

**MEETING OF THE  
RISK & ASSURANCE COMMITTEE**

**Thursday 10 October 2024**

**commencing at 10.30 am**

**at the Council Chambers,**

**1 Rosebank Office**

**BALCLUTHA**

# CLUTHA DISTRICT COUNCIL

Notice is hereby given that a Meeting of the Risk & Assurance Committee will be held in the Council Chambers, 1 Rosebank Terrace, Balclutha on Thursday 10 October 2024, commencing at 10.30 am.

Steve Hill  
**CHIEF EXECUTIVE OFFICER**

David Ward (Independent Chair)  
Mayor Bryan Cadogan (Acting Chair)  
Councillor Ken Payne (Deputy Mayor)  
Councillor Alison Ludemann (Corporate & Policy Committee Chair)  
Councillor Gaynor Finch (Regulatory & Community Committee Chair)  
Councillor Bruce Graham (Infrastructure Strategy & Operations  
Committee Chair)  
Councillor John Herbert  
Councillor Bruce Vollweiler  
Councillor Michele Kennedy

# RISK & ASSURANCE COMMITTEE

## 10 OCTOBER 2024

### APOLOGIES

Mayor Bryan Cadogan

### DECLARATION OF INTEREST

Members are reminded of the need to be vigilant to stand aside from decision making when a conflict arises between their role as an elected representative and any private or other external interest they might have.

### URGENT BUSINESS

### PUBLIC FORUM

Item	Page #	Title
1.	10.	<b>Risk &amp; Assurance Committee Minutes</b> <i>(For the Committee's Confirmation)</i> Minutes of the Risk & Assurance Committee held 29 August 2024.
2.	18.	<b>Risk Status Progress Report</b> <i>(For the Committee's Information)</i> The purpose of this paper is to provide the Risk and Assurance Committee with risk status information for the organisation's various risk themes.
3.	22.	<b>2024 Annual Residents Survey Discussion</b> <i>(For the Committee's Information)</i> This survey provides a snapshot of the public perception of Councils performance and is required for various performance measures.
4.	78.	<b>Protozoal and Bacterial Compliance Report</b> <i>(For the Committee's Information)</i> This report provides an update for each Water Treatment Plant.
5.	86.	<b>Risk &amp; Assurance Workplan Report</b> <i>(For the Committee's information)</i> This report presents the workplan to the end of the 2024 year.
6.	88.	<b>Audit Recommendation Monitoring Report</b> <i>(For the Committee's Information)</i> This report provides an update on actions taken on recommendations from the Deloitte Final Report to Risk and Assurance Committee on the 30 June 2023 Annual Report Audit.
7.	93.	<b>Financial Monitoring Report</b> <i>(For the Committee's Information)</i>

<b>Item</b>	<b>Page #</b>	<b>Title</b>
		This report combines the Financial Management Accounts and the Non-Financial Key Performance Indicators (KPIs).
<b>8.</b>	<b>96.</b>	<b>Non-Financial Monitoring Report</b> <i>(For the Committee's Information)</i> To provide more timely reporting of Key Performance Indicators (KPIs) within Council activities by month instead of just in the Annual Report.
<b>9.</b>	<b>109.</b>	<b>Treasury Management Report</b> <i>(For the Committee's Information)</i> This report includes the Treasury Services Advisory Report and the Investment Portfolio Compliance & Monitoring Report.
<b>10.</b>	<b>122.</b>	<b>Reasons To Move into Public Excluded Session</b> <i>(For the Committee's Decision)</i> The Risk & Assurance Committee may by resolution or upon motion being made, exclude the public from the whole or any part of the proceedings of any meeting.

## Risk & Assurance Committee - Delegations

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<b>Constitution</b>	<p>Members of the Committee will be made up of an Independent Chair, Mayor, Deputy Mayor, Chair of the Corporate &amp; Property, Service Delivery and Regulatory and Policy Committees and three other Councillors appointed by Council.</p> <p>Members will be appointed for an initial period not exceeding three years after which they will be eligible for extension or re-appointment, after a formal review of their performance. The Chief Executive and the General Manager Corporate Services will not be members of the Committee but may attend meetings as observers as determined by the Chairperson. The members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Council. At least one independent member of the Committee should have accounting or related financial management experience with an understanding of accounting and auditing standards in a public sector environment.</p>
<b>Meeting Frequency</b>	<p>6 times per year, or as required.</p> <p>To oversee aspects relating to audit and risk management.</p>
<b>Objective</b>	<p>The Risk &amp; Assurance Committee is an independent committee of Council.</p> <p>The purpose of the committee is to oversee:</p> <ul style="list-style-type: none"><li>• risk management</li><li>• internal control</li><li>• external accountability</li><li>• internal audit</li><li>• external audit and</li><li>• compliance with legislation, policies, and procedures.</li></ul> <p>The Committee has no executive powers and will conduct itself in accordance with the values and ethics of the Council. The Committee is directly responsible and accountable to the Council for the exercise of its responsibilities. In carrying out its responsibilities, the Committee must always recognise that primary responsibility for management of the Council rests with the Chief Executive. The responsibilities of the Committee may be revised or expanded in consultation with, or as requested by, the Clutha District Council from time to time.</p> <p>The Council, at its meeting on 27 October 2022, established the Risk and Assurance Committee for the 2022-25 triennium.</p> <p>The Council authorises the Committee, within the scope of its role and responsibilities, to:</p> <ul style="list-style-type: none"><li>• obtain any information it needs from any employee and/or external party (subject to their legal obligation to protect information);</li></ul>

- discuss any matters with the external auditor, or other external parties (subject to confidentiality considerations);
- request the attendance of any employee, including the Chief Executive and the General Managers of Corporate Services, Service Delivery and Regulatory and
- obtain external legal or other professional advice, as considered necessary to meet its responsibilities, at the Council's expense

**Quorum**

5 members

**Additional Attendees**

The Committee may invite various parties to attend its meetings. These parties may include other members of senior management or line managers as appropriate. When the Committee is considering a report, the manager responsible for the area under review will be given the opportunity to discuss the report with the Committee. Other elected members may attend but have no voting rights.

## Areas of responsibility

### 1. Risk Management

- Ensure that Council has in place a current and comprehensive risk management framework and associated procedures and review for effective identification and management of Council's financial and business risks including fraud.
- Review whether a sound and effective approach has been followed in developing strategic risk management plans for major projects or undertakings.
- Review the effect of the Council's risk management framework on its control environment and insurance arrangements.
- Review whether a sound and effective approach has been followed in establishing the Council's business planning continuity arrangements, including whether disaster recovery plans have been tested periodically and
- Review the Council's internal controls in relation to preventing fraud and satisfy itself that the Council has appropriate processes and systems in place to capture and effectively investigate fraud-related information and to ensure appropriate action is taken against perpetrators of fraud.

### 2. Internal Control

Review whether management's approach to maintaining an effective internal control framework, including over external parties such as contractors and advisers, is sound and effective.

Review whether management has in place relevant policies and procedures, and that these are periodically reviewed and updated.

Determine whether the appropriate processes are in place to assess, at least once a year, whether policies and procedures are complied with.

Review whether appropriate policies and procedures are in place for the management and exercise of delegations.

Consider how management identifies and required changes to design or implementation of internal controls and

review whether management has taken steps to embed a culture that is committed to ethical and lawful behaviour.

### 3. External Accountability

The Committee's responsibilities are to:

Review the financial statements and provide advice to the Council, including whether appropriate action has been taken in response to audit recommendations and adjustments.

Satisfy itself that the financial statements are supported by appropriate management sign-off on the statements and on the adequacy of the systems of internal controls.

Review the processes in place designed to ensure that financial information included in the Council's annual report is consistent with the signed financial statements.

Review the processes and risk assessment that are in place for the development and adoption of the Council's Long-Term Plan.

Satisfy itself that the Council has appropriate mechanisms in place to review and implement, where appropriate, relevant external audit reports and recommendations; and

Satisfy itself that the Council has a performance management framework that is linked to organisational objectives and outcomes.

### 4. Internal audit

The Committee's responsibilities are to:

Act as a forum for communication between the Chief Executive, senior management, and internal and external auditors.

Review the internal audit coverage and annual work plan, ensure that the plan is based on the Council's risk management plan, and recommend approval of the plan on behalf of the Council.

Advise the Mayor and Chief Executive on the adequacy of resources to carry out the internal audit, including completion of the approved internal audit plan.

Oversee the co-ordination of audit programs conducted by the internal and external auditors and other review functions.

Review all audit reports and provide advice to the Council on significant issues identified in audit reports and action taken on issues raised, including identification and dissemination of good practice.

Monitor management's implementation of the internal auditor's recommendations.

Review the internal audit charter to ensure that appropriate organisational structures, authority, access, and reporting arrangements are in place.

### 5. External audit

The Committee's responsibilities are to:

Act as a forum for communication between the Chief Executive, senior management, and internal and external auditors.

Provide input and feedback on the financial statements and the audit coverage proposed by the external auditor and provide feedback on the audit services provided.

Review all external plans and reports for planned or completed audits and monitor management's implementation of audit recommendations.

Oversee the co-ordination of audit programs conducted by the internal and external auditors and other review functions and

Provide advice to the Council and Chief executive on action taken on significant issues raised in relevant external audit reports and good practice guides.

### 6. Compliance with legislation, standards, and good practice guidelines

The Committee's responsibilities are to:

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Determine whether management has appropriately considered legal and compliance risks as part of the Council's risk assessment and management arrangements and

Review the effectiveness of the system for monitoring the Council's compliance with relevant laws regulations, and associated government policies.

## Financial Delegations

7. Financial delegations are identified in Appendix B – Financial Delegations.

### Power to resolve

8. In exercising the delegated powers, the committee will operate within policies, plans, standards, or guidelines that have been established and approved by Council, the overall priorities of Council, the needs of the local communities and the approved budgets for the activity.

### Power to recommend to Council

9. Strategic Finance

Financial Strategy.

Revenue and Financing Policy matters (excluding rates reviews).

Treasury Management and Borrowing and Investment Policies.

Adoption of Annual Report.

Investment strategy.

Borrowing.

Management policies (e.g. fraud, sensitive expenditure).

10. Risk

Risk Management Policy (setting Council's appetite for risk).

Risk Management outside of budgets (e.g. insurance).

Risk Management outside of Risk Management Policy.

Delegations Policy to Chief Executive and direct to officers where required.

Insurance (including self-insurance) within policy and budgets.

### Power to monitor

11. Strategic Finance

Investment Policy compliance.

Debt Policy compliance.

Financial Strategy compliance

i. risk and opportunities monitoring

ii. capital programme monitoring.

Financial Strategy monitoring.

Investment monitoring (including return on investment for cash and property.

Debt monitoring.

12. Risk

Risk management framework.

Major project monitoring.



Debt risk management.

External audit.

Internal control framework

- i. internal audit
- ii. sensitive expenditure
- iii. conflicts of interest.

Legal compliance.

Health and Safety culture and compliance.

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## **Risk & Assurance Committee**

### **Item for CONFIRMATION**

<b>Report</b>	Confirmation of Minutes
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	1
<b>Prepared By</b>	Sonia Farquharson – Finance and Policy Administrator
<b>File Reference</b>	905617

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### **REPORT SUMMARY**

Attached are the unconfirmed minutes of the Council's Risk & Assurance Committee meeting held 29 August 2024.

### **RECOMMENDATION**

- 1. That the Risk & Assurance Committee confirms as a true and correct record the minutes of the Risk & Assurance Committee held 29 August 2024.**

## Risk & Assurance Committee

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Minutes of the meeting of the Risk & Assurance Committee held in the Council Chambers, 1 Rosebank Terrace, Balclutha, on Thursday 29 August 2024, commencing at 10.35am.

**Present** His Worship the Mayor Bryan Cadogan (Deputy Chairperson), Councillors Bruce Graham, John Herbert, Gaynor Finch, Michele Kennedy, Alison Ludemann, Ken Payne and Bruce Vollweiler.

**In Attendance** Steve Hill (Chief Executive) Jules Witt (Deputy Chief Executive), Sharon Jenkinson (Chief Financial Officer), Jason Foster (Head of Infrastructure Operations) Via Teams, Peter Stafford (Strategic Planning Manager), Linda Till (Manager Three Waters), Greta Campbell (Compliance Engineer 3 Waters), Greg Bowie (Financial Accounting Team Leader), James Du Toit (Acting Chief Information Office ICT), AJ Cross (ICT Support Specialist) Councillors Wayne Felts, Simon McAtamney, Diane Byars (Communications Manager) and Sonia Farquharson (Finance & Policy Administrator).

**Apologies** None

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### DECLARATIONS OF INTEREST

There were no declarations of interest.

### URGENT BUSINESS

There was no urgent business.

### PUBLIC FORUM

There was no public forum.

## 1. RISK & ASSURANCE CATEGORISATION OF PROJECTS 2024-25

This report presents proposed Category A Projects for regular monitoring and reporting to the Risk & Assurance Committee and Council for confirmation.

Staff have considered Council's proposed projects for the 2024/25 year and identified the following as proposed Category A Projects.

Sharon Jenkinson (Chief Financial Officer) was in attendance to speak to the report and answer any questions.

- There was discussion around projects being able to be added at any point.
- It was suggested staff to do an report on strategic investigations around water intakes when the information is available.
- No other projects added.

### ***Moved Councillors Ludeman/Graham and Resolved:***

**"That the Risk & Assurance Committee receives the 'Project Categorisation for Reporting 2024/25' report., dated 29 August 2024.**

**That the Risk & Assurance Committee confirms the following Category A projects 2024/25 for regular reporting and monitoring to the Audit & Risk Committee:**

- a) ERP Upgrade (IT)
- b) Balmoral/Tuapeka Rural Water Scheme & Lawrence New Supply
- c) Wastewater Compliance Group of Projects
- d) Milton Main Street Group of projects
- e) Rural/Urban Water Scheme Funding Policy
- f) Water Compliance Group of Projects
- g) Mt Cooee Landfill Group of Projects
- h) Milton Community Pool/Library Hub Project,
- i) Other projects off list as amended."

## 2. CONFIRMATION OF MINUTES

The minutes of the meeting of the Risk & Assurance Committee held on 18 July 2024 were submitted for confirmation.

***Moved Mayor Cadogan/Councillor Payne and Resolved:***

***“That the Risk & Assurance Committee confirms as a true and correct record the minutes of the Risk & Assurance Committee held 29 August 2024.”***

### **3. HEALTH & SAFETY, RISK AND MAJOR PROJECTS REPORT**

The purpose of this paper is to provide Risk and Assurance Committee with Health and Safety reporting for the period 01 April to 30 June 2024 (Quarter 4, FY 23/24).

This paper also reports on our Organisational Risk Profile and the Major Projects - Category A Risk Register.

Steve Hill – Chief Executive was in attendance to speak to the report and answer any questions, with the following key discussion points:

- There was discussion about whether we should have a specific policy on mental health as opposed to references within other policies. This is to be investigated as part of the Health and Safety Policy review.

***Moved Councillors Kennedy/Graham and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Health & Safety, Risk and Major Projects Report’, dated 29 August 2024.”***

### **4. MT COOEE EXPECTED LIFESPAN REPORT**

Jason Foster - Head of Infrastructure Operations was in attendance via teams to speak to the report and answer any questions, with the following key discussion points:

- There was discussion around why the consents take so long.
- Staff will be looking at the operating model going forward, operate, contract out or look at other options.

***Moved Councillors Vollweiler/Kennedy and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Mt Cooee Expected Lifespan Report’, dated 29 August 2024.”***

### **5. MANDATORY DOCUMENTS REGISTER UPDATE REPORT**

This item presents the Mandatory Documents Register on 29 August 2024.

Peter Stafford - Strategic Planning Manager was in attendance to speak to the report and answer any questions.

**Moved Councillors Ludemann/Payne and Resolved:**

**“That the Risk & Assurance Committee receives the ‘Mandatory Documents Register Update Report’, dated 29 August 2024.**

**That the Risk & Assurance Committee notes the following amendment to the register comprising:**

**a. Additions including**

- i. Children’s Worker Safety Checking**
- ii. Road Control Documentation Addition of Dog Bylaw**
- iii. Appendix 2 - Addition of Gang Insignia in Government Premises Act**
- iv. RMA National Direction Instruments**
- v. Water Services Act 2021 references**
- vi. Te Ture Whenua Māori Act principles to financial policies**
- vii. Water services accounting in Long Term Plans**

**b. Removals comprising**

- i. Water safety plan (drinking-water supply under the Health Act 1956)**

**c. Updates comprising:**

- i. LTP/AP consultation summary information such that Councils may provide a summary, rather than must provide a summary (Additional information has been included in the part).**
- ii. Financial Management section as reviewed by Simpson Grierson, with changes to the consultation and review periods and addition of (non-mandatory) rates postponement/rates postponement policies.**
- iii. LTP section with changes from the Water Services Acts Repeal Act 2024.**

**That the Risk & Assurance Committee notes a further report will be brought to the Risk and Assurance Committee at its next meeting addressing delivery risks.”**

**6. CONFLICTS OF INTEREST REGISTER FOR ELECTED MEMBERS AND EXECUTIVE MANAGEMENT.**

This report reflects the current Conflicts of Interest Declaration Register (Members Interest register) for elected members (council and community boards), the Chief Executive and Deputy Chief Executive. New declarations are required to be completed on a six-monthly basis.

**Moved Councillors Graham/Finch and Resolved:**

**“That the Risk & Assurance Committee receives the ‘Conflicts of Interest Register for Elected Members and Executive Management’ dated 29 August 2024.”**

## 7. RISK AND ASSURANCE WORKPLAN REPORT

This report outlines the proposed workplan to the end of the 2024 year.

Sharon Jenkinson - Chief Financial Officer was in attendance to speak to the report and answer any questions.

***Moved Councillors Vollweiler/Kennedy and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Risk and Assurance Workplan Report’, dated 29 August 2024.”***

## 8. FINANCIAL MONITORING REPORT

This report outlines the Financial Management Accounts for the period 1 July 2023 to 30 June 2024.

Sharon Jenkinson - Chief Financial Officer was in attendance to speak to the report and answer any questions.

***Moved Councillors Ludemann/Vollweiler and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Financial Monitoring Report’, dated 29 August 2024.”***

## 9. NON-FINANCIAL MONITORING REPORT

This report outlines the non-financial key performance indicators within activities by month.

Greg Bowie – Financial Accounting Team Leader was in attendance to speak to the report and answer any questions.

***Moved Councillors Herbert/Payne and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Non-Financial Monitoring Report’, dated 29 August 2024.”***

## 10. PROTOZOAL AND BACTERIAL COMPLIANCE REPORT

This report provides an update for each Water Treatment Plant (WTP) and their compliance with the Drinking Water Quality Assurance Rules (DWQAR) for Bacterial and Protozoal treatment.

Linda Till - Head of Three Waters and Greta Campbell - Compliance Engineer Three Waters were in attendance to speak to the report and answer questions.

- There was discussion regarding boil water notices and what it takes to lift these.
- There was discussion about the Moa Flat water notice issues, struggling to solve, need to get a plan for what to do next.

***Moved Councillors Ludemann/Payne and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Protozoal and Bacterial Compliance Report’, dated 29 August 2024.”***

## **11. 3 WATERS OPERATIONS 12 MONTH REPORT**

This report displays the financial results for the 3 Waters activity for the first twelve months of the 2023/24 financial year. This report combines high level financial results for the Urban Water, Rural Water, Wastewater, Stormwater, Water Management and Water Operations business units.

Linda Till - Head of Three Waters was in attendance to speak to the report and was available to answer any questions.

***Moved Councillors Finch/Ludeman and Resolved:***

***“That the Risk & Assurance Committee receives the ‘3 Waters Operations 12 Month Report’, dated 29 August 2024.”***

## **12. AUDIT RECOMMENDATION MONITORING REPORT**

This report provides an update on actions taken on recommendations from the Deloitte Final Report to Risk and Assurance Committee on 30 June 2023 Annual Report Audit.

Sharon Jenkinson - Chief Financial Officer was in attendance to speak to the report and answer any questions.

***Moved Councillors Finch/Herbert and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Audit Recommendation Monitoring Report’, dated 29 August 2024.”***

## **13. TREASURY MANAGEMENT REPORT**

This report covers Council’s Investment and Borrowing portfolios, the monitoring of these and compliance with Council Policy. The report also includes information regarding Council’s loans with LGFA, their maturity dates and interest rates.

Greg Bowie – Financial Accounting Team Leader was in attendance to speak to the report and answer any questions.



- Acknowledge the request from last time regarding the interest rate trends on borrowings – we received some information from LGFA on this, however it was after the cutoff date for agendas. We want to look further into this information to interpret and refine it, so it is in an understandable format – should be able to include it in the next agenda.

***Moved Councillors Kennedy/Herbert and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Treasury Management Report’, dated 29 August 2024.”***

#### **14. CYBER SECURITY UPDATE REPORT**

This report provides an update on Cyber Security at Council, Cyber-attacks, risks and mitigations is report provides an update on the implementation of the ‘Datascap ERP Upgrade’ which sits as a Category A project on the risk register.

James Du Toit – Acting Chief Information Office ICT and AJ Cross - ICT Support Specialist were in attendance to speak to the report and answer any questions.

***Moved Councillors Finch/Ludeman and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Cyber Security Update Report’, dated 29 August 2024.”***

#### **15. REASONS TO MOVE INTO PUBLIC EXCLUDED**

***Moved Councillors Payne /Herbert and Resolved:***

***“That the Risk & Assurance Committee receives the ‘Reasons to Move to Public Excluded Session’ report.***

***That the Risk & Assurance Committee approves moving Public Excluded Risk & Assurance Committee Minutes held on 18 July 2024 into public, and***

***That the minutes of the public excluded section of the meeting of the Risk & Assurance Committee held on 18 July 2024 be approved as a true and correct record.”***

The meeting closed at 12.05pm

Read and Confirmed

Mayor Bryan Cadogan  
**ACTING CHAIRPERSON**

# Risk & Assurance Committee

## Item for INFORMATION

<b>Report</b>	Risk Status Progress Report
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	2
<b>Prepared By</b>	Christina Johnston – Manager Risk Management
<b>File Reference</b>	878505

### REPORT SUMMARY

The purpose of this paper is to provide the Risk and Assurance Committee with risk status information for the organisation's various risk themes.

This papers focus is on Top Risk #1: "Public health and resource consent breaches (Water Safety and continuity risks)".

### RECOMMENDATIONS

- 1. That the Risk & Assurance Committee receives the Risk Status Progress Report – "Public health and resource consent breaches (Water Safety and continuity risks)"**

### REPORT

#### 1. Background

In April 2023, the Government announced major changes to water reforms.

In July 2023, the Clutha District Council (CDC) took over the internal operations of Three Waters. Significant work and resources were dedicated to ensuring the success of this transition.

In December 2024, the Government announced a new direction for New Zealand's Three Waters services.

In April 2024, an announcement was made outlining Cabinet's agreed key steps to implement 'Local Water Done Well', the Coalition Government's plan for financially sustainable, locally delivered water infrastructure and services.

Taumata Arowai are currently consulting on the Drinking Water Rules that apply to small-medium water supplies (up to 500 people). This consultation closes on 18 October at 5pm and staff are assessing the rules and intend to make a submission. We currently only have two supplies that fit into this category – Owaka and Lawrence. Taumata Arowai have stated that the intention of the proposed changes for small and medium-sized suppliers aim to make the Rules more straightforward and streamlined and reduce overall effort required to demonstrate compliance with Rule requirements.

This will be the first of several suggested changes to legislation and standards relating to water and wastewater that will likely impact on consents and on investment.

This period of uncertainty and change has been challenging and has contributed to our effectiveness and ability to meet standards, including resource consents.

## 2. Updates

Several resource consents currently need resolution. We have identified areas for improvement to proactively achieve compliance and meet our resource consent conditions, thereby avoiding breaches. These actions aim to help CDC reduce the likelihood of this risk eventuating.

- **Initiated a bi-weekly hui to address ORC regional consents**, emphasising iwi engagement. The current priority is to resolve outstanding resource consents with deficiencies in iwi engagement. This initiative aims to enhance the overall resource consent management process to avoid breaches.
- **Established a Leadership Tautukunga (Compliance) Working Group** which focusses on broader policy and system development. This is an opportunity to proactively manage future consents, including scheduling iwi engagement and bundling consents for collective consideration. These strategies will be discussed by the Tautukunga (Compliance) Working Group who have put forward several Key Performance Indicators to be considered for implementation by Senior Leadership.
- **The Process & Quality Analyst position** has been established and is advertised. This role supports the provision of services in line with Drinking Water Standards, Council Policy, the Annual Plan, and Activity Management Plans. Additionally, it involves documenting compliance processes and improvements across the Three Waters team.
- **Working with the ORC** on the potential impact of changes to legislation and standards on current consent conditions.
- **Moa Flat and North Bruce WTP DWS Compliance Issues** – we are currently waiting on legal feedback regarding our contracts for upgrading these treatment plants as they contained a guarantee to meet the previous DWS. This is happening in parallel with a number of work items that include the contractor and our independent water treatment specialist to develop programmes to move both of these plants to full compliance. An update will be provided at the meeting, and we also intend to arrange meetings at the plants with the scheme committees to go over the current issues and proposed solutions.

### **The Three Waters team has recently achieved several significant milestones:**

- Completed the network environmental performance reporting for 2023/24
- The core Water Safety Plan document for the CDC has been completed, as well as the Milton Water Safety Plan. Glenkenich WSP has been started, and the next priorities are Tapanui, Stirling and Kaitangata.

- Met and delivered on time the Compliance Order conditions set by Taumata Arowai for the Milton Water Treatment. Latter works in to late 2024 and early 2025 is on target.
- Established an internal competency program for Three Waters Operators and several staff have recently gained their Water Treatment qualifications through CONEXIT.
- Establish an internal bore and dam monitoring programme.

**Possible investment/improvement required to reduce risk:**

- Enhancing the capabilities of our CS-Vue reporting platform and integrate it with Water Outlook to lift the management of our environmental monitoring data, thereby improving resource consent compliance and reporting to avoid breaches. Progress on this will be subject to IT resources which are currently short and prioritisations.

**3. References – Tabled/Agenda Attachments**

Top Risk 1 – “Public health and resource consent breaches (Water Safety and continuity risks)”.

## Top Risk 1

Risk of

*Public health and resource consent breaches*



Description	We do not manage water safety and supply effectively and/or comply with regulation		
Possible impacts	Health risk, Environmental impacts, Legal repercussions, Reputation and relationship risks		
Category	<b>Water Safety and continuity risks</b>	Risk owner	Jules Witt and Linda Till
Possible causes (no order of priority)	<ol style="list-style-type: none"> <li>1. Inadequate Contract documentation</li> <li>2. Under resourcing/recruitment issues</li> <li>3. Inadequate processes, education and training</li> <li>4. Human error</li> <li>5. Poor enforcement and monitoring</li> <li>6. Lack of compliance awareness</li> <li>7. Non-compliant assets</li> <li>8. Lead time and project delivery constraints for maintenance/upgrades</li> </ol>		

Inherent Risk Rating	Almost certain x Major = Critical		
Existing Controls			
<ol style="list-style-type: none"> <li>1. Reporting software allows for instant performance reporting</li> <li>2. Compliance team established</li> <li>3. Water safety plans are being continuously improved</li> <li>4. Communication strategies for public information</li> <li>5. Boil Water Notices are in place</li> <li>6. Collaboration and Partnerships: <ul style="list-style-type: none"> <li>- 3x weekly Incident Management Team meetings to support timely decision making in 3 Waters</li> <li>- Monthly meetings with Taumata Arowai</li> </ul> </li> </ol>			

Residual Risk Rating	Almost certain x Major = Critical		
What we would need to do to move out of Critical			
<p>Training and Capacity Building: Provide training and competency programs for individuals and teams to ensure they have the knowledge and skills to comply with regulations.</p> <p>Identify and address the immediate threats to public health or the environment. This may involve implementing emergency measures to contain the situation.</p> <p>Completion of a number of Capital projects to allow for BWN to be lifted and meet consents.</p>			
	Key risk indicator	Measured as	Status
	Comprehensive report to R&A on Compliance Number of compliance reviews against relevant standards (e.g. drinking water, food premises, healthy homes standard) (External non-compliance orders, notices, court actions)	# times reported to R&A	Underway (in water)

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## Risk & Assurance Committee

### Item for INFORMATION

<b>Report</b>	2024 Annual Residents Survey Discussion
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	3
<b>Prepared By</b>	Jules Witt – Deputy Chief Executive
<b>File Reference</b>	914917

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### REPORT SUMMARY

The recent 2024 Annual Residents Survey report was tabled for Council's information. This survey provides a snapshot of the public perception of Councils performance and is required for a number of performance measures. Changes to survey results may take time and would be most likely incorporated into Activity Management plans and LTP processes.

This provides an opportunity for further and more in-depth discussion of the survey results as requested by Councillors.

### RECOMMENDATIONS

- 1 That the Risk & Assurance Committee receives the '2024 Annual Residents Survey Discussion' report.**

Clutha District Council

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# RESIDENT SATISFACTION SURVEY 2024

Research report | July 2024



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Section 1

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# Key Messages

## 1.1 Council Services

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**91%** satisfied with district **sewerage systems**

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**77%** satisfied with **stormwater services**

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**51%** satisfied with the **maintenance of unsealed roads**

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**73%** satisfied with the **maintenance of sealed roads**

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**61%** satisfied with **footpaths**

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**89%** satisfied with the **wheelie bin service**

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**95%** satisfied with **Mt Cooe landfill**

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## 1.2 Council Services

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92% satisfied with **service or information centres**

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92% satisfied with **community centres or community halls**

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79% satisfied with **public toilets**

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96% satisfied with **cemeteries**

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92% satisfied with **district parks and reserves**

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90% satisfied with **playgrounds**

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96% satisfied with **Balclutha Sportsground**

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90% satisfied with **Balclutha Pool**

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98% satisfied with **Milton Sportsground**

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67% satisfied with **Milton Pool**

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## 1.3 Council Services

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66% satisfied with **the helpfulness and advice from Council staff**

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56% satisfied with Council's goal to **promote growth, living, and working in the Clutha District**

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55% satisfied with the **overall performance of the Clutha District Council**

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51% satisfied with being able to **have a say in Council decision-making and planning**

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47% satisfied with **decision making, planning and leadership of elected members**

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39% satisfied with **value for money from rates**

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## Section 2

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# Research Design

## 2.1 Context

Clutha District Council commissions an annual residents' survey to gather feedback about the services the Council offers and how well residents think those services are being provided (either directly by Council or via its contractors).

This survey is one tool that Council uses to gauge whether the projects, programmes, or changes it makes alter residents' perceptions about the services. The survey also offers an opportunity to assess how residents feel about the District and the opportunities it provides.

The key service areas tested in the 2024 residents' survey were:

- Council services and facilities.
- Elected members and Council.

## 2.2 Method

The 2024 survey had a dual method approach:

1. The core research was conducted via telephone interviews to mobile phone and landline numbers, with the option to complete online.
2. An additional online survey was offered to allow wider engagement with residents across the District.

## PHONE SURVEY WITH ONLINE COMPLETION OPTION

The data produced from the phone survey element is the result of random sampling and is therefore free from self-selection bias; it can be considered statistically robust, and levels of statistical confidence can be applied to the data.

An online channel for the phone survey was introduced in 2016. The online completion option is important as it helps to minimise non-response error by increasing the response rate. From 2016, those respondents who were unwilling or unable to complete the survey by phone were offered an email containing a link to the online survey.

## STAND-ALONE ONLINE SURVEY

An additional online version of the survey was added in 2018 to enable more inclusive engagement. This provided an option for those with a preference for online completion, for those without landlines, or not invited to take part (as part of the random telephone sample to participate).

Communications to promote the online survey to a wider audience included:

- Production of graphics and text used jointly by Research First and Clutha District Council. A set of images were produced to appeal to different groups within the population.
- The advert and link to the online survey were placed in the banner section of the Clutha District Council homepage to coincide with the start of the telephone survey, providing both promotion of the online mechanism and verifying the legitimacy of the telephone survey.
- An advert and links were placed and boosted on the Council's Facebook page throughout the survey period.

The survey was visible and created an inclusive approach that enabled greater community engagement – more than with the telephone survey alone.

However, the online sample is self-selecting and is essentially different from that provided through the telephone approach (based on random sampling) where respondents are invited to take part. Self-selecting respondents are likely to have characteristics and opinions that are not consistent with the general population. The sample from the online survey should not be viewed as representative of the District's population. A comparison of results provided from the two different samples is provided in Appendix Two.

The telephone survey provides a sample of 301 respondents that is representative of the District's population. An additional 164 residents chose to give their feedback through the online survey.

In line with previous reports, responses for 6-point scale satisfaction questions have been grouped as follows:

**On a scale of 1 to 6, where 6 is very satisfied and 1 is very dissatisfied, how would you rate your stormwater services during the last 12 months?**

Very dissatisfied		Dissatisfied	Satisfied	Very satisfied		Don't know N/A
1	2	3	4	5	6	98

Trend analysis and performance against Key Performance Indicators – as outlined in the Long-Term Plan 2021–31 – have also been included. For these measures, the proportion of respondents that stated that they were satisfied (4–6), are shown.

It should be noted that all “don’t know” responses have been excluded from the results. It should also be noted that, in this report, figures have been rounded to whole numbers. Due to this rounding, some charts, tables, and summary measures may not add up precisely to the totals provided or to 100 percent.

## 2.3 Sampling

Following a pilot testing phase, data collection took place between the 6<sup>th</sup> and 29<sup>th</sup> of June using a randomised database of telephone numbers covering the Clutha District.

Data collection was randomised within each household to ensure the sample included a range of respondents based on age, location, and gender, with a quota system being used to ensure the sample was representative of the population as per Census 2018 statistics.

A full demographic breakdown of the sample is shown in Appendix One.

Overall data is accurate to +/- 5.7% at the 95% confidence level (if 50% of respondents stated they were satisfied with a Council facility, then we could be 95% sure that between 44.3% and 55.7% of the entire population also feel this way).



## Section 3

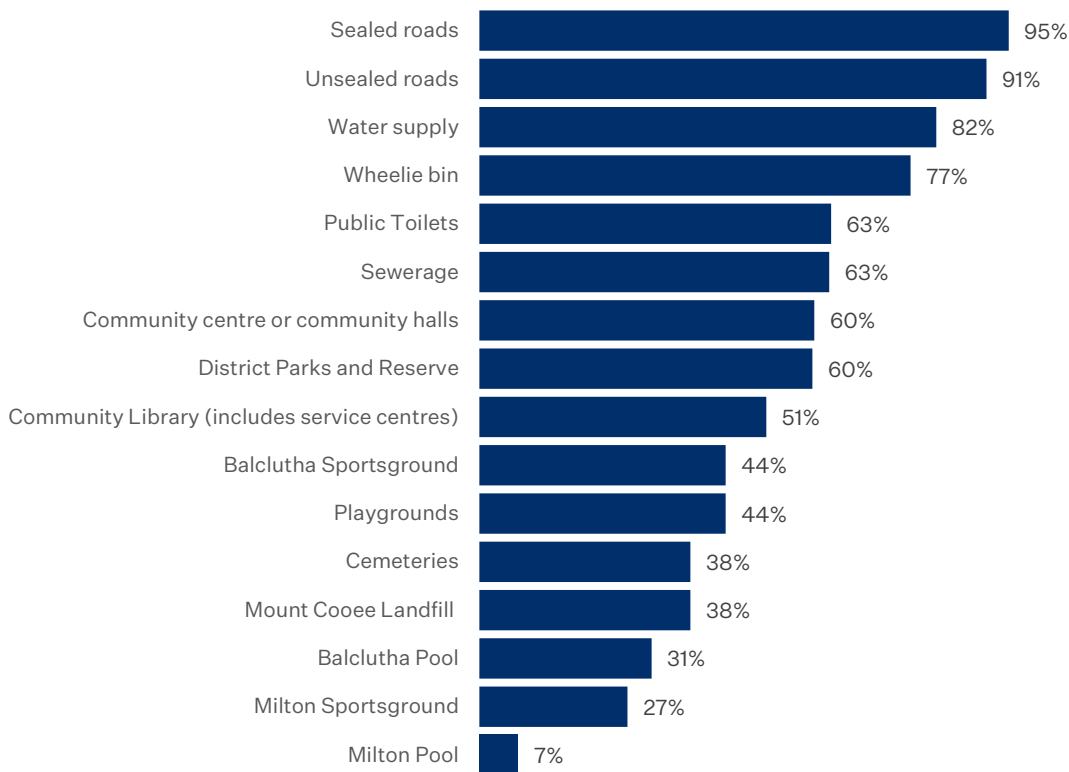
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# Use of, and Visits to, Council Facilities

In the 2024 survey, Clutha residents were asked to confirm whether they had visited or used a coded list of Council facilities in the past 12 months. Consistent with 2023, this list was condensed compared to exclude questions on usage levels for roading services. Furthermore, community libraries and service centres were merged in 2024. Over 60 percent of Clutha residents had used/visited the following facilities:

- Sealed and unsealed roads.
- Water supply.
- Wheelie bin.
- Public toilets.
- Sewerage.
- District parks and reserves.

**Figure 3.1 Visits and usage of Council facilities**



## Section 4

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# Sewerage & Stormwater

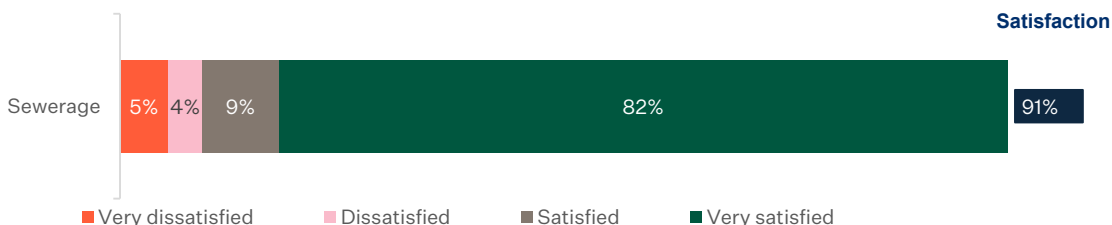
## Sewerage

Ninety-one percent of residents with properties connected to one of the district’s sewerage systems stated that they were satisfied with the service:

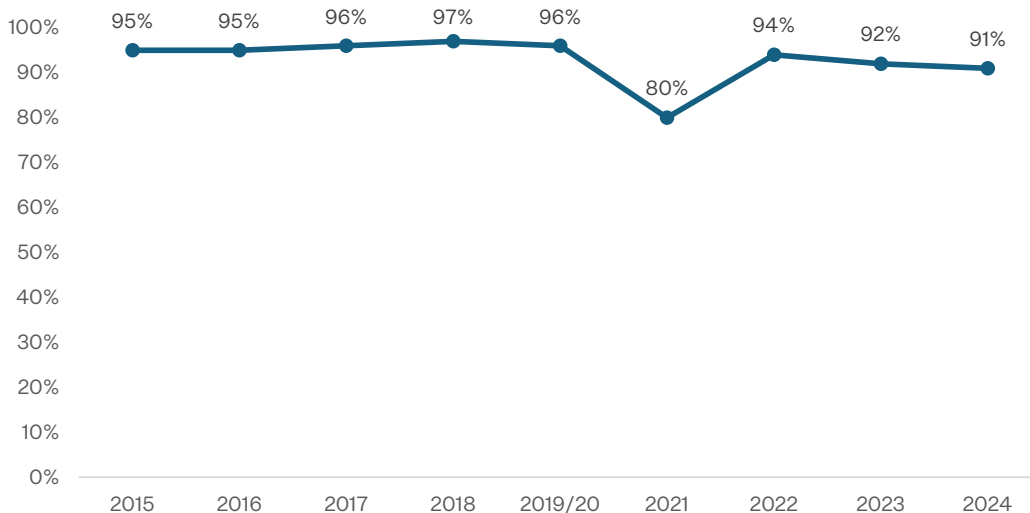
✓ **Performance target met (2023/24 aim: ≥85%)**

Performance in this area of Council services has been consistently high since 2015. There was a significant decline in 2021 to 80 percent satisfaction, however since then responses have maintained a high level of satisfaction (above 90 percent).

**Figure 4.1 Satisfaction with District sewerage systems**



**Figure 4.2 Satisfaction with sewerage systems, over time**



## Stormwater

Residents were also asked to rate satisfaction with stormwater services.

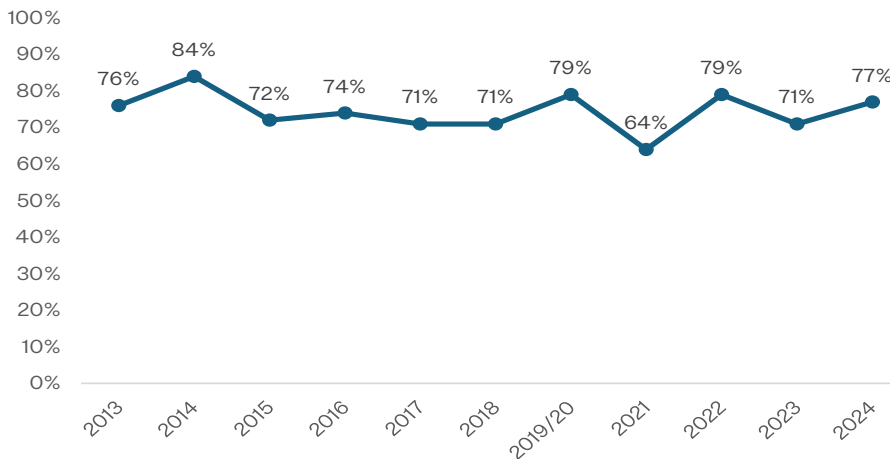
- 77% of these residents stated that they were satisfied with the service.
  - ✓ **Performance target met (2023/24 aim: ≥75%)**

Satisfaction with stormwater services have been risen since 2023 with a 6 percent increase in satisfaction since last year (71 percent to 77 percent) This suggests that actions taken since the last report have been working to raise resident satisfaction rates.

**Figure 4.3 Satisfaction with stormwater services**



**Figure 4.4 Satisfaction with stormwater services, over time**



## Section 5

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# Water Supply

Eighty-two percent of residents in the Clutha District were connected to the town water supply or a rural water scheme.

**Figure 5.1 Water supply**

	%	Number of respondents
Town water supply	59%	179
Rural water scheme	23%	69
Both, Council (town) or rural scheme, and own supply of water	2%	7
Own supply of water (e.g., roof water or bore source)	13%	40
Other	1%	2
Don't know	1%	4
<b>Total</b>	<b>100%</b>	<b>301</b>

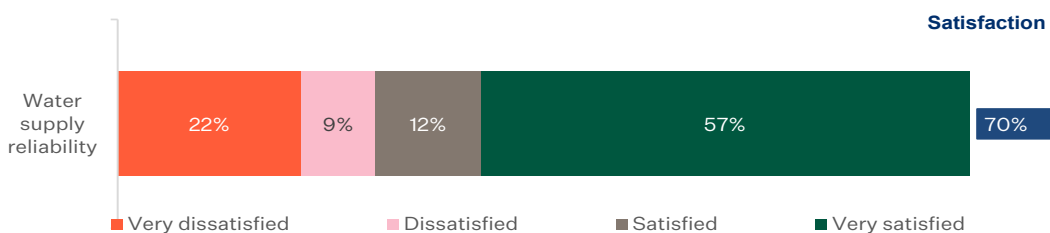
Respondents with access to the town water supply or a rural water scheme were asked to rate the reliability, taste, and clarity of the supplies.

## RELIABILITY

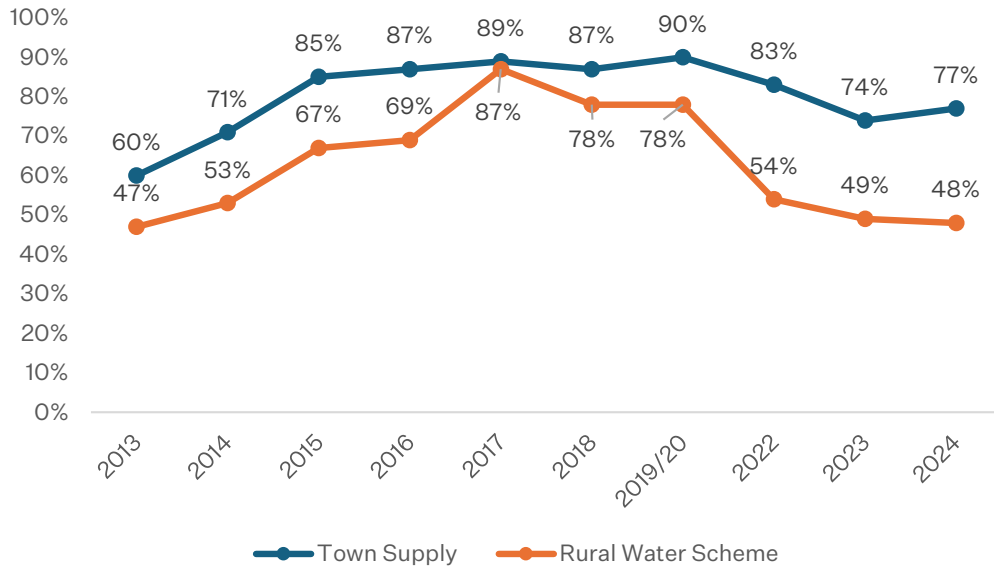
Overall, 70 percent stated that they were satisfied with the reliability of the water supply in the last 12 months.

- Residents on the town water supply are more likely to be satisfied with the reliability of their water supply (77 percent) compared to residents on the rural water scheme (48 percent).

**Figure 5.2 Satisfaction with the reliability of water supply**



**Figure 5.3 Satisfaction with the reliability of water supply, over time<sup>1</sup>**



2024 Town supply n=178, Rural water scheme n=66

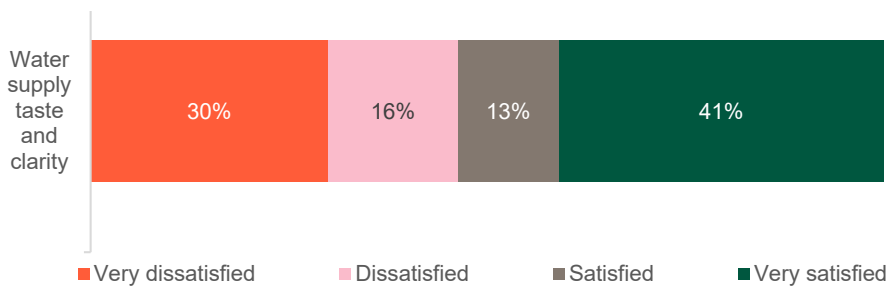
### TASTE AND CLARITY

Overall, 54 percent indicated that they were satisfied with the taste and clarity of their water supply.

**\* Performance target not met  $\geq 70\%$ .**

- Residents using the town supply are more likely to be satisfied with taste and clarity (59 percent), compared to residents on the rural water scheme (39 percent).

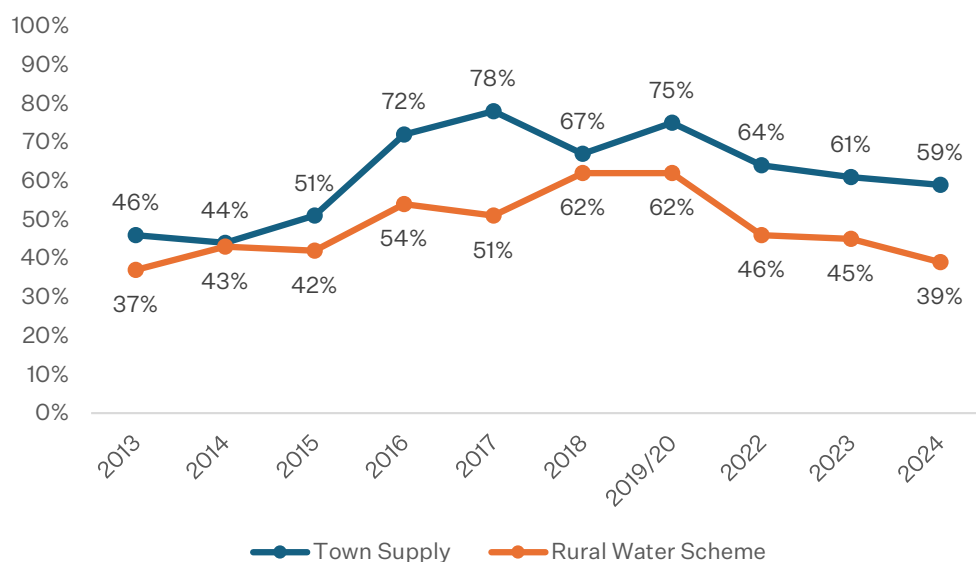
**Figure 5.4 Satisfaction with the taste and clarity of water supply**



<sup>1</sup> Satisfaction with reliability of water supply was not asked in the 2020/2021 survey.



**Figure 5.5 Satisfaction with the taste and clarity of water supply, over time<sup>2</sup>**



2024 Town supply n=169, Rural water scheme n=69

## REPORTING WATER LEAK OR SEWER BLOCKAGE

A series of new questions were asked in 2024 to measure residents' satisfaction with the response time and quality of repair of reported water leaks and sewer blockages.

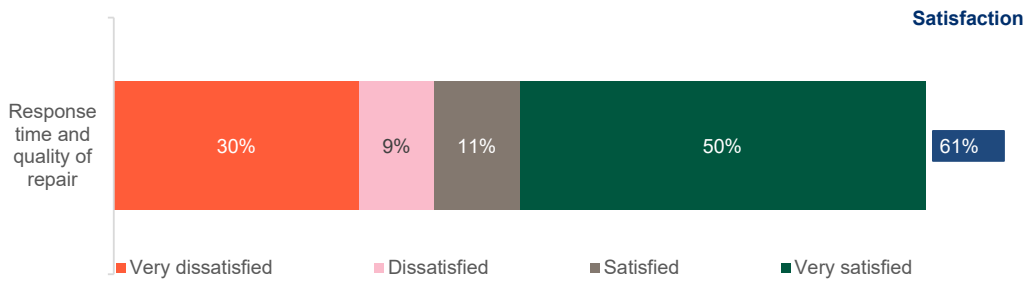
Twenty-six per cent of respondents stated they had reported a water leak or sewer blockage that required repair. Of which, 61 percent expressed satisfaction. Satisfaction was consistent across demographics.

Although satisfaction was positive some residents commented that it took several weeks for the council to fix water leaks.

- “ Council talks about water restrictions and needing to save water however it took 3 months to even come a see a water leak reported by myself.”
- “ The reported water leak took weeks to get repaired, they weren't notified of water getting turned off and repair job wasn't clean”

<sup>2</sup> Satisfaction with taste and clarity of water supply was not asked in the 2020/2021 survey.

**Figure 5.6 Satisfaction with response time and quality of repair of water leaks and sewer blockages**



## Section 6

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# Roading

More than half of the respondents (57 percent) were satisfied that local roads are appropriate for their travel needs.

- Comments to improve roads focused on more maintenance and repairing potholes.

“Roads are continually being patched rather than fixed. Contractors are taking months to fix a stretch of road. Contractors are having to return to fix the same potholes.”

In 2024 urban residents (68 percent) had higher satisfaction with local roads being appropriate for their travel needs compared to rural residents (43 percent). Rural residents had higher satisfaction with footpaths (71 percent) compared to urban residents (55 percent)

**Figure 6.1 Satisfaction with roading and footpaths**

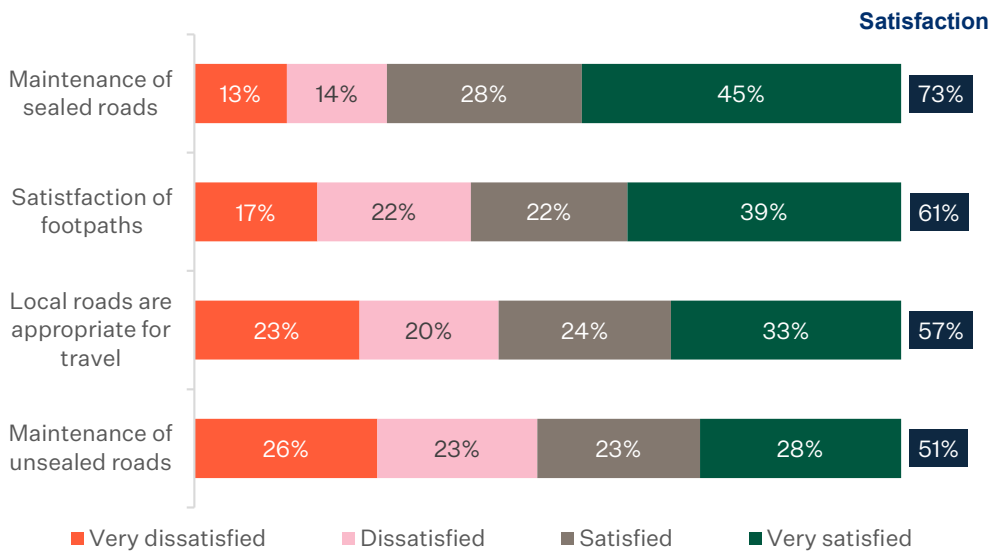


Figure 6.2 Ways the Council could improve the district's roads.

	%	Number of responses
More maintenance	14%	41
Repair potholes	12%	36
Grade gravel roads	9%	26
Proper/ long term repairs	5%	14
Better traffic management (signage, speed limits etc)	4%	11
More tar sealed roads	2%	5
Clean gutters/ culverts/ debris/ litter	2%	5
Wider roads	2%	5
Manage heavy traffic/ livestock use to stop road damage	1%	4
Improve condition of roads	1%	4
More/ better sealing of roads	1%	3
Respond promptly to problems/ issues	1%	2
Total roading comments	40%	119

## SEALED ROADS

Sealed roads 73 percent of respondents were satisfied with the maintenance of sealed roads.

✓ **Performance target met (2023/24 aim  $\geq$ 70%)**

- There was more consensus on the safe speed to travel on local sealed roads when compared with gravel roads: 91 percent stated  $>80$  km/hr was the speed they felt they could travel on sealed roads.

✓ **Performance target met (2023/24 aim  $>80$ km/hr)**

## UNSEALED ROADS

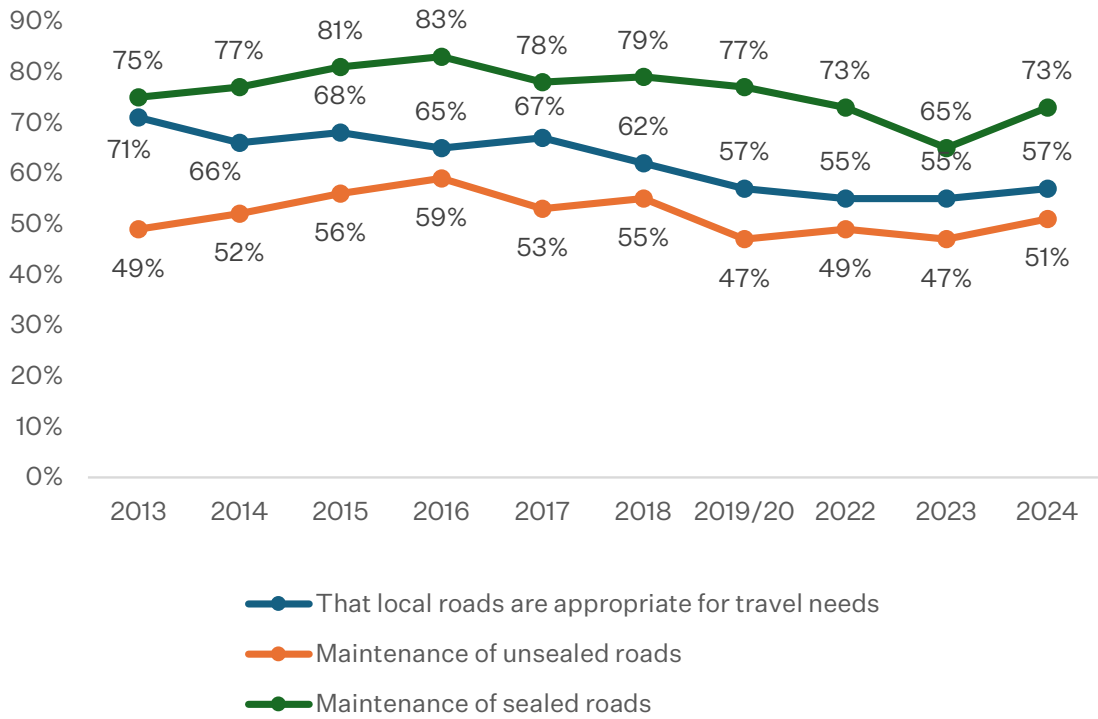
- Just over half of respondents (51 percent) were satisfied with maintenance of unsealed roads.

✗ **Performance target not met (2023/24 aim  $\geq$ 52%)**

- While 60% of residents stated that  $>60$  km/hr was the speed they felt they could travel safely on unsealed roads.

✓ **Performance target met (2023/24 aim  $>60$  km/hr)**

Figure 6.3 Satisfaction with roads over time<sup>3</sup>



<sup>3</sup> Satisfaction with roads was not measured in the 2020/2021 survey.

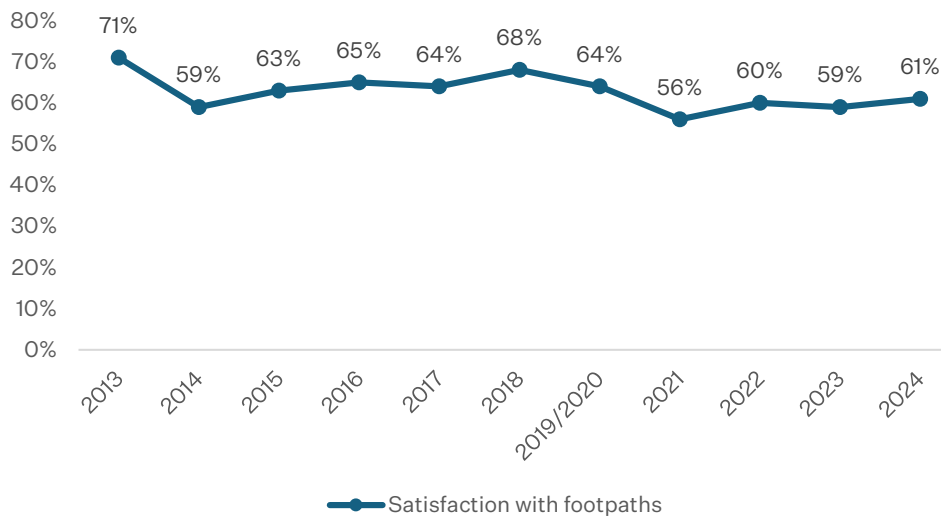
## FOOTPATHS

- 61 percent of respondents were satisfied with footpaths in the District.
- ✘ **Performance target not met (2023/24 aim  $\geq$ 80%).**

Figure 6.4 Ways the Council could improve the District’s footpaths

	%	Number of responses
More maintenance	14%	41
Prioritise hazardous/uneven paths	7%	21
More/ new footpaths	4%	11
Seal footpaths	2%	7
Proper/ long term repairs	1%	3
Wider footpaths	0%	1
Prevent vehicles parking on footpaths	0%	1
Total footpath comments	25%	75

Figure 6.5 Satisfaction with footpaths over time



**Figure 6.6 Satisfaction with roading and footpaths, by location**

	<b>Rural</b>	<b>Urban</b>
Local roads are appropriate for travel needs	43%	68%
Maintenance of unsealed roads	48%	55%
Maintenance of sealed roads	71%	74%
Satisfaction with footpaths	71%	55%



## Section 7

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# Solid Waste Services

## MT COOEE LANDFILL

Thirty eight percent of respondents had used the Mt Cooee landfill over the last 12 months.

- Of those that had used the service, 95 percent were satisfied.
  - ✓ **This meets the 2023/24 performance target for this area of  $\geq 75\%$ .**

## WHEELIE BINS

Seventy-seven percent of respondents stated that they had used the wheelie bin service in the district in the last 12 months.

- Of those that had used the service, 89 percent were satisfied.
  - ✓ **This meets the 2023/24 performance target for this area of  $>80\%$ .**
- Satisfaction with the wheelie bin service has remained stable since 2015

**Figure 7.1 Satisfaction with solid waste services**

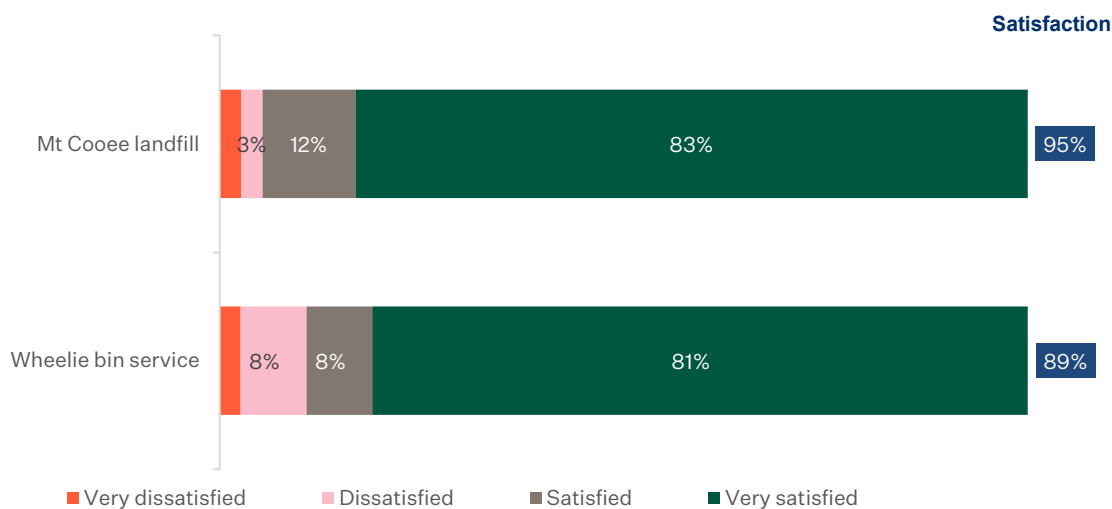
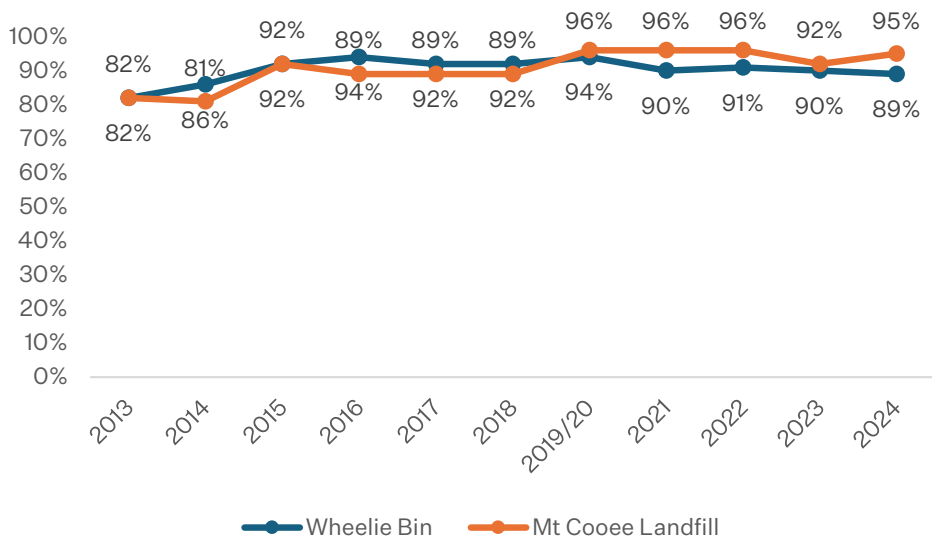


Figure 7.2 Satisfaction with solid waste services, over time



## Section 8

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# Community Services

Eight out of the ten community services questioned on met their performance target in 2024.

The majority of respondents (95 percent) had visited at least one facility in the last 12 months.

Satisfaction with most Council-provided facilities was high:

- Excluding public toilets and the Milton Pool, residents' satisfaction levels with council services were above 90 percent.
- Milton Pool did not meet performance targets, however the small sample size for the service means the results should be viewed as indicative only.

**Figure 8.1 Overall satisfaction with community services**

	Very dissatisfied	Dissatisfied	Satisfied	Very satisfied	% Satisfied	Performance target	Number of respondents
Milton Sportsground	1%	1%	29%	69%	98%	≥80%	80
Cemeteries	0%	4%	11%	86%	96%	≥80%	114
Balclutha Sportsground	1%	3%	16%	80%	96%	≥80%	133
Community Libraries/ Service Centre	2%	6%	10%	83%	92%	≥80%	155
District Parks and Reserves	2%	6%	20%	72%	92%	≥80%	180
Community centre or community halls	3%	5%	10%	82%	92%	≥80%	181
Balclutha Pool	3%	6%	15%	75%	90%	≥80%	93
Playgrounds	2%	8%	18%	72%	90%	≥80%	133
Public Toilets	10%	11%	20%	59%	79%	≥80%	190
Milton Pool*	14%	19%	38%	29%	67%	≥80%	21

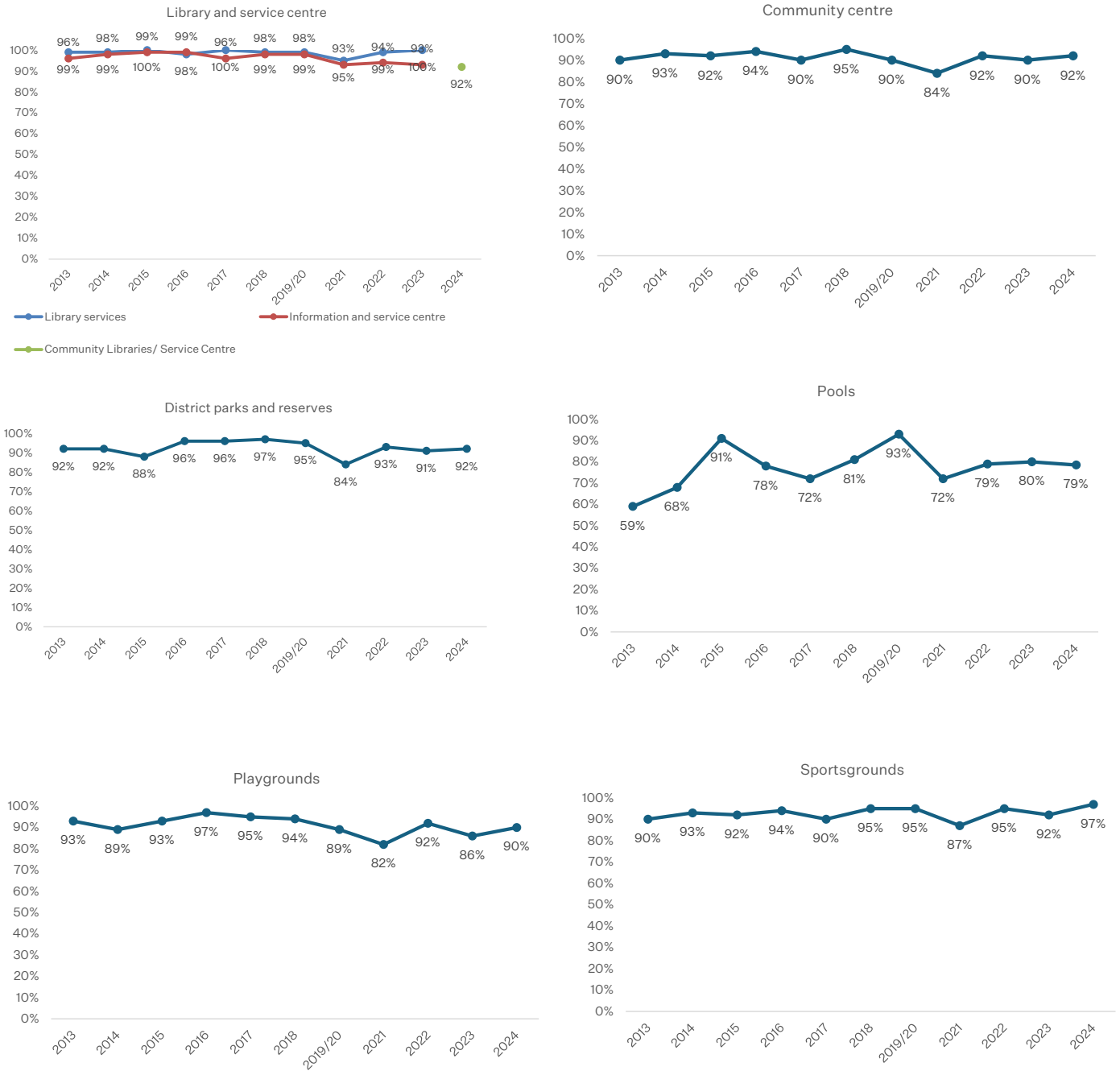
\*Caution: small sample size

Figure 8.2 Satisfaction with community services by sub-group

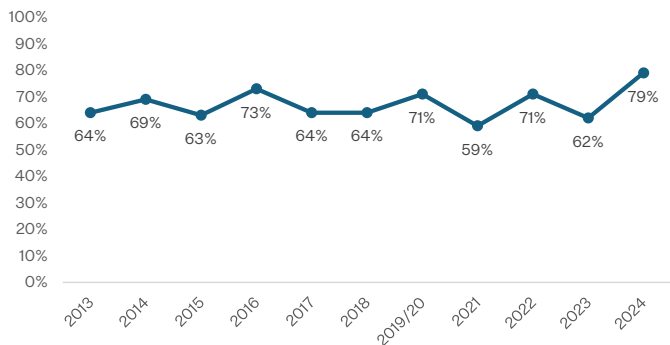
	All Respondents	Rural	Town (Urban)	16 –29 years	30 –49 years	50 –64 years	65+ years	Male	Female
Milton Sportsground	80	98%	97%	88%	97%	100%	100%	95%	100%
Cemeteries	114	98%	96%	100%	97%	93%	97%	93%	100%
Balclutha Sportsground	133	98%	94%	94%	95%	97%	100%	94%	99%
Community Libraries/ Service Centre	155	93%	91%	95%	91%	93%	92%	92%	93%
District Parks and Reserves	180	89%	94%	100%	89%	92%	94%	90%	95%
Community centre or community halls	181	95%	88%	97%	94%	90%	88%	94%	89%
Balclutha Pool	93	88%	92%	90%	89%	100%	78%	89%	91%
Playgrounds	133	91%	90%	88%	89%	93%	94%	88%	92%
Public Toilets	190	73%	87%	76%	77%	80%	86%	86%	74%
Milton Pool	21	56%	97%	75%	64%	75%	50%	58%	78%
n	301	131	170	47	103	86	64	157	143

Note: All respondents n = 301. The samples sizes for each service or facility by each location, age or gender category will vary depending on utilisation. This data should be treated with caution due to low samples sizes at individual sub-group level.

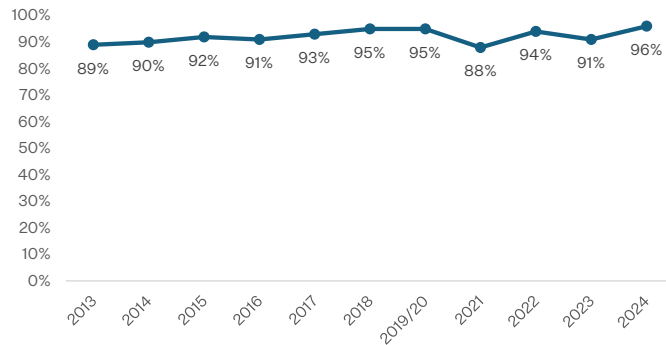
Figure 8.3 Satisfaction with facilities – trend analysis



Public toilets



Cemeteries





## Section 9

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# Elected Members and Council

## Satisfaction with elected members

To test residents' satisfaction with their elected members and the Council overall, we categorised the enquiry into (i) two areas focusing on elected members and Council staff and (ii) three areas on the performance of the Council as a whole.

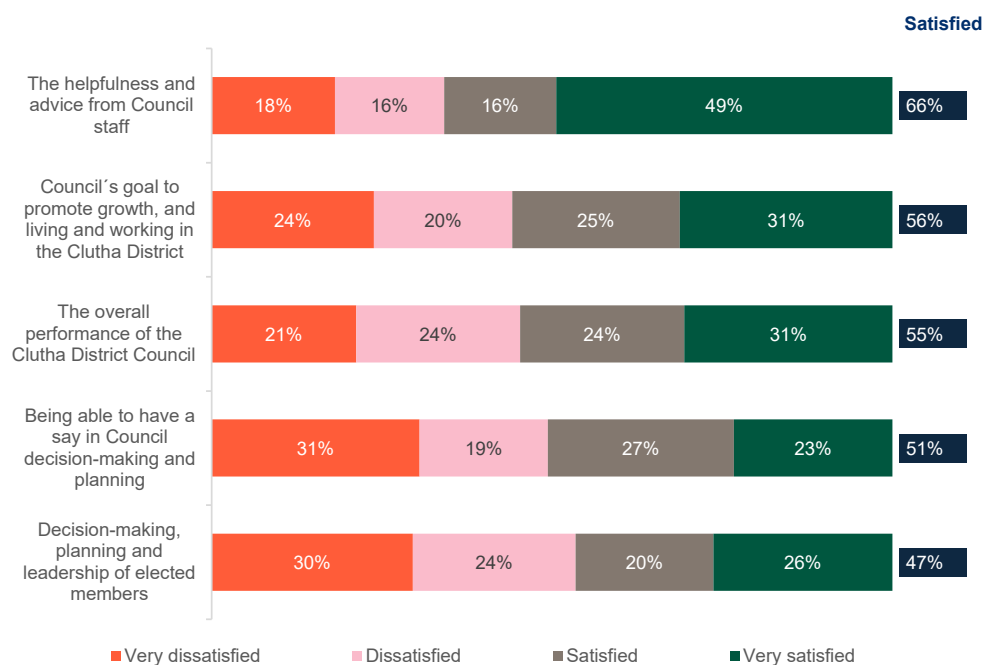
The overarching finding from the results in 2024 is that residents rate their satisfaction with elected members and the Council above average (>50%), with the exception of the decision-making, planning, and leadership of elected members. This measure was found to decrease from 52 percent in 2022/23 to 47 percent in 2023/24. The Council is viewed as doing well when it comes to:

- The helpfulness and advice from Council staff.
- Achieving its goal of promoting growth, living, and working in the Clutha District.
- Being able to have a say in council decision-making and planning.
- The overall performance of the Clutha District Council.
  - However, the trend analysis of satisfaction with overall performance continues to dip and will require monitoring in the future.

Areas for improvement are identified as:

- The decision-making, planning, and leadership of elected members.

**Figure 9.1 Satisfaction with elected members and Council**



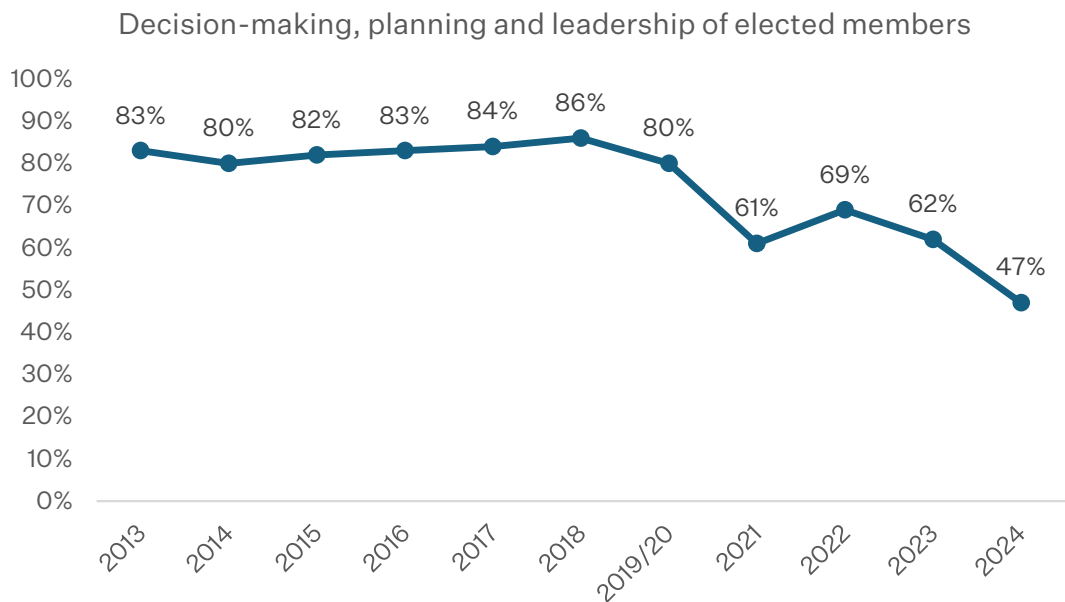
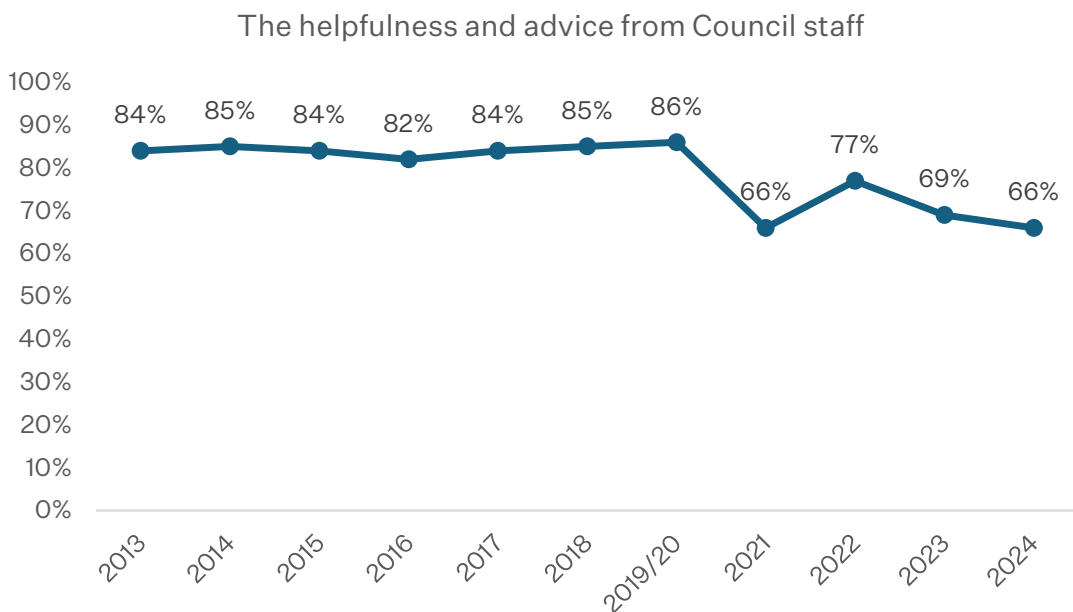
**Figure 9.2 Satisfaction with elected members and Council – sub-group analysis**

	All respondents	Rural	Urban	16 – 29 years	30 – 49 years	50 – 64 years	65+ years
Decision-making, planning and leadership of elected members	47%	41%	50%	60%	45%	40%	50%
Council's goal to promote growth, living, and working in the Clutha District	56%	56%	56%	67%	53%	48%	64%
Being able to have a say in Council decision-making and planning	51%	52%	50%	61%	45%	48%	56%
The helpfulness and advice from Council staff	66%	62%	69%	58%	60%	68%	78%
The overall performance of the Clutha District Council	55%	51%	58%	71%	43%	49%	71%

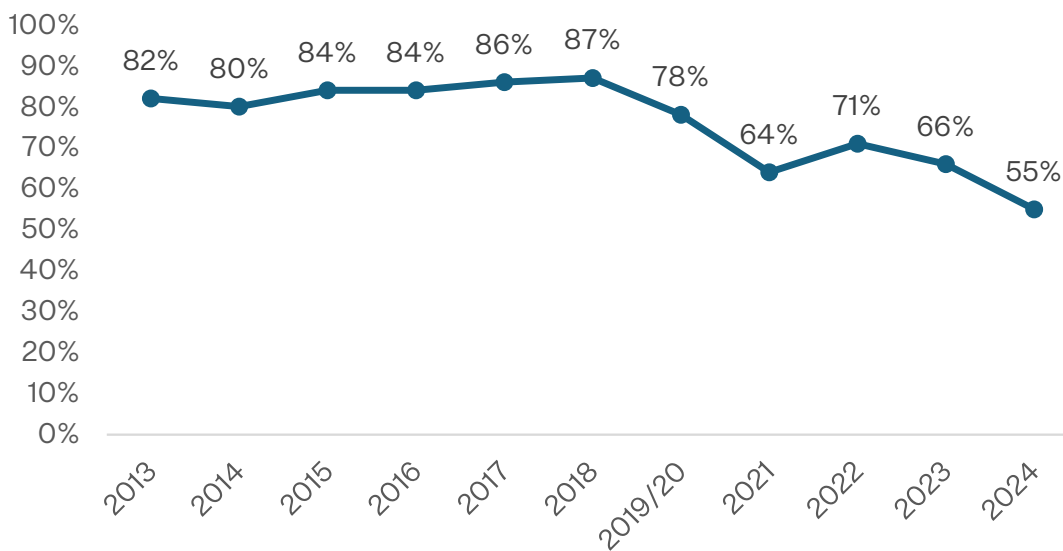
**Figure 9.3 Satisfaction with elected members and Council – trend analysis**

	Satisfied									Very Satisfied								
	2024	2023	2022	2021	2020	2018	2017	2016	2015	2024	2023	2022	2021	2020	2018	2017	2016	2015
<b>Decision-making, planning and leadership of elected members</b>	47%	62%	69%	61%	80%	86%	84%	83%	82%	26%	32%	37%	27%	46%	56%	55%	48%	50%
<b>Council's goal to promote growth, living, and working in the Clutha District</b>	56%	70%	75%	67%	82%	86%	84%	82%	89%	31%	42%	50%	36%	51%	64%	63%	62%	61%
<b>Being able to have a say in Council decision-making and planning</b>	51%	52%	59%	56%	72%	77%	73%	73%	71%	23%	33%	35%	24%	43%	47%	46%	45%	40%
<b>The helpfulness and advice from Council staff</b>	66%	69%	77%	66%	86%	85%	84%	82%	84%	49%	48%	56%	37%	62%	65%	60%	59%	58%
<b>The overall performance of the Clutha District Council</b>	55%	66%	71%	64%	78%	87%	86%	84%	84%	31%	38%	44%	36%	50%	61%	56%	56%	56%

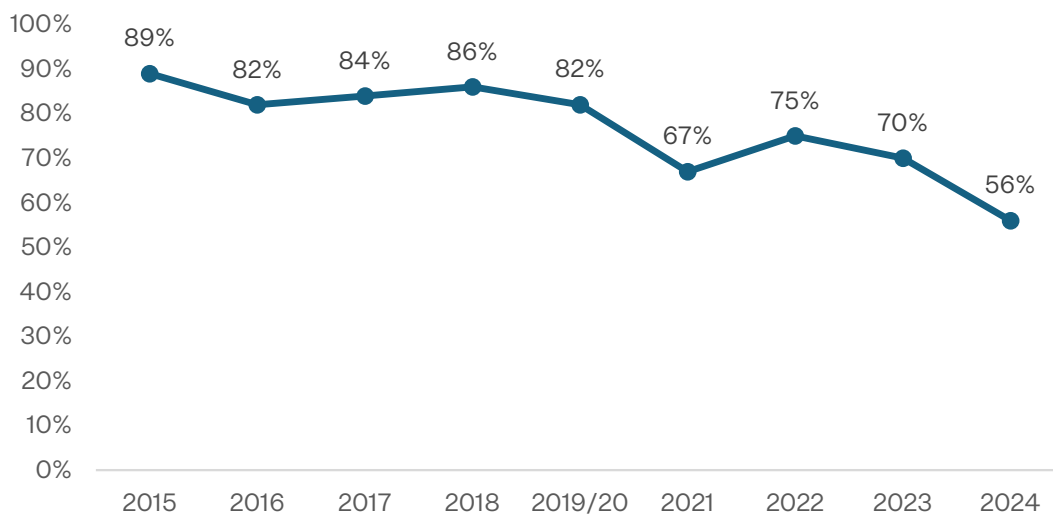
Figure 9.4 Satisfaction with elected members and Council, over time



Overall performance of the Clutha District Council



Council's goal to promote growth, living, and working in the Clutha District



## Section 10

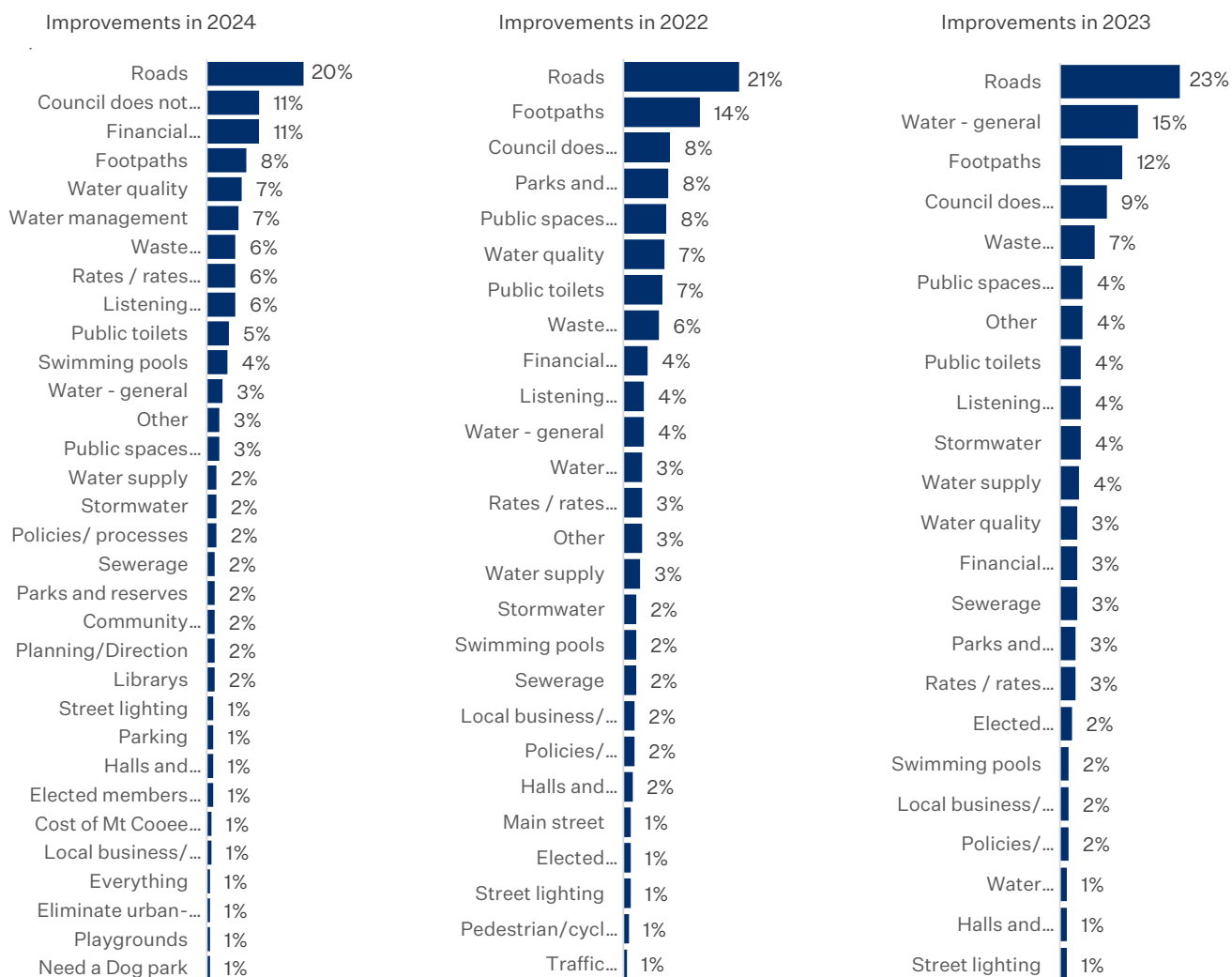
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# Areas for Council Improvement

When asked what services or facilities the Council needed to make improvements on, bearing in mind the potential impact on rates and/or user charges, residents have consistently recognised roading as the main area that needs to be improved. The figures below show a comparison of improvements listed between 2024, 2023, and 2022. Residents in 2024 advocated for improvements to:

- Roading.
- Financial Management.
- Council not needing to make any improvements has risen from 9 percent in 2023 to 11 percent in 2024.
- Percentage of respondents who identified roading as an area for an improvement has decreased from 23 percent in 2023 to 20 percent in 2024.

**Figure 10.1 Other Council improvements**



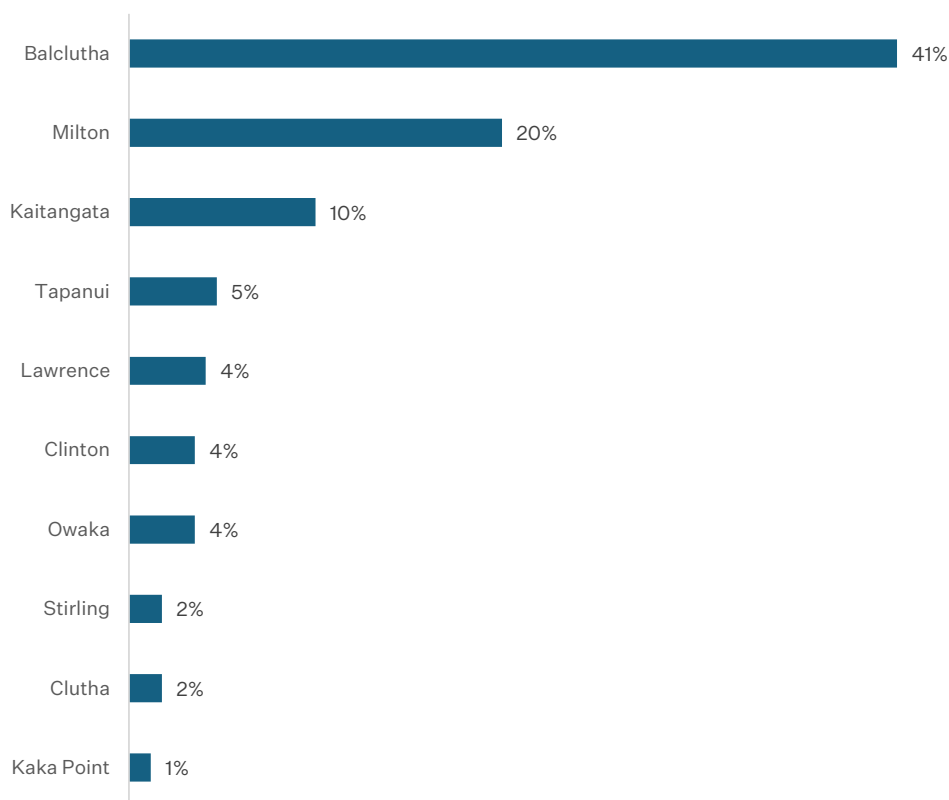


## Section 11

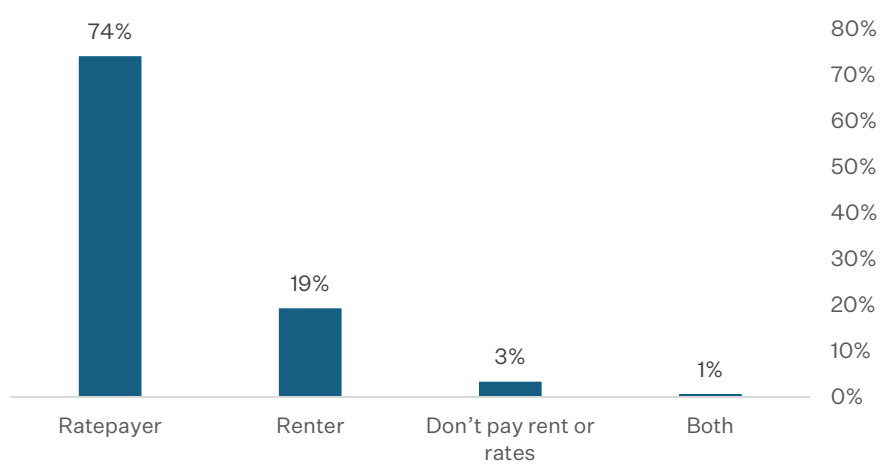
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# Appendix One: Demographic Profile

**Figure 11.1 – Place of residence**



**Figure 11.2 – Ratepayer status**



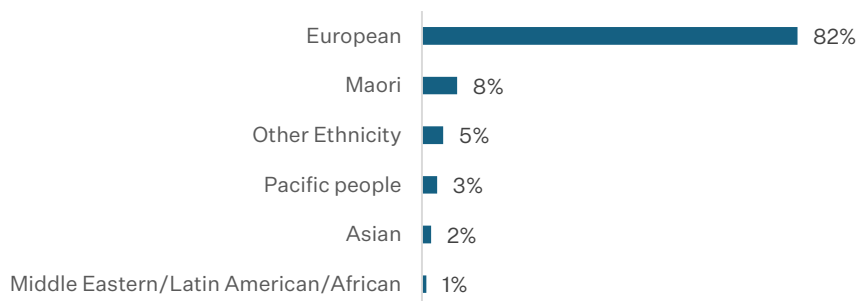
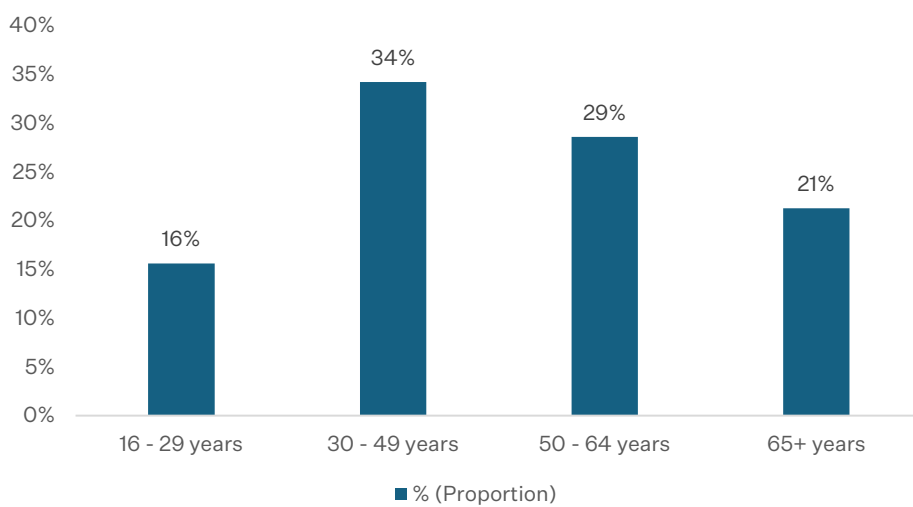
**Figure 11.3 – Ethnicity****Figure 11.4 – Age spread**

Figure 11.5 Rural/urban split

	Responses	Frequency
Rural	131	44%
Town (Urban)	170	56%
Total	301	100%

Figure 11.6 Gender split

	Responses	Frequency
Male	157	52%
Female	143	48%
Gender diverse	0	0%
Prefer not to specify	1	0%
Total	301	100%

## Section 12

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# Appendix Two: Social Media Respondents

The online survey was open for completion to all residents. The survey link was promoted by Clutha District Council and through Research First Facebook advertising, it was also available as a link through a home page banner on the Clutha District Council's website.

164 residents chose to complete the survey online.

The 164 residents that chose to complete the online survey *self-selected* to participate and, therefore, should not be viewed as a representative sample of the Clutha District population.

The results show the self-selecting residents have a different profile from the random sample:

1. They hold more negative views on the performance of elected members and Council.
2. Compared to the random sample group, the social media respondents were significantly less satisfied regarding:
  - reliability of water supply;
  - local sealed roads;
  - footpaths; and
  - District parks and reserves.
3. In terms of demographics, the random sample accurately reflects the profile of the Clutha District as defined by census statistics. The self-selecting sample had a skewed profile in terms of gender, with female residents overrepresented.

The results from the two survey samples are shown in the following tables. Statistically significant differences between the two groups are highlighted in the tables.

### Satisfaction with wastewater service

	Random sample -phone survey	Self-selecting sample -online survey
Very dissatisfied or dissatisfied	9%	17%
	17	19
Very satisfied or satisfied	91%	83%
	167	91

### Satisfaction with the stormwater system

	Random sample -phone survey	Self-selecting sample -online survey
Very dissatisfied or dissatisfied	23%	39%
	42	44
Very satisfied or satisfied	77%	61%
	139	70

### Reliability of water supply

	Random sample -phone survey	Self-selecting sample -online survey
Very dissatisfied or dissatisfied	30%	62%
	76	89
Very satisfied or satisfied	70%	38%
	175	55

### Taste and clarity of water supply

	Random sample -phone survey	Self-selecting sample -online survey
Very dissatisfied or dissatisfied	46%	64%
	113	92
Very satisfied or satisfied	54%	36%
	131	52

### Local roads appropriate for travel

	Random sample -phone survey	Self-selecting sample -online survey
Very dissatisfied or dissatisfied	43%	63%
	127	102
Very satisfied or satisfied	57%	37%
	168	60

### Maintenance – local gravel roads

	Random sample –phone survey	Self-selecting sample –online survey
Very dissatisfied or dissatisfied	49%	67%
	133	100
Very satisfied or satisfied	51%	33%
	141	50

### Maintenance – local sealed roads

	Random sample – phone survey	Self-selecting sample – online survey
Very dissatisfied or dissatisfied	27%	55%
	79	89
Very satisfied or satisfied	73%	45%
	211	73

### Footpaths

	Random sample – phone survey	Self-selecting sample – online survey
Very dissatisfied or dissatisfied	39%	64%
	99	96
Very satisfied or satisfied	61%	36%
	154	54



### Wheelie bin service

	Random sample -phone survey	Self-selecting sample -online survey
Very dissatisfied or dissatisfied	11%	22%
	25	30
Very satisfied or satisfied	89%	78%
	208	108

### Mount Cooe landfill

	Random sample -phone survey	Self-selecting sample -online survey
Very dissatisfied or dissatisfied	5%	28%
	6	17
Very satisfied or satisfied	95%	72%
	107	43

### Satisfaction with Council facilities

	Random sample - phone survey	Self-selecting sample - online survey
District parks and reserves	92%	72%
	166	63
Balclutha Sportsground	96%	84%
	128	31
Milton Sportsground	98%	68%
	78	13
Playgrounds	90%	73%
	120	43
Cemeteries	96%	84%
	110	66
Library or Information services	92%	90%
	143	53
Public toilets	79%	61%
	151	63
Balclutha Pool	90%	75%
	84	15
Milton Pool	67%	33%
	14	2
Community centre or community halls	92%	85%
	166	55

## Satisfaction with Council

	Random sample –phone survey	Self-selecting sample –online survey
Decision-making, planning and leadership of elected members	47%	32%
	115	45
Council's goal to promote growth, living, and working in the Clutha District	56%	35%
	143	51
Being able to have a say in Council decision-making and planning	51%	32%
	126	48
The helpfulness and advice from Council staff	66%	46%
	160	67
The overall performance of the Clutha District Council	55%	29%
	152	47

## Value for money

	Random sample –phone survey	Self-selecting sample –online survey
Very dissatisfied or dissatisfied	61%	81%
	139	125
Very satisfied or satisfied	39%	19%
	89	30

## Sample profile

Age	Random sample – phone survey	Self-selecting sample –online survey
16–29	16%	8%
	47	13
30–49	34%	23%
	103	38
50–64	29%	40%
	86	66
65+	21%	26%
	64	43
Total sample	301	164

Gender	Random sample -phone survey	Self-selecting sample -online survey
Male	52%	38%
	157	62
Female	48%	56%
	143	92
Gender diverse	0%	1%
	0	2
Prefer not to say	0%	5%
	1	8
<b>Total sample</b>	<b>301</b>	<b>164</b>

Ratepayer status	Random sample -phone survey	Self-selecting sample -online survey
Ratepayer	74%	93%
	223	152
Renter	19%	4%
	58	6
Both	1%	1%
	2	1
Do not pay rent or rates	3%	1%
	10	1
Other	2%	0%
	6	0
Refused	1%	2%
	2	4
<b>Total sample</b>	<b>301</b>	<b>164</b>

Location	Random sample -phone survey	Self-selecting sample -online survey
Rural	44%	34%
	131	55
Urban	56%	66%
	170	109
<b>Total sample</b>	<b>301</b>	<b>164</b>

Area	Random sample – phone survey	Self-selecting sample –online survey
Balclutha	41%	24%
	70	26
Milton	20%	16%
	34	17
Kaitangata	10%	6%
	17	6
Tapanui	5%	24%
	8	26
Lawrence	4%	10%
	7	11
Kaka Point	1%	1%
	2	1
Stirling	2%	1%
	3	1
Clinton	4%	6%
	6	7
Owaka	4%	3%
	6	3
Clutha	2%	0%
	3	0
Other urban (specify)	6%	7%
	10	8
<b>Total respondents</b>	<b>170</b>	<b>109</b>



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## Risk & Assurance Committee

### Item for INFORMATION

<b>Report</b>	Protozoal and Bacterial Compliance Report
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	4
<b>Prepared By</b>	Daniel Sutherland – Operations Assistant Keiran Medel – Senior Compliance Engineer Daniel Pickup – Team Leader Compliance and Reporting Linda Till – Head of Three Waters
<b>File Reference</b>	912330

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### REPORT SUMMARY

This report provides an update for each Water Treatment Plant (WTP) and their compliance with the Drinking Water Quality Assurance Rules (DWQAR) for Bacterial and Protozoal treatment. The report aims to identify the cause of non-compliance, and the improvement works required to achieve compliance with the DWQARs. The supply is considered compliant if it meets the requirements of the relevant Bacterial and Protozoal rules for more than 95% of the reporting period at the treatment plant and in 85% of the samples collected from the distribution network.

### RECOMMENDATIONS

- 1. That the Risk & Assurance Committee receives the Protozoal and Bacterial Compliance Report.**

### BACKGROUND

The reporting period for August 2024 saw an improvement in Urban Water Bacterial compliance compared with the July 2024 reporting period. The Urban Water Protozoal compliance saw no change in compliance during August 2024 compared with the July 2024 reporting period as the Balclutha supply remained non-compliant.

The reporting period for August 2024 saw a decrease in compliance for Rural Water Bacterial compliance but a significant increase in Protozoal compliance compared with the July 2024 reporting period. Rural WTPs supply several distribution networks subject to a Boil Water Notice (BWN), i.e., Moa Flat, North Bruce, Waitahuna, and Tuapeka West.

Waitahuna and Tuapeka West supplies will not achieve full compliance without significant upgrades and will be replaced by the Greenfield Rural scheme by the end of 2024.

# URBAN WATER COMPLIANCE WITH DWQARs FOR BACTERIOLOGICAL AND PROTOZOAL COMPLIANCE

For the period 1 July to 31 August 2024 an assessment has been completed against the DWQARs. Clutha has used the rules relating to bacterial and protozoal compliance that replaced those in the DWSNZ. The modules in the DWQARs used to assess bacterial and protozoal compliance depend on the population size supplied by the treatment plant. The results of this testing are as below.

## 1 - Bacteriological Compliance 1 July to 31 August 2024

Name	Treatment Plant	Population	Bacto Compliant? 1 July - 31 July 2024	Bacto Compliant? 1 August - 31 August 2024	Improvement Work/Comments
Balclutha	Balclutha	4002	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days.	N/A
Clinton Township	Clydevale-Pomahaka	300	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days	N/A
Kaitangata Township	Kaitangata	780	Yes Compliant 30 out of 31 days (97%).	Yes Compliant 30 out of 31 days.	N/A
Kaka Point Township	Puerua	235	Yes Compliant 30 out of 31 days (97%).	Yes Compliant 30 out of 31 days (97%).	N/A
Lawrence	Lawrence	430	Yes Compliant 31 out of 31 days.	Yes Compliant 30 out of 31 days (97%).	Minor UV non-compliances.
Milton	Milton	1929	No Compliant 30 out of 31 days (97%). Refer to comment f).	No Compliant 30 out of 31 days (97%). Refer to comment d).	3 Retic FAC Results <0.1 mg/L.
OCF	Milton	600	No Compliant 30 out of 31 days (97%). Refer to comment d).	No Compliant 30 out of 31 days (97%). Refer to comment d).	Retic FAC Result <0.1 mg/L and >5 mg/L.
Owaka	Owaka	315	No Compliant 29 out of 31 days (94%). Refer to comment a).	Yes Compliant 31 out of 31 days.	N/A
Stirling Township	Stirling	309	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days.	N/A
Tapanui	Tapanui	760	No Compliant 24 out of 31 days (77%). Refer to comments b), and c).	Yes Compliant 30 out of 31 days (97%).	Minor FAC non-compliances.

Waihola Township	North Bruce	430	No Compliant 13 out of 31 days (42%). Refer to comments a), b), c), d), and e).	No Compliant 11 out of 31 days (36%) Refer to comments a), b), c), d), and e).	Secondary chlorination to be considered at the Waihola Reservoir. Waihola is to be supplied by Milton WTP.
<b>Total</b>		<b>10090</b>	<b>56%</b>	<b>71%</b>	

- a. UV Non-compliance: The UV dose was not maintained for the required period to achieve compliance.
- b. FAC Non-compliance: The chlorine dose rate and/or contact time was not maintained for the required period to achieve compliance.
- c. Turbidity Non-compliance: The turbidity in the treated water exceeded the maximum allowable NTU.
- d. Chlorine residual in the distribution zone must be above 0.2 mg/l in 85% of all samples collected. Results cannot be less than 0.1 mg/l.
- e. Waihola and Lawrence are on a long-term BWN due to the inadequate barriers at the treatment plants.
- f. Bacterial Non-compliance: *E. coli* detected in the reticulation.



## 2 - Protozoal Compliance 1 July to 31 August 2024

Name	Serviced Zones	Population	Proto Compliant? 1 July - 31 July 2024	Proto Compliant? 1 August - 31 August 2024	Improvement Work
Balclutha	Balclutha	4002	No Compliant 29 out of 31 days (94%). Refer to comments a), b), and d).	No Compliant 29 out of 31 days (94%). Refer to comments a), b), and d).	Minor filtration non-compliances.
Lawrence	Lawrence	430	Yes Compliant 30 out of 31 days (97%).	Yes Compliant 30 out of 31 days (97%).	Minor UV Non-compliances.
Milton	Milton + OCF	2529	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days.	N/A
Owaka	Owaka	315	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days.	Improvements must be made to the Owaka bore head to ensure it complies with the DWQAR Sanitary Requirements.
Tapanui	Tapanui	760	No Compliant 12 out of 31 days (39%). Refer to comments a), and c).	No Compliant 22 out of 31 days (71%). Refer to comments a), and c).	Installation of UV treatment at this site would provide a multi-barrier approach for Protozoal treatment.
<b>Total</b>		<b>8036</b>	<b>41%</b>	<b>41%</b>	

- a. 4-log Protozoal Compliance must be met by all treatment plants that source water from rivers.
- b. Balclutha and Lawrence use a multibarrier approach (Filter + UV) to achieve Protozoal compliance. If either treatment process is compromised, Protozoal compliance is difficult to achieve.
- c. Tapanui uses Coagulation, Flocculation, Sedimentation, and Filtration to achieve 4 log protozoal compliance. The turbidity in the treated water exceeded the maximum allowable NTU.
- d. UV Non-compliance: The UV dose or UVT was not sufficient to achieve compliance.

## RURAL WATER COMPLIANCE WITH DWQARs STANDARDS FOR BACTERIOLOGICAL AND PROTOZOAL COMPLIANCE

For the period 1 July to 31 August 2024 an assessment has been completed against the DWQARs. Clutha has used the rules relating to bacterial and protozoal compliance that replaced those in the DWSNZ. The modules in the DWQARs used to assess bacterial and protozoal compliance depend on the population size supplied by the treatment plant. The results of this testing are as below.

### 1 - Bacteriological Compliance 1 July to 31 August 2024

Name	Treatment Plant	Population	Bacto Compliant? 1 July - 31 July 2024	Bacto Compliant? 1 August - 31 August 2024	Improvement Work
Balmoral 1	Waitahuna	247	No Compliant 0 out of 31 days. Refer to comments b), c), e), f), and h).	No Compliant 0 out of 31 days. Refer to comments b), c), e), f), and h).	The Waitahuna WTP is to be replaced by the Greenfield Rural Scheme at the end of 2024. Significant upgrades are required to achieve compliance.
Balmoral 2	Waitahuna	399	No Compliant 0 out of 31 days. Refer to comments b), c), e), f), and h).	No Compliant 0 out of 31 days. Refer to comments b), c), e), f), and h).	As Above
Clydevale-Pomahaka	Clydevale-Pomahaka	550	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days.	N/A
Glenkenich	Glenkenich	705	Yes Compliant 31 out of 31 days.	No Compliant 29 out of 31 days (94%). Refer to comment b).	N/A
Moa Flat	Moa Flat	534	No Compliant 1 out of 31 days (3%). Refer to comments a), b), f), and g).	No Compliant 17 out of 31 days (55%). Refer to comments a), b), f), and g).	The UVT now controls the plant which will improve the UV treatment. New reservoir work is underway which will help improve compliance.
North Bruce	North Bruce	658	No Compliant 13 out of 31 days (41%). Refer to comments a), b), f), and g).	No Compliant 11 out of 31 days (36%). Refer to comments a), b), f), and g).	The UVT now controls the plant which will improve the UV treatment. New reservoir work is underway which will help improve compliance
Richardson North	Whitelea Road	312	No Compliant 29 out of 31 days (94%). Refer to comment b),	No Compliant 21 out of 31 days (68%). Refer to comment b).	Two new contact tanks installed and commissioned, significantly bacterial improving compliance.
Richardson South	Puerua	469	Yes Compliant 30 out of 31 days (97%).	Yes Compliant 30 out of 31 days (97%).	Minor UV non-compliances.

South Bruce	Stirling	434	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days.	N/A
Tuapeka East	Waitahuna	276	No Compliant 0 out of 31 days. Refer to comments b), c), e), f), and h).	No Compliant 0 out of 31 days. Refer to comments b), c), e), f), and h).	As Above for Balmoral 1 and 2.
Tuapeka West	Evans Flat	283	No Compliant 15 out of 31 days (48%). Refer to comments b), d), e), f), and h).	No Compliant 2 out of 31 days (7%). Refer to comments b), d), e), f), and h).	The Tuapeka West WTP is to be replaced by the Greenfield Rural Scheme at the end of 2024. Significant upgrades are required to maintain compliance.
Wangaloa	Kaitangata	50	Yes Compliant 30 out of 31 days (97%).	Yes Compliant 31 out of 31 days.	N/A
<b>Total</b>		<b>4917</b>	<b>45%</b>	<b>31%</b>	

- a. UV Non-compliance: The UV dose was not sufficient to achieve compliance.
- b. FACE Non-compliance: The chlorine dose rate and contact time was not maintained for the required period to achieve compliance.
- c. Turbidity Non-compliance: The turbidity in the treated water exceeded the maximum allowable NTU.
- d. pH Non-compliance: The pH level in the final water was outside the required range to achieve compliance.
- e. Chlorine residual in the distribution zone must be above 0.2 mg/l in 85% of all samples collected. Results cannot be less than 0.1 mg/l.
- f. A BWN is considered if there is significant non-compliance at the treatment plant or if *E. coli* is detected in the distribution zone.
- g. Moa Flat and North Bruce have been on a long-term BWN due to the inadequate barriers at the treatment plant.
- h. Balmoral 1, Balmoral 2, Tuapeka East and Tuapeka West are on a permanent BWN due to the inadequate barriers at the treatment plant. These plants will be replaced by the Greenfield Rural Scheme.

## 2 - Protozoal Compliance 1 July to 31 August 2024

Name	Serviced Zones	Population	Proto Compliant? 1 July - 31 July 2024	Proto Compliant 1 August - 31 August 2024	Improvement Work
Clydevale-Pomahaka	Clydevale-Pomahaka + Clinton	850	No Compliant 27 out of 31 days (87%).	Yes Compliant 31 out of 31 days.	N/A
Evans Flat	Tuapeka West	283	No Compliant 0 out of 31 days. Refer to comments c), d), and f).	No Compliant 0 out of 31 days. Refer to comments c), d), and f).	There is no protozoal barrier at this site. The Tuapeka West WTP will be replaced by the Greenfield Rural Scheme at the end of 2024.
Glenkenich	Glenkenich	705	No Compliant 28 out of 31 days (90%). Refer to comments a), and b).	Yes Compliant 30 out of 31 days (97%).	Minor non-compliances with NTU levels leaving the membrane units. Issue with turbidity meter to be investigated.
Kaitangata	Kaitangata + Wangaloa	830	No Compliant 29 out of 31 days (94%). Refer to comment a).	Yes Compliant 30 out of 31 days (97%).	Minor UV and filtration non-compliances.
Moa Flat	Moa Flat	534	No Compliant 3 out of 31 days (10%). Refer to comments a), d), e), and g).	No Compliant 19 out of 31 days (61%). Refer to comments a), d), e), and g).	The UVT now controls the plant which will improve the UV treatment.
North Bruce	North Bruce + Waihola	1088	No Compliant 11 out of 31 days (36%). Refer to comments a), d), e), and g).	No Compliant 3 out of 31 days (10%). Refer to comments a), d), e), and g).	The UVT now controls the plant which will improve the UV treatment.
Puerua	Richardson South + Kaka Point	704	No Compliant 28 out of 31 days (90%). Refer to comments a), and g).	No Compliant 28 out of 31 days (90%).	Minor UV non-compliances.
Stirling	Stirling + South Bruce + Benhar	743	Yes Compliant 31 out of 31 days.	Yes Compliant 31 out of 31 days.	N/A
Waitahuna	Balmoral 1 + Balmoral 2 + Tuapeka East	922	No Compliant 0 out of 31 days. Refer to comments a), c), d), and f).	No Compliant 0 out of 31 days. Refer to comments a), c), d), and f).	The Waitahuna WTP is to be replaced by the Greenfield Rural Scheme at the end of 2024.
Whitelea Road	Richardson North	312	Yes Compliant 30 out of 31 days (97%).	Yes Compliant 31 out of 31 days.	N/A
	<b>Total</b>	<b>6971</b>	<b>15%</b>	<b>49%</b>	

- a. 4-log Protozoal Compliance must be met by all treatment plants that supply a population greater than 500 and all that source water from rivers.
- b. Glenkenich and Whitelea Rd WTPs rely on Membrane Filtration to achieve protozoal compliance. To maintain compliance, the membrane system must complete one Integrity Test every 24 hours. The integrity test provides assurance that the membrane unit is fit for purpose.
- c. Waitahuna and Evans Flat WTPs do not have sufficient processes in place to achieve protozoal compliance.
- d. A BWN is considered if there is significant non-compliance at the treatment plant or if *E. coli* is detected in the distribution zone.
- e. Moa Flat and North Bruce WTPs have been on a long-term BWN due to the inadequate protozoal barriers at the treatment plant.
- f. Waitahuna and Tuapeka West WTPs are on a long-term BWN due to the inadequate protozoal barriers at the treatment plant. The Greenfield Rural Scheme will replace these plants.
- g. Puerua, Clydevale-Pomahaka, North Bruce and Moa Flat WTPs rely on UV disinfection to achieve protozoal compliance.

### 3 - Aluminium Compliance 1 July to 31 August 2024

Aluminium testing is a requirement of the DWQARs which came into effect in November 2022.

Aluminium levels that exceed the Maximum Allowable Value (MAV) of 1 mg/l continue to be detected at the North Bruce WTP and in the distribution networks. The PACI is now creating good floc formation and potential issues with the clarifier are under investigation. The latest non-compliant result was collected from North Bruce WTP on 16 August 2024.

A new Aluminium Advisory notice was issued for the Moa Flat consumers on 27 March 2024. Aluminium levels that exceed the MAV continue to be detected in the distribution network. The most recent exceedance was collected from Wilden School Road on 7 August 2024. While the new coagulant is trialled at this site, the AI advisory notice will remain in place.

Aluminium levels that exceed the MAV of 1 mg/l continue to be detected at the Waitahuna WTP and in the three distribution networks. A new Aluminium Advisory notice was issued for all Waitahuna consumers on 25 March 2024. Due to the lack of dose control at this site, the AI advisory notice will remain in place. The latest non-compliant result was collected from the Balmoral 2 distribution on 5 July 2024.

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## Risk & Assurance Committee

### Item for INFORMATION

<b>Report</b>	Risk & Assurance Workplan Report
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	5
<b>Prepared By</b>	Sharon Jenkinson – Chief Financial Officer
<b>File Reference</b>	912327

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### REPORT SUMMARY

This report presents the workplan to the end of the 2024 year.

There have been 3 additional items added relating to the Annual Report recommendation to Council and reports to Risk & Assurance on eth audits of both the Annual Report and the Long-Term Plan from Deloitte. These will be presented in the Risk and Assurance Public Excluded meeting.

This workplan does not preclude additional reports being included in any meeting as and when required.

### RECOMMENDATIONS

- 1. That the Risk & Assurance Committee receives the Risk and Assurance Workplan Report.**

Clutha District Council Risk and Assurance Committee Workplan			12-Oct-23	23-Nov-23	1-Feb-24	14-Mar-24	24-Apr-24	6-Jun-24	18-Jul-24	29-Aug-24	10-Oct-24	21-Nov-24
Health & Safety, Risk & Major Projects Report				✓		✓		✓		✓		★
Risk Status Report			✓		✓		✓		✓		✓	
Treasury Management Report (Investments & Debt)				✓	✓	✓	✓	✓	✓	✓	✓	★
Quarterly Investment Reporting				✓	✓			✓		✓		★
Quarterly Borrowing Reporting				✓	✓		✓			✓		★
Performance Monitoring Report Financials			✓	✓	✓	✓	✓	✓	✓	✓	✓	★
Protozoal and Bacterial Monitoring Report					✓	✓	✓	✓	✓	✓	✓	★
Three Waters Financials Monitoring Report					✓		✓	✓	✓	✓	✓	★
Audit Recommendation Monitoring			✓	✓	✓	✓	✓	✓	✓	✓	✓	★
2022/23 Annual Report - Management Representation Letter			✓									
2022/23 Annual Report - Recommend adoption to Council			✓									
2022/23 Annual Report - Audit Management Report			✓									
2022/23 Annual Report - Debenture Trust Independent Report			✓									
2023/24 Annual Report - Deloitte Engagement Letter									✓			
2023/24 Annual Report - Audit Timetable								✓				
2023/24 Annual Report - Debenture Trust Engagement Letter									✓			
2023/24 Annual Report - Recommend Annual Report to Council for Adoption											✓	
2023/24 Annual Report - Deloitte Report on the Audit											✓	
2024/34 Long Term Plan - Deloitte Report on the audit											✓	
2024/34 Long Term Plan - significant forecasting assumptions					★							
2024/34 Long Term Plan - Deloitte Engagement Letter						★						
2024/34 Long Term Plan - Recommend Draft for Consultation to Council					★							
2024/34 Long Term Plan - Recommend adoption to Council									★			
2024/34 Long Term Plan - Audit Management Report									★			
Insurance Renewal Approval								✓	✓			
Cyber security update					✓					✓		
Conflicts of interest register update						✓				✓		
Mandatory Documents Register update										✓		
✓	Actions completed											
★	Upcoming actions											
★	Indicates this item has been moved since the last workplan report											
★	Indicates this item has been moved into a Council Workshop/Council Meeting											

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## Risk & Assurance Committee

### Item for INFORMATION

<b>Report</b>	Audit Recommendation Monitoring Report
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	6
<b>Prepared By</b>	Sharon Jenkinson – Chief Financial Officer
<b>File Reference</b>	912332

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### REPORT SUMMARY

This report provides an update on actions taken on recommendations from the Deloitte Final Report to Risk and Assurance Committee on the 30 June 2023 Annual Report Audit.

Items will be removed once they have been actioned.

There have been no changes since the last meeting, however as the audit of the 30 June 2024 Annual Report is substantially complete Deloitte will issue a report to the Risk and Assurance Committee with recommendations updated based on their findings.

### RECOMMENDATION

- 1. That the Risk & Assurance Committee receives the Audit Recommendation Monitoring Report.**



## Audit Monitoring Report.

### Deloitte Recommendations to Clutha District Council from the Final Report to Risk and Assurance on the 30<sup>th</sup> June 2023 Annual Report Audit.

Matter	Observation	Recommendation	Response	23/24 status
Valuation recommendations – 3 Waters	<p><b>Plant Assets: Replacement Costs and Standard Lives Review</b></p> <p>The previous valuation recommended unit rates and useful lives of large / high value plant assets be reviewed at the next valuation. This was not done for the 2023 valuation as CDC were completing <del>and</del> capitalising major upgrades to several treatment plants. It is recommended that during the next valuation, the contract schedules from these upgrades are used for updating replacement costs of similar plant assets at other sites. Any assets that are not able to be reviewed and updated in this manner can then be assessed using specialist advice.</p> <p><b>Review rates for open drains and overland flow paths</b></p> <p>These assets continue to have a unit rate of \$0. In the event of a natural disaster event (e.g. earthquake) these assets may need to be repaired, so for insurance purposes assessment of the replacement value of these assets is recommended.</p> <p><b>Taumata Arowai – the new Water Services Regulator</b></p> <p>This valuation has not considered any impact of Taumata Arowai, the new water services regulator for New Zealand, on future compliance and the ability of CDC's assets to meet new or enhanced standards beyond those changes already implemented via the Act. Future valuations should factor any proposed regulatory changes into decisions regarding asset lives and impairment.</p>	<p>These recommendations will help improve the quality of asset data in Asset Finda which is critical in both valuing the Council's assets as well as driving the Council's asset maintenance decisions which forms the base of the Council's Long-Term Plan.</p>	<p>Recommendations noted, we will work through these over the coming year.</p>	<p>This is ongoing, we have had a full revaluation done for 3 waters for the 30 June 2023 year. We are working with the water team on improvements in data capture and reporting. We are also now providing a Work in Progress listing to the water team on a more regular basis for review.</p>

Matter	Observation	Recommendation	Response	23/24 status
<p>Progress reporting on major projects and review of WIP accounts</p>	<p>We note that the major projects report only reports the budget vs actual spend to date and when the expected completion date is.</p> <p>It does not include an analysis of costs to complete an assessment of percentage of completion for each project to enable an appropriate assessment of the expected under/over achievement relative to budget and an early warning signal if projects are expected to be over budget.</p> <p>Further we note that costs relating to projects are only reviewed (for allocation purposes) once the project is completed. This means that the costs that are not capital in nature often sit in the WIP account (overstating the balance sheet) and are not expensed until the end of the project.</p>	<p>We recommend the Council implement a process to include a project-by-project progress assessment based on the expected costs to complete and an assessment of % completion as part of its major projects reporting. This should also include a more in-depth assessment of budgeted costs versus actual spend.</p> <p>We also continue to recommend WIP accounts (including project costs) be reviewed periodically (at least annually as part of the annual report process) to ensure costs are correctly capitalised and/or expensed to ensure appropriate recognition in the relevant period. i.e. to avoid prior period adjustments subsequently being required.</p>	<p>Management is currently working with Capital Delivery on monitoring project spend vs budget, % of completion with remaining budget being sufficient.</p>	<p>We now provide a regular update on percentage of capital projects completed, as part of our KPI reporting to the Risk &amp; Assurance Committee. We also review the WIP account more thoroughly, to ensure that any costs that are not capital in nature are expensed appropriately prior to year-end.</p>

Matter	Observation	Recommendation	Response at time	23/24 status
Statement of Service Performance – lack of review of calculation measures	We note there is no formal review of the calculation of performance measures being reported to Council.	Performance measures are an important part of Council’s reporting to its ratepayers. We recommend a review process over the calculation and reporting of performance measures be implemented on a regular basis to provide greater confidence in performance reporting to Council.	Currently working on implementing a regular review process going forward.	When the data to complete median calculations are available, these will begin to be reviewed. We are working on implementing a process of regular review for the other measures.

Matter	Observation	Recommendation	Response	23/24 status
Segregation of duties	There is presently a lack of segregation of duties as certain personnel who can raise a payment can also approve the same payments they have raised. Per review of payroll control, audit note the Payroll Manager generated and approved the payroll payment.	We recommended that management review its segregation levels and ensure that there is sufficient separation such that those raising payments are not also able to authorise them and make the payment.	Currently staff who process a file for payment can upload it and be the first authoriser. This payment then requires a second authoriser. Staff are to contact the bank and investigate other options.	Staff spoken with the bank around options. In order to segregate duties further Council will require more online signatories. This is in conflict with the below audit recommendation.

Matter	Observation	Recommendation	Response	23/24 Implementation status
Quantum of online banking signatories	A total of 7 (10 in 2022) staff members have access to the online banking system as primary authorising signatories including all finance staff, two rates' officers and the HR Manager. This presents a risk to Council due to a high number of staff having the ability to submit and authorise online banking transactions. Additionally Council's processes allow for the creators of batch payments to approve them with a secondary approval from one other team member.	We recommend that Council review their listing of online signatories to determine whether it is appropriate for all aforementioned staff to maintain the same level of access within the Online Banking System. Best practice would see two individuals approving payments who are different to those who create the batches for payment. Council should also consider implementing a primary and secondary tier based approval process which would require only certain employees with higher delegations, as appropriate for their position, to be the secondary approvers for payments.	Currently 7 staff have access to our online banking. They all have different authorities and security levels. No one is able to create and complete final authorisation.	As above.

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## Risk & Assurance Committee

### Item for INFORMATION

<b>Report</b>	Financial Monitoring Report
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	7
<b>Prepared By</b>	Trey Willis-Croft – Financial Support Accountant
<b>File Reference</b>	912328

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### REPORT SUMMARY

Financial Monitoring:

- This report presents Management Accounts for the period 1 July 2024 to 31 August 2024 are reflected below.
- No commentary has been added for this month as the individual budgets have not yet been uploaded into our financial system. This will be completed once our audit of the Annual Report is finalised.

### RECOMMENDATIONS

- 1. That the Risk & Assurance Committee receives the Financial Monitoring report.**

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENDITURE							
For the Period ended 31st August 2024							
	2024	2024	2025	2025	2025	2024	
	\$000	\$000	\$000	\$000	\$000	\$000	Full Year
	Jul	Aug	YTD	YTD	Variance	Full Year	Budget
<b>REVENUE</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>Actual</b>	<b>Budget</b>
Rates	(1)	8,859	8,858	8,959	(101)	30,706	35,836
Grants, Subsidies and Donations	96	1,369	1,466	2,615	(1,149)	17,836	15,688
Fees & User Charges	342	233	575	794	(219)	1,099	2,656
Permits & Licences	61	90	151	165	(14)	826	987
Other Fees	130	254	385	569	(184)	1,838	3,414
Rental Revenue	133	85	218	218	(1)	1,350	1,311
Interest Revenue	736	291	1,027	267	760	2,206	1,601
Other Revenue	18	28	46	88	(43)	1,276	530
Other Gains	0	0	0	0	0	2,645	0
Sales of corporate and development property	130	54	184	0	184	1,393	0
<b>Total Revenue</b>	<b>1,645</b>	<b>11,264</b>	<b>12,909</b>	<b>13,675</b>	<b>(766)</b>	<b>61,175</b>	<b>62,023</b>
<b>EXPENDITURE</b>							
Grants, Contributions & Sponsorship	163	318	481	447	35	796	2,681
Other Operating Expenditure	2,206	1,820	4,026	3,881	145	26,937	23,286
Roading Repairs & Maintenance	704	670	1,374	1,755	(381)	9,480	10,527
Employee Benefits	1,071	1,077	2,148	2,237	(89)	13,209	14,540
Depreciation & Amortisation	1,416	1,416	2,832	2,832	(0)	17,364	16,993
Finance Costs	959	210	1,169	1,040	129	5,838	6,240
Operating lease payments	6	4	9	9	0	39	54
Cost of sales of corporate and development property	0	0	0	0	0	1,364	0
<b>Total Expenditure</b>	<b>6,524</b>	<b>5,515</b>	<b>12,039</b>	<b>12,201</b>	<b>(161)</b>	<b>75,027</b>	<b>74,322</b>
<b>SURPLUS FOR THE YEAR</b>	<b>(4,879)</b>	<b>5,748</b>	<b>869</b>	<b>1,475</b>	<b>(605)</b>	<b>(13,852)</b>	<b>(12,299)</b>
<b>Other Comprehensive Revenue and Expenditure</b>							
<b>Items that may be reclassified to surplus or deficit:</b>							
Fair value on unlisted shares	0	0	0	0	0	1	0
<b>Items that will not be reclassified to surplus or deficit:</b>							
Gain on property, plant and equipment revaluation	0	0	0	0	0	464,948	0
<b>Total Other Comprehensive Revenue and Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>464,949</b>	<b>0</b>
<b>Total Comprehensive Revenue and Expenditure for the year</b>	<b>(4,879)</b>	<b>5,748</b>	<b>869</b>	<b>1,475</b>	<b>(605)</b>	<b>451,097</b>	<b>(12,299)</b>

<b>STATEMENT OF FINANCIAL POSITION</b>					
<b>As at 31st August 2024</b>					
			<b>2024</b>	<b>2024</b>	<b>2025</b>
			<b>\$000</b>	<b>\$000</b>	<b>Full Year</b>
			<b>Aug</b>	<b>Full Year</b>	<b>Budget</b>
<b>Assets</b>					
<b>CURRENT ASSETS</b>					
Cash and Cash Equivalents			5,923	11,927	485
Receivables and prepayments			6,930	7,436	5,379
Other financial assets			26,804	25,997	33,350
Derivative financial instruments			0	1,171	0
Non-current assets held for resale			0	0	2,477
Development property			4,014	4,014	0
<b>Total Current assets</b>			<b>43,672</b>	<b>50,545</b>	<b>41,691</b>
<b>NON-CURRENT ASSETS</b>					
Property, Plant and equipment			1,872,237	1,867,998	1,350,073
Intangible assets			1,385	1,385	683
Other financial assets			4,036	3,165	77,785
<b>Total non-current assets</b>			<b>1,877,658</b>	<b>1,872,548</b>	<b>1,428,541</b>
<b>TOTAL ASSETS</b>			<b>1,921,329</b>	<b>1,923,093</b>	<b>1,470,232</b>
<b>Liabilities</b>					
<b>CURRENT LIABILITIES</b>					
Payables and accruals			8,868	12,359	12,127
Employee entitlements			649	1,502	1,096
Derivative financial instruments			1	-	-
Borrowings			15,500	34,067	26,452
<b>Total current liabilities</b>			<b>25,018</b>	<b>47,928</b>	<b>39,675</b>
<b>NON-CURRENT LIABILITIES</b>					
Provisions			1,534	1,534	1,232
Other liabilities - Mercer Trust			13	13	13
Borrowings			103,300	89,000	138,882
<b>Total non-current liabilities</b>			<b>104,847</b>	<b>90,547</b>	<b>140,127</b>
<b>TOTAL LIABILITIES</b>			<b>129,865</b>	<b>138,475</b>	<b>179,802</b>
<b>NET ASSETS</b>			<b>1,791,464</b>	<b>1,784,618</b>	<b>1,290,430</b>
<b>EQUITY</b>					
Reserves			1,582,753	1,581,578	1,111,528
Accumulated Funds			208,711	203,040	178,902
<b>TOTAL EQUITY</b>			<b>1,791,464</b>	<b>1,784,618</b>	<b>1,290,430</b>

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## Risk & Assurance Committee

### Item for INFORMATION

<b>Report</b>	Non-Financial Monitoring Report
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	8
<b>Prepared By</b>	Trey Willis-Croft – Financial Support Accountant
<b>File Reference</b>	912329

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### REPORT SUMMARY

#### Non-Financial Monitoring:

- To provide more timely reporting of Key Performance Indicators (KPIs) within Council activities by month instead of just in the Annual Report we have included below a summary by month of Council's main KPIs.
- Please note the numbers are not audited but the trends do provide information on how the different activities are doing from a performance perspective. The actual 2024 results are indicative and should be reviewed by audit and finalised in October.
- Some of the KPI data is only relevant once a year.
- The percentage of capital projects KPI will not be calculated until year end due to issues with tying project budgets to project actuals.
- Anomalies for August are as follows
  - There was 1 abatement notice and 2 infringement notices for the Waihola Wastewater Treatment Plant. These were issued for discharges of Total Nitrogen under condition 7 of the resource consent not meeting the required parameters, and wastewater discharging to the outflow channel outside of consented tidal parameters.
  - There was 1 abatement notice for Heriot Wastewater Treatment Plant. This were issued for discharge of Total Nitrogen under condition 2 of the resource consent not meeting the required parameters.
  - There was an infringement for the Clinton Wastewater Treatment Plant issued for discharge of Ammonia Nitrogen not meeting resource consent parameters.
  - There was an infringement for the Balclutha Wastewater Treatment Plant for discharge of Ammonia Nitrogen not meeting resource consent parameters.



- There were infringements for Waihola Wastewater Treatment Plant for discharge of Total Nitrogen not meeting resource consent parameters and wastewater discharging to the outflow channel outside of consented tidal parameters.

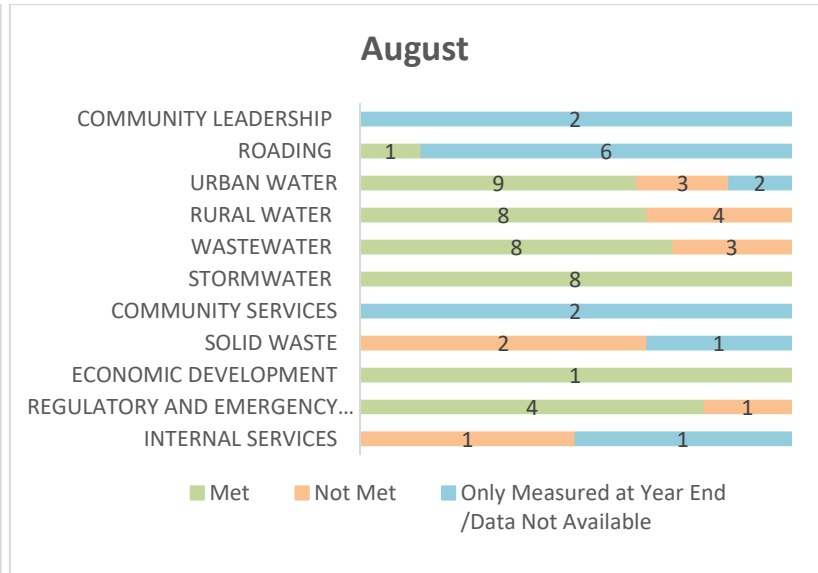
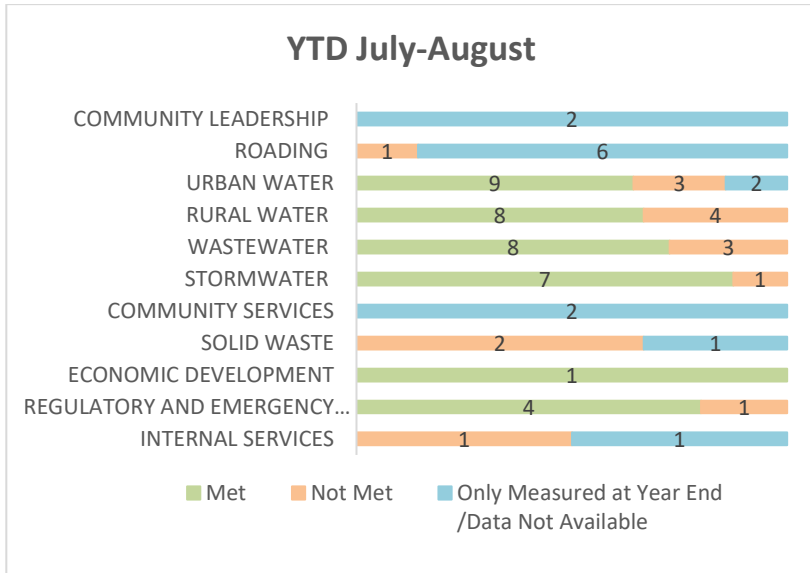
## **RECOMMENDATIONS**

- 1. That the Risk & Assurance Committee receives the Non-Financial Monitoring report**


YTD July-August







Summary of Non Financial Performance Measures for the Year Ending 30 June 2025							
Summary of KPI Targets Met	Actual 2023	Actual 2024	Actual 2025 YTD	Possibly Monthly KPI's	Jul	Aug	Spark Trendline
Community Leadership	1	1	0	0	0	0	
Roading	2	3	0	1	0	1	
Urban Water	9	9	9	12	8	9	
Rural Water	6	7	8	12	8	8	
Waste Water	7	6	8	11	7	8	
Storm Water	7	6	7	8	7	8	
Community Servics	1	2	0	0	0	0	
Solid Waste	3	3	0	2	1	0	
Economic Development	1	1	1	1	0	1	
Regulatory and Emergency Services	0	0	4	5	3	4	
Internal Services	0	0	0	1	0	0	
<b>Total Met</b>	<b>37</b>	<b>38</b>	<b>37</b>		<b>34</b>	<b>39</b>	
<b>Total KPIs</b>	<b>63</b>	<b>63</b>	<b>66</b>		<b>66</b>	<b>66</b>	
<b>Total Monthly KPI's</b>			<b>43</b>		<b>53</b>	<b>53</b>	
<b>Total Percentage</b>	<b>59%</b>	<b>60%</b>	<b>56%</b>		<b>52%</b>	<b>59%</b>	
<b>Total Monthly Percentage</b>			<b>86%</b>		<b>64%</b>	<b>74%</b>	

Summary of Non Financial Performance Measures for the Year Ending 30 June 2025		Actual 2023	Actual 2024	Actual 2025 YTD	Target per LTP	Monthly Target per LTP	Jul	Aug	Spark Trendline
<b>COMMUNITY LEADERSHIP</b>									
<b>Level of Service 1: Provide a effective leadership, representation and service to residents and ratepayers.</b>									
Satisfaction with decision-making, leadership and planning of elected members (Council)	Greater than or equal to	62%	47%	N/A	80%	80%	N/A	N/A	
<b>Level of Service 2: Monitor rates affordability and provide prudent, effective and efficient financial management</b>									
To stay within rates limits - per Long Term Plan	Less than or equal to	29.2	30.50	N/A	36.3	36.3	N/A	N/A	
<b>ROADING</b>									
<b>ROADS</b>									
<b>Level of Service 1: Provide an effective and sustainable local roading network</b>									
Average quality of ride on the sealed road network (as per smooth travel exposure)*	Greater than or equal to	96%	96%	N/A	96%	96%	N/A	N/A	
Percentage of the sealed local network that is resurfaced	Greater than or equal to	3%	3.5%	N/A	6.0%	6.0%	N/A	N/A	
% of customer service for roads and footpaths responded to within timeframes*	Greater than or equal to	89%	72.6%	92.7%	95%	95%	90.1%	96.6%	
<b>Level of Service 2: Monitor safety and invest in improving the roading network</b>									
Number of fatalities and serious injury crashes	Less than or equal to	17	7	N/A	10	0.83	N/A	N/A	
Average speed residents feel they can safely travel at on unsealed roads (km per hr)	Greater than or equal to	N/A	N/A	N/A	60-70	60-70	N/A	N/A	
<b>FOOTPATHS</b>									
<b>Level of Service 3: Provide an effective and sustainable network of footpaths throughout the district</b>									
% of footpaths that are in good, very good or new / near new condition	Greater than or equal to	92%	93%	N/A	93.0%	93.0%	N/A	N/A	
<b>BRIDGES</b>									
<b>Level of Service 4: Provide a safe and economic network of bridges throughout the district</b>									
Percentage of bridges on key routes that meet heavy vehicle (50 Max) safety requirements.	Greater than or equal to	92.3%	93.4%	N/A	93.0%	93.0%	N/A	N/A	

Summary of Non Financial Performance Measures for the Year Ending 30 June 2025		Actual 2023	Actual 2024	Actual 2025 YTD	Target per LTP	Monthly Target per LTP	Jul	Aug	Spark Trendline
<b>URBAN WATER</b>									
<b>Level of Service 1: Water from Council urban supplies is safe to drink.</b>									
Compliance with the NZDW Standards for bacteriological compliance*	Greater than or equal to	0%	86%	56%	100%	100%	56%	71%	
Compliance with the NZDW Standards for protozoal compliance*	Greater than or equal to	0%	49%	41%	100%	100%	41%	41%	
<b>Level of Service 2: Urban supplies provide a continuous and reliable source of water to consumers</b>									
Number of drinking water complaints (Requests for Service) per 1000 connections about:									
Clarity	Less than or equal to	8.7	7.9	3.0	17	1.4	1.7	1.3	
Taste	Less than or equal to	0.4	0.8	0.2	3	0.3	0.0	0.2	
Odour	Less than or equal to	0.0	0.6	0.0	2	0.2	0.0	0.0	
Pressure	Less than or equal to	4.5	6.2	0.9	5	0.4	0.4	0.6	
Continuity	Less than or equal to	28.0	15.4	3.0	30	2.5	2.1	0.9	
Council's response to any of these issues	Less than or equal to	0.0	0.9	0.2	14	1.2	0.2	0.0	
Average consumption of drinking water per resident per day (litres per day)*	Less than or equal to	530	541	N/A	650	54.2	N/A	N/A	
<b>Level of Service 3: Urban water schemes are managed effectively and efficiently</b>									
Median response time (in hours) from notification of fault or unplanned interruption to when personnel reach the site:									
Urgent	Less than or equal to	4.2	1.8	1.2	4.0	2.0	1.2	0.9	
Non-urgent	Less than or equal to	18.8	19.6	15.1	24.0	24.0	18.3	4.9	
Median response time (in hours) from notification of fault or unplanned interruption to when personnel confirm resolution:									
Urgent	Less than or equal to	24.8	23.8	2.4	12.0	12.0	1.8	3.3	
Non-urgent	Less than or equal to	76.6	105.8	46.5	48.0	48.0	68.6	25.0	
Percentage of real water loss from Council's reticulation system*	Less than or equal to	28.3%	23.1%	N/A	29%	29%	N/A	N/A	

Summary of Non Financial Performance Measures for the Year Ending 30 June 2025		Actual 2023	Actual 2024	Actual 2025 YTD	Target per LTP	Monthly Target per LTP	Jul	Aug	Spark Trendline
<b>RURAL WATER</b>									
<b>Level of Service 1: Water from council rural schemes is safe to drink</b>									
Compliance with the NZDW Standards for bacteriological compliance	Greater than or equal to	0%	46%	31%	100%	100%	45%	31%	
Compliance with the NZDW Standards for protozoal compliance	Greater than or equal to	0%	58%	15%	100%	100%	15%	49%	
<b>Level of Service 2: Rural schemes provide a continuous and reliable source of water to consumers</b>									
Number of drinking water complaints (requests for service) per 1000 connections about:									
Clarity	Less than or equal to	6.5	12.9	0.6	12	1.0	0.0	0.6	
Taste	Less than or equal to	1.8	0.0	0.0	5	0.4	0.0	0.0	
Odour	Less than or equal to	0.6	0.0	0.0	3	0.3	0.0	0.0	
Pressure	Less than or equal to	144.6	148.0	7.6	200	16.7	2.9	4.7	
Continuity	Less than or equal to	237.6	223.7	15.9	250	20.8	7.6	8.2	
Council's response to any of these issues	Less than or equal to	0.0	7.1	1.8	14	1.2	0.6	1.2	
<b>Level of Service 3: Rural water schemes are managed effectively and efficiently</b>									
Median response time (in hours) from notification of fault or unplanned interruption to when personnel reach the site:									
Urgent	Less than	9.2	4.2	6.1	4	4	19.0	2.1	
Non-urgent	Less than	23.1	20.5	18.3	24	24	17.6	18.6	
Median response time (in hours) from notification of fault or unplanned interruption to when personnel confirm resolution:									
Urgent	Less than	45.3	22.1	69.9	24	24	72.8	52.7	
Non-urgent	Less than	55.3	33.0	23.0	48	48	21.5	24.0	



Summary of Non Financial Performance Measures for the Year Ending 30 June 2025		Actual 2023	Actual 2024	Actual 2025 YTD	Target per LTP	Monthly Target per LTP	Jul	Aug	Spark Trendline
<b>Wastewater</b>									
<b>Level of Service 1: Provide Wastewater services that effectively collect and dispose of sewage</b>									
Number of dry weather wastewater overflows expressed per 1,000 sewerage connections to that sewerage system	Less than or equal to	4.2	3.2	0.2	6	0.5	0.00	0.20	
<b>Level of Service 2: Wastewater schemes are managed efficiently and effectively</b>									
Median response time (in hours) from notification of fault to when personnel:									
Reach the site (response)	Less than	1.6	2.4	0.9	2	2	9.3	0.9	
Confirm resolution of blockage or other fault	Less than	12.8	22.4	45.2	12	8	22.3	46.6	
Number of complaints per 1,000 connections about any of the following:									
Wastewater odour	Less than	2.5	1.1	0.0	3	0.3	0.0	0.0	
Wastewater system faults	Less than	2.1	1.5	0.6	10	0.8	0.0	0.6	
Wastewater system blockages	Less than	7.8	6.3	0.6	8	0.7	0.4	0.2	
Council's response to any of these issues	Less than	0.0	0.0	0.0	5	0.4	0.0	0.0	
Compliance with Council's resource consents for wastewater discharge, measured as number of:									
Abatement notices	Equal to	7	2	2	0	0	1	1	
Infringement notices	Equal to	5	4	6	0	0	1	5	
Enforcement orders	Equal to	0	0	0	0	0	0	0	
Convictions	Equal to	0	0	0	0	0	0	0	

Summary of Non Financial Performance Measures for the Year Ending 30 June 2025		Actual 2023	Actual 2024	Actual 2025 YTD	Target per LTP	Monthly Target per LTP	Jul	Aug	Spark Trendline
STORMWATER									
<b>Level of Service 1: To provide stormwater drainage that protects against the effects of flooding</b>									
Flooding events to habitable floors due to overflows from a council stormwater system	Equal to	0	2	0	0	0	0	0	
Number of flooding events that occur in a territorial authority district (i.e. an overflow from a Council stormwater system)	Less than	6	13	1	23	1.9	1	0	
Number of complaints about performance of stormwater systems (per 1,000 connected properties)	Less than or equal to	0.0	0.2	0.0	10	0.8	0.0	0.0	
Median response time from notification of fault to when personnel reach the site	Less than	21.7	82.9	36.4	12	12	71.7	1.1	
Compliance with Council's resource consents for discharge from stormwater systems measured by the number of:									
Abatement notices	Equal to	0	0	0	0	0	0	0	
Infringement notices	Equal to	0	0	0	0	0	0	0	
Enforcement orders	Equal to	0	0	0	0	0	0	0	
Successful prosecutions received	Equal to	0	0	0	0	0	0	0	

Summary of Non Financial Performance Measures for the Year Ending 30 June 2025		Actual 2023	Actual 2024	Actual 2025 YTD	Target per LTP	Monthly Target per LTP	Jul	Aug	Spark Trendline
<b>COMMUNITY SERVICES</b>									
<i>Operate a network of community facilities throughout the district including library / service / information centres, pools, halls, playgrounds, sportsgrounds, parks and reserves.</i>									
Resident satisfaction with community facilities	Greater than or equal to	87%	N/A	N/A	90%	90%	N/A	N/A	
<b>SOLID WASTE</b>									
<i>Level of Service 1: Provide a facility in the district for the disposal of solid waste</i>									
Resident satisfaction with refuse/recycling service	Greater than or equal to	90%	89%	N/A	80%	80%	N/A	N/A	
Kilogrammes of waste per resident to Mt Cooe landfill (kg) (Population data as at 30 June 2024)	Less than or equal to	513.93	501.38	82.32	462	38.50	34.22	48.10	
<i>Level of Service 2: Provide waste minimisation services and education</i>									
Kilogrammes of waste per resident diverted from Mt Cooe landfill (kg) (Population data as at 30 June 2024)	Greater than or equal to	64.22	63.58	8.26	59	4.92	4.34	3.91	
<b>ECONOMIC AND COMMUNITY DEVELOPMENT</b>									
<i>Level of Service 1: Support the District's communities and economy through community planning, facilitation and support.</i>									
Percentage of projects and activities identified in Our Place Community Plans completed (Based on an increase from 1 July 2024 result of 36.39%)	Greater than or equal to	N/A	N/A	2.33%	4% Increase	0.33%	0%	2.33%	

Summary of Non Financial Performance Measures for the Year Ending 30 June 2025		Actual 2023	Actual 2024	Actual 2025 YTD	Target per LTP	Monthly Target per LTP	Jul	Aug	Spark Trendline
<b>REGULATORY AND EMERGENCY SERVICES</b>									
<b>Level of Service 1: To provide an application processing service where consents are processed within statutory timeframes in an efficient manner</b>									
Building and Regulatory Services Department applications lodged and processed within statutory timeframes	Equal to	N/A	N/A	86.0%	100%	100%	86.0%	85.0%	
Planning Team applications lodged and processed within statutory timeframes	Equal to	N/A	N/A	100.0%	100%	100%	100.0%	100.0%	
<b>Level of Service 2: To retain registration as a Building Consent Authority</b>									
Registration is current	Equal to	N/A	N/A	100.0%	100%	100%	100.0%	100.0%	
<b>Level of Service 2: Complaints are prioritised and responded to in an efficient manner</b>									
Building and Regulatory Services Department customer service requests are called back within targeted time frames	Greater than or equal to	N/A	N/A	97.8%	95%	95%	100.0%	95.2%	
Planning Team customer service requests are called back within targeted time frames	Greater than or equal to	N/A	N/A	96.8%	95%	95%	93.3%	100.0%	
<b>INTERNAL SERVICES</b>									
<b>Level of Service 1: We handle customer requests for service efficiently and effectively</b>									
Percentage of service requests called back within targeted timeframes	Greater than or equal to	90%	77%	93.1%	95%	95%	91.9%	94.6%	
<b>Level of Service 2: We deliver on our work programmes</b>									
Percentage of capital projects completed.	Greater than	73.34%	73.12%	N/A	85%	7.08%	N/A	N/A	

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## Risk & Assurance Committee

### Item for INFORMATION

<b>Report</b>	Treasury Management Report
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	9
<b>Prepared By</b>	Greg Bowie – Financial Accounting Team Leader
<b>File Reference</b>	912333

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### REPORT SUMMARY

This report covers Councils Investment and Borrowing portfolios, the monitoring of these and compliance with Council Policy.

The report also includes information regarding Council's loans with LGFA, their maturity dates and interest rates.

Please note that the reporting year starts from 1 April 2024 for investments.

### RECOMMENDATION

- 1. That the Risk & Assurance Committee receives the Treasury Management Report.**

REPORT

1. Dashboard

<b>TREASURY DASHBOARD</b>																																						
Period to 31/08/2024																																						
<b>Investment Balance</b>		\$000																																				
Nikko Current Balance	26,478	↓																																				
Nikko Year-End Budgeted Balance	33,350																																					
<b>Movements</b>		\$000																																				
Opening Balance (01/07/2024)	25,982																																					
Growth (Interest + Gains/Losses)	531																																					
Additions	-																																					
Withdrawals (Rates Subsidy + Inv Surplus)	-																																					
Management Fees	- 35																																					
Closing Balance (31/08/2024)	\$ 26,478																																					
<b>Debt Balance</b>		\$000																																				
LGFA Borrowing Current Balance	118,800	↓																																				
LGFA Year-End Budgeted Balance	165,334																																					
<b>Movements</b>		\$000																																				
Opening Balance (01/07/2024)	118,800																																					
New Debt	-																																					
Rollover Debt	11,500																																					
Repaid Debt	- 11,500																																					
Reversal of Accrued Interest - 2023/24	-																																					
Closing Balance (31/08/2024)	\$ 118,800																																					
Westpac Borrowing - Multi Option Credit Line	\$ -																																					
Link Management Fees (paid from bank a/c)	8																																					
<b>YTD Return on Investment (August)</b>		<b>Debt Maturity Profile</b>																																				
<b>Benchmarks - Performance (NZD Gross Returns)</b>		<b>Benchmarks - Liability Management Policy</b>																																				
<p><b>Performance (NZD gross returns)</b></p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">3 months</th> </tr> <tr> <th>Fund</th> <th>B'mark</th> </tr> </thead> <tbody> <tr> <td>New Zealand cash</td> <td>1.58%</td> <td>1.40%</td> </tr> <tr> <td>New Zealand bonds</td> <td>1.18%</td> <td>0.80%</td> </tr> <tr> <td>Global bonds</td> <td>0.31%</td> <td>0.08%</td> </tr> <tr> <td>Core Equity</td> <td>-2.57%</td> <td>-3.13%</td> </tr> <tr> <td>Property</td> <td>-7.96%</td> <td>-8.55%</td> </tr> <tr> <td>Global equities UnH</td> <td>1.11%</td> <td>0.98%</td> </tr> <tr> <td>Global equities H</td> <td>2.91%</td> <td>3.46%</td> </tr> <tr> <td>Multi-strategy</td> <td>-0.44%</td> <td>2.15%</td> </tr> <tr> <td>Multi-strategy SPV</td> <td>49.14%</td> <td>2.15%</td> </tr> <tr> <td><b>Total gross return</b></td> <td><b>0.06%</b></td> <td><b>0.22%</b></td> </tr> </tbody> </table>			3 months		Fund	B'mark	New Zealand cash	1.58%	1.40%	New Zealand bonds	1.18%	0.80%	Global bonds	0.31%	0.08%	Core Equity	-2.57%	-3.13%	Property	-7.96%	-8.55%	Global equities UnH	1.11%	0.98%	Global equities H	2.91%	3.46%	Multi-strategy	-0.44%	2.15%	Multi-strategy SPV	49.14%	2.15%	<b>Total gross return</b>	<b>0.06%</b>	<b>0.22%</b>		
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<b>Policy Compliance</b>		<b>Policy Compliance</b>																																				
✓		✓																																				
<b>Emerging Issues</b>		<b>Emerging Issues</b>																																				
Nothing to note at present.		Cash flow and monitoring debt limits is an emerging issue.																																				

## 2. Nikko Investment Portfolio

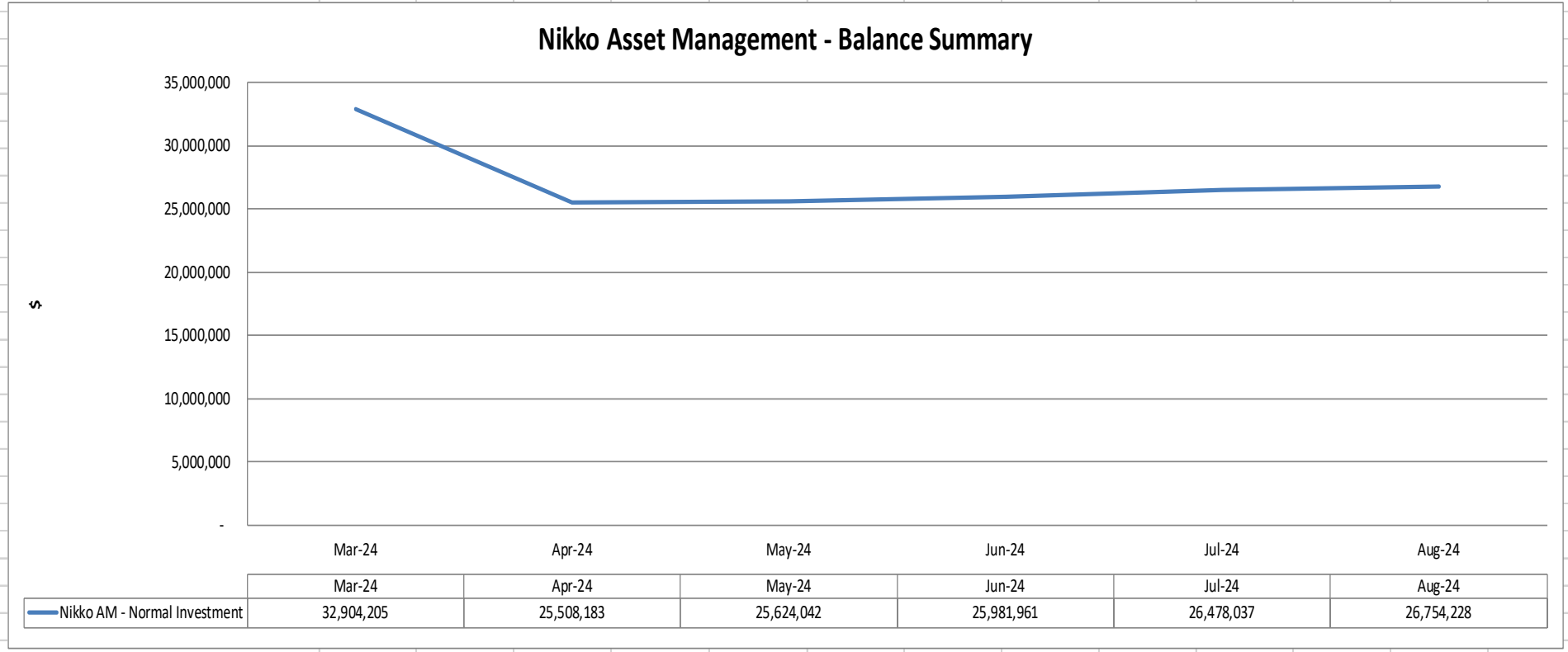
The Nikko Investment Portfolio report shows the monthly returns and compliance with agreed portfolio allocations for the months of April to August 2024.

We had a \$276k unrealised gain in August, resulting in a year-to-date cumulative return on investment of 1.90% including the losses and gains from prior months.

**NIKKO INVESTMENT PORTFOLIO REPORT**

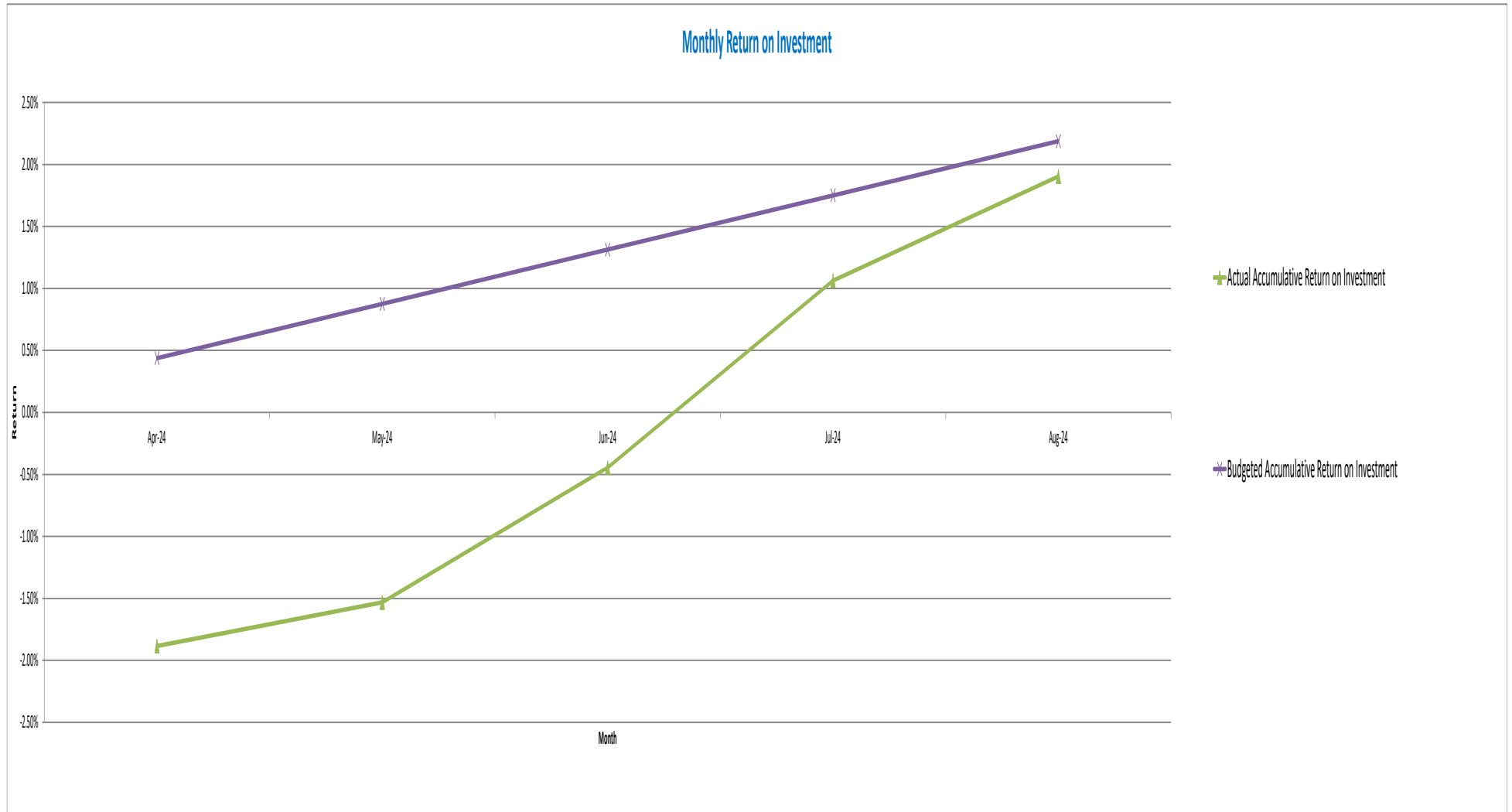
**Combined Nikko Investment Portfolio**

	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25
Nikko AM - Normal Investment	32,904,205	25,508,183	25,624,042	25,981,961	26,478,037	26,754,228							
<b>Total</b>	<b>32,904,205</b>	<b>25,508,183</b>	<b>25,624,042</b>	<b>25,981,961</b>	<b>26,478,037</b>	<b>26,754,228</b>	-	-	-	-	-	-	-
Change each month	842,736	- 7,396,021	115,859	357,918	496,077	276,191							
Year to date change	4,131,924	- 7,396,021	- 7,280,162	- 6,922,244	- 6,426,167	- 6,149,976							





Normal Nikko Investment Portfolio Return on Investment



**Monitoring of Nikko Asset Management’s Investment Portfolio**

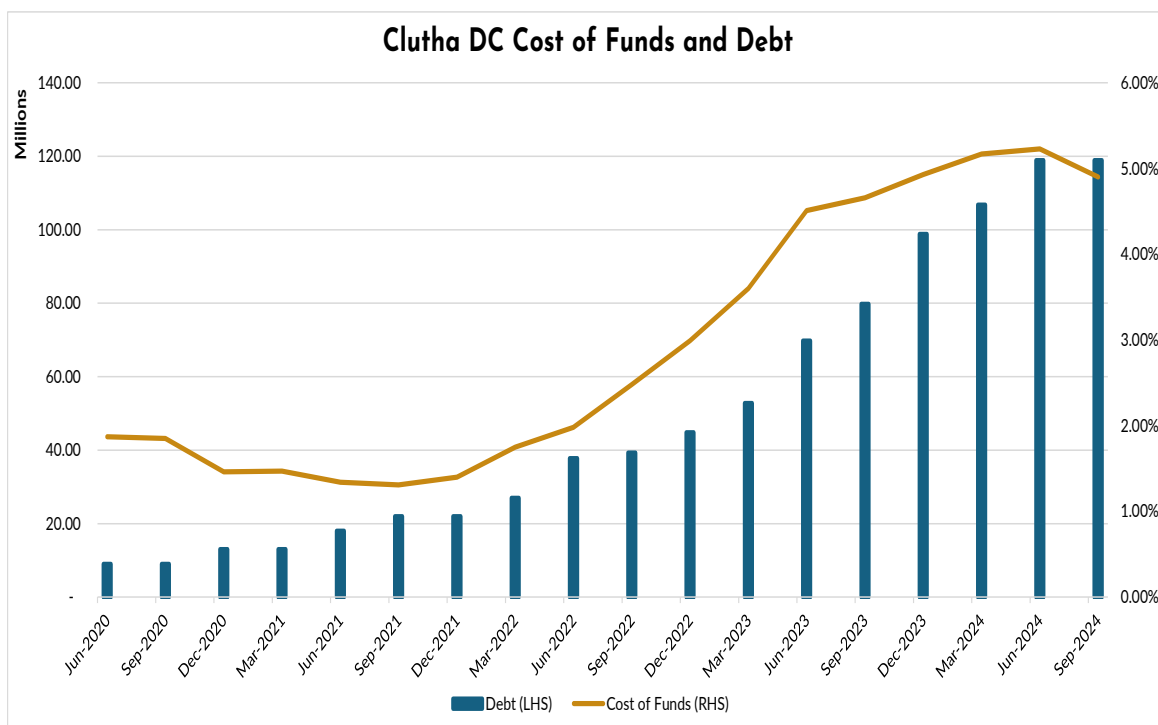
Clutha District Council - Monitoring of Nikko Asset Management's Investment Portfolio													
<b>Actual Balances</b>		<b>Apr-24</b>		<b>May-24</b>		<b>Jun-24</b>		<b>Jul-24</b>		<b>Aug-24</b>			
			%		%		%		%		%		
TW0605 - Nikko AM Wholesale NZ Bond Fund	3,322,909	13.03%	3,360,870	13.12%	3,404,452	13.10%	3,502,261	13.23%	3,532,119	13.20%			
TW0606 - Nikko AM Wholesale NZ Cash Fund	1,159,149	4.54%	1,165,478	4.55%	1,170,761	4.51%	1,142,982	4.32%	1,148,784	4.29%			
TW0607 - Nikko AM Wholesale Core Equity Fund	2,597,452	10.18%	2,574,445	10.05%	2,548,958	9.81%	2,684,951	10.14%	2,673,482	9.99%			
TW0610 - Nikko AM Wholesale Global Bond Fund	8,212,164	32.19%	8,260,318	32.24%	8,380,060	32.25%	8,533,327	32.23%	8,663,239	32.38%			
TW0617 - Nikko AM Wholesale Multi-Strategy Fund	1,982,435	7.77%	1,981,543	7.73%	1,973,178	7.59%	1,981,320	7.48%	1,972,174	7.37%			
750617C - Nikko AM W/S Multi-Strategy Fund-MAR20	6,395	0.03%	6,404	0.02%	6,422	0.02%	6,801	0.03%	6,829	0.03%			
TW0618 - Nikko AM Wholesale Global Equity Unhedged Fund	3,437,397	13.48%	3,438,844	13.42%	3,572,688	13.75%	3,662,130	13.83%	3,588,956	13.41%			
TW0619 - Nikko AM Wholesale Global Equity Hedged Fund	3,506,825	13.75%	3,585,079	13.99%	3,712,080	14.29%	3,674,839	13.88%	3,789,962	14.17%			
TW0622 - Nikko AM Wholesale Property Fund	1,283,457	5.03%	1,251,062	4.88%	1,213,362	4.67%	1,289,426	4.87%	1,378,683	5.15%			
<b>Total</b>	<b>25,508,183</b>	<b>100%</b>	<b>25,624,042</b>	<b>100%</b>	<b>25,981,961</b>	<b>100%</b>	<b>26,478,037</b>	<b>100%</b>	<b>26,754,228</b>	<b>100%</b>			
<b>Standard Investment Allocation</b>		<b>Apr-24</b>		<b>May-24</b>		<b>Jun-24</b>		<b>Jul-24</b>		<b>Aug-24</b>		<b>Range Limit</b>	
		\$	%	\$	%	\$	%	\$	%	\$	%		+/-
TW0605 - Nikko AM Wholesale NZ Bond Fund	3,316,064	13.00%	3,331,126	13.00%	3,377,655	13.00%	3,442,145	13.00%	3,478,050	13.00%		5.00%	-5.00%
TW0606 - Nikko AM Wholesale NZ Cash Fund	1,275,409	5.00%	1,281,202	5.00%	1,299,098	5.00%	1,323,902	5.00%	1,337,711	5.00%		5.00%	-5.00%
TW0607 - Nikko AM Wholesale Core Equity Fund	2,550,818	10.00%	2,562,404	10.00%	2,598,196	10.00%	2,647,804	10.00%	2,675,423	10.00%		5.00%	-5.00%
TW0610 - Nikko AM Wholesale Global Bond Fund	8,162,619	32.00%	8,199,694	32.00%	8,314,227	32.00%	8,472,972	32.00%	8,561,353	32.00%		6.00%	-6.00%
TW0617 - Nikko AM Wholesale Multi-Strategy Fund	1,913,114	7.50%	1,921,803	7.50%	1,948,647	7.50%	1,985,853	7.50%	2,006,567	7.50%		5.00%	-5.00%
750617C - Nikko AM W/S Multi-Strategy Fund-MAR20	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%		5.00%	-5.00%
TW0618 - Nikko AM Wholesale Global Equity Unhedged Fund	3,507,375	13.75%	3,523,306	13.75%	3,572,520	13.75%	3,640,730	13.75%	3,678,706	13.75%		6.00%	-6.00%
TW0619 - Nikko AM Wholesale Global Equity Hedged Fund	3,507,375	13.75%	3,523,306	13.75%	3,572,520	13.75%	3,640,730	13.75%	3,678,706	13.75%		5.00%	-5.00%
TW0622 - Nikko AM Wholesale Property Fund	1,275,409	5.00%	1,281,202	5.00%	1,299,098	5.00%	1,323,902	5.00%	1,337,711	5.00%		4.00%	-4.00%
<b>Total</b>	<b>25,508,183</b>	<b>100%</b>	<b>25,624,042</b>	<b>100%</b>	<b>25,981,961</b>	<b>100%</b>	<b>26,478,037</b>	<b>100%</b>	<b>26,754,228</b>	<b>100%</b>			
<b>Variance</b>		<b>Apr-24</b>		<b>May-24</b>		<b>Jun-24</b>		<b>Jul-24</b>		<b>Aug-24</b>			
		\$	%	\$	%	\$	%	\$	%	\$	%		
TW0605 - Nikko AM Wholesale NZ Bond Fund	6,845	0.03%	29,744	0.12%	26,797	0.10%	60,116	0.23%	54,069	0.20%		<b>Nothing out of range.</b>	
TW0606 - Nikko AM Wholesale NZ Cash Fund	- 116,260	-0.46%	- 115,724	-0.45%	- 128,337	-0.49%	- 180,920	-0.68%	- 188,927	-0.71%			
TW0607 - Nikko AM Wholesale Core Equity Fund	46,634	0.18%	12,040	0.05%	- 49,238	-0.19%	37,148	0.14%	- 1,941	-0.01%			
TW0610 - Nikko AM Wholesale Global Bond Fund	49,545	0.19%	60,624	0.24%	65,833	0.25%	60,355	0.23%	101,886	0.38%			
TW0617 - Nikko AM Wholesale Multi-Strategy Fund	69,321	0.27%	59,739	0.23%	24,531	0.09%	- 4,533	-0.02%	- 34,393	-0.13%			
750617C - Nikko AM W/S Multi-Strategy Fund-MAR20	6,395	0.03%	6,404	0.02%	6,422	0.02%	6,801	0.03%	6,829	0.03%			
TW0618 - Nikko AM Wholesale Global Equity Unhedged Fund	- 69,978	-0.27%	- 84,462	-0.33%	169	0.00%	21,400	0.08%	- 89,751	-0.34%			
TW0619 - Nikko AM Wholesale Global Equity Hedged Fund	- 550	0.00%	61,774	0.24%	139,560	0.54%	34,109	0.13%	111,256	0.42%			
TW0622 - Nikko AM Wholesale Property Fund	8,048	0.03%	- 30,140	-0.12%	- 85,736	-0.33%	- 34,476	-0.13%	40,972	0.15%			

### Nikko Investments – Combined Summary of Transactions since Inception to August 2024

Nikko Investments - Combined		No. of months									
Summary of transactions since inception		3	12	12	12	12	12	12	12	2	89
		Year 1 - 2016/17	Year 2 - 2017/18	Year 3 - 2018/19	Year 4 - 2019/20	Year 5 - 2020/21	Year 6 - 2021/22	Year 7 - 2022/23	Year 8 - 2023/24	Year 9 - 2024/25	Inception to date
<b>Opening Balance</b>		17,467,879	22,971,320	25,519,659	27,210,811	28,984,496	31,702,036	27,750,397	29,850,316	25,996,948	17,467,879
Plus Capital Injections - Forestry Sales		5,355,020	0	0	0	0	0	0	0	0	5,355,020
Plus Capital Contributions		0	789,000	1,015,263	0	0	0	0	0	0	1,804,263
Plus Returns		148,421	2,669,443	2,124,598	1,885,278	3,898,341	-2,888,395	2,246,511	3,079,808	807,886	13,971,890
Less Management Fees		0	-119,056	-140,446	-111,593	-156,337	-163,944	-146,591	-157,099	-34,860	-1,029,926
Less Capital Withdrawals - Rates Subsidy		0	-791,048	-1,308,263	0	-1,024,464	-899,300	0	-6,776,077	0	-10,799,152
Consolidation of Investments		0	0	0	0	0	0	0	0	0	0
<b>Closing Balance - per audited financial statements (fair price)</b>		<b>22,971,320</b>	<b>25,519,659</b>	<b>27,210,811</b>	<b>28,984,496</b>	<b>31,702,036</b>	<b>27,750,397</b>	<b>29,850,316</b>	<b>25,996,948</b>	<b>26,769,974</b>	<b>26,769,974</b>
Budgeted Long Term Plan forecast balance		14,320,000	13,009,000	25,281,000	25,718,000	26,163,000	30,507,000	30,044,000	29,855,000	33,350,000	33,350,000
Overall Annual % Change in Fund Value - including Capital Withdrawals/Contributions		31.51%	11.09%	6.63%	6.52%	9.38%	-12.46%	7.57%	-12.91%	2.97%	53.25%
Overall Annual % Change in Fund Value - excluding Capital Withdrawals/Contributions		0.85%	11.10%	7.77%	6.52%	12.91%	-9.63%	7.57%	9.79%	2.97%	74.09%

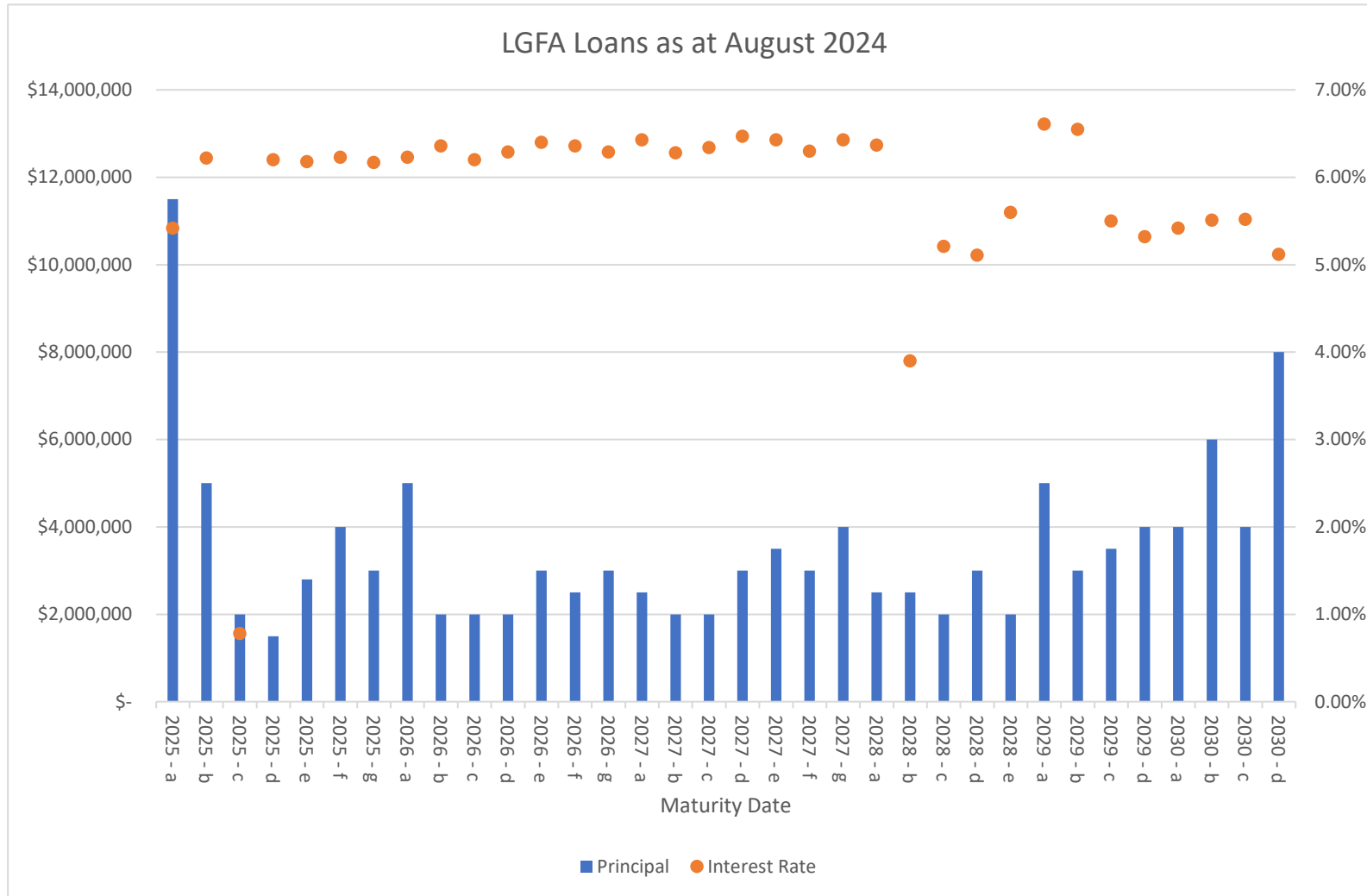
### 3. LGFA Borrowing Portfolio

The following table shows Council's LGFA borrowing at the end of August 2024. It shows each tranche of borrowing, the relative interest rate and the maturity date. We have also shown this graphically. For comparative purposes we have shown the same information as at the end of the three financial years.



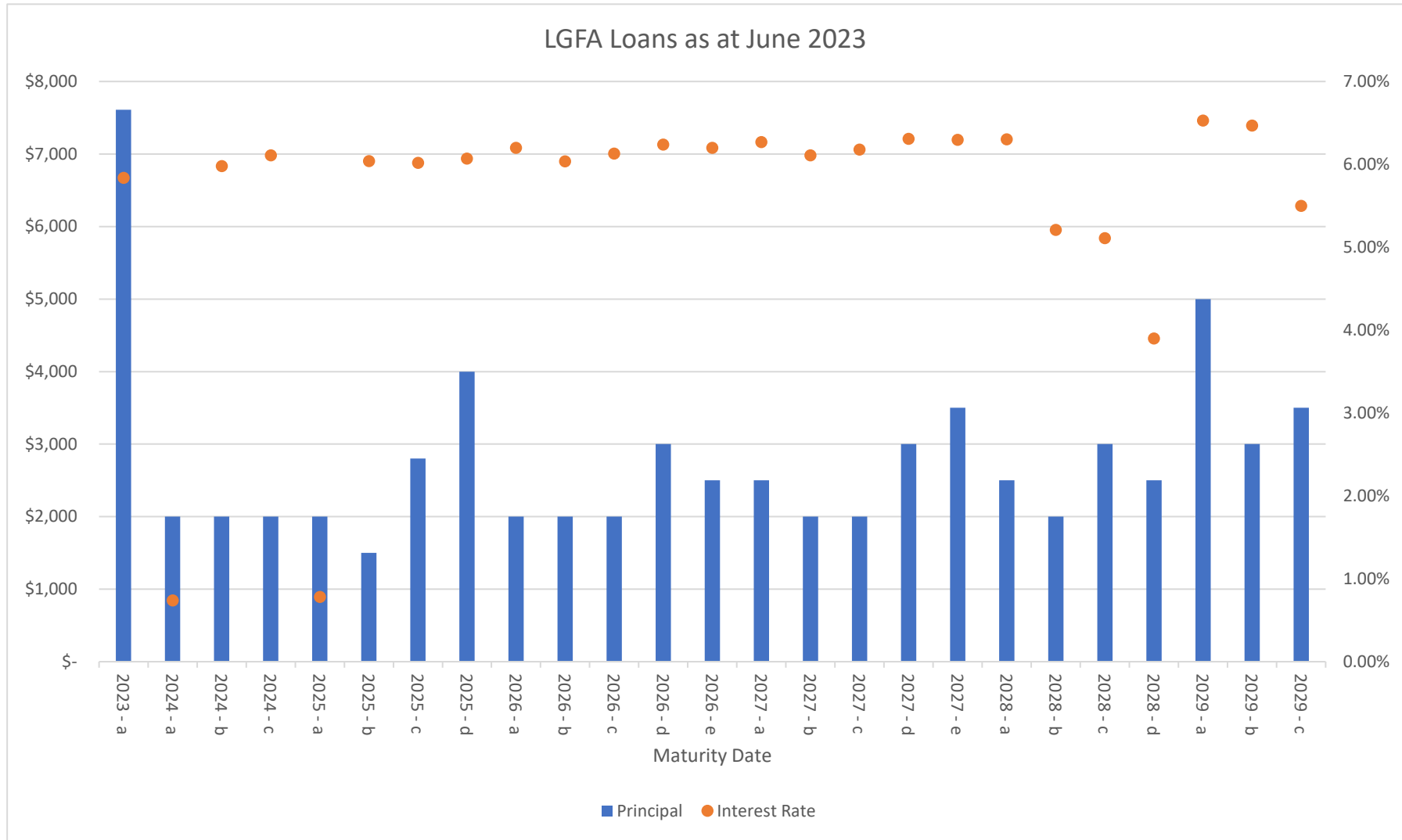
Date	Debt (LHS)	Cost of Funds (RHS)
Jun-2020	9,000,000.00	1.87%
Sep-2020	9,000,000.00	1.85%
Dec-2020	13,000,000.00	1.46%
Mar-2021	13,000,000.00	1.47%
Jun-2021	18,000,000.00	1.34%
Sep-2021	22,000,000.00	1.31%
Dec-2021	22,000,000.00	1.40%
Mar-2022	27,000,000.00	1.75%
Jun-2022	37,800,000.00	1.98%
Sep-2022	39,300,000.00	2.48%
Dec-2022	44,800,000.00	2.99%
Mar-2023	52,800,000.00	3.60%
Jun-2023	69,800,000.00	4.51%
Sep-2023	79,800,000.00	4.66%
Dec-2023	98,800,000.00	4.93%
Mar-2024	106,800,000.00	5.17%
Jun-2024	118,900,000.00	5.23%
Sep-2024	118,900,000.00	4.90%

<b>LGFA Borrowing August 2024</b>			
Loan Type	Maturity Date	Interest Rate	Principal
LGFA CP	15-Nov-24	5.42%	\$11,500,000
LGFA FRN	15-Apr-25	6.22%	\$5,000,000
LGFA FRB	17-Apr-25	0.78%	\$2,000,000
LGFA FRN	17-Apr-25	6.20%	\$1,500,000
LGFA FRN	17-Apr-25	6.18%	\$2,800,000
LGFA FRN	17-Apr-25	6.23%	\$4,000,000
LGFA FRN	17-Apr-25	6.17%	\$3,000,000
LGFA FRN	17-Apr-25	6.23%	\$5,000,000
LGFA FRN	17-Apr-26	6.36%	\$2,000,000
LGFA FRN	17-Apr-26	6.20%	\$2,000,000
LGFA FRN	17-Apr-26	6.29%	\$2,000,000
LGFA FRN	17-Apr-26	6.40%	\$3,000,000
LGFA FRN	17-Apr-26	6.36%	\$2,500,000
LGFA FRN	17-Apr-26	6.29%	\$3,000,000
LGFA FRN	15-Apr-27	6.43%	\$2,500,000
LGFA FRN	15-Apr-27	6.28%	\$2,000,000
LGFA FRN	15-Apr-27	6.34%	\$2,000,000
LGFA FRN	15-Apr-27	6.47%	\$3,000,000
LGFA FRN	15-Apr-27	6.43%	\$3,500,000
LGFA FRB	15-Apr-27	6.30%	\$3,000,000
LGFA FRN	15-Apr-27	6.43%	\$4,000,000
LGFA FRN	15-May-28	6.37%	\$2,500,000
LGFA FRB	15-May-28	3.90%	\$2,500,000
LGFA FRB	15-May-28	5.21%	\$2,000,000
LGFA FRB	15-May-28	5.11%	\$3,000,000
LGFA FRB	15-May-28	5.60%	\$2,000,000
LGFA FRN	20-Apr-29	6.61%	\$5,000,000
LGFA FRN	20-Apr-29	6.55%	\$3,000,000
LGFA FRB	20-Apr-29	5.50%	\$3,500,000
LGFA FRB	20-Apr-29	5.32%	\$4,000,000
LGFA FRB	15-May-30	5.42%	\$4,000,000
LGFA FRB	15-May-30	5.51%	\$6,000,000
LGFA FRB	15-May-30	5.52%	\$4,000,000
LGFA FRB	15-May-30	5.12%	\$8,000,000
		5.80%	\$118,800,000

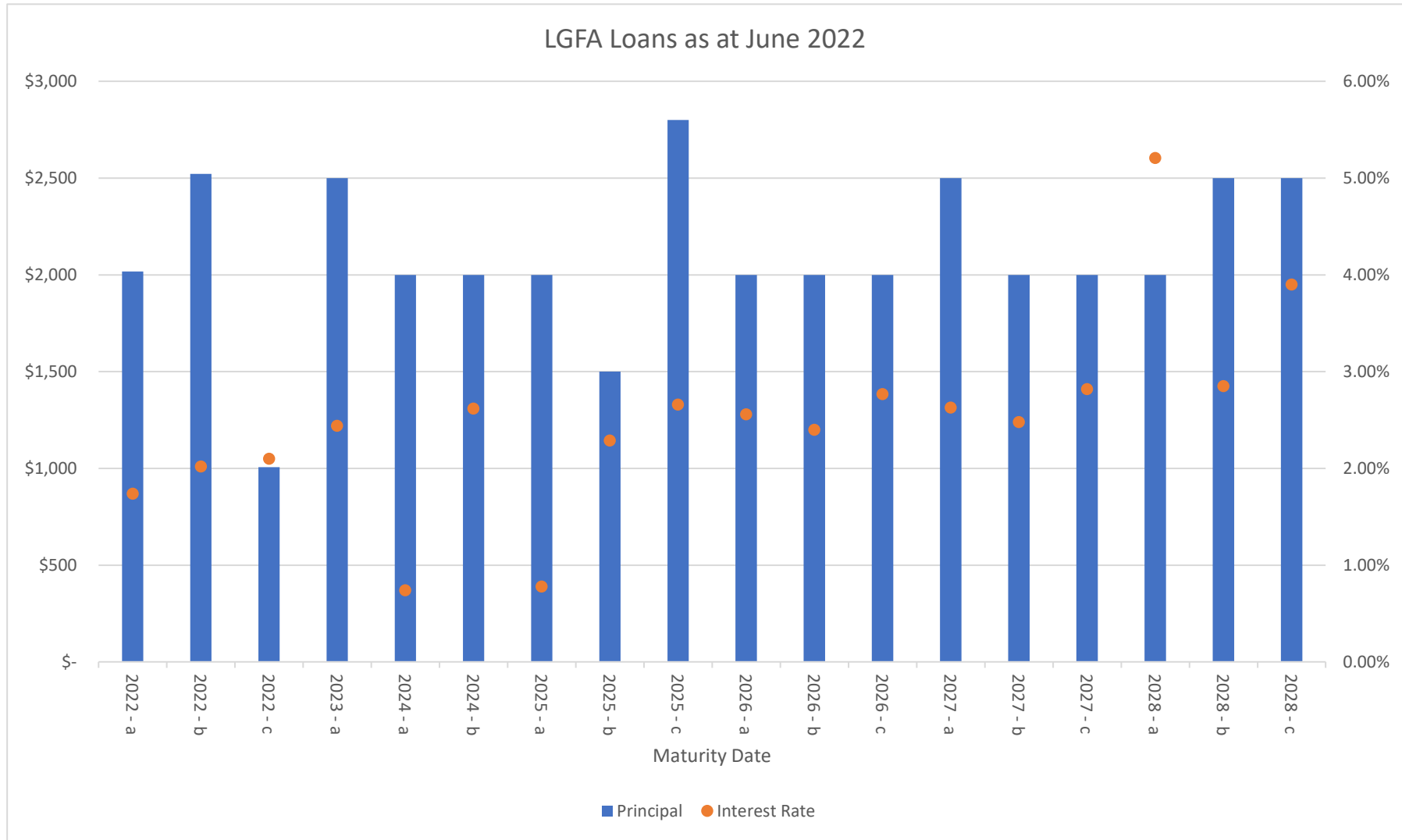


<b>LGFA Borrowing June 2023</b>		
Maturity Date	Principal	Interest Rate
August 2023	\$7,610	5.84%
April 2024	\$2,000	0.74%
April 2024	\$2,000	5.98%
April 2024	\$2,000	6.11%
April 2025	\$2,000	0.78%
April 2025	\$1,500	6.04%
April 2025	\$2,800	6.02%
April 2025	\$4,000	6.07%
April 2026	\$2,000	6.20%
April 2026	\$2,000	6.04%
April 2026	\$2,000	6.13%
April 2026	\$3,000	6.24%
April 2026	\$2,500	6.20%
April 2027	\$2,500	6.27%
April 2027	\$2,000	6.11%
April 2027	\$2,000	6.18%
April 2027	\$3,000	6.31%
April 2027	\$3,500	6.30%
April 2028	\$2,500	6.31%
April 2028	\$2,000	5.21%
April 2028	\$3,000	5.11%
May 2028	\$2,500	3.90%
April 2029	\$5,000	6.53%
April 2029	\$3,000	6.47%
April 2029	\$3,500	5.50%
Total & average interest rate	\$69,910	5.68%

<b>LGFA Borrowing June 2022</b>		
Date Maturing	Amount (\$'000)	Interest Rate
August 2022	\$2,017	0.0174%
August 2022	\$2,522	2.02%
August 2022	\$1,007	2.10%
April 2023	\$2,500	2.44%
April 2024	\$2,000	0.74%
April 2024	\$2,000	2.62%
April 2025	\$2,000	0.78%
April 2025	\$1,500	2.29%
April 2025	\$2,800	2.66%
April 2026	\$2,000	2.56%
April 2026	\$2,000	2.40%
April 2026	\$2,000	2.77%
April 2027	\$2,500	2.63%
April 2027	\$2,000	2.48%
April 2027	\$2,000	2.82%
April 2028	\$2,000	5.21%
May 2028	\$2,500	2.85%
May 2028	\$2,500	3.90%
Total & average interest rate	\$37,846	2.53%







## Risk & Assurance Committee

### Item for DECISION

<b>Report</b>	Reasons to Move to Public Excluded Session
<b>Meeting Date</b>	10 October 2024
<b>Item Number</b>	10
<b>Prepared By</b>	Steve Hill – Chief Executive
<b>File Reference</b>	916368

### REPORT SUMMARY

The Risk & Assurance Committee may upon resolution or upon motion being made, exclude the public from the whole or any part of the proceedings of any meeting.

Grounds to exclude the public under the Local Government Official Information and Meetings Act 1987 are contained in Appendix 1 of the Clutha District Council's Standing Orders as attached.

### RECOMMENDATIONS

1. That the Risk & Assurance Committee receives the 'Reasons to Move to Public Excluded Session' report.
2. That the Risk & Assurance Committee agrees to allow '*specified*' persons to remain as they possess the following knowledge relating to *Item X*: **(IF REQUIRED)**.
3. That if required, the Risk & Assurance Committee excludes the public from the following part of the proceedings of this meeting pursuant to the provisions of the Local Government Official Information and Meetings Act 1987 namely:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
Annual Report 2023/24	To allow the auditors to have a discussion with the elected members prior to the adoption of the Annual Plan.	A2(f)  Maintain the effective conduct of public affairs through –the protection of such members, officers, employees, and persons from improper pressure or harassment.

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987, and the particular interest or interests protected by Section 6 or Section 7 of that Act or Section 6 or Section 7 or Section 9 of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public are as shown after each item.

### **Appendix 1: Grounds to exclude the public**

A local authority may, by resolution, exclude the public from the whole or any part of the proceedings of any meeting only on one or more of the following grounds:

- A1** That good reason exists for excluding the public from the whole or any part of the proceedings of any meeting as the public disclosure of information would be likely:
- (a) To prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial; or
  - (b) To endanger the safety of any person.
- A2** That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information where the withholding of the information is necessary to:
- (a) Protect the privacy of natural persons, including that of deceased natural persons; or
  - (b) Protect information where the making available of the information would:
    - i. Disclose a trade secret; or
    - ii. Be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.
  - (ba) In the case only of an application for a resource consent, or water conservation order, or a requirement for a designation or heritage order, under the Resource Management Act 1991, to avoid serious offence to tikanga Māori, or to avoid the disclosure of the location of waahi tapu; or
  - (c) Protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would:
    - i. Be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied; or
    - ii. Be likely otherwise to damage the public interest.
  - (d) Avoid prejudice to measures protecting the health or safety of members of the public; or
  - (e) Avoid prejudice to measures that prevent or mitigate material loss to members of the public; or
  - (f) Maintain the effective conduct of public affairs through –the protection of such members, officers, employees, and persons from improper pressure or harassment; or
  - (g) Maintain legal professional privilege; or

- (h) Enable any Council holding the information to carry out, without prejudice or disadvantage, commercial activities; or
- (i) Enable any Council holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations); or
- (j) Prevent the disclosure or use of official information for improper gain or improper advantage.

*See s.7 LGOIMA 1987.*

*Where A2 of this Appendix applies the public may be excluded unless, in the circumstances of a particular case, the exclusion of the public is outweighed by other considerations which render it desirable and in the public interest, that the public is not excluded.*

- A3** That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information, the public disclosure of which would:
  - (a) Be contrary to the provisions of a specified enactment; or
  - (b) Constitute contempt of Court or of the House of Representatives.
- A4** That the purpose of the whole or the relevant part of the proceedings of the meeting is to consider a recommendation made to that Council by an Ombudsman under section 30(1) or section 38(3) of this Act (in the case of a Council named or specified in Schedule 1 to this Act).
- A5** That the exclusion of the public from the whole or the relevant part of the proceedings of the meeting is necessary to enable the Council to deliberate in private on its decision or recommendation in:
  - (a) Any proceedings before a Council where:
    - i. A right of appeal lies to any Court or tribunal against the final decision of the Council in those proceedings.
    - ii. The Council is required, by any enactment, to make a recommendation in respect of the matter that is the subject of those proceedings; and
    - iii. Proceedings of a local authority exist in relation to any application or objection under the Marine Farming Act 1971.

*See s. 48 LGOIMA.*

#### **48 Right of local authorities to exclude public**

- (1) Subject to subsection (3), a local authority may by resolution exclude the public from the whole or any part of the proceedings of any meeting only on 1 or more of the following grounds:
  - (a) that the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist,—
    - (i) where the local authority is named or specified in [Schedule 1](#), under [section 6](#) or [section 7](#) (except section 7(2)(f)(i));
    - (ii) where the local authority is named or specified in [Schedule 2](#) of this Act, under [section 6](#) or [section 7](#) or [section 9](#) (except section 9(2)(g)(i)) of the Official Information Act 1982:

- (b) that the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information the public disclosure of which would—
- (i) be contrary to the provisions of a specified enactment; or
  - (ii) constitute contempt of court or of the House of Representatives:
- (c) that the purpose of the whole or the relevant part of the proceedings of the meeting is to consider a recommendation made to that local authority by an Ombudsman under [section 30\(1\)](#) or [section 38\(3\)](#) of this Act (in the case of a local authority named or specified in [Schedule 1](#)) or under [section 30\(1\)](#) or [section 35\(2\)](#) of the Official Information Act 1982 (in the case of a local authority named or specified in [Schedule 2](#) of this Act):
- (c) that the exclusion of the public from the whole or the relevant part of the proceedings of the meeting is necessary to enable the local authority to deliberate in private on its decision or recommendation in any proceedings to which this paragraph applies.

*See s. 48 LGOIMA.*