

Notice is hereby given that an ordinary meeting of the Finance, Audit & Risk Committee will be held on:

Date: Wednesday 29 July 2020
Time: 4.00 pm
Meeting Room: Council Chambers
Venue: Horowhenua District Council
Levin

Finance, Audit & Risk Committee

OPEN AGENDA

MEMBERSHIP

Chairperson	Mr Philip Jones	
Deputy Chairperson	Mrs Christine Mitchell	
Members	Mr David Allan	
	Mr Wayne Bishop	
	Mr Ross Brannigan	
	Mr Todd Isaacs	
	Mr Bryan Jackson	
	Mr Sam Jennings	
	Mrs Victoria Kaye-Simmons	
	Mr Robert Ketu	
	Mrs Jo Mason	
	Ms Piri-Hira Tukapua	
	HWTM Bernie Wanden	
Reporting Officer	Mr Doug Law	(Chief Financial Officer)
Meeting Secretary	Mrs Karen Corkill	

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Website: www.horowhenua.govt.nz

Full Agendas are available on Council's website
www.horowhenua.govt.nz

Full Agendas are also available to be collected from:
Horowhenua District Council Service Centre, 126 Oxford Street, Levin
Te Awahou Nieuwe Stroom, Foxton,
Shannon Service Centre/Library, Plimmer Terrace, Shannon
and Te Takeretanga o Kura-hau-pō, Bath Street, Levin

ITEM	TABLE OF CONTENTS	PAGE
PROCEDURAL		
1	Apologies	5
2	Public Participation	5
3	Late Items	5
4	Declarations of Interest	5
5	Confirmation of Minutes	5
6	Announcements	5
REPORTS		
7	Reports	
7.1	Projects Update	7
7.2	Twelve Month Report 1 July 2019 - 30 June 2020	21
7.3	Health & Safety - Quarterly Report	91
7.4	Treasury Report	99
7.5	Monitoring Report - Audit Recommendations 2018/2019 - July 2020	113

1 Apologies

2 Public Participation

Notification of a request to speak is required by 12 noon on the day of the meeting by phoning 06 366 0999 or emailing public.participation@horowhenua.govt.nz.

See over the page for further information on Public Participation.

3 Late Items

To consider, and if thought fit, to pass a resolution to permit the Council to consider any further items which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded.

Such resolution is required to be made pursuant to Section 46A(7) of the Local Government Official Information and Meetings Act 1987, and the Chairperson must advise:

- (i) The reason why the item was not on the Agenda, and
- (ii) The reason why the discussion of this item cannot be delayed until a subsequent meeting.

4 Declarations of Interest

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

5 Confirmation of Minutes

5.1 Meeting minutes Finance, Audit & Risk Committee, 24 June 2020

6 Announcements

Public Participation (further information):

The ability to speak at Council and Community Board meetings provides the opportunity for members of the public to express their opinions/views to Elected Members as they relate to the agenda item to be considered by the meeting.

Speakers may (within the time allotted and through the Chairperson) ask Elected Members questions as they relate to the agenda item to be considered by the meeting, however that right does not naturally extend to question Council Officers or to take the opportunity to address the public audience be that in the gallery itself or via the livestreaming. Council Officers are available to offer advice too and answer questions from Elected Members when the meeting is formally considering the agenda item i.e. on completion of Public Participation.

Meeting protocols

1. All speakers shall address the Chair and Elected Members, not other members of the public be that in the gallery itself or via livestreaming.
2. A meeting is not a forum for complaints about Council staff or Council contractors. Those issues should be addressed direct to the CEO and not at a Council, Community Board or Committee meeting.
3. Elected members may address the speaker with questions or for clarification on an item, but when the topic is discussed Members shall address the Chair.
4. All persons present must show respect and courtesy to those who are speaking and not interrupt nor speak out of turn.
5. Any person asked more than once to be quiet will be asked to leave the meeting

Projects Update

File No.: 20/265

1. Purpose

To provide the Finance, Audit and Risk (FAR) Committee with an update on the projects being undertaken by the Infrastructure Group.

2. Recommendation

- 2.1 That Report 20/265 Projects Update be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

3. Issues for Consideration

As provide in the **attached** reports.

Attachments



No.	Title	Page
A	Projects Report - Foxton Beach Stormwater	8
B	Projects Report - Tokomaru Wastewater Discharge	12
C	Projects Report - Tokomaru Water Supply	16
D	Projects Report - Tokomaru Water Consent Handover	18

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

Author(s)	Kevin Peel Group Manager - Infrastructure Operations	
Approved by	David Clapperton Chief Executive	

Foxton Beach Stormwater Consent

Project Overview Summary

Project objective:

To agree on stormwater discharge consent with Horizons Regional Council and key stakeholders.

Current Status	What's Needed?	Key Dates
<ul style="list-style-type: none">• Consents are required for Council's stormwater discharges to the Manawatu Estuary.• An application for consent is currently being prepared.• Monitoring and engagement with mana whenua is ongoing.	<ul style="list-style-type: none">• Ongoing engagement with mana whenua.• Ongoing stormwater monitoring to confirm quality of discharges.• Ecological effects assessment.• Investigation of elevated sources of contaminants in the discharge - this is in progress at present and results will be presented to Council workshop when they are available.	<ul style="list-style-type: none">• Agreed with Regional Council for application to be lodged mid-June and placed on hold while investigations & consultation continue.• Application was lodged on 12 June.• Horizons have accepted the application under s88 RMA.

Overview of project:

The project is to obtain stormwater discharge consents for the existing stormwater network.



The discharge points are shown in the diagram above. There are five discharges direct to the Estuary, some seepage to ground through the attenuation ponds, and some discharges direct to Whitebait Creek.

Council's policy is that properties are required to provide on-site stormwater management (generally through soak pits). The consent application is for Council's stormwater network only and does not include the on-site soakage pits on private property.

Some of the discharges are direct to the Estuary (eg those on Dawick, Robbie, and Hartley Streets). The Holben stormwater discharge is a pumped discharge and includes some attenuation and treatment via the plantings and detention areas in the reserve and recreational areas. There are also attenuation ponds in the subdivision to the north-east of the community.

Work to date:

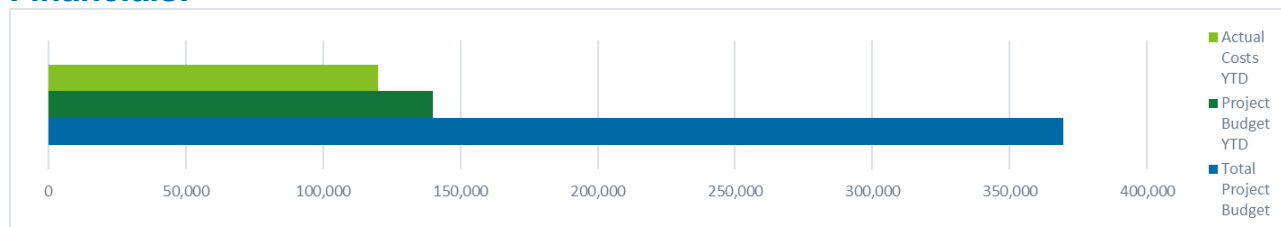
Modelling of the network has been undertaken to assess network capacity, flooding areas and estimated stormwater quantities. A monitoring programme of the quality of the stormwater discharges and the effects on the Estuary is underway.

An ecological effects assessment is in progress. The first stage has been to assess likely risks so that the monitoring programme can be refined, and a more detailed effects assessment is now being undertaken in conjunction with the monitoring programme which is being implemented. Consultation is ongoing with iwi groups to develop a framework for cultural health monitoring and undertaking cultural impact assessments.

Monitoring results to date indicate elevated concentrations of zinc, phosphorus and E.Coli have been identified in the discharge from Linklater Ave catchment. Potential sources for these contaminants are currently being investigated. An interim ecological effects assessment has been completed which has identified elevated levels of E Coli in various locations, as well as high levels of zinc in one of the smaller catchments. Further assessment of zinc levels has identified that there is low potential for any effects on aquatic species via accumulation. An investigations programme has been developed and will be implemented now that we are out of lockdown has been reached and site work restrictions are lifted. The investigation programme is targeted to identify sources of the contaminants and develop remedial programme of actions. District Council has engaged with Regional Council on this matter and it was agreed with Regional Council to lodge the consent application mid-June with a request that the processing of the application be placed on hold while the investigations are undertaken. **Investigation work is progressing, and a workshop will be held with Council to discuss the results when they are available.**

The resource consent application was lodged with Regional Council on 12 June and has been accepted by Horizons under s88 of the RMA. Processing of the application is on hold pending the above investigations and further Cultural Impact Assessments.

Financials:



Risk Management:

Risk Area	Risk Description	Initial (GAR)	Initial Risk Assessment without application of a control	Control applied	Residual Risk Assessment (GAR)	Residual Risk Assessment
Strategic	Potential for HRC to determine that consent should not be granted.	4C/2 L	Moderate	Investigation of elevated contaminants & remedial works programme to reduce / remove contaminants. Provide for time and cost for hearing process if needed.	3C/2 L	Moderate
Financial	Cost of hearing and potential appeal process	3C/4 L	Significant	Pre-lodgement consultation. Manage process and pre-hearing discussions to focus on RMA matters as far as possible.	3C/3 L	Significant
	Mitigation costs to address potential effects / consent conditions	3 C/ 3L	Significant	Ensure clear messaging re low risk stormwater system. Effects evidence-based assessment of need for mitigation.	2 C/ 3L	Low

Risks Traffic Light Key

Likelihood	Consequence				
	1 - Very minor	2 - Minor	3 - Moderate	4 - Major	5 - Catastrophic
5 - Almost certain	Low	Moderate	Significant	Extreme	Extreme
4 - Very Likely	Low	Moderate	Significant	High	Extreme
3 -Likely	Low	Moderate	Significant	Significant	High
2 - Unlikely	Low	Low	Moderate	Moderate	Significant
1 - Extremely unlikely	Low	Low	Low	Low	Moderate

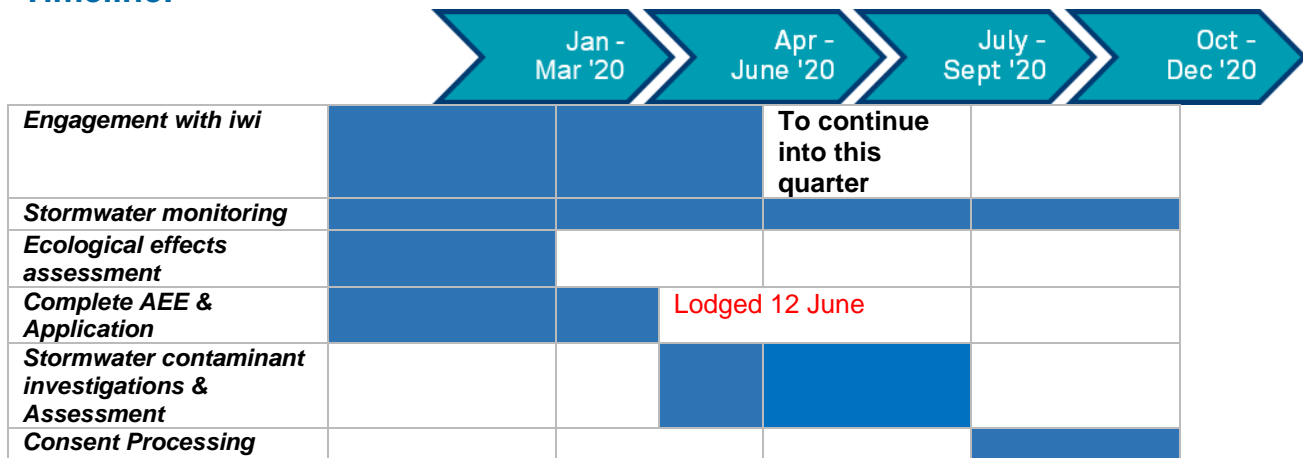
Communication and Key Stakeholders:

Consultation is ongoing with iwi groups. Discussions have been held with Te Runanga o Raukawa and Rangitaane and feedback received on the monitoring programme. Discussion is also occurring regarding the monitoring results to date and subsequent investigation programme. **A hui has been held in June with Rangitaane and a CIA process initiated. The project team has also engaged with MTA to ascertain if they have an interest in the application and have been advised that they are interested and a further hui is to be planned.**

Consultation letters have been sent to nine parties who are registered as claimants under the Marine and Coastal Area Act; Initial discussions have also been held with Department of Conservation and ongoing engagement with the Department will occur while the investigations are undertaken.

Pre-lodgement consultation has also been undertaken with the District Health Board. **HDC will continue to consult with these parties as further information becomes available.**

Timeline:



Consent processing likely to continue into 2021. Expected public notification late 2020.

Tokomaru Wastewater Discharge - Overview

Project Overview Summary

Project objective:

The project's aim is to:

- (a) agree on a renewed five (5) year discharge consent to water with Horizons Regional Council and key stakeholders;
- (b) with the community and key stakeholders, agree on a long-term treatment and discharge option before 2022.

Current Status	What's Needed?	Key Dates
<ul style="list-style-type: none"> • Council commitment to land based, long term disposal. • Short term consent sought for discharge to water to provide time to investigate, design, and consent land based option. • MfE Funding assisted with purchase of land. • Work on the long term land disposal project has been initiated. • Wastewater Working Group has been established. • Long Term Project commenced. 	<ul style="list-style-type: none"> • Resolve short term consent with Horizons and submitters. • Investigations Phase of Long Term Treatment and Disposal Project. - In progress with timeframe from March-October 2020. 	<ul style="list-style-type: none"> • Hearing on short term consent will be held on 28 July. • Collaborative working on long term treatment and disposal option - Long Term consent application to be lodged no later than December 2022.

Overview of project:



Work to date:

Short-Term Consent

Conditions for the short-term consent have been agreed with Regional Council and are were circulated to submitters throughout 2019. The Wastewater Working Group was convened on 27 February 2020. A pre-hearing meeting was immediately after the Working Group’s initial meeting for that purpose. At that meeting, a short-term consent expiry date of June 2023 was agreed reflecting the proposed lodgement date for the long-term option of December 2022. Some minor revisions to the draft conditions were agreed and Regional Council circulated the revised draft conditions to submitters requiring feedback by 20 March 2020. The current status of submissions is that 12 have agreed to draft conditions; 1 has advised they do not accept the draft conditions; 2 have responded with comments, and discussions are ongoing.

Regional Council have advised that they require the short term consent application to proceed to a hearing given that substantive effort has been made to seek submitter agreement and at least one submitter is no accepting the draft conditions. **The hearing will be held on 28 July.**

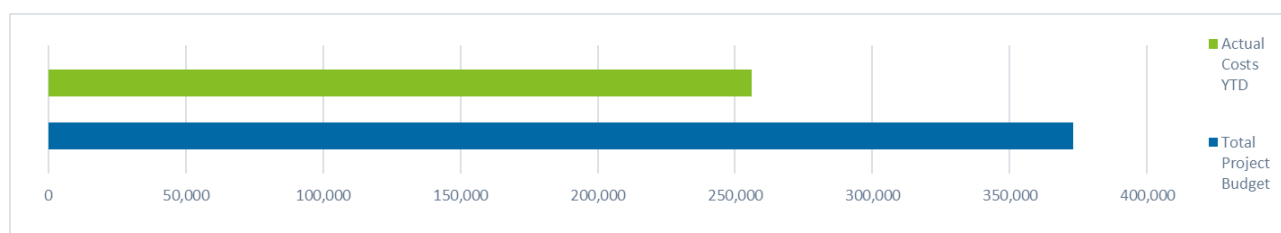
Long Term Land Based Treatment Option

Council has made a commitment to working with iwi and the community to investigate and implement a long-term land based treatment option. Stakeholder (Working Party) feedback has been that they wish to ensure all options to remove wastewater discharge to water are explored.

Central government funding has been secured and this has assisted Council to purchase land which is considered suitable for the purpose.

Work is underway on this project with the Wastewater Working Group having been established and the Investigation Phase commenced March 2020 and is intended to run through to October 2020. A key part of this work includes inflow & infiltration assessments (as requested by stakeholders) as well as planning as to how growth areas may be serviced and impacts on wastewater flows over the life of the long-term solution. Current work is focused on the investigation phase including measures to accelerate the project to reach a preferred solution and lodge applications as soon as practicable.

Financials:



Risk Management:

Risk Area	Risk Description	Initial (GAR)	Initial Risk Assessment without application of a control	Control applied	Residual Risk Assessment (GAR)	Residual Risk Assessment

Strategic	Potential for HRC to determine not to grant consent.	4C/1 L	Low	Ensure that community is clear that this is a short-term consent to allow for investigation of land-based option. Hearing to be held. Regional Council support proposed conditions.	4C/1 L
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Risks for long-term project are currently being identified via the investigation phase.

Risks Traffic Light Key

Likelihood	Consequence				
	1 - Very minor	2 - Minor	3 - Moderate	4 - Major	5 - Catastrophic
5 - Almost certain	Low	Moderate	Significant	Extreme	Extreme
4 - Very Likely	Low	Moderate	Significant	High	Extreme
3 -Likely	Low	Moderate	Significant	Significant	High
2 - Unlikely	Low	Low	Moderate	Moderate	Significant
1 - Extremely unlikely	Low	Low	Low	Low	Moderate

Communication and Key Stakeholders:

Council has been engaging with submitters on the short-term discharge consent application as noted above.

A draft consultation plan has been developed for the long-term land based disposal project. That plan identifies the likely matters of consultation to include:

- “ Disseminating and communicating information as to how the wastewater services are provided, the quality and amount of discharges, and the Council's understanding of the effects of those discharges on land, water and air quality.
- Obtaining an understanding from tangata whenua as to the effects of the discharges to land, air and water receiving environments, and the relationship of tangata whenua and their culture and traditions with their ancestral lands, water, sites, waahi tapu and other taonga, as well as the ability of tangata whenua to exercise kaitiakitanga.
- Obtaining an understanding from affected parties as to their concerns with the wastewater discharges and how these may be mitigated.
- Working with tangata whenua and with stakeholders to identify and obtain input into the assessment of options for treatment and mitigation.
- Working with community to understand the servicing requirements and desired outcomes.

In undertaking consultation, Council and its appointed consultants and technical experts will:

- be flexible and adaptable to the needs of all parties.*
- be open with science, data and technical information, and will provide ready access to technical experts.*
- facilitate a collaborative process and will be proactive about seeking a common understanding of effects and identifying options for mitigation.”*

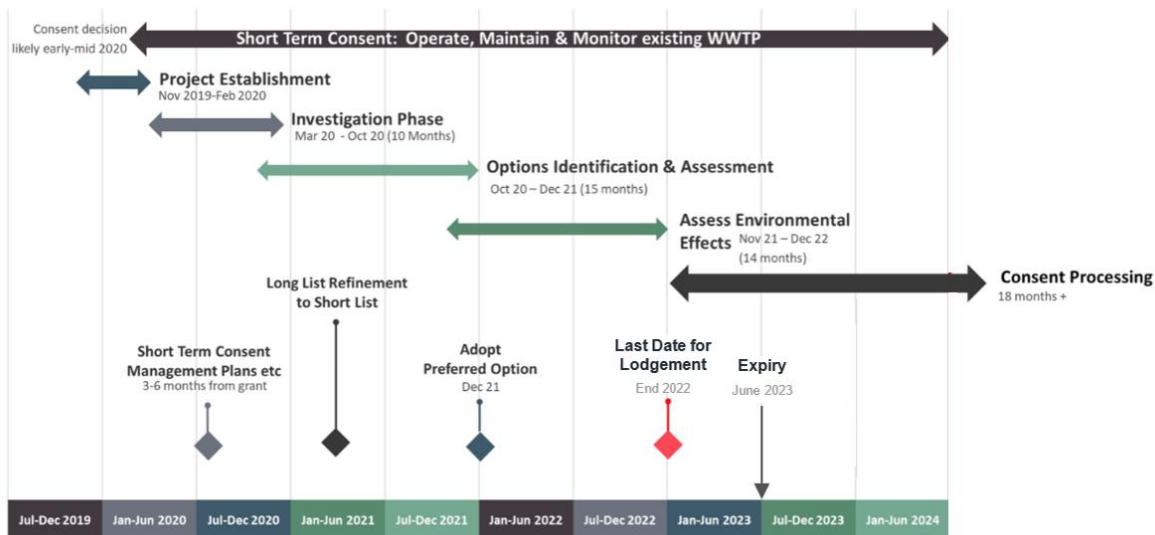
The Consultation Plan is a living document and HDC intends to conduct an adaptive consultation process which can be flexible to fit the needs of the parties being consulted. Early engagement will

focus on identifying the preferred means of engagement, the best methods for provision of information and the type of information and discussions sought.

This notwithstanding, the proposed consultation methods at this time are as follows:

- Separate engagement with each of the three tangata whenua groups and their respective hapu / marae (Ngāti Raukawa ki te Tonga, Ngāti Whakatere and Rangitāne o Manawatu):
 - Initial meetings to establish relationship, provide overview of the project and establish process and scope for consultation and engagement.
 - Liaison as necessary to confirm engagements (scope, timing, costs) for Cultural Impact Assessments.
 - Separate hui with each group throughout the project. The purpose of each hui to be agreed prior to meeting but is likely to include updates on work programme including monitoring and investigation results and outcomes, discussion and understanding of cultural impacts, and workshop style discussions as to potential mitigations.
- Ngāti Whakatere has advised they are considering how they wish to be engaged with during the long term project and will provide advice on this (Still coming); site meetings and initial discussions have been held with Rangitāne (February-March 2020) and initial discussion has been held and information has been provided to Muaūpoko Tribal Authority to ascertain if MTA has an interest in the project.
- Directly Affected Parties: Meetings / workshops with each of these groups during the course of the work programme.
- Tokomaru Wastewater Working Party: Meetings twice yearly during the course of the work programme.
- Wider public consultation: To be undertaken through HDC communications and website, with project newsletters / updates and requests for feedback / comment.

Timeline:



Current work is focused on the investigation phase, and the work programme is being reviewed to identify and implement opportunities to accelerate the work programme to move towards a preferred option and lodgement as soon as practicable.

Tokomaru Water Supply - Overview

Project Overview Summary

Project objective:

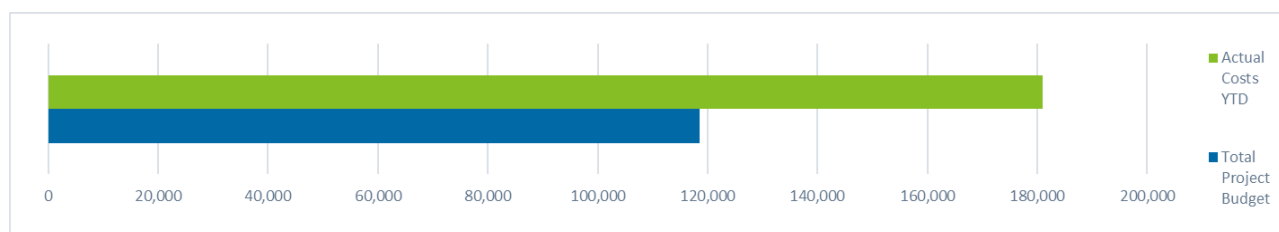
Renew water take consent(s) for Tokomaru Water by 30 March 2020, within budget.

Project is now complete: Resource Consent was granted 9 July 2020.

Consent term is to 1 July 2038.

Refer to attached Consent Handover Summary Sheet for details.

Financials:



Risk Management:

N/A consenting project is complete.

Communication and Key Stakeholders:

Engagement was undertaken with Ngati Whakatere and a Cultural Impact Assessment was commissioned. HDC has agreed to work with Ngati Whakatere on implementing the following recommendations from the CIA. These are not conditional to the consent, except that there is a requirement to provide a summary annual report of any engagement with Ngati Whakatere that has occurred.

1. *HDC agree to enable regular stream health and mātauranga Māori monitoring of the Tokomaru Awa, where possible with annual participation from ngā kura (Tokomaru and Shannon schools) to build intergenerational kaitiaki capacity;*
2. *HDC agree to resource the capacity of Ngāti Whakatere and collaborate directly with the hapū to manage the Tokomaru water supply take and other activities at the Horseshoe Bend Reserve significant area/site;*
3. *HDC agree to resource Ngāti Whakatere to collaborate with Council to develop communication (possibly signage or an information whare similar to Tū te Manawa) acknowledging the cultural significance of the Horseshoe Bend Reserve area; and*
4. *Regular meetings between HDC and Ngāti Whakatere representatives are needed to progress and achieve these recommendations."*

TMI Rangitaane were consulted and have provided a letter of support.

Written approval was obtained from Department of Conservation, Fish and Game Council and a letter of support has been received from the District Health Board.

The application was publicly notified and two submissions were received in support of granting the consent. No submissions were received in opposition. Both submitters signed off on draft conditions and the consent was granted without a hearing.

Timeline:

N/A: consent project is complete.
Consent term is to 1 July 2038.

Tokomaru Water Supply
Resource Consent Handover Documents
Resource Consent ATH-1994001627.01 & ATH-201902692.00



Thank you for engaging Good Earth Matters Consulting to obtain resource consent **for the abstraction of water from, and discharge of return water to, the Tokomaru River to provide the public water supply for the Tokomaru community.** We are pleased to advise your resource consent has been granted and is attached. This is a legal document and must be kept in a safe and secure location. The Council, as the Consent Holder, is obligated to ensure all people who are exercising duties/actions have read and are familiar with the attached consent conditions.

This document provides a summary of the key dates and conditions of the consent, for your information. As the Consent Holder you need to ensure that you have read and are familiar with the decision document and conditions in their entirety.

We have attached all of the relevant documentation from the consenting process including both information that forms part of the application (i.e. was submitted by the Applicant) as well as documentation of the reporting and decision-making process from the consent authority. It is important to retain this package of documents for reference over the term of the consent, particularly if any compliance or other issues arise. The documents will also be needed should you wish to make an application to the consent authority to change the conditions of consent, as well as at the time of any application to renew the consent if applicable. We suggest that you save and file the document and its supporting documents in an appropriate place in accordance with your organisation's records requirements.

CONSENT DETAILS 	Consent No:	ATH-1994001627.01 & ATH-201902692.00											
	Consent Holder:	Horowhenua District Council											
	Consent Authority:	Manawatū-Whanganui Regional Council											
	Activity Authorised:	To take water from the Tokomaru River (at Horseshoe Bend)											
		<table border="1"> <thead> <tr> <th>River Flow</th> <th>Max Rate of Take</th> <th>Max Daily Take</th> </tr> </thead> <tbody> <tr> <td>> 0.240 m³/s</td> <td>10 L/s</td> <td>430 m³/day</td> </tr> <tr> <td>≤ 0.240 m³/s</td> <td>5 L/s</td> <td>280 m³/day</td> </tr> </tbody> </table>	River Flow	Max Rate of Take	Max Daily Take	> 0.240 m ³ /s	10 L/s	430 m ³ /day	≤ 0.240 m ³ /s	5 L/s	280 m ³ /day		
River Flow	Max Rate of Take	Max Daily Take											
> 0.240 m ³ /s	10 L/s	430 m ³ /day											
≤ 0.240 m ³ /s	5 L/s	280 m ³ /day											
		To discharge return water to the Tokomaru River											
Grant Date:	9 July 2020	Expiry Date:	1 July 2038	No. of Conditions: 19									
Process:	Non-Notified <input type="checkbox"/>	Limited Notified <input type="checkbox"/>	Full Notification <input checked="" type="checkbox"/>										

KEY DATES 	Date	Details	Condition No.
	Continual Requirement	Flow metering, maintain flow meter & telemetry to Horizons; notify Horizons if equipment fails Operate as per with Demand Management Plan Return water discharge must not cause flooding of neighbouring property; scour or erosion; natural course of water body to be altered; or temperature in receiving water to be altered by more than 3°C	3-5, 12 10 ATH-201902692
	During Low Flow (Tokomaru River ≤ 0.240 m ³ /s)	Check river flow twice daily Implement demand management Notify Horizons when no longer at low flow	Condition 8
	9 January 2021	Water Demand Management Plan to Horizons	Condition 9
	Then 3 years (2024, 2027, 2030, 2033, 2036)	Submit updated Water Demand Management Plan to Horizons	Condition 10
	30 June 2024	Leakage to be within Band B Target.	Condition 13



KEY DATES	Date	Details	Condition No.
	9 July 2021	Provide a Leakage Report to Horizons.	Condition 14
	1 October 2024	Provide a summary of the water balance and leakage from the network to Horizons	Condition 15
	1 October 2029	If above reports (excluding the 2021 report) show Band B is not met, then a summary report of progress towards Band B is required every two years until Band B is achieved.	Condition 16
	1 October 2034		
	1 October 2037		
	31 October each year		
	1 November 2022	Undertake a review of operation of the Water Supply network and submit report to Horizons.	Condition 18
	1 November 2032		
	July 2023, July 2028, July 2033	Regional Council may initiate consent review	Condition 19
	December 2037	Last date for renewal application to be lodged.	n/a
1 July 2038	Consent Expires.	Condition 20	

Attached Documentation:	File Name	Date
<input checked="" type="checkbox"/> Application Lodged	Tokomaru Water Take Consent Renewal AEE - FOR LODGEMENT.pdf	29 March 2019
<input checked="" type="checkbox"/> s88 Acceptance	Assessment, s88 Application Acceptance v01.pdf	2 April 2019
<input checked="" type="checkbox"/> s92 Request	Assessment, s92 Additional Information Request v01.pdf	29 April 2019
<input checked="" type="checkbox"/> S92 Response	2019.05.21 Horizons als re Tokomaru Water s92 response.pdf	21 May 2019
<input checked="" type="checkbox"/> Notification Decision	Assessment, Notification Decision v01.pdf	12 July 2019
<input checked="" type="checkbox"/> Submissions	MidCentralHealth Submission.pdf; Milton Pedley Submission.pdf	4 October 2019
<input checked="" type="checkbox"/> Consent Decision	Revised Application Decision.pdf Application Decision Cover Letter.pdf Condition Schedule.pdf Telemetry Advice.pdf	9 July 2020
<input checked="" type="checkbox"/> Other	Cultural Impact Report – Draft July 2019.pdf	July 2019

Comments:

A Cultural Impact Assessment report prepared by Ngati Whakatere and provided by HDC to Horizons as part of the consent process included the following recommendations from Ngati Whakatere:

1. HDC agree to enable regular stream health and mātauranga Māori monitoring of the Tokomaru Awa, where possible with annual participation from ngā kura (Tokomaru and Shannon schools) to build intergenerational kaitiaki capacity;
2. HDC agree to resource the capacity of Ngāti Whakatere and collaborate directly with the hapū to manage the Tokomaru water supply take and other activities at the Horseshoe Bend Reserve significant area/site;
3. HDC agree to resource Ngāti Whakatere to collaborate with Council to develop communication (possibly signage or an information whare similar to Tū te Manawa) acknowledging the cultural significance of the Horseshoe Bend Reserve area; and
4. Regular meetings between HDC and Ngāti Whakatere representatives are needed to progress and achieve these recommendations.

Implementation of these recommendations is not included as conditions of consent as many of them fall outside of the consent process, however, condition 17 requires HDC to advise Horizons on an annual basis as to any engagement with Ngati Whakatere regarding exercise of this consent.

Twelve Month Report 1 July 2019 - 30 June 2020

File No.: 20/266

1. Purpose

To present to the Finance, Audit & Risk (FAR) Committee the financial report for the twelve months ended 30 June 2020.

2. Recommendation

- 2.1 That Report 20/266 Twelve Month Report 1 July 2019 - 30 June 2020 be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

3. Issues for Consideration

As included in the **attached** report.

Attachments



No.	Title	Page
A	Financial Reporting - Monthly Report - 30 June 2020 - FULL DRAFT	22

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

Author(s)	Doug Law Chief Financial Officer	
Approved by	Nicki Brady Deputy Chief Executive	



Twelve Month Report

1 July 2019 - 30 June 2020



Executive Summary

Financial Performance – Operational Expenditure

Council shows a \$3.766m year-to-date (YTD) (\$2.021m May 2020) operating deficit against a budgeted YTD operating deficit of \$2.61m (\$2.772m May 2020). It is 100% through the year and Council has spent 100.84% (90.22% May 2020) of the full year's budgeted expenditure and received 98.8% (90.62% May 2020) of the full year's budgeted income.

Lower interest rates evident from the effect of the Covid-19 pandemic have decreased interest costs on borrowing but increased the loss on derivatives.

Delays in roading capital projects have lowered Council's roading subsidy income. Income to the end of June 2020 generally is slightly ahead of year-to-date budgets (except for roading subsidies as noted and the effects of the pandemic on income from community facilities). The effect of the Covid-19 pandemic lock down is evident now for the YTD income from community facilities.

PLEASE NOTE - this report is not the finalised Annual Report. The areas highlighted in orange on the Statement of Comprehensive Revenue and Expense actual year-to-date (YTD) column are yet to be finalised, but relate to non-cash accruals relating to depreciation, vested assets, gains or losses on property, forestry, roading asset revaluations etc. and the increase in the landfill aftercare provision. The latter should not be as significant as last financial year, as the consent conditions that impacted last year have not changed.

Other Trends and Activity of Interest

1. Resource Consenting

- 324 consents have been lodged as at 30 June 2020, compared to 279 at the same time last year.
- 137 subdivision consents approved as at 30 June 2020, compared to 117 at the same time last year.
- As at 30 June 2020 a total of 201 new allotments have been created as a result of s223 (approval of title plan) and 183 new allotments have been created as a result of s224 (completion of physical works) certificates being issued for subdivisions.

2. Building Consents

- Value of consents issued as at 30 June 2020 is \$123,282,177 compared to \$113,831,425 for the same period last year.
- 699 consents issued as at 30 June 2020, compared to 716 for the same period last year.
- 220 new dwelling consents were issued as at 30 June 2020 compared to 234 for the same period in the 2018/2019 year.
- 709 building consents were lodged as at 30 June 2020 compared to 707 for the same period in the 2018/19 year.
- Consents have been issued for 226 New Residential Dwelling Units as at 30 June 2020. New residential dwelling units count each self-contained unit individually and include individual dwellings, multi-unit dwellings plus yard built and existing dwellings which are relocated onto a site.

YTD the level of Resource Consenting activity is higher than that was experienced over a similar period in 2018/19.

YTD the level of Building Consenting activity is similar than the same period in 2018/19.

Doug Law
Chief Financial Officer

Total revenue	Total expenditure	Total surplus/(deficit)
\$55.14m is 1% less than the total budget of \$55.81m	\$58.91m is 1% more than the total budget of \$58.42m	(\$3.77m) is 44% less than the total budget of -2.61m

SUSTAINABILITY

Rates to operating revenue 73%

Rates revenue	\$40.48m
Operating revenue	\$55.14m

73% of operating revenue is derived from rates revenue. Rates revenue excludes penalties, water supply by meter and is gross of remissions. Operating revenue excludes vested assets, development contributions, asset revaluation gains and gains on derivatives.

Balance budget ratio 94%

Operating revenue	\$55.14m
Operating expenditure	\$58.91m

Operating revenue should be equal or more than operating expenditure. Operating revenue excludes vested assets, development contributions, asset revaluation gains and gains on derivatives. Operating expenditure includes depreciation and excludes loss on derivatives, landfill liability and loss on asset revaluations. Year to date revenue is 94% of operating expenditure.

Essential services ratio 157%

Capital expenditure	\$23.32m
Depreciation	\$14.82m

Capital expenditure should be equal or more than depreciation for essential services, for year to date capex is 157% of depreciation. Essential Services are Water Supply, Wastewater, Stormwater and Roding.

Net Debt to total projected revenue (LGFA Cov.) 163%

Total net borrowing	\$90.09m
Total operating revenue	\$55.14m

With net borrowing of \$90.09m we are still under the set limit of 195% of operating revenue. Total net borrowing is external borrowing less cash at bank.

Interest to rates revenue (LGFA Cov.) 8%

Net Interest	\$3.19m
Rates revenue	\$40.48m

8% of rates revenue is paid in interest. Our set limit is 25% of rates revenue. Net interest is interest paid less interest received. Rates revenue excludes penalties, water supply by meter and gross of remissions.

Interest to operating revenue (LGFA Cov.)

6%

Net Interest	\$3.19m
Operating revenue	\$55.14m

6% of operating revenue is paid in interest. Our set limit is 20% of operating revenue. Net interest is interest paid less interest received.

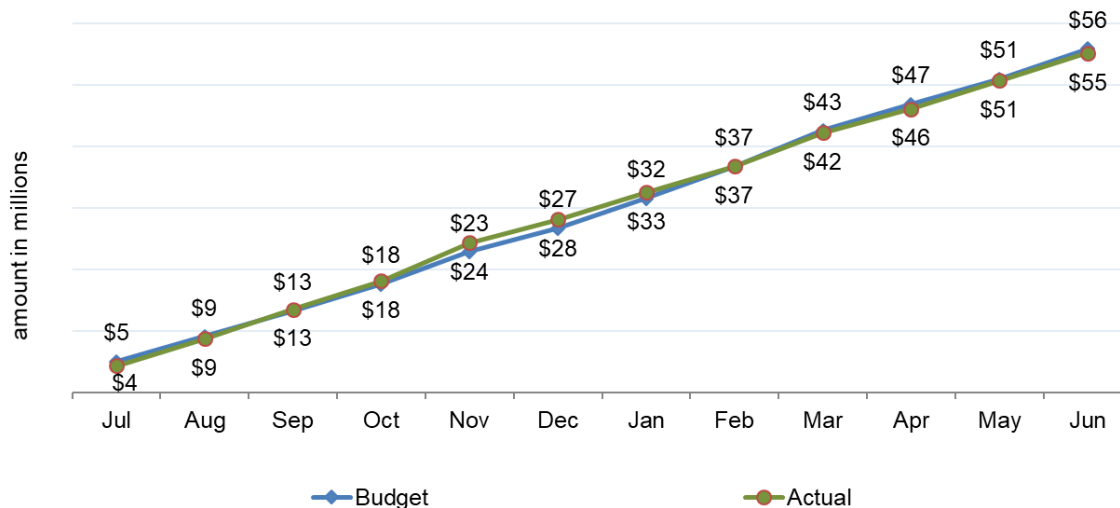
Available financial accommodation to external indebtedness (LGFA Cov.)

111%

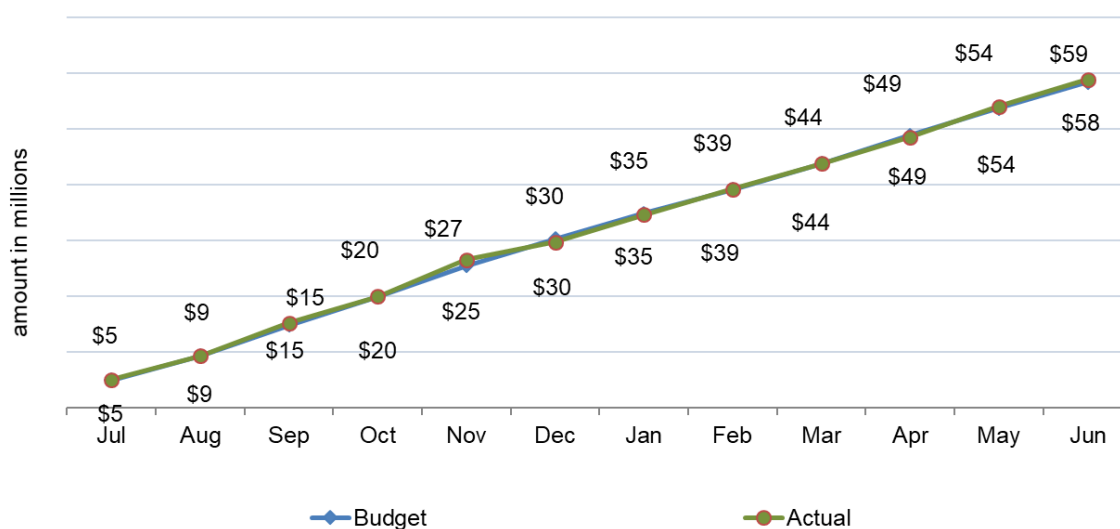
Net debt	\$90.09m
Undrawn committed facilities	\$10.00m

The committed bank facility enables us to borrow up to 111% of our current external debt immediately. The LGFA covenant minimum is 110%.

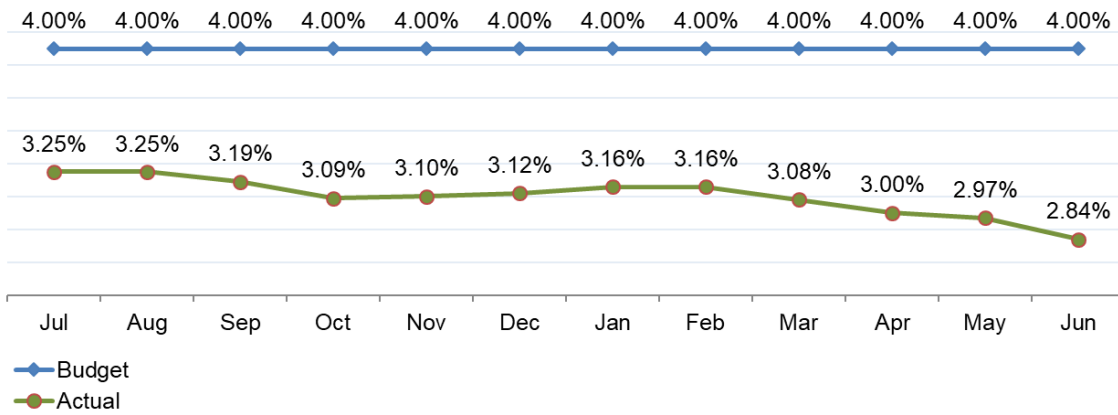
Total Revenue \$m



Total Expenditure \$m



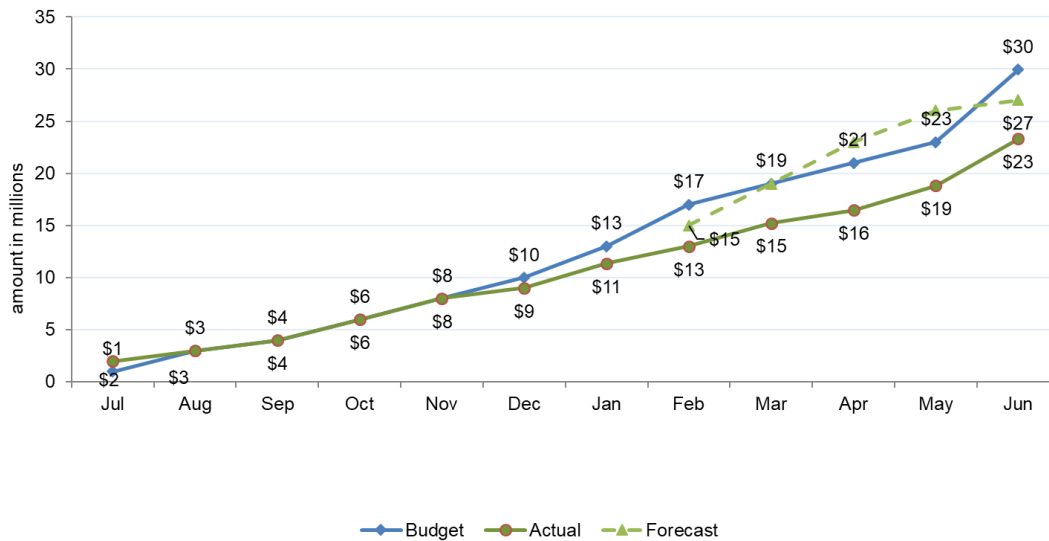
Interest rate movement



Capital Expenditure



Total Capital Expenditure



Statement of Comprehensive Revenue and Expense

As at 30 June 2020									
	Annual Report 2018/2019 \$000	Annual Plan YTD Jun-20 \$000	Actual YTD Jun-20 \$000	C/A % Actual to Budget		Variance YTD 2020 \$000	Var/Bud %	% of Total Bud %	Notes
Revenue									
Rates Revenue	(38,562)	(40,099)	(40,483)	101.0%	☺	(384)	1%	0.7%	
Grants & Subsidies	(5,524)	(6,562)	(4,606)	70.2%	☹	1,956	-30%	-3.5%	1
Finance Income	(423)	(209)	(356)	170.3%	☺	(147)	70%	0.3%	
Fees & Charges,	(5,355)	(5,011)	(4,848)	96.7%	☹	163	-3%	-0.3%	
Other Revenue	(3,521)	(3,926)	(4,259)	108.5%	☺	(333)	8%	0.6%	
Gain Disposal of Assets	(56)		(588)		☺	(588)		1.1%	3
Total Revenue	(53,441)	(55,807)	(55,140)	98.80%	☹	667	-1%	-1%	
Expenditure									
Employee Benefit Expenses	14,661	15,017	15,197	101.2%	☹	180	1%	0.3%	
Finance Costs	3,607	3,870	3,549	91.7%	☺	(321)	-8%	-0.5%	4
Depreciation and Amortisation	14,383	14,448	14,822	102.6%	☹	374	3%	0.6%	
Other Expenses	24,457	25,082	25,320	100.9%	☹	238	1%	0.4%	2
Loss on Disposal of Assets	227		18		☹	18		0.0%	
Total Expenses	57,335	58,417	58,906	100.84%	☹	489	1%	0.8%	
Operating (surplus) deficit before taxation and non-cash items	3,894	2,610	3,766	144.3%		1,156	44%	44.3%	
Vested Assets	(453)		?						
Investment (Gains)/Losses		(122)	(7)						
Increase in Landfill Provision	1,298		?						
Taxation			36		☹	36			
Loss on Derivatives	975	0	1,319		☹	1,319		2.3%	5
Operating (surplus) deficit after taxation and non-cash items	5,714	2,488	5,114	195.9%		2,511	101%	100.9%	
Other Comprehensive Revenue and Expenses									
Gain / (Loss) Fixed Assets Valuation	(9,613)	(9,578)	?		☺		0%	0.0%	
Gain / (Loss) Financial Assets		-				-			
Total Net Other Comprehensive revenue and expense for the year	(9,613)	(9,578)	?			-			
Total Comprehensive Income for the year	(3,899)	(6,968)	5,114			2,511			

Note 1 Grants and Subsidies unfavourable variance of \$1,956k. The significant variance relates to the capital subsidies from NZTA which are lower than expected due to delays or stopped works in roading projects for various reasons, including as a result of Covid-19.

Note 3 Favourable variance of \$588k. This relates to the gain on sale of commercial properties as reported in prior months.

Note 4 Favourable variance of \$321k, relates to finance external interest cost.
Note this reflects the unprecedentedly low interest rates in the bond market.

Note 5 Unfavourable variance of \$1,319K, relates to unrealised loss on derivatives (swaps).

Note this reflects the continued fall in interest rates currently being experienced. Rates fallen reacting to the uncertain global economic conditions due to the economic effect of the Covid-19 pandemic. For reference and comparative purpose, last month the reported loss was \$1,311k.

Note 2 Other Expenses	Annual Report 2018/2019 \$000	Annual Plan Annual Plan YTD Jun-20 \$000	Actual Actual YTD Jun-20 \$000	% Actual to Budget	Variance Variance YTD 2020 \$000	% Var/Bud %	% of Total Bud %	Notes
Professional Services	5,240	4,497	4,868	108.2%	371	8%	0.6%	
Materials	88	112	94	83.9%	(18)	-16%	0.0%	
Maintenance	14,083	14,427	15,522	107.6%	1,095	8%	1.9%	2A
Grants Paid	590	511	593	116.0%	82	16%	0.1%	
Utilities	1,091	1,180	972	82.4%	(208)	-18%	-0.4%	
Communications	231	258	212	82.2%	(46)	-18%	-0.1%	
Other Expenses	5,167	5,396	5,073	94.0%	(323)	-6%	-0.6%	2B
Vehicle Expenses	133	181	117	64.6%	(64)	-35%	-0.1%	
Treasury Expenses	160	199	170	85.4%	(29)	-15%	0.0%	
Labour Recoveries for Capex projects	(2,326)	(1,679)	(2,301)	137.0%	(622)	37%	-1.1%	
Total Other Exeptses	24,457	25,082	25,320	100.9%	238	1%	0.4%	

Note 2A Maintenance – unfavourable variance of \$1,095k with significant variances noted below:

- Wastewater unfavourable variance \$625k
 - Levin Wastewater with variance relating to Alliance contract and day works.
- Water Supply unfavourable variance \$221K
 - Levin Water supply is the significant variance at \$359k which relates to Alliance contract works. A slight offset within the activity as a whole exists within:
 - Foxton Water supply favourable variance \$96k
 - Foxton Beach Water supply favourable variance \$57k
- Stormwater unfavourable variance \$59K
- Roothing unfavourable variance \$602k
 - The rooding expenditure budget in Councils financial management system was increased from what was in the Annual Plan by \$574,520 to match the NZTA agreed programme.
- Solid Waste favourable variance \$270k:
 - Landfill favourable \$390k
 - Recycling favourable \$46k
 - Roadside collection unfavourable \$170k
- Community Facilities favourable variance \$129k relating to general contract savings across most activities excluding Aquatics and Street Beautification.

Note 2B Other Expenses – favourable variance of \$323k with significant variances noted below:

- Community Facilities and Services favourable variance \$197k
 - Lower expenditure particularly within community centres and libraries. This is a result of efficiencies throughout the year, and reduced expenditure with facility closures as a result of Covid-19.

- Community Support unfavourable variance \$28k
 - District Marketing and Community Development favourable variance \$27k. This is a result of lower expenditure as a result of efficiencies and refocused efforts with Covid-19.
 - Economic Development unfavourable variance \$56k as a result of higher costs than budgeted.
- Planning and Regulatory favourable variance \$100k
 - Lower expenditure than forecasted in the activities of Parking, Building Consents and Dog Control, offset from \$133k to the reported variance due to unplanned costs incurred associated with the demolition of an unsafe house.
- Property favourable variance \$63k related to rates expense for Endowment property less than budgeted, due to property sales in Forbes Road.
- Wastewater favourable variance \$60k relating to lower insurance costs than forecasted.
- Water Supply unfavourable variance \$126k relating to higher insurance costs than forecasted.
- Infrastructure operations favourable variance \$28k relating to lower expenditure than forecasted.
- Corporate Services favourable variance \$200k relating to lower expenditure (as previously reported) for cloud hosting costs and licensing, offset from \$239k to the reported variance due to higher hardware lease and software license expenses.
- Solid Waste unfavourable variance \$81k relating to higher expenditure than forecasted.
- Treasury increase in doubtful debts provision \$147k.

Statement of Comprehensive Revenue and Expense by Activity

As at 30 June 2020									
100.0%		C	D	E	F	G	H	I	J
REVENUE	Annual Report 2018/2019 \$000	Year to date (YTD)		% Actual to Budget		D-C YTD Variance \$000	G/D % Var/Bud	% of Total Bud	Notes to Accounts
		This Year \$000	Budget \$000						
Significant Activities									
Regulatory Sevices	(4,696)	(5,010)	(4,657)	107.6%	☺	353	7.6%	0.4%	
Community Facilities and Services	(12,674)	(12,930)	(13,551)	95.4%	☹	(621)	-4.6%	-0.7%	
Road Transport	(9,104)	(8,703)	(10,638)	81.8%	☹	(1,935)	-18.2%	-2.3%	1
Water Supply	(6,914)	(7,252)	(6,971)	104.0%	☺	281	4.0%	0.3%	
Wastewater Disposal	(8,440)	(8,799)	(8,518)	102.9%	☺	281	3.3%	0.3%	
Solid Waste	(2,153)	(2,235)	(2,321)	96.3%	☹	(86)	-3.7%	-0.1%	
Stormwater	(1,114)	(1,335)	(1,324)	100.8%	☺	11	0.8%	0.0%	
Treasury	(3,485)	(3,364)	(3,411)	98.6%	☹	(47)	-1.4%	-0.1%	
Property	(1,691)	(2,076)	(1,378)	138.9%	☺	698	50.7%	0.8%	2
Community Support	(2,476)	(3,067)	(3,106)	98.7%	☹	(39)	-1.3%	0.0%	
Representation & Com. Leadership	(4,044)	(3,890)	(3,958)	98.3%	☹	(68)	-1.7%	-0.1%	
Total Activity Revenue	(56,791)	(58,661)	(59,833)	97.8%	⊗	(1,172)	-2.0%	-1.4%	
Business Units									
	(22,449)	(23,560)	(23,200)	101.6%	☺	360	1.6%	0.4%	
Total Operating Revenue	(79,240)	(82,221)	(83,033)	98.8%	⊗	(812)	-1.0%	-1.0%	
100.0%		C	D	E	F	G	H	I	J
EXPENDITURE	Annual Report 2018/2019 \$000	Year to date		% Actual to Budget		D-C YTD Variance \$000	G/D % Var/Bud	% of Total Bud	Notes to Accounts
		This Year \$000	Budget \$000						
Significant Activities									
Regulatory Sevices	4,984	4,931	4,657	105.9%	☹	(274)	-5.9%	-0.3%	
Community Facilities and Services	12,979	13,429	13,475	99.7%	☺	46	0.3%	0.1%	
Road Transport	9,138	9,175	9,773	88.7%	☺	598	6.1%	0.7%	
Water Supply	7,248	7,294	6,910	105.6%	☹	(384)	-5.6%	-0.4%	
Wastewater Disposal	7,567	8,225	7,422	110.8%	☹	(803)	-10.8%	-0.9%	3
Solid Waste	3,454	3,766	3,938	95.6%	☺	172	4.4%	0.2%	
Stormwater	1,249	1,561	1,519	102.8%	☹	(42)	-2.8%	0.0%	
Treasury	6,269	5,307	4,451	115.4%	☹	(856)	-19.2%	-1.0%	4
Property	1,675	1,428	1,532	92.2%	☺	104	6.8%	0.1%	
Community Support	2,524	3,247	3,106	104.5%	☹	(141)	-4.5%	-0.2%	
Representation & Com. Leadership	5,418	5,447	5,545	98.2%	☺	98	1.8%	0.1%	
Total Activity Expenditure	62,505	63,810	62,328	101.2%	⊗	(1,482)	-2.4%	-1.7%	
Business Units									
	22,449	23,525	23,193	101.4%	☹	(332)	-1.4%	-0.4%	
Total Operating Expenditure	84,954	87,335	85,521	101.2%	⊗	(1,814)	-2.1%	-2.1%	
Operating (Surplus)/Deficit	5,714	5,114	2,488		⊗	(2,626)	105.5%	-3.07%	
Other Comprehensive income									
Gain on Assets revaluations		0	(9,578)		☹	(9,578)			
Total Comprehensive Income.	11,428	5,114	(7,090)	0		(12,204)			

Note 1 Road Transport – unfavourable variance of \$1,935k, the significant variance relating to the capital subsidies from NZTA which are lower than expected due to project delays, or stopped works in projects as a result of Covid-19.

There were a number of key subsidised roading projects which were unable to be completed by 30 June 2020, within the 2019/2020 financial year. The significant variances are:

- Levin town Spine Shared Pathways with an expected subsidised expenditure of \$400k. Officers were unable to deliver this project as obtaining permission from KiwiRail has taken significantly longer than we expected. The work is planned to be completed in 20/21, however if Officers are unable to obtain permission from KiwiRail by the end of September 2020, a reallocation of the budget to other projects will occur.
- Himatangi Block Road with an expected subsidised expenditure of \$550k. Officers were unable to deliver this project due to issues arising with affected landowners. This project requires earthworks to be completed in private property and as a result Officers were unable to reach agreement with the landowners (a trust with 200+ trustees). The project is to be delivered in 20/21, by using retaining walls, enabling us to complete the work entirely within the road reserve.
- Poads Road Bridge replacement with \$300k unspent subsidised expenditure. Horizons consenting was delayed due to Covid-19. The physical bridge material (beams, deck etc.) have all been built, Officers all set to put them in, just waiting on consents.
- Waitarere Beach Road AWPT with \$350k unspent subsidised expenditure. Construction was due to start February 2020 and required fair weather. Delayed due to Covid-19 lockdown and unable to resume over autumn/winter.
- New Footpaths with \$150k unspent subsidised expenditure. Unable to complete programme due to the Covid-19 lockdown.

There are a number of smaller unspent subsidised capex projects which combined contribute to this total variance. These are a result of small variations and underspending across a number of projects. Some of these were due to the projects being delivered in a more cost effective way than expected, or exist where Officers are withholding payment from the contractor until defects are fixed.

Note 2 Property – favourable variance \$698k, the significant variances relate to:

- Gain on sales of assets \$580k
- Increased rentals on commercial property during delay with sales \$167k and
- Increased rentals on housing and grazing land \$55k.

Note 3 Wastewater disposal – unfavourable variance \$803k, the significant variances relate to:

- Maintenance contracts over spent \$625k
- Extra staff time charged to the activity above budget \$369k, partly off-set by
 - Lower internal interest charged \$127k and
 - Lower sundry expenses \$60k

Note 4 Treasury – unfavourable variance \$856k, the significant variances relate to:

- Interest rate swap loss \$1,319k
- Increase in doubtful debts provision \$147k and
- Tax expenses on special dividend \$36k.
- Partly offset by:
 - External interest saving \$321k
 - Lower bank fees \$32k

Loan parcels	Maturity Date	Interest Rate	Opening balance	Raised	Repaid	Closing balance
Due within a year						
LGFA CP	19 Sep 19	1.6800%	11,000,000		11,000,000	0
LGFA CP	19 Sep 19	1.6100%		5,000,000	5,000,000	0
LGFA CP	19 Dec 19	1.2500%		16,000,000	16,000,000	0
LGFA CP	19 Jun 20	1.3750%		16,000,000	16,000,000	0
LGFA Bond	15 Apr 20	2.6324%	5,000,000		5,000,000	0
LGFA FRN	15 Apr 20	1.6200%	4,000,000	0	4,000,000	0
LGFA CP	18 Dec 20	0.5550%		16,000,000		16,000,000
LGFA FRN	17 May 21	1.1125%	4,000,000			4,000,000
LGFA Bond	17 May 21	4.5650%	5,000,000			5,000,000
LGFA Bond	17 May 21	5.9852%	5,000,000			5,000,000
LGFA Bond	17 May 21	5.8516%	5,000,000			5,000,000
Total due within a year			39,000,000	53,000,000	57,000,000	35,000,000
Due within 2 - 5 years						
LGFA FRN	14 Apr 22	0.9400%	9,000,000			9,000,000
LGFA FRN	18 May 22	0.6750%	3,000,000			3,000,000
LGFA Bond	15 Apr 23	5.1336%	4,000,000			4,000,000
LGFA FRN	15 Apr 23	1.0100%	6,000,000			6,000,000
LGFA Bond	15 Apr 23	1.4800%	0	4,000,000		4,000,000
LGFA Bond	15 Mar 24	3.7200%	4,000,000			4,000,000
LGFA Bond	15 Mar 24	3.7600%	4,000,000			4,000,000
LGFA Bond	15 Apr 24	2.5200%	3,000,000			3,000,000
LGFA Bond	15 Apr 25	4.2046%	3,000,000			3,000,000
LGFA FRN	15 Apr 25	1.2450%		5,000,000		5,000,000
LGFA FRN	19 May 25	0.7400%	7,000,000			7,000,000
Total due within 2 - 5 years			43,000,000	9,000,000	0	52,000,000
Due after 5 years						
LGFA Bond	20 Mar 26	3.3800%	9,000,000			9,000,000
LGFA Bond	15 Jul 26	3.3700%	5,000,000			5,000,000
LGFA FRN	15 Apr 27	1.1950%		5,000,000		5,000,000
Total due after 5 years			14,000,000	5,000,000	0	19,000,000
Total			96,000,000	67,000,000	57,000,000	106,000,000

Activity	External Loans as at 30/06/2020 \$000	Internal Loans as at 30/06/2020 \$000	Total Loans as at 30/06/2020 \$000	LTP Year 2 Budget 2019/20 \$000	Interest Allocated YTD \$000	Loans as at 30/06/2019 \$000
Land Transport	2,400	95	2,495	3,868	63	1,684
Shared Pathways	700	88	788	937	27	710
Stormwater	8,000	44	8,044	9,657	279	7,466
Water supply						
Water Levin	11,700	97	11,797	13,150	423	11,287
Water Shannon	1,100	97	1,197	1,194	46	1,243
Water Foxton	1,200	34	1,234	1,217	47	1,270
Water Foxton Beach	300	32	332	411	12	324
Water Tokomaru	400	42	442	487	15	392
Total for water supply	14,700	302	15,002	16,459	543	14,516
Wastewater Disposal						
Wastewater Levin	11,100	48	11,148	12,436	353	9,438
Wastewater Shannon	7,700	94	7,794	7,968	303	8,086
Wastewater Foxton	7,100	16	7,116	8,459	180	4,801
Wastewater Foxton Beach	200	30	230	301	6	159
Wastewater Tokomaru	800	47	847	846	31	819
Wastewater Waitarere	300	76	376	595	8	213
Total for wastewater disposal	27,200	311	27,511	30,605	881	23,516
Solid Waste						
Landfill	4,500	8	4,508	4,684	173	4,616
Recycling	1,900	54	1,954	2,208	29	768
Total Solid Waste	6,400	62	6,462	6,892	202	5,384
Community Facilities & Services						
Aquatic Centres	4,200	85	4,285	4,714	166	4,438
Reserves	2,100	98	2,198	2,931	75	2,003
Sports grounds	1,300	75	1,375	1,462	50	1,347
Cemeteries	600	86	686	768	21	563
Beautification	0	46	46	55	2	48
Libraries/ Community Centres	10,600	75	10,675	11,216	399	10,666
Halls	200	28	228	228	9	237
Toilets	400	52	452	759	18	471
Total for Community Facilities & Services	19,400	545	19,945	22,133	740	19,773
Properties						
Commercial properties	0	0	0	0	12	1,023
General properties	3,100	3	3,103	821	112	2,982
Council building	5,500	67	5,567	5,713	207	5,541
Total for Properties	8,600	70	8,670	6,534	331	9,546
Other activities						
Information Technology	1,600	81	1,681	1,677	61	1,624
District/strategic planning	3,500	135	3,635	4,057	104	2,790
Animal control	0	25	25	67	1	26
Treasury	13,500	0	13,500	5,000	393	10,500
Total for other	18,600	241	18,841	10,801	559	14,940
Total Gross Debt	106,000	1,758	107,758	107,886	3,625	97,535
Less Cash and Cash equivalents	15,912		15,912	10,571		8,481
Net Debt	90,088	1,758	91,846	97,315		89,054

Statement of Financial Position as at 30 June 2020

	Council Actual 30 June 2020 \$000	Council Budget 30 June 2020 \$000	Council Actual 30 June 2019 \$000
Note			
Assets			
Current assets			
Cash and cash equivalents	15,912	10,571	8,481
Debtors and other receivables	6,269	5,566	6,766
Other financial assets	375	-	375
Non-current assets held for sale	1,614	542	5,937
Total current assets	24,170	16,679	21,559
Non-current assets			
Plant, property and equipment			
- Operational assets	54,529	49,081	54,169
- Infrastructural assets	466,633	471,158	459,020
- Restricted assets	46,340	49,055	46,001
Intangible assets	1,341	1,818	1,529
Forestry assets	933	1,131	942
Commercial property	-	5,979	0
Other financial assets:			
- Investments other entities	220	220	220
- Other	1,691	6,744	1,570
Total non-current assets	571,687	585,186	563,451
Total assets	595,857	601,865	585,010
Liabilities			
Current liabilities			
Payables and deferred revenue	13,820	10,718	9,644
Provisions	30	110	30
Employee benefit liabilities	1,060	723	899
Derivative Financial instruments	465	-	378
Borrowings and other financial liabilities	35,000	9,000	20,000
Total current liabilities	50,375	20,551	30,951
Non-current liabilities			
Provisions	4,811	3,433	4,811
Employee benefit liabilities	207	137	167
Borrowings and other financial liabilities	71,000	101,565	76,000
Derivative financial instruments	3,050	1,329	1,819
Other	100	177	177
Total non-current liabilities	79,168	106,641	82,974
Total liabilities	129,543	127,192	113,925
Net assets	466,314	474,673	471,085
Equity			
Retained earnings	245,926	254,697	250,815
Revaluation reserves	210,857	210,890	210,857
Other reserves	9,531	9,086	9,413
Total equity	466,314	474,673	471,085

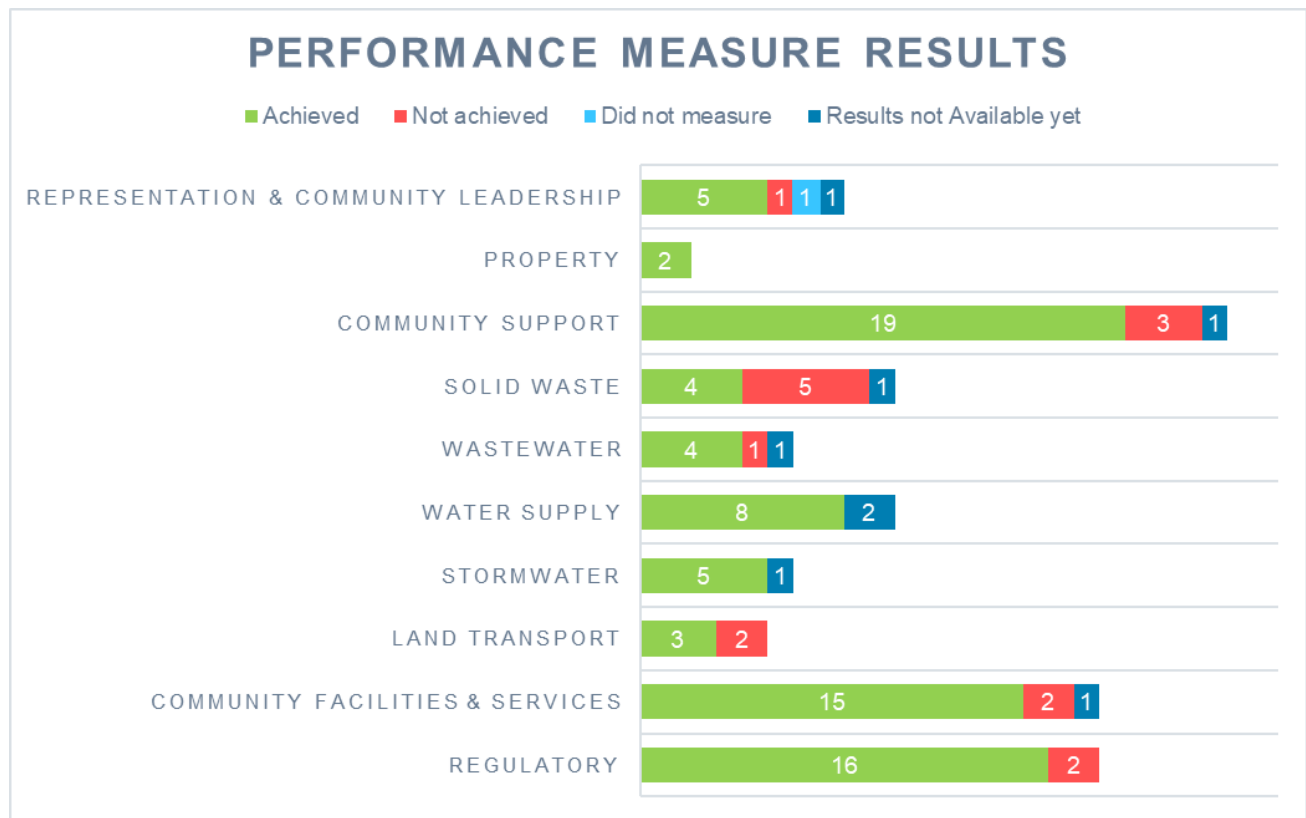
Funding Impact Statement for Whole of Council

	LTP Budget 2020 \$000	Annual Report Actual 2019 \$000	AP YTD Budget Mar 2020 \$000	Actual 30 June 2020 \$000	Variance YTD \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	10,235	9,547	10,456	10,501	45
Targeted rates	30,368	29,015	29,644	29,886	242
Subsidies and grants for operating purposes	1,478	1,984	1,773	1,998	225
Fees and charges	5,241	5,355	5,011	4,857	(154)
Interest and dividends from investments	209	423	209	356	147
Local authorities fuel tax, fines, infringement fees, and other receipts	3,674	3,522	4,026	3,942	(84)
Total operating funding (A)	51,205	49,846	51,119	51,540	421
Applications of operating funding					
Payments to staff and suppliers	36,495	39,118	40,102	40,353	251
Finance costs	4,393	3,607	3,870	3,398	(472)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	40,888	42,725	43,972	43,751	(221)
Surplus (deficit) of operating funding (A-B)	10,317	7,121	7,147	7,789	642
Sources of capital funding					
Subsidies and grants for capital expenditure	4,308	3,539	4,689	3,039	(1,650)
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	12,510	16,000	13,813	10,000	(3,813)
Gross proceeds from sale of assets	-	791	7,000	5,281	(1,719)
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	16,818	20,330	25,502	18,320	(7,182)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	3,600	785	2,112	759	(1,353)
- to improve the level of service	10,847	9,214	15,987	10,329	(5,658)
- to replace existing assets	12,688	12,667	14,550	12,228	(2,322)
Increase (decrease) in reserves	-	9,604	-	2,672	2,672
Increase (decrease) of investments	-	(4,799)	-	121	121
Total applications of capital funding (D)	27,135	27,451	32,649	26,109	(6,540)
Surplus (deficit) of capital funding (C-D)	(10,317)	(7,121)	(7,147)	(7,789)	(642)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	14,211	14,383	14,448	14,822	374
Loans					
		30 June 2019 External \$000	30 June 2020 External \$000		
Loans as at 1/07/2019		80,000	96,000		
Raised during period		78,000	51,000		
Repaid during period		(62,000)	(41,000)		
Loans as at 30/06/2020		96,000	106,000		
Interest expense		3,607	3,870		

Statement of Cashflow

	Council Budget 30 June 2020 \$000	Council Actual 30 June 2020 \$000
Cashflow from operating activities		
Cash was provided from:		
Revenue from rates	38,362	40,828
Other revenue	15,684	15,653
Interest received	205	359
Dividends	-	-
Total cash provided	54,251	56,840
Cash was disbursed to:		
Suppliers, services and employees	35,428	39,084
Interest paid	3,800	3,455
Net GST movement	-	(228)
Total cash disbursed	39,228	42,311
Net cash flow from operating activity	15,023	14,529
Cashflows from investing activities		
Cash was provided from:		
Proceeds from asset sales	7,000	5,281
Proceeds from investments	-	-
Total cash provided	7,000	5,281
Cash was disbursed to:		
Purchases of investments	-	121
Purchase of assets	34,517	22,258
Total cash disbursed	34,517	22,379
Net cash flow from investing activity	(27,517)	(17,098)
Cashflows from financing activities		
Cash was provided from:		
Loans raised	26,494	51,000
Total cash provided	26,494	51,000
Cash was disbursed to:		
Repayment of public debt	14,000	41,000
Total cash disbursed	14,000	41,000
Net cash flow from financing activity	12,494	10,000
Net increase (decrease) in cash held	-	7,431
Add opening cash brought forward	10,571	8,481
Closing cash balance	10,571	15,912
Closing balance made up of cash and cash equivalents	10,571	15,653

Performance Measure Results



PLEASE NOTE: The above table will be updated as part of Annual Report, as when the bar graphs were produced the June 2020 resident satisfaction survey results had not been received.

PLANNING AND REGULATORY

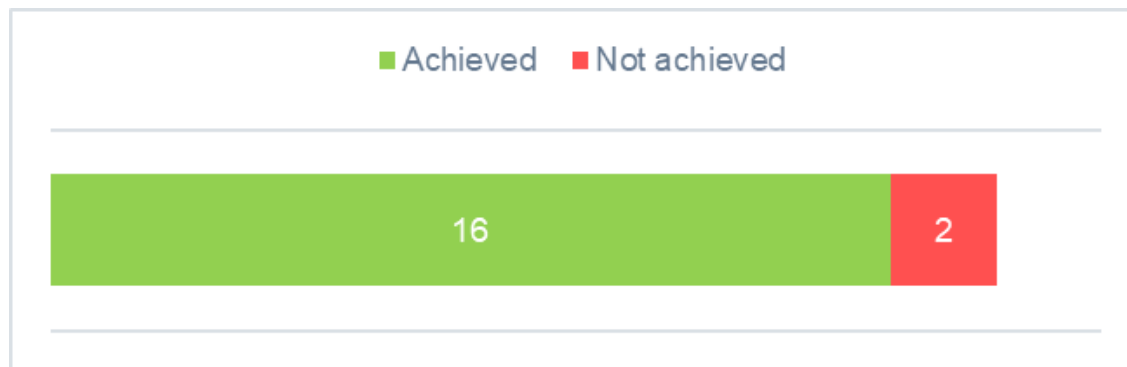
	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance YTD 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	1,905	2,115	1,659	1,658	(1)
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	9	9	9	8	(1)
Local authorities fuel tax, fines, infringement fees, and other receipts	2,849	2,760	2,988	3,032	44
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	4,763	4,884	4,656	4,698	42
Applications of operating funding					
Payments to staff and suppliers	449	434	504	617	113
Finance costs	-	2	-	1	1
Internal charges and overheads applied	4,235	4,368	4,073	4,244	171
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	4,684	4,804	4,577	4,862	285
Surplus (deficit) of operating funding (A-B)	79	80	79	(164)	(243)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(31)	42	45	(1)	(46)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	(31)	42	45	(1)	(46)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	25	2	5	-	(5)
- to replace existing assets	23	117	119	93	(26)
Increase (decrease) in reserves	-	3	-	(258)	(258)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	48	122	124	(165)	(289)
Surplus (deficit) of capital funding (C-D)	(79)	(80)	(79)	164	243
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	79	79	79	69	(10)

Loans as at 30 June 2020	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2019	-	26	26
Raised during year	-	-	-
Repaid during year	-	(1)	(1)
Loans as at 30/06/2020	-	25	25
Interest expense	-	1	1

Activity Expenditure

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Animal Control	253	262	262	263	1
Building Consents	1,119	1,131	1,116	1,070	(46)
Building Policy	289	298	263	287	24
Dog Control	608	627	618	578	(40)
Environmental Health	278	285	391	336	(55)
Environmental Health Policy	91	95	79	72	(7)
Liquor Licensing	224	232	233	207	(26)
Liquor Policy	60	63	41	60	19
Parking	577	583	495	467	(28)
Planning Policy	320	331	276	304	28
Resource Management	687	712	594	975	381
Safety Licensing	256	262	290	312	22
Total Expenditure	4,762	4,881	262	263	1

Performance Measures – LTP/Annual Plan Summary



PLANNING AND REGULATORY – Performance Measures – LTP/Annual Plan

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Resource Consenting					
RS1	Processing of applications under the Resource Management Act (RMA) 1991.	Applications under the RMA will be processed within statutory timeframes.	Achieve	Not achieved As at 30 June 2020, 274 consents approved YTD, 96% within statutory timeframes. Nine resource consents were approved outside of statutory timeframes. This has been due to a combination of administrative issues and the high volume of applications received compared to the number of staff available to process applications. Additional monitoring steps have been added to administrative processes to prevent reoccurrence of the same issues and recruitment of staff is ongoing.	D20/107564
Building Consenting					
RS2	Carry out Building Consent Authority functions including enforcement of legislation relating to construction of buildings and structures.	Number of months in which all building consent applications are processed within 20 working days or less.	12	Achieved As at 30 June 2020, 698 building consents were granted YTD, 100% within statutory timeframes.	D20/107561
RS3		Council will maintain its accredited status as a Building Consent Authority.	Achieve	Achieved As at 30 June 2020, A re-assessment of Council's IANZ accreditation was held in April 2019. IANZ confirmed the continuation of Council's accreditation on 25 September 2019.	D19/134788
Environmental Health					
RS4	Food safety – Food businesses are monitored to ensure compliance with legislation.	Food businesses operating under the Food Act 2014 are verified at the frequency determined by the Food Regulations 2015.	Achieve	Achieved As at 30 June 2020, 101 food businesses operating on the Simply Safe and Suitable template were verified. Due to the Covid-19 changes extra allowance has been given to food businesses whose verifications were unable to be completed during levels 3 & 4.	

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
RS5	Food safety – Food businesses are monitored to ensure compliance with legislation.	Food premises operating under the Food Hygiene Regulations 1974 are inspected.	Achieve	Achieved As at 30 June 2020, 27 Hairdressers premises were inspected, being 100% of registered premises.	

PLANNING AND REGULATORY – Performance Measures – LTP/Annual Plan

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
RS6	Food Safety – Existing food businesses are provided with assistance to transition onto the requirements of the Food Act 2014.	Food businesses are provided with written material about the Food Act 2014 and have opportunities to attend training sessions/seminars	Achieve	Achieved As at 30 November 2018 100% of businesses were transitioned on to the Food Act 2014. This measure is no longer valid.	
Alcohol Licensing					
RS7	Monitoring of licensed premises to ensure compliance with relevant* legislation.	Premises are inspected annually to check for compliance with their licence conditions.	Achieve	Achieved As at 30 June 2020, 71 licensed premises holding 71 operative licences exist. 100% were inspected during the year.	D19/106892
Parking Enforcement					
RS8	All parking restricted areas in Levin will be enforced under the provisions of Council's Bylaw and the Land Transport Regulations.	Enforcement conducted each working day.	Achieve	Not achieved Due to the Covid-19 Level 4 restrictions, Parking Services ceased during the lockdown period.	D19/122075
Building Compliance					
RS9	Carry out territorial authority functions including enforcement of legislation.	Reported cases of illegal building work will be responded to within five working days.	Achieve	Achieved As at 30 June 2020, 8 instances of illegal building work were issued Notices to Fix.	D19/82856
RS10		Percentage of private swimming pools on register inspected annually for compliance.	> 33%	Achieved As at 30 June 2020, 287 pools are on the register. 33% were inspected during the year.	D19/82856
RS11	Carry out territorial authority functions including enforcement of legislation.	100% of BWOFs are renewed or Notices to Fix are issued.	Achieve	Achieved As at 30 June 2020, 310 BWOFs are maintained on the register & 1 Notice to Fix issued during the year.	D19/82856

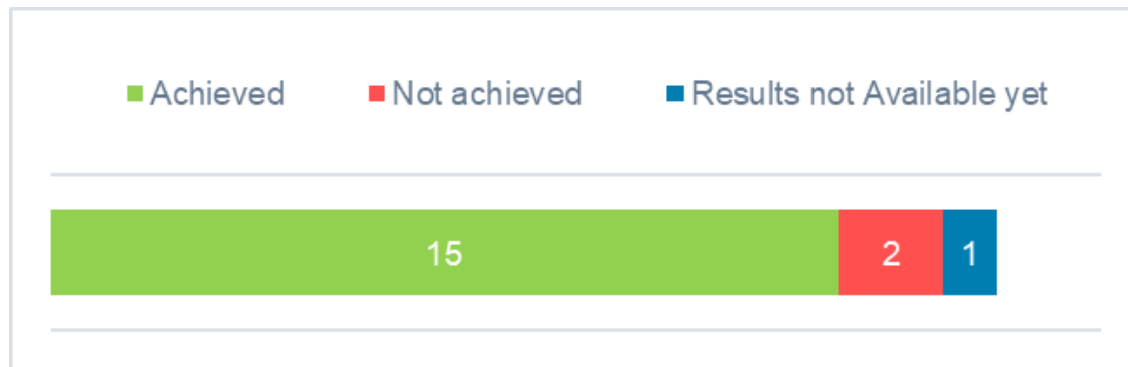
Community Facilities

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	4,900	5,163	5,198	5,193	(5)
Targeted rates	6,396	7,094	6,451	6,472	21
Subsidies and grants for operating purposes	14	14	14	-	(14)
Fees and charges	1,604	1,665	1,673	1,089	(584)
Local authorities fuel tax, fines, infringement fees, and other receipts	229	214	215	113	(102)
Internal charges and overheads recovered	-	-	-	3	3
Total operating funding (A)	13,143	14,150	13,551	12,870	(681)
Applications of operating funding					
Payments to staff and suppliers	8,598	9,403	8,867	8,504	(363)
Finance costs	960	1,037	859	663	(196)
Internal charges and overheads applied	2,243	2,326	2,443	2,540	97
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	11,801	12,766	12,169	11,707	(462)
Surplus (deficit) of operating funding (A-B)	1,342	1,384	1,382	1,163	(219)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	1,547	3,091	1,914	172	(1,742)
Gross proceeds from sale of assets	-	-	-	5	5
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	1,547	3,091	1,914	177	(1,737)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	111	26	42	21	(21)
- to improve the level of service	1,102	843	852	549	(303)
- to replace existing assets	1,910	3,551	2,498	1,372	(1,126)
Increase (decrease) in reserves	(234)	55	(96)	(602)	(506)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	2,889	4,475	3,296	1,340	(1,956)
Surplus (deficit) of capital funding (C-D)	(1,342)	(1,384)	(1,382)	(1,163)	219
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	1,115	1,165	1,304	1,649	345

Loans as at 30 June 2020	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2019	19,400	373	19,773
Raised during year	600	363	963
Repaid during year	(600)	(191)	(791)
Loans as at 30/06/2020	19,400	545	19,945
Interest expense	654	9	663


Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Cemeteries	415	440	437	433	(4)
Public Toilets	338	347	350	327	(23)
Beautification	688	704	727	759	32
Reserves	1,948	2,143	2,138	2,137	(1)
Sportsgrounds	1,149	1,172	1,187	1,211	24
Halls	242	246	249	235	(14)
Library Services	2,697	3,143	3,250	3,442	192
Community Centres	2,159	2,351	1,785	1,473	(312)
Aquatic Centres	2,897	2,993	2,958	2,970	12
Urban Cleaning	385	393	394	372	(22)
Total Expenditure	12,918	13,932	13,475	13,359	(116)

Performance Measures – LTP/Annual Plan Summary



PLEASE NOTE: The above table will be updated as part of Annual Report, as when the bar graphs were produced the June 2020 resident satisfaction survey results had not been received.

COMMUNITY FACILITIES AND SERVICES– Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Reserves					
CF1	Reserves are available for Community use.	Residential dwellings in urban areas are within 400 metres to local reserves, either Council or privately provided.	≥ 80%	Achieved As at 30 June 2020 Council has 83% of residential dwellings in urban areas that are within 400 metres to local reserves, either Council or privately provided.	D20/106464
CF2		Residential dwellings in urban areas are within 800 metres of playgrounds or destination reserves.	≥ 80%	Achieved As at 30 June 2020 Council has 91.65% of residential dwellings in urban areas that are within 800 metres of playgrounds or destination reserves.	D20/106464
CF3	Reserves meet local needs.	Percentage of customers satisfied with the service, based on the Annual Customer Satisfaction Survey.	≥ 80%	Achieved June 2020 survey results, 92% satisfaction overall: 	
CF4	Playgrounds are safe for users.	Playground facilities comply with relevant National Playground standards.	Achieve	Achieved As at 30 June 2020, 100% of playground facilities complied.	D20/107343
Sportsgrounds					
CF5	Sports grounds are available for Community use.	Percent of time that sport grounds are available for use during their opening hours.	95%	Achieved As at 30 June 2020, 100% of sports grounds were available for use during their opening hours outside of COVID-19 lockdown.	D20/107343 D20/106464
CF6	Sports grounds meet local needs.	Number of Customer Request Management complaints reporting of ground conditions per annum	< 5	Achieved As at 30 June 2020, 0 complaints have been received.	D20/106464
Halls					
CF7	Community Halls are available for public use.	Number of uses per fortnight for Community Halls.	10	Achieved During June 2020, Levin Memorial Hall was used 16 times. Shannon Memorial Hall was used 0 times. Foxton Memorial Hall was used 1 time. As at 30 June 2020 a total of 345 times (an average of 13.27 times per fortnight).	D20/106464


COMMUNITY FACILITIES AND SERVICES – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Aquatic Centres					
CF8	Safe aquatic facilities are operating in the District.	Compliance with relevant standards including Pool Safe Accreditation.	Achieved	<p>Achieved As at 30 June 2020 Levin = 100% Foxton = 100%</p> <p>Both Foxton and Levin pools have received “Pool Safe” accreditation during February 2020. This is valid until April 2021 when the next Pool Safe assessment is completed.</p>	
CF9	Aquatics centres meet customer needs.	Percent of customers satisfied, based on the Annual Customer Satisfaction Survey.	≥ 90%	<p>Not achieved The percentage of customers satisfied was 85%. It is likely that not having a hydroslide in operation would have contributed to a lower satisfaction score. 8% of those surveyed highlighted maintenance as the reason for dissatisfaction. June 2020 survey results, 85% satisfaction overall:</p> <div style="text-align: right;"> <p>Swimming Pools</p> <p>KPI: 90%</p> <p>KPI Met?</p> </div>	
CF10	A high quality Swim School operates at the Levin and Foxton Aquatic Centres.	Number of participants in Learn to Swim classes.	≥ 400 per term	<p>Not achieved – Due to COVID-19 As at 30 June 2020 Term Three = 471 Term Four = 551 (480 Levin and 71 in Foxton) Term One (2020) = 610 (534 Levin and 78 in Foxton, numbers before COVID-19 closure) Term Two (2020) = 168 Aquatic Centre reopened 01 June 2020. Due to COVID-19 guidelines the classes are limited.</p>	

CF11	Local clubs are supported to deliver their own events.	Number of events per year held by clubs- clubs growing and taking ownership of their own events and future.	≥ 5 per year	<p>Achieved As at 30 June 2020</p> <ol style="list-style-type: none"> 1. Levin Masters Swim Meet 2. Levin East Swim Sports 3. Ōhau School Swim Sports 4. Levin Intermediate Swim Sports 5. Inter-Schools Swimming Sports 6. Special Olympics Horowhenua 7. Levin Swim Club meet 8. Police Road Patrol Event 9. Foxton Fun Session 10. Sport Manawatū Whanau Fit Programme (with fitness support) <p>The measure is reported as “Achieved”, as the target has been met.</p>	
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COMMUNITY FACILITIES AND SERVICES – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref						
Aquatic Centres											
CF12	Growing existing events and developing new ones for the following areas; children, general public, and retirees.	Number of events per year for: Children; General public; and Retirees.	<p>≥ 3</p> <p>≥ 3</p> <p>≥ 3</p>	<p>Achieved As at 30 June 2020 The following events have taken place and been delivered by HDC at aquatic facilities this year.</p> <table border="1"> <thead> <tr> <th>Children</th> <th>General public</th> <th>Retirees</th> </tr> </thead> <tbody> <tr> <td>6</td> <td>7</td> <td>3</td> </tr> </tbody> </table>	Children	General public	Retirees	6	7	3	
Children	General public	Retirees									
6	7	3									
Community Centres and Libraries											
CF13	Council provides community facilities for residents, ratepayers, and visitors to access Community services including library services.	Communities with library and community facilities providing an integrated and District wide service.	Levin, Foxton, and Shannon	<p>Achieved As at 30 June 2020 Library Services are delivered in in Levin, Shannon and Foxton.</p>							

CF14	Libraries and community facilities meet the public's needs.	Percent of residents and non-residents satisfied with library and Community services based on the Annual Customer Satisfaction Survey.	> 90%	<p>Achieved June 2020 survey results, 94% satisfaction overall:</p> <p>Library services</p>  <table border="1"> <thead> <tr> <th>Category</th> <th>Satisfaction %</th> </tr> </thead> <tbody> <tr> <td>Overall</td> <td>94%</td> </tr> <tr> <td>Non-Users</td> <td>89%</td> </tr> <tr> <td>Users</td> <td>96%</td> </tr> </tbody> </table>	Category	Satisfaction %	Overall	94%	Non-Users	89%	Users	96%	
Category	Satisfaction %												
Overall	94%												
Non-Users	89%												
Users	96%												
CF15	Community facilities are available for public use.	Number of booking counts for community facilities.	≥ 1,200	<p>Achieved As at 30 June 2020 1,202 bookings have been made for community facilities (No change).</p>	D19/98604								

COMMUNITY FACILITIES AND SERVICES – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref												
Community Centres and Libraries																	
CF16	Customers have access to a range of current information in both print and digital format.	Number of items loaned from the libraries across the District, including books, magazines etc.	≥ 320,000	<p>Not achieved As at 30 June 2020, noting an impact of Covid-19 lockdown on item loans. Total breakdown as follows:</p> <table border="1"> <thead> <tr> <th>Library</th> <th>Issues</th> </tr> </thead> <tbody> <tr> <td>Levin</td> <td>190,081</td> </tr> <tr> <td>Foxtton</td> <td>23,915</td> </tr> <tr> <td>Shannon</td> <td>6,277</td> </tr> <tr> <td>Digital</td> <td>7,589</td> </tr> <tr> <td>Total</td> <td>227,862</td> </tr> </tbody> </table>	Library	Issues	Levin	190,081	Foxtton	23,915	Shannon	6,277	Digital	7,589	Total	227,862	D20/95802
Library	Issues																
Levin	190,081																
Foxtton	23,915																
Shannon	6,277																
Digital	7,589																
Total	227,862																
CF17		Percent of increase in use of website. (Note: These numbers include statistics for Te Takeretanga o Kura-hau-pō website, OPAC, and Kete Horowhenua.)	+> 1%	<p>Achieved As at 30 June 2020:</p> <table border="1"> <thead> <tr> <th></th> <th>2019/20 YTD</th> <th>2018/19 YTD</th> <th>% change</th> </tr> </thead> <tbody> <tr> <td>Unique users</td> <td>83,663</td> <td>77,767</td> <td>7%</td> </tr> <tr> <td>Sessions</td> <td>119,121</td> <td>113,667</td> <td>5%</td> </tr> </tbody> </table> <p>The measure is reported as “on track”, as the target is for the year 2019/2020. The target achievement/non-achievement will be reported in June 2020.</p>		2019/20 YTD	2018/19 YTD	% change	Unique users	83,663	77,767	7%	Sessions	119,121	113,667	5%	D19/98604
	2019/20 YTD	2018/19 YTD	% change														
Unique users	83,663	77,767	7%														
Sessions	119,121	113,667	5%														
CF18	Customers have access to programmes and initiatives that enhance the wellbeing of the District.	Number of programmes delivered in: Levin Foxtton Shannon	≥ 60 ≥ 30 ≥ 10	<p>Achieved As at 30 June 2020, 474 programmes have been delivered* <i>*This reporting does not include the Youth Space</i></p> <p>The programmes that have been delivered are broken down as follow:</p> <table border="1"> <thead> <tr> <th>Levin</th> <th>Foxtton</th> <th>Shannon</th> </tr> </thead> <tbody> <tr> <td>284**</td> <td>81**</td> <td>109**</td> </tr> </tbody> </table> <p>The measure is reported as “Achieved”, as the target for the year 2019/2020 has been met. ** online activities or programmes were delivered.</p>	Levin	Foxtton	Shannon	284**	81**	109**	D19/98604 and D20/10821 1						
Levin	Foxtton	Shannon															
284**	81**	109**															

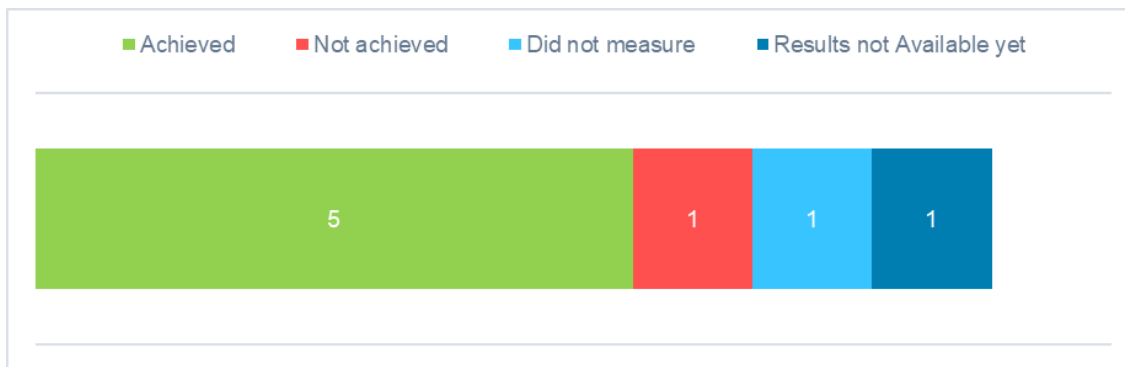
REPRESENTATION AND COMMUNITY LEADERSHIP

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	431	505	163	163	-
Targeted rates	3,505	3,625	3,556	3,568	12
Subsidies and grants for operating purposes	-	-	-	47	47
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	3	91	240	111	(129)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	3,939	4,221	3,959	3,889	(70)
Applications of operating funding					
Payments to staff and suppliers	1,207	1,419	2,345	1,833	(512)
Finance costs	99	117	97	94	(3)
Internal charges and overheads applied	2,855	3,074	3,091	3,506	415
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	4,161	4,610	5,533	5,433	(100)
Surplus (deficit) of operating funding (A-B)	(222)	(389)	(1,574)	(1,544)	30
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	367	330	1,765	435	(1,330)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	367	330	1,765	435	(1,330)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	144	1	251	2	(249)
- to improve the level of service	-	-	-	-	-
- to replace existing assets	-	-	-	-	-
Increase (decrease) in reserves	1	(60)	(60)	(1,111)	(1,051)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	145	(59)	191	(1,109)	(1,300)
Surplus (deficit) of capital funding (C-D)	222	389	1,574	1,544	(30)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	-	13	13	1	(12)

Loans as at 30 June 2020	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2019	2,300	31	2,331
Raised during year	600	72	672
Repaid during year	(200)	(37)	(237)
Loans as at 30/06/2020	2,700	66	2,766
Interest expense	93	1	94

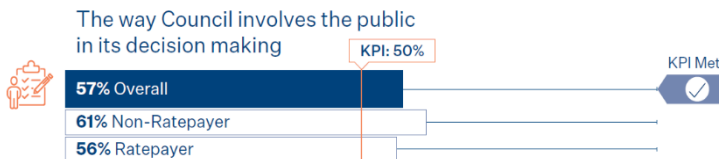
Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	30 June 2020 Forecast \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Community Board	211	213	215	217	232	15
Elections	3	154	189	169	189	20
Governance	1,874	1,981	1,913	1,920	2,071	151
External Reporting	1,420	1,429	1,435	1,445	1,632	187
District Planning	654	847	1,048	994	834	(160)
Growth Response	-	-	425	800	476	(324)
Total Expenditure	4,162	4,624	5,225	5,545	5,434	(111)

Performance Measures – LTP/Annual Plan Summary



PLEASE NOTE: The above table will be updated as part of Annual Report, as when the bar graphs were produced the June 2020 resident satisfaction survey results had not been received.

REPRESENTATION AND COMMUNITY LEADERSHIP – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Representation and Community Leadership					
RCL1	Council provides open, accessible processes to local government.	Number of successful challenges to Council's decision making processes.	0	Achieved As at 31 May 2020, there were no successful challenges to Council's decision making processes.	
RCL2		LGOIMA requests responded to within 20 working days.	Achieve	Not achieved As at 30 June 2020, 194 LGOIMA requests had been received. 162 were responded to on time, 2 were withdrawn, 20 were sent late of which 3 requests had extensions applied for. 10 LGOIMA requests remain open (10 current)	
RCL3	Council supports residents and ratepayers to have their views heard and considered in Council decision making.	Percent of residential and non-residential ratepayers who are satisfied with the way Council involves the public in its decision-making, based on the Annual Customer Satisfaction Survey.	> 50%	Achieved June 2020 survey results, 57% satisfaction overall: 	
RCL4		Council will pre-engage on all significant decisions as outlined in the Significance & Engagement Policy found on Council's website.	Achieve	Achieved As at 30 April 2020, there was only one significant decision, which was the adoption of the Annual Report. However, this decision did not require consultation or pre-engagement.	D14/13238 July 2019 – June 2020 tab Column I
RCL5	Council's planning documents meet statutory requirements and have unqualified audit opinions.	The LTP is completed within the statutory timeframe, including a Financial and Infrastructure Strategies which meets the requirements of the Local Government Act.	Adopted before 30 June (every 3 years)	Did Not Measure This measure does not apply for this year as the Long Term Plan and Financial Strategy were adopted in 2018. The next LTP will be developed for adoption by June 2021.	
RCL6		The Annual Plan will be adopted before 30 June annually.	Achieve	Achieved Council adopted its Annual Plan 2020/2021 on 29 June 2020.	D20/105709
RCL7		The Annual Report will include an unqualified audit opinion.	Achieve	Achieved The Annual Report with an Unqualified Audit Opinion was adopted by Council on 31 October 2019.	D19/153648

REPRESENTATION AND COMMUNITY LEADERSHIP – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
RCL8	The District Plan provides for a balanced regulatory framework that protects important community and environmental values.	Percent of non-complying resource consents approved as a proportion of all approved consents.	<10%	Achieved As at 30 June 2020, five (5) non-complying resource consents have been approved, this represents 2% of applications approved.	D20/107564

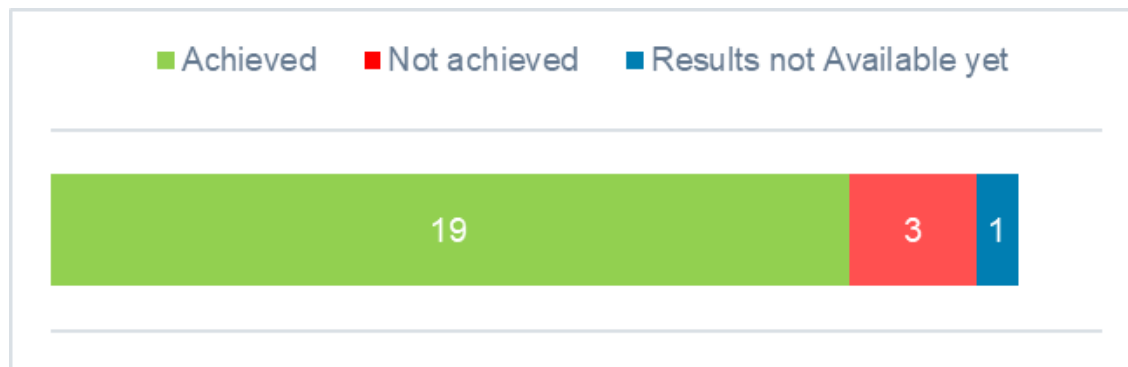
COMMUNITY SUPPORT

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	2,393	2,471	2,974	2,971	(3)
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	27	28	28	35	7
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	130	134	105	54	(51)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	2,550	2,633	3,107	3,060	(47)
Applications of operating funding					
Payments to staff and suppliers	1,201	1,247	1,680	1,676	(4)
Finance costs	-	1	-	-	-
Internal charges and overheads applied	1,337	1,370	1,414	1,378	(36)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	2,538	2,618	3,094	3,054	(40)
Surplus (deficit) of operating funding (A-B)	12	15	13	6	(7)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	23	(1)	(1)	-	1
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	23	(1)	(1)	-	1
Applications of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	5	-	-	24	24
- to replace existing assets	18	-	-	-	-
Increase (decrease) in reserves	12	14	12	(18)	(30)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	35	14	12	6	(6)
Surplus (deficit) of capital funding (C-D)	(12)	(15)	(13)	(6)	7
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	12	13	13	3	(10)

Loans as at 30 June 2020	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2019	-	-	-
Raised during year	-	-	-
Repaid during year	-	-	-
Loans as at 30/06/2020	-	-	-
Interest expense	-	-	-

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Community Development	251	266	676	594	(82)
Economic Development	953	974	717	801	84
Visitor Information	152	161	254	204	(50)
Community Grants and Funding	394	405	516	508	(8)
District Communication	319	331	512	510	(2)
Emergency Management	481	494	-	4	4
Total Expenditure	2,550	2,631	432	439	7

Performance Measures – LTP/Annual Plan Summary



PLEASE NOTE: The above table will be updated as part of Annual Report, as when the bar graphs were produced the June 2020 resident satisfaction survey results had not been received.

COMMUNITY SUPPORT – Performance Measure

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Emergency Management					
CS1	Community awareness is promoted and encouraged.	12 media messages promoting preparedness for an emergency will be made to residents and ratepayers annually.	Achieve	Achieved As at 30 June 2020, 12 media messages have been made. The measure is reported as “on track”, as the target is for the year 2019/2020. The target achievement/non-achievement will be reported in June 2020.	SP/04/08/01
CS2	Council maintains a functional EOC and trained staff.	Civil defence and emergency management assessment of readiness and capability.	100% of Council staff with EOC roles	Not achieved As at 30 June 2020, due to cyclic training schedules, new staff appointments and Covid-19 response.	
Community Engagement					
CS3	Council provides effective leadership in advocating, coordinating and facilitating on behalf of community needs.	Number of Community Wellbeing Committee meetings per year.	≥ 5	Not achieved As at 30 June 2020, four (4) Community Wellbeing Committee meetings have been held as per the committee schedule.	CS/04/01/13
CS4	Young people in the Horowhenua live in a safe and supportive environment, which empowers them to make positive life choices.	Number of yEP (Youth Empowerment Project) meetings per year.	≥ 8	Achieved As at 30 June 2020, nine (9) yEP meetings have been held.	CS/04/06/14
CS5		Number of programmes or projects implemented by yEP.	≥ 4	Achieved As at 30 June 2020, four (4) programmes/projects have been implemented by yEP.	CS/04/06/14
CS6		Number of Youth Network meetings per year.	≥ 6	Achieved As at 30 June 2020, seven (7) Youth Network meetings have been held.	CS/04/06/14

COMMUNITY SUPPORT – Performance Measure

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	Rm8 Ref
Community Engagement					
CS7	Horowhenua residents are empowered to make choices enabling them to live a satisfying and healthy lifestyle.	Number of Older Person Network meetings per year.	≥ 10	Not achieved As at 30 June 2020, eight (8) Older Persons Network meetings have been held.	CS/04/05/14
CS8		Number of <i>Elderberries</i> magazine publications annually.	≥ 4	Achieved As at 30 June 2020, there have been four (4) Elderberries publications.	CM/03/04/12
CS9	Horowhenua is a vibrant, creative and friendly community with an abundance of art, rich cultures and a strong sense of heritage.	Number of Creative Communities funding rounds per year.	≥ 2	Achieved As at 30 June 2020, there has been two (2) Creative Communities funding rounds.	CS/03/05/12
CS10	Horowhenua is New Zealand's foremost District in taking joint responsibility for the success of our community through education.	Number of Education Horowhenua meetings per year.	≥ 4	Achieved As at 30 June 2020, there have been four (4) Education Horowhenua meetings.	CS/04/03/13
CS11	Horowhenua is fully accessible to all people.	Number of Access & Inclusion Leadership forums per year.	≥ 4	Achieved As at 30 June 2020, there have been five (5) Access & Inclusion Leadership forums.	CS/04/02/12

COMMUNITY SUPPORT – Performance Measure

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref																	
Community Engagement																						
CS12	Council promotes community group empowerment and provides opportunities for community driven initiatives and projects, and to grow and develop.	Number of Community Capacity and Capability Building Programme workshops or trainings offered.	≥ 10	<p>Achieved</p> <p>As at 30 June 2020, 18 Community Capacity and Capability Building workshops/trainings have been held. These are as follows:</p> <table border="1"> <tr><td>HDC Grants and Funding Workshop – Foxton</td></tr> <tr><td>HDC Grants and Funding Workshop – Shannon</td></tr> <tr><td>HDC Grants and Funding Workshop – Levin</td></tr> <tr><td>Michael Hempseed – Students – Manawatū College</td></tr> <tr><td>Michael Hempseed – Teachers – Manawatū College</td></tr> <tr><td>Michael Hempseed – Public – Manawatū College</td></tr> <tr><td>Michael Hempseed – People that work with Youth – Council Chambers</td></tr> <tr><td>Youth Governance Training</td></tr> <tr><td>Supported Hana Tapiata – Youth Space</td></tr> <tr><td>First Aid Level 1 – Foxton</td></tr> <tr><td>Āpōpō – Youth Space</td></tr> <tr><td>Tips & Tricks Electronic devices (Te Whare Mahana)</td></tr> <tr><td>Be Prepared Civil Defence / The Kaikoura Emergency</td></tr> <tr><td>First Aid Level 1 – Course 2 Foxton</td></tr> <tr><td>Child Protection Workshop x 2, Levin</td></tr> <tr><td>Healthy Ageing Talk - Levin</td></tr> <tr><td>Kathryn Berkett x 3, Levin</td></tr> </table>	HDC Grants and Funding Workshop – Foxton	HDC Grants and Funding Workshop – Shannon	HDC Grants and Funding Workshop – Levin	Michael Hempseed – Students – Manawatū College	Michael Hempseed – Teachers – Manawatū College	Michael Hempseed – Public – Manawatū College	Michael Hempseed – People that work with Youth – Council Chambers	Youth Governance Training	Supported Hana Tapiata – Youth Space	First Aid Level 1 – Foxton	Āpōpō – Youth Space	Tips & Tricks Electronic devices (Te Whare Mahana)	Be Prepared Civil Defence / The Kaikoura Emergency	First Aid Level 1 – Course 2 Foxton	Child Protection Workshop x 2, Levin	Healthy Ageing Talk - Levin	Kathryn Berkett x 3, Levin	CS/03/02/13
HDC Grants and Funding Workshop – Foxton																						
HDC Grants and Funding Workshop – Shannon																						
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Tips & Tricks Electronic devices (Te Whare Mahana)																						
Be Prepared Civil Defence / The Kaikoura Emergency																						
First Aid Level 1 – Course 2 Foxton																						
Child Protection Workshop x 2, Levin																						
Healthy Ageing Talk - Levin																						
Kathryn Berkett x 3, Levin																						
CS13		Percent of satisfaction with Capacity and Capability Building Programme workshops or training.	≥ 85%	<p>Achieved</p> <p>As at 30 June 2020, 100% Satisfaction with Capacity and Capability Building Programme workshops or training was recorded.</p>	D20/109254																	
CS14		Number of individuals participating in Capacity and Capability Building Programme workshops or training over the year.	≥ 150	<p>Achieved</p> <p>As at 30 June 2020, 1,010 individuals have participated in Capacity and Capability Building Programme workshops or training.</p>	CS/03/02/13																	

COMMUNITY SUPPORT – Performance Measure

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
CS15	Council supports beach safety initiatives within communities by providing financial support.	Number of weeks Council funded surf lifesaving service is provided at Foxton and Waitārere beaches.	≥ 6	Achieved As at 30 June 2020, six (6) weeks have been funded.	CS/03/08/03


COMMUNITY SUPPORT – Performance Measure

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Community Engagement					
CS16	Council effectively communicates with its ratepayers and residents.	Number of Council <i>Community Connections</i> newsletters published annually.	≥ 10	Achieved As at 30 June 2020, 11 Community Connections have been published. Copies can be found at: https://www.horowhenua.govt.nz/Community/Community-Engagement/Community-Connection	
CS17	Council effectively communicates with its ratepayers and residents.	Number of media releases published annually.	≥ 100	Achieved As at 30 June 2020, 102 media releases have been published. The measure is reported as “on track”, as the target is for the year 2019/2020. The target achievement/non-achievement will be reported in June 2020.	D18/106782
CS18	Council provides a 24/7 telephone contact centre operation.	Telephone contact is continually provided 24/7.	Achieve	Achieved As at 30 June 2020, Council’s 06 366 0999 telephone number is operational 24/7. After hour’s service and continuous phone supply under Contract with PNCC. The phone system is hard-coded to divert to PNCC should it have a fault at HDC. Council’s call centre is able to work remotely through the current telecommunications system.	D17/142551

COMMUNITY SUPPORT – Performance Measure

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Visitor Information					
CS19	Council supports the promotion of Horowhenua as a tourism destination.	i-Site accreditation is maintained at Te Awahou Nieuwe Stroom and Te Takeretanga o Kura-hau-pō facilities.	Achieve	Achieved As at 30 June 2020, i-SITE accreditation is maintained.	
CS20		Annual number of visitor information enquiries conducted from Horowhenua i-Sites.	≥ 10,000	Achieved As at 30 June, manually collated stats on Visitor Information enquiries are: Te Awahou Nieuwe Stroom – 937 Te Takeretanga o Kura-hau-pō – 772 Month end 30 June 2020 = 1709 enquiries	

COMMUNITY SUPPORT – Performance Measure

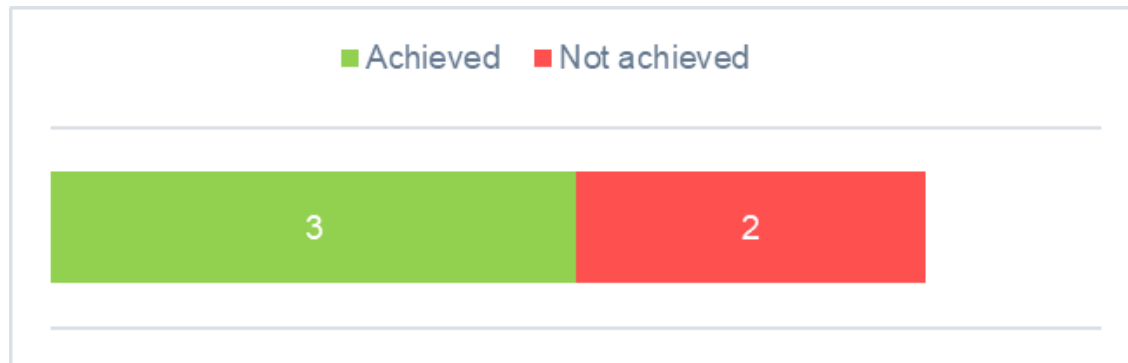
Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
Economic Development					
CS21	Council provides strategic leadership in coordinating Economic Development activities across the District.	Number of Economic Development Board meetings organised per year. Note: The Horowhenua New Zealand Trust is now the lead entity for the community's Economic Development services and co-ordination.	≥ 10	Achieved As at 31 May 2020, Ten (10) Horowhenua New Zealand Trust meetings have been held. The target has been achieved for the year 2019/2020.	
CS22	Council provides opportunities for businesses to collaborate and network resulting in a stronger business sector.	Number of business networking meetings organised per year.	≥ 10	Achieved As at 31 May 2020, Twelve (12) Business Networking meetings have been held. The target has been achieved for the year 2019/2020.	
CS23	Council advocates for and facilitates business development and new business investment in the Horowhenua District.	Percent of the District's Business Community that are satisfied or more than satisfied with Council's overall performance in the Economic Development Activity.	> 75%	Not Achieved Overall performance for Economic Development of the District  <p>June 2020 Survey results. 69% satisfaction overall:</p>	

LAND TRANSPORT

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	4,110	3,486	3,882	3,887	5
Subsidies and grants for operating purposes	1,647	1,436	1,731	1,904	173
Fees and charges	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	340	359	358	348	(10)
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	6,097	5,281	5,971	6,139	168
Applications of operating funding					
Payments to staff and suppliers	2,949	2,593	3,094	3,201	107
Finance costs	91	185	106	80	(26)
Internal charges and overheads applied	1,001	961	1,432	743	(689)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	4,041	3,739	4,632	4,024	(608)
Surplus (deficit) of operating funding (A-B)	2,056	1,542	1,339	2,115	776
Sources of capital funding					
Subsidies and grants for capital expenditure	4,368	4,308	4,666	2,995	(1,671)
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	1,891	1,835	2,314	889	(1,425)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	6,259	6,143	6,980	3,884	(3,096)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	4,062	4,209	4,599	2,305	(2,294)
- to replace existing assets	3,784	3,458	3,886	3,337	(549)
Increase (decrease) in reserves	469	18	(166)	357	523
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	8,315	7,685	8,319	5,999	(2,320)
Surplus (deficit) of capital funding (C-D)	(2,056)	(1,542)	(1,339)	(2,115)	(776)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	4,993	5,143	5,140	5,140	-
Loans as at 30 June 2020					
		External \$000	Internal \$000	Total \$000	
Loans as at 1/07/2019		2,300	94	2,394	
Raised during year		1,000	(15)	985	
Repaid during year		(200)	104	(96)	
Loans as at 30/06/2020		3,100	183	3,283	
Interest expense		78	2	80	

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Subsidised Roding	7,700	7,482	8,448	7,710	(738)
Footpaths	1,051	1,076	1,037	987	(50)
Shared Pathways	-	38	41	38	(3)
Unsubsidised Roding	283	288	247	428	181
Total Expenditure	9,034	8,884	9,773	9,163	(610)

Performance Measures – LTP/Annual Plan Summary



LAND TRANSPORT – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
LT1	A safe road network*.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network.	0 change or less from previous year.	Achieved The number of fatalities and serious injury crashes on the local road network is calculated utilising data from the crash analysis system (CAS) database. The total DSI crashes in 2019/20 was 9, the total in 2018/19 was 13.	D20/104771
LT2	Roads in good condition*.	The average quality of ride on a sealed local road network measured by smooth travel exposure.	Minimum 85%	Achieved 92%.	D20/112059
LT3	Roads that are maintained well*.	The percentage of the sealed local road network that is resurfaced annually.	Minimum of 5% of total area	Achieved Reseal minimum of 5% of total surface area achieved in 2019/20	
LT4	Footpaths are in an acceptable condition*.	Target footpath condition rating (% compliant with Council's standards found in the Land Transport Activity Plan).	Minimum 30% in excellent condition. Maximum 10% in poor condition.	Not achieved As at 30 June 2020, 17% of footpaths are of excellent condition and less than 5% of footpaths are of poor condition. Footpath renewals will continue in the financial year of 2020/2021 (\$400k allocated) and over time the network condition will improve. More areas have been identified and programmed accordingly. 30% in excellent condition is not feasible and this figure will need to be revised in the LTP. Excellent condition means age less than 5 years.	
LT5	Good response to service requests*.	The percentage of customer service requests relating to roads and footpaths to which Council responds within 15 working days.	> 95%	Not achieved As of 30 June 2020, Year-to-date 1,663 CRMs have been received with 88% closed within 15 working days. CRM issue where staff who left Council CRM's remained open. These have been resolved.	

STORMWATER

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	1,051	1,331	1,254	1,257	3
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	-	-	-	4	4
Local authorities fuel tax, fines, infringement fees, and other receipts	89	92	70	74	4
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	1,140	1,423	1,324	1,335	11
Applications of operating funding					
Payments to staff and suppliers	410	421	423	479	56
Finance costs	254	412	321	250	(71)
Internal charges and overheads applied	94	98	97	124	27
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	758	931	841	853	12
Surplus (deficit) of operating funding (A-B)	382	492	483	482	(1)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	3,143	1,006	2,114	577	(1,537)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	3,143	1,006	2,114	577	(1,537)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	1,274	285	345	220	(125)
- to improve the level of service	2,073	1,050	2,070	656	(1,414)
- to replace existing assets	86	75	86	113	27
Increase (decrease) in reserves	92	88	96	70	(26)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	3,525	1,498	2,597	1,059	(1,538)
Surplus (deficit) of capital funding (C-D)	(382)	(492)	(483)	(482)	1
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	562	657	679	679	-

Loans as at 30 June 2020	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2019	7,400	66	7,466
Raised during year	800	76	876
Repaid during year	(200)	(99)	(299)
Loans as at 30/06/2020	8,000	43	8,043
Interest expense	248	2	250

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	30 June 2020 Forecast \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Stormwater Drainage	1,321	1,587	1,149	1,519	1,532	13
Total Expenditure	1,321	1,587	1,149	1,519	1,532	13

Performance Measures – LTP/Annual Plan Summary

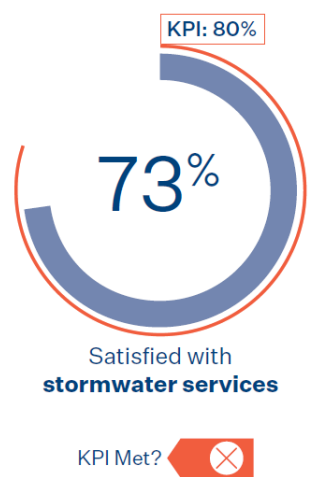



PLEASE NOTE: The above table will be updated as part of Annual Report, as when the bar graphs were produced the June 2020 resident satisfaction survey results had not been received.

STORMWATER – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref					
ST1	An adequate stormwater system*.	Number of flooding events that occur in the District.	< 5 per year	Achieved As at 30 June 2020 There were 0 flooding events.	D19/104601					
ST2		For each flooding event the number of habitable floors affected per 1,000 connections to Council's stormwater networks.	2 or less	Achieved As at 30 June 2020 <table border="1"> <thead> <tr> <th>Flooding Event</th> <th>Per 1,000 Connections</th> <th>Habitable Floors Affected</th> </tr> </thead> <tbody> <tr> <td>No flooding events</td> <td>0</td> <td>0</td> </tr> </tbody> </table> There were 12,807 connections as at 1 July 2019.	Flooding Event	Per 1,000 Connections	Habitable Floors Affected	No flooding events	0	0
Flooding Event	Per 1,000 Connections	Habitable Floors Affected								
No flooding events	0	0								
ST3	Response to faults*.	The median response time to attend a flooding event, measured from the time that Council receives notification to the time that service personnel reach the site.	< 1 hour	Achieved As at 30 June 2020 <table border="1"> <thead> <tr> <th>Time</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>No flooding events</td> </tr> </tbody> </table>	Time	Comment	0	No flooding events	D19/104601	
Time	Comment									
0	No flooding events									
ST4	Customer satisfaction*.	The number of complaints received by Council about the performance of its stormwater system expressed per 1,000 properties connected to the system.	< 10 per year	Achieved As at 30 June 2020 <table border="1"> <thead> <tr> <th>Per 1,000 Connections</th> <th>No. of Complaints</th> </tr> </thead> <tbody> <tr> <td>1.33</td> <td>17</td> </tr> </tbody> </table> There were 12,807 connections as at 1 July 2019.	Per 1,000 Connections	No. of Complaints	1.33	17	D19/104601	
Per 1,000 Connections	No. of Complaints									
1.33	17									

STORMWATER – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref										
ST5	Customer satisfaction.	Percentage of customers satisfied with the stormwater service. As per the Annual Resident Satisfaction Survey.	≥ 80%	<p>Not achieved</p> <p>June 2020 survey results, 73% satisfaction overall:</p>  <p>KPI: 80%</p> <p>73%</p> <p>Satisfied with stormwater services</p> <p>KPI Met? </p>											
ST6	A sustainable stormwater service.	<p>The number of:</p> <p>Abatement Notices;</p> <p>Infringement Notices;</p> <p>Enforcement Orders; and</p> <p>Convictions</p> <p>Received by Council in relation to Horizons Regional Council resource consents* for discharge from its stormwater system**</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p>	<p>Achieved</p> <p>As at 30 June 2020</p> <table border="1"> <thead> <tr> <th></th> <th>Year to Date</th> </tr> </thead> <tbody> <tr> <td>Abatement Notice</td> <td>0</td> </tr> <tr> <td>Infringement Notice</td> <td>0</td> </tr> <tr> <td>Enforcement Order</td> <td>0</td> </tr> <tr> <td>Convictions</td> <td>0</td> </tr> </tbody> </table>		Year to Date	Abatement Notice	0	Infringement Notice	0	Enforcement Order	0	Convictions	0	
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Abatement Notice	0														
Infringement Notice	0														
Enforcement Order	0														
Convictions	0														

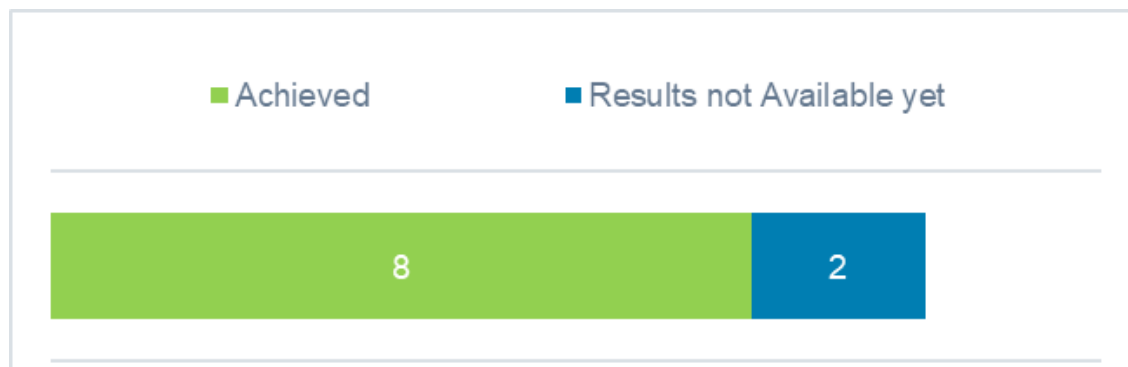
WATER SUPPLY

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	6,561	6,748	6,784	6,960	176
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	123	126	126	201	75
Local authorities fuel tax, fines, infringement fees, and other receipts	136	122	61	76	15
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	6,820	6,996	6,971	7,237	266
Applications of operating funding					
Payments to staff and suppliers	2,999	3,093	3,007	3,301	294
Finance costs	640	674	696	486	(210)
Internal charges and overheads applied	479	497	494	747	253
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	4,118	4,264	4,197	4,534	337
Surplus (deficit) of operating funding (A-B)	2,702	2,732	2,774	2,703	(71)
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	685	625	75	486	411
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	685	625	75	486	411
Applications of capital funding					
Capital expenditure					
- to meet additional demand	439	1,138	333	279	(54)
- to improve the level of service	758	24	341	542	201
- to replace existing assets	2,672	2,350	2,045	2,978	933
Increase (decrease) in reserves	(482)	(155)	130	(610)	(740)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	3,387	3,357	2,849	3,189	340
Surplus (deficit) of capital funding (C-D)	(2,702)	(2,732)	(2,774)	(2,703)	71
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	2,566	2,611	2,712	2,713	1

Loans as at 30 June 2020	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2019	14,200	316	14,516
Raised during year	1,000	67	1,067
Repaid during year	(500)	(81)	(581)
Loans as at 30/06/2020	14,700	302	15,002
Interest expense	478	8	486

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Foxton Water	1,059	1,094	1,063	1,000	(63)
Foxton Beach Water	823	841	821	787	(34)
Levin Water	3,625	3,714	3,843	4,201	358
Shannon Water	750	767	729	820	91
Tokomaru Water	426	456	454	440	(14)
Ohau Water	-	2	-	-	-
Waitarere Beach Water	-	2	-	-	-
Total Expenditure	6,683	6,876	6,910	7,248	338

Performance Measures – LTP/Annual Plan Summary

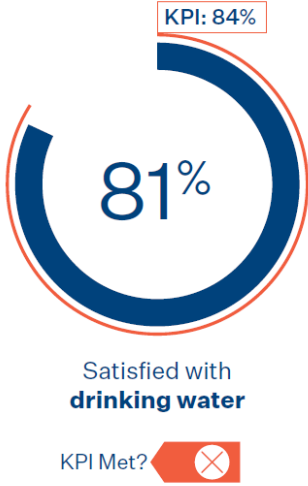



PLEASE NOTE: The above table will be updated as part of Annual Report, as when the bar graphs were produced the June 2020 resident satisfaction survey results had not been received.

WATER SUPPLY – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref												
WS1	Safe water supply*.	Council's drinking water supply complies with: (a) part 4 of the Drinking Water Standards (bacteria compliance criteria) in Levin Shannon Foxton Foxton Beach Tokomaru	Achieved Achieved Achieved Achieved Achieved	Achieved As at 30 June 2020: <table border="1"> <thead> <tr> <th>Scheme</th> <th>Year to Date</th> </tr> </thead> <tbody> <tr> <td>Levin</td> <td>100%</td> </tr> <tr> <td>Shannon</td> <td>100%</td> </tr> <tr> <td>Foxton</td> <td>100%</td> </tr> <tr> <td>Foxton Beach</td> <td>100%</td> </tr> <tr> <td>Tokomaru</td> <td>100%</td> </tr> </tbody> </table>	Scheme	Year to Date	Levin	100%	Shannon	100%	Foxton	100%	Foxton Beach	100%	Tokomaru	100%	D20/107933
Scheme		Year to Date															
Levin	100%																
Shannon	100%																
Foxton	100%																
Foxton Beach	100%																
Tokomaru	100%																
WS2	(b) part 5 of the Drinking Water Standards (protozoa compliance criteria) in: Levin Shannon Foxton Foxton Beach Tokomaru	Achieved Achieved Achieved Achieved Achieved	Achieved As at 30 June 2020: <table border="1"> <thead> <tr> <th>Scheme</th> <th>Year to Date %</th> </tr> </thead> <tbody> <tr> <td>Levin</td> <td>100%</td> </tr> <tr> <td>Shannon</td> <td>100%</td> </tr> <tr> <td>Foxton</td> <td>100%</td> </tr> <tr> <td>Foxton Beach</td> <td>100%</td> </tr> <tr> <td>Tokomaru</td> <td>100%</td> </tr> </tbody> </table>	Scheme	Year to Date %	Levin	100%	Shannon	100%	Foxton	100%	Foxton Beach	100%	Tokomaru	100%		
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Foxton	100%																
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Tokomaru	100%																

WATER SUPPLY – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
WS3	Customer Satisfaction*	Percentage of customers not dissatisfied with the service, based on the Annual Customer Satisfaction Survey.	≥ 84%	<p>Not achieved</p> <p>June 2020 survey results, 81% satisfaction overall:</p>  <p>KPI: 84%</p> <p>81%</p> <p>Satisfied with drinking water</p> <p>KPI Met? </p>	

WATER SUPPLY – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref																										
WS4	Drinking water that tastes and looks satisfactory*.	The total number of complaints received about any of the following (expressed per 1000 connections): Drinking water clarity; Drinking water taste; Drinking water odour; Drinking water pressure or flow; Continuity of supply; and Council's response to any of these issues. Total:	1 1 1 1 1 1 ≤ 6	<p>Achieved As at 30 June 2020:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Year to Date</th> </tr> <tr> <th>Per 1000 Connections</th> <th>No. of Complaints</th> </tr> </thead> <tbody> <tr> <td>Clarity</td> <td>0.63</td> <td>8</td> </tr> <tr> <td>Taste</td> <td>0.24</td> <td>3</td> </tr> <tr> <td>Odour</td> <td>0.24</td> <td>3</td> </tr> <tr> <td>Pressure or flow</td> <td>1.35</td> <td>17</td> </tr> <tr> <td>Continuity of supply</td> <td>0.08</td> <td>1</td> </tr> <tr> <td>Council's response</td> <td>0.16</td> <td>2</td> </tr> <tr> <td>Total</td> <td>2.69</td> <td>34</td> </tr> </tbody> </table> <p>Number of properties charged with water rates = 12,634</p>		Year to Date		Per 1000 Connections	No. of Complaints	Clarity	0.63	8	Taste	0.24	3	Odour	0.24	3	Pressure or flow	1.35	17	Continuity of supply	0.08	1	Council's response	0.16	2	Total	2.69	34	D19/121629
	Year to Date																														
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Pressure or flow	1.35	17																													
Continuity of supply	0.08	1																													
Council's response	0.16	2																													
Total	2.69	34																													
WS5	Firefighting needs are met.	Percentage of sampled network where firefighting flows in urban residential areas meet the NZ Fire Service firefighting water supplies Code of Practice SZ 4509:2008.	≥ 80%	<p>No new update As at 30 June 2020, Total number of hydrants tested up to December 2018 is 567 and 558 hydrants recorded flows of 12.5L/s or higher giving a percentage of 98%. The rest of the hydrants across the district is planned to be tested before 2021.</p>	D19/70615																										
WS6	Water supply has adequate flow and pressure.	Network supply pressure at the property boundary is not less than 250kPa for on demand connections and 150kPa for restricted flow connections.	Achieve	<p>Achieved As at 30 June 2020, 100% of water connections checked across the district, during maintenance, were measured to be equal to or exceeded pressures of 250kPa at the property boundary.</p>	D19/121627																										

WATER SUPPLY – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref																		
WS7	Water supply is sustainable*	Average consumption of drinking water per person per day (lpcd) within the water supply areas (target based on Horizons One Plan - Section 5.4.3.1). lpcd – litres per capita per day.	≤ 350 lpcd	<p>Achieved</p> <p>The average consumption for June 2020 = 251 L/capita/day.</p> <p>For the period from 1 July 2019 to 30 June 2020, the average consumption is 282 L/capita/day.</p> <p>Individual supplies are shown in table below:</p> <table border="1"> <thead> <tr> <th>Supply</th> <th>YTD</th> <th>June 2020</th> </tr> </thead> <tbody> <tr> <td>Levin</td> <td>351</td> <td>263</td> </tr> <tr> <td>Shannon</td> <td>404</td> <td>378</td> </tr> <tr> <td>Foxton</td> <td>287</td> <td>258</td> </tr> <tr> <td>Foxton Beach</td> <td>161</td> <td>126</td> </tr> <tr> <td>Tokomaru</td> <td>206</td> <td>123</td> </tr> </tbody> </table>	Supply	YTD	June 2020	Levin	351	263	Shannon	404	378	Foxton	287	258	Foxton Beach	161	126	Tokomaru	206	123	D19/120226
Supply	YTD	June 2020																					
Levin	351	263																					
Shannon	404	378																					
Foxton	287	258																					
Foxton Beach	161	126																					
Tokomaru	206	123																					

WATER SUPPLY – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref															
WS8	Response to faults*.	The median time from the time that Council received notification, to the time that service personnel: Reach the site for urgent call-outs; ^ Confirm resolution of the fault or interruption of urgent call-outs; ^ Reach the site for non-urgent call-outs; and^ Confirm resolution of the fault or interruption of no-urgent call-outs.^	< 1 hour < 8 hours < 3 days < 3 days	<p>Achieved YTD as at 30 June 2020;</p> <table border="1"> <thead> <tr> <th></th> <th>Time</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Reach the site for urgent call-outs</td> <td>0hrs 23mins</td> <td>Received 1 urgent call outs and attended to 1 within 1 hour or less.</td> </tr> <tr> <td>Resolution of the fault or interruption of urgent call-outs</td> <td>2hrs 8mins</td> <td>Received 1 urgent call outs and resolved 1 within 8 hours or less.</td> </tr> <tr> <td>Reach the site for non-urgent call-outs</td> <td>4hrs 9mins</td> <td>Received 481 non urgent call outs and attended to 465 within 3 days or less.</td> </tr> <tr> <td>Resolution of the fault or interruption of non-urgent call-outs</td> <td>9hrs 0mins</td> <td>Received 481 non urgent call outs and resolved 452 in 3 days or less.</td> </tr> </tbody> </table>		Time	Comment	Reach the site for urgent call-outs	0hrs 23mins	Received 1 urgent call outs and attended to 1 within 1 hour or less.	Resolution of the fault or interruption of urgent call-outs	2hrs 8mins	Received 1 urgent call outs and resolved 1 within 8 hours or less.	Reach the site for non-urgent call-outs	4hrs 9mins	Received 481 non urgent call outs and attended to 465 within 3 days or less.	Resolution of the fault or interruption of non-urgent call-outs	9hrs 0mins	Received 481 non urgent call outs and resolved 452 in 3 days or less.	D19/12169
	Time	Comment																		
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WS9	Minimal water losses*.	Percentage of real water loss from the network as measured by the standard World Bank Institute Band for Leakage.	Band "B"	<p>Information still not yet available</p> <p>The assessment which determines achievement/non achievement has not taken place. A system for the monitoring of night flow trends, which form the basis of this assessment, is in the process of being implemented for Levin, Shannon and Foxton.</p> <p>The pressure management intervention to reduce water losses in Levin is in progress, with the first of four Pressure Reducing Valves commissioned in January 2019. Two more will be installed in this financial year and the fourth in the next year</p>																

WATER SUPPLY – Performance Measures

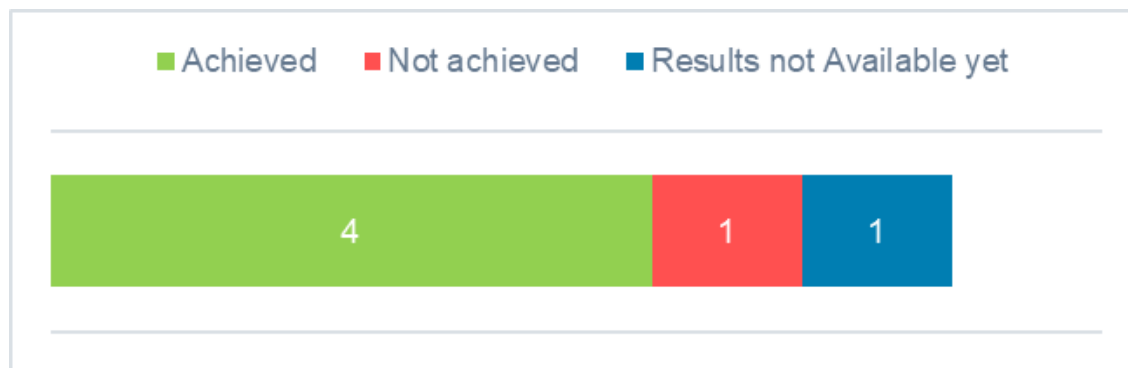
Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref										
WS10	Sustainable water supply management	<p>The number of:</p> <p>Abatement Notices;</p> <p>Infringement Notices;</p> <p>Enforcement Orders; and</p> <p>Convictions</p> <p>Received by Council in relation to Horizons Regional Council resource consents.</p>	<p>0</p> <p>0</p> <p>0</p> <p>0</p>	<p>Achieved</p> <p>As at 30 June 2020</p> <table border="1"> <thead> <tr> <th></th> <th>Year to Date</th> </tr> </thead> <tbody> <tr> <td>Abatement Notice</td> <td>0</td> </tr> <tr> <td>Infringement Notice</td> <td>0</td> </tr> <tr> <td>Enforcement Order</td> <td>0</td> </tr> <tr> <td>Convictions</td> <td>0</td> </tr> </tbody> </table>		Year to Date	Abatement Notice	0	Infringement Notice	0	Enforcement Order	0	Convictions	0	
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WASTEWATER MANAGEMENT

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	6,890	7,734	7,271	7,298	27
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	1,058	1,085	1,085	1,270	185
Local authorities fuel tax, fines, infringement fees, and other receipts	177	178	162	179	17
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	8,125	8,997	8,518	8,747	229
Applications of operating funding					
Payments to staff and suppliers	2,411	2,546	2,588	3,156	568
Finance costs	1,072	1,474	1,007	788	(219)
Internal charges and overheads applied	435	449	486	854	368
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	3,918	4,469	4,081	4,798	717
Surplus (deficit) of operating funding (A-B)	4,207	4,528	4,437	3,949	(488)
Sources of capital funding					
Subsidies and grants for capital expenditure	304	-	22	44	22
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	8,030	3,777	7,465	3,996	(3,469)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	8,334	3,777	7,487	4,040	(3,447)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	1,823	2,149	1,140	237	(903)
- to improve the level of service	5,237	3,363	6,368	4,761	(1,607)
- to replace existing assets	5,389	2,270	4,279	3,332	(947)
Increase (decrease) in reserves	92	523	137	(341)	(478)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	12,541	8,305	11,924	7,989	(3,935)
Surplus (deficit) of capital funding (C-D)	(4,207)	(4,528)	(4,437)	(3,949)	488
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	3,118	3,349	3,341	3,342	1
Loans as at 31 December 2020					
		External \$000	Internal \$000	Total \$000	
Loans as at 1/07/2019		23,200	315	23,515	
Raised during year		4,700	237	4,937	
Repaid during year		(700)	(241)	(941)	
Loans as at 30/06/2020		27,200	311	27,511	
Interest expense		780	8	788	

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Foxton Wastewater	661	917	561	555	(6)
Foxton Beach Wastewater	617	674	502	542	40
Levin Wastewater	3,936	4,257	3,137	3,583	446
Shannon Wastewater	1,175	1,191	877	906	29
Tokomaru Wastewater	210	253	203	164	(39)
Waitarere Beach Wastewater	439	524	351	325	(26)
Total Expenditure	7,038	7,816	5,631	6,075	444

Performance Measures – LTP/Annual Plan Summary



PLEASE NOTE: The above table will be updated as part of Annual Report, as when the bar graphs were produced the June 2020 resident satisfaction survey results had not been received.

WASTEWATER – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref											
WW1	Reliable wastewater collection and disposal*.	The number of dry weather wastewater overflows from the wastewater system per 1000 connections.	≤ 2	<p>Achieved As at 30 June 2020</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Year to Date</th> </tr> <tr> <th>Per 1000 Connections</th> <th>No. of Overflows</th> </tr> </thead> <tbody> <tr> <td>Number of overflows</td> <td>1.58</td> <td>20</td> </tr> <tr> <td colspan="3">Number of connections as at 01 July 2019 – 12,634</td> </tr> </tbody> </table>		Year to Date		Per 1000 Connections	No. of Overflows	Number of overflows	1.58	20	Number of connections as at 01 July 2019 – 12,634			D19/103524 (YTD TAB)
	Year to Date															
	Per 1000 Connections	No. of Overflows														
Number of overflows	1.58	20														
Number of connections as at 01 July 2019 – 12,634																
WW2	Safe disposal of wastewater*.	<p>The number of:</p> <p>Abatement Notices; Infringement Notices; Enforcement Orders; and Convictions</p> <p>Received by Council in relation to Horizons Regional Council resource consents.</p>	<p>0 0 0 0</p>	<p>Not achieved As at 30 June 2020</p> <table border="1"> <thead> <tr> <th></th> <th>Year to Date</th> </tr> </thead> <tbody> <tr> <td>Abatement Notice</td> <td>0</td> </tr> <tr> <td>Infringement Notice</td> <td>1</td> </tr> <tr> <td>Enforcement Order</td> <td>0</td> </tr> <tr> <td>Convictions</td> <td>0</td> </tr> </tbody> </table>		Year to Date	Abatement Notice	0	Infringement Notice	1	Enforcement Order	0	Convictions	0	D20/107498	
	Year to Date															
Abatement Notice	0															
Infringement Notice	1															
Enforcement Order	0															
Convictions	0															
WW3	Council provides a good response to wastewater system faults reported*.	The median time (hrs) from the time that Council receives a notification, to the time that services personnel reach the site in responding to an overflow resulting from a wastewater blockage or other fault.*	< 1 hour	<p>Achieved As at 30 June 2020</p> <table border="1"> <thead> <tr> <th></th> <th>Year to Date</th> </tr> </thead> <tbody> <tr> <td>Response time</td> <td>0hrs 26mins</td> </tr> </tbody> </table>		Year to Date	Response time	0hrs 26mins	D19/103524 (YTD TAB)							
	Year to Date															
Response time	0hrs 26mins															

WASTEWATER – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref																							
WW4		The median time (hrs) from the time that Council receives a notification, to the time that services personnel confirm a resolution of a blockage or other fault within the wastewater system causing the overflow.*	< 12 hours	Achieved As at 30 June 2020 <table border="1"> <thead> <tr> <th colspan="2">Year to Date</th> </tr> </thead> <tbody> <tr> <td>Response time</td> <td>3hrs 07mins</td> </tr> </tbody> </table>	Year to Date		Response time	3hrs 07mins	D19/103524 (YTD TAB)																			
Year to Date																												
Response time	3hrs 07mins																											
WW5	The service is satisfactory*	The total number of complaints received (expressed per 1000 connections to the wastewater system) regarding: Wastewater odour; Wastewater systems faults; Wastewater system blockages; and Council's response to issues with its wastewater system. Total number of complaints received about any of the above.	 < 4 < 6 < 8 < 4 < 22	Achieved As at 30 June 2020 <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Year to Date</th> </tr> <tr> <th>Per 1000 Connections</th> <th>No. of Complaints</th> </tr> </thead> <tbody> <tr> <td>Odour</td> <td>0.71</td> <td>9</td> </tr> <tr> <td>Faults</td> <td>1.11</td> <td>14</td> </tr> <tr> <td>Blockages</td> <td>5.38</td> <td>68</td> </tr> <tr> <td>Council's Response</td> <td>0.00</td> <td>0</td> </tr> <tr> <td>Total</td> <td>7.20</td> <td>91</td> </tr> <tr> <td colspan="3">Number of connections as at 1 July 2019 = 12,634</td> </tr> </tbody> </table>		Year to Date		Per 1000 Connections	No. of Complaints	Odour	0.71	9	Faults	1.11	14	Blockages	5.38	68	Council's Response	0.00	0	Total	7.20	91	Number of connections as at 1 July 2019 = 12,634			D19/103524 (YTD TAB)
	Year to Date																											
	Per 1000 Connections	No. of Complaints																										
Odour	0.71	9																										
Faults	1.11	14																										
Blockages	5.38	68																										
Council's Response	0.00	0																										
Total	7.20	91																										
Number of connections as at 1 July 2019 = 12,634																												

WASTEWATER – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
WW6		Percentage of customers not dissatisfied with the service, based on the Annual Customer Satisfaction Survey.	≤ 84%	<p>Achieved</p> <p>June 2020 survey results, 88% satisfaction overall:</p> <p>Satisfied with sewerage or wastewater services</p> <p>KPI Met? </p>	

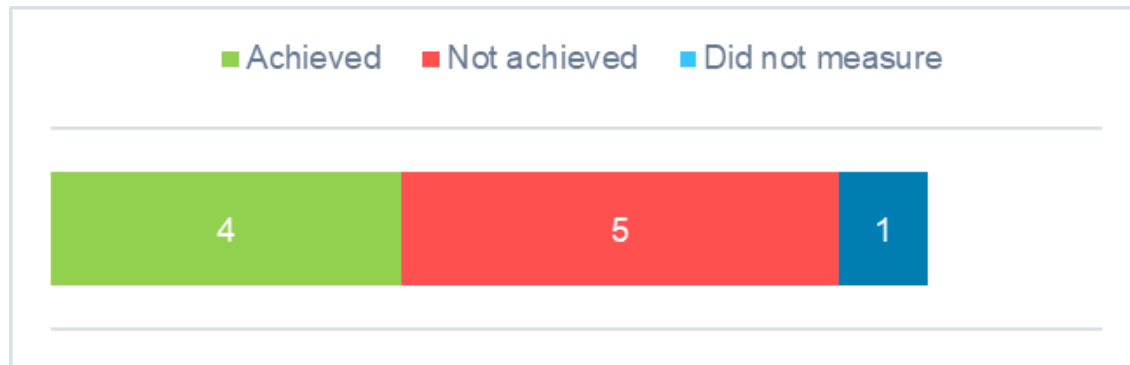
SOLID WASTE MANAGEMENT

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	-	-	-	-	-
Targeted rates	315	350	445	447	2
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	2,142	2,187	1,859	1,876	17
Local authorities fuel tax, fines, infringement fees, and other receipts	10	22	17	20	3
Internal charges and overheads recovered	-	-	-	-	-
Total operating funding (A)	2,467	2,559	2,321	2,343	22
Applications of operating funding					
Payments to staff and suppliers	1,521	1,551	3,085	2,932	(153)
Finance costs	238	286	197	180	(17)
Internal charges and overheads applied	83	85	340	326	(14)
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	1,842	1,922	3,622	3,438	(184)
Surplus (deficit) of operating funding (A-B)	625	637	(1,301)	(1,095)	206
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	964	185	2,252	1,078	(1,174)
Gross proceeds from sale of assets	-	-	-	-	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	964	185	2,252	1,078	(1,174)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of service	1,153	413	1,083	877	(206)
- to replace existing assets	18	5	391	112	(279)
Increase (decrease) in reserves	418	404	(523)	(1,006)	(483)
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,589	822	951	(17)	(968)
Surplus (deficit) of capital funding (C-D)	(625)	(637)	1,301	1,095	(206)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	286	325	314	306	(8)

Loans as at 30 June 2020	External \$000	Internal \$000	Total \$000
Loans as at 1/07/2019	5,300	84	5,384
Raised during year	1,200	93	1,293
Repaid during year	(100)	(115)	(215)
Loans as at 30/06/2020	6,400	62	6,462
Interest expense	178	2	180

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Roadside Collection Bags	192	196	259	419	160
Landfill	978	1,074	1,552	1,342	(210)
Recycling Centres	643	656	1,805	1,665	(140)
Waste Transfer Stations	315	321	323	319	(4)
Total Expenditure	2,128	2,247	3,939	3,745	(194)

Performance Measures – LTP/Annual Plan Summary



SOLID WASTE – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref									
SW1	Provision of landfill but minimising the amount that is sent there.	Quantity of waste going to the landfill per person per year.	≤ 400 kg per person per year	Not Achieved 16,612.54 t of general waste has been produced and disposed of in the Horowhenua District this year. With an estimated population of 33,000, the waste to landfill per person for 2019 -2020 year was 503.41 kg	D18/154018									
SW2	Recycling is encouraged	Level of recycling at: Kerbside Transfer stations	≥ 40% of total waste ≥ 50% of total waste	Not Achieved These figures are not currently separable under the current system. The Kerbside and Transfer Station quantities are amalgamated. <table border="1"> <thead> <tr> <th></th> <th>June</th> <th>2019/2020 Year</th> </tr> </thead> <tbody> <tr> <td>Total Recycling</td> <td>209.42 tonnes</td> <td>2,125.43 tonnes</td> </tr> <tr> <td>Percentage of Waste Production</td> <td>10.9%</td> <td>11.9%</td> </tr> </tbody> </table> Decrease in recycling has been affected by Covid-19. PNCC MRF was unopened in April and limited capacity until mid-Jun 20.		June	2019/2020 Year	Total Recycling	209.42 tonnes	2,125.43 tonnes	Percentage of Waste Production	10.9%	11.9%	D18/154018
	June	2019/2020 Year												
Total Recycling	209.42 tonnes	2,125.43 tonnes												
Percentage of Waste Production	10.9%	11.9%												
SW3	Waste transfer and recycling stations have a minimal impact on the immediate and surrounding environment.	Number of odour complaints and minimal reports of solid waste in or around: Waste transfer stations; Recycling stations per month.	< 4 per month < 4 per month	Achieved At June 30 2020: <table border="1"> <thead> <tr> <th></th> <th>June</th> <th>2019/2020 Year</th> </tr> </thead> <tbody> <tr> <td>Waste transfer stations</td> <td>0</td> <td>1</td> </tr> <tr> <td>Recycling stations</td> <td>0</td> <td>5</td> </tr> </tbody> </table> Note: In June 2020 there was 1 complaint relating to the Foxton Transfer Station. This complaint was unrelated to odour or waste.		June	2019/2020 Year	Waste transfer stations	0	1	Recycling stations	0	5	D20/95206
	June	2019/2020 Year												
Waste transfer stations	0	1												
Recycling stations	0	5												
SW4	Response to service requests regarding Council's Solid Waste Activities is timely.	Time all requests are responded to.	Within 3 working days	Not Achieved At 30 June 2020: <table border="1"> <thead> <tr> <th>June</th> <th>2019/2020 Year</th> </tr> </thead> <tbody> <tr> <td>49/102</td> <td>741/1938</td> </tr> </tbody> </table>	June	2019/2020 Year	49/102	741/1938	D20/95206					
June	2019/2020 Year													
49/102	741/1938													

SOLID WASTE – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref									
SW5	Recycling and refuse is collected on time and in a sanitary manner.	Number of complaints per-month about non collection of: Kerbside recycling Kerbside refuse	< 6 per month < 6 per month	<p>Not Achieved</p> <p>At 30 June 2020</p> <table border="1"> <thead> <tr> <th></th> <th>June</th> <th>2019/2020 Year</th> </tr> </thead> <tbody> <tr> <td>Kerbside recycling</td> <td>12</td> <td>229</td> </tr> <tr> <td>Kerbside refuse</td> <td>9</td> <td>71</td> </tr> </tbody> </table> <p>Note: There was a significant increase in the number of missed recycling collections during the start of the service and the restart after Covid-19 lockdown.</p>		June	2019/2020 Year	Kerbside recycling	12	229	Kerbside refuse	9	71	D20/95206
	June	2019/2020 Year												
Kerbside recycling	12	229												
Kerbside refuse	9	71												
SW6	Recycling stations are available and accessible in urban centres in summer.	Recycling stations are available at the agreed locations on the agreed days and times outlined on Council's website.	Achieve	<p>Achieved</p> <p>Stations were temporarily removed during Level 3 and 4 lockdown. These changes were outlined on the council website and in other communications.</p>										
SW7	Customers are content with Council's transfer stations, recycling collection, and refuse collection services offered.	Percentage of customers satisfied with their solid waste services: Kerbside recycling Kerbside refuse	≥ 80% ≥ 80%	<p>Achieved</p> <p>June 2020 Survey Results:</p> <table border="1"> <thead> <tr> <th></th> <th>2020</th> <th>Achieved?</th> </tr> </thead> <tbody> <tr> <td>Kerbside recycling</td> <td>86%</td> <td>Yes</td> </tr> <tr> <td>Kerbside refuse</td> <td>91%</td> <td>Yes</td> </tr> </tbody> </table>		2020	Achieved?	Kerbside recycling	86%	Yes	Kerbside refuse	91%	Yes	D20/112664 D20/104003
	2020	Achieved?												
Kerbside recycling	86%	Yes												
Kerbside refuse	91%	Yes												
SW8	Customers are educated on waste minimisation practices.	Number of school aged students waste education is provided to each year	≥ 300 students per year	<p>Awaiting Results</p> <p>As at 30 June 2020, an unknown number of students (TBC) have been educated on waste minimisation practices. This year to date Zero Waste Education has been provided to 13 schools in the district. Based on 13 schools it is assumed that around 300 students educated.</p>	D18/154018									
SW9	Customers are educated on waste minimisation practices.	Number of events Council attends to promote ways to minimise waste	≥ 5 events per year	<p>Not Achieved</p> <p>As at 30 June 2020 Council has held 2 events on waste minimisation, and promoted waste minimisation at 2 other events.</p>	D18/154018									

SOLID WASTE – Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref										
SW10	Sustainable solid waste management.	<p>The number of:</p> <p>Abatement Notices; 0</p> <p>Infringement Notices; 0</p> <p>Enforcement Orders; and 0</p> <p>Convictions 0</p> <p>Received by Council in relation to Horizons Regional Council resource consents.</p>		<p>Achieved</p> <p>At 30 June 2020:</p> <table border="1"> <thead> <tr> <th></th> <th>2019/2020 Year</th> </tr> </thead> <tbody> <tr> <td>Abatement Notice</td> <td>0</td> </tr> <tr> <td>Infringement Notice</td> <td>0</td> </tr> <tr> <td>Enforcement Order</td> <td>0</td> </tr> <tr> <td>Convictions</td> <td>0</td> </tr> </tbody> </table>		2019/2020 Year	Abatement Notice	0	Infringement Notice	0	Enforcement Order	0	Convictions	0	
	2019/2020 Year														
Abatement Notice	0														
Infringement Notice	0														
Enforcement Order	0														
Convictions	0														

PROPERTY

	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Jun YTD 2020 \$000	Variance 2020 \$000
Note					
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	702	1,083	997	996	(1)
Targeted rates	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-
Fees and charges	728	169	258	409	151
Local authorities fuel tax, fines, infringement fees, and other receipts	140	134	123	56	(67)
Internal charges and overheads recovered	459	467	441	352	(89)
Total operating funding (A)	2,029	1,853	1,819	1,813	(6)
Applications of operating funding					
Payments to staff and suppliers	1,441	1,182	1,171	963	(208)
Finance costs	409	302	378	298	(80)
Internal charges and overheads applied	290	301	205	210	5
Other operating funding applications	-	-	-	-	-
Total applications of operating funding (B)	2,140	1,785	1,754	1,471	(283)
Surplus (deficit) of operating funding (A-B)	(111)	68	65	342	277
Sources of capital funding					
Subsidies and grants for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase (decrease) in debt	(5,537)	632	(2,242)	(877)	1,365
Gross proceeds from sale of assets	7,000	-	7,000	5,213	(1,787)
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding (C)	1,463	632	4,758	4,336	(422)
Applications of capital funding					
Capital expenditure					
- to meet additional demand	143	1	-	-	-
- to improve the level of service	60	455	211	262	51
- to replace existing assets	1,331	434	608	326	(282)
Increase (decrease) in reserves	(182)	(190)	4,004	4,090	86
Increase (decrease) of investments	-	-	-	-	-
Total applications of capital funding (D)	1,352	700	4,823	4,678	(145)
Surplus (deficit) of capital funding (C-D)	111	(68)	(65)	(342)	(277)
Funding balance ((A-B)+(C-D))	-	-	-	-	-
Depreciation	211	215	217	262	45
Loans as at 30 June 2020					
		External \$000	Internal \$000	Total \$000	
Loans as at 1/07/2019		9,400	146	9,546	
Raised during year		500	(13)	487	
Repaid during year		(1,300)	(64)	(1,364)	
Loans as at 30/06/2020		8,600	69	8,669	
Interest expense		294	4	298	

Activity Expenditure	LTP Forecast 2019 \$000	LTP Forecast 2020 \$000	Annual Plan Forecast Jun 2020 \$000	Actual 2020 \$000	Variance 2020 \$000
Council Building	307	313	296	366	70
Camping Grounds	6	6	6	5	(1)
Commercial Properties	317	117	46	116	70
Endowment Property	555	375	370	148	(222)
General Property	709	722	814	745	(69)
Total Expenditure	1,894	1,533	1,532	1,380	(152)

Performance Measures – LTP/Annual Plan Summary



PROPERTY– Performance Measures

Ref	Service	How will we measure our performance	Target (2019/20)	Actual Performance	RM8 Ref
General Property					
PR1	Council operated facilities are available for public hire.	Facilities availability (hrs) and hire charges by annual review.	8 hrs per day and review annually.	<p>Achieved</p> <p>As at 30 June 2020, Council has three Memorial Hall facilities available for hire. A review of Hall charges was completed in June 2020 and no increases were made to charges as a result of the Covid-19 lockdown. Use hours were reviewed and will remain as existing.</p>	Outlook Calendars
PR2	Council's properties will comply with relevant legislation.	All buildings with compliance schedules will have current building WOF.	Achieved	<p>Achieved</p> <p>As at 30 June 2020, All Council buildings with Compliance Schedules have current BWOFS.</p> <p>All specified systems including fire alarms have been maintained and inspected in accordance with the compliance schedule. This meets the requirement of the Building Act 2004.</p>	

APPENDIX

Asset maintenance contract	General contract works, repairs, planned and unplanned maintenance, materials and consumables, cleaning and hygiene, inspections and reporting.
Finance cost	Interest on borrowings and interest on swaps.
Gains	Fair value revaluation gain and gain on sale.
General grants	Grants given to various organisations and individuals like Creative NZ, neighbourhood support, beach wardens, community development and youth scholarships.
Grants and subsidies	Grants and subsidies received from government and other organisations for roading, library, community hubs, cemeteries and aquatic centres.
Infringements and fines	Parking tickets, Prosecutions on WOFs and unregistered vehicles.
Employee benefits	Salaries and wages, training costs, FBT and ACC levies, superannuation, and staff recognition.
Other expenses	Printing, publication, postage, stationery, advertising, food and catering, photocopying, internet and communication and any other office expenses.
Professional services	Consultants, contractors, membership fees, legal fees, lab services, audit fees or any other professional services charges.
Regulatory revenue	Planning fees, building fees, animal fees, liquor fees and health fees.
Rendering of services	Commissions, car income, and any other income received for rendering services.
Rental income	Rent from Halls, residential and commercial properties, grazing land, reserves and other lease income.
Targeted rates	Rates for roading, waste management, representation and governance, stormwater, wastewater, water by meter and water supply.
User charges	Revenue received from admission, shop sale, Cemetery fees, trade waste, utility connection, events and exhibitions.
Utilities	Water use, electricity and gas charges

Health & Safety - Quarterly Report

File No.: 20/279

1. Purpose

To provide an update to the Finance Audit and Risk (FAR) Committee on health and safety matters at Horowhenua District Council for the three-month period April to June 2020.

2. Recommendation

- 2.1 That Report 20/279 Health & Safety - Quarterly Report be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

3. Issues for Consideration

As included in the attached Health & Safety Report for the April to June 2020 quarter.

Attachments



No.	Title	Page
A	Health and Safety Report for FAR Committee April - June 2020.docx	92

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

Author(s)	Tanya Glavas Health & Safety Advisor	
Approved by	Lisa Slade Group Manager - People & Culture	

HOROWHENUA DISTRICT COUNCIL
Health & Safety Report
1 April – 30 June 2020
FAR Committee Meeting July 2020

Key Updates for this quarterly report:

- Health and Safety Annual Plan accepted at Senior Management Team (SMT) Strategy Meeting
- Employee Assistance Programme 6 monthly report, 1 September 2019 – 29 February 2020 received and reviewed at SMT Strategy Meeting
- Flu vaccinations completed (78 staff members).

LEAD INDICATORS

1. Health & Safety training/inductions

1 April – 30 June 2020	Mandatory/ Optional	Attendees in Report Period	Percentage Completed
First Aid Training (Role specific) Ongoing Refresher & Full course	Mandatory	5	100% current
Peoplesafe H&S Induction (New staff) Via email during lockdown – completed in person Level 2 return	Mandatory	6	100%
Health & Safety Induction (New Staff) Via email during lockdown – completed in person Level 2 return	Mandatory	6	100%
Ergonomic Assessment	Optional	0	As requested
Driver Assessment (as required)	Optional	4	Resumed at Level 1
Mental Health First Aid	Optional	0	As required
Health and Safety Representative Stage 1 Training	Mandatory	1	100%

2. Emergency Evacuation Drills (2 per year)

Levin Aquatic Centre	No drill this period
Te Awahou	No drill this period
Foxton Aquatics due	No drill this period
Te Takere	No drill this period
Civic Building	No drill this period

3. Health & Safety Contractor Register Process (Pre-qualification of Contractors)

Contractor Numbers	Qualified in this Quarter	Pending in this Quarter	Expired in this Quarter	Qualified last Quarter	Pending last Quarter	Expired last quarter
68	2	12	0	17	14	0

The Manawatū-Whanganui Local Authorities Shared Service (MW LASS) has agreed to standardise the contractor pre-qualification process to stop contractors having to pre-qualify multiple times with different Councils in our region.

Successful completion of the application will pre-qualify a company to undertake work for the following Councils:

- Horizons Regional Council
- Horowhenua District Council
- Manawatu District Council
- Rangitikei District Council
- Ruapehu District Council
- Tararua District Council.

4. Health & Safety Committee (HSC)

- Monthly meetings completed (3)
 - April and May meetings via Microsoft Teams, June meeting mix of Zoom and face to face
 - Health & Safety Annual Plan Objectives now a monthly standing item in Committee agenda. First objective to be actioned is the H&S Risk Register review (underway)
 - All committee members have now completed their Health and Safety Representative Stage 1 training. Budget for HSR Stage 2 training has been allocated for the 2020/2021 year.
 - Health and Safety-related policies are currently being reviewed.

5. Risk Management

- 11 site specific Significant Risk/Hazard Registers developed for Council sites with input from all site managers.
 - HDC Significant Risk Hazard Register – H&S Committee members completing staff focus group reviews.
 - Health and Safety Advisor will then complete reviews with the Managers and update the registers.

6. Peoplesafe - Incident Reporting Data base

Peoplesafe Project has completed the data input and updating of all staff, job lists, the risk registers and safety plans for all areas of HDC. This will support the main aim of the project to improve the Manager and Team Leader reporting lines.

This improvement to reporting lines will ensure ongoing compliance with the Health and Safety at Work Act 2015, by showing best practice as a continual improvement cycle by Team Leaders and Managers. They will be monitoring the risk and hazards identified through incidents and/or accident in reports their staff are recording in Peoplesafe. These can then be reviewed and changes to risk assessments or safety plans updated as required for their teams.

Training for Managers and Team Leaders booked for first week in August.

7. Covid-19

COVID-19 Alert Level 4 came into force at 11:59pm Wednesday 25 March 2020.

COVID-19 Alert Level 3 came into force at 11:59pm Monday 27 April 2020.

COVID-19 Alert Level 2 came into force at 11:59pm Wednesday 13 May 2020.

COVID-19 Alert Level 1 came into force at 11:59pm Monday 8 June 2020

From a health and safety aspect, the day-to-day risks of the workplace had reduced during the lockdown period, as we had for the majority, stopped moving around, but there was still a huge adjustment taking place in the work and home lives of our staff.

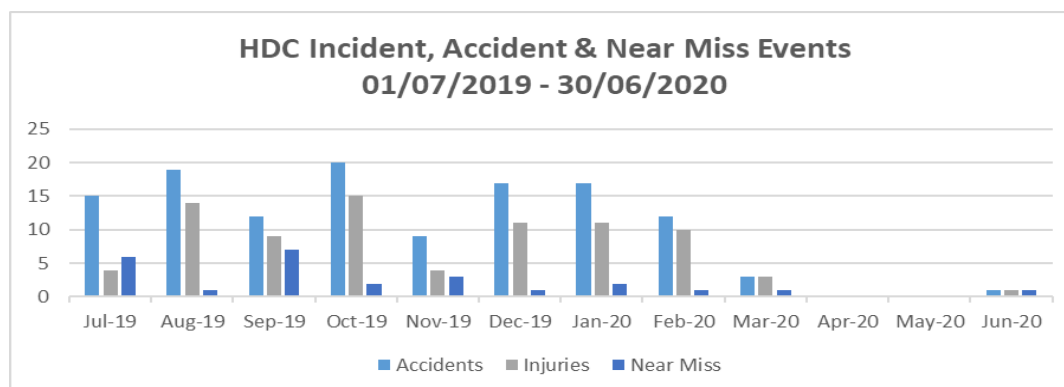
During this time, a big focus for health and safety was to ensure that hygiene supplies were available for staff who were essential workers. Safe operating procedures for workplaces were completed at each Alert Level, focusing on a consistency of approach to safe and hygienic behaviour inside workplaces and vehicles, and that hygiene supplies for staff returning to workplaces continued to be available during a difficult time to purchase these types of items.

I was really proud of the way the whole organisation upped-sticks and moved to work from home in a very short time. The technology support ensured those who required items for home, received them. There was great work by People Leaders, who all worked to ensure their teams were settled, in regular communication and able to achieve the work required during this unprecedented time.

The ability to Zoom or Microsoft Teams, the Team and Committee meetings and the use of You Tube for our All Staff, Council and FAR Committee meetings, ensured communication was dynamic, instant and a clear communication vessel during the lockdown.

LAG INDICATORS

Table 1



Accident and incident reports over this quarter are zero in April and May due to the Alert Level 4 lockdown period imposed on the country. That resulted in all but a very few HDC staff, working from home. Those who were deemed essential workers and were out driving as part of their essential work, found empty and a lot safer roads for them to travel on. Because the facilities that HDC run were also closed, the number of incidents, accidents and near miss events drop to historic lows during this quarter.

As the facilities opened and the public started to feel safer venturing out, and once again becoming customers at HDC facilities, a small number of incident, accidents and near miss events (one of each) have been reported, very low compared to previous years.

Notable Incidents - Library & Community Centres January – March 2020				
Type	Number	Result	Action	Update
Fall down stairs. (February 2020)	1 Member of the Public	Elderly lady miss stepped in middle of 3 long shallow stairs in Te Awahou Nieuwe Stroom and fell. Supported by staff. Declined first aid support or to call an ambulance. After a rest, she was able to walk out by herself.	H&S Advisor completed a H&S review of the stairs at TANS and Te Takeretanga o Kura-hau-pō. Recommendation: Two more handrails to be installed to offer grab support as stairs are very wide. 'Use Handrail' signage at top and bottom of stairs at TT to be installed.	Quote for handrail and high visibility stair edges requested from contractor. This has not been received. Another contractors has been approached and is completing a quote due by the end of July. Currently there is a temporary book shelf block at the top of the steps to assist with visual warning of steps.

HEALTH AND SAFETY EVENTS THIS QUARTER

What happened?	Actions Taken Immediately	Communication	Moving Forward	Prevention
<p>30/06/2020 Levin Waste Water Treatment Plant. Contractor had been onsite for a couple of week's complete new roading for the treatment plant. Top of truck hoist connect with low hanging bonding wire, hanging between power poles, snapping the wire. Contractor was unloading metal onto new road, driver looked down to check he was not running into the new kerb and channel that has been laid and misjudged the distance to the wire, wire connected with the top of the deck and it snapped, wire fell onto the truck.</p>	<ul style="list-style-type: none"> • Driver lowered the hoist, turned off truck and stayed in his cab. He signalled to nearby workers what had happened so that they would stop what they were doing. • All work going on around the truck halted to make safe the site. Driver immediately rang a supervisor who called the local electric company • Service person attended straight away, he established the wire was not an electrical cable but a bonding wire. He cut the wire at the attached end; he plans to remove it completely as it is not required. • Driver underwent drug and alcohol test approximately 1 hour later and passed. • Worksafe notified. 	<p>Contractor has completed a 5 Why Investigation Report which HDC has received. The incident was dealt with in a professional and safe manner.</p>	<p>Investigation report found: Driver was aware of the presence of the overhanging wire but was focusing elsewhere at the time the hoist connected with the wire. Hazard had not been identified in the daily job start over a period of several weeks Driver had not been inducted onto site on a daily basis despite being delivering material for several weeks. Driver had not proactively sought to be inducted into site during this period. No one had been asked to act as a spotter while working in such close proximity to the wire.</p>	<p>All staff to be reminded ALL hazards must be properly identified and documented every day before work commences. A spotter must be used, and requested in this situation when working around hazards. ALL staff will be reminded of their obligations when entering a site to proactively seek induction by site managers. Wire has since been removed by Electra as it was not required there. All sites will be audited to identify all similar hazards, and access what steps can be taken to mitigate any risks.</p>

What happened?	Actions Taken Immediately	Communication	Moving Forward	Update
<p>2/3/2020 intersection of Queen Street and Cambridge Street. Contractor company have been on the site for 8-weeks conducting sewer and water renewals. A drainage crew were excavating a section of road in preparation of installing a sump. Service plans and permits were on site and the services had been marked out by a PowerCo authorised agent. The service plans indicated a 32mm PE low-medium pressure gas lateral in the vicinity. The plans and mark out indicated the gas pipe was 2-3 metres away from the planned area of excavation. Prior to commencing the work, the Foreman ran the locator over the intended work area to verify mark out and service plans. The main excavator operator took a break at 1pm and a secondary operator was widening the excavation when he struck the gas pipe with the bucket – tearing a hole in the line. The operator immediately shut down the excavator and evacuated the area including evacuation of a local business within 20m of the strike.</p>	<ul style="list-style-type: none"> • The Project Manager was notified immediately, who in turn contacted PowerCo. • The occupants of Tony's Tyre Service were immediately evacuated. • The intersection was fully closed down and traffic diverted. • The Foreman notified other local business and used the gas detector to test buildings for gas build up. • Emergency services (Fire) were called to assist with suppressing the leak with water spray and Police assisted with • Keeping the roundabout closed to road-users. • A gas technician responded to the incident to conduct the repair. • TDDA called and conducted site testing. • The client and Worksafe were both Notified. 	<p>Contractor has completed a draft of a 5 Why Investigation Report which HDC has received. The incident was dealt with in a professional and safe manner. The H&S Advisor from HDC and the EHS Advisor from the Contractor company are in communication to ensure clarity and understanding of how the company will handle this incident and if HDC can support due to the over-lapping duty responsibilities involved.</p>	<p>The investigation identified the following has directly contributed to the incident:</p> <ul style="list-style-type: none"> • Incorrect service plans • Incorrect mark-up • No marker tape <p>Non-contributory factors to be addressed:</p> <ul style="list-style-type: none"> • Training of workers to make safe the leaking gas pipe – an issue raised with PowerCo as the network owners 	<p>5 Why Investigation Report completed by Higgins 26/3/2020. HDC received the report 5/6/2020</p>

Report by Tanya Glavas, Health & Safety Advisor

Treasury Report

File No.: 20/283

1. Purpose

To present to the Finance, Audit & Risk (FAR) Committee the Bancorp Treasury Report for the June 2020 quarter.

2. Recommendation

- 2.1 That Report 20/283 Treasury Report be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

3. Background/Previous Council Decisions

This Quarterly Treasury report is produced by our Treasury Advisors, Bancorp Treasury Services Limited, for the benefit of Senior Management and Council.

4. Issues for Consideration

- 4.1 The global markets went looking for return as greed replaced fear of the pandemic. The global share market rose to near all-time highs that were experienced in February.
- 4.2 All governments and their central banks flooded their economies with huge amounts of monetary stimulus into their respective financial systems that anchored long-term interest rates across the globe.
- 4.3 The pandemic is far from over world-wide and the China-Hong Kong political situation has caused political and trade tensions with a number of countries and China.
- 4.4 Most commentators are predicting further difficulties as the support schemes come off and the June quarter will show even more of a contraction. The New Zealand economy has been hit from the sudden drop in tourism and overseas students but the dairy prices have increased.
- 4.5 Markets are pricing a 88% probability of a negative OCR by May 2021 which may occur if we experience a second wave on the pandemic like Victoria. Refer to the graph on page 3 to see the historically low interest rates.
- 4.6 Council was able to refinance \$16m short-term CP at 0.555% from 1.375% six months earlier. Council has also refinanced several FRN during the quarter at much lower interest rates, lowering our cost of funds.
- 4.7 Council's cost of funds was at 2.84% as at 31 March, down from 3.08% at 31 March and 3.54% at the end of June 2019. With recent interest rate resets in July 2020, this has reduced to 2.82%.
- 4.8 As part of the LGFA package which increased the borrowing covenant, it also increased their margin on lending and it increased the Borrowers notes percentage from 1.6% to 2.5%. These were discussed in the meeting of 27 May when approving the LGFA change and supporting the resolution to the Special AGM. I attended this meeting by Zoom and voted in favour of the changes as required. The resolution was passed.

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Attachments



No.	Title	Page
A	Bancorp Treasury Report June 2020	101

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

Author(s)	Doug Law Chief Financial Officer	
Approved by	Nicki Brady Deputy Chief Executive	

CONFIDENTIAL

TREASURY REPORT

FOR



**HOROWHENUA
DISTRICT
COUNCIL**

AS AT

30 JUNE 2020



BANCORP

BANCORP TREASURY SERVICES LIMITED

AUCKLAND • WELLINGTON • CHRISTCHURCH

CONTENTS

1. MARKET ENVIRONMENT.....	1
1.1 GLOBAL MARKETS OVERVIEW (AS AT 30 JUNE 2020).....	1
1.2 NEW ZEALAND MARKET OVERVIEW (AS AT 30 JUNE 2020)	2
1.3 LOCAL AUTHORITY SECTOR	3
2. FUNDING.....	5
3. DEBT AND HEDGING PROFILE.....	7
4. POLICY COMPLIANCE (AS AT 30 JUNE 2020)	9

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1. MARKET ENVIRONMENT

1.1 GLOBAL MARKETS OVERVIEW (AS AT 30 JUNE 2020)

The June quarter reversed its tone from March, with greed replacing fear as a 'risk-on' bias filtered through financial markets. The S&P 500 ended the quarter only 6.0% below the all-time highs seen in February, after being down 35.0% in mid-March, implying a 'V' shaped recovery. On the quarters 'open to close' basis, the US 10 Year Treasury Bond yield largely moved sideways, opening at 0.58% and closing at 0.62%, but reaching a low in mid-April of 0.57% and a high in early June of 0.90%. With the strong 'risk on' tone experienced during the quarter, one would have expected interest rate yields to rise, however, the sheer amount of monetary stimulus injected into the financial system by the world's central banks successfully anchored long term interest rates across the globe.

Despite investor enthusiasm, global finance ministers have been quick to emphasise the road to recovery will be long and arduous, and central bank governors have repeatedly stated they will "do whatever it takes." The most pronounced of these has been US Federal Reserve ("Fed") Chair, Jerome Powell, who stated that "the recovery may take some time to gather momentum, and the passage of time can turn liquidity problems into solvency problems." One solution he has basically ruled out is a negative cash rate, stating, "the committee's view on negative rates really has not changed. This is not something that we're looking at."

Global economic growth took a hit in the March quarter as lockdowns took their toll on the individual economies. At an annualised rate, Chinese GDP contracted 6.8%, US GDP contracted 5.0%, and Australian GDP contracted 1.2%, while the World Bank revised down their economic forecasts estimating global economic output will fall 5.2% in 2020. The June and September quarter GDP's will be the numbers to look out for as rising unemployment takes its toll on consumer spending and fiscal support packages come to an end.

The number of global daily COVID-19 cases is still increasing, currently around 180,000 per day, while in the US, COVID-19 infections are back on the rise to the tune of 30,000–40,000 new cases each day. While the US curve flattened in April and May, June and July have seen the 10 year yield consolidating within the 0.64-0.74% range.

The recent escalation of political and trade tensions between China-US, China-Australia, China-UK, China-Hong Kong, China-Taiwan etc has, to some extent, been ignored by the markets, although we have seen the US dollar index fall 4.0%, lifting the NZ dollar across the board, except against the Australian dollar. This has changed the dynamic between the currency markets and the equity markets, with equity markets being potentially overly optimistic regarding a post COVID-19 recovery.

1.2 NEW ZEALAND MARKET OVERVIEW (AS AT 30 JUNE 2020)

	OCR	90 day	2 years	3 years	5 years	7 years	10 years
31 March 2020	0.25%	0.50%	0.53%	0.55%	0.63%	0.75%	0.93%
30 June 2020	0.25%	0.31%	0.21%	0.23%	0.35%	0.51%	0.74%
Change	0 bps	-19 bps	-32 bps	-32 bps	-28 bps	-24 bps	-19 bps

The Reserve Bank of New Zealand's ("RBNZ") Financial Stability Report noted that "the financial system is in a solid position to "weather the significant economic impact," and "our economic stress test analysis suggest banks can continue to lend and prosper through a broad range of adverse scenarios." RBNZ Governor, Adrian Orr, added a few warnings stating that the significant part of the economic challenge is still ahead of us, that he sees more room for banks to increase lending and he expects credit demand to rise.

New Zealand Finance Minister, Grant Robertson, announced the Government will extend the COVID-19 support schemes for businesses by lowering the required revenue drop threshold from 50% to 40%. This will see an additional 40,000 businesses eligible for the financial support. To date, the scheme has paid out NZD11.0 billion, covering 1.7 million jobs.

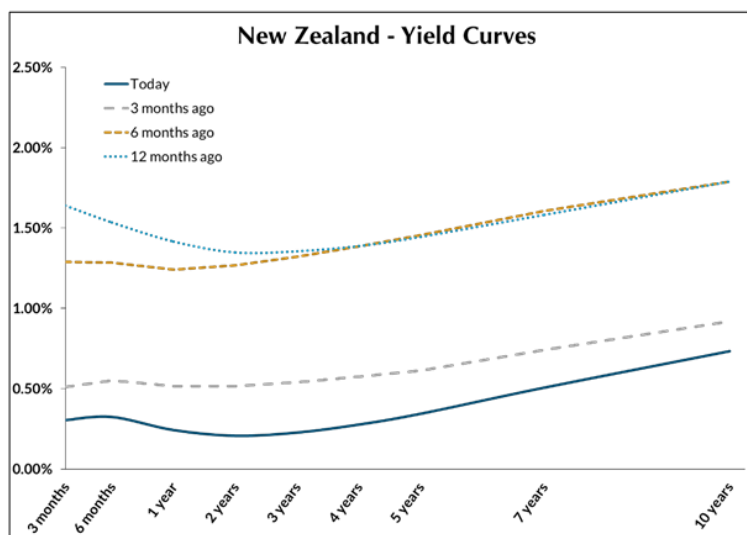
New Zealand's GDP fell by 1.6% in the first quarter of 2021 as the country felt the first hit from the COVID-19 pandemic. It was the first contraction in growth since late 2010 and is the biggest single quarterly fall since 1991. Most sectors of the economy contracted, with the biggest being in construction, retail and travel. The number was worse than expected, and the economy shrank by 0.2% in the year ending March. Ominously, economists are warning that the second quarter to 30 June will show the major impact on growth, with expectations of a fall of as much as 20%.

Positive news came out of the latest GlobalDairyTrade auction as the index rose 1.9%, its largest gain since January and the third auction in a row that has delivered stronger dairy prices. Whole Milk Powder prices lifted 2.2% while Skim Milk Powder rose 3.1% suggesting some stability for the dairy industry.

Businesses are a little more optimistic as all preliminary outlook indicators increased in the ANZ Business Outlook June Report. Business confidence increased to -33.0 from a net -41.8, export intentions are up to -17.1, from -32.2 the previous month, and employment intentions have increased 5.0 points.

At the short end of the yield curve, interest rates are anchored by the OCR at 0.25%. Market pricing is currently assigning an 88% probability to the OCR falling to zero by May 2021. This probability has been bouncing around 60% - 100% over the quarter and the latest second wave fears have increased this probability. At the medium to longer end of the yield curve, swap rates,

after reaching new lows in mid-May, moved higher as markets adopted a more optimistic tone and priced in a V-shaped recovery. However, some of that optimism has waned at the end of the quarter as the pandemic continues to escalate in several countries, concerns mount about a second wave of infections elsewhere, global geopolitical tensions increased, and New Zealand reported 22 active COVID-19 cases. The chart below highlights the changes in the shape of the yield curve at quarterly intervals over the last 12 months, emphasising the sharp fall in interest rates.



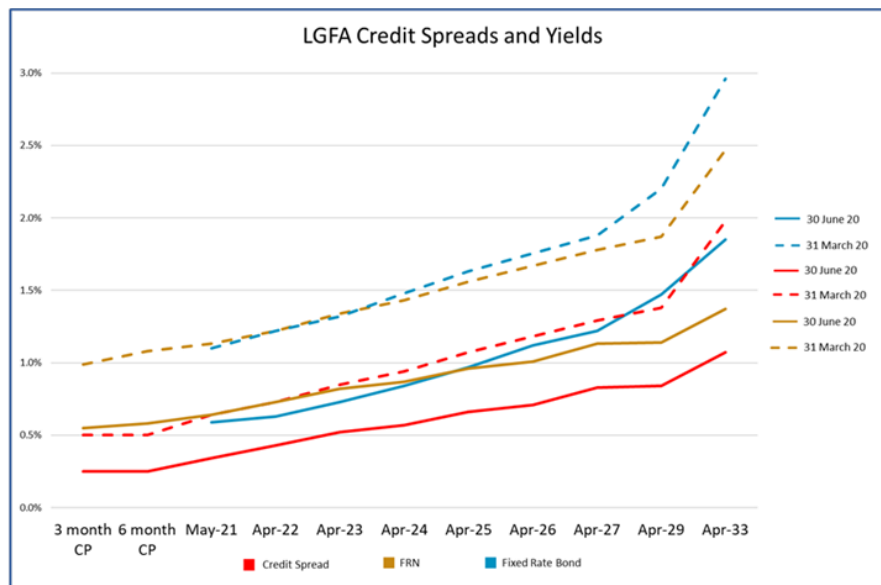
1.3 LOCAL AUTHORITY SECTOR

Listed below are the credit spreads and applicable interest rates as at 30 June for Commercial Paper (“CP”), Floating Rate Notes (“FRN”) and Fixed Rate Bonds (“FRB”), at which Horowhenua District Council (“HDC”) could source debt from the Local Government Funding Agency (“LGFA”). The numbers in brackets are those that prevailed at the end of March.

Maturity	Credit Spread	FRN (or CP) Rate	Fixed Rate Bond
3 month CP	0.25% (0.50%)	0.55% (0.99%)	N/A
6 month CP	0.25% (0.50%)	0.58% (1.08%)	N/A
May 2021	0.44% (0.74%)	0.74% (1.23%)	0.69% (1.20%)
April 2022	0.53% (0.83%)	0.83% (1.32%)	0.73% (1.32%)
April 2023	0.62% (0.95%)	0.92% (1.44%)	0.83% (1.52%)
April 2024	0.67% (1.04%)	0.97% (1.53%)	0.94% (1.58%)
April 2025	0.76% (1.17%)	1.06% (1.66%)	1.07% (1.73%)
April 2026	0.81% (N/A)	1.11% (N/A)	1.22% (N/A)
April 2027	0.93% (1.39%)	1.23% (1.88%)	1.32% (1.98%)
April 2029	0.94% (1.48%)	1.24% (1.97%)	1.57% (2.30%)
April 2033	1.17% (2.08%)	1.47% (2.57%)	1.95% (3.06%)

As can be seen from the table, credit spreads have decreased significantly during the June quarter. The initial impetus for this was the announcement in early April that the RBNZ's Large Scale Asset Programme would be expanded to include LGFA debt. Outright borrowing yields benefitted from the fall in credit spreads and the decline in underlying base interest rates, with the falls most pronounced at the longer end of the borrowing curve.

The chart below shows credit spreads (in red) FRN yields (in gold) and FRB yields (in blue) for LGFA debt as at 31 March (dotted line) and 30 June (solid line) and illustrates the sharp falls in all three categories over the quarter.



2. FUNDING

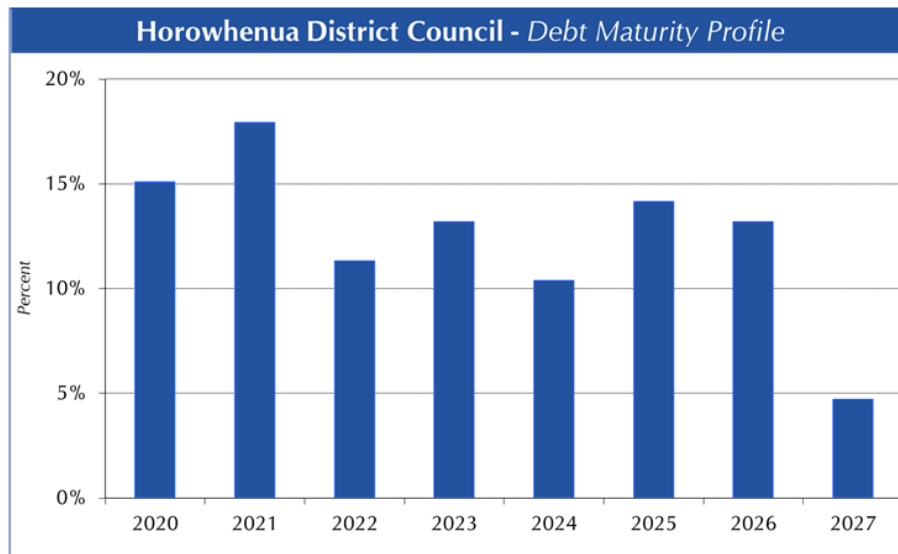
As at 30 June 2020, HDC had \$106.0 million of external debt, comprising a combination of Commercial Paper ("CP"), FRBs and FRNs, all sourced from the LGFA. Details of HDC's debt at 30 June 2020 are as follows:

Instrument	Inception	Maturity	Rate	Margin	Amount
CP	Jun-20	18-Dec-20	0.555%	25 bps	\$16,000,000
FRB	May-13	15-May-21	4.565%	79 bps	\$5,000,000
FRB	Sep-13	15-May-21	5.9852%	109 bps	\$5,000,000
FRB	Dec-13	15-May-21	5.8516%	87 bps	\$5,000,000
FRN	May-13	15-May-21	1.1125%	84 bps	\$4,000,000
FRN	July 18	14-Apr-22	0.94%	50 bps	\$9,000,000
FRN	May-15	18-May-22	0.675%	42.5 bps	\$3,000,000
FRB	Nov-14	15-Apr-23	5.1336%	81 bps	\$4,000,000
FRB	Aug-19	15-Apr-23	1.48%	55 bps	\$4,000,000
FRN	Feb-18	15-Apr-23	1.01%	57.5 bps	\$6,000,000
FRB	Apr-17	15-Mar-24	3.72%	63 bps	\$4,000,000
FRB	Mar-19	15-Apr-24	2.52%	54 bps	\$3,000,000
FRB	May-17	15-May-24	3.76%	58 bps	\$4,000,000
FRB	Mar-17	15-Apr-25	4.2046%	77 bps	\$3,000,000
FRN	Mar-20	15-Apr-25	1.245%	81 bps	\$5,000,000
FRN	May-15	19-May-25	0.74%	49 bps	\$7,000,000
FRB	Mar-19	20-Mar-26	3.38%	78 bps	\$9,000,000
FRB	Jul-16	15-Jul-26	3.37%	84 bps	\$5,000,000
FRN	Aug-19	15-Apr-27	1.195%	76 bps	\$5,000,000
				TOTAL	\$106,000,000

During the June quarter HDC refinanced \$16.0 million of Commercial Paper at a margin of 25 basis points which equated to an all up rate of 0.555%.

As at 30 June HDC had no drawings under its BNZ \$10.0 million Customised Average Rate Loan facility that expires in November 2022.

HDC's current debt maturity profile (excluding the BNZ facility) is depicted in the following graph which indicates a good spread of maturities between 2020 and 2027. Additionally, HDC is compliant with Section 4.6 of the Liability Management Policy ("LMP"), which governs HDC's funding risk management activities.



3. DEBT AND HEDGING PROFILE

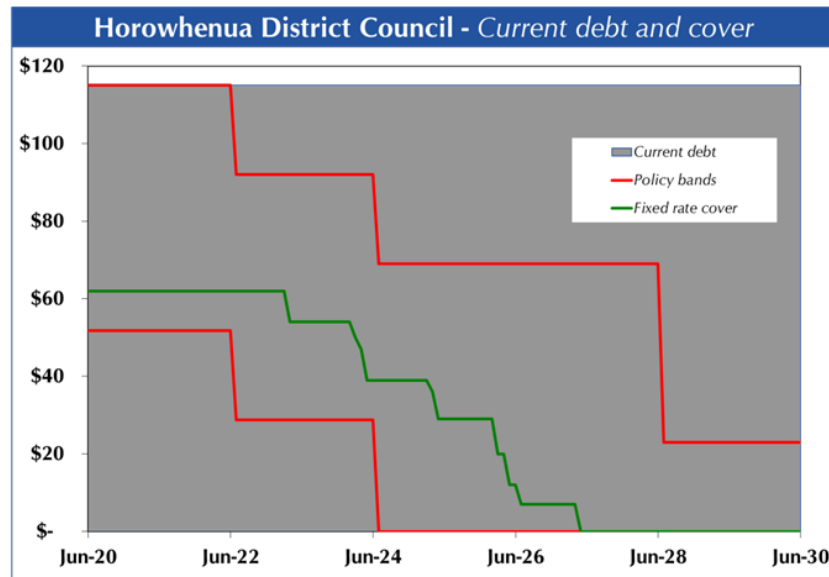
As at 30 June 2020, HDC had \$106.0 million of debt, and two current interest rate swaps and two forward starting interest rate swaps, as follows:

Start Date	Maturity Date	Rate	Amount
18-Feb-13	18-May-24	4.015%	\$4,000,000
18-May-15	18-May-25	4.75%	\$7,000,000
17-May-21	15-May-26	2.15%	\$8,000,000
17-May-21	17-May-27	2.25%	\$7,000,000
		TOTAL	\$26,000,000

Section 4.3 of the LMP details the Fixed Rate Hedging Percentages that HDC shall adhere to in the management of its debt.

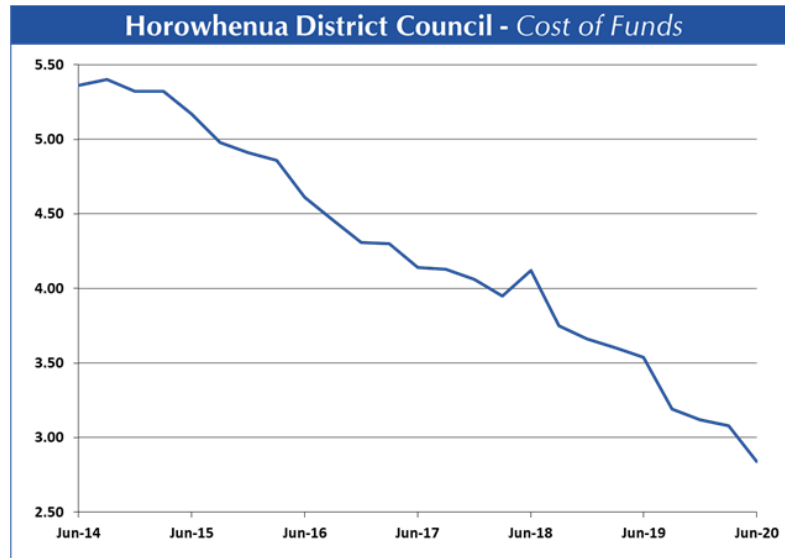
Fixed Rate Hedging Percentages		
	Minimum Fixed Rate Amount	Maximum Fixed Rate Amount
0-2 years	45%	100%
2-4 years	25%	80%
4-8 years	0%	60%
8+ years	0%	20%

The debt and hedging profiles incorporating these parameters are depicted in the following graph. This shows that as at 30 June 2020, HDC was compliant with Section 4.3 of the LMP.



HDC's cost of funds (inclusive of the bank line fee) as at 30 June 2020 was 2.84%, down from 3.08% at the end of March 2020. The cost of funds exclusive of the bank line fee was 2.82%.

HDC's cost of funds remains lower (in many cases noticeably so) than the large majority of its peers in the local government sector, indicating the success of its funding and interest rate risk management programme over the last several years. The cost of funds dating back to June 2014 is depicted in the following graph.



4. POLICY COMPLIANCE (AS AT 30 JUNE 2020)

	Yes/No
<i>Have all transactions been entered into compliance with policy?</i>	√
<i>Are the fixed rate hedging percentages within policy control limits?</i>	√
<i>Is HDC maintaining liquidity within policy control limits?</i>	√
<i>Are all counterparty exposures within policy control limits?</i>	√
<i>Is HDC compliant with the financial covenants contained in the LMP</i>	√

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Monitoring Report - Audit Recommendations 2018/2019 - July 2020

File No.: 20/291

1. Purpose

To present to the Finance, Audit & Risk Subcommittee the Monitoring Report covering Audit recommendations 2018/19.

2. Recommendation

- 2.1 That Report 20/291 Monitoring Report - Audit Recommendations 2018/2019 - July 2020 be received.
- 2.2 That this matter or decision be recognised as not significant in terms of s76 of the Local Government Act 2002.

3. Background/Previous Council Decisions

At the 27 May 2020 Finance, Audit & Risk Committee meeting, the Chair stressed the importance of the recommendations in the report being addressed and requested that these be collated into a Monitoring Report that would be included in FAR Committee Agenda, on a bi-monthly basis.

4. Issues for Consideration

As included in the attached Monitoring Report.

Attachments

No.	Title	Page
A	Monitoring Report - Audit Recommendations 2018 2019 - July 2020	115

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

Author(s)	Doug Law Chief Financial Officer	
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Approved by	Nicki Brady Deputy Chief Executive	
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Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Procurement and Contract Management review Monitor the Alliance contract as required in the terms of the contract and ensure performance reporting is provided to Council with any breaches being handled in line with the processes contained in the contract.</p>	2019	Sept 2020	<p>The Alliance team have worked on their performance reporting (KPIs) over the last few months.</p> <p>With Council currently implementing changes to the processes and procedures for 3 Waters, resource levels have been reviewed and are being addressed which will ensure better performance reporting.</p>	On Track
<p>Landfill Provision Calculate the year-end landfill provision using the most publicly available discount rate.</p>	2019	June 2020	Procedures updated to ensure that the most recent publically available discount rate is used.	Completed
<p>Bribery and Corruption Include the fraud policy in the induction pack. Expand the fraud policy to be explicit about reporting requirements in relation to attempted bribery and corruption. Report regularly to Council on the adequacy of controls, including consideration by senior management of any changes required.</p>	2019	December 2020	<p>The current fraud policy will be included as part of induction.</p> <p>An updated version of the fraud policy including reporting requirements will be completed by the end of 2020.</p>	On Track

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Senior Management remuneration reviews Implement a review process for future employment contracts to ensure that remuneration benefits are in line with agreed contract conditions. Ensure formal signed documentation is retained by Human Resources in relation to any changes to employee remuneration, and terms and conditions of employment.</p>	2019	December 2020	The Senior Managers' Contracts and documentation is currently being assessed for accuracy and completeness	On Track
<p>Elected members declaration of interests Implement a process to ensure elected members declare all interests. Implement a process for management to perform a review for undeclared interests as part of year end reporting processes.</p>	2019		Elected members declaration of interest register is updated. End of year processes and procedures have been updated to include a check of the Companies Register to ensure all interests are recorded and declared.	Complete
<p>Review of Payroll Masterfile Reinstate the independent review of the Payroll Maintenance Audit Change Report to ensure that all changes made to the payroll Masterfile have been appropriately made and this review be evidenced and a dated signature included.</p>	2019	Dec 2019	Processes and procedures have been updated to ensure this process continues.	Complete

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Evidencing payroll reviews Ensure the review of payroll reports, by an independent person, is evidenced and a dated signature included in a timely manner. Resume completion of the payroll checklist and have this independently reviewed, evidenced, and a dated signature included</p>	2019	January 2020	<p>The pay edit list was reviewed by the Payroll Officer and Finance Manager; signing and dating of this review has been reinstated as at 1 July 2019</p> <p>The checklist had always been used and since bringing this back in-house since 15 June 2020 we reinstated signing and dating the checklist to provide evidence of completion.</p>	Completed
<p>Review of timesheet data sent to Civica Australia Implement an independent review on the payroll data before it is provided to Civica Australia for processing</p>	2019	June 2020	Aquatics and Library Management already undertake a review of the timesheet and then the payroll officer before being sent to Civica. There are further checks undertaken when the pay edit is prepared.	Complete
<p>Service performance: Evidencing monthly review of Customer Relationship Management (CRM) requests Evidence the review of the CRM requests at month-end with a dated signature.</p>	2019	March 2020	The SSP reports are now collated with references to supporting information. Signed CRM reports can also be referenced for those measures.	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Cash receipting</p> <p>Require all cashiers to use their own login to process transactions and require them to log out after use.</p> <p>Require reconciliation of the amounts in the 'receipt listing after closing reports' to be initialled by the preparer and independently recounted.</p>	2019	July 2020	<p>The following controls are in place to mitigate any risk of theft and fraud for the process we currently operate under: Peer monitoring as KPIs state there should always be two staff at Front of House at all times, security cameras monitoring customer transactions with staff, reconciliations of daily receipting at the end of each day, banking totals counted and processed by a staff member not rostered to the Front of House for the period the banking is for, and prepared banking stored in a secure cash room with limited access.</p> <p>Process and procedures are now clear that 'receipting list after closing reports' is initialled by preparer and independently counted.</p>	Completed
<p>One-up approval of sensitive expenditure</p> <p>Implement a process so approval of the Mayor's expenses is made by the Chair of the Audit and Risk Committee.</p> <p>Remind senior staff of the need to ensure that the one-up approval of sensitive expenditure is to be adhered to.</p>	2019	July 2019	<p>As at 1 July 2019 One up approval was implemented at HDC.</p> <p>All Senior Managers received training as part of the implementation of the Authority software to enforce the one up approval process.</p>	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Sensitive expenditure policies</p> <p>Update sensitive expenditure policies to reflect OAG’s good practice guidance.</p> <p>Update all policies to specify the process to amend policies.</p>	2019	September 2020	<p>All policies are currently being reviewed to ensure that they have clear and precise wording which removes the risk of misinterpretation.</p> <p>Policies currently being updated with reference to the process for amending policies policy.</p>	On Track
<p>Revaluation - Valuation using First Principle</p> <p>Implement a valuation process which ensures valuations are based on first principles at a minimum on a three yearly rotational basis, with relevant inflationary indexes used in the intervening years; and</p> <p>use relevant industry specific indices for inflation rates</p>	2019	December 2020	<p>It is planned to value Rooding assets, using the RAMM module, with NZTA cost indices and benchmarked against average contract rates. The average contract rate will be used where materially different from the inflated rate.</p> <p>Next year, 3 water infrastructure will be revalued on a first principles basis.</p>	On Track
<p>Improvement in quality assurance processes over revaluations</p> <p>Implement a quality assurance (QA) process to review the reasonableness of the revaluation work papers/process before they are presented for review (peer review, Council review, and audit review).</p>	2019		<p>This was complete in the previous revaluation and the process will be done again this year. Ross Nicholson does the external quality assurance review of this information.</p>	Complete

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Timing of delivery of revaluation to audit</p> <p>Provide the revaluation work papers and valuation reports for audit review after the valuation reports and supporting information have been reviewed by the independent peer reviewer, management and the District Council’s Audit and Risk Committee.</p>	2019	June 2020	The revaluations of the Roding assets are set to be completed for the pre audit in June 2020	Complete
<p>Timing of revaluation cycles</p> <p>Implement rotational valuations of the Infrastructure asset classes and Land and Buildings/Parks and Reserves so that the valuations of the major asset classes fall in different years to even the workload. Perform a cost/benefit analysis to assess whether it would be better to contract out the infrastructure valuations to an external valuer.</p>	2019	June 2020	<p>This year Roding assets are being revalued. The following year 3 Water assets will be revalued. The cycle will continue for infrastructure assets.</p> <p>Land and buildings/Parks and Reserves will continue on a 3-year cycle.</p>	Complete
<p>Classification of assets under the 3 waters</p> <p>Revalue land and buildings integral to the 3 waters asset as part of the 3 waters class.</p> <p>Develop a methodology to revalue these assets outside of the land and building valuation cycle; and Reclassify non-integral land and buildings in 3 waters to the land and building asset class.</p>	2019	June 2020	The non-integral land and buildings that were previously included in the 3 Waters assets will be reclassified this year and revalued with the other land and buildings.	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Stand-alone fixed asset register for treatment plants Develop a stand-alone fixed asset register for Wastewater Treatment Plants and ensure that they are revalued at a component level.</p>	2019	December 2020	<p>This is currently being done but will not be complete until next year.</p> <p>Council are currently implementing changes to the processes and procedures for 3 Waters, resource levels have been reviewed and are being addressed to continue to progress this work.</p>	On Hold
<p>Impairment assessment of property, plant and equipment (PPE) Formalise and document Council’s impairment assessment of PPE at balance date.</p>	2019	October 2020	<p>This was done last year but did not include the level of formal evidence collection required to meet audit expectations.</p> <p>Formal evidencing will be included for the coming year.</p>	On track
<p>Completeness of the Customer Relationship Management (CRM) report provided to audit Review the parameters used to run the CRM report to ensure that all relevant CRMs requests are included in the report used for service reporting. Investigate "missing" CRM request numbers to determine if they are genuine or not.</p>	2019	June 2020	<p>Based on Audit’s recommendations, a new reporting selection will be added to the existing report tool to include CRMs under review during the financial year the report is run for.</p> <p>There is now an additional option to select when extracting data, called ‘Open and Closed date’, this will then provide all CRMs worked on during the period chosen within the report.</p>	Complete

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Recording of multiple complaints</p> <p>Ensure the staff member, who prepares the performance report, is well-versed with the DIA guidance on mandatory measures. This is especially important where the staff member completing the report has changed.</p>	2019	August 2020	<p>Activity Managers have been apprised of the necessity to ensure that their staff, compiling the information for the DIA measures, are aware of DIA guidance on mandatory measures.</p> <p>Processes and procedures will be updated to advise correct process to do this.</p>	On Track
<p>Consistency between the Rating FIS and rates resolution</p> <p>Implement a process to ensure that there is a check of the rates resolution before it is adopted by Council to ensure that the rates resolution is consistent with the agreed funding impact statement.</p>	2019	June 2020	<p>This rate applies to one ratepayer. The rate income was \$1,500 for the 2019 year out of a total rate income of \$38.8m.</p> <p>The FIS is incorrect and will ensure this is corrected for the 2020/21 Annual Plan.</p>	Complete
<p>Expenditure to be approved within financial delegations</p> <p>Remind staff of their financial delegations and the rules within the financial delegations policy. Implement procedures to ensure all expenses are approved within the approver's financial delegation.</p>	2019	July 2019	<p>All staff received training on the newly implemented Authority one up approval process in the system, which no longer allows any purchase orders without one up approval.</p>	Complete
<p>Lack of GST invoice</p> <p>Ensure all expenditure is supported with the relevant GST invoice.</p>	2019	June 2020	<p>We will ensure that the appropriate GST invoice is received from the Alliance.</p> <p>The GST invoices this related to have been corrected and processes improved to ensure this doesn't happen again.</p>	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Purchase Order Clearing Account</p> <p>Ensure that an appropriate report can be generated and reviewed for the “Purchase Order Clearing Account” and remove/adjust any outstanding balances where invoices have been received or outstanding amounts paid</p>	2019	June 2021	<p>The reconciliation of the purchase order clearing account is one of the projects in the Finance Business plan.</p> <p>Initial consultation has been undertaken with Civica and a number of outstanding purchase orders resolved and closed.</p> <p>Further work is required and will be scheduled in 2020/2021 as part of the Finance Business plan.</p>	Yet to start
<p>No records of retentions by contract</p> <p>Maintain a separate listing for all contract retentions held by Council and review them for reasonableness on a regular basis.</p>	2019		<p>The number of retentions has been declining as the majority of expenditure is processed through maintenance contracts that do not have retentions. Retentions are recorded in each creditor in the accounts payable module. All outstanding balances in the creditors’ ledger are reconciled monthly after the 20th of the month payment and any old balances reconciled and followed up.</p> <p>Officers query the need to have this information separately recorded when it is already recorded in the FMIS.</p>	Under review
<p>Annual report disclosure improvements</p> <p>Improve identified disclosures for future reporting.</p>	2019		<p>These have been noted for the preparation of the 30 June 2020 annual report.</p>	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Use of a “Virtual” Credit card</p> <p>Implement processes and procedures to strengthen controls and access to the virtual credit card, including:</p> <ul style="list-style-type: none"> • ensuring the use of the virtual credit card is in line with the District Council’s policy on the use of credit cards; • allowing only the card administrator to use the card with all approved transactions being processed by that staff member; • formal one- up approval for the expenditure to be incurred being provided to the card administrator prior to processing the transaction. This should be filed with supporting transaction documentation; and • implementing a monthly independent review and reconciliation of the expenditure on the credit card against the approvals and supporting documentation. 	2018	30 June 2019	<p>Decision made 20 May 2019 to replace the virtual card with a physical card issued to GM Corporate Services. Officers are currently working through this change. Draft policy and processes created. Currently with Audit NZ for review.</p> <p>Update 19 July 2019 – The updated sensitive expenditure policy, amended to reflect the changed process for the use of credit cards, has been approved. New internal approval processes have been developed and implemented to manage purchases.</p>	Completed
<p>Creditor Master-file changes</p> <ul style="list-style-type: none"> • Review current processes to ensure there is adequate supporting information to verify that creditors and changes to creditors details are bona fide; and • Implement a regular review process to remove redundant creditors. 	2018	March 2019	<p>Creditors Master File is checked and signed off monthly.</p> <p>Data integrity and cleansing of the Creditors Master File was completed in March 2019.</p>	Complete

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Lack of segregation of duties in expenditure process</p> <ul style="list-style-type: none"> • Review and enhance the purchase order controls in the expenditure system to require purchase orders to be approved on a one up basis; and • Require the managers, in charge of the relevant business unit, to review the report developed that highlights self-approved purchase orders/invoices, prior to the payment of these transactions. 	2018	30 June 2019	<p>Project Team formed. Testing successfully completed and training of staff underway. New processes documented.</p> <p>Update 19 July 2019 – project completed. New processes went live 30 June following staff training.</p>	Complete
<p>Funding agreement with third parties</p> <ul style="list-style-type: none"> • Formalise agreements between external parties, prior to entering into any future financial transactions, where third parties will be sharing costs with the District Council; and • Formalise agreements, with the partners in Te Awahou Nieuwe Stroom project, on the partner's share of the fit-out costs for the Project. 	2018	30 June 2019	<p>Documents have been signed by one party. One signature outstanding. Process to be documented should this funding option be pursued in the future. Planned end date 30 June.</p> <p>Update 19 July 2019 – No further progress has been achieved since the last update.</p> <p>Update July 2020 All documents have been appropriately signed.</p>	Complete

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Revaluation of Infrastructure assets Improve the revaluation asset data by:</p> <ul style="list-style-type: none"> • Updating asset condition information and review the reasonableness of asset useful lives; • Benchmarking revaluation unit rates against the latest infrastructure contract prices in assessing the assets revalued unit rates; • Perform valuations based on first principles where actual contracts, materials and labour costs are used as a basis for the valuation on a 2-3 valuation cycle; • Reviewing the assumptions used in the revaluation of the treatment plants; and reviewing and simplifying revaluation templates; • Performing a fair value assessment for the wastewater and water land and buildings in the years between the full land and building valuation to determine whether an adjustment is required; and • Developing a formal timeline and schedule for the annual infrastructure valuation process. 	2018	30 September 2020	<p>Parts may be achieved by 30 June 2019 but for treatment plant Council aims to address all actions by 30 June 2020.</p> <p>Update 19 July 2019: Benchmarking revaluation unit rates against the latest infrastructure contract prices in assessing the assets revalued unit rates – comparison of valuation unit rates was done against contract prices on sample basis as requested by AG but full review of unit rates needs to be undertaken for 30 June 2020.</p> <p>Update 20 July 2020</p> <p>First 3 bullet points have been achieved.</p> <p>Further work is being undertaken, but due to staff changes Council will be reviewing and implementing new processes and procedures; this has allowed resource levels to be reviewed and these are being addressed to allow for this work to continue.</p> <p>Once the formal timeline is put in place this will allow for this process to proceed seamlessly.</p>	On Track

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Updating of the Roding Asset Maintenance Management system (RAMM) Update RAMM on a regular basis with any changes to the asset data, including updated unit rates and perform revaluations in RAMM for future revaluations.</p>	2018	30 June 2020	<p>Significant progress has been made in addressing the backlog of asset data capture. Unit rates are being recalculated but this is proving to be a time consuming job. It is anticipated that a roading asset valuation will be done through RAMM as at 30 June 2020.</p> <p>Still waiting for software supplier to arrange training on latest version of Valuation Model as their trainer resigned end of April. Currently Council has no RAMM Technician.</p> <p>Update 19 July 2019 – Roding is in the process of arranging for training on RAMM; The Asset Management team will be included in the training.</p> <p>Update 20 July 2020 Staff movement has meant that Council will be implementing changes to the processes and procedures; this has allowed resource levels to be reviewed and these are being addressed to allow for this work to continue.</p>	On Track
<p>Asset reconciliations</p> <ul style="list-style-type: none"> • Perform a monthly reconciliation between the fixed assets register (FAR) and the general ledger; and • Capitalise operational assets on monthly basis. 	2018	31 December 2019	<p>Staff are currently completing this process.</p> <p>Update 19 July 2019 – Asset Management will be assisting Finance starting from end of July 2019 with the monthly reconciliation between the claims, FAR and GL.</p>	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Review of reported performance measurement information Implement review procedures, over the non-financial performance measures, to ensure the information reported is accurate and complete.</p>	2018	30 June 2019	<p>Reporting template has been updated to include the RM8 reference for the reviewed supporting information. About 50% of non-financial performance measures had references but very few had evidence of manager review.</p> <p>Update 19 July 2019 – An effort will be made to increase the level of compliance for the next quarterly report by liaising with report writers and assisting with saving supporting information.</p>	Complete
<p>Procurement review Implement the improvements identified from the procurement reviews in 2016 and include any policy improvements in the 2017 procurement policy update.</p> <p>Procurement Strategy and Policy Align the current Procurement Strategy and Policy with best practice, with a view to having an integrated policy that can be used by the entire organisation.</p>	2018	31 August 2020	<p>Project Team formed to review strategy, policy and processes. Currently in the implementation phase with internal consultation review meetings now concluded.</p> <p>Update 19 July 2019 – new policy drafted and work commenced on a Procurement Manual and review of process documentation.</p> <p>Update 1 July 2020 Finalising manual and supporting documents and preparing training material.</p>	On Track

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Prior year performance management recommendations Implement the recommendations in 6.5.2 to monitor the performance measurement process and ensure continuous improvement of the current process.</p>	2018	30 June 2019	<p>Reporting template has been updated to include the RM8 reference for the reviewed supporting information. About 50% of non-financial performance measures had references but very few had evidence of manager review.</p> <p>Update 19 July 2019 – An effort will be made to increase the level of compliance for the next quarterly report by liaising with report writers and assisting with saving supporting information.</p>	Complete
<p>Approval of Chief Executive's (CE's) expenditure Require expenditure, incurred by the CE, to be approved on a one up basis by the Mayor (or his delegate) and the Deputy Mayor</p>	2018	June 2019	<p>CE expenditure is physically signed off by the Mayor and Deputy Mayor.</p> <p>One up approval implemented which also requires expenditure to be approved by one person higher.</p>	Complete
<p>Segregation of duties in expenditure process Review and enhance the purchase order controls in the expenditure system to require purchases orders to be approved on a one up basis. Develop a user friendly report that highlights self-approved purchase orders/invoices to allow for a specific review of these transactions prior to payment.</p>	2016	30 June 2019	<p>Project Team formed. Testing successfully completed and training of staff underway. New processes documented. Planned end date 30 June.</p> <p>Update 19 July 2019 – project completed. New processes went live 30 June following staff training.</p>	Completed
<p>Project management improvements Formalise the methodology for managing projects and ensure there is a planned approach to post implementation review in place.</p>	2016	2019	<p>Methodologies and project management policy Finalised February 2019</p>	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Conflicts of interest policy Review and update the Conflicts of Interest policy to reflect best practice in the sector including: Policy to be reviewed and endorsed by the Executive Management Team; and The policy include a clearer mechanism on how breaches are handled or on what the consequences are for non-compliance.</p>	2016	30 June 2019	<p>Draft Policy currently with Audit NZ for final review prior to Leadership team sign off. Planned end date 21 June Update 19 July 2019 – new policy and processes delivered.</p>	Completed
<p>Legislative compliance The District Council to look at mechanisms to actively monitor compliance with legislative requirements.</p>	2016	30 June 2019	<p>Draft Policy currently with Audit NZ for final review prior to Leadership team sign off. Planned end date 28 June Update 19 July 2019 – new policy approved and launched to staff.</p>	Completed
<p>Contract management Retain all contract information and ensure it is appropriately filed and archived to enable monitoring of key KPIs and contract conditions. All contracts should be appropriately approved and payments approved in line with delegated authority.</p>	2016	31 December 2020	This will be in the Finance Team 2019/2020 Business plan.	Yet to start

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Maintenance of fixed assets WIP schedule/depreciation</p> <p>Monitor WIP balances on a regular basis to ensure that any WIP that should be capitalised, is done so in a timely manner. All significant capital additions be depreciated when the asset becomes available for use.</p> <p>As depreciation is only calculated at year end, the District Council should review larger additions to check if depreciation should be recognised earlier.</p>	2016	31 December 2019	<p>Staff are currently completing this process.</p> <p>Update 19 July 2019 – Asset Management will be assisting Finance with the management of the Work In Progress register – this will entail close monitoring of the projects’ progress and expenditure.</p>	Completed
<p>Maintenance of fixed asset register (FAR)</p> <p>Perform a full review of the FAR to ensure valid data is contained in the module. Review accounting policies to ensure depreciation rates are appropriate and detailed enough for assets which are commonly added to the schedule.</p> <p>Implement regular reconciliations between the Asset Management Systems, maintained by the asset managers, and the FAR, maintained by the finance team. The reconciliations should be reviewed by an independent person evidenced with a dated signature.</p>	2016	31 December 2019	<p>This will be in place by 31 December 2019.</p> <p>Update 19 July 2019 – focus from August to December will be on the verification of the Asset Management Information System (AMIS) and the Fixed Asset Register (FAR) and the monthly reconciliations between AMIS, FAR, and the General Ledger.</p>	Completed

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Policy on deposits and bonds Adopt a policy on deposits and bonds and review deposits and bonds held to determine whether those no longer required should be refunded or recognised as revenue.</p>	2016	30 June 2019 Proposed new date 31 August 2020	This has been referred back to Audit NZ for advice as HDC officers have been unable to identify any other Council that has such a policy. Audit have undertaken to review the matter and reply to Council. No timeframe has been given at this stage. Planned end date 30 June. Update 18 July 2020 Work has been done to draft an original policy based on the principles found in the Unclaimed Moneys Act. A review of the historic bonds and deposits has begun.	On Track
<p>Performance measure rules Continue to review the effectiveness of the collection and reporting of data.</p>	2016	30 June 2019	Reporting template has been updated to include the RM8 reference for the reviewed supporting information. About 50% of non-financial performance measures had references but very few had evidence of manager review. Update 19 July 2019 – An effort will be made to increase the level of compliance for the next quarterly report by liaising with report writers and assisting with saving supporting information.	Complete
<p>Mobile/PDA policy The Mobile/PDA policy be reviewed in line with OAG guidelines.</p>	2016	30 June 2019	This policy has been reviewed and new policy adopted by the Senior Management Team.	Complete

Audit Recommendation	First raised	Initial target date for completion	Progress Update – July 2020	Status against planned end date
<p>Evidence on NZTA claim review The reviewer signs and dates the documentation as evidence of their review.</p>	2017	2019	Processes updated to ensure that the reviewer signs and dates the documentation as evidence of their review.	Completed
<p>Review of Land and Buildings Fixed Asset Register Review the listing of land and buildings to be valued before submitting the information to the valuers to ensure that all assets owned by the District Council are revalued and that only District Council owned assets are valued.</p>	2017	2019	This was completed before sending the list to the valuers.	Complete
<p>Revaluation of property, plant and equipment Ensure there is a clear reconciliation between the revalued assets back to the valuation information. Develop a clear process to document adjustments to the valuation information and reassess the useful lives of infrastructure assets on a regular basis to ensure lives are in line with asset condition.</p>	2017	30 June 2020	<p>The plan is to have this in place by 30 June 2020.</p> <p>Update 21 July 2020 This will be completed mid-August when valuations get back from valuer.</p>	On track