased diversion from landfill has been met in both this quarter and the Year to Date.</p> <p>We generally expect diversion tonnages to be lower in the first and fourth quarters, and to increase during the second and third quarters, owing to seasonal and holiday activities.</p>

Property Management


Key Performance Indicators - Summary



Activity – PROPERTY MANAGEMENT







KPI	Annual Target	Period Target	Result	Status	Comments
The percentage of occupancy per annum.	97.00%	97.00%	97.65%	●	Meeting Pensioner Housing occupancy expectations for year to date.
The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	100.00%	100.00%	92.23%	●	42 Service Requests were received this quarter. Out of the 42 requests, 13 requests were deemed as Health & Safety related. 1 out of the 13 H & S requests appears to have not been responded to within 24 hours. 1 x Facilities Management Request CL2100190

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION****FILE NO and TRIM NO:** GOV-01-15 / FIN-06-01 / 220124008233**REPORT TO:** AUDIT AND RISK COMMITTEE**DATE OF MEETING:** 15 February 2022**AUTHOR(S):** Paul Christensen, Finance Manager**SUBJECT:** Financial Report for the period ended 31 December 2021**ENDORSED BY:**
(for Reports to Council,
Committees or Boards)

Department Manager

Chief Executive**1. SUMMARY**

1.1 This report to advise the Audit and Risk Committee of the financial result for the period ended 31 December 2021.

FINANCIAL STATEMENT MEASURES	
OPERATING COSTS <i>Costs to deliver existing levels of service</i> \$'000 \$57,183  \$714 (1.3%) favourable	OPERATING REVENUE <i>Includes Rates, Fees and charges, development contributions, earthquake recoveries</i> \$'000 \$64,272  \$748 (1.2%) favourable
INTEREST ON DEBT <i>Cost to Service net external debt</i> \$'000 \$2,992  \$67 (2.3%) unfavourable	OPERATING SURPLUS <i>Net Revenue less operating expenses as a percentage of operating costs</i> 12.4%  Budget 12.2%
EXTERNAL DEBT <i>Total borrowing from external organisations</i> \$'000 \$170,000  \$25,161 favourable	CAPITAL EXPENDITURE <i>to provide new and replacement assets</i> \$'000 \$23,964  \$22,975 less than budget

Attachments:

- i. Financial Report for the period ended 31 December 2021.

2. **RECOMMENDATION**

THAT the Audit and Risk Committee

- (a) **Receives** Report No.220124008233.
- (b) **Notes** the surplus for the period ended 31 December 2021 is \$7.1 million. This is \$1.5 million over budget.

3. **BACKGROUND**

- 3.1 The Audit & Risk Committee is provided with the delegation from the Council to monitor the implementation of the Annual Plan. A quarterly update on the progress of the Annual Plan and other activities is provided throughout the year.
- 3.2 The Council is required to adopt a Long Term Plan every three years and an Annual Plan every year. The 2021-22 financial year is the first year of the 2021 – 2031 Long Term Plan cycle that the Council is required to report against.

4. **ISSUES AND OPTIONS**

- 4.1. The operating surplus for the period ended 31 December 2021 for the Council is \$7.1 million against a budget of \$5.6 million.
- 4.2. Revenue received for the period ended 31 December 2021 was \$64.3 million compared with budget \$63.5 million
 Fees and charges revenue was \$1.3 million over budget which includes
 - \$0.6 million Resource consent revenue more than budget
 - \$0.4 million Building consent revenue more than budget
 - \$0.3 million Water connection revenue more than budget
 - \$0.4 million Aquatic centres revenue under budget due to operating under level two restrictions in line with MoH requirements.
- 4.3. Operating Expenditure for the period was \$57.2 million (budget \$58.0 million). The largest variances from budget were as follows
 - Over budget
 - Recreation \$0.7 million over budget Asset deletions from asset renewal program were not budgeted. Depreciation for Waimakariri Stadium was more than budgeted. Staff are reviewing useful lives of asset components which may reduce depreciation.
 - Property and Forestry expenditure was \$0.4 million over budget. The Project Delivery Unit engaged external resources to deal with high volume of resource consent applications, some of these costs can be on-charged to clients. The Water unit incurred a loss as scheduled work could not be carried out under the COVID lockdown.
 - Under budget
 - District Development \$0.2 million under budget Resource consent processing costs were over budget by \$0.5 million, additional external contractors due to

increased workload. Extra revenue offset these costs. District plan costs were under budget by \$0.6 million.

- Roading \$0.3 million under budget depreciation was under budget as the valuation increase in 2020/21 was not significant.
- Sewerage \$0.6 million under budget Power costs (\$0.1 million) and reactive maintenance spending under budget (\$0.3 million). Asset management / network capacity less than budget (\$0.2 million).
- Drainage \$0.4 million under budget. Network maintenance and reactive maintenance costs were under budget.

4.4. Balance Sheet

The Council's position remains sound. The Council's measures were all within Policy limits.

4.5. Capital works

The Capital work programme is reported separately to the Audit & Risk Committee. (220201012142).

4.6. Debt

The Council's external debt is \$170.0m as at 31 December 2021 (December 2020: \$160.0m). The Long Term Plan forecast external debt to be \$195.2m by 30 June 2022.

External debt is 8.6% of the Council's total assets. The Council's Liability management policy requires debt as a percentage of total assets to be less than 15%.

Interest costs were \$3.0 million which is 5.4% (budget 5.3%) of operating revenue (Council Policy requires it must not exceed 12%).

Interest costs were 8.0% of Rates revenue (per Annual Plan 7.9%). Interest as a percentage of Rates income must not exceed 25%.

Recent events that has caused the CPI increase to 5.9% for the quarter has placed pressure on previously forecast rates, this movement has been modelled and the effects incorporated into the draft Annual Plan.

4.7. Hedging profile

Based on current projections, the Council will maintain its hedging arrangements in accordance with policy. Staff are continually reviewing both the cash flow projections and hedging levels to ensure they are maintained at an appropriate level.

As at 31 December 2021, Council is currently 79% of external debt was hedged. Under the Treasury Policy, Treasury management advice is sought from Bancorp Treasury Management Services.

The loans and hedging profile is provided on pages 12 & 13 of the financial information

4.8. The financial results have been discussed with the relevant managers.

4.9. The Council's credit rating has been confirmed in January 2022 by Standard & Poor's to be AA with a stable outlook. The stable outlook is based upon the expectation that the Councils after-capital balance and debt burden will improve after it completes its large capital program in 2022.

Implications for Community Wellbeing

There are not implications on community wellbeing by the issues and options that are the subject matter of this report.

4.10. 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 not 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 not likely to be affected by, or to have an interest in the subject matter of this report.

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

The Council's surplus of \$7.1 million is slightly better than budget. External Debt is lower than forecast. The Council has remained within debt policy limits.

6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts and Council is not currently required to report on any effects.

6.3 **Risk Management**

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

There is financial risk if the Council does not keep within its budgets and manage debt. This is mitigated through the long term plan and annual plan processes, and with regular monitoring by managers. It is also mitigated through quarterly reporting to the Audit and Risk committee.

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**

This report has been prepared and provided with reference to the financial provisions relating to the Local Government Act 2002 Subpart 3 – Financial Management and Financial Reporting Standards.

7.3. **Consistency with Community Outcomes**

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

“There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District

- Public organisations make information about their plans and activities readily available.
- Public organisations make every effort to accommodate the views of people who contribute to consultations.”

7.4. **Authorising Delegations**

Delegation S-DM 1022 provides that the Audit & Risk Committee has jurisdiction to “Monitor implementation of the Annual Plan quarterly”.

WAIMAKARIRI DISTRICT COUNCIL

FINANCIAL REPORT

FOR THE PERIOD ENDED

31 December 2021

The financial report includes

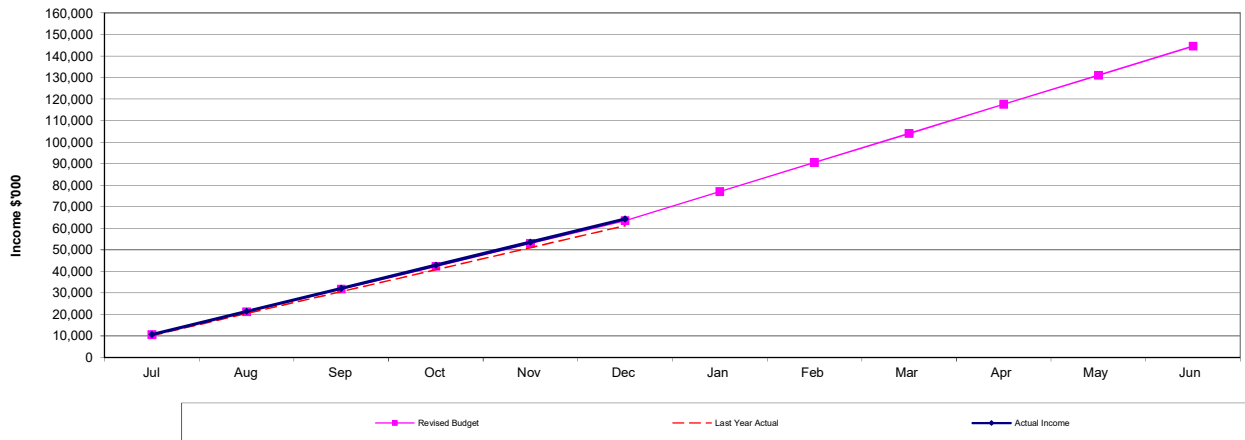
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Waimakariri District Council						
Statement of Financial Performance						
for the period ended 31 December 2021						
	CURRENT YEAR			ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET			
	\$'000	\$'000	\$'000	\$'000	\$'000	%
Revenue						
Rates	73,960	73,933	37,175	37,260	85	0.23%
Interest	295	295	131	44	(87)	(66.41%)
Subsidies and Grants	17,988	17,988	7,285	6,883	(402)	(5.52%)
Fees and Charges	17,947	19,197	10,034	11,284	1,250	12.46%
Petrol Tax	360	360	150	131	(19)	(12.67%)
Dividends	600	600	300	315	15	5.00%
Development and other Contributions	17,157	17,157	8,449	8,355	(94)	(1.11%)
Gains	343	343	-	-	-	-
Vested Assets	14,662	14,662	-	-	-	-
Total Revenue	143,312	144,535	63,524	64,272	748	1.18%
Operating Expenses by Activity						
Governance	3,178	3,194	1,547	1,467	(80)	(5.17%)
District Development	7,924	7,930	4,125	3,923	(202)	(4.90%)
Roading	20,449	22,631	12,435	12,128	(307)	(2.47%)
Water and Stockwater	10,492	10,521	5,330	5,254	(76)	(1.43%)
Sewerage	13,457	13,227	6,616	5,978	(638)	(9.64%)
Drainage	5,043	5,074	2,497	2,115	(382)	(15.30%)
Refuse and Recycling	10,114	10,116	5,053	4,958	(95)	(1.88%)
Recreation	19,395	19,478	10,011	10,674	663	6.62%
Libraries and Museums	5,087	5,087	2,613	2,441	(172)	(6.58%)
Community Protection	8,570	8,566	4,282	4,395	113	2.64%
Community Development	2,205	2,227	1,108	1,011	(97)	(8.75%)
Property and Forestry	1,084	1,153	625	1,007	(382)	(61.12%)
Earthquake Recovery and regeneration	1,752	1,833	916	947	31	3.38%
Non Significant Activities	1,071	1,265	799	886	87	10.89%
Total Expenses	109,821	112,302	57,957	57,184	(773)	(1.33%)
Operating Surplus before taxation	33,491	32,233	5,567	7,088	1,521	27.32%
Less Taxation expense	-	-	-	-	-	-
Net Surplus/ (deficit)	33,491	32,233	5,567	7,088	1,521	27.32%
(Key items only)						Variance
Revenue						() = unfavourable
Total Revenue is \$0.7m more than budget at the end of this period.						
Subsidies and Grants						(402)
Fees and Charges						
						639
						(382)
						388
						273
						98
						215
Expenditure						
Operating Expenditure is \$0.8m less than budget at the end of this period.						
District Development						
						(487)
						555
						183
Roading						
						307
Sewerage						
						114
						157
						325
Drainage						
						382
Recreation						
						(663)
Libraries and Museums						
						172
Community Protection						
						(113)
Property and Forestry						
						(189)
						(278)

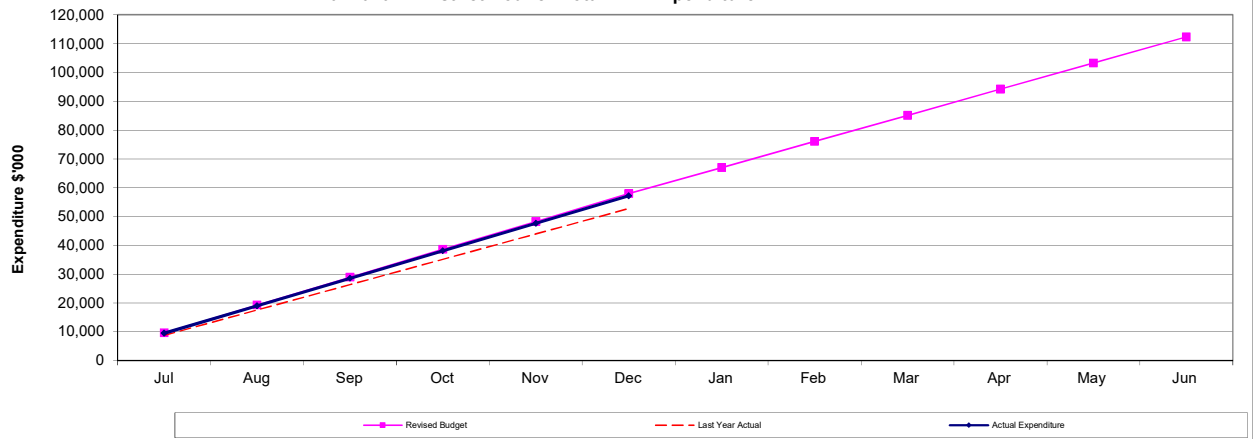
Waimakariri District Council
Statement of Comprehensive Revenue and Expense
for the period ended 31 December 2021

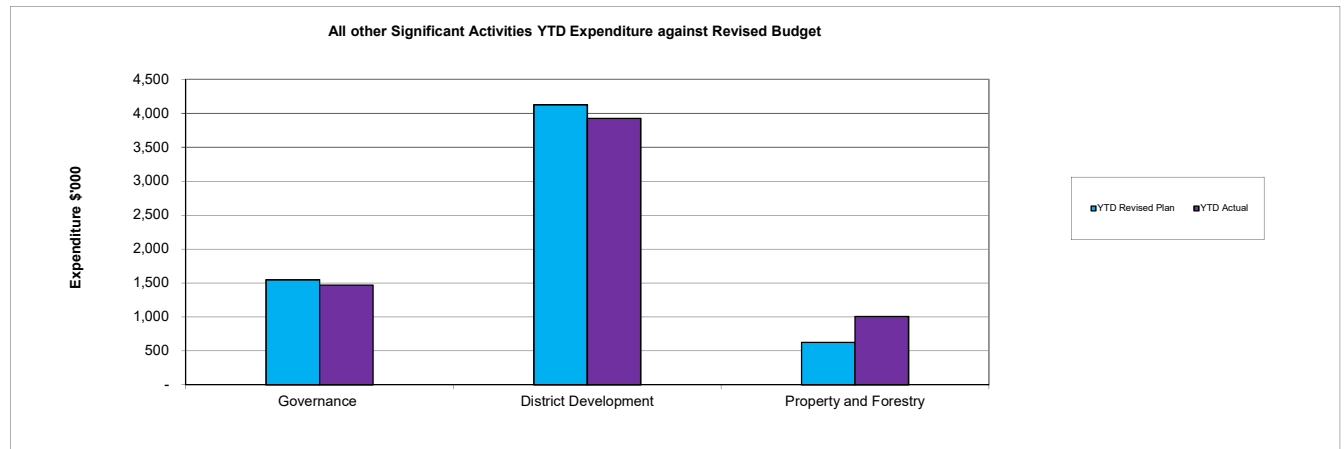
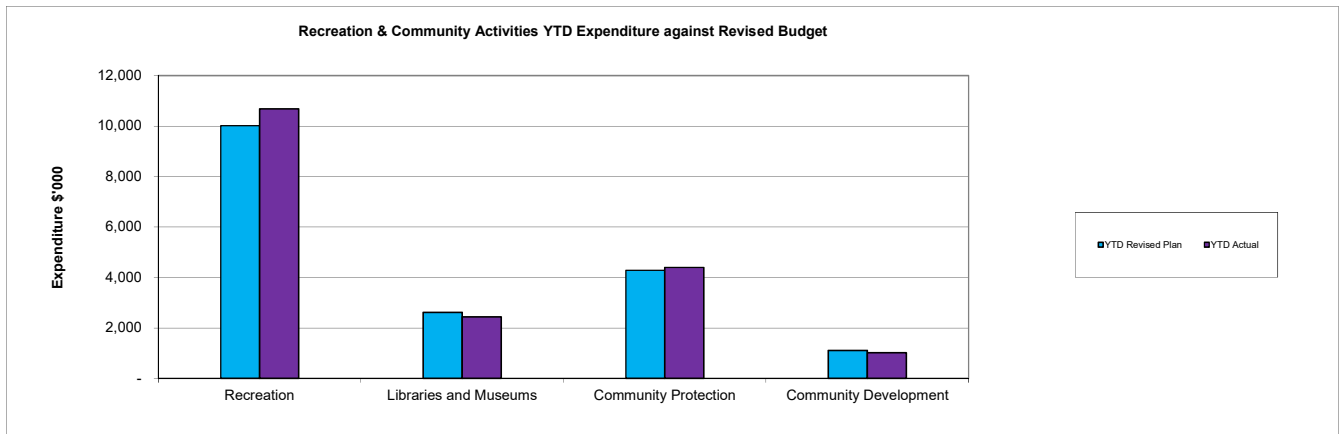
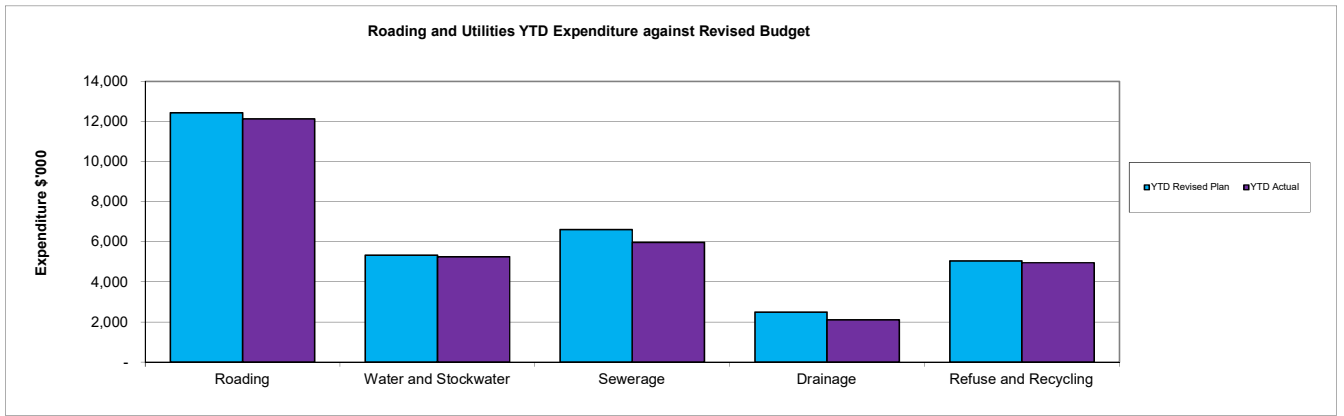
CURRENT YEAR							
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	%
Net Surplus/ (deficit)	33,491	32,233	5,567	7,088	1,521	27.32%	
Other Comprehensive Revenue and Expense							
Increase in Asset Revaluation Reserves	25,456	25,456	-	-	-		
Financial assets at fair value through other comprehensive revenue and expense	-	-	-	-	-		
Total Other Comprehensive Revenue and Expense	25,456	25,456	-	-	-		
Total Comprehensive Revenue and Expense	58,947	57,689	5,567	7,088	1,521	27.32%	
Comments - Other Comprehensive Revenue and Expense					Variance ()= unfavourable		
No significant variances identified.					-		

Waimakariri District Council YTD Revenue

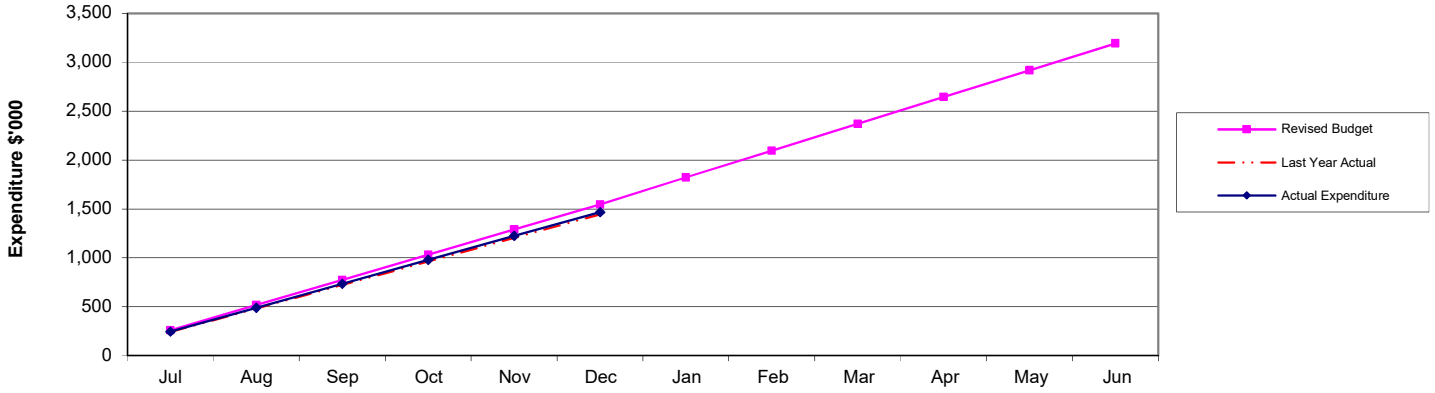


Waimakariri District Council Total YTD Expenditure

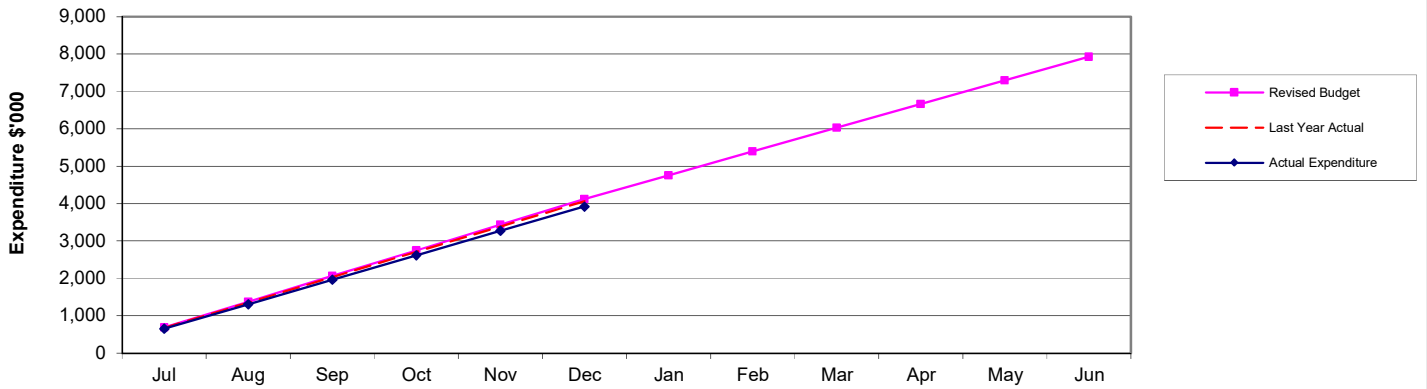




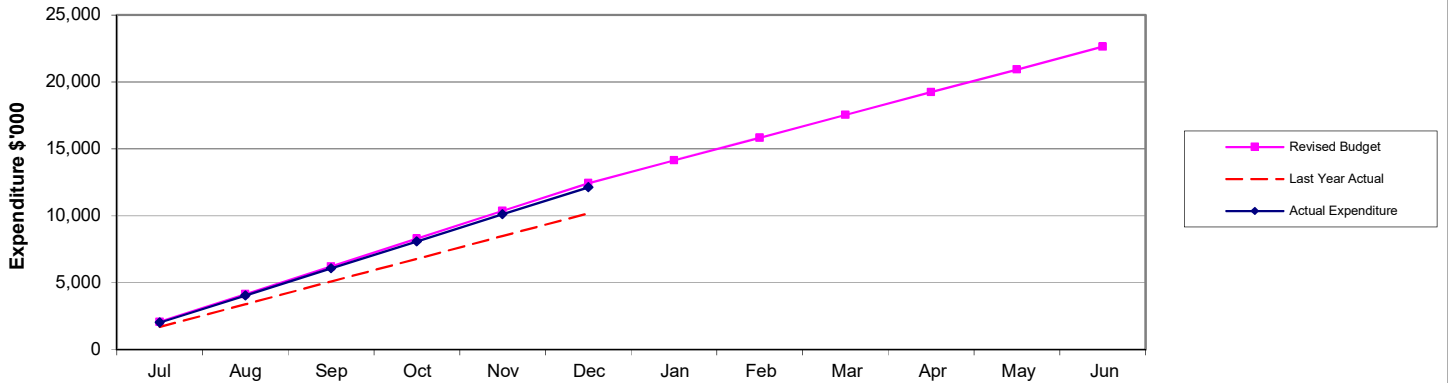
Governance YTD Expenditure against Revised Budget



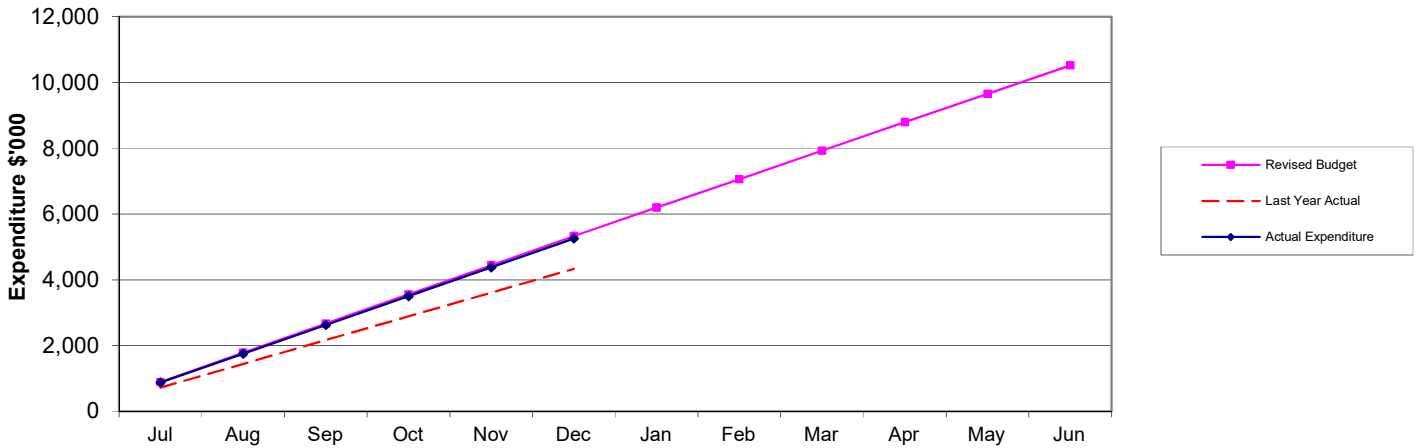
District Development YTD Expenditure against Revised Budget



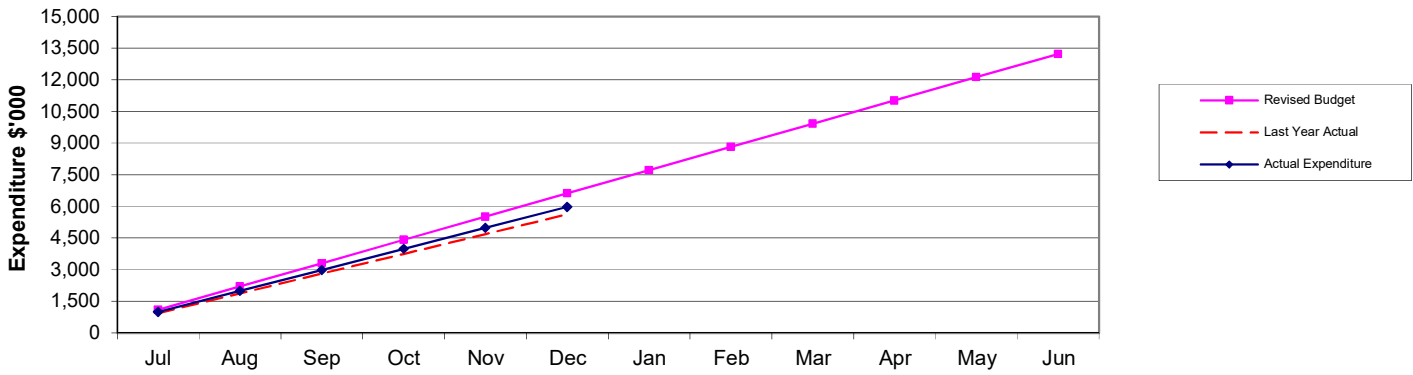
Roading Expenditure against Revised Budget



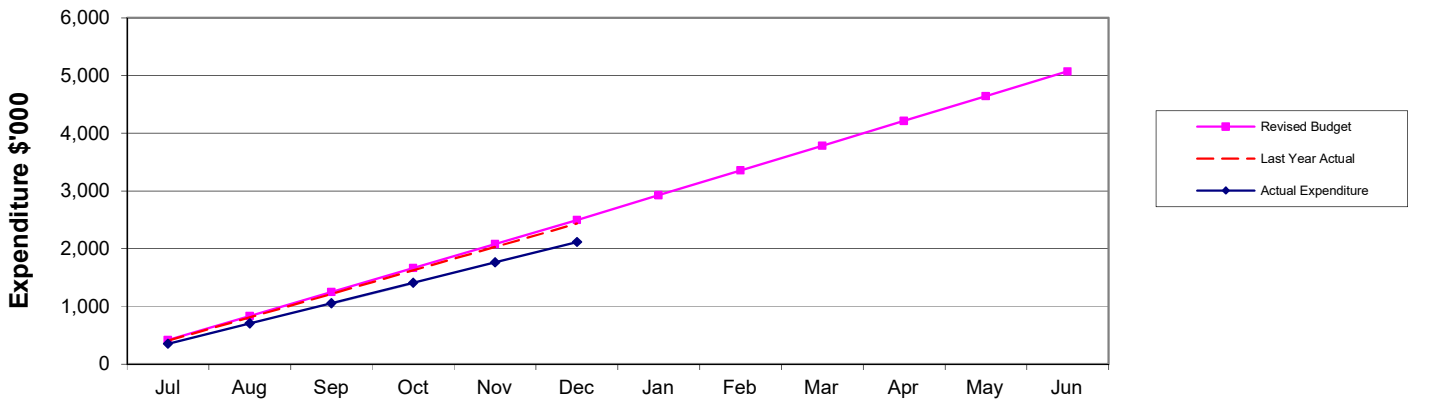
Water YTD Expenditure against Revised Budget



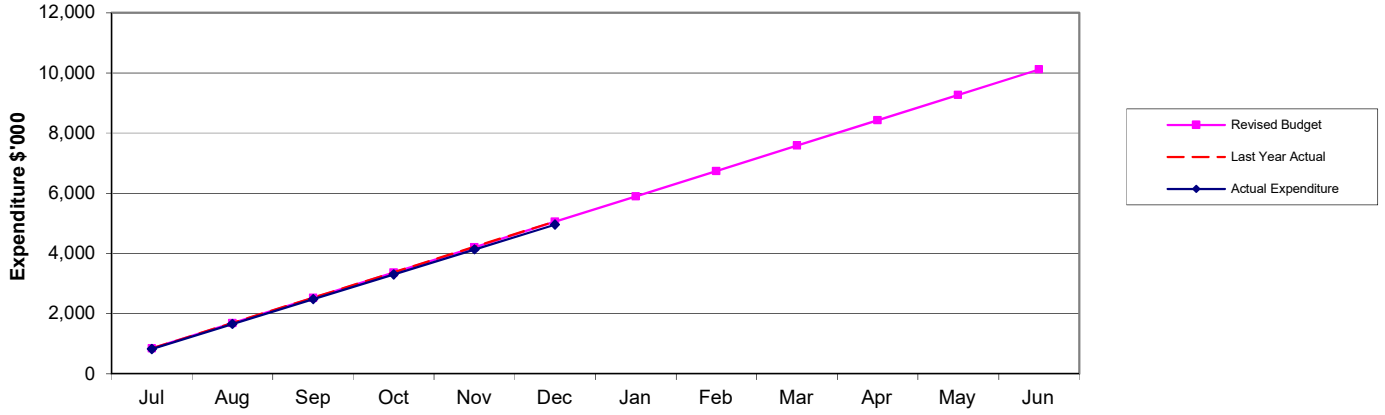
Sewerage YTD Expenditure against Revised Budget



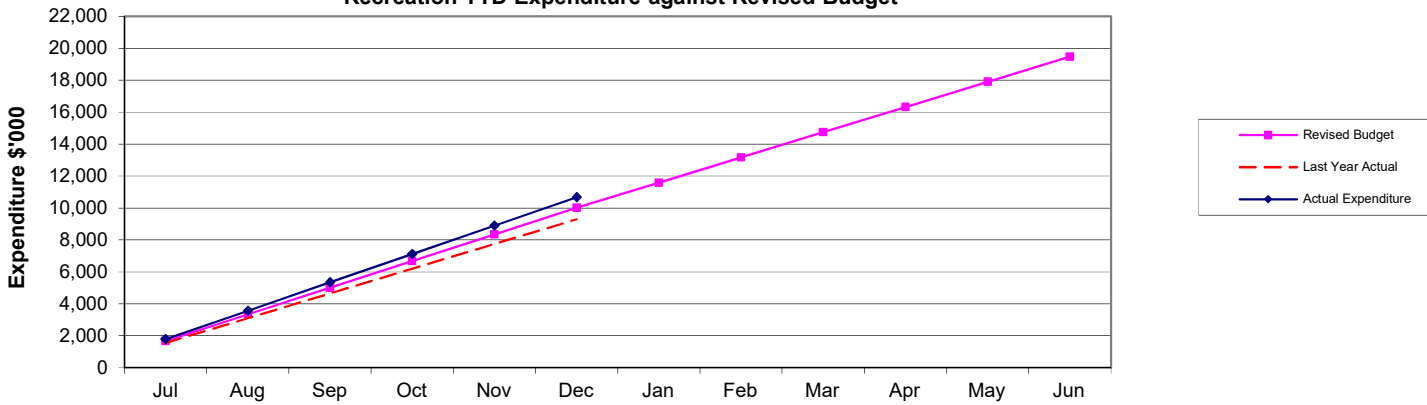
Drainage YTD Expenditure against Revised Budget



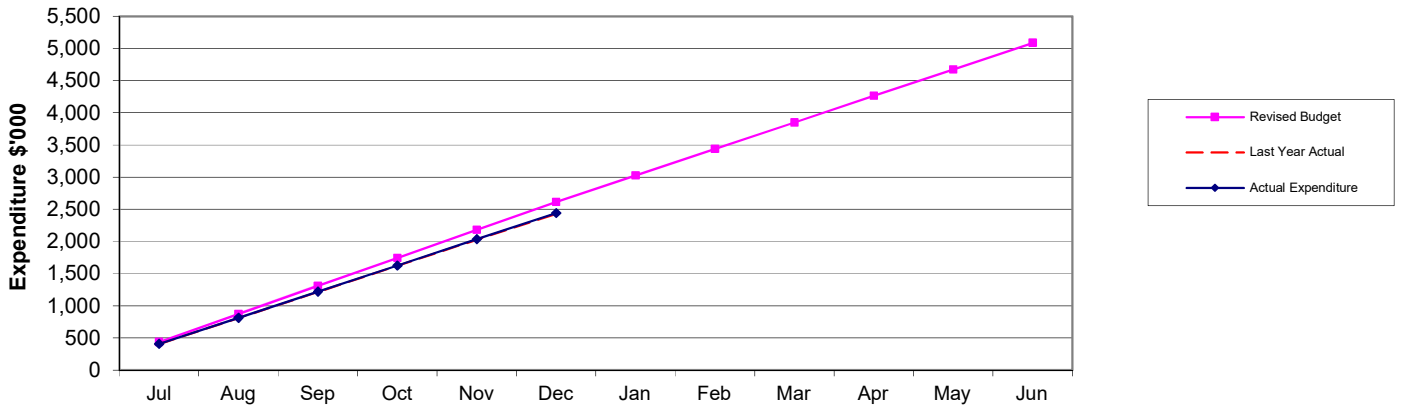
Solid Waste YTD Expenditure against Revised Budget



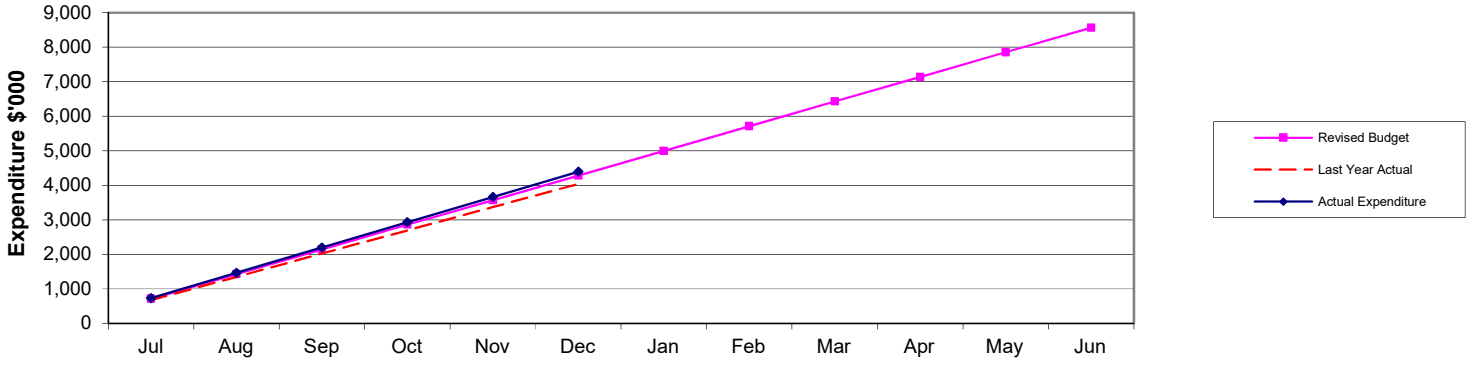
Recreation YTD Expenditure against Revised Budget



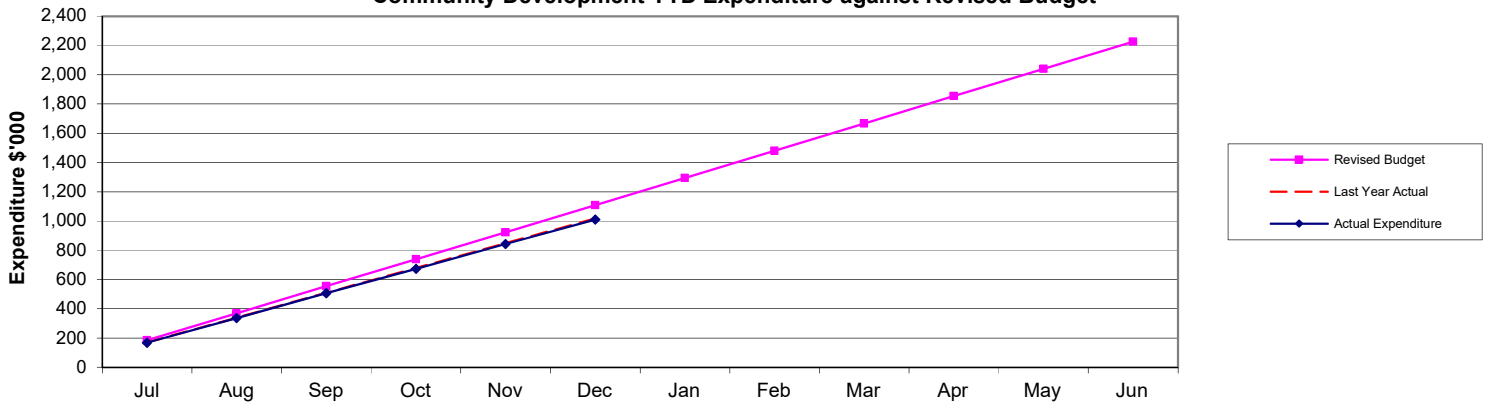
Libraries & Museums YTD Expenditure against Revised Budget



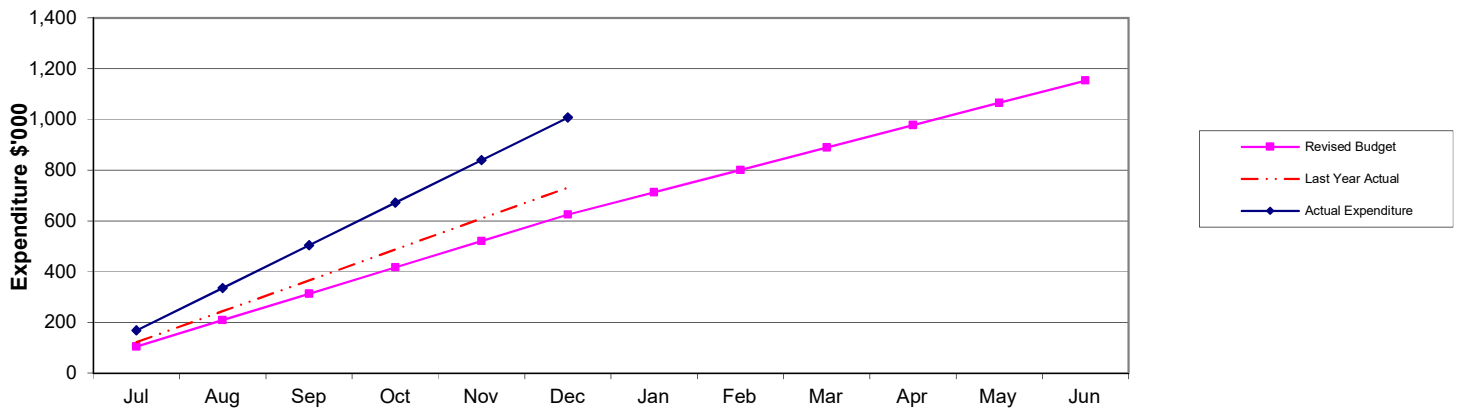
Community Protection YTD Expenditure against Revised Budget



Community Development YTD Expenditure against Revised Budget



Property and Investments YTD Expenditure against Revised Budget



Waimakariri District Council			
Balance Sheet 31 December 2021			
Balance Sheet	ACTUAL as at 31 December 2021	BUDGET as at 30 June 2022	ACTUAL as at 30 June 2021
	\$'000	\$'000	\$'000
Current Assets			
Cash and cash equivalents	34,398	16,486	18,807
Short term deposits	-	-	10,077
Inventories	265	231	223
Trade and other receivables	7,174	11,395	11,787
Prepayments	4,281	767	760
Total Current Assets	46,117	28,879	41,653
Non Current Assets			
Other financial assets	4,738	5,223	4,738
Forestry assets	3,068	2,240	3,068
Investment property	12,652	16,489	12,652
Property, plant and equipment including intangible	76,530	71,892	77,161
Infrastructural assets	1,838,867	1,928,439	1,836,765
Total Non Current Assets	1,935,856	2,024,283	1,934,384
Total Assets	1,981,973	2,053,162	1,976,037
Current Liabilities			
Trade and other payables	5,580	9,443	13,260
Deposits and Bonds	3,889	3,419	3,449
Employee Benefit liabilities	4,129	4,736	3,920
Derivative financial instruments	142	-	142
Revenue Received in advance	8,360	2,611	2,884
Development contributions	2,600	1,907	2,293
Current Portion of borrowings	30,000	30,000	20,000
Accrued Interest on borrowings	964	850	868
Total Current Liabilities	55,665	52,966	46,817
Non Current Liabilities			
Borrowings	140,000	165,161	150,000
Derivative financial instruments	10,546	18,668	10,546
Total Non Current Liabilities	150,546	183,829	160,546
Total Liabilities	206,211	236,795	207,363
Net Assets	1,775,762	1,816,367	1,768,674
Ratepayers Equity			
Accumulated general equity	908,072	919,627	900,984
Special funds	4,996	4,902	4,996
Revaluation reserve	862,694	891,838	862,694
Total Ratepayers Equity	1,775,762	1,816,367	1,768,674

Variance to full year budget		Variance ()= unfavourable \$'000
Cash and cash equivalents	As at 30 December 21, rates prepaid was \$6.4m. Cash available will be paid towards Council's operating & capital programme.	17,912
Prepayments	Council's prepayments on grants and insurance will be recognised as expenditure in the subsequent months.	3,514
Trade and other receivables	NZTA receivables at year end are normally larger than any of the other months during the year as most significant roading projects are completed at	(4,221)
Investment property	There was a valuation loss (as at 30 June 21) on two land assets in the mixed business area (red zone) that require remediation works based on the specific use. The loss was not budgeted.	(3,837)
Trade and other payables	Trade and payables less than budget as there are always more payables outstanding at year end when most capital projects are completed.	3,863
Revenue Received in advance	Revenue received in advance more than budget mainly due to rates prepaid.	(5,749)
Borrowings	Borrowings less than budget due to delay in capital programme of prior year.	25,161
Derivative financial instruments	The fair value of Council's interest rate swaps has improved based on latest economic outlook.	7,979

Waimakariri District Council
Cash Flow Statement
for the period ended 31 December 2021

	Actual 31 December 2021	Actual 31 December 20	Budget 30 June 22
Cash Flow Statement	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Cash was provided from:</i>			
Receipts from Ratepayers	41,549	38,083	73,960
Receipts from subsidies (excluding earthquake subsidies)	8,541	7,633	17,907
Earthquake related receipts	200	1,506	-
Receipts from Fees and Charges	13,427	15,080	18,387
Development Contributions	7,069	7,096	17,157
Interest Received	51	33	295
Dividends Received	315	267	600
Receipt of Canterbury Regional Council Rates	7,650	6,000	10,815
GST Refund	1,299	775	-
	80,101	76,473	139,121
<i>Cash was disbursed to:</i>			
Payments to Suppliers	(30,155)	(25,601)	(46,599)
Payments to Employees	(14,792)	(15,053)	(30,109)
Payments to Canterbury Regional Council	(7,431)	(5,599)	(10,815)
Income tax Paid	-	-	-
Interest paid	(2,896)	(2,892)	(5,864)
GST Payment	-	-	-
	(55,274)	(49,145)	(93,387)
Net Cash Flows from Operating Activities	24,827	27,328	45,734
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Cash was provided from:</i>			
Proceeds from Sale of Fixed Assets/Forestry	-	1,833	382
Proceeds from Community loans repaid & Investments	10,085	249	-
	10,085	2,082	382
<i>Cash was disbursed to:</i>			
Purchase of Fixed Assets and Infrastructural Assets	(19,321)	(25,751)	(73,854)
Community Loans & Investments	-	-	(403)
	(19,321)	(25,751)	(74,257)
Net Cash Flows from Investing Activities	(9,236)	(23,669)	(73,875)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Cash was provided from:</i>			
Proceeds from Borrowings	-	-	35,784
	-	-	35,784
<i>Cash was applied to:</i>			
Settlement of Borrowings	-	-	(10,623)
	-	-	(10,623)
Net Cash Flows from Financing Activities	-	-	25,161
Net Increase (Decrease) in Cash Held	15,591	3,659	(2,979)
Add Opening Bank Brought Forward	18,807	27,359	19,465
Ending Cash	34,398	31,018	16,486

Waimakariri District Council
Internal Loan Repayment
For the period ended 31 December 21

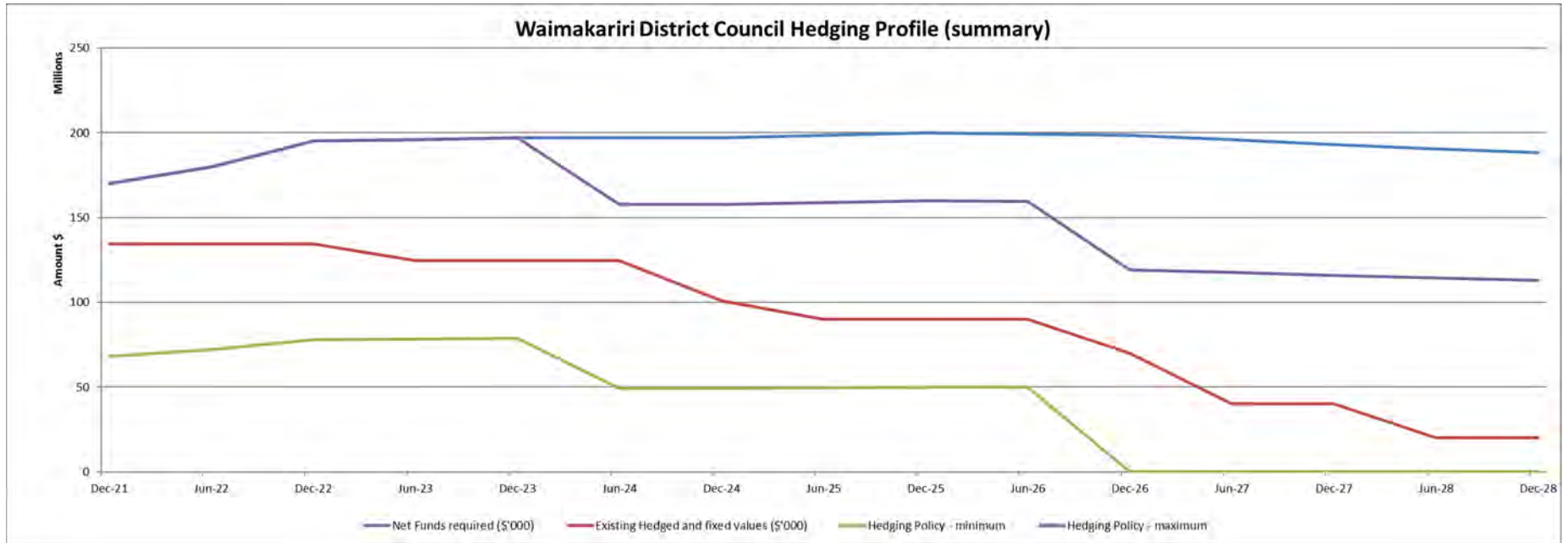
Loan Repayments	Annual Plan Budget \$'000	Full Year Revised Budget \$'000	Year to Date Revised Budget \$'000	Actual \$'000
Loan Repayments				
District Development	222	222	111	208
Community Development	118	118	59	59
Community Protection	37	37	18	18
Stormwater Drainage	890	890	445	421
Earthquake Recovery and regeneration	3,065	3,065	1,532	796
Libraries and Museums	23	23	11	11
Non Significant Activities	431	431	216	273
Property Management	115	115	57	55
Recreation	1,424	1,424	712	752
Roads and Footpaths	1,101	1,101	550	455
Sewerage and the Treatment and Disposal of Sewage	1,079	1,079	539	578
Refuse and Recycling	54	54	27	26
Water Supply	2,067	2,067	1,034	364
	10,626	10,626	5,311	4,016

Variance explanations		Variance \$'000
Loan Repayments	Please be aware: Some loan repayments were budgeted assuming Council receiving development contributions from planned growth. Actual growth/development activities may vary in different areas.	()= unfavourable
Earthquake Recovery and regeneration	EQ rates were set to increase progressively over years thus less cash is available to repay the loan. Loan repayment will increase in later years.	(736)
Water Supply	Less borrowings were required last year resulting in less loan repayment in current financial year. Some loan repayments budgeted are subject to Council receiving relevant development contributions.	(670)

Liability Management Policy

Key Measures	Actual 31 December 2021		Year End Estimated Level	Per Policy
External term debt to total assets	8.6%	✓	9.5%	15% maximum
Interest expense to gross operating revenue	5.4%	✓	5.3%	15% maximum
Interest expense to rates Revenue	8.0%	✓	7.9%	25% maximum
Net cash inflow from operating activities exceeds gross annual interest expense by two times	8.3	✓	7.8	2.0 minimum
Liquidity ratio of not less than 1.1:1	1.8	✓	1.3	1.1 minimum

SUMMARY OF LOANS HELD - as at		31 December 2021	
Bonds	Classification	Maturity Date	Value (\$)
BOND ISSUED \$10M 28/08/17 FOR FIVE YEARS	Current	15-Aug-22	10,000,000
BOND ISSUED \$10M 28/08/17 FOR SEVEN YEARS	Non Current	15-Aug-24	10,000,000
BOND ISSUED \$10 17/05/21 FOR EIGHT YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$10M 15/05/17 FOR NINE YEARS	Non Current	15-May-26	10,000,000
BOND ISSUED \$10M 17/05/21 FOR SEVEN YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$5M 14/05/14 FOR NINE YEARS	Non Current	15-Apr-23	5,000,000
BOND ISSUED \$10M 14/05/14 FOR NINE YEARS	Non Current	15-Apr-23	10,000,000
BOND ISSUED \$10M 27/08/18 FOR THREE AND HALF YEARS	Current	14-Apr-22	10,000,000
BOND ISSUED \$10M 27/08/18 FOR SIX AND HALF YEARS	Non Current	15-Apr-25	10,000,000
BOND ISSUED \$5M 17/05/21 FOR SEVEN YEARS	Non Current	15-May-28	15,000,000
BOND ISSUED \$5M 10/11/14 FOR NINE YEARS	Non Current	15-Apr-23	5,000,000
BOND ISSUED \$5M 15/04/20 FOR FOUR YEARS	Non current	15-Apr-24	5,000,000
BOND ISSUED \$5M 16/03/2015 FOR TWELVE YEARS	Non Current	15-Apr-27	5,000,000
BOND ISSUED \$10M 03/06/2015 FOR TWELVE YEARS	Non Current	15-Apr-27	10,000,000
BOND ISSUED \$10M 24/08/2015 FOR TEN YEARS	Non Current	15-Aug-25	10,000,000
BOND ISSUED \$10M 11/12/2018 FOR THREE AND HALF YEARS	Current	14-Apr-22	10,000,000
BOND ISSUED \$10M 10/06/2020 FOR THREE AND HALF YEARS	Non Current	10-Oct-23	10,000,000
BOND ISSUED \$10M 10/02/2020 FOR FOUR YEARS	Non Current	15-Apr-24	5,000,000
BOND ISSUED \$10M 10/06/2020 FOR SEVEN AND HALF YEARS	Non Current	10-Oct-27	10,000,000
Total External Borrowing			170,000,000 ✓
Year End Budget - External Borrowing			195,161,000



Period end	Dec-21	Jun-22	Dec-22	Jun-23	Dec-23	Jun-24	Dec-24	Jun-25	Dec-25	Jun-26	Dec-26	Jun-27	Dec-27	Jun-28	Dec-28
Net Funds required (\$'000)	170,000	180,000	195,161	196,094	197,027	197,013	196,999	198,402	199,804	199,235	198,665	195,925	193,185	190,688	188,190
Hedged and fixed values (\$'000)	134,500	134,500	134,500	124,500	124,500	124,500	101,000	90,000	90,000	90,000	70,000	40,000	40,000	20,000	20,000
Hedging Policy - minimum	40%	40%	40%	40%	40%	25%	25%	25%	25%	25%	0%	0%	0%	0%	0%
Hedging Policy - maximum	100%	100%	100%	100%	100%	80%	80%	80%	80%	80%	60%	60%	60%	60%	60%
Actual	79%	75%	69%	63%	63%	63%	51%	45%	45%	45%	35%	20%	21%	10%	11%

The Hedging and fixed interest loans are those currently in place.

The Council will adjust its hedging levels over time as necessary depending on external debt levels

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
General Rates	2,535	2,076	1,048	1,054	6	1%
Targeted Rates	640	640	325	327	2	1%
Fees and Charges	15	15	7	23	16	229%
TOTAL REVENUE	3,190	2,731	1,380	1,404	24	2%
OPERATING EXPENDITURE						
Council	2,540	2,540	1,220	1,153	(67)	(5%)
Community Boards, Ward Advisory Board	638	654	327	314	(13)	(4%)
	3,178	3,194	1,547	1,467	(80)	(5%)
Internal Interest Elimination						
TOTAL OPERATING EXPENDITURE	3,178	3,194	1,547	1,467	(80)	(5%)
OPERATING SURPLUS (DEFICIT)	12	(463)	(167)	(63)	104	(62%)

Significant Variances - Operating	Variance \$'000 () = unfavourable
<u>Revenue</u>	
No significant variances identified.	
<u>Expenditure</u>	
No significant variances identified.	
Please be aware the deficit incurred is covered by the rates transfer as showed in table A.	

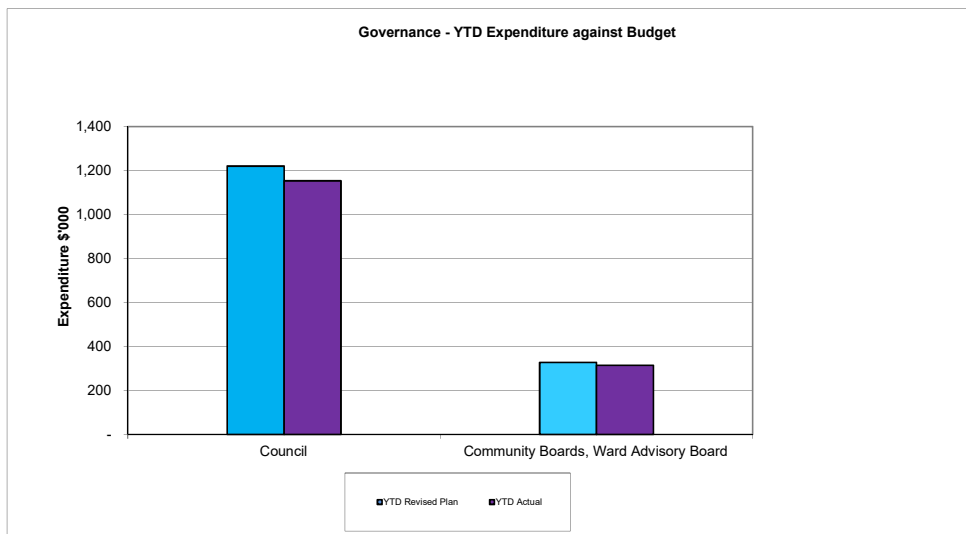


Table A

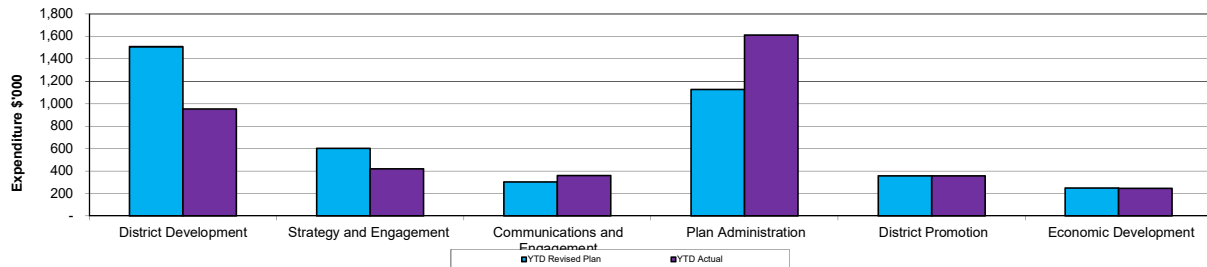
General Rate Transfers	Revised Rates Levied	Revised Transfer from Reserves	Total Including transfer 2021/22	Budget General Rates 2021/22
Activity	\$	\$	\$	\$
Governance	2,076	459	2,535	2,535
District Development	3,656	809	4,465	4,465
Water	24	5	29	29
Sewerage and the Treatment and Disposal of Sewage	12	3	15	15
Drainage	603	134	737	737
Recreation	741	164	905	905
Community Protection	1,825	404	2,229	2,229
Community Development	622	137	759	759
Covid 19 loan (Non significant activity)	106	24	130	130
Solid Waste	858	190	1,048	1,048
	10,523	2,329	12,852	12,852

**District Development
for the period ended 31 December 2021**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
General Rates	4,465	3,656	1,853	1,856	3	0%
Targeted Rates	170	170	85	89	4	5%
Fees and Charges	888	888	444	1,105	661	149%
TOTAL REVENUE	5,523	4,714	2,382	3,050	668	28%
OPERATING EXPENDITURE						
District Development	3,015	3,015	1,508	953	(555)	(37%)
Strategy and Engagement	1,201	1,201	601	418	(183)	(30%)
Communications and Engagement	606	606	303	359	56	18%
Plan Administration	2,252	2,252	1,126	1,613	487	43%
District Promotion	610	610	358	357	(1)	(0%)
Economic Development	287	287	250	244	(6)	(2%)
	7,971	7,971	4,146	3,944	(202)	(5%)
Internal Interest Elimination	47	41	21	21	-	0%
TOTAL OPERATING EXPENDITURE	7,924	7,930	4,125	3,923	(202)	(5%)
OPERATING SURPLUS (DEFICIT)	(2,401)	(3,216)	(1,743)	(873)	870	(50%)

Significant Variances - Operating

		Variance \$'000 () = unfavourable
Revenue		
Fees and charges	Resource consents revenue was over budget due to high work volume during the period. Rates penalties more than budget.	639 11
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.		
Expenditure		
District Development	Costs incurred on district plan review were less than budgeted. The draft district plan was out for public consultation on 18 Sept. More work will be arranged when public submissions are considered.	555
Strategy and Engagement	Expenditure less than budget mainly due to staff turnover. Some operational budgets such as residents survey will be spent later.	183
Plan Administration	Expenditure more than budget due to increased workload covered by increased resource consent revenue. Additional costs were incurred due to employment of external consultants.	(487)

District Development YTD Expenditure against Budget


	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000	\$'000
CAPITAL EXPENDITURE				
Capital Projects				
Spatial Plan GCP	100,000	100,000	50,000	-
Cellphones - Communications & Engagement	-	-	-	1
	100,000	100,000	50,000	1
Loan Repayments				
Policy and Strategy	5	5	3	3
District Development	182	182	91	186
Plan Administration	35	35	17	19
	222	222	111	208
TOTAL CAPITAL EXPENDITURE	100,222	100,222	50,111	209

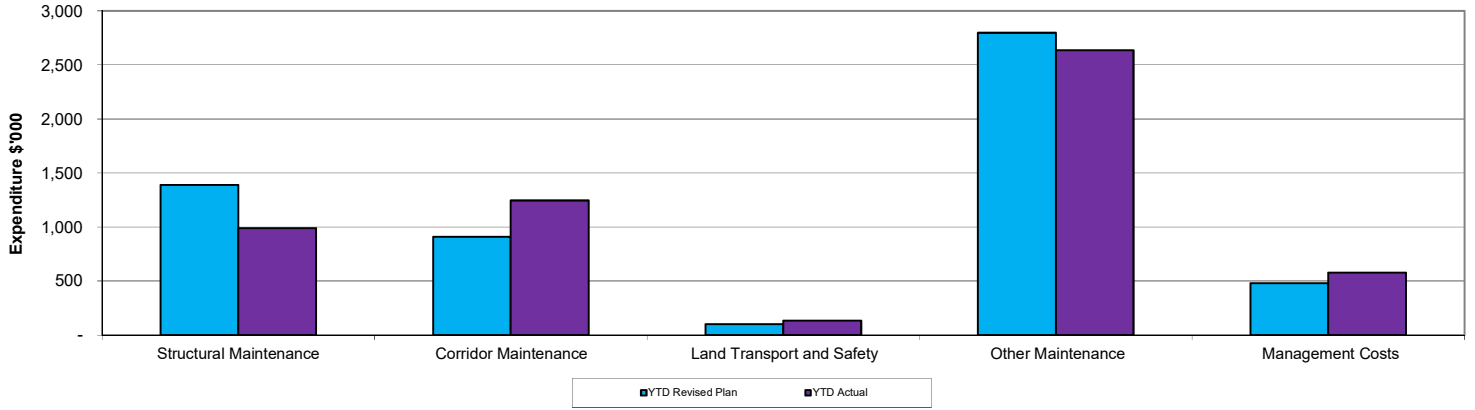
Significant Variances - Capital

	Variance \$'000 () = unfavourable
Variations against YTD revised budget:	
No significant variances identified.	

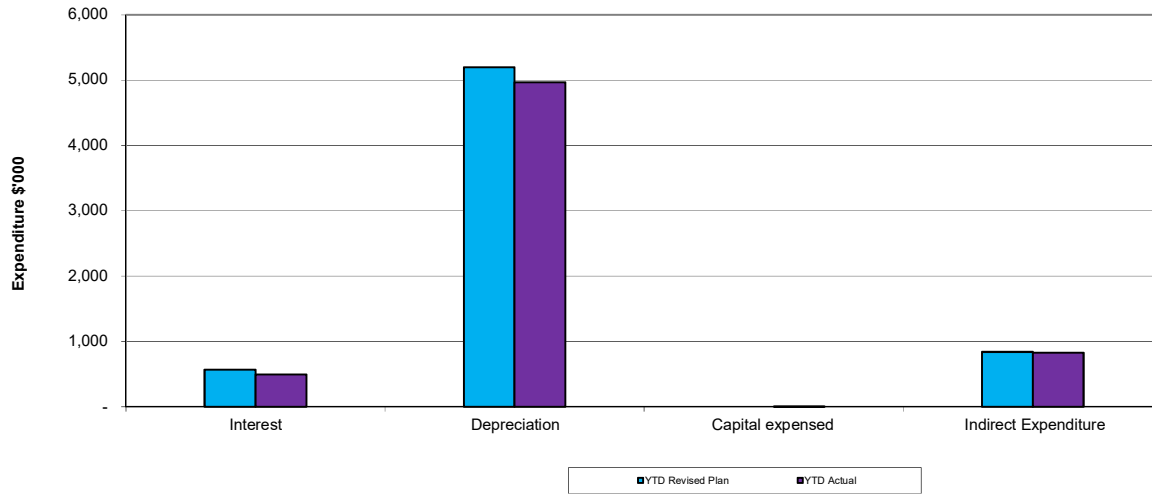
Roading						
for the period ended 31 December 2021						
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
Roading Rates	12,397	12,377	6,294	6,306	12	0%
Fees and Charges	212	212	106	335	229	216%
Petrol Tax	360	360	150	131	(19)	(13%)
Subsidies	7,682	7,682	3,841	3,443	(398)	(10%)
Interest	9	9	5	-	(5)	(100%)
Development Contributions	5,037	5,037	2,518	2,526	8	0%
TOTAL REVENUE	25,697	25,677	12,914	12,741	(173)	(1%)
OPERATING EXPENDITURE						
Subsidised Maintenance						
Structural Maintenance	2,547	2,547	1,390	989	(401)	(29%)
Corridor Maintenance	1,910	1,910	911	1,246	335	37%
Land Transport and Safety	205	205	102	134	32	31%
Other Maintenance	1,336	3,476	2,797	2,634	(163)	(6%)
Unsubsidised Expenditure						
General Maintenance	608	608	293	375	82	28%
Management Costs	962	962	481	578	97	20%
Interest	1,131	1,131	566	496	(70)	(12%)
Depreciation	10,399	10,399	5,199	4,969	(230)	(4%)
Capital expended	-	-	-	6	6	0%
Indirect Expenditure	1,683	1,683	841	828	(13)	(2%)
	20,781	22,921	12,580	12,255	(325)	1
Internal Interest Elimination	332	290	145	127	(18)	(12%)
TOTAL OPERATING EXPENDITURE	20,449	22,631	12,435	12,128	(307)	(2%)
OPERATING SURPLUS (DEFICIT)	5,248	3,046	479	613	134	28%

Significant Variances - Operating		Variance \$'000
		()= unfavourable
<u>Revenue</u>		
Fees and Charges	Recoveries from private works/3rd parties were over budget. \$102k was received from Hurunui District Council for share of costs incurred on street lighting maintenance & renewals. \$69k was received from NZTA on works done on the NZTA network.	201
	Rates penalties more than budget.	40
Subsidies	NZTA subsidies were lower than budgeted due to seasonal timing of the programme.	(398)
<u>Expenditure</u>		
Structural Maintenance/Corridor Maintenance	During the period, more work was performed on road safety related programme (i.e. flood maintenance, ice control and pavement marking). The pavement marking contract is normally done in the 1st half of the financial year. There were less costs incurred on sealed pavement maintenance, drainage maintenance and bridge maintenance. Relevant work would be arranged at a later time. Overall spending in line with budget.	66
Other maintenance	Road repair works due to May 21 flood event still ongoing. The repair costs are partially covered by NZTA.	163
Depreciation	Depreciation expenditure was less than what was budgeted as valuation movements (as per valuation performed on 30 June 21) were not significant.	230

Roading YTD Direct Expenditure against Budget



Roading YTD Interest, Depreciation and Indirect Expenditure against Budget

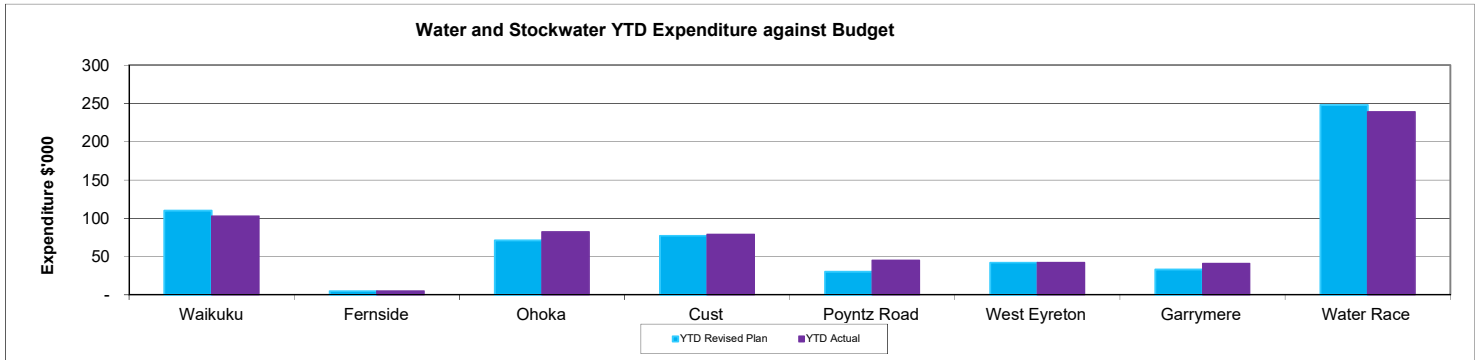
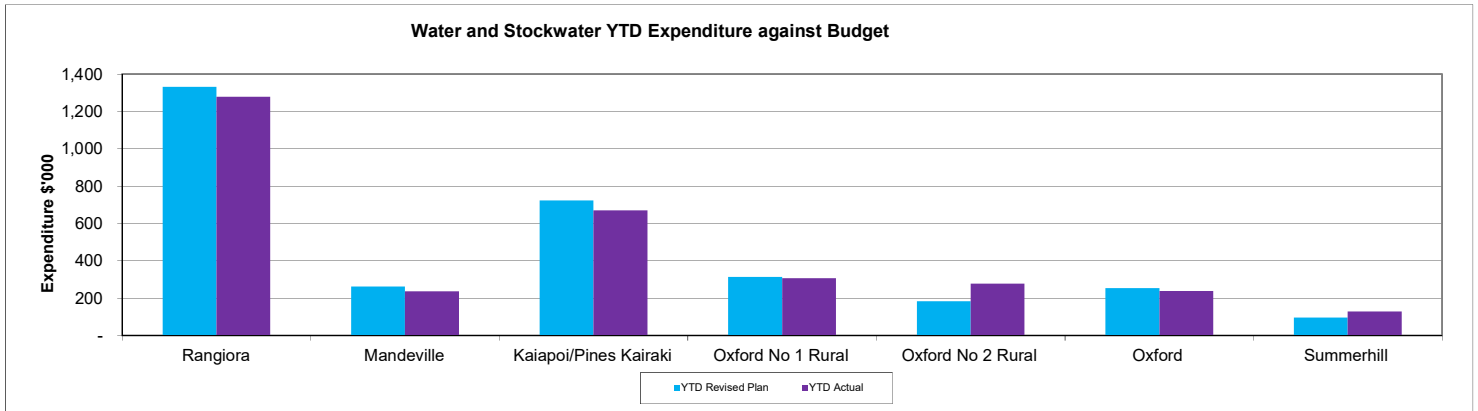


Water and Stockwater**for the period ended 31 December 2021**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
General Rates	29	24	12	12	-	0%
Targeted Rates	9,591	9,591	4,805	4,808	3	0%
Fees and Charges	116	116	58	589	531	916%
Interest	42	42	21	6	(15)	(71%)
Development Contributions	3,178	3,178	1,569	1,486	(83)	(5%)
TOTAL REVENUE	12,956	12,951	6,465	6,901	436	7%
OPERATING EXPENDITURE						
Rangiora	2,764	2,764	1,332	1,278	(54)	(4%)
3 Waters Reform Water Investigation	248	248	244	173	(71)	(29%)
Woodend/Pegasus	1,406	1,406	703	709	6	1%
Waikuku	220	220	110	103	(7)	(6%)
Fernside	9	9	5	5	-	0%
Ohoka	142	142	71	82	11	15%
Mandeville	525	525	262	236	(26)	(10%)
Kaiapoi/Pines Kairaki	1,449	1,449	724	671	(53)	(7%)
Oxford No 1 Rural	628	628	314	307	(7)	(2%)
Oxford No 2 Rural	366	366	183	278	95	52%
Oxford	508	508	254	238	(16)	(6%)
Summerhill	194	194	97	129	32	33%
Cust	153	153	77	79	2	3%
Poyntz Road	61	61	30	45	15	50%
West Eyreton	85	85	42	42	-	0%
Garrymere	65	65	33	41	8	24%
District Water	109	109	54	50	(4)	(7%)
Ashley Rural Water	1,293	1,293	647	646	(1)	(0%)
Water Race	497	497	248	239	(9)	(4%)
	10,722	10,722	5,430	5,351	(79)	(1%)
Internal Interest Elimination	230	201	100	97	(3)	(3%)
TOTAL OPERATING EXPENDITURE	10,492	10,521	5,330	5,254	(76)	(1%)
OPERATING SURPLUS (DEFICIT)	2,464	2,430	1,135	1,647	512	45%

Significant Variances - Operating

		Variance \$'000 ()= unfavourable
Revenue		
Fees and Charges	Fees and charges were more than budgeted as connection fees received (to connect to Council's infrastructural services) were more than budget. In addition, Council received compensation on pipe repairs.	531
Expenditure		
Oxford No 2 Rural	More reactive maintenance works were required than budgeted due to May 21 flood event.	(95)



Sewerage

for the period ended 31 December 2021

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$' 000	\$' 000	\$' 000	\$' 000	\$'000	%
REVENUE						
General Rates	15	12	6	6	-	0%
Targeted Rates	10,031	10,031	5,032	5,043	11	0%
Stimulus Funding (Govt Subsidies)	3,385	3,385	2,292	2,339	47	2%
Fees and Charges	272	272	135	127	(8)	(6%)
Interest	18	18	9	15	6	67%
Development contributions	4,920	4,920	2,350	2,252	(98)	(4%)
TOTAL REVENUE	18,641	18,638	9,824	9,782	(42)	(0%)
OPERATING EXPENDITURE						
Stimulus Funding	710	446	223	222	(1)	(0%)
Eastern Communities	11,941	11,941	5,971	5,377	(594)	(10%)
Southbrook	29	29	15	15	-	0%
East Rangiora	37	37	19	18	(1)	(5%)
Ohoka Utilities	4	4	2	2	-	0%
East Woodend	4	4	2	2	-	0%
West Rangiora Structure Plan Area	63	63	32	31	(1)	(3%)
West Kaiapoi Structure Plan Area	3	3	1	1	-	0%
North Kaiapoi Area A	1	1	1	1	-	0%
Fernside Loan Account	10	10	5	-	(5)	(100%)
Loburn Lea Loan Account	20	20	10	-	(10)	(100%)
Oxford	902	902	451	423	(28)	(6%)
	13,724	13,460	6,732	6,092	(640)	(10%)
Internal Interest Elimination	267	233	116	114	(2)	(2%)
TOTAL OPERATING EXPENDITURE	13,457	13,227	6,616	5,978	(638)	(10%)
OPERATING SURPLUS (DEFICIT)	5,184	5,411	3,208	3,804	596	19%

Significant Variances - Operating

Variance

\$'000

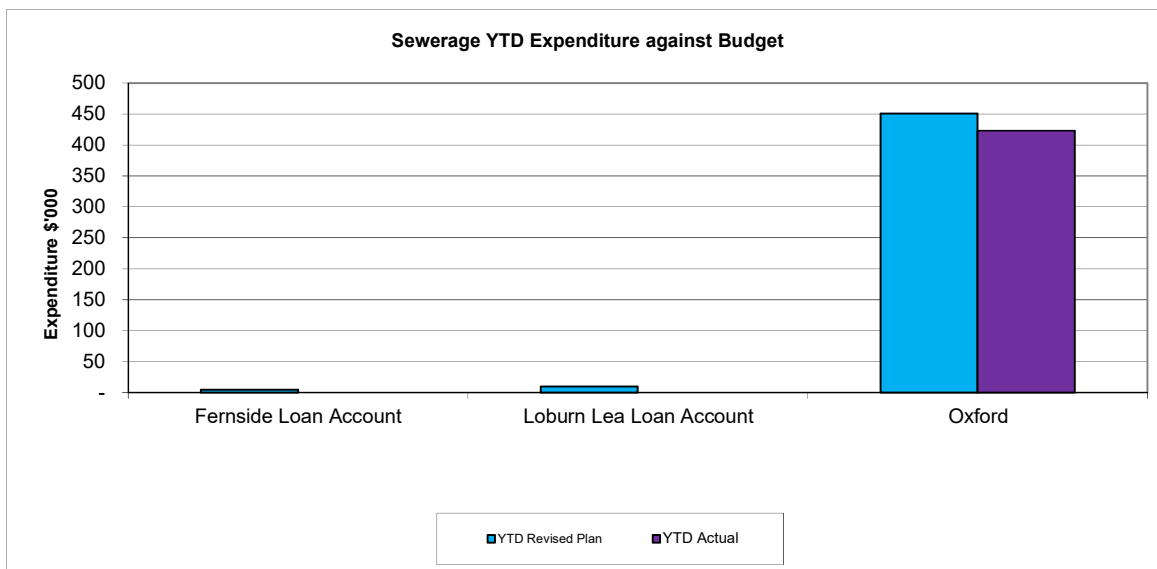
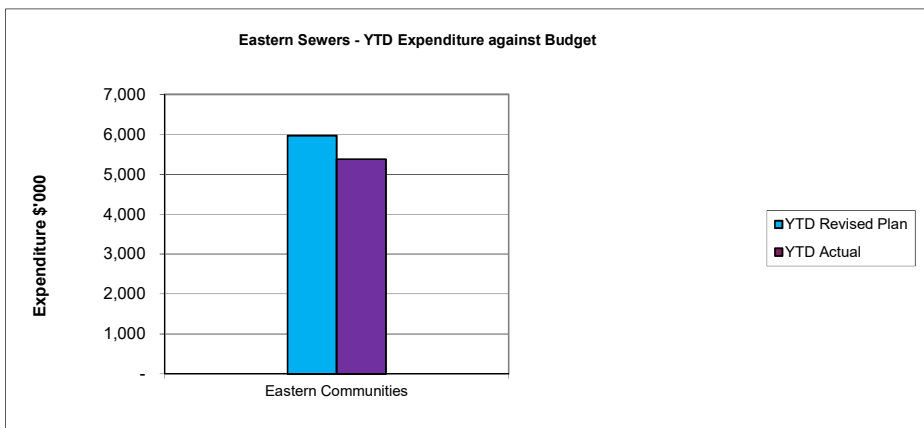
() = unfavourable

Revenue

No significant variances identified.

Expenditure

Eastern Communities	Costs incurred on asset management services/network capacity analysis less than budget.	152
	Power costs less than YTD budget. Plant and equipment usage at various treatment plant sites was reduced to achieve power efficiency. This exercise is being tested and analysed.	115
	Less costs were incurred on network maintenance. Less reactive maintenance works were required during the period.	309



Drainage

for the period ended 31 December 2021

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	%
REVENUE						
General Rates	737	603	302	306	4	1%
Targeted Rates	4,670	4,670	2,340	2,345	5	0%
Shovel Ready Funding (Govt subsidies)	6,432	6,432	908	884	(24)	(3%)
Fees and Charges	22	22	10	30	20	200%
Interest	43	43	22	6	(16)	(73%)
Development Contributions	874	874	437	455	18	4%
TOTAL REVENUE	12,778	12,644	4,019	4,026	7	0%
OPERATING EXPENDITURE						
Shovel Ready Funding	-	-	-	7	7	0%
District Drainage	316	316	158	80	(78)	(49%)
Water Zone	200	200	100	73	(27)	(27%)
Rangiora	1,663	1,663	791	725	(66)	(8%)
Southbrook	120	120	60	72	12	20%
East Rangiora	9	9	4	3	(1)	(25%)
West Rangiora Structure Plan Area	49	49	24	27	3	13%
Coastal Urban	357	357	179	200	21	12%
East Woodend	2	2	1	1	-	0%
Pegasus	383	383	192	123	(69)	(36%)
Kaiapoi	1,414	1,414	707	653	(54)	(8%)
Oxford	72	72	36	29	(7)	(19%)
Ohoka Rural	298	298	149	97	(52)	(35%)
Mill Rd ODP	15	15	7	9	2	29%
Loburn Lea	26	26	13	9	(4)	(31%)
Oxford Rural	50	50	25	24	(1)	(4%)
Clarkville	48	48	24	20	(4)	(17%)
Coastal Rural	131	131	66	47	(19)	(29%)
Central Rural	124	124	62	20	(42)	(68%)
Cust	9	9	5	3	(2)	(40%)
	5,286	5,286	2,603	2,222	(381)	(15%)
Internal Interest Elimination	243	212	106	107	1	1%
TOTAL OPERATING EXPENDITURE	5,043	5,074	2,497	2,115	(382)	(15%)
OPERATING SURPLUS (DEFICIT)	7,735	7,570	1,522	1,911	389	26%

Significant Variances - Operating

Variance

\$'000

() = unfavourable

Revenue

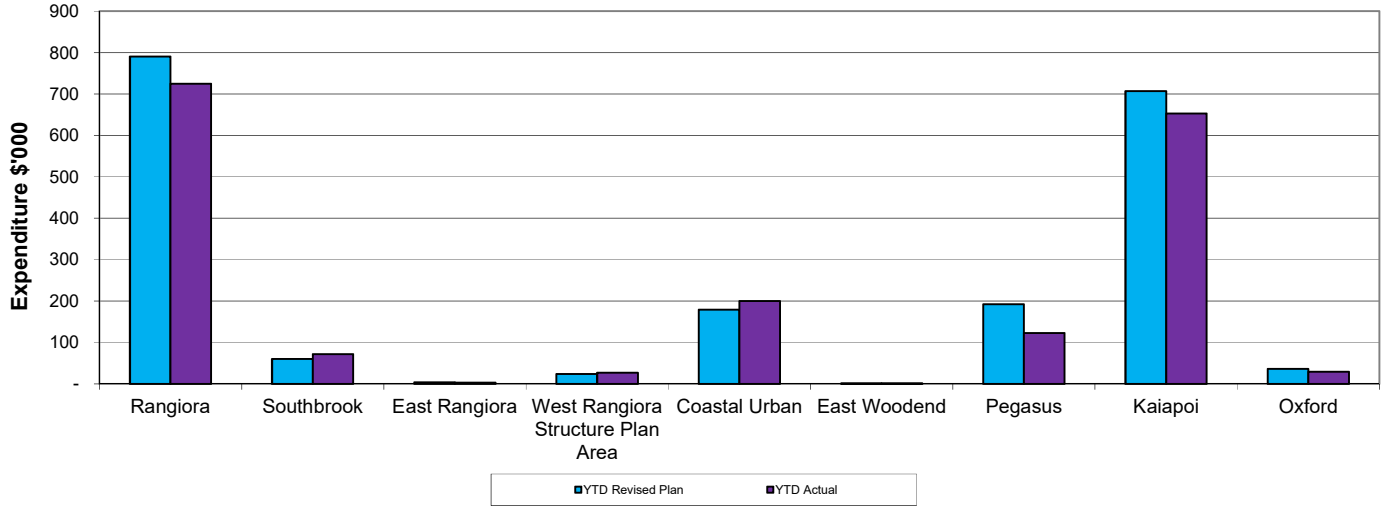
No significant variances identified.

NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

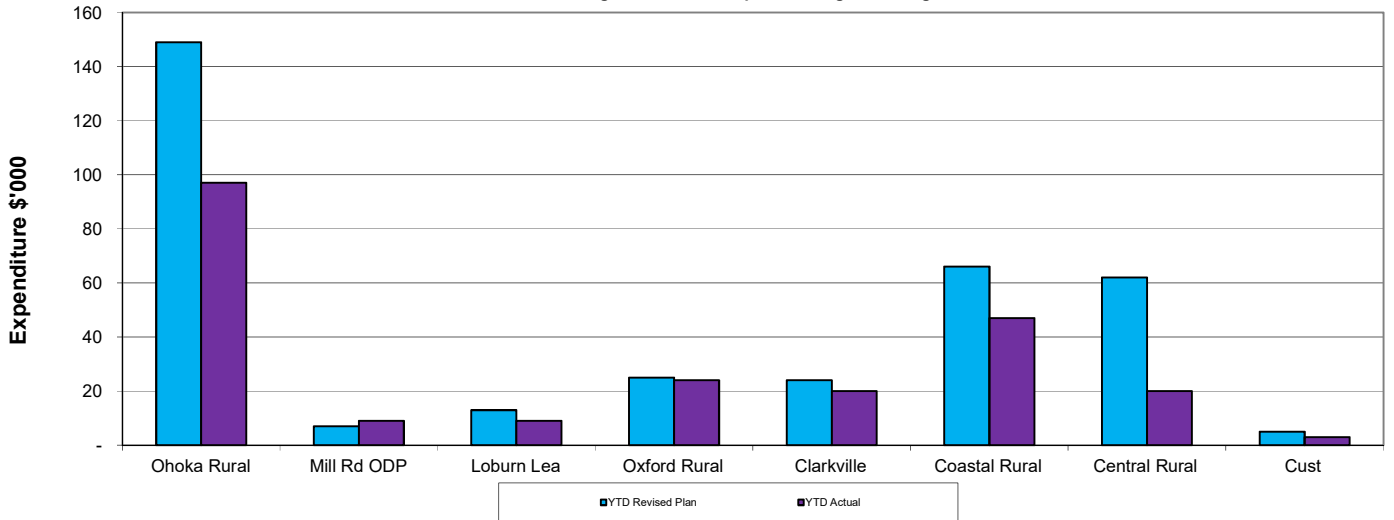
Expenditure

No significant variances identified.

Drainage - Urban YTD Expenditure against Budget



Drainage - Rural YTD Expenditure against Budget



**Refuse and Recycling
for the period ended 31 December 2021**

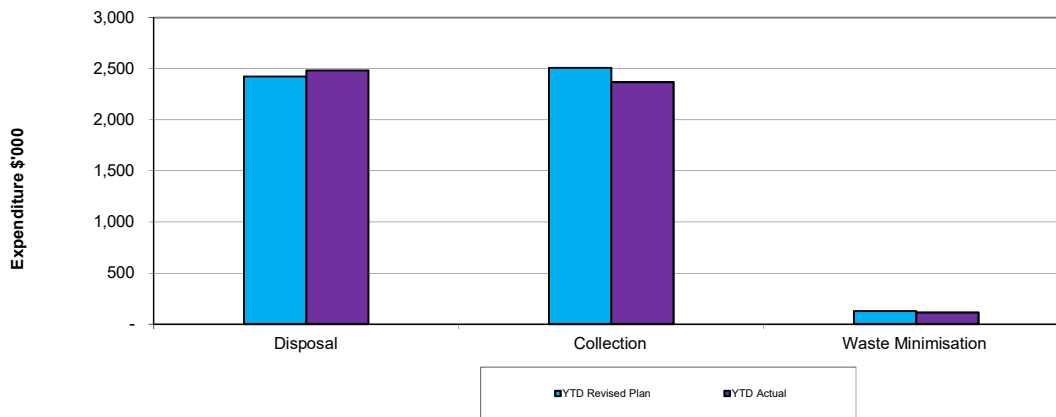
	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
General Rates	1,048	858	429	436	7	2%
Targeted Rates	4,335	4,335	2,188	2,193	5	0%
Fees and Charges	4,643	4,643	2,322	2,477	155	7%
Interest	5	5	3	3	-	0%
Waste Minimisation charges	384	384	192	166	(26)	(14%)
TOTAL REVENUE	10,415	10,225	5,134	5,275	141	3%
OPERATING EXPENDITURE						
Disposal	4,856	4,856	2,423	2,482	59	2%
Collection	5,016	5,016	2,508	2,367	(141)	(6%)
Waste Minimisation	256	256	128	114	(14)	(11%)
	10,128	10,128	5,059	4,963	(96)	(2%)
Internal Interest Elimination	14	12	6	5	(1)	(17%)
TOTAL OPERATING EXPENDITURE	10,114	10,116	5,053	4,958	(95)	(2%)
OPERATING SURPLUS (DEFICIT)	301	109	81	317	236	291%

Significant Variances - Operating
Variance
**\$'000
()= unfavourable**

<u>Revenue</u>		
Fees and Charges	Wheelie bin fees (aka part rates payments) were more than budget as more residents joined in the 3 bins programme. In addition, revenue from recyclables sale more than budgeted.	155

NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

<u>Expenditure</u>		
Collection	Lower refuse/organics weights over Winter. Expect volume to grow from Jan 22. Costs incurred on kerbside collection management & promotion were less than budgeted. The recycling audits conducted during the period revealed residents were following the recycling rules.	43 63

Refuse and Recycling YTD Expenditure against Budget


Recreation

for the period ended 31 December 2021

	CURRENT YEAR						
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED	
	\$' 000	\$' 000	\$' 000	\$' 000	\$'000		%
REVENUE							
General Rates	905	741	371	376	5		1%
Targeted Community Services Rates	14,341	14,341	7,171	7,178	7		0%
Targeted Rates	61	61	30	31	1		3%
Fees and Charges	2,713	3,963	1,648	1,323	(325)		(20%)
Development Contributions	3,149	3,149	1,575	1,636	61		4%
TOTAL REVENUE	21,169	22,255	10,795	10,544	(251)		(2%)
OPERATING EXPENDITURE							
Reserves	7,995	8,035	4,129	4,466	337		8%
Airfield	374	374	187	169	(18)		(10%)
Buildings	4,649	4,649	2,324	2,693	369		16%
Pools	5,134	5,134	2,568	2,411	(157)		(6%)
Central Business Areas	299	299	150	136	(14)		(9%)
Camping Grounds	197	203	104	221	117		113%
Community Grants	624	596	454	432	(22)		(5%)
Public Conveniences	633	633	317	365	48		15%
	19,905	19,923	10,233	10,893	660		6%
Internal Interest Elimination	510	445	222	219	(3)		(1%)
TOTAL OPERATING EXPENDITURE	19,395	19,478	10,011	10,674	663		7%
OPERATING SURPLUS (DEFICIT)	1,774	2,777	784	(130)	(914)		(117%)

Significant Variances - Operating

Variance
\$'000
() = unfavourable

Revenue

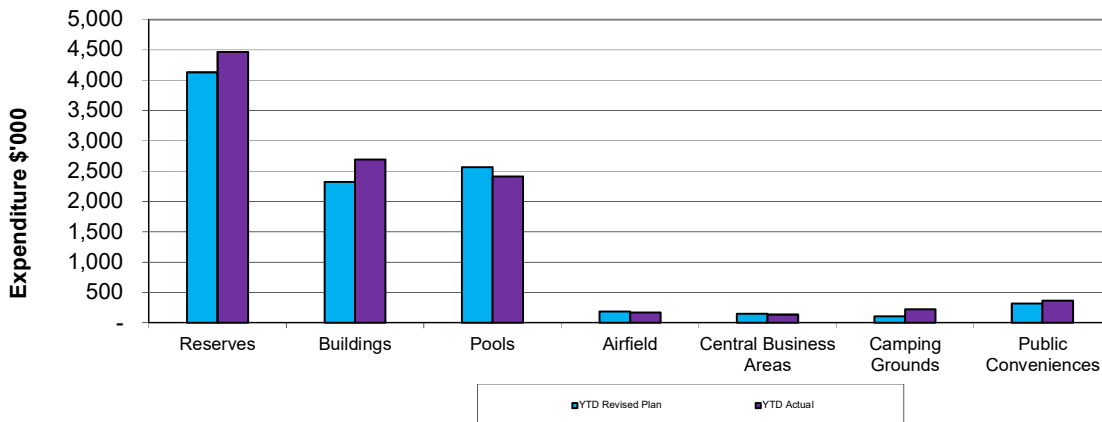
Fees and Charges	Revenue from Council's aquatic centres less than budget due to operating under level two restrictions in line with MoH requirements.	(325)
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NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

Expenditure

Reserves	Asset deletions due to capital renewal programme not budgeted. Costs incurred on maintenance of sportsfield & park facilities were more than YTD budget. Sportsfield renovation is normally done in Spring.	(243) (106)
Buildings	Depreciation recorded on new stadium assets (the buildings and furniture fittings) was more than budgeted. Staff is reviewing the useful life of relevant asset components. This may reduce depreciation.	(369)
Pools	Less spending on various budgets (i.e. advertising, training and cleaning). Power costs less than YTD budget. costs incurred on plant & site maintenance less than what was budgeted.	53 32 20
Camping Grounds	Costs incurred on asset mapping and reviewing existing lease agreements in place.	(117)

Recreation YTD Expenditure against Budget



Libraries and Museums
for the period ended 31 December 2021

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$' 000	\$' 000	\$' 000	\$' 000	\$'000	%
REVENUE						
Targeted Community Services Rates	4,016	4,012	2,006	2,009	3	0%
Targeted Rates	740	740	370	370	-	0%
Fees and Charges	131	131	66	61	(5)	(8%)
Subsidies and Grants	128	128	64	101	37	58%
Interest	-	-	-	1	1	
TOTAL REVENUE	5,015	5,011	2,506	2,542	36	1%
OPERATING EXPENDITURE						
Library	4,421	4,421	2,175	2,018	(157)	(7%)
Canterbury Museum Operational Levy	660	660	435	419	(16)	(4%)
Canterbury Museum Redevelopment Levy	1	1	1	1	-	0%
Local Museums	9	9	4	5	1	25%
	5,091	5,091	2,615	2,443	(172)	(7%)
Internal Interest Elimination	4	4	2	2	-	0%
TOTAL OPERATING EXPENDITURE	5,087	5,087	2,613	2,441	(172)	(7%)
OPERATING SURPLUS (DEFICIT)	(72)	(76)	(107)	101	208	(194%)

Significant Variances

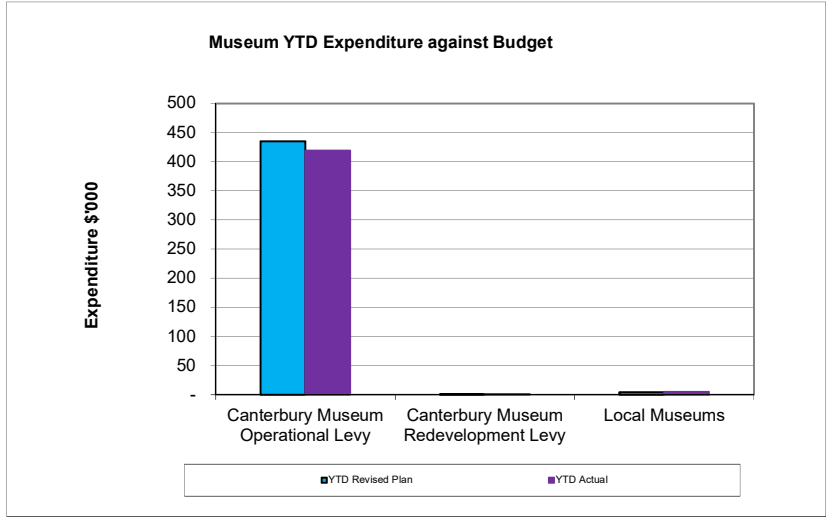
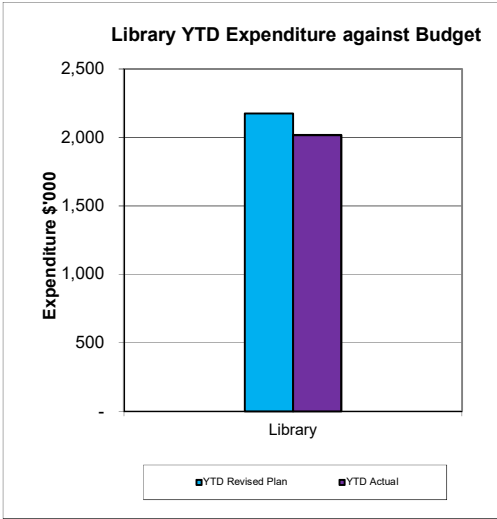
Variance
\$'000
() = unfavourable

Revenue

No significant variances identified.

Expenditure

Library	Site maintenance budget underspent.	65
	Depreciation less than budgeted as some assets were fully depreciated (i.e. library collections and plant & equipment).	48



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000	\$'000
Capital Projects				
Resource Purchase	443	599	158	162
Lost Book Purchases	6	19	10	-
Rangiora Library Fan Installation	-	20	10	-
Libraries Kiosk Renewals	105	105	53	-
Citizens Advice Bureau Fitout	-	81	32	14
Rangiora Library Furniture & Fittings Renewals	111	108	54	43
	665	932	317	219
Loan repayments				
Library	23	23	11	11
	23	23	11	11
TOTAL CAPITAL EXPENDITURE	688	955	328	230

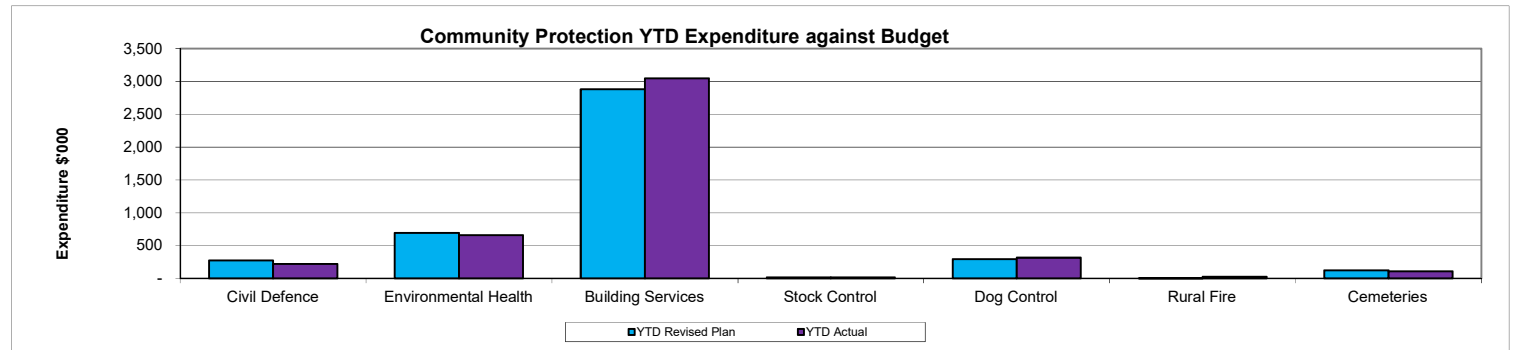
Significant Variances - Capital	Variance
	\$'000
Variances against year to YTD revised budget:	() = unfavourable
No significant variances identified.	

**Community Protection
for the period ended 31 December 2021**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
General Rates	2,229	1,825	923	926	3	0%
Targeted Rates	48	48	24	25	1	4%
Fees and Charges	6,479	6,479	3,568	3,968	400	11%
TOTAL REVENUE	8,756	8,352	4,515	4,919	404	9%
OPERATING EXPENDITURE						
Civil Defence	546	546	273	218	(55)	(20%)
Environmental Health	1,387	1,387	693	660	(33)	(5%)
Building Services	5,762	5,762	2,881	3,047	166	6%
Stock Control	34	34	17	17	-	0%
Dog Control	589	589	294	316	22	7%
Rural Fire	6	6	3	27	24	800%
Cemeteries	249	245	122	111	(11)	(9%)
	8,573	8,569	4,283	4,396	113	3%
Internal Interest Elimination	3	3	1	1	-	0%
TOTAL OPERATING EXPENDITURE	8,570	8,566	4,282	4,395	113	3%
OPERATING SURPLUS (DEFICIT)	186	(214)	233	524	291	125%

Significant Variances - Operating

	Variance \$'000 () = unfavourable
<u>Revenue</u>	
Fees and Charges	400
Fees and charges more than budget as Building Unit revenue (from building consents processing/inspections) was more than budget due to building activities in the district during the period.	
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.	
<u>Expenditure</u>	
Building Services	(166)
Expenditure more than budget due to increased workload covered by increased building consent revenue. Additional costs were incurred due to employment of external consultants/contractors.	



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	Full Year Revised Budget	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000	\$'000
Capital Projects (Cemeteries capital projects showed on Recreation Capital Report)				
Civil Defence				
Generator Wiring of C/D Centres	7	7	4	-
Replacement Flood Sandbags	11	11	6	-
Trailer - mounted Generator 10KVA	15	15	8	-
CDEM Garage	31	31	15	-
	64	64	33	-
Environmental Services				
Portable Electronic Parking Devices	5	5	3	-
Environmental Services Equipment	10	10	5	-
	15	15	8	-
	79	79	41	-
Loan Repayments				
Rural Fire	4	4	2	13
Civil Defence	33	33	16	5
	37	37	18	18
TOTAL CAPITAL EXPENDITURE	116	116	59	18

Significant Variances - Capital	Variance
	\$'000
<u>Variances against YTD revised budget:</u>	() = unfavourable
No significant variances identified.	

**Community Development
for the period ended 31 December 2021**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
General Rates	759	622	311	315	4	1%
Interest	3	3	2	-	(2)	(100%)
Fees and Charges	1,076	1,076	538	567	29	5%
Subsidies	217	217	108	98	(10)	(9%)
TOTAL REVENUE	2,055	1,918	959	980	21	2%
OPERATING EXPENDITURE						
Community Development	739	755	372	357	(15)	(4%)
Crime Prevention	184	184	92	72	(20)	(22%)
Youth Development	132	132	66	45	(21)	(32%)
Housing for the Elderly	1,194	1,194	597	551	(46)	(8%)
Community Housing	-	-	-	2	2	0%
	2,249	2,265	1,127	1,028	(99)	(9%)
Internal Interest Elimination	44	38	19	17	(2)	(11%)
TOTAL OPERATING EXPENDITURE	2,205	2,227	1,108	1,011	(97)	(9%)
OPERATING SURPLUS (DEFICIT)	(150)	(309)	(149)	(31)	118	(79%)

Significant Variances - Operating

Variance
\$'000
() = unfavourable

Revenue

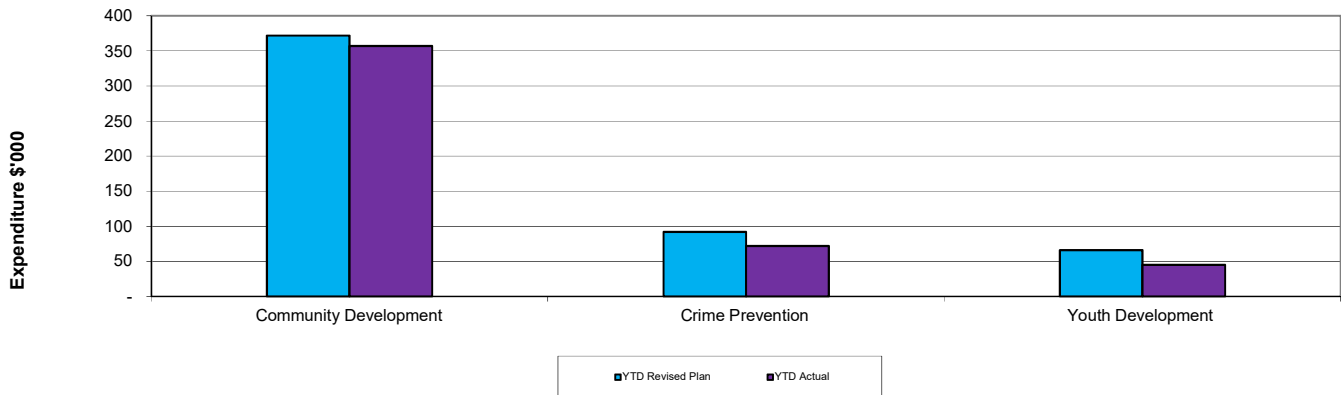
No significant variances identified.

NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

Expenditure

No significant variances identified.

Community Development YTD Expenditure against Budget



	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
CAPITAL EXPENDITURE	\$'000	\$'000	\$'000	\$'000
Capital Projects				
Housing for the Elderly Units Improvement	615	591	295	253
Loan Repayments				
Housing For the Elderly	118	118	59	59
	118	118	59	59
TOTAL CAPITAL EXPENDITURE	733	709	354	312

Significant Variances - Capital

Variances against YTD revised budget:

No significant variances identified.

Variance

\$'000

() = unfavourable

Property & Forestry

for the period ended 31 December 2021

	CURRENT YEAR			ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET			
	\$' 000	\$' 000	\$' 000	\$' 000	\$'000	%
REVENUE						
Investment property revenue	227	227	113	83	(30)	(27%)
Other revenue	90	90	32	36	4	13%
Interest	103	103	51	9	(42)	(82%)
Subsidies	64	64	32	-	(32)	(100%)
Dividends	600	600	300	315	15	5%
Gain on sale/Revaluation	143	143	-	-	-	0%
TOTAL REVENUE	1,227	1,227	540	443	(97)	(18%)
OPERATING EXPENDITURE						
General Management	527	527	313	376	63	20%
Service Centres including overhead recovery	49	49	24	(64)	(88)	(367%)
Investment property	298	298	149	100	(49)	(33%)
Other Property	101	101	50	20	(30)	(60%)
Forestry	176	176	88	127	39	44%
Investments	(26)	38	19	464	445	2342%
	1,125	1,189	643	1,023	380	59%
Internal Interest Elimination	41	36	18	16	(2)	(11%)
TOTAL OPERATING EXPENDITURE	1,084	1,153	625	1,007	382	61%
Less Taxation expense	-	-	-	-	-	0%
OPERATING SURPLUS (DEFICIT)	143	74	(85)	(564)	(479)	564%

Significant Variances - Operating

Variance

\$'000

() = unfavourable

Revenue

No significant variances identified.

Expenditure

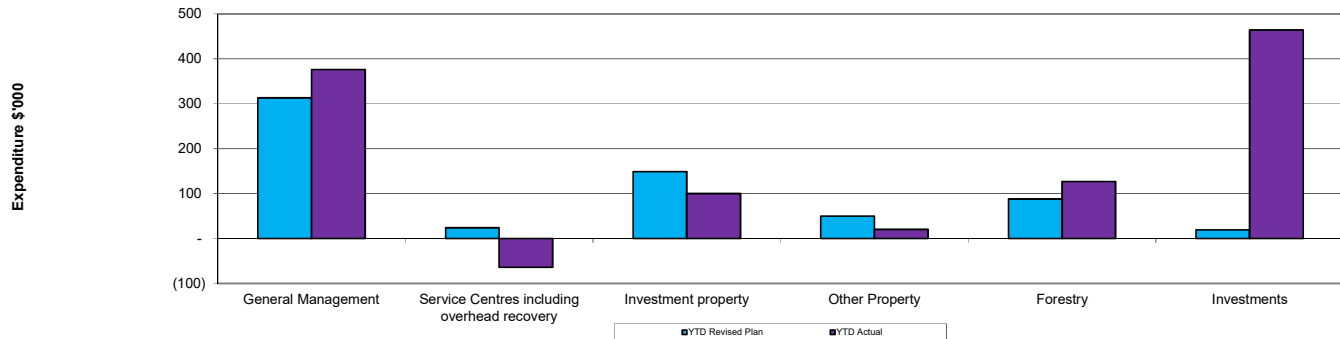
Investments

Project Delivery Unit has incurred a loss during the period. External resources were engaged to deal with high volume of resource consents applications. Some of the costs can be on-charged to clients.

(189)

Water Unit has incurred a loss during the period. Work scheduled could not be carried out during Covid lockdown.

(278)

Property and Investment YTD Expenditure against Budget

CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000	\$'000
Capital Projects				
Service Centres				
Rangiora Service Centre Upgrade	521	249	125	377
Commercial Properties				
FENZ Go Bus Site 77 Raven Quay	500	500	50	22
	500	500	50	22
Water Unit				
Water Unit Capital Equipment	-	85	42	130
Cellphones - Water Unit	-	-	-	2
Water Unit Computer Equipment Renewals	-	-	-	2
	-	85	42	134
Forestry capital establishment costs				
Forestry capital establishment costs	24	24	12	-
	24	24	12	-
Project Delivery Unit				
Tools & Equipment - PDU	23	23	11	-
Cellphones/Computers - PDU	-	-	-	4
	23	23	11	4
	1,068	881	240	537
Loan Repayments				
Service Centres	98	98	49	42
Civic Buildings (Commercial Properties)	17	17	8	13
	115	115	57	55
TOTAL CAPITAL EXPENDITURE	1,183	996	297	592

Significant Variances - Capital		Variance
		\$'000
Variances against YTD revised budget:		() = unfavourable
Water Unit Capital Equipment	Purchase of a portacom not budgeted.	(88)
Rangiora Service Centre Upgrade	Less capital budget was carried over to 21/22 due to actual costs incurred to 30 June 21 were more than budget. Overall project spending more than budgeted.	(252)

**Earthquake Recovery and regeneration
for the period ended 31 December 2021**

	CURRENT YEAR					
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	\$'000	%
REVENUE						
Rates	2,394	2,394	1,197	1,195	(2)	(0%)
Grants/Subsidies	81	81	40	16	(24)	(60%)
TOTAL REVENUE	2,475	2,475	1,237	1,211	(26)	(2%)
OPERATING EXPENDITURE						
General response and recovery	64	64	32	3	(29)	(91%)
Red Zone Regeneration	246	246	123	141	18	15%
Interest	2,047	2,047	1,023	1,080	57	6%
	2,357	2,357	1,178	1,224	46	4%
Internal Interest Elimination	605	524	262	277	15	6%
TOTAL OPERATING EXPENDITURE	1,752	1,833	916	947	31	3%
OPERATING SURPLUS (DEFICIT)	723	642	321	264	(57)	(18%)

Significant Variances - Operating

Revenue
No significant variances identified.

Expenditure
No significant variances identified.

Variance
\$'000
()= unfavourable

Non Significant Activities

for the period ended 31 December 2021

	CURRENT YEAR				VARIANCE	PERCENT ACTUAL/ REVISED
	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL		
	\$' 000	\$' 000	\$' 000	\$' 000	\$'000	
REVENUE						
Rates - Covid 19 Loan	130	106	53	54	1	2%
Fees and Charges	679	679	339	394	55	16%
Subsidies/Donations	-	-	-	2	2	0%
Interest (external interest revenue)	108	108	27	45	18	67%
Internal interest allocation	(36)	(36)	(9)	(41)	(32)	356%
Gains	200	200	-	-	-	0%
Vested Assets	14,662	14,662	-	-	-	0%
TOTAL REVENUE	15,743	15,719	410	454	44	11%
OPERATING EXPENDITURE						
Special Funds	-	-	-	52	52	0%
Separate Accounts	(89)	(89)	(25)	(17)	8	(32%)
Interest expense	(2,113)	(2,113)	(1,007)	(928)	79	(8%)
Oncost account	(84)	(84)	(42)	(46)	(4)	10%
Indirect recoveries	-	-	-	(60)	(60)	0%
General account	24	24	12	33	21	175%
Plant operating	-	-	-	119	119	0%
Utilities Management	120	120	60	(171)	(231)	(385%)
Community and Recreation Management	-	-	-	(9)	(9)	0%
Planning Manager	-	-	-	10	10	0%
District Management/HR	-	-	-	133	133	0%
Information & Technology Services (excluding interest)	204	702	351	328	(23)	(7%)
Finance and Administrative Services	13	13	6	(14)	(20)	(333%)
Service Centres	653	653	426	453	27	6%
	(1,272)	(774)	(219)	(117)	102	(47%)
Add back Internal Interest Elimination from Activities	2,343	2,039	1,018	1,003	(15)	(1%)
TOTAL OPERATING EXPENDITURE	1,071	1,265	799	886	87	11%
OPERATING SURPLUS (DEFICIT)	14,672	14,454	(389)	(432)	(43)	11%

Significant Variances - Operating

				Variance
				\$'000
				()=unfavourable
<u>Revenue</u>				
Interest revenue		\$'000		
	External interest income		45	
	Interest allocated to:			
	Water		6	
	Sewer		15	
	Drainage		6	
	Solid Waste		3	
	Library		1	
	Property		9	
			41	
<u>Expenditure</u>				
Interest expense & interest elimination		\$'000		
	Interest expense		(928)	
	Internal interest elimination		1,003	
	Net		75	mainly interest of loans in the IT area
Plant operating	Recoveries from plant use were less than budgeted. Internal lease agreement/recovery rate will be reviewed.			(119)
District Management/HR	Costs incurred on subscriptions, recruitment and legal fees were more than budgeted.			(133)
Utilities Management	Some staff positions were vacant during the period. Also less costs (compared to the budget) were incurred on Asset Management Plan works. A year end overhead wash-up is required.			231

CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	FULL YEAR REVISED BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000	\$'000
Capital Projects				
Oncost Account				
Office furniture	85	85	43	97
	85	85	43	97
Plant Renewal & Replacement				
Vehicles	382	382	191	-
	382	382	191	-
Cellphone Replacement				
Finance	-	-	-	1
	-	-	-	1
Various IT projects				
	2,048	1,590	795	182
Total capital projects	2,515	2,057	1,029	280
Loan Repayments				
	431	431	216	273
	431	431	216	273
TOTAL CAPITAL EXPENDITURE	2,946	2,488	1,245	553

Significant Variances - Capital		Variance \$'000
<u>Variances against YTD revised budget:</u>		()= unfavourable
Vehicles	Vehicles are to be renewed as per Council's vehicle replacement programme.	191
Various IT projects	IT projects are being planned.	613

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: GOV-01-15 / FIN-03-05 / 220125008540

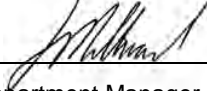
REPORT TO: AUDIT AND RISK COMMITTEE

DATE OF MEETING: 15 February 2022


AUTHOR(S): Paul Christensen, Finance Manager

SUBJECT: Debenture Trust Deed Assurance Report for the year ended 2021

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



 Department Manager



 Chief Executive

1. SUMMARY

- 1.1. This report is to inform the Audit and Risk committee of the Debenture Trust Deed Assurance Report for the year ended 2021.
- 1.2. The Council is complying with the full requirements of the Trust Deed, including the continuing covenants and reporting requirements.

Attachments:

- i. 2021 Debenture Trust Deed Assurance Report (220125008414)

2. RECOMMENDATION

THAT the Audit and Risk Committee

- (a) **Receives** Report No. 220125008540.
- (b) **Notes** the Council is complying with the full requirements of the Trust Deed, including the continuing covenants and reporting requirements.

3. BACKGROUND

- 3.1. On the 23rd February 2010 the Council established a Trust Deed that would allow Council to raise funds other than through a financial institution. The Council under the requirements of the Debenture Deed must appoint a Trustee to oversee the affairs and requirements of the Deed on behalf of the Stockholders that hold Council stock
- 3.2. The Council must provide a certificate each year, which certifies to the Trustee its compliance with the Debenture Trust Deed. Audit New Zealand provide an assurance report on the certificate. An assurance engagement is not an audit and the procedures that are performed are substantially less than for an audit.

4. ISSUES AND OPTIONS

- 4.1. Audit New Zealand conducted their assurance engagement after the completion of the audit of the Council's Annual Report.
- 4.1. Audit New Zealand's conclusion was "Based on our work described in this report, nothing has come to our attention that causes us to believe that the statements made by the Council in the Reporting Certificate dated 21 January 2022 pursuant to clause 12.2.4 are materially incorrect."

Implications for Community Wellbeing

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

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

There are not financial implications of the decisions sought by this report.

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 not risks arising from the adoption/implementation of the recommendations in this report.

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

This report has been prepared and provided with reference to the financial provisions relating to the Local Government Act 2002 Subpart 3 – Financial Management and Financial Reporting Standards.

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

Delegation S-DM 1022 provides that the Audit & Risk Committee has jurisdiction to "Receive and consider management reports and any other information received from the Council's external auditors".

Independent Assurance Report

To Waimakariri District Council and to Covenant Trustee Services Limited in respect of Waimakariri District Council's Debenture Trust Deed for the year ended 30 June 2021

The Auditor-General is the auditor of Waimakariri District Council (the Council) pursuant to the Public Audit Act 2001. The Auditor-General has appointed me, Yvonne Yang, using the staff and resources of Audit New Zealand to undertake a limited assurance engagement, on his behalf, as required by clauses 12.2.6 of the Debenture Trust Deed dated 23 February 2010 and amended on 8 June 2012 (the Trust Deed), for the year ended 30 June 2021.

Council's Responsibilities

The Council is required to provide a copy of the annual report, which includes the audited financial statements and performance information of the Council and our audit opinion, to the Covenant Trustee Services (Trustee) under clause 12.2.1 of the Trust Deed.

The Council is responsible for preparing Reporting Certificates to the Trustee in accordance with clause 12.2.4 of the Trust Deed. The Council is responsible for such internal control as is determined necessary to ensure compliance with the requirements of the Trust Deed and also to enable the preparation of Reporting Certificates that are free from material misstatement, whether due to fraud or error.

The Council is responsible for keeping the Register and ensuring that it is separately audited in accordance with clause 4.2.8 of the Trust Deed.

The Council is required to comply with the full requirements of the Trust Deed, including the continuing covenants and reporting requirements.

The Council is responsible for interpreting the clauses and definitions in the Trust Deed. We make no representations as to whether these interpretations of the Trust Deed are appropriate.

Trustee's Responsibilities

The Trustee monitors the Council's compliance under the terms of the Trust Deed. The terms of the Trust Deed were agreed by the Trustee and the Council. We are not a signatory to the Trust Deed and we were not consulted about the terms of the Trust Deed. We therefore take no responsibility for the adequacy of the terms of the Trust Deed for monitoring the Council.

The receipt of this limited assurance report (Report) and the audited financial statements and performance information of the Council, and any reliance on the audit opinion contained in our auditor's report attached to those audited financial statements and performance information, does not relieve the Trustee of its responsibilities under the Trust Deed and relevant legislation.

The Financial Markets Authority (FMA) issued a guidance note titled “Monitoring by Securities Trustees and Statutory Supervisors”¹. This guidance note sets out the FMA’s expectations about how Trustees will carry out their monitoring functions effectively. Where applicable, it is the Trustee’s responsibility to meet the FMA’s expectations as set out in the guidance note.

Auditor’s Responsibilities under the Trust Deed

Our responsibility is to express a limited assurance conclusion based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the New Zealand Auditing and Assurance Standards Board. A copy of this standard is available on the External Reporting Board’s website.

A limited assurance engagement is not an audit and the procedures that have been performed are substantially less than for an audit where reasonable assurance is provided. As a result, the level of assurance that has been obtained is substantially lower than the assurance that would have been obtained had an audit been performed.

The procedures performed when carrying out the audit of the annual financial statements and performance information of the Council are not designed to assess whether the Council has complied with the Trust Deed or to make an evaluation of the Reporting Certificate(s) the Council issued to the Trustee.

The scope of this limited assurance engagement is to report on certain matters stated in clause 12.2.6 of the Trust Deed based on information obtained as a byproduct of our engagement to perform the audit of the annual financial statements and performance information of the Council for the year ended 30 June 2021.

For the purpose of providing our Report, unless expressly stated, we have not performed any further procedures beyond those required to complete our engagement to perform the audit of the annual financial statements and performance information of the Council.

In the performance of our duties as auditors, unless expressly stated, we do not perform any work at the time the Reporting Certificate for the year ended 30 June 2021 is prepared by the Council. Accordingly, our statements contained in the Report in relation to the matters addressed in clause 12.2.6 of the Trust Deed must be viewed in that context.

Our responsibility under clause 12.2.6 of the Trust Deed is to:

- From our perusal of the Reporting Certificate dated 21 January 2022 given on behalf of the Council pursuant to clause 12.2.4 and, as far as matters that we will observe in the performance of our duties as auditors are concerned, report whether anything is brought

¹ Please refer to the FMA website for a copy of the guidance note titled “Monitoring by Securities Trustees and Statutory Supervisors” (2013).

to our attention to indicate that the statements made in such Reporting Certificate are not materially correct.

In meeting this responsibility we agreed the total amount of all categories of Stock in the Reporting Certificate dated 21 January 2022 with Link Market Services and the Local Government Funding Agency.

With reference to the other assertions made by the Chief Executive in the Reporting Certificate our procedures have been limited to talking to management and considering any issues which might have come to our attention as a byproduct of our engagement to perform the audit of the annual financial statements and performance information of the Council.

- Report whether, in performing our duties as auditors, we have:
 - become aware of any matters which, in our opinion, are relevant to the exercise or performance of the powers or duties conferred or imposed on the Trustee; and
 - disclosed any matter that, in our opinion, calls for further investigation by the Trustee in the interests of the Stockholders.

In meeting this responsibility, our procedures have been limited to talking to management and considering any issues which might have come to our attention as a byproduct of our engagement to perform the audit of the annual financial statements and performance information of the Council.

- Report, as at the end of the financial year, from the audit procedures performed as part of our engagement to perform the audit of the annual financial statements and performance information of the Council, whether anything came to our attention to indicate that, in all material respects, principal money due and payable on the Stock and interest due and payable on the Stock, had not been paid.

We have not tested that each individual Stockholder has received all monies due and payable to them.

- Report whether the Council's agents have maintained the Register in accordance with the requirements of the Trust Deed.

The Council is responsible for maintaining the Register and ensuring it is separately audited in accordance with clause 4.2.8.

The audit of the Register is a separate engagement in the same way the engagement to perform the audit of the annual financial statements and performance information is a separate engagement. Our procedures were limited to asking the Council for a copy of the audit report about the Register.

- Report as at 30 June 2021:
 - the amount of Stock and how much is Security Stock and Bearer Stock; and
 - the Principal Money owing or secured under the Stock distinguishing between Security Stock and other categories of Stock.

In meeting this responsibility, we have agreed the total of all categories of Stock with Link Market Services and the Local Government Funding Agency. We have not tested that each individual Stockholder has received all monies due and payable to them.

Inherent Limitations

We report to you as accountants, not lawyers. Accordingly we are not aware of all the powers and duties of trustees which may exist in statute, regulation, case law, legal precedent or otherwise.

Because of the inherent limitations in evidence gathering procedures, it is possible that fraud, error or non-compliance may occur and not be detected. As the procedures performed for this engagement are not performed continuously throughout the period and the procedures performed in respect of the Council's compliance with the Trust Deed are undertaken on a test basis (that is, we do not check every transaction), our Report cannot be relied on to detect all instances where the Council may not have complied with the requirements of the Trust Deed. Our Conclusion has been formed on the above basis.

Restricted Use

This Report has been prepared solely for the Council and the Trustee in accordance with the requirements of clauses 12.2.6 of the Trust Deed. We disclaim any assumption of responsibility for any reliance on this report to any persons other than the Council and the Trustee or for any purpose other than that for which it was prepared.

Limited Assurance Conclusion

Based on our work described in this report, nothing has come to our attention that causes us to believe that:

- The statements made by the Council in the Reporting Certificate dated 21 January 2022 pursuant to clause 12.2.4 are materially incorrect (Reporting Certificate dated 21 January 2022 is given in Appendix 1).
- There are any matters which, in our opinion, are relevant to the exercise or performance of the powers or duties conferred or imposed on the Trustee;
- There are any matters that, in our opinion, calls for further investigation by the Trustee in the interests of the Stockholders;

- In all material respects, that the Council has not paid all principal money due and payable on the Stock and all interest due and payable on the Stock.

Our limited assurance engagement was completed on 21 January 2022 and our conclusion is expressed as at that date.

The Register and Stock

The Council has provided us with a copy of the audit report about the Register(s). Please refer to Appendix 2 for a copy of the audit report about the Register(s).

Based on the work described in this Report, as at 30 June 2021 the following balances are given:

Total stock of	\$14,645,010,000
This is comprised of:	
○ Security stock of	\$55,010,000
○ Bearer stock of	\$nil
○ Other stock of	\$nil
○ Security stock (Local Government Funding Agency stock) of	\$14,590,000,000

Based on the work described in this Report, as at 30 June 2021 the following balances are given:

Total Principal Money owing and secured under the stock of	\$170,000,000
This is comprised of:	
○ Security stock of	\$nil
○ Bearer Stock of	\$nil
○ Other stock of	\$nil
○ Security stock (Local Government Funding Agency stock) of	\$170,000,000

The Council is one of a group of guarantors of the Local Government Funding Agency. As at 30 June 2021 the Council had 14,420,000,000 units of Security Stock on issue associated with the guarantee.

The difference between Security Stock on issue associated with the guarantee and total borrowings of the Local Government Funding Agency at 30 June 2021 is as follows:

000s	
14,420,000	units of Security Stock on issue associated with the guarantee
79,610	accrued interest
(1,000,000)	Treasury Stock ² held by the Local Government Funding Agency

² Treasury Stock is stock which is bought back by the issuing entity reducing the amount of outstanding stock on the open market. When an entity repurchases its stock, it reduces its liabilities.

110,220	Treasury Stock lent to the market via repurchase agreements by the Local Government Funding Agency
13,609,830 ³	Total borrowings of the Local Government Funding Agency at 30 June 2021

The Reporting Certificate dated 21 January 2022 (attached) requires the Council to report Security Stock (issued with a floating nominal amount) no more than five business days before the date of the Reporting Certificate. The Council has \$16,770,000,000 units of Security Stock on issue associated with the guarantee at that date. This value includes 1,200,000,00 of Treasury Stock held by the Local Government Funding Agency and excludes accrued interest. The Local Government Funding Agency may have lent an amount of the Treasury Stock to the market via repurchase agreements.

Independence and quality control

We complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board; and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to this engagement we performed the annual audit of the Council's annual financial statements and performance information, and long-term plan. Other than these engagements, we have no relationship with or interests in the Council or any of its subsidiaries or the Trustee.



Yvonne Yang
Audit New Zealand
On behalf of the Auditor-General
Christchurch, Audit New Zealand

³ The NZLGFA issued its shareholders and guarantors with a letter dated 28 July 2021. That letter says that the unaudited total borrowings at 30 June 2021 are \$13,609,830k. The difference between the audited total borrowings of \$13,604,610k and the unaudited total borrowings is \$5,220k. This difference arose because NZLGFA did not report the face value of Treasury stock lent to counterparties under bond repurchase agreements in their letter dated 28 July 2021 for the year ending 30 June 2021. In the unlikely event of a default, we are of the view that it is the face value of the securities plus any accrued interest that would be payable.

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Appendix 1: Copy of the reporting certificate dated 21 January 2022

REPORTING CERTIFICATE

I, Philip James Harland the Chief Executive of Waimakariri District Council (the Council) hereby certify to the best of my knowledge and belief for the purposes of the Debenture Trust Deed dated on or about 23 February 2010 and amended on 8 June 2012 (the Trust Deed):

1. Since the date on which the last Reporting Certificate containing this certification was given:
 - (a) all interest due on the Stock has been paid;
 - (b) all Stock which has fallen due for repayment has been repaid;
 - (c) no Enforcement Event has occurred and remains unremedied:

2. As at 30 June 2021, the total amount of Stock issued and outstanding under the Trust Deed (showing separately the respective nominal amounts) is as follows:

(i)	Debenture Stock of:	\$ Nil
(ii)	Security Stock (issued with a fixed nominal amount) of	\$55,010,000
[(iii)]	Bearer Stock of:	\$ Nil

[together with:

(iv)	Security Stock (issued with a floating nominal amount), which as at 14 January 2021 (being no more than 5 business days before the date of this certificate) amounted to:	\$ 16,770,000,000
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3. The Council has complied with the Act in connection with the Trust Deed, the Register and Paying Agreement, and any borrowing documentation which the Council has entered into under, in accordance with or secured by this Deed, except for completing this reporting certificate after the due date.

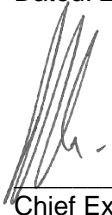
4. On the basis of such information as to the financial position and prospects of the Council as is generally received by me in my capacity as Chief Executive (including reports from the Council's financial managers), I am not aware of any reason why the Council will not be able to meet its liabilities in relation to Stock and interest thereon which are anticipated to fall due or to become payable during the twelve months from the date of this Certificate.

5. [For the purposes of paragraph [4] of this Certificate, I have considered in particular:
 - (a) the liability of the Council under the Security Stock Certificate(s) issued with a floating nominal amount;
 - (b) the likelihood of the liabilities secured by those Security Stock Certificates being called on; and
 - (c) the ability of the Council to recover or recoup from other parties in relation to any payments that the Council would be required to make in respect of those Security Stock Certificates.]

6. Since the date on which the last Reporting Certificate was given the Council has complied in all material respects with all the material provisions, covenants and obligations under the Trust Deed, and I am not aware of any reason why in the period of twelve months from the date of this Certificate the Council will not so comply with such provisions, covenants and obligations.

This Certificate is given by me as Chief Executive of the Council in good faith on behalf of the Council and I shall have no personal liability in connection with the issuing of this Certificate.

Dated: 21 January 2022

A handwritten signature in black ink, consisting of several vertical strokes followed by a small flourish.

Chief Executive
Waimakariri District Council

Appendix 2: Copy of the audit report about the Register



Independent Assurance Report

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Reasonable Assurance Report on Link Market Services Limited's compliance with Section 217(1) – (2) of the Financial Markets Conduct Act 2013 (the "Act") as evaluated against the Registers (Direct engagement)

To the Directors of Link Market Services Limited

Opinion

We have undertaken a reasonable assurance engagement on Link Market Services Limited's compliance, in all material respects, with the Act as evaluated against the Registers, for the year ended 30 June 2021.

In our opinion, Link Market Services Limited has complied, in all material respects with the Act as evaluated against the Registers, for the year ended 30 June 2021.

Basis for Opinion

We conducted our engagement in accordance with Standard on Assurance Engagements (SAE) 3100 (Revised) *Compliance Engagements* issued by the New Zealand Auditing and Assurance Standards Board.

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

Link Market Services Limited's Responsibilities

Link Market Services Limited is responsible for:

- a. The compliance activity undertaken to meet the requirements of the Act.
- b. Identification of risks that threaten compliance with the Act identified above being met and controls which will mitigate those risks and monitor ongoing compliance.

Our Independence and Quality Control

We have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

In accordance with the Professional and Ethical Standard 3 (Amended) issued by the New Zealand Audit and Assurance Standards Board, the Grant Thornton New Zealand Audit Limited maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Assurance Practitioner's Responsibilities

Our responsibility is to express an opinion on Link Market Services Limited's compliance, in all material respects, with the Act as evaluated against the Registers, for the year ended 30 June 2021. SAE 3100 (Revised) requires that we plan and perform our procedures to obtain reasonable assurance about whether Link Market Services Limited has complied in all material respects, with the Act as evaluated against the Registers, for the year ended 30 June 2021.

An assurance engagement to report on Link Market Services Limited's compliance with the Act involves performing procedures to obtain evidence about the compliance activity and controls implemented to comply with the Act. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the Act as evaluated against the Registers.

Other than in our capacity as the independent assurance practitioners we have no relationship with, or interests in, Link Market Services Limited.

Inherent Limitations

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with compliance requirements may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2021 does not provide assurance on whether compliance with the Act will continue in the future.

Restricted Use

This report has been prepared for the Directors in accordance with regulation 110 of the Financial Markets Conduct Regulations 2014 and Section 218 of the Act and is provided solely to assist the Directors of the Company and Directors of the issuers to which Section 218 of the Act applies and who are users of the Company's Registers, in establishing that compliance requirements have been met. Our report may be provided to all users of the Company's Registers, whether or not they are required to comply with Section 218 of the Act, on the basis that we do not accept or assume any duty of care or other legal responsibility to those users. Our report should not be used for any other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Directors of the Company, as a body, or for any other purpose other than that for which it was prepared.

Grant Thornton New Zealand Audit Limited



M D Stewart

Partner

Christchurch

03 August 2021