



RANGITIKEI
DISTRICT COUNCIL
Making this place home.

ORDER PAPER

RISK AND ASSURANCE COMMITTEE MEETING

Date: Thursday, 5 December 2024

Time: 9.30am

Venue: Council Chamber
Rangitikei District Council
46 High Street
Marton

Chair: Mr Philip Jones

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

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kezia.spence@rangitikei.govt.nz

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Locations:	<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <u>Marton</u> Head Office 46 High Street Marton </td> <td style="width: 50%; vertical-align: top;"> <u>Bulls</u> Bulls Information Centre Te Matapihi 4 Criterion Street Bulls </td> </tr> <tr> <td style="vertical-align: top;"> <u>Taihape</u> Taihape Information Centre 102 Hautapu Street (SH1) Taihape </td> <td></td> </tr> </table>	<u>Marton</u> Head Office 46 High Street Marton	<u>Bulls</u> Bulls Information Centre Te Matapihi 4 Criterion Street Bulls	<u>Taihape</u> Taihape Information Centre 102 Hautapu Street (SH1) Taihape	
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Notice is hereby given that an Risk and Assurance Committee Meeting of the Rangitīkei District Council will be held in the Council Chamber, Rangitīkei District Council, 46 High Street, Marton on Thursday, 5 December 2024 at 9.30am.

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AGENDA

1 Welcome / Prayer

2 Apologies

3 Public Forum

4 Conflict of Interest Declarations

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

5 Confirmation of Order of Business

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

6 Confirmation of Minutes

6.1 Confirmation of Minutes

Author: Kezia Spence, Governance Advisor

1. Reason for Report

- 1.1 The minutes from **Risk and Assurance Committee Meeting held on 18 September 2024** are attached.

Attachments

1. **Risk and Assurance Committee Meeting - 18 September 2024**

Recommendation

That the minutes of Risk and Assurance Committee Meeting held on 18 September 2024 [**as amended/without amendment**] be taken as read and verified as an accurate and correct record of the meeting, and that the electronic signature of the Chair of this Committee be added to the official minutes document as a formal record.

MINUTES



UNCONFIRMED: RISK AND ASSURANCE COMMITTEE MEETING

Date: Wednesday, 18 September 2024

Time: 9.30am

**Venue: Council Chamber
Rangitikei District Council
46 High Street
Marton**

Present Mr Philip Jones
Cr Dave Wilson
Cr Fi Dalgety
Cr Piki Te Ora Hiroa
Cr Simon Loudon
HWTM Andy Watson

In attendance Mr Kevin Ross, Chief Executive
Mrs Carol Gordon, Deputy Chief Executive
Mr Arno Benadie, Chief Operating Officer
Ms Sharon Bennett, Group Manager- People and Culture
Mr Doug Law, Group Manager- Corporate Services
Mr Matt Gordon, Health, Safety and Wellbeing Advisor
Ms Kezia Spence, Governance Advisor

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ITEM 6.1 ATTACHMENT 1

1 Welcome / Prayer

Mr Jones opened the meeting at 9.00am and read the council prayer.

2 Apologies

There were no apologies received.

3 Public Forum

There was no public forum.

4 Conflict of Interest Declarations

There were no conflicts of interest declared.

5 Confirmation of Order of Business

There was no change to the order of business.

6 Confirmation of Minutes

Resolved minute number 24/ARK/035

That the minutes of Risk and Assurance Committee Meeting held on 20 June 2024 **without amendment** be taken as read and verified as an accurate and correct record of the meeting, and that the electronic signature of the Chair of this Committee be added to the official minutes document as a formal record.

Cr D Wilson/Cr F Dalgety. Carried

7 Follow-up Actions

7.1 Follow-up Action Items from Risk and Assurance Meetings

The report was taken as read.

Resolved minute number 24/ARK/036

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

Cr P Hiroa/Cr F Dalgety. Carried

8 Chair's Report

8.1 Chair's Report - September 2024

Mr Jones tabled his Chair's report prior to the meeting.

The committee discussed in depth the removal of the four wellbeing's by central government. The Chair highlighted that previously when this has been removed that this made no difference to local governments service delivery and that everything for council delivery relates back to the four wellbeing's.

Resolved minute number 24/ARK/037

That the Chair's Report –September 2024 be received.

Mr Jones/Cr D Wilson. Carried

9 Reports for Decision

9.1 Protected Disclosures Update

Ms Bennett responded to questions that staff are well informed of this policy through their orientation to council and is well circulated with updates on staff dashboards.

Resolved minute number 24/ARK/038

That the report 'Protected Disclosures Update' be received

Cr D Wilson/Cr S Loudon. Carried

Resolved minute number 24/ARK/039

That the revised Protected Disclosures Policy and Procedure be endorsed without amendment.

Cr P Hiroa/Cr D Wilson. Carried

10 Reports for Information

10.1 Health, Safety and Wellbeing Update

Ms Bennett responded to questions regarding the health and safety reporting from contractors. Council has recently put in place a more robust process for health and safety for contractors.

His Worship the Mayor raised concerns relating to contractors and traffic management. The standards and costs can vary depending on the contractor and this has impacts on ratepayers.

Resolved minute number 24/ARK/040

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

Cr F Dalgety/Mr Jones. Carried

10.2 Privacy Update

The report was taken as read.

Resolved minute number 24/ARK/041

That the report 'Privacy Update' be received.

Cr P Hiroa/Cr F Dalgety. Carried

10.3 Detailed Internal Audit Programme

Mrs Gordon highlighted that there is a new comms manager on board which will support the community engagement.

The discussion on ethics will be held at the December meeting as the new Group Manager for Corporate Services can take the committee through this.

The committee discussed in depth the role of Council MARK and the value that this has for Council. This comes at a high cost for Council however central government has signalled that Council will be benchmarked going forward on service delivery which may mean this will be reconsidered by Council.

Resolved minute number 24/ARK/042

That the Detailed Internal Audit Programme report be received.

Cr F Dalgety/Cr D Wilson. Carried

10.4 Risk and Assurance Committee Work Programme

The committee requested that the Strategic Risk Register come back to the committee in the new year to have a high-level review.

It was noted that there is more information needed for the Treasury Management Policy.

Resolved minute number 24/ARK/043

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

Cr D Wilson/Cr S Loudon. Carried

10.5 Council Debt

Mr Law advised that the debt associated with three waters can be shown in councils internal tracking which would make the transition easier. The committee noted that there would be benefit of a treasury advisor in this space.

It was requested that internal debt be reported to Council.

Resolved minute number 24/ARK/044

That the report 'Council Debt' be received.

Mr Jones/Cr F Dalgety. Carried

10.6 Insurance Update

The report was taken as read.

Resolved minute number 24/ARK/045

That the report 'Insurance Update' be received.

HWTM A Watson/Mr Jones. Carried

10.7 Fraud Reporting

The report was taken as read.

Resolved minute number 24/ARK/046

That the report 'Fraud Reporting' be received.

Cr D Wilson/Cr P Hiroa. Carried

10.8 Strategic Risk Review - Financial Stability

The committee noted that financial stability will be an ongoing issue in the long term and that any impending risks in this space need to be front footed. Mr Jones gave the example that some councils are struggling with insurance, but this council is in a good space.

Resolved minute number 24/ARK/047

That the report on Strategic Risk – Financial Stability be received.

Cr D Wilson/Cr P Hiroa. Carried

Resolved minute number 24/ARK/048

That the Strategic Risk Register be updated for the suggestions made in the report.

Cr D Wilson/Cr P Hiroa. Carried

10.9 2024 Audit NZ - Audit Plan

Fiona Elkington from AuditNZ joined the meeting for this item.

Ms Elkington stated that council was on track but highlighted that the Marton pool has arisen as a problem and that there is still information to come for the Local Water Done Well.

The committee discussed the best practice for disclosures from other councils regarding the Local Water Done Well. Ms Elkington advised that most councils are only just starting now, and this could be the reason why there is limited information.

Staff will be able to report on the draft management report at the December Risk and Assurance committee meeting.

Resolved minute number 24/ARK/049

That the 2024 Audit Plan be received.

Cr F Dalgety/Cr D Wilson. Carried

10.10 Audit NZ Management Letter Points

The committee highlighted that there are a few ready to close and that they look forward to the next letter in December.

Resolved minute number 24/ARK/050

That the report Audit NZ Management Letter Points be received.

Cr P Hiroa/Cr F Dalgety. Carried

11 Public Excluded

The meeting went into public excluded session 10.42am.

Resolution to Exclude the Public

Resolved minute number 24/ARK/051

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

- 1 Risk and Assurance Committee Meeting - 20 June 2024
2. Cybersecurity

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
10.1 - Risk and Assurance Committee Meeting - 20 June 2024	To consider the minutes relating to matters that were the subject of discussion at the 20 June meeting.	S48(1)(a)
11.2 – Cybersecurity	To receive information on council’s cybersecurity. s7(2)(j) - Improper Gain or Improper Advantage	s48(1)(a)(i)

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

Cr S Loudon/Cr D Wilson. Carried

12 Open Meeting

The meeting went into open session 10.51am.

Resolved minute number 24/ARK/052

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

24/RDC/052 – 24/RDC/053

Cr D Wilson/Cr P Hiroa. Carried

The meeting closed at 10.51am.

The minutes of this meeting were confirmed at the Risk and Assurance held on 5 December 2024.

.....

Chairperson

ITEM 7.1
7 Follow-up Action Items from Previous Meetings**7.1 Follow-up Action Items from Risk and Assurance Meetings****Author:** Kezia Spence, Governance Advisor**1. Reason for Report**

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

2. Decision Making Process

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

Attachments:

1. **Follow-Up Actions Register** [↓](#)

Recommendation

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

Current Follow-up Actions

Item	From Meeting Date	Details	Person Assigned	Status Comments	Status
1	18-Sep-24	Internal Audit Programme - Ethics - scope etc - Leanne to give some guidance on this area to the committee	Leanne	This will come to the committee in March 2025.	In progress
2	18-Sep-24	Treasury Management Policy - Report on the engagement of external expertise - pros / cons etc	Leanne / Kevin	A treasury consultant has been appointed and an update of the Treasury Management Policy will be reviewed by the Treasury Consultant and an amended policy will be presented at a future meeting for debate and approval. This follows a meeting held with the consultant on the 19 th November	In progress
3	18-Sep-24	Strategic Risk register - high level review for December and full review by March 2025	ELT	This will come to the committee in March 2025.	In progress

ITEM 8.1

8 Chair's Report

8.1 Chair's Report - December 2024

Author: Philip Jones, Chair

The Chair's report is attached.

Attachments:

- 1. Chair's Report- Risk and Assurance** [↓](#)

Recommendation

That the Chair's Report –December 2024 be received.

Risk and Assurance Committee - Rangitikei District Council - Chair's Report – December 2024

Author: Philip Jones, Chair

In my previous reports I commented that the local authorities have the following emerging risks which I will specifically comment on below.

Financial sustainability

The continuing constricting economy will put pressure on Councils' ability to increase future rates which will put pressure on ongoing financial sustainability of most Councils.

Inability to deliver key services

With the increasing pressure to respond to the "Local Water Done Well", the process continues to consume resources of most territorial local authorities which does impact business as usual.

Even after a council has adopted its preferred option there will be significant resources required to begin the transfer to ensure compliance with the new requirements. As a result of this there is an increasing risk for most local authorities.

There is also on-going pressure from both the community and Central government to reduce expenditure, this will naturally impact on the ability to deliver key services.

Internal conflict over different priorities, roles and responsibilities

This risk has not significantly changed.

Lack of community responsibility

This risk has not significantly changed.

Increasing compliance

An example of the increase in compliance is most local authorities have had increased compliance in the audit of the current annual report. Over the last few years, both auditing and accounting standards have increased, this has therefore increased the amount of work that previously would have been required to adopt an annual report. For example, the auditing standards now require significant testing of the assumptions made in a fair value assessment. Previously a fair value assessment could be based on general inflation however now it is being implied that this needs to be tested at a unit value similar to a revaluation. This again increases the cost for local authorities.

Review of a Long term plan process

The last LTP was the most challenging since the introduction in 1996 of the Long Term Financial Strategy (a precursor to the Long term plan). Council should consider a post LTP review as Council should be considering what are the lessons learnt (or observed). This will assist in the development of the next LTP which could be needed as result of Local Water Done Well.

9 Reports for Information

9.1 Health, Safety and Wellbeing Update

Author: Sharon Bennett, Group Manager - People & Performance

Authoriser: Kevin Ross, Chief Executive

1. Reason for Report

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

2. Context

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

3. Discussion and Options Considered

3.1 Health, Safety and Wellbeing Dashboards

- 3.1.1 The Dashboards for September and October 2024 are attached to this report. Due to the timing of the December Risk and Assurance Meeting being early in the month, the November 2024 Dashboard has not been included, however will be included in the agenda for the next meeting.
- 3.1.2 The September 2024 Dashboard shows two incidents (physical harm category) and two hazards (security category).
- 3.1.3 The October 2024 Dashboard shows three incidents (anti-social behaviour, motor vehicle and physical harm categories), and one near miss (anti-social behaviour category).
- 3.1.4 There were no serious harm (notifiable) incidents during the reporting period.
- 3.1.5 All reported events, near misses and hazards have been appropriately investigated and corrective actions taken where required.

3.2 Health, Safety and Wellbeing Due Diligence Plan

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

3.3 Health, Safety and Wellbeing Work Programme

- 3.3.1 The health, safety and wellbeing work programme includes new initiatives and opportunities, together with the ongoing review and continuous improvement of existing health, safety and wellbeing frameworks and practices.
- 3.3.2 Health, safety and wellbeing work programme highlights achieved since the last report include:
- Training provided to Contractor Managers on RDC's improved health, safety and wellbeing process for contractors and contract managers.
 - Review of RDC's HSW Representation Framework (Employee Participation Framework).
 - Contribution to MW LASS submission to MBIE regarding NZ's Workplace Health and Safety Regulatory System.
- 3.3.3 Health, safety and wellbeing activities currently underway:
- Review of physical risks and team specific risks as per the annual review cycle for the Health, Safety and Wellbeing Risk Register.
 - Election of new Health, Safety and Wellbeing Representatives as per new HSW Representation Framework.
 - Review and development of HSW reporting metrics, including but not limited to Contractor site inspections, verification of risk register controls and critical risks.
- 3.3.4 Health, safety and wellbeing activities coming soon:
- Design of a health, safety and wellbeing operating system showing how RDC's health, safety and wellbeing frameworks integrate.

ITEM 9.1**4. Financial Implications**

4.1 There are no financial implications associated with this report.

5. Impact on Strategic Risks

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

6. Strategic Alignment

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

7. Mana Whenua Implications

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

8. Climate Change Impacts and Consideration

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

9. Statutory Implications

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

10. Conclusion

10.1 This report has provided an update on health, safety and wellbeing matters for the reporting period.

11. Decision Making Process

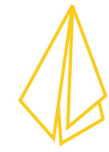
11.1 This decision is considered to have low significance.

Attachments:

1. **Health, Safety and Wellbeing Dashboard, September 2024** [↓](#)
2. **Health, Safety and Wellbeing Dashboard, October 2024** [↓](#)
3. **Health, Safety and Wellbeing Due Diligence Plan** [↓](#)

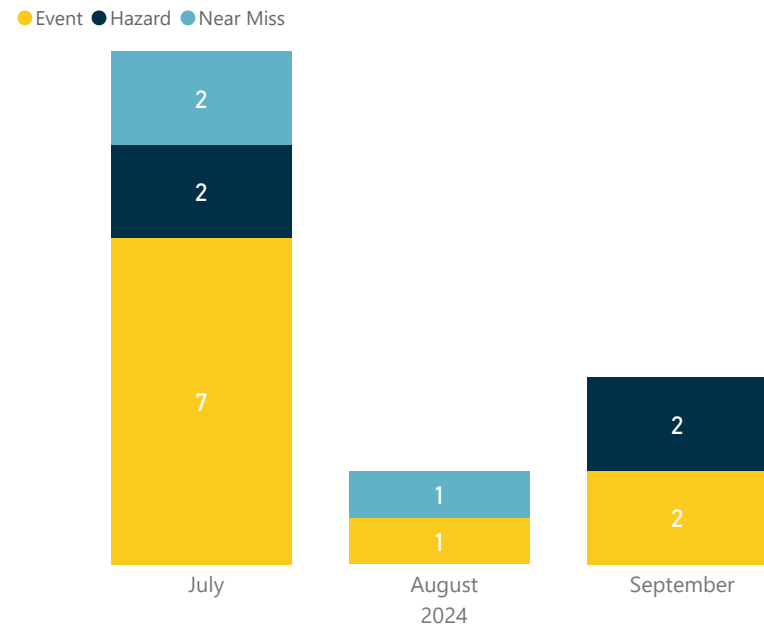
Recommendation

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

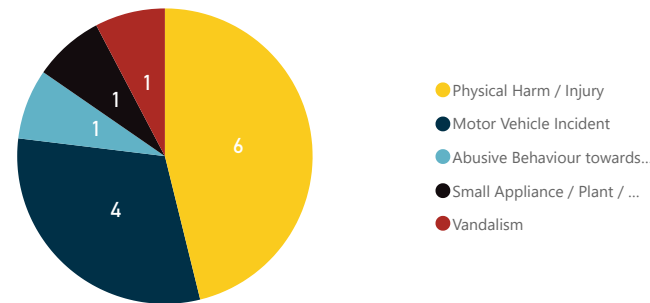


RDC Health and Safety Dashboard September 2024

Events, Hazards and Near Misses 01 July 2024 to date



Event/Near Miss Category 01 July 2024 to date



Wellbeing News

September Wellbeing News

Mole Maps

Our annual Mole Map checks are happening on site over the next three months. Thanks to those of you who have already booked. Mole Maps are a great way to proactively monitor your skin health related to the harmful effects of the NZ sun. For more information on Mole Maps, or to book, please contact Matt or Chelsea.

Employee Assistance Programme

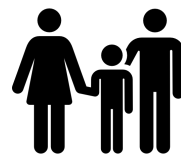
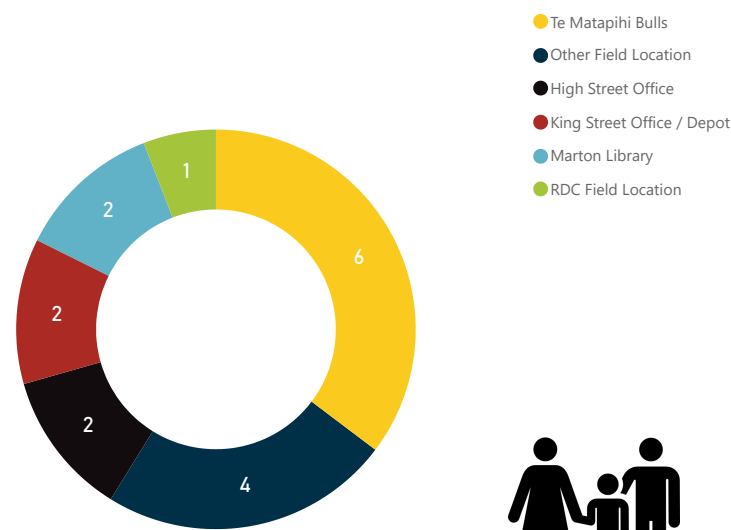
A reminder that our staff Wellbeing Programme – Hauora Ake, provides access to an Employee Assistance Programme – Vitae. Vitae is a confidential counselling and support service available to you, and your immediate family (household), at no cost to you. Details on how to connect with Vitae are available in our Wellbeing Programme, or chat to a member of the People and Performance Team.

Summary of Month

2 Events
0 Notifiable Incidents
0 Notifiable Illness/Injuries

0 Near Misses
2 Hazards

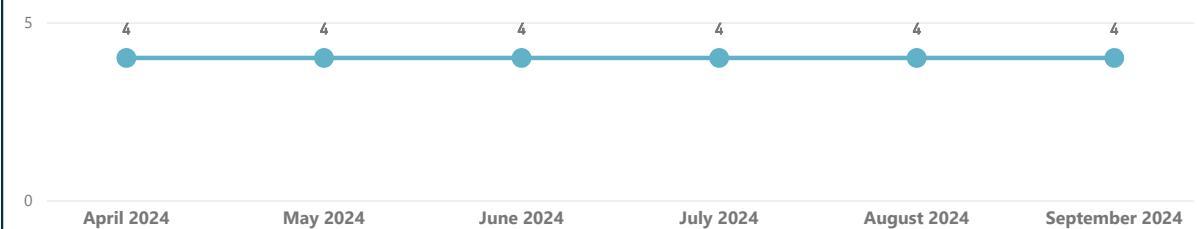
Location Events, Hazards and Near Misses



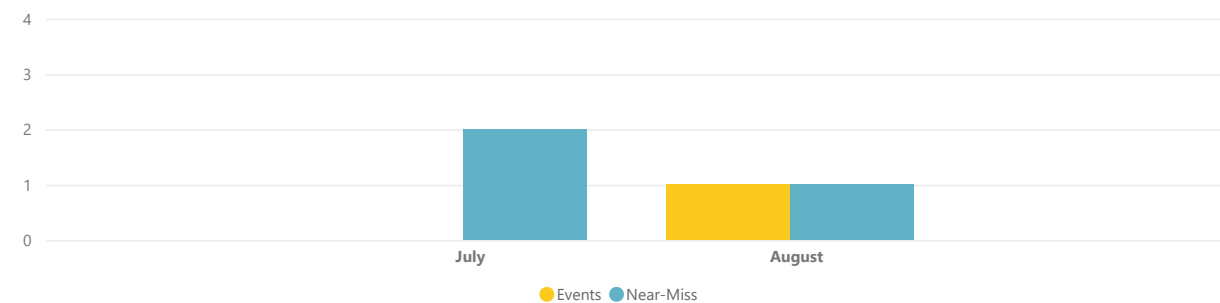
Average Driver Ratings

55% Completed Driver Safety Training

Ratings from E-Road Dashboard (Overspeed / Harsh Braking & Harsh Acceleration Events)



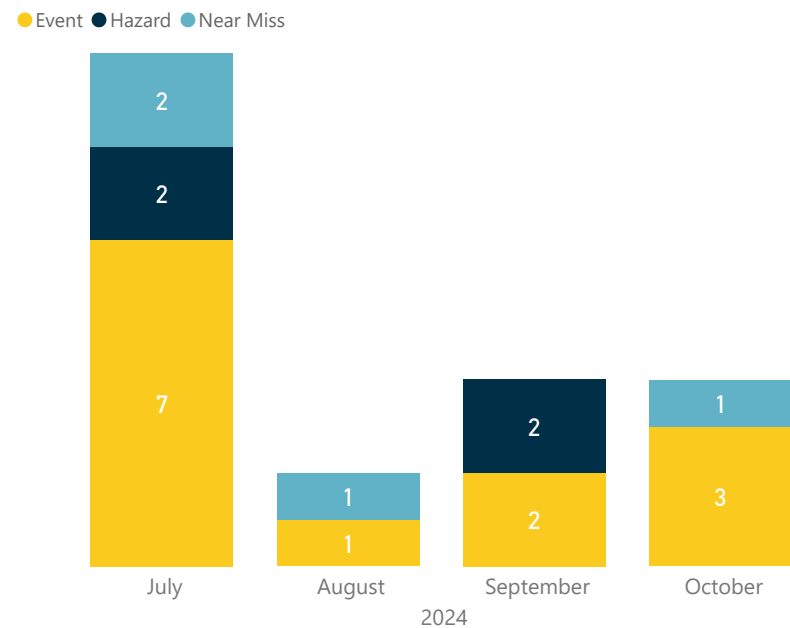
Vehicle Incidents



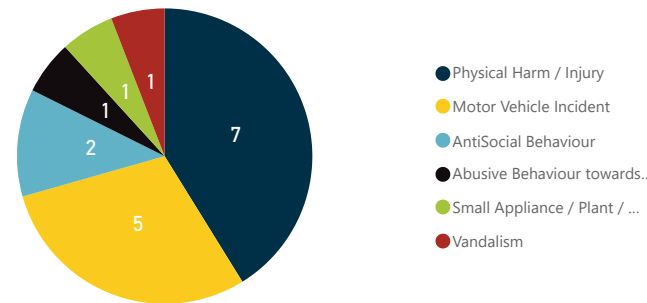


RDC Health and Safety Dashboard October 2024

Events, Hazards and Near Misses 01 July 2024 to date

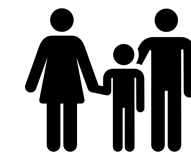
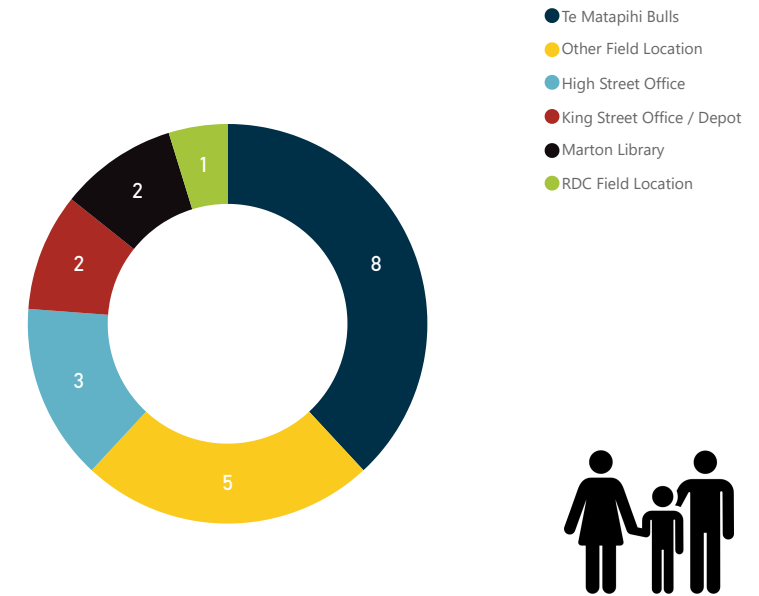


Event/Near Miss Category 01 July 2024 to date



Location

Events, Hazards and Near Misses



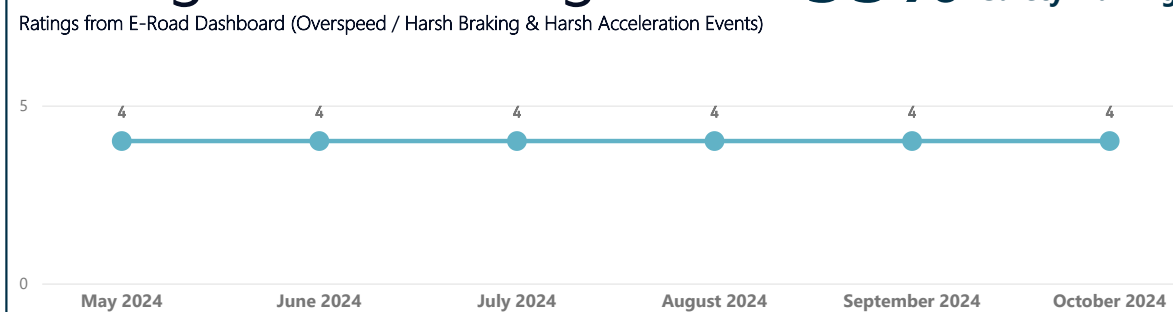
Summary of Month

3 Events
0 Notifiable Incidents
0 Notifiable Illness/Injuries

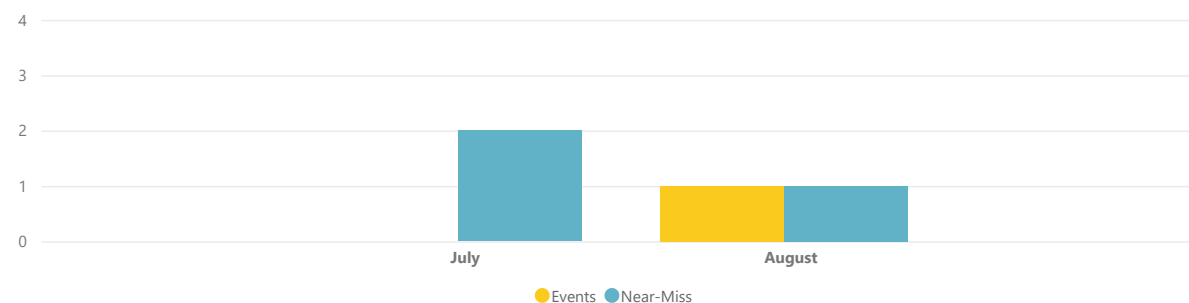
1 Near Misses
0 Hazards

Average Driver Ratings

55% Completed Driver Safety Training



Vehicle Incidents



October Wellbeing News

Mole Maps

Annual Mole Map checks will be occurring on-site during November and December. If you haven't yet booked a time, and would like to, please contact Matt or Chelsea. Alternatively you are welcome to request a voucher and organise your own appointment off site.

Summer Sun Smart Awareness

Summer has begun to make an appearance at long last. We are all aware of the damage the sun can do to our skin, so please remember if you are going outside (even for a short period) it's important to Slip, Slop, Slap & Wrap. For more information, please check out the RDC SunSmart Guidelines on Kapua.

Health, Safety and Wellbeing Due Diligence Plan 2023 - 2025

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

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

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

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

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

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

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

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

9.2 Privacy Update

Author: Sharon Bennett, Group Manager - People & Performance

Authoriser: Kevin Ross, Chief Executive

1. Reason for Report

- 1.1 This report provides an update on privacy breaches for the reporting period, this update being that there are no known privacy breaches to report.

2. Context

- 2.1 The Privacy Act 2020 (Act) governs how agencies may collect, store, use and share private information about individuals. The Act also provides for an individual's right to access information held about them and ask for it to be corrected.
- 2.2 The Office of the Privacy Commissioner receives and considers privacy complaints. Agencies must notify the Privacy Commissioner if a notifiable privacy breach has occurred. A notifiable privacy breach is one which has caused, or is likely to cause, serious harm to the affected individual(s).
- 2.3 Rangitikei District Council (RDC) has an internal Privacy Policy and Procedure (last reviewed in February 2023). The Privacy Policy and Procedure outlines how RDC manages private information related to individuals who work for Council. It also outlines RDC's procedure for responding to actual or potential privacy breaches related to private information held about all individuals, including employees and the public. The Privacy Policy and Procedure is currently being reviewed in accordance with RDC's internal policy review schedule.
- 2.4 RDC also has an external Customer Privacy Statement which details how RDC will protect private information held about customers. The Customer Privacy Statement is published on RDC's website and is accessible through the following link: [Privacy Statement](#).
- 2.5 In RDC's context, *private information* includes information collected or held by Council about identifiable individuals, such as information about employees, rate payers and members of the public who interact with Council.
- 2.6 RDC has a Privacy Officer as required under the Act. RDC's Privacy Officer is the Group Manager People and Performance.
- 2.7 The internal Privacy Policy and Procedure is available on the staff Intranet (Kapua). Policies are communicated to staff at regular intervals including when the policy is introduced, when changes are made, as part of the orientation process for new staff and when it is timely to do so. Privacy Act training has recently been provided to customer facing work teams, with further training to be provided once the review of the Privacy Policy and Procedure is complete.

3. Discussion and Options Considered

- 3.1 There are no known minor privacy breaches to report.
- 3.2 There are no known serious (notifiable) privacy breaches to report.

4. Financial Implications

4.1 There are no financial implications associated with this report.

5. Impact on Strategic Risks

5.1 There are no impacts on Council's strategic risks.

6. Strategic Alignment

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

7. Mana Whenua Implications

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

8. Climate Change Impacts and Consideration

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

9. Statutory Implications

9.1 Councils Privacy Policy and Procedures are written and enacted in accordance with the Privacy Act 2020.

10. Conclusion

10.1 This report has provided an update on privacy breaches for the reporting period, with the update being that there are no privacy breaches to report.

11. Decision Making Process

11.1 This decision is considered to have low significance.

Recommendation

That the report 'Privacy Update' be received.

9.3 Protected Disclosures Update

Author: Sharon Bennett, Group Manager - People & Performance

Authoriser: Kevin Ross, Chief Executive

1. Reason for Report

- 1.1 This report provides an update on protected disclosures for the reporting period, this update being that there are no protected disclosures to report.

2. Context

- 2.1 The Protected Disclosures Act 2022 (Act) came into force on 1 July 2022 and replaced the Protected Disclosures Act 2000. The purpose of the Act is to facilitate the disclosure and timely investigation of serious wrongdoing in or by an organisation and protect people who make a disclosure under the Act.
- 2.2 Under the Act a disclosure can be made by an employee. The definition of employee under the Act is wider than other legislation and includes employees, secondees, contractors, volunteers and boards / governing bodies.
- 2.3 Employees who make a disclosure under the Act are not liable to any civil or criminal proceedings, or to disciplinary proceedings by the employer, for reasons of that disclosure.
- 2.4 Rangitīkei District Council (RDC) maintains an internal Protected Disclosures Policy and Procedure which is aligned to the requirements of the 2022 Act. The Policy was last reviewed in August 2024.
- 2.5 Internal policies are available on the staff intranet (Kapua). Policies are communicated to staff at regular intervals including when the policy is introduced, when changes are made, as part of the orientation process for new staff and when it is timely to do so. Training on the Protected Disclosures Policy and Procedure has been provided to staff.

3. Discussion and Options Considered

- 3.1 There are no protected disclosures to report for this period.

4. Financial Implications

- 4.1 There are no financial implications associated with this report.

5. Impact on Strategic Risks

- 5.1 There are no impacts on Council's strategic risks.

6. Strategic Alignment

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

7. Mana Whenua Implications

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

8. Climate Change Impacts and Consideration

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

9. Statutory Implications

9.1 The Protected Disclosures Policy and Procedure was developed in accordance with the Protected Disclosures Act 2022.

10. Conclusion

10.1 This report has provided an update on protected disclosures for the reporting period, this update being that there are no protected disclosures to report.

11. Decision Making Process

11.1 This decision is considered to have low significance.

Recommendation

That the report 'Protected Disclosures Update' be received

9.4 Risk and Assurance Committee Work Programme**Author:** Leanne Macdonald, Group Manager - Corporate Services**Authoriser:** Leanne Macdonald, Group Manager - Corporate Services**1. Reason for Report**

- 1.1 To provide, for reference, the Committee with the current Risk and Assurance Committee Work Programme.
- 1.2 The current Work Programme was reviewed at a previous Committee meeting and is intended to be presented at each subsequent Committee meeting to provide members with an opportunity to review/amend the proposed Work Programme in light of potential recent/current factors.

2. Discussion

- 2.1 This Programme has been drafted on the assumption that the Risk and Assurance Committee will hold quarterly meetings in March, June, September and December each year (with additional meetings scheduled as required).
- 2.2 Current Risk and Assurance Committee Work Programme (June 2023 note: Council's Revenue and Finance Policy has been added to the *Policies* subsection as per below):

Item	Audit and Risk Committee Meeting
Governance	
Risk and Assurance Committee Terms of Reference	March 2021; at least once every 3 years Currently finalising version
Latest Management Accounts - Overview	Each meeting
Latest Health and Safety reporting	Each meeting
Compliance with Treasury Management Policy	Each meeting
Fraud Reporting	Each meeting
Protected Disclosure Reporting	Each meeting
Outstanding AuditNZ management letter points	Each meeting
Insurance Update	Each meeting
Current Areas of Concern	Each meeting – see below.
Internal Audit	

Outstanding internal audit recommendations	Each meeting (none currently exist)
Annual Internal Audit workplan	Discuss March, confirm June each year (this was discussed at November 2022 meeting)
Internal Audit Workplan Updates	Each meeting
Statutory Policies etc	
Revenue and Finance Policy	Every 3 years (March preceding new LTP) Reviewed Jan to April 2024 Next Review : By March 2027
Rates Postponement Policy	Required by S102 LGA; S110 LGA requires Policy to be reviewed every 6 years. Next Review : By June 2026.
Rate Remission Policy	Required by S102 LGA; S109 LGA requires Policy to be reviewed every 6 years. Reviewed Jan to April 2024 Next Review : by May 2027
Rates Remission for Maori Freehold Land Policy	Required by S102 & S108 LGA: Next Review : By 2028.
Significance and Engagement Policy	Required by S76 LGA; Reviewed Jan to April 2024 Next Review : 2027 (LTP)
Treasury Management Policy	Adopted by Council September 2023 Reviewed May 2024 Next Review : September 2026
Accounting Policies	Annually as part of annual financial statements preparation
Finance and Infrastructure Policies	Every three years (part of LTP) Reviewed Jan to June 2024 Next Review : 2027 (LTP)
Protected Disclosure “Whistle Blower” Policy	Required by Protected Disclosures Act Review every two years This is completed and endorsed by the committee on the 18 Sept 24.
Privacy Policy	Required by Privacy Act Review every 2 years Next review February 2025
Delegations Register	This was approved by Council on the 27 June 24.
Policy on Development Contributions	Required by S102 LGA; S106 LGA requires Policy to be reviewed every 3 years. Current version adopted 9 June 2021. Reviewed May 2024 Next Review: June 2027

ITEM 9.4

Other Policies etc	Not specifically required by statute but considered 'critical'
Gifts and Hospitality Policy	Review every 2 years: last reviewed September 2022 Next Review : By September 2024
Sensitive Expenditure Policy	Review every 2 years: reviewed October 2023 Next Review : By October 2025
Fraud, Bribery and Corruption Policy	Review every 2 years: reviewed June 2023 Next Review : By June 2025
Procurement and Contracts Management Policy	Approved at August 2024 Council meeting. Then review every 3 years.
Staff Standards of Integrity and Conduct	Review every 2 years: Next review September 2025
Health, Safety and Wellbeing Policy	Review every 2 years Next September 2025
Risk	
Risk Management Policy	Review every 3 years – next review 2025
Strategic Risk Register	Reviewed in full during 2022; currently subject to a 'rolling review'

Current Policy Reviews

- 2.3 In accordance with the Table in S2.2, proposed amendments to the Committee's current Terms of Reference and Council's Gifts and Hospitality Policy has been drafted.
- 2.4 Officers have engaged, Bancorp Treasury, an external professional-services firm to assist with its debt management strategies. GM Corporate Services has met with Miles O'Connor, Bancorp Treasury and discussed a debt management strategy and also sought a review of the Treasury Policy.

Current Areas of Concern

- 2.5 The proposed Three Waters reforms continue to create a significant level of uncertainty around many aspects of Council's operations. The impact of these reforms continues to be carefully monitored and assessed at all senior levels of Councils.
- 2.6 The Risk Management report identifies the ongoing influx of policy and legislative changes Council is expected to submit on. This is making it challenging for Council to provide robust responses across the multiple requests.

Ongoing financial pressures for our rate-payers, also remains a watching brief. The ongoing cost of living crisis remains a risk to Council.

Recommendation

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

9.5 Insurance Update

Author: Lorraine Bergen, Manager Financial Services

Authoriser: Leanne Macdonald, Group Manager - Corporate Services

1. Reason for Report

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

2. Insurance Claims

- 2.1 Council has had the following Insurance Claims approved this financial year (vehicle excess is \$500):
 - 2.1.1 Minor damage to motor vehicle (cause unknown: discovered during routine vehicle inspection) – no personal injury involved.
 - 2.1.2 Damage to the Marton Swim Centre roof: an Assessor has been appointed – currently awaiting engineer’s report. Council continues to liaise with insurance company around any possibility of progressing an insurance claim.
 - 2.1.3 Lodgement of claim/dispute received for Potaka Street, Marton property: Discussions are on hold with insurance broker. Matter is currently referred to District Court as Disputes Tribunal meeting cancelled. New date is unknown at this stage.

3. Insurance Renewal

- 3.1 2024/2025 Insurance policy renewal schedules have been issued and invoices processed for payment.
- 3.2 Primary Layer – Public Liability and Professional Indemnity: New Building Act Aggregate limit of \$45m has been applied covering the 37 participating Councils.

Recommendation

That the report ‘Insurance Update’ be received.

9.6 Fraud Reporting**Author:** Leanne Macdonald, Group Manager - Corporate Services**Authoriser:** Leanne Macdonald, Group Manager - Corporate Services**1. Reason for Report**

- 1.1 To provide the Risk and Assurance Committee with an update on Fraud related matters. Such incidents are listed on Council's Fraud Register as appropriate.

2. Commentary – Fraud Allegations

- 2.1 Since the last Risk and Assurance Committee Meeting, no fraud related incidents have been reported or investigated.

3. Commentary – Fraud Awareness

- 3.1 Fraud Awareness communication was circulated to all staff in the 2022/23 and 2023/24 financial years and will continue to be circulated in 2024/25.
- 3.2 The first communication for 2024/25 was sent in November for the period ending 31 October 2024. This communication included a reminder of the employees responsibilities in fraud awareness and expected behaviours.

Recommendation

That the report 'Fraud Reporting' be received.

9.7 Council Debt

Author: Lorraine Bergen, Manager Financial Services

Authoriser: Leanne Macdonald, Group Manager - Corporate Services

1. Reason for Report

- 1.1 To provide the Risk and Assurance Committee with information regarding Council's Debt position and outlook.

2. Context

- 2.1 At its meeting in March 2024, the Committee requested Officers to provide a 12-month forecast of its debt position.

3. Analysis

- 3.1 Council's current debt position, which is also its debt position at the end of the 2023/24 financial year, is:

Loan Parcels	Settled Date	Maturity Date	Interest Rate	Amount \$	Annual Interest Cost
Due within a year					
Nil					
Due within 2 - 5 years					
LGFA Bond	10/05/2019	15/04/2029	3.12%	3,000,000	\$94k
LGFA Bond	14/04/2022	15/04/2027	4.17%	11,000,000	\$459k
LGFA Bond	27/04/2023	15/05/2028	5.10%	5,000,000	\$255k
LGFA Bond	12/06/2023	15/05/2028	5.2965%	7,000,000	\$371k
LGFA Bond	15/04/2023	15/04/2026	5.62%	9,000,000	\$506k
LGFA Bond	12/06/2023	20/04/2029	5.55%	4,000,000	\$222k
Total due within 2 - 5 years				39,000,000	\$1,907k
Due After 5 years					
LGFA Bond	8/02/2022	14/04/2033	3.68%	5,000,000	\$184k
Total				44,000,000	\$2,091k

- 3.2 This \$44m of debt has a weighted average cost of funds of 4.75%. However these costs are partially offset by the borrowed money earning interest income before it is used. In 2023/24 this interest income was \$600k (2023/24 interest expense was \$1.5m).

- 3.3 Officers have engaged a specialist Treasury Advisory consultant to assist with Council's debt management strategies.

4. Commentary – Future Treasury Position: General

- 4.1 Council has finalised its Long-Term Plan 2024 to 2034 ('LTP'). Future Debt levels are a key part of the LTP.
- 4.2 Council's LTP shows that its debt is budgeted to remain within its debt ceiling and debt limit throughout the term of the LTP (the debt ceiling is Council's maximum debt it can

access from LGFA; the debt limit is a self imposed amount, at least \$4m to \$5m lower than the debt ceiling, to allow for unforeseen costs).

- 4.3 The main factors that could change the position outlined in S4.2 are:
 - 4.3.1 Changes in the level of Council's future expenditure levels resulting in increased levels of Debt.
 - 4.3.2 Changes in the timing of Council's expenditure could potentially 'bring forward' (or defer) increases to Debt - which could potentially put pressure on Council's ability to meet LGFA borrowing covenants.
 - 4.3.3 Future reduction in Council's budgeted levels of rates income and other income, resulting in increased debt and potentially impacting Council's ability to comply with LGFA borrowing covenants (which may result in a reduced Debt Ceiling).
 - 4.3.4 Council not maintaining sufficient liquid funds to enable compliance with LGFA Borrowing Covenants (which may result in a reduced debt ceiling).
 - 4.3.5 Combination of the above (noting that Council would be, to varying extents, be able to introduce mitigating strategies should the above points become apparent).
- 4.4 In the absence of the matters listed in S4.3, Council is expected to remain within its debt limits through the period covered by the LTP (subject to the impact of S4.5 below).
- 4.5 The transfer of water assets, associated debt, revenue streams and associated costs that are scheduled to occur during the LTP will obviously impact the budgets included in the LTP. However, the timing and extent of these impacts are currently unknown.

5. **Commentary – Future Treasury Position: 12 Month Position**

- 5.1 Should Council's 2024/25 budgets be realised, Council is budgeted to have around \$30m surplus debt capacity at June 2025:
 - 5.1.1 Revised budgeted debt at 30 June 2025 \$70m (LTP (year 1) \$73m) assuming the bulk (80%) of the proposed capital program is completed;
 - 5.1.2 Debt Limit being \$102m.

Recommendation

That the report 'Council Debt' be received.

9.8 Risk Management

Author: Leanne Macdonald, Group Manager - Corporate Services

Authoriser: Leanne Macdonald, Group Manager - Corporate Services

1. Reason for Report

- 1.1 At its March 2023 meeting, the Risk and Assurance Committee requested a systematic 'deep dive' review of a strategic risk each quarter.
- 1.2 As part of its ongoing Risk Management discussions, Council's Executive Leadership Team (ELT) committed to identifying their respective key risks and have begun a programme of collectively understanding and mitigating these.
- 1.3 ELT provided a summary of this Risk Management Programme to the Risk and Assurance Committee as part of the June agenda.

2. Approach

- 2.1 ELT are now scheduled to collectively discuss these and identify cross-Group risk mitigation strategies, starting with *Key Person Reliance*.
- 2.2 In addition, ELT will also take the opportunity with the new GM Corporate Services to review the Strategic Risk Register as a whole, recognising there has been a shift in risk with the change in Government and the growing number of legislative releases that local councils are receiving on a weekly basis. This exercise is expected to be finalised in advance of the next Risk and Assurance Committee meeting in March 2025.
- 2.3 Top of mind risk for Council at the moment (excluding the Local Water Done Well process) is the ongoing influx of policy and legislative changes Council is expected to submit on. This is making it challenging for Council to provide robust responses across the multiple requests. Further adding to Council risk, is the uncertainty of the timing of receiving important information needed to make informed decisions around Local Water Done Well.
- 2.4 With the Annual Plan budgets about to be presented to Council, the ongoing cost of living crisis remains a risk to Council. While inflation appears to be under control, the impact of increased costs such as rates, insurances, electricity continue to burden our communities, combined with growing unemployment, this is increasing Council risk to collect the annual rates required to meet their programme of work. The full impact will not be known until the end of June 2025.

Recommendation 1

That the report 'Risk Management' is received.

9.9 Audit NZ Management Letter Points**Author:** Lorraine Bergen, Manager Financial Services**Authoriser:** Leanne Macdonald, Group Manager - Corporate Services**1 Reason for Report**

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

2 Context

- 2.1 Audit New Zealand typically provide Council with a Management Letter after each audit (interim and final) that contains various suggested improvements to Council's controls/systems/processes.
- 2.2 The intent of including the Management Letter Register on this agenda is to demonstrate that Officers are 'keeping these matters alive' as opposed to inviting a detailed review of these items.
- 2.3 Once reported to Risk and Assurance Committee and confirmed by Audit NZ as being 'resolved', the item will be removed from this register.

Attachments:

1. **December 2024 AuditNZ Management Letter Points** [↓](#)

Recommendation

That the report Audit NZ Management Letter Points be received.

Issue raised in:	Recommendation	Managed	Audit NZ Priority	December 2024 Update	Expected due date	Officer's assessment
19/20 Also reported on 21/22 Interim And June 2023 final	Identification of earthquake prone buildings Update the earthquake prone listing spreadsheet and take into account allowances for any works required to the earthquake prone buildings as part of the next valuation. May impact impairment of assets due to correction or preventative maintenance costs. June 2023: The Council has identified the earthquake prone buildings after the audit commenced but hasn't accounted for this when operational and restricted assets were revalued. Refer to section 3.	GM Corp Services	Necessary	No further Action on this item required	May-24	Ready to Close
18/19	Condition and performance data for Infrastructure Assets Continue to implement a program to collect condition and performance data.	GM Assets & IS	Necessary	Ongoing	Dec-24	In progress
18/19	Changes to financial delegations The District Council review all financial delegations set up within the system to ensure these are correct. Going forward each quarter there is an independent review of any changes made to the financial delegations with the District Council's FMIS.	Manager Financial Services	Necessary	System generated report showing movement in delegations will be provided to GM Corporate Services for review quarterly.	Sep-24	Ready to Close
17/18	Improving creditor Masterfile review process The District Council phone to confirm new creditors or changes to a creditor's bank account number to ensure they are valid	Manager Financial Services	Necessary	Added to creditor process.	Sep-24	Ready to close
17/18	Capital Work in progress Review the capital WIP balance to: · clearly identify projects included in the balance; and · perform an impairment assessment over the outstanding WIP balance at year-end; and ensure projects are capitalised on a timely basis once they are ready for use; and · perform a monthly reconciliation. Raised at June 2023 - need to conduct Impairment Review when reviewing WIP	Manager Financial Services	Necessary	Noted. As part of the 2023/24 WIP review an assessment was performed over the Marton Rail hub. Small items/plant/vehicles capitalised as and when purchased, however larger items are not capitalised until the end of the year. At this stage this is not a material variance and until it is, do not plan to change this process. Quarterly reconciliation to be implemented with on-going status and costs within the ledger to be confirmed with business unit heads.	NA	Ready to close
Jun-23	Reviews of Magiq users access levels We continue to recommend that regular reviews of users of the District Council's Magiq system be completed to ensure access remains appropriate. June 2023 update: In progress Regular review of dormant accounts are now in place. The following issue remains open: ☒ the built-in domain admin account is still in use without a formal approval process when it is to be used.	Mgr Info Services	Necessary	Regular review of dormant accounts is in place.	2024	Ready to close
Jun-23	No Regular Testing of Business Continuity and IT Disaster Recovery Plans We continue to recommend that Business Continuity and IT Disaster Recovery plans be finalised. As part of the project to implement new IT infrastructure we recommend that testing of failover to the new secondary datacentre be performed and the IT DR plan be finalised. June 2023 Update : Partially resolved with the final check of the failover firewall remains to be completed and full DR test is scheduled for October 2023.	Mgr Info Services	Necessary	First successful full IT Disaster Recovery test completed in December 2023 with a number of changes as a result, to streamline the process. Another test is scheduled for December 2024 with a further report/review completed following this. BCP review being progressed and test program instigated.	Early 2025	In progress
Prior to 17/18	Carry forward of capital expenditure Continue to reduce the amount of capital expenditure carried forward to the next financial year.	GM Assets & IS	Necessary	The annual capital program is now subject to significant consideration before being finalised. One of the matters considered is 'ability to deliver'. This has become BAU for Council.	NA	Ready to close

F:\Auditors 2024\December 2024 Outstanding Audit Management Letter Points

Issue raised in:	Recommendation	Managed	Audit NZ Priority	December 2024 Update	Expected due date	Officer's assessment
Prior to 16/17	Performance measure rules Continue to review the effectiveness of the collection and reporting of data.	GM Democracy & Planning	Necessary	Significant improvements have been made to the RFS collection and reporting system over the past three years. Ongoing training and Audits will continue to ensure new staff are skilled to correctly classify and respond to RFSs.	NA	Ready to close
17/18	Service Performance Information Implement a regular review of information entered to ensure that the correct data is being captured for attendance times. Continue to reinforce training on requirements to ensure staff are aware of the correct processes to follow and understand the information being captured.	GM Democracy & Planning	Necessary	Significant improvements have been made to the RFS collection and reporting system over the past three years. Ongoing training and Audits will continue to ensure new staff are skilled to correctly classify and respond to RFSs. RFS data is audited monthly by the Customer Experience Team Leader.	NA	Ready to Close
17/18	Review of Procurement Practice As part of our 2016 audit we completed a review of the joint procurement process undertaken by Manawatu District Council, Horowhenua District Council, and the Council. Our summarised recommendations are detailed below: Conflict of interest declarations to be signed off by the appropriate authority at the time that they are signed off by the person completing the declaration .. Declarations to be regularly updated, both actively and at key stages of the procurement process. .. Declarations to be completed by those with the ability to influence the decision of the evaluation team, regardless of whether or not these individuals have decision making power. .. A business case be prepared for all procurements of significant value and risk .. A procurement strategy or plan should specify the roles and responsibilities of those involved in the process. This includes those sitting on the evaluation team and any advisors to the process. .. Consider risks during the procurement planning stage. These risks relate to the procurement process rather than the contract. While the procurement strategy identified the broad scope of the procurement, we would expect to see more specificity around timing and quality of what was being procured.	GM Corporate Services	Necessary	New Procurement Policy finalised Aug 2024.	Aug-24	Ready to Close
Prior to 17	Contract management Endorse an integrated policy for organisation-wide use and review the Councils current contract management system for appropriateness. Monitor service contracts between contractors and the Council against the Key Performance Indicator's (KPI's); to confirm the work performed is completed to a satisfactory standard.	GM Corporate Services	Necessary	New Procurement and Contract Management Policy finalised August 2024 - includes contract and risk management, HSW, record keeping, contracts process and monitoring. A dedicated contracts portal established in Sharepoint September 2024 for recording past and present contracts, documents, monitoring and general administration.	Aug-24	Ready to Close
Jun-23	Fixed Asset Register (FAR) issues Implement a process to clean up the FAR to ensure that it reconciles to the general ledger. Reviews and checks in place to ensure that all asset additions, deletions, and any other adjustments relating to fixed assets are timely processed in FAR.	Management Accountant	Necessary	Officers are implementing necessary improvements regarding the fixed asset register.	Early 2025	In progress
Jun-23	Roding Asset additions in Fixed Asset Register (FAR) The asset additions to be updated in FAR in a timely manner to ensure that the depreciation in the FAR is accurate, and the FAR reconciles to the general ledger.	Management Accountant	Necessary	Officers will ensure that appropriate Fixed Asset Register reconciliations are conducted on a regular basis.	Early 2025	In progress
Jun-23	Lack of supporting documentation for asset additions Supporting documentation to be maintained for all journals.	Management Accountant	Necessary	Officers ensure supporting documentation is attached to all journals.	NA	Ready to close
Jun-23	Service Performance Reporting: Classification of Request For Service (RFS) Customer service centre staff be further trained to help identify and categorise RFS into appropriate classes and implement a review process for all RFS to ensure that classification is appropriate.	Customer Service	Necessary	Council has recently implemented a knowledgebase system to better guide customer service staff in correctly and consistently classifying RFS/job types. Also providing more support to the assigned officers regarding the reclassifying of RFS/job types where necessary, as well as implementing a monthly report to audit and identify any RFSs/jobs that have been incorrectly classified.	NA	Ready to close
Jun-23	Overpayment of mileage Use the correct Local Government Members Determination for all mileage claims	HR	Necessary	Payroll has amended its process to ensure that the reimbursement of mileage reflects the correct rate for the period that the mileage was claimed for, as per the determination, regardless of when the claim is submitted.	Feb-24	Ready to close

F:\Auditors 2024\December 2024 Outstanding Audit Management Letter Points

Issue raised in:	Recommendation	Managed	Audit NZ Priority	December 2024 Update	Expected due date	Officer's assessment
Jun-23	Capital commitments schedule Prepare the capital commitments schedule prior to the start of the audit which captures all capital commitments along with the appropriate supporting documentation.	Management Accountant	Necessary	Officers will ensure that Council's capital commitments are captured prior to the start of the next audit, with full supporting documentation as appropriate.	Jul-25	In progress
20/21	Fraud Risk Assessment Council undertakes a formal fraud assessment to assess: a) transactions, activities, or locations that may be susceptible to fraud; and controls/processes the Council has in place to mitigate those risks	GM Corporate Services	Beneficial	Ongoing formal fraud awareness program (February, June and October) established. Fraud assessment to be conducted once other current priorities have been addressed.	Early 2025	In progress
18/19	Assets with no construction date Implement a process to improve the asset data on road assets with no construction date. Audit 2021 Update: In progress. The District Council continues to look at processes that will improve the integrity of asset data. Analysis and implementation of possible measures will require a multiple-year timeframe	GM Assets & IS	Beneficial		TBA	In progress
21/22	Recommendations made by valuers and peer reviewer Implement the recommendations made by the infrastructure asset valuers and peer reviewer.	GM Assets & IS	Beneficial		TBA	In progress
21/22	Sensitive expenditure policies do not align with good practice Sensitive expenditure policies are updated to align with the Office of the Auditor-General's good practice guide on controlling sensitive expenditure.	Manager Corp Serv	Beneficial	An updated sensitive expenditure policy was adopted just before the audit opinion date. As part of the 2024/25 audit, we will review the policy and clear off the issue if our recommendations are addressed.	Jul-05	Ready to close

F:\Auditors 2024\December 2024 Outstanding Audit Management Letter Points

10 Public Excluded

Resolution to Exclude the Public

The meeting went into public excluded session [enter time](#)

Recommendation

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

10.1 Risk and Assurance Committee Meeting - 18 September 2024

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
10.1 - Risk and Assurance Committee Meeting - 18 September 2024	To consider the minutes relating to matters that were the subject of discussion at the 18 September meeting.	S48(1)(a)

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

11 Open Meeting