

Audit & Risk Committee

Open Agenda



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

Date: Tuesday 9 October 2018
Time: 1.00pm
Venue: Council Chambers
35 Kenrick Street
TE AROHA

Membership

Chairperson

John Luxton

Mayor Jan Barnes

Cr Neil Goodger

Cr Brian Hunter

Cr James Sainsbury

Cr Ash Tanner

Cr James Thomas, JP

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1 Meeting Opening

2 Present

3 Apologies

At the close of the agenda apologies from Cr James Sainsbury had been received.

4 Notification of Urgent Business

Pursuant to clause 3.7.5 and 3.7.6 of the Standing Orders NZS 9202:2003 and Section 6A (7) of the Local Government Official Information and Meetings Act 1987, the Chairman to enquire from members whether there are any additional items for consideration which qualify as extraordinary or urgent additional business.

5 Confirmation of minutes

Minutes, as circulated, of the Ordinary Meeting of Audit & Risk Committee, held on 26 June 2018

Annual Report 2017/18 and Summary

Trim No.: 2064782

Item 6.1

Executive Summary

The Local Government Act 2002 (LGA) requires Council to adopt its Annual Report and Summary by 31 October each year. Audit New Zealand has completed their audit and we expect to receive an unmodified Audit opinion.

Council's Debenture Trust Deed requires Council to deliver to the Trustees, a completed and signed Reporting Certificate, along with an auditor's assurance report, within four months of the end of the financial year. Audit New Zealand have completed their limited independent assurance engagement in relation to Council's Debenture Trust Deed. We expect the Auditors to provide an independent assurance report with an unqualified conclusion.

Council's Auditor, Ben Halford and Audit and Risk Committee Chair, Mr John Luxton, will be in attendance at the Council meeting on 10 October for the adoption of the Annual Report.

This report covers the following items, all of which have been circulated separately:

- a. the Annual Report and Summary 2017/18
- b. the draft Audit Opinions for the Annual Report and Summary 2017/18
- c. the warrant of fitness for the Annual Report and Summary 2017/18
- d. the letter of representation for the Annual Report and Summary 2017/18 and staff review of representations made
- e. the misstatement schedule from the Annual Report final audit
- f. the draft management report on the Annual Report 2017/18
- g. the Chief Executive's Reporting Certificate for the Debenture Trust Deed
- h. the Auditor's Independent Assurance Report for the Debenture Trust Deed (to be circulated at the meeting – if available)
- i. the letter of representation for the Debenture Trust Deed and staff review of representations mad (to be circulated at the meeting – if available).

Recommendation

That:

1. The following documents be received:
 - a. the Annual Report and Summary 2017/18
 - b. the draft Audit Opinions for the Annual Report and Summary 2017/18
 - c. the warrant of fitness for the Annual Report and Summary 2017/18
 - d. the letter of representation for the Annual Report and Summary 2017/18 and staff review of representations made
 - e. the misstatement schedule from the Annual Report final audit
 - f. the draft management report on the Annual Report
 - g. the Chief Executive's Reporting Certificate for the Debenture Trust Deed
 - h. the Auditor's Independent Assurance Report for the Debenture Trust Deed 2017/18
 - i. the letter of representation for the Debenture Trust Deed 2017/18 and staff review of representations made
2. Feedback on the received documents is provided to Council prior to the adoption of the Annual Report and Summary 2017/18.

Content

Background

The LGA requires Council to adopt its Annual Report and Summary by 31 October each year. The Summary must be published within one month of its adoption. The Annual Report and Summary must be audited, and an opinion on the Annual Report and Summary provided to Council and the report's readers.

At the Corporate and Operations Committee meeting on 22 August 2018 Council received a summary of financial and performance measures in the draft Annual Report and Summary 2017/18 that was to be submitted to Council's Auditors. Through the audit process, which took place between 27th August and 7th September 2018, minor changes have been made to the Annual Report.

Issues

a. Annual Report and Summary 2017/18

Financial overview

In our report to Council's Corporate and Operations Committee on 22 August 2018, we reported a draft 1 accounting surplus of \$6.203 million. Following further review by staff and completion of Audit New Zealand's review, the final result is an accounting surplus of \$5.958 million, with just minor adjustments being required to correct expenditure that had been coded incorrectly, or not accrued.

The financial results for the year reflect the significant level of development that has been happening within in the district. The surplus for the year was \$5.262 million greater than the budgeted surplus of \$696,000. The most significant contributing factor was additional revenue of

\$5.770 million, directly related to the District’s development in the form of assets vested in Council through the subdivision process (non-cash revenue), development contributions received, and higher activity in building and resource consents. Further explanation of significant variances to budget are provided in note 25 of the financial statements attached.

The final balance sheet shows that Council continues to maintain a healthy financial position. Significant variances to the budgeted position are largely as a result of the delay (this year and in prior years) of getting the budgeted capital projects done. Again, further detail is provided in note 25.

Transfers to reserves

The surplus achieved in excess of the budgeted surplus for 2017/18 of \$5.262 million is made up of:

- \$2.6 million in surpluses that are not from cash (for example, the value of assets vested in Council during the year),
- \$1.7 million in surpluses that were generated from targeted rate-funded activities or from development contributions or other income streams where the funds must be used for the purpose for which they were collected, and
- \$956,000 in surpluses generated from general rate-funded activities or through user fees and charges, where there is no designated funding purpose for that surplus.

In various meetings and workshops over the past few months, Council have indicated that they would like to earmark a certain amount of the non-designated cash surplus from 2017/18 to fund certain future projects, (keeping in mind that projects would still be subject to business case analysis). The Executive Management Group have also identified some additional projects where funding could be earmarked. These are summarised as follows:

	Meeting Approved	Date	\$000
Matamata indoor arena - funding of concept plan	COC	7/3/18	150
Phase 1 of on-line voting project	Council	22/8/18	20
Employment of Events Centre Facilitators	Council	12/9/18	80
Variation of RC conditions for Silver Fern Farms Events Centre	Council	12/9/18	40
Human Resources strategy (per Council workshop 11/7/18)	-	-	100
Funding towards progression of the OCD proposal	-	-	50
Additional funding for the No. 2 Bath House project	-	-	150
Kiwirail level crossing upgrades	-	-	212
Addition to the Digital Strategy requirements - Anteno	-	-	25
Remaining non-designated cash surplus	-	-	129
Total			956

An amount of \$956,000 has been transferred from accumulated funds to the Community Purposes reserve in the 2017/18 financial statements, from which these projects could potentially be funded.

Financial Performance Benchmarks

Benchmarks	2017/18
Rates (income) affordability	✓ within limits
Rates (increases) affordability	✓ within limits
Debt affordability	✓ within limits
Balanced budget	✓ benchmark met
Essential services	× benchmark not met
Debt servicing	✓ benchmark met
Debt control	✓ benchmark met
Operations control	✓ benchmark met

The essential services benchmark is designed to be an indicator that Council is maintaining its core infrastructural assets. It measures Council's capital expenditure on network services as a proportion of depreciation on network services. The benchmark is met if capital expenditure equals or is greater than depreciation. For 2017/18, capital expenditure on network services was 98% of depreciation. To put that in context however, Council's capital expenditure between 2010 and 2012 averaged 205%, due to the completion of significant wastewater and water upgrade projects. Capital spending is not always programmed on a straight-line basis consistent with depreciation, however over a period of time it would be more closely aligned.

Non-financial information

In 2017/18 we have focused on maintaining our services to support our community while making sure cost increases are affordable. We delivered our extensive range of activities, services and projects to similar levels as detailed in the Long Term Plan 2015-25 and at a similar standard as previous years. Comparisons to both targets and previous year's results are available in the full Annual Report.

There are a total of 57 performance measure targets which Council reports on in the Annual Report. Council achieved its target performance for 38 of these.

Mandatory non-financial performance measures

In 2015 Department of Internal Affairs introduced 19 mandatory non-financial performance measures for the core infrastructure activities (roading, water, wastewater and stormwater). The Annual Report 2017/18 is the third report on performance against these performance measures. We achieved our target for 12 mandatory performance measures. One mandatory performance measure was not measured being the condition of footpaths which is measured biennially.

The six measures that we did not achieve and page reference of the Annual Report are:

Stormwater, page 92

- *The number of flooding events that occur in our district and for each flooding event the number of habitable floors affected.*
- *The number of complaints we receive about the performance of our stormwater system.*

Wastewater, page 95

- *Median resolution time - wastewater overflows.*

Water, page 98-100

- *Compliance with Part 4 and Part 5 of the New Zealand Drinking Water Standards.*
- *Percentage of water loss from Council's networked reticulation system.*
- *Number of complaints relating to drinking water clarity and pressure.*

Audit requested minor changes in regards to some non-financial performance measures which have all been made during the audit process.

b. Draft Audit Opinions for the Annual Report and Summary 2017/18

Under the Local Government Act 2002 Council is required to obtain an audit of its Annual Report and Summary. Auditing on the Annual Report and Summary 2017/18 was completed between 27th August and 7th September 2018. Council expects to receive an unmodified opinion; a draft of that opinion will be circulated separately. Council's Auditor, Ben Halford will be in attendance to present the opinion to the Committee and to answer any questions Committee members may have on the process and audit outcome.

c. Warrant of fitness for the Annual Report and Summary 2017/18

The warrant of fitness (WOF) is circulated separately to this report. The WOF has proven to be a useful tool for staff to check that significant matters have been considered in the preparation of the Annual Report. It is intended to provide some assurance to the Committee and Council in this regard.

The Warrant of Fitness section 13 is to be completed by Elected Members.

d. Letter of representation for the Annual Report and Summary 2017/18 and staff review of representations made

The representation letter, circulated separately sets out the Council's responsibilities under the LGA to report on the Council's financial position and activities; and quality of information presented in the Annual Report and Annual Report Summary.

The letter provides assurances to Audit in relation to the following requirements, which to the best of their knowledge, Council are of the opinion have been met:

- General responsibilities relating to the Councils actions
- Responsibilities for the financial statements and the statement of service performance
- Responsibilities to provide information
- Confirmation that Council is a going concern
- Responsibilities for the information presented in the Annual Report Summary
- Publication of information on our website

To assist the Council in gaining assurance that these requirements have been met, staff have provided responses on what steps have been taken to meet the responsibilities outlined. These responses are circulated separately.

e. Misstatement schedule from the Annual Report final audit

The schedule of misstatements circulated separately, sets out the errors noted by Audit and by staff in the final audit. Staff will be in attendance to discuss these with Committee members. Council's auditors will also be able to provide their view on the nature of the misstatements. Committee members should note that all misstatements as listed have been corrected.

f. Draft management report on the Annual Report 2017/18

The draft Management report sets out Audits findings from the audit and draws attention to areas where Council is doing well or where Audit have recommendations for improvement. The draft report is yet to be received at the time of writing this report but will be circulated separately along with management comments in response.

g. Chief Executive's Reporting Certificate for the Debenture Trust Deed

A requirement of our Debenture Trust Deed is that the Chief Executive furnish the Trustees with a bi-annual Reporting Certificate, stating whether Council has complied with the requirements and covenants of the Trust Deed.

h. Auditor's Independent Assurance Report for the Debenture Trust Deed

As a further requirement of the Trust Deed, our auditors report to the Trustees as to whether, during the course of performing the Annual Report audit, they have become aware of any matters that would effectively contravene what the Chief Executive has reported to the Trustees through the Reporting Certificate.

Council has complied with all requirements of the Trust Deed for the year ended 30 June 2018, and expect our Auditors will provide an independent assurance report to our Trustees with an unqualified conclusion.

i. Letter of representation for the Debenture Trust Deed and staff review of representations made.

The representation letter (circulated separately) related to the Debenture Trust Deed sets out the Council's responsibilities under the engagement. To assist the Council in gaining the required assurances that these requirements have been met, staff have provided responses on what steps have been taken to meet the responsibilities outlined. These responses are circulated separately.

Analysis

Options considered

The Committee has the option of providing feedback to Council.

Analysis of preferred option

It is recommended that the Committee consider the documents and provide feedback to Council.

Legal and statutory requirements

Under Section 98 of the LGA, Council is required to prepare an Annual Report and Summary at the close of each financial year.

Impact on policy and bylaws

There are no policy or bylaw issues.

Consistency with the Long Term Plan / Annual Plan

The Annual Report measures our performance against the Long Term Plan 2015-25.

Impact on Significance and Engagement Policy

This issue is not considered significant in terms of Council's Significance and Engagement Policy.

Communication, consultation and decision making processes

The 2017/18 Annual Report Summary in the form of a Calendar will be circulated to the public as an insert in the Matamata Chronicle and Piako Post newspapers on 7 November 2018. The Annual Report and Summary will be available on Council's website and in Council's Offices and Libraries following adoption. E-newsletters will also be sent to those who have indicated an interest in the Annual Report and Summary.

Timeframes

The Annual Report process has been completed within statutory timeframes.

Contribution to Community Outcomes

The Annual Report measures achievements and progress against the community outcomes.

Financial Impact

i. Cost

The production of the Annual Report and Summary has a budget of \$15,000 (staff time and circulation of the Summary). Annual Report audit fees have a budget of \$120,000.

ii. Funding Source

The Annual Report cost is provided for within the Strategies and Plans activity budgets. The Annual Report and audit are funded from general rates.

Attachments

Signatories

Author(s)	Jesse Gooding Graduate Policy Planner	
	Larnia Weir Deputy Finance Manager	

Approved by	Sandra Harris Acting Strategic Policy Manager	
	Danny Anglesey Finance & Business Services Manager	
	Manaia Te Wiata Group Manager Business Support	

Legislative Compliance Framework

Trim No.: 2064676

Executive Summary

The Audit and Risk Committee previously requested that staff develop a legislative compliance 'warrant of fitness' (WOF) for its review on an annual basis. A draft WOF was reported to the Committees February 2017 meeting for discussion, the Committee resolved that the framework should be adopted and completed annually by staff alongside the Annual Report. The Framework was reported back to the Committee's October 2017 meeting where it was formally adopted.

The updated legislative compliance WOF is attached.

Recommendation

That:

1. the information be received; and
2. the Committee recommend that Council adopt the Legislative Compliance Framework.

Content

Background

The Audit and Risk Committee requested that staff develop a legislative compliance 'warrant of fitness' (WOF) for its review on an annual basis. A draft WOF was reported to the Committees February meeting for discussion, the Committee resolved that the framework should be adopted and completed annually by staff alongside the Annual Report.

The updated legislative compliance WOF is attached.

Issues

What is the legislative compliance framework?

The Council's legislative compliance framework describes how the Council ensures its activities are undertaken within the law. In line with other Council frameworks (e.g. Delegations, Risk Management and Procurement) managers (Legislation Owners) have been assigned responsibilities to ensure Council compliance with relevant New Zealand legislation and associated regulations.

Why do we need a legislative compliance framework?

The Council could face severe penalties for failing to comply with legislation. Consequences can include:

- loss of reputation
- loss of accreditation
- civil and criminal proceedings
- investigation and censure from monitoring bodies
- breaches of banking and other key covenants

What is a Legislation Owner?

A 'Legislation Owner':

- is usually a member of the Management Team

- is accountable for ensuring that requirements under legislation are met
- reviews changes to legislation and informs staff of any impact of these changes
- is responsible for reporting to Executive Team on an annual basis or when a serious breach is identified
- is someone who ensures that, on a day to day basis, compliance is achieved and has processes in place that enables regular monitoring to occur by, for example,
- providing access to training for key staff
- ensuring that inspections have been conducted and situations assessed as appropriate
- reports of instances of breaches including the outcomes of any such instance, what steps have been taken to prevent further breaches, and where there are on-going compliance issues

The WOF sets out:

- The key Acts and other legal obligations or requirements
- The general elements which have a duty or compliance requirement
- The member of staff responsible for each element
- Any reporting requirements, general comments by reporting staff as relevant

For reporting on compliance, legislation has been grouped per the major functions of the Council. The reference to any Statute includes all relevant amendments.

Every effort has been made to identify the legislation which staff and others are likely to encounter in the normal course of their employment. It is imperative to note the requirements that the Council, its staff, agents and contractors must comply with all New Zealand statute law and common law obligations. The list of statutes and other obligations are set out in this Legislative Compliance policy cannot hope to be exhaustive. If staff and others learn of legislation (including new statutes or regulations) or relevance to their roles within the Council, such legislation should be referred to the Legal Officer, for review and possible inclusion in this document.

New legislation

We have added the Public Bodies Leases Act 1969 to the framework. Council staff are generally undertaking ongoing reviews of legislative compliance but some aspects have been delayed by maternity leave. The Public Bodies Leases Act 1969 is currently a work in progress.

Attachments

A¹. Legislative Compliance Framework - October 2018

Signatories

Author(s)	Niall Baker Acting Senior Policy Planner	
Approved by	Sandra Harris Acting Strategic Policy Manager	
	Manaia Te Wiata Group Manager Business Support	

Legislative Warrant of Fitness –Draft for Audit and Risk Committee review, 9 October 2018

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Council as a good employer

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
1	<p>Anzac Day Act 1966 The Act regulates the observance of Anzac Day and commercial activities after noon.</p> <p>Where Anzac Day falls on a Sunday it shall be observed as a Sunday. Where Anzac Day does not fall on a Sunday, it is observed up to 1 o'clock in the afternoon as if it were a Sunday, and after that hour on that day such activities shall be permitted as may lawfully take place after noon on a Saturday. The Act is subject to section 45A of the Holidays Act 2003 (which concerns the transfer of the public holiday for the purposes of Part 2, subpart 3 of that Act when Anzac Day falls on a Saturday or a Sunday).</p>	Compliance with the requirements to observe Anzac Day and limit commercial activities.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation.	<p>Leave Policy</p> <p>Individual and Collective Employment Agreements</p>	Yes	<p>Council offices and Libraries close on ANZAC Day, office and Library staff are not required to attend work. Staff that are required to work on ANZAC Day for the celebration events are paid in accordance with the Holidays Act 2003</p> <p>Pool facilities are open after 1pm. KVS staff not required to work excepting those that are on call/standby or undertaking work for the ANZAC Day celebration events.</p>
2	<p>New Zealand Bill of Rights Act 1990 (NZBORA)</p> <p>The NZBORA protects the rights of peoples in New Zealand – freedom of through, conscience, religion, expression, peaceful assembly, discrimination etc.</p>	Maintenance of the rights and freedoms as set out in the NZBORA.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation.	<p>Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy, Employment Relations Policy</p>	Yes	Council is an equal opportunity employer and undertakes a number of steps to ensure the workplace is free from harassment (including bullying and discrimination)
3	<p>Criminal Records (Clean Slate) Act 2004</p> <p>The Criminal Records (Clean Slate) Act establishes a clean slate regime that enables eligible individuals to conceal their criminal record in some circumstances. As a part of the state sector and an employer there are implications for the questions that can be asked of people.</p>	Compliance with the prohibition to ask or require a person to disregard the effect of the clean slate scheme when answering a question about their criminal records. It is also an offence to require or request an individual to disregard the effect of the clean slate and disclose, or give consent to the disclosure of, his or her criminal record.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation.	<p>Application for employment form</p> <p>Ministry of Justice Criminal Conviction checks undertaken on all new staff.</p> <p>Promapp process - Criminal conviction and police vetting checks</p>	Yes	The requirements of the Act are met in Council's application form and during Criminal Conviction checks
4	<p>Employment Relations Act 2000</p> <p>This Act covers the negotiation of employment agreements and procedures for employment relations problems. It is integral to the function of the Council as an employer.</p>	Compliance with legislative requirements regarding employment agreements, bargaining, union membership, personal grievance processes, record keeping etc.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation.	<p>Policies - Employment Relations Policy, Hours of Work Policy, Storage of Employee Records Policy</p> <p>Collective and Individual</p>	Yes	The requirements of this act are met and HR ensures compliance with all Individual and Collective Employment Agreements. Various policies are in place such as: Employment Relations Policy, Hours of Work Policy,

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
					Employment Agreements Partnership for Quality Agreement with the Unions, Bargaining Process Agreements Processes – creating an individual employment agreement, Employee opts to join Union, Employee opts out of Union, Staff request for flexible hours, review process, MPDC info security and control		Storage of Employee Records Policy
5	Equal Pay Act 1972 This Act enables the elimination and prevention of gender discrimination in remuneration rates in all sectors of paid employment.	Rates paid to women are to be based on the rates paid to male employees with the same (or substantially similar) skills, responsibilities and service.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation.	Equal Opportunities policy Remuneration Policy SP5 Job Sizing system	Yes	The SP5 Job Sizing system is used to evaluate most positions at Council. This system has been proven to meet the Standard for Gender Inclusive Job Evaluation. This system then determines what rates are paid for positions. Note this system is only used for some positions at KVS but we will be looking into this further in the future. We have previously investigated whether to undertake a PAEE review but we determined it was not required based on the SP5 system and staff views on pay equality at MPDC.
6	Fees and Travelling Allowances Act 1951 This Act sets out the framework for members of statutory boards to any remuneration by way of salary, fees, or otherwise for his services as a member of the Board, the remuneration shall, subject to any determination of the Remuneration Authority, be paid at such rate as the Minister from time to time approves in that behalf.	Where, under any enactment, a member of a local authority is entitled to receive payment of travelling allowances or travelling expenses, the provisions of this Act, as far as they are applicable and with the necessary modifications, shall apply to that member as if the local authority were a statutory Board.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation.	Calculate employee travel allowance Travel Allowance Form Mileage claim form	Under review	We have received some advice on this matter and it's one of our tasks to undertake soon
7	Health and Safety at Work Act 2015 An Act relating to the health and safety of employees and other people at work, to promote health and safety management by employers.	Compliance with the requirements of as person conducting a business or undertaking under the Health and Safety at Work Act 2015.	Health & Safety/Quality Manager	Yes - Power to undertake all the duties and functions of a person conducting a business or undertaking	Health and safety training resources Internal audit of health and safety procedures by H&S Reps & H&S team Council H&S Charter Operational H&S Policy H&S management	Underway	At the time of writing compliance was being assessed. Further comments will be available at the meeting.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
				under the Health and Safety at Work Act 2015	system The Vault Various policies & procedures.		
8	Holiday Act 2003 The purpose of this Act is to promote balance between work and other aspects of employees' lives and, to that end, to provide employees with minimum entitlements to annual holidays, public holidays, sick leave and bereavement leave.	The Act provides to enforce several days for the worker as holidays. As an employer, the Council must ensure that its employment contracts comply with the legislation and employees and allowed leave accordingly. All required records are kept of this.	Human Resources Manager	No delegation required as Council is not exercising a power under legislation.	Leave Policy Individual and Collective Employment agreements Promapp process - MPDC info security and control, Average and Ordinary hourly rate calculation, Pay MPDC and KVS Employees	Yes	HR ensures compliance with the Holiday Act and Individual and Collective Employment Agreements
9	Human Rights Act 1993 This Act governs the protection of human rights in New Zealand. It is applicable to the Council in employment and the provision of access to the disabled.	Compliance with requirement not to discriminate based on a prohibited ground * <i>*Prohibited Grounds:</i> Discrimination on the basis of gender, pregnancy and childbirth, marital status, religious ethical belief, colour, race, ethnic or national origins, disability, age, political opinion, employment or family status, sexual orientation.	Human Resources Manager	No delegation required as Council is not exercising a power under legislation.	Employment Relations Policy, Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy	Yes	HR ensures compliance with the Human Rights Act. Various policies are in place and the Application for Employment Form has been checked by an Employment Lawyer for compliance
10	Injury Prevention, Rehabilitation and Compensation Act 2001 This Act regulates the area of accident compensation coverage.	Comply with obligations as an employer for the payment of levies and premiums.	Health & Safety/Quality Manager Human Resources Manager	No delegation required as Council is not exercising a power under legislation.	Calculating lost time injury frequency rates Information is supplied to ACC as required for the calculation of levies and premiums. Payments are made within required timeframes. Payroll information is also supplied to ACC for the calculation of earnings for injured employees.	Yes	At the time of writing compliance was being assessed. Further comments will be available at the meeting.
11	Kiwi Saver Act 2006 This Act is to encourage a long-term savings habit and asset accumulation by individuals for retirement. The Act aims to increase individuals' well-being and financial independence, particularly in retirement, and to provide retirement benefits.	Provision of employees with information packs, meet enrolment requirements for employees, compulsory contributions and tax credit entitlements etc.	Human Resources Manager	No delegation required as Council is not exercising a power under legislation.	Employee payroll start form Kiwisaver employee information sheet (including the investment statement from our preferred provider) Kiwisaver information –	Yes	A number of processes are in place to ensure the requirements of the KiwiSaver Act are met (as outlined in the promapp processes column)

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
					existing staff wanting to join Cease KiwiSaver Compulsory Employer Contribution		
12	Local Government Act 2002 This Act sets out the requirements of Council to be a good employer, and certain disclosure requirements regarding employee salaries in its Annual Reporting.	Compliance with requirement to be a good employer and other reporting requirements under this legislation. <i>42 Chief executive</i> <i>A chief executive appointed under subsection (1) is responsible to his or her local authority for—</i> <i>(c) ensuring that all responsibilities, duties, and powers delegated to him or her or to any person employed by the local authority, or imposed or conferred by an Act, regulation, or bylaw, are properly performed or exercised; and</i> <i>(g) employing, on behalf of the local authority, the staff of the local authority (in accordance with any remuneration and employment policy); and</i> <i>(h) negotiating the terms of employment of the staff of the local authority (in accordance with any remuneration and employment policy).</i>	Human Resources Manager	Council has delegations under the LGA but not specifically in relation to employment. The Local Government Act 2002 specifically identifies the CE as the employer of Council staff. S42 of the Act provides authority for the CE to comply with legislation.	There are a number of policies that relate to Council being a good employer such as: Staff Occupational Health Monitoring, Leave policy, Employment relations policy, Remuneration Policy, Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy, Training and Development Policy Appointment Approval form – signed off by CEO	Yes	The HR Manager is responsible for meeting the reporting requirements under the Local Government Act 2002 in relation to employee salaries and the number of employees
13	Minimum Wage Act 1983 The Act provides for minimum wage rates for adults and for youth workers to be paid. The Minister has discretion to set the minimum wage order.	Compliance with minimum wage rates.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation	Process - Process payroll end of tax year Individual and Collective Employment Agreements	Yes	HR ensures compliance with the Minimum Wage Act and Individual and Collective Employment Agreements
14	Parental Leave and Employment Protection Act 1987 Prescribes the minimum entitlement with respect to parental leave for male and female employees and protects employees during pregnancy and parental leave.	Comply with the requirements regarding parental leave under this legislation	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation	Leave Policy, Employment Relations Policy Harassment (including bullying and discrimination) policy Process – Employee Parental Leave, HR Parental Leave process	Yes	Requirements are met as outlined in Council's employee parental leave process
15	Protected Disclosures Act 2000 An employee of the Council (including a former employee and a person working under contract of services) may disclose information about serious wrongdoing in or by the organisation which the employee believes on reasonable grounds to be true or likely to be true and the purpose is to enable investigation of the allegations and the employee	Compliance with the requirements regarding protection of employees, advising staff of Council's protected disclosures policy as required by legislation.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation	Protected Disclosures – Whistleblowers policy Protected Disclosures procedure Fraud and Corruption,	Yes	There have been no protected disclosures in the 2017/18 financial year.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
	wishes the disclosure to be protected.				Conflicts of Interest and Protected Disclosures brochure		
16	Smoke Free Environments Act 1990 The Act is intended to protect persons from cigarette smoke within all premises other than private homes. Another part limits sponsorship by tobacco companies.	Hold a written policy on smoking in the workplace and maintain a smoke free work environment.	Human Resources Manager Health & Safety Manager	No delegation required as Council is not exercising a power under the legislation	Designated smoking areas policy. No smoking in vehicles policy.	Yes	Designated smoking areas policy and No smoking in vehicles policy in place.
17	Waitangi Day Act 1978 The Act prescribes the observance of Waitangi Day as a public holiday.	Observance of Waitangi day as a public holiday.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation	Leave Policy Individual and Collective Employment Agreements	Yes	HR ensures compliance with the Holidays Act and Individual and Collective Employment Agreements
18	Wages Protection Act 1983 This legislation restricts the ability of an employer to deduct money from an employee's wages.	Comply with restrictions on making deductions from employee wages.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation	Individual and Collective Employment Agreements COSACS deduction authority form Staff member wants to change payroll deductions including Maintenance Form Induction packs for new staff	Yes	HR ensure compliance with legislation and Individual and Collective Employment Agreements
19	Vulnerable Children Act 2014 One of the purposes of this Act is to reduce the risk of harm to children by requiring people employed or engaged in work that involves regular or overnight contact with children to be safety checked.	Compliance with the requirements to carry out checks on any staff who are classified as working with children under this Act.	Human Resources Manager	No delegation required as Council is not exercising a power under the legislation	Promapp process - Criminal conviction and police vetting checks.	Underway – Child Protection Policy (Kelly Reith working on this)	Staff are working on developing a policy around this. We are safety checking children's workers as per legislative requirements. No consideration given at this time to volunteers doing H&S work i.e. tracks, parks, gardens etc. Also no consideration of work undertaken by Contractors on Council facilities i.e. pools, libraries where there are children.

Council as a landlord and land owner

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
20	Fencing Act 1978 This Act sets out the rights and obligations of property owners when fencing common boundaries.	Compliance with Council's obligations under the legislation as a property owner.	Kaimai Consultants Manager	Y	Boundary Fencing Procedure	Yes	Council as an Authority has no obligation under the Fencing Act to contribute to the cost of boundary fences on roads. All modern Reserves acquired by Council as part of subdivisions in the past decade have covenants on them that exclude Council from contributing to a boundary fence, older reserves and general Council owned property still require Council to make a contribution. When asked to contribute Council checks that no covenant exists.
21	Property Law Act 2007 This act sets out various laws regarding leases (other than residential), easements and mortgages etc.	Compliance with obligations under the Act – the area most commonly dealt with is obligations around commercial leases.	Kaimai Consultants Manager Corporate Strategy Manager	Y	Leasing procedure/ guidelines Sale/purchase of Own your own and other properties	Yes	Council staff follow set processes for the leasing of land, and the sale/purchase of property. These include controls such as obtaining valuations and using external legal firms for conveyancing. Other legislative requirements – such as residential tenancies, public works act and reserves act requirements are also considered on a case by case basis depending on the nature of the land and transaction.
22	Residential Tenancies Act 1986 This Act regulates the relationship between tenant and landlord in residential tenancies.	Compliance with the requirements of the act regarding tenancy agreements, bonds, notices etc.	Kaimai Consultants Manager	Y	Elderly persons housing rent reviews- policy Selection of own your own housing and elderly persons housing occupants	Yes	Staff follow promapp processes for the leasing of residential property as well as accessing resources/guidance provided by the Tribunal services. Council also undertakes a survey of residents annually to gauge their satisfaction with Council as a land lord – these results are available on request.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
							Council has not been taken to the tenancy tribunal by a resident. Council has not taken any tenant to the service for any reason this financial year.
23	Trespass Act 1980 This act sets out the ability of person/entity to warn and trespass persons from land that they occupy or own	Compliance with processes regarding trespassing person from Council property. Persons who are trespassed have been done so on a sound legal basis.	District Librarian Corporate Strategy Manager Community Facilities Operations Manager	Y	Issuing a Trespass Notice	Yes	Community Facilities Operations Manager – has issued one trespass notice for pools and one for the aerodrome this financial year. Libraries issued one trespass notice in last financial year. The trespass order issued for the Aerodrome related to occupation of the campground after it was closed. The trespass order for the pools was in relation to inappropriate behavior impacting on children. A trespass order was given at the libraries due to a customer being aggressive, abusive & throwing a computer across the room.
24	Public Bodies Leases Act 1969 This Act relates to the powers of certain public bodies to lease land. There is an interface between the Reserves Act 1977 and the Public Bodies Leasing Act 1969 with regard to Local Purpose Reserves.		Asset Manager Strategy and Policy	N	Underway	To be confirmed	Council staff will be reviewing this Act to check what (if any processes are affected) and whether delegations are required.

Council as an information holder and provider

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
25	Copyright Act 1994 The Copy Right Act protects the property right associated with ownership of original works. The Council has compliance risks in relation to the use of original works by the Commission's staff in conducting their work, for example in communications and outreach.	The Council must not copy, or allow to be copied, original works for which it does not have this right.	Communications Manager	No delegation required as Council is not exercising a power under the legislation	No processes	Yes	At the time of writing compliance was being assessed. Further comments will be available at the meeting.
26	Local Government Official Information and Meetings Act 1987 The intent of this Act is to make official information more freely available, to provide for proper access by each person to official information relating to that person, to protect official information to the extent consistent with public interest and the preservation of personal privacy. Where the Council makes official information available in good faith no civil or criminal proceedings should lie against it.	Compliance with the requirements to release information under LGOIMA	Communications Manager Corporate Strategy Manager	Y	LGOIMA or OIA request management overview	Yes	Promapp process and guidelines for staff are documented, and new staff required to respond to LGOIMA requests are provided with training. There were four LGOIMA requests in 2017/18 that were not responded to within the statutory timeframe. We are investigating using registers to enter and process LGOIMA requests to provide better measures around response times.
	This act also provides for the provision of Land Information Memorandums, which can attract liability if incorrect information is provided.	Compliance with requirements to release information in LIMS	Customer Services Manager	Y	Public access requirements for information release	Yes	Council's customer services team have established processes and templates to ensure information is collected and checked. No LIMs missed either the legislative or urgent deadlines in the 2017/18 financial year.
27	Privacy Act 1993 The New Zealand Privacy Act 1993 established the Office of the Privacy Commissioner and sets out its functions. It sets out the principles of privacy the Council must adhere to and matters relating to the collection, use and storage of private information and response to requests/complaints regarding private information.	Compliance with privacy principles and obligation to release/update private information.	Corporate Strategy Manager	Y	MPDC information security and control	Yes	To the best of my knowledge this has been complied with, staff are given training as part of their induction on LGOIMA and Privacy Act requirements.
28	Public Records Act 2005 This Act establishes a recordkeeping framework, and focuses on supporting good recordkeeping in government. The Council is to create and maintain records and to dispose of them in accordance with the authority of the Chief Archivist.	The Council is required to create and maintain full and accurate records in accordance with normal, prudent business practice. These records must also be accessible over time. The Council must gain the Chief Archivist's authorisation before disposing of public records.	Information & Technology Manager Communications Manager	Y	Document management	Yes	The Public Records Act also applies to our websites and Social Media. We are working towards complying with this Act by capturing logs on the MPDC website of who made changes, when, and what the change was. Our Disaster Recovery processes also provide the ability to restore old versions of the website, however, these do not comply with the requirements of the Records Act. We have identified the need to manage records from Social Media. This is a known issue in our sector, with a limited number of suitable products available on the market.

Council as a governance body

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
29	Births Deaths Marriages and Relationships Registration Act 1995 This Act provides for the recording/registration of births, deaths, marriages and other related matters in New Zealand	Issuing of marriage licences and performance of marriage ceremonies in accordance with the Act	Customer Services Manager	No delegation required as Council is not exercising a power under the legislation – specific staff members are appointed by the DIA to carry out marriages in towns where this service is not available.	Births Deaths and marriages Marriage licenses	Y	Licences and marriage ceremonies are conducted in accordance with the Act. This service is available at the Te Aroha and Matamata Offices only. Morrinsville applications are issued from the Court House.
30	Citizenship Act 1977 Provides for Councils to facilitate citizenship ceremonies on behalf of the government.	Undertaking citizenship ceremonies in accordance with legislation	Corporate Strategy Manager	No delegation required as Council is not exercising a power under the legislation – specific staff members and the Mayor are appointed by the DIA to carry out ceremonies.	Citizenship ceremony Taking photos at citizenship ceremonies	Y	Citizenship ceremonies are carried out 6-8 times per year depending on demand, they have all been carried out in accordance with the Council's MOU with the DIA.
31	Civil Defence Emergency Management Act 2002 The purpose of this Act is to improve and promote the sustainable management of hazards and provide for planning and preparation for emergencies and for response and recovery in the event of an emergency.	Compliance with Council's obligations to co-ordinate civil defence readiness and operations under the Act.	Group Manager Community Development	On 9 May 2018 Council approved Councillor Brian Hunter, with delegated authority to act for the Mayor, and Councillor Kevin Tappin be appointed as members of the Thames Valley Civil Defence and Emergency Management Joint Committee. Council also appointed Julian Snowball, Manager/Controller of the Thames Valley Emergency Operating Area, to act as a Local Controller for the Matamata-Piako District Council. All other appointments are made by the Civil Defence Emergency Management Group	Joint Council approach (HDC/TCDC/MPDC). Staff training on-going. Incident Management team appointed and trained. Regular attendance at meetings. Various processes incl. Utilising the civil defence status board Civil defence brief form Managing a crisis/emergency What to do in a crisis / emergency	Y	Several staff are trained to a level where they can respond to events nationally. Civil Defence Emergency Management Group meets regularly for planning, exercises etc.
32	Ngāti Hauā Claims Settlement Act 2014 The purpose of this Act is to record the acknowledgements and apology given by the Crown to Ngāti Hauā in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the non-raupatu historical claims of Ngāti Hauā.	Compliance with the requirements to convene a committee for governance matters on the Waharoa (Matamata) Aerodrome.	Corporate Strategy Manager District Planner	No delegation required as Council is not exercising a power under the legislation – Council has appointed members to the Committee	Meeting processes in Promapp	Y	Waharoa Aerodrome Committee meetings are held three times per year. The District Plan has been updated to include the Ngati Haua Claims Settlement as a statutory acknowledgment.
33	Local Authorities (Members' Interests) Act 1968 This Act sets limits on the total of all payments made or to be made by or on behalf of the local authority in respect of all contracts made by it to elected members, and restrictions regarding voting where the elected member has a pecuniary interest	Compliance with limits for contract payments, voting restrictions and disclosures to Auditor General	Finance and Business Service Manager	Y	Members Interests process in Promapp	Y	To the best of staff's knowledge this legislation has been complied with. Two application has been made on behalf of the Mayor (for \$85,000 including GST – relating to Fizog trading as Rex Barnes Engineering) and Councillor Tenna Cornes (\$35,000 including GST – relating to Deli Thyme).
34	Local Electoral Act 2001 The purpose of this Act is to provide uniform rules in relation to the timing of local elections; and the right of individuals to vote, stand for election, and nominate candidates for election.	Compliance with the obligations to undertake local body elections every three years	Corporate Strategy Manager	Y – Council delegates directly to the EO to carry out functions. SOLGM Electoral Working party calendar and handbook for EO's EO/DEO training provided.	Issuing special votes process. SOLGM Electoral Working party calendar and handbook for EO's	Y	Dale Ofoske, of Election Services Ltd has been appointed as Council's external Electoral Officer by Council resolution. A staff member will act as the DEO & as a point of contact for the external EO. Delegation added to the Delegations Register (Statutory Delegations).

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
				EO appointed via Council resolution. Service provider contracts signed.	EO/DEO training provided. EO appointed via Council resolution. Service provider contracts signed.		
35	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good-quality local infrastructure, local public services, and performance of regulatory functions.	Compliance with the obligations of local authorities relating to community outcomes, the purpose of local government, Maori decision making and decision making/consultation processes under the Act.	Corporate Strategy Manager	No delegation required as Council is not exercising a power under the legislation	Policy Making Guide and Information for Council Policies Determining if a project is significant and needs consultation (no processes on Maori decision)	Y	To the best of staff's knowledge these matters have been complied with.
36	Local Government Official Information and Meetings Act 1987 This act provides for the public notification of meeting to ensure the community has reasonable knowledge of when they will be held.	Compliance with obligations to publicly notify meetings and agendas/minutes.	Corporate Strategy Manager	No delegation required as Council is not exercising a power under the legislation	Adding minutes and agendas to the website How to place a notice of meetings advertisement Advertising notice of meetings deadlines Adding minutes and agendas to the website	Y	Meetings have all been notified in accordance with legislation this year. Agendas and minutes have been provided as required.
37	Ombudsmen Act 1975 The purpose of this Act is to create the Ombudsmen's office and set out its functions and powers.	Comply with obligations to respond to and assist ombudsmen's investigations under LGOIMA and the Ombudsmen Act 1975	Corporate Strategy Manager	No delegation required as Council is not exercising a power under the legislation	No Processes identified – Council would be expected to comply with Ombudsmen directions.	N/A	No directions from the Ombudsman's office have been provided in the 17/18 financial year. Two complaints were made to the Ombudsmen's office in 2017/18. For one of these complaints we were advised in March 2018 that the Ombudsman's office was proposing that no further action will be taken on the complaints, on the basis that they have been resolved through informal enquiries or investigation otherwise appears unnecessary. For the other complaint Council has been asked by the Ombudsman's office to provide information and a response. At this stage we have not been advised if any further action will be taken.

Council as a policy maker

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance?		Comments and Signature
						Yes	No N/A	
38	Building Act 2004 The purpose of this Act is to regulate the building of structures in New Zealand, and deal with dangerous, insanitary and earthquake prone buildings.	Earthquake prone , Dangerous and Insanitary buildings policy in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Y	Multiple processes sitting in the Building Accreditation module	Y		Earthquake prone , Dangerous and Insanitary buildings policy –due for review in 2021 <i>(Note: The Building (Earthquake-prone Buildings) Amendment Act 2016 commenced on 13 May 2018 which means all parts of this Policy relating to earthquake-prone buildings need to be removed. References to dangerous and insanitary buildings will remain. The Policy will be renamed to the Dangerous and Insanitary Buildings Policy 2016 and will be renumbered accordingly). This can be done by Council resolution and a report will be presented to Council for this in 2018/19.</i> <i>Staff are currently working on a policy to identify roads, footpath, or other thoroughfares where parts of an unreinforced masonry building could fall in an earthquake etc. Public consultation is required and this is tentatively planned for early 2019).</i>
39	Dog Control Act 1996 This act provides for the regulation of dog control , registrations, offences etc.	Policy on Dogs in place and reviewed in accordance with legislative requirements Dog Control Bylaw in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Y	Multiple processes in pro-map	Y		Policy on Dogs – due for review in 2026. Dog Control Bylaw – due for review in 2026. <i>(see also Bylaws)</i>
40	Gambling Act 2003 This act regulates the issuing of gambling licenses in New Zealand	Gambling Venue policy in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Y	Consultation processes in Promapp	Y		Gambling Venue Policy – due for review in 2019. This review is underway.
41	Hauraki Gulf and Marine Park Act 2000 The purpose of this Act is to— <ul style="list-style-type: none"> integrate the management of the natural, historic, and physical resources of the Hauraki Gulf, its islands, and catchments: establish the Hauraki Gulf Marine Park: establish objectives for the management of the Hauraki Gulf, its islands, and catchments: recognise the historic, traditional, cultural, and spiritual relationship of the tangata whenua with the Hauraki Gulf and its islands: establish the Hauraki Gulf Forum. 	Compliance with the requirements of the Act in the District Plan	District Planner	Councilor Paul Cronin is appointed to the Hauraki Gulf Forum on behalf of Council, no other delegations are required.	There are District Plan review and update processes that are relevant to this act.	Y		This act takes the role of an NPS under the RMA and therefore we are required to give effect to it when reviewing the District Plan and processing resource consents. All updates and any decision sought are put on the Council or COC agenda.
42	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities	The following documents in place and reviewed in accordance with legislative requirements: <ul style="list-style-type: none"> Development Contributions Policy Significance and Engagement Policy Policy on the Remission and Postponement of Rates 	Corporate Strategy Manager	Y	Consultation processes in Promapp Calculating Development contributions Determining if a project is	Y		Development Contributions Policy – due for review in 2021 Significance and Engagement Policy – due for review in 2021 <i>(review timeframe not prescribed by legislation)</i> Policy on the Remission and Postponement of Rates — due for review in 2021 Rates Remission Policy – due for review in 2021

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
	to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good-quality local infrastructure, local public services, and performance of regulatory functions. (see also bylaws below)	<ul style="list-style-type: none"> • Rates Remission Policy • Revenue and Financing Policy • Investment Policy • Liability Management Policy • Infrastructure Strategy • Financial Strategy • Long Term Plan • Annual Plan • Annual Report • Code of Conduct • Governance Statement • Triennial Agreement • Representation review • Pre-election report 			significant and needs consultation New Investments Long term plan Annual Plan Annual report Triennial Update - Code of Conduct and Local Governance Statement Pre-Election Report as required by LGA Section 36		Revenue and Financing Policy — due for review in 2021 (<i>review timeframe not prescribed by legislation</i>) Investment Policy — due for review in 2021 (<i>review timeframe not prescribed by legislation</i>) Liability Management Policy — due for review in 2021 (<i>review timeframe not prescribed by legislation</i>) Infrastructure Strategy – due for review in 2021 Financial Strategy — due for review in 2021 Code of Conduct — due for review in 2019 Governance Statement — due for review in 2019 Triennial Agreement – due for review in 2019 Pre-election report- due in 2019
43	Local Electoral Act 2001 The purpose of this Act is to provide uniform rules in relation to the timing of local elections; and the right of individuals to vote, stand for election, and nominate candidates for election.	Representation review	Corporate Strategy Manager	Not required – Council decision process	Processes are being recorded as the current representation review is being undertaken	Y	Representation review - Due to be complete in 2018/2019. Project underway. Appeals to be forwarded to Local Government Commission, who must make a determination by April 2019.
44	Psychoactive Substances Act 2013 The purpose of this act is to regulate the sale of psychoactive substances.	Local Approved Products Policy in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Not required – Council had adopted a policy which MoH must refer to when making a decision to grant a license.	Legal Highs Sensitive Site Map updates	Y	Local Approved Products Policy – due for review in 2019. This review is underway.
45	Racing Act 2003 This act provides for the preparation of a TAB licensing policy by Council, and other functions regarding racing in NZ by other bodies.	TAB Board venue policy in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Not required – Council had adopted a policy	Consultation processes in Promapp	Y	TAB Board Venue Policy – due for review in 2019. This review is underway.
46	Reserves Act 1977 This act provides for the classification and management of public reserves	Reserve Management Plans in place and reviewed in accordance with legislative requirements	Asset Manager Strategy and Policy	Y	Reserve Management Plan Process	Y	General Policies - underway Special Purpose Parks (e.g. Aerodrome RMP) - aerodrome underway; cemeteries planned for 2020-21 Sports Parks - planned for 2019-20 Natural Parks - planned for 2018-19 Linkage Parks - planned for 2023-24 Outdoor Adventure Parks - planned for (e.g. Te Miro) - planned for 2018-19 Neighbourhood Parks - planned for 2019-20 Amenity Parks - planned for 2019-20 Premier Parks (e.g. Te Aroha Domain, Hetana St, Firth Tower, Howie Park) - planned for 2019-2021 <i>Note: Note these dates are aspirational and the time taken to complete RMPs is dependent on public consultation processes etc.</i>
47	Resource Management Act 1991	District Plan in place and reviewed in	District Planner	Y	Update District	Currently	District Plan Operative 25 July 2005 - A review of

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
	The purpose of this Act is to promote the sustainable management of natural and physical resources.	accordance with legislative requirements, including compliance with requirements in RPS, RP, NES and NPS documents.			Plan Council district plan change process	reviewing	all provisions needs to be commenced no later than every 10 years. Council has committed to a rolling review of the District Plan. A number of reviews have been completed or are in progress however a complete list of all reviews has been established. We are currently reviewing our processes in regards to the amendment act.
48	Sale and Supply of Alcohol Act 2012 This act regulates the sale and supply of alcohol, including who can purchase it and where it can be sold and under what conditions – through licencing and inspection frameworks.	Local Alcohol Policy in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Y	Consultation processes in Promapp	Y	Local Alcohol Policy – due for review in 2023
49	Shop Trading Hours Act 1990 This act regulates the days and times which particular categories of retail shops may be open.	Easter Trading Policy in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Not required – Council has adopted a policy which DoL(MBIE) must refer to.	Consultation processes in Promapp	Y	Easter Trading Policy – due for review in 2022
50	Waste Minimisation Act 2008 The purpose of this Act is to encourage waste minimisation and a decrease in waste disposal in order to protect the environment from harm; and provide environmental, social, economic, and cultural benefits.	Waste Minimisation and Minimisation Plan in place and reviewed in accordance with legislative requirements	Corporate Strategy Manager	Not required – Council has adopted a policy which DoL(MBIE) must refer to	Consultation processes in Promapp	Y	Waste management and minimisation plan – reviewed in 2017. The plans have to be reviewed every six years.
51	Prostitution Reform Act 2003 Bylaws Act 1910 Local Government Act 2002 Council Bylaws The above acts have provisions regarding the creation of bylaws by local authorities.	The following documents in place and reviewed in accordance with legislative requirements: <ul style="list-style-type: none"> • Introductory Bylaw • Fires In The Open Air Bylaw • Land Transport Bylaw • Public Amenities Bylaw • Public Safety Bylaw • Solid Waste Bylaw • Wastewater Bylaw 2008 • Water Supply Bylaw 2008 • Stormwater Management Bylaw 2009 • Trade Waste Bylaw • Dog Control Bylaw 	Corporate Strategy Manager	Not required – Council adopts the bylaws. Staff have appropriate warrants to enforce bylaws.	Consultation processes in Promapp	Y	Introductory Bylaw – due for review in 2020 Fires In The Open Air Bylaw - due for review in 2024 Land Transport Bylaw - due for review in 2020 Public Amenities Bylaw - due for review in 2024 Public Safety Bylaw - due for review in 2024 (alcohol bans due for review in 2026) Solid Waste Bylaw - due for review in 2027 Wastewater Bylaw 2008 - due for review in 2020 Water Supply Bylaw 2008 - due for review in 2027 Stormwater Management Bylaw 2009 - due for review in 2020 Trade Waste Bylaw – due 2021 Dog Control Bylaw - due for review in 2026 (alongside the Policy on Dogs – see above)

Council as a financially prudent public entity

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
52	Good and Services Tax 1985 This act provides the framework and rules for the payment of goods and services tax.	The Council must account for and pay GST	Finance and Business Service Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	GST – Invoice compliance	Y	To the best of staff's knowledge these matters have been complied with. Advice is sought from Tax Professionals as/when required (for more complex matters). An external review of Council's GST procedures was last undertaken in Feb 2015. Property transactions (or a sample thereof) are reviewed by our external auditors on an annual basis for compliance with GST requirements.
53	Income Tax Act 1996 The main purposes of this Act are to define, and impose tax on, net income, to impose obligations concerning tax and to set out rules for calculating tax and for satisfying the obligations imposed.	The Council must deduct and pay to the Commissioner of Inland revenue the following taxes or levies: <ul style="list-style-type: none"> • ACC • PAYE • Fringe Benefit Tax • Withholding tax The Council must comply with disclosure and tax rules relating to the sale and purchase of land	Finance and Business Service Manager Human Resources Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	FBT Return PAYE reporting and payment to IRD - mid month PAYE reporting and payment to IRD – end of month AP Withholding Tax Induction packs for new staff	Y	To the best of staff's knowledge these matters have been complied with.
54	Local Government Act 1974 The parts of the LGA 1974 which have not been repealed relate to fuel tax, roading powers and land drainage	Requirements for accounting of fuel tax are complied with under the act.	Finance and Business Service Manager	No delegation required in respect of these functions as Council is not exercising a power under the legislation – this is a compliance matter. Council has made other delegations for this Act.	No Processes	Y	To the best of staff's knowledge these matters have been complied with. An annual return is submitted to Hamilton City Council, the administrator for the Waikato Region's fuel tax pool.
55	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good-quality local infrastructure, local public services, and performance of regulatory functions.	Compliance with the statutory disclosures required in the Long Term Plan, Annual Plan and Annual Report and associated regulations.	Finance and Business Service Manager Corporate Strategy Manager	No delegation required as Council is not exercising a power under the legislation in these instances – this is a compliance matter.	Consultation processes in promapp and AP, LTP and AR processes.	Y	To the best of staff's knowledge these matters have been complied with.
56	Local Government Borrowing Act 2011 The purpose of this Act is to facilitate the operation of the New Zealand Local Government Funding Agency Limited. The Act authorises local authorities to deal with the Funding Agency in a manner in which they would otherwise not be authorised to do so; and authorises or requires local authorities, in certain situations, to act in a manner in which they would	Compliance with the requirements for Local Authorities under the Act	Finance and Business Service Manager	No delegation required as Council is not exercising a power under the legislation in these instances – this is a compliance matter following a Council	No Processes	Y	To the best of staff's knowledge these matters have been complied with.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments and Signature
	otherwise not be authorised or required to act.			decision to use the LGFA.			
57	Local Government (Rating) Act 2002 This Act provides local authorities with flexible powers to set, assess, and collect rates to fund local government activities, ensures that rates are set in accordance with decisions that are made in a transparent and consultative manner and provides for processes and information to enable ratepayers to identify and understand their liability for rates.	Compliance with the processes for establishing rating structures and striking/collecting rates.	Finance and Business Service Manager	Y	No Processes	Y	To the best of staff's knowledge these matters have been complied with.

Council as a regulator and matters of compliance

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments
58	Airport Authorities Act 1966 Any local authority, with the prior consent of, and in accordance with any conditions prescribed by, the Governor-General by Order in Council, may establish, improve, maintain, operate, or manage airports (including the approaches, buildings, and other accommodation, and equipment and appurtenances for any such airports) and may acquire land for any such purpose either within or without its district or region. Any local authority empowered to carry out any undertaking under this section may carry on or cause to be carried on in connection therewith any subsidiary business or undertaking.	Compliance with requirements to operate as an airport authority under this Act. Section 6 of the Act enables airport authorities to grant leases and regulates matters concerning such leases.	Community Facilities Operations Manager	Y	Yes – several process relating to the management of the MM Aerodrome	Y	Council does not have many issues as a non-certificated aerodrome in the Airport Authorities Act, which has been confirmed by our consultant, Simon Lockie.
59	Building Act 2004 The purpose of this Act is to regulate the building of structures in New Zealand, and deal with dangerous, insanitary and earthquake prone buildings.	Compliance with functions as the building control authority, building consents, swimming pool inspections, building warrant of fitness, dangerous insanitary and earthquake prone buildings – and associated regulations.	Group Manager Community Development Building Control Manager	Y	Section 75 certificate building act 2004 Several processes under Building accreditation module	Majority compliance	To the best of our knowledge the vast majority of work is in compliance with the legislation with 762 out of 763 building consents issued within statutory timeframes in 2017/18. Various regulations are in place regarding aspects such as asbestos management, Earthquake-prone buildings, Dangerous or Insanitary Buildings etc. are made under the provisions of the Building Act and Council is responding to these.
60	Building Research Levy Act 1969 This act provides for the authority for the Crown to collect building research levies	Payment of research levies in accordance with the Act	Group Manager Community Development Building Control Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Several processes under Building accreditation module	Y	The building levy is stated in Council's fees and charges and collected for every building consent over \$20,000, on behalf of the Crown.
61	Burial and Cremations Act 1964 This act provides for the creation management and regulation of cemeteries by local authorities.	Management of Council cemeteries in accordance with the Act	Kaimai Valley Services Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. Appropriate staff have been warranted to manage cemeteries.	Cemeteries Policy and procedures	Y	
62	Civil Aviation Act 1990 This act sets out the functions, powers, and duties of participants in the civil aviation system	Compliance with duties under the act and co-operation with the CAA when required.	Community Facilities Operations Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Yes – several process relating to the management of the MM Aerodrome	Yes	Non certificated airport. Small part of Pt 139 only. 1. Identify obvious hazards on the aerodrome. 2. Make sure that the landing plate on the AIP shows any local hazards for aircraft. 3. Able to provide the director of CAA with record of annual aircraft movements
63	Dog Control Act 1996 This act provides for the regulation of dog control , registrations, offences etc.	Compliance with processes and carrying out of functions as the Dog Control Authority.	Group Manager Community Development	Y	Adding in a dog Annual registration process	Y	We received 847 requests for animal control assistance in 2017/18. We responded to 87% of calls within set timeframes (737/847) as per the

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments
					Unregistered dog Maintain existing records		Long-Term Plan (these timeframes are not statutory).
64	Impounding Act 1955 This act provides for Council and individuals to impound stock and for Council to operate a stock pound.	Compliance with processes and carrying out of functions as the pound keeper.	Group Manager Community Development	Y	Barking dog Impounding of dog Impounding of stock	Y	
65	Food Act 2014 The purpose of this Act is to achieve the safety and suitability of food for sale.	Carrying out the role of Council under section 19 of the act.	District Planner	Y	Food Act 2014 verification Food premises health licence renewal	Y	We have established processes to achieve the Food Act 2014 requirements and are working with business to transition.
66	Gambling Act 2003 This act regulates the issuing of gambling licenses in New Zealand	Carrying out Council functions in relation to gambling licences under the act and Council's policy	District Planner	Y	No Processes		In the last 10 years we have not received an application under the Gambling Act. It was intended that we would write a process when the first application came in.
67	Hazardous Substances and New Organisms Act 1996	Carrying out the functions of the Council under the act.	District Planner Health and Safety/Quality Manager	Y	No processes in place Numerous but all require review to reflect new Reg. Purchasing new hazardous substances Chemical spill emergency procedure Obtaining specialist advice for managing hazards Determining safety sensitive roles ERP's require review – some still not started. Working party set-up to consider new Reg and a way forward.	Under review Underway	Although the act sets out Council's requirements, in practice this is overridden by the fire and police as they have always been the first responder and therefore take charge of the incident under the Act. This issue has been raised at a national level and we recently attended a meeting lead by the EPA to flesh out local authorities concerns and current practices. Through this meeting it was evident that our current practices are consistent with other small Councils. Has been updated with Health and Safety at Work (Hazardous Substances) Regulations 2017 which becomes effective 1 December 2017.
68	Hauraki Gulf and Marine Park Act 2000 The purpose of this Act is to— <ul style="list-style-type: none"> integrate the management of the natural, historic, and physical resources of the Hauraki Gulf, its islands, and catchments: establish the Hauraki Gulf Marine Park: establish objectives for the management of the Hauraki Gulf, its islands, and catchments: recognise the historic, traditional, cultural, and spiritual relationship of the tangata whenua with the Hauraki Gulf and its islands: establish the Hauraki Gulf Forum. 	Compliance with the requirements of the Act requirements in the assessing resource consents	District Planner	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the HGMPA and there are delegations under the RMA which are relevant.	Assessed as part of a resource consent and included in the resource consent templates. There are promapp processes in regards to resource consents.	Y	Councilor Cronin and a staff member regularly attend the forum meetings. The Acts requirements are considered as part of the District Plan and applications for resource consent.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments
69	Health Act 1956 This act regulates drinking water standards and reporting requirements, requires Councils to provide sanitary services, and provides powers to deal with nuisances and insanitary sites.	Compliance with drinking water standards/reporting	Asset Manager Strategy and Policy	Y	Bacterial testing and result reporting for council water supplies	N	Council is taking a proactive stance towards full compliance with the drinking water standards for New Zealand (DWSNZ). Using UV light disinfection, reviewing compliance data are examples of this. An improvement plan is being developed and capital and renewal projects will be prioritized for the 2018/19 year. This matter will be disclosed in our Annual Report 17/18.
		Carrying out functions as a local authority regarding nuisances and insanitary sites	District Planner	Y	This is recorded through the CRM system which there are processes for. We are currently in the process of developing an enforcement policy which will sit alongside the CRM process.	Underway	We are currently in the process of developing an enforcement policy which will sit alongside the CRM process.
		Require local authorities to provide 'sanitary works' which includes services Council provides to the public (includes cemeteries and public toilets for example).	Asset Manager Strategy and Policy	N	No Processes	Y	Council has undertaken a sanitary services assessment of some of its 'sanitary works'.
70	Heritage New Zealand Pouhere Taonga Act 2014 This superseded the former Historic Places Act 1993. The purpose of the Act is to promote the identification, protection, preservation, and conservation of the historical and cultural heritage of New Zealand.	Compliance with the requirements of the act in relation to historic sites/buildings	District Planner	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	This is assessed through the resource consent processes. There are promapp processes in regards to resource consents.	Y	Heritage buildings and archeological sites are considered as part of the resource consent process.
71	Litter Act 1979 This act provides powers to Council to require the removal of litter.	Complying with the requirements of the act in carrying out powers as Litter Control Officers	Kaimai Consultants Manager	Council staff have been warranted as litter control officers pursuant to the legislation.	No Processes	Y	In practice very little enforcement is carried out. Fly tipping in urban areas is often collected by KVS and by Fulton Hogan in rural areas. If and 'owner' can be identified they are sent a letter warning of consequences.
72	Local Government Act 1974 The parts of the LGA 12974 which have not been repealed relate to fuel tax, roading powers and land drainage	Councils functions and powers in relation to roading and land drainage are carried out in accordance with the act.	Kaimai Consultants Manager Asset Manager Strategy and Policy	Y	Road stoppage procedure	Y	This is a PSO function in conjunction with AMS&P and generally applies to the sale of "paper" roads
73	Local Government Act 2002 The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and	Council's powers in relation to utilities and entry of land are performed in accordance with the act.	Kaimai Consultants Manager KVS Manager	Y	KVS interruption to services KVS – district utilities asset sign in	Y	KC involvement here is mainly to do with powers to enter land to undertake survey and investigation work. It will also enable contractors engaged by the council to undertake physical work. The team in questions within KC will now report through to Scott as Water & Waste Manager but the legal process will obviously remain as is.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments
	future needs of their communities for good-quality local infrastructure, local public services, and performance of regulatory functions.						
74	Ngāti Hauā Claims Settlement Act 2014 The purpose of this Act is to record the acknowledgements and apology given by the Crown to Ngāti Hauā in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the non-raupatu historical claims of Ngāti Hauā.	Compliance with the requirements to disclose certain matters in the district plan and implement them through resource consent processing.	Corporate Strategy Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the NHCSA and there are delegations under the RMA which are relevant.	District Plan amendments processes This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	Under review	This will link with the amendments to the resource management act and as a result we are currently reviewing our processes.
75	Public Works Act 1981 This act provides the framework for Council to take land for the purposes of public works; it also provides the framework for the disposal of land no longer required for a public work.	Land is acquired for public works in accordance with the act Land no longer required for public works is disposed of in accordance with the act	Kaimai Consultants Manager Corporate Strategy Manager	Y	Easements and covenants on reserve land Property disposal procedure Esplanade reserve deferral bond preparation		
76	Racing Act 2003 This act provides for the preparation of a TAB licensing policy by Council, and other functions regarding racing in NZ by other bodies.	Carrying out Council functions in relation to TAB licences under the act and Council's policy	District Planner	No delegations – only power is to consent to a Board venue, which can be undertaken as a Council decision.	No Processes	Y	In the last 10 years we have not received an application under the Racing Act. It was intended that we would write a process when the first application came in.
77	Railways Act 2005 The purpose of this Act is to promote the safety of rail operations by stating the duty of rail participants to ensure safety; and authorising the Minister to make rules relating to rail activities; and clarifying the nature of approved safety systems established by rail participants restate and amend the law relating to the management of the railway corridor consolidate legislation relating to railways.	Complying with the requirements of Kiwirail in relation to railway corridors as provided for in the act.	Kaimai Consultants Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	No Processes	Y	Any council work in the rail corridor has a kiwi rail staff member “watching over”
78	Resource Management Act 1991 The purpose of this Act is to promote the sustainable management of natural and physical resources.	Implementation of the District Plan, processing of resource and other consents within statutory timeframes, investigation on breached of the District Plan and Act, including unreasonable and excessive noise complaints. Compliance with NES and NPS	District Planner	Y	Noise complaints (office hours) Entering after hours noise complaints Alert staff to a district plan or bylaw non-compliance relating to a property	Review underway	We have a number of resource consent processes and delegations in place to ensure compliance. We are currently reviewing these in light of the Amendment Act. We processed 206 applications for Resource Consents in 2017/18. Of these, 100% of applications were processed within the adopted timeframe.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments
					CRM process Resource Consent processes		
		Compliance with resource consents issued to Council	Asset Manager Strategy and Policy	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	N	Y	Council has a number of wastewater discharge consents, water takes and stormwater comprehensive discharge consents issued from the Regional Council.
		Compliance with the Regional Plan and Regional Policy Statement	District Planner	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the Regional Plan and RPS and there are delegations are under the RMA which are relevant.	This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	Y	Council works closely with the Regional Council on both the Regional Plan and the RPS.
79	Raukawa Claims Settlement Act 2014 The purpose of this Act is to record the acknowledgements and apology given by the Crown to Raukawa in the deed of settlement; and to give effect to certain provisions of the deed of settlement that settles the historical claims of Raukawa.	Compliance with the requirements to disclose certain matters in the district plan and implement them through resource consent processing.	District Planner	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. To meet the requirements of the RMA we need to consider the NHCSA and there are delegations are under the RMA which are relevant.	District Plan amendments processes This is assessed through the resource consent processes and is therefore included in the resource consent templates. There are promapp processes in regards to resource consents	?	This will link with the amendments to the resource management act and as a result we are currently reviewing our processes.
80	Reserves Act 1977 This act provides for the classification and management of public reserves	Management of reserves in accordance with the act	Asset Manager Strategy and Policy	Y	Reserve management plan process	Y	All of Councils reserves have a reserve Management Plan and there is a programme to have these reviewed over the next few years. Some staff are also warranted and appointed as Rangers under the provisions of the Act. There has been no enforcement action taken under this Act during the past year.

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments
81	Sale and Supply of Alcohol Act 2012 This act regulates the sale and supply of alcohol, including who can purchase it and where it can be sold and under what conditions – through licencing and inspection frameworks.	Compliance with requirements to issue licences and carry out inspections in accordance with the act.	District Planner	Y	Application for new on/off/club liquor licence Application for renewal of liquor licence Liquor hearing preparation Undertaking annual inspections of licensed premises	Yes	District Licensing Committee hears opposed applications.
82	Search and Surveillance Act 2012 The purpose of this Act is to facilitate the monitoring of compliance with the law and the investigation and prosecution of offences in a manner that is consistent with human rights values by— <ul style="list-style-type: none"> modernising the law of search, seizure, and surveillance to take into account advances in technologies and to regulate the use of those technologies; and providing rules that recognise the importance of the rights and entitlements affirmed in other enactments, including the New Zealand Bill of Rights Act 1990, the Privacy Act 1993, and the Evidence Act 2006; and ensuring investigative tools are effective and adequate for law enforcement needs. 	Compliance with requirements to issue notices and record warrantless searches and otherwise obtain warrants in accordance with legislation.	District Planner Group Manager – Community Development	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	No Processes	Underway	Currently reviewing the enforcement policy which will link into this.
83	Walking Access Act 2008 The purpose of this Act is to provide the New Zealand public with free, certain, enduring, and practical walking access to the outdoors (including around the coast and lakes, along rivers, and to public resources) so that the public can enjoy the outdoors; and to establish the New Zealand Walking Access Commission with responsibility for leading and supporting the negotiation, establishment, maintenance, and improvement of walking access (including walkways, which are one form of walking access) over public and private land; and types of access that may be associated with walking access, such as access with firearms, dogs, bicycles, or motor vehicles.	Compliance with the act where Council is the administering authority.	Asset Manager Strategy and Policy	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. Other decisions around declaring land as walk ways would be considered by Council.	No Processes	Underway	There are numerous paper roads within the district. There is currently no enforcement of the compliance in place and council deals with compliance on a one of basis where complaints have been received. Council has not to date been appointed as the controlling authority of any public walkways under the provisions of the Act.
84	Waste Minimisation Act 2008 The purpose of this Act is to encourage waste minimisation and a decrease in waste disposal in order to protect the environment from harm; and provide environmental, social, economic, and cultural benefits.	Carry out Council's functions to monitor waste disposal and administer the waste minimisation levy in accordance with the act	Kaimai Consultants Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter. Appropriate staff have warrants of appointment.	No Processes	Y	Solid Waste Contract Manager has powers within MPDC area as they are employed by TCDC under a shared services agreement

#	Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Promapp Processes	Compliance? Yes No N/A	Comments
85	<p>Weathertight Homes Resolution Services Act 2006</p> <p>This act provides for an alternative process for home owners to resolve 'leaky building' claims</p>	<p>Disclosure of information as required under this act in LIMs</p> <p>Participation in the claims process under the act.</p>	<p>Customer Services Manager</p> <p>Corporate Strategy Manager</p>	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	<p>Handling Weathertight Homes Resolution Service (WHRS) Notifications</p> <p>Generate Lim report</p>	Y	Documentation found on property files/council systems is included in the LIM Report.
86	<p>Utilities Act 2010</p> <p>The purpose of this Act is to require utility operators and corridor managers to comply with a national code of practice that regulates access to transport corridors; and provide for the making and administration of that code.</p>	Compliance with the code as required under legislation.	Kaimai Consultants Manager	No delegation required as Council is not exercising a power under the legislation – this is a compliance matter.	Corridor Access Request processes in Promapp	Y	
87	Council Bylaws	<p>Implementation and investigation of breaches of Council bylaws -</p> <ul style="list-style-type: none"> • Introductory Bylaw • Fires In The Open Air Bylaw • Land Transport Bylaw • Public Amenities Bylaw • Public Safety Bylaw • Solid Waste Bylaw • Wastewater Bylaw 2008 • Water Supply Bylaw 2008 • Storm water Management Bylaw 2009 • Trade Waste Bylaw • Dog Control Bylaw 	<p>District Planner – only Public Safety Bylaw and some of Fires in the Open Bylaw</p> <p>Asset Manager Strategy and Policy</p> <p>Kaimai Consultants Manager</p>	Y – under the LGA 2002 and warrants to various staff	This is recorded through the CRM system which there are processes for. We are currently in the process of developing an enforcement policy which will sit alongside the CRM process.	Underway	<p>Currently reviewing enforcement policy which will link to this.</p> <p>It is intended to revoke the Fires in the Open Air Bylaw (fully or partly) due to the Fire and Emergency Services New Zealand Act 2017 (FENZ Act) which means FENZ now govern and administer:</p> <ul style="list-style-type: none"> • rural and urban fire seasons, • the removal of fire hazards, • controlling the lighting of fires in the open, and • Preventing the spread of fires involving vegetation. <p>These matters were previously governed by Council bylaws, however Councils no longer have the legislative mandate for these.</p>

Delegations - Committee, Financial, Warranted and Statutory

Trim No.: 2064593

Item 6.3

Executive Summary

Under the Local Government Act 2002, Council may delegate its statutory powers and its functions to Council Officers.

This report seeks feedback from the Committee on the Delegation Policy and Delegation Register 2018, circulated to committee members separately from the agenda.

Recommendation

That:

1. The information be received.
2. The Committee provide feedback, if any, to Council on the delegations prior to the delegations being submitted to Council.

Content

Background

The Local Government Act 2002

Section 48 of the Local Government Act 2002 (LGA) provides that delegations must be carried out in accordance with Part 1 of Schedule 7 of the LGA. Clause 32(1) of Part 1 to Schedule 7 of the LGA provides that, for the purposes of efficiency and effectiveness in the conduct of a local authority's business, a local authority may delegate to a committee or other subordinate decision-making body, or member or officer of the local authority any of its responsibilities, duties, or powers excepting the powers specified under paragraphs (a)-(f) of that sub-clause.

These delegated powers fall broadly in to three categories:

- Financial
- Warranted powers
- Statutory

Issues

Delegations Policy

The Policy focuses on two policy issues:

- Efficient and effective decision making - good management practice is to encourage delegation of decision making to the lowest competent level.
- Managing risk - Council has identified the 'top five risks' which are to be considered by Council and staff when making a delegation.

The Policy contains information on:

- Powers retained by Council
- Mayoral Powers under the LGA
- Powers delegated to Council committee's under its governance structure
- Powers delegated to Council's hearing commission under its governance structure
- Financial delegations

- Warranted Power appointments
- Statutory delegations (delegations where the highest risk has been initially assessed have been highlighted throughout the delegations document)

Amendments made to Delegations Policy and Register 2018 include:

- Delegation Policy - wording/legislation updates.
- Committee delegations - updated to reflect operational processes and appointments made.
- Financial delegations - updated as per details supplied from HR on staffing changes.
- Warrant and Statutory - Keys amended to reflect staff tier levels and position titles updated/added including notations about Hauraki District Council restrictions on exercising powers, removing reference to LGA section 183 and the Forest and Rural Fires Act 1977 as legislative change gave delegation rights to Fire and Emergency NZ.
- Statutory delegations – reviewed alongside legislative compliance checklist. Food Act 2014 and Local and Electoral Act 2001 delegations added. Reference added to delegations set in MPDC policy documents through LGA section 102 and removing reference to LGA section 183 as legislative change gives delegation rights to Fire and Emergency NZ. An internal review of statutory delegations is underway (identifying the need to include the Public Bodies Leases Act 1969 in the review) and will be completed and reported on in 2019.

Analysis

Options considered

The Committee has the option of recommending to Council further amendments to the delegations.

Legal and statutory requirements

Details of the legislative framework have been set out above in this report.

Impact on Significance and Engagement Policy

This matter is not considered significant.

Timeframes

There are no timeframes, the delegations are expected to be updated as and when legislation is introduced or amended by central government.

Financial Impact

There are no funding costs/impacts of this process.

Attachments

There are no attachments for this report.

Signatories

Author(s)	Vicky Oosthoek Committee Secretary	
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Approved by	Sandra Harris Acting Strategic Policy Manager	
	Manaia Te Wiata Group Manager Business Support	

Annual Plan and associated documents (earthquake prone)

Trim No.: 2064577

Executive Summary

The following report provides an overview of the Annual Plan 2019/20 and all associated documents which are to go out for public consultation March 2019.

Audit and Risk committee previously expressed a particular interest in earthquake prone buildings and how Council propose to identify and remediate earthquake prone buildings, pedestrian thoroughfares and strategic routes across the district. Council Staff are in the initial stages of identifying earthquake prone buildings and routes and may potentially consult the public on those identified in March 2019.

It is unknown as of yet whether the Annual Plan 2019/20 will require public consultation. All other policies, bylaws and plans currently being reviewed or developed will go out for public consultation March 2019.

Recommendation

That:

1. The information be received.

Content

Background

We produce an Annual Plan in the two years that we don't produce a Long Term Plan. The Annual Plan highlights any changes or variances from the Long Term Plan for the financial year to which the Annual Plan relates. The Annual Plan 2019/20 relates to Year 2 of the Long Term Plan 2018-28, and must be adopted by 30 June 2019.

At the same time as we develop the Annual Plan we also review our fees and charges for the upcoming financial year.

Council is also reviewing the following policies, bylaws and plans:

- Gambling Venue Policy
- TAB Board Venue Policy
- Legal Highs Policy
- Wastewater Bylaw
- Land Transport Bylaw
- General Policies Reserve Management Plan

Council staff are also investigating earthquake prone buildings in the district in accordance with Building (Earthquake-prone Buildings) Amendment Act 2016.

Audit and Risk committee requested an overview of the process which staff will be following in relation to the identification and remediation of earthquake prone buildings. The system for

identifying and managing earthquake-prone (EQP) buildings changed on 1 July 2017, when the Building (Earthquake-prone Buildings) Amendment Act 2016 came into force.

Staff held a workshop with Council on 19th September 2018 to provide an overview of the updated legislation and to confirm direction on the process that will be followed to identify earthquake prone buildings and strategic routes in the district. EQP buildings are those likely to collapse causing injury, death or damage to any other property, during or following a moderate earthquake.

Matamata-Piako District sits in the Medium Seismic Risk Area.

The Act now requires EQP buildings to be strengthened or demolished within 25 years from the date the EQP notice is issued. However, priority buildings must be strengthened or demolished within 12.5 years. Priority buildings are, hospitals, emergency and education buildings, but can also include buildings that could fall in an earthquake onto certain pedestrian thoroughfares, or impede transport routes of strategic importance.

The Act states that we must identify all priority EQP buildings by 1 July 2022 and all other EQP buildings by 1 July 2027.

Council staff are currently in the initial stages of this process and have begun identifying unreinforced masonry buildings in the three main towns. From here staff propose to consult local fire brigades, police, ambulance, civil defence, New Zealand Transport Agency and the like to better understand what these groups would consider strategic routes in an emergency and what alternative accesses may be utilised if main routes were blocked. Once staff have determined the pedestrian thoroughfares and strategic routes in our district another workshop will be held with Council to confirm these routes and to identify priority buildings for consultation with potentially affected building owners and then for wider public consultation.

Analysis

Issues

Council is governed by the Local Government Act 2002 (LGA) which sets out the requirements for Council to prepare and adopt an Annual Plan and Fees and Charges. It also gives Council the powers to make, revoke, review, and amend policies and bylaws.

Consultation Requirements – Annual Plan

Section 95 of the LGA says that if the proposed Annual Plan does *not* include significant or material differences from the content of the Long Term Plan for the financial year to which the proposed Annual Plan relates then Council does not need to consult.

In determining if there are *significant or material* differences from the content of the Long Term Plan, Council must consider its Significance and Engagement Policy. The Policy provides guidance to Council to determine what the really important ('significant') issues are to the community, and how we will go about involving the community in making those decisions ('engagement').

If we do consult we must consult in a manner that gives effect to the requirements of section 82 which are the principles of consultation.

A report will be provided to Audit and Risk in December regarding the Annual Plan consultation requirements.

Consultation requirements – Fees and Charges

Council is required to adopt its Fees and Charges no later than 30 June each year. The revenue from fees and charges forms part of the overall Annual Plan budget. The Special Consultative Procedure must be used in determining Fees and Charges for certain goods and services provided for under the LGA, Resource Management Act 1991 and Building Act 2004.

Traditionally Council has consulted the public on the entire fees and charges schedule as this provides transparency and enables our communities to provide feedback.

Consultation requirements – Bylaws

Council is required to review its bylaws at least every ten years (five years for new bylaws). Any review of a bylaw requires that Council use the Special Consultative Procedure or give effect to S82 of the LGA– Principles of consultation.

Earthquake prone – Identification of earthquake prone buildings and strategic routes

In accordance with section 133AF(2)(a) of the Building (Earthquake-prone Buildings) Amendment Act 2016, Council must use the special consultative procedure in section 83 of the LGA to identify priority buildings.

Staff from Councils building team propose to consult local fire brigades, police, ambulance and civil defence to better understand what these groups would consider strategic routes in an emergency and what alternative accesses may be utilised if main routes were blocked.

It is noted that in accordance with section 133AG(4)(b)(i) and (ii) of the Building (Earthquake-prone Buildings) Amendment Act 2016 Council do not have to identify priority buildings until 2022 and do not have to identify other EQP Buildings until 2027. However, choosing to undertake this identification process gives greater certainty for the public and potentially affected building owners.

Analysis

Legal and statutory requirements

Annual Plan and Fees and Charges, Bylaws and Policies - Local Government Act 2002 - Council is governed by the Local Government Act 2002 (LGA) which sets out the requirements for Council to prepare and adopt an Annual Plan and Fees and Charges. It also gives Council the powers to make, revoke, review, and amend policies and bylaws.

Earthquake Prone - Building (Earthquake-prone Buildings) Act 2016 – Council must identify thoroughfares that have sufficient vehicular or pedestrian traffic to warrant prioritisation, if a part of an unreinforced masonry building were to fall onto them in an earthquake. Consultation is required in accordance with section 133AF(2)(a) of the Act which requires council to use the special consultative procedure in section 83 of the LGA 2002 to identify those buildings.

Reserve Management Act 1977 - Requires the development of reserve management plans to establish the desired mix of use and protection for reserves and to provide the community with certainty about the function and management of each reserve. Council adopted various reserve management plans in 2009. The General Policies Reserve Management Plan sets generic policies that are common to all reserves and parks administered by Matamata-Piako District Council.

Consistency with the Long Term Plan / Annual Plan

The development on the Annual Plan, Fees and Charges and associated documents is consistent with the Long Term Plan 2018-28 as policy, bylaw and plan development and review is provided for within the Plan.

Impact on Significance and Engagement Policy

In determining whether to consult on the Annual Plan or not, Council must consider the Significance and Engagement Policy.

Communication, consultation and decision making processes

Council will need to determine whether it wishes to formally consult on the Annual Plan 2019/20.

All other documents being review or developed must go out for public consultation as discussed elsewhere in this report.

A report will be brought to Audit and Risk at the December meeting providing an update on all documents being developed or reviewed.

Consent issues

N/A

Timeframes

The Annual Plan 2019/20 and the Fees and Charges must be adopted no later than 30 June 2019, for implementation from 1 July 2019.

Consultation is scheduled for all documents from 20 March – 22 April. However, it is noted that consultation for the Reserve Management Plan will be open from 20 February – 22 April to allow two months of public consultation.

Contribution to Community Outcomes

The Annual Plan and associated documents contribute to connected infrastructure, economic opportunities and healthy communities outcomes of the Long Term Plan 2018-28. The Annual Plan and Fees and Charges both support MPDC being a business friendly Council. The Gambling Venue Policy, TAB Board Venue Policy, Legal Highs Policy and the identification of EQP buildings and strategic routes all contribute greatly to ensuring our community is safe, healthy and connected. While the review of the bylaws ensures we continue to provide quality connected infrastructure that is fit for purpose.

Financial Impact

i. Cost

The total budget for preparing the Annual Plan, including consultation and publication as required, is \$24,000.

We have a total allocated budget of \$22,000 for preparing and reviewing Policies and Bylaws, including consultation and publication.

ii. Funding Source

This is funded from the Strategies and Plans budget.

Attachments

There are no attachments for this report.

Signatories

Author(s)	Sarah Osborne Graduate Policy Planner	
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Approved by	Sandra Harris Acting Strategic Policy Manager	
	Dennis Bellamy Group Manager Community Development	

Internal Audit - Property Acquisitions and Disposals

Trim No.: 2066325

Executive Summary

The draft internal audit report for property acquisitions and disposals is attached for the Audit and Risk Committee's review.

There were no major issues identified in the report and a number of opportunities identified to improve processes.

Management agree with the recommendations from the audit.

Recommendation

That:

1. The report be received.
2. Management implement the recommendations.

Content

Background

Property acquisitions and disposals were identified in the internal audit programme as a key area of potential risk.

BDO has completed the audit as part of the work programme approved by the Audit and Risk Committee.

Issues

The audit identified two areas with opportunities for improvement:

- Property file and data management
- ISO process documentation

Management agree with the audit recommendations.

Financial Impact

i. Cost

The audit programme was estimated to cost \$50,000 in total over 3 years (including this audit). We are in the third year now and we have expended or committed \$41,200 (excluding disbursements) against the original work programme.

ii. **Funding Source**

The audit is funded from existing budgets.

Attachments

A□. BDO Internal Audit Report Property Acquisition and Disposals

Signatories

Author(s)	Manaia Te Wiata Group Manager Business Support	
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Approved by	Manaia Te Wiata Group Manager Business Support	
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MATAMATA-PIAKO DISTRICT COUNCIL

Review of the Land Acquisitions and Associated
Processes and Controls

Draft Report

August 2018



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Private and Confidential

Mr J Luxton
Chair - Audit and Risk Committee
Matamata-Piako District Council
PO Box 266,
Te Aroha 3342

14 August 2018

Dear John,

We are pleased to present our report from our internal audit of Matamata-Piako District Council's (the "Council") Land Acquisition processes and associated control environment.

In accordance with the Internal Audit Plan for the 2017/18, the Council engaged BDO to undertake a limited assurance audit over the Land Acquisition Processes at Council. This report sets out a summary of the work we have performed, our findings, the conclusion that we reached, and recommendations we have made.

In summary, the main themes and issues arising from this review, based on our testing, were:

- Controls around the Land Acquisition and Disposal Process appear to be good, with our findings only relating to improvement opportunities; and
- Some minor teething points were noted surrounding the filing of documentation to support the specific transactions tested.

We would like to take this opportunity to acknowledge our appreciation for the assistance and co-operation provided to us by staff at the Council in addressing our information requests and dealing with our queries during the course of the audit. We trust that the independent insights presented in this report are useful, and the recommendations given lead to improvements in the Property management process.

Yours sincerely
BDO New Zealand

Andrew Sloman
National Head - Risk Advisory Services

1. SCOPE AND APPROACH

Our limited assurance internal audit has been performed in accordance with our Terms of Reference dated April 2018. The audit had the following key objectives:

- Consider, document and conduct walkthrough testing of the application of controls surrounding the above processes;
- Consider whether the specific procurement processes for property acquisitions was conducted in accordance with Council Policy;
- Consider whether the acquisition/disposal transaction and associated tax risks and obligations were properly and completely recorded;
- In conjunction with the above, consider whether the Procurement and Disposal Process adopted considered best value for Council; and
- In conjunction with the above, consider whether conflicts of interest were considered, identified and managed.

The work completed by BDO is subject to the limitations set out in Appendix 1.

Our approach involved gaining an understanding of the Council's Land Acquisition and Disposal Policies and Procedures through reviewing the current framework, interviews with staff, testing internal controls, evaluating internal controls against good practice, identifying process and control weaknesses and reporting these to you.

Key Activities

To complete the objectives of this engagement, we have performed the following activities:

Reviewed	• Reviewed the key policies, processes and controls in place for Council Land Acquisition, together with the associated training and audit frameworks implemented by Council to support the policy
Interviewed	• Interviewed key personnel involved in the oversight of the Procurement process across Council.
Evaluated	• Sample tested the process and evaluated actual practices against those documented.
Reported	• Summarised the work completed, reported any issues identified together with our recommendations.

BDO’s Reference Points

Interviews

We have used interviews with relevant Council management and staff as a fixed point of reference for conducting our review. The management and staff interviewed included:

Interviewee	Position
Manaia Te Wiata	Group Manager Business Services
Raewyn Court	Property Services Officer
And other persons across Council who were impacted by the Policy.	

Good Practice

We benchmarked, as a reference point, the Council’s processes and control to other councils and public benefit organisations.

Policy and Procedure Assessment

We reviewed key documents to understand the current policy and procedures surrounding the payroll and human resource activities. These include the following:

Documents Reviewed	Purpose of Document
Documented Process and Council Warrant of Fitness as regards the acquisition and disposal of Own Your Own Units.	Outlines and provides an authority trail for the various steps that Council staff must action as part of the acquisition or disposal process
ISO Processes for Land Acquisition and Disposal	Outlines the documented transaction flow for Council transactions of this nature.

The Context of Land Acquisitions and Disposals at MPDC

Council acquires and disposes of property on a regular basis. Council also operates and maintains an Own Your Own Apartment scheme in Te Aroha and Morrinsville, but both schemes are being wound down.

2. SUMMARY OF FINDINGS

REF	TITLE	SUMMARY OF KEY FINDINGS AND RECOMMENDATIONS	RATING
4.1	Property Transaction Filing	We noted some difficulty when extracting files to examine past property transactions	Opportunity
4.2	ISO Certification and Documented Processes	We noted that Council had documented processes for Property Acquisition and Disposals under its ISO accreditation, but these documented processes could be enhanced by also list key controls in these processes.	Opportunity

DRAFT

3. CONCLUSION

Based on our work performed, as specified in the scope of work in our engagement letter, and except for the findings noted at Section 4, none of which are rated critical, we conclude that nothing has come to our attention that causes us to believe that the Council has not maintained, in all material respects, effective policies and procedures over the areas reviewed by BDO.

This report has been prepared for the Audit and Risk Committee at the Council. We disclaim any assumption of responsibility for any reliance on this report to any persons or uses other than the Audit and Risk Committee, or for any purpose other than that for which it was prepared.

Because of the inherent limitations of risk based compliance systems, it is possible that fraud, error or non-compliance may occur and not be detected. A limited assurance review is not designed to detect all instances of non-compliance as it generally comprises making enquiries, primarily of the responsible party, and applying analytical and other review procedures. The opinion expressed in this report has been formed on the above basis.

We also do not pass judgement on the completeness of risks identified. Other than the provision of assurance services, our firm provides no other services to the Council. We have no other relationship, or interests in the Council.

DRAFT

4. DETAILED FINDINGS

Our findings have been derived from our limited assurance internal audit of the Council’s Property Acquisition and Disposal activity, policies and procedures, in accordance with Section 1 of this report, and of the sample tests performed on key controls associated with these areas.

4.1 Property File and Data Management

Control Rating
Opportunity
Audit Finding: In reviewing several property transactions over the past two years, we found it somewhat challenging to source all documents to support the key elements of the transactional process. The filing system was not structurally reflective of the transaction and the documented ISO process supporting it. We note that this finding did not apply to the “Own Your Own” transactions examined.
Potential Implication: Land acquisition and disposal transactions of Council can be complex and somewhat challenging, and be subject to third party review or inquiry. Ready access to supporting documents and files should be convenient and reflective of the documented process.
Recommendation: A Warrant of Fitness Checklist is used for Own Your Own disposals, and we recommend that this Warrant of Fitness Checklist be adapted for use on general Council property acquisition and disposal transactions, with the filing structure supporting same.
Management Comments:
Responsible Persons: Anticipated Completion Date:

4.2 ISO Process Documentation

Control Rating
Opportunity
<p>Audit Finding: In reviewing and testing the Council transactions of this nature, we referred to the documented ISO processes for same as our base for testing the actual processes and procedures applied. The ISO processes documented were certainly procedural in nature, and could be further enhanced by listing key internal controls as part of the documented process i.e. approval controls for initiating land acquisitions.</p>
<p>Potential Implication: The documented processes could be improved if they listed key Council internal controls that supported the process.</p>
<p>Recommendation: As a starting point, Council should consider updating the documented ISO processes for Property Acquisitions to include key council internal controls (such as authorisation and approval controls).</p>
<p>Management Comment:</p>
<p>Responsible Persons:</p>
<p>Anticipated Completion Date:</p>

5. INTERNAL AUDIT WORK CONDUCTED

The following summarises the work that we conducted during our internal audit. The purpose of this summary is to provide an understanding of the areas we covered.

Scope Required	Work Completed	Conclusion
Consider, document and conduct walkthrough testing of the key controls surrounding the management of the Council Property acquisitions and disposals	<ul style="list-style-type: none"> Conducted interviews to understand the key processed. Ensured controls are operating as intended and in line with good practice. 	Based on work completed, we have highlighted issues in points 4.1 - 4.2 above
Consider whether selected processes were conducted in accordance with Council Policy -	<ul style="list-style-type: none"> Tested four significant property procurement and an Own Your Own disposal arrangement over the past 24 months. Ensured controls are operating as intended and in line with the Manual and good practice. Reviewed payments made and tested arrangements back to the documented processes. 	Based on work completed, we have highlighted issues in points 4.1 - 4.2 above
Consider whether the acquisition/disposal transaction and associated tax risks and obligations were properly and completely recorded	<ul style="list-style-type: none"> Refer to the testing conducted above 	No issues were noted.
In conjunction with the above, consider whether the Procurement and Disposal Process adopted considered best value for Council; and	<ul style="list-style-type: none"> From the transactions examined, external valuations were obtained ensuring an appropriate value for all parties 	No issues noted

APPENDIX 1 - LIMITATIONS OF THE AUDIT

This limited assurance audit has been conducted in accordance with New Zealand Audit Standard ISAE 3000. This audit is limited primarily to inquiries of entity personnel, inspection of evidence and observation of, and enquiry about, the operation of the control procedures for a small number of transactions or events. This audit is designed to provide a limited level of assurance in relation to the areas included within the terms of reference. An audit providing a high level of assurance has not been performed.

The engagement was performed on the basis of the following limitations:

- As a result of the inherent limitations of any internal control structure it is possible that errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that we have reviewed operate, has not been reviewed and no view is expressed as to its effectiveness.
- The engagement is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed are on a sample basis. Also, this engagement does not provide all the evidence that would be required in high level positive assurance audit.
- Any projection of the evaluation of the procedures reviewed for selected processes to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

The matters raised in this report are only those which came to our attention during the course of our limited assurance audit and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist. Findings within this report may have been prepared on the basis of management representations and should be read in the context of the scope of our work.

The Council should assess management actions for their full commercial impact before they are implemented. This report has been prepared by BDO New Zealand for the purpose of, and with a view to access by the Council. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose.

APPENDIX 2 - FINDINGS RATING

To enable Management to set priorities on their action plans we have reported our findings in four categories, namely, critical, high, medium and low based on our assessment of the importance of each finding. Definitions for each category are provided below.

Explanation and Suggested Timeframe for Treatment		No. of Issues Raised
	Critical Severe breakdown in controls exposing the Council to substantial risk, requiring immediate Executive Management and Trust board attention and resolution as soon as practicable.	-
	High Significant breakdown in controls exposing the Council to risk, requiring urgent Executive Management attention and resolution.	-
	Medium Breakdown in controls requiring timely management attention and resolution.	1
	Low Process inefficiencies or non-compliance with policies and procedures of a housekeeping nature.	2

DRAFT

Audit and Risk Committee self evaluation 2018

Trim No.: 2064595

Executive Summary

Each year as part of its work programme the Audit and Risk Committee completes a self-evaluation of its performance during the calendar year. The self-evaluation for 2018 involves a questionnaire, this is will be reviewed and completed by the Committee members. They are then reviewed by the Committee Chair, who will provide further comments and recommendations as part of the evaluation process at the December Audit and Risk meeting.

Recommendation

That:

1. **The questionnaire be reviewed and completed by the individual Committee members by 24 October 2018.**

Content

Background

Each year as part of its work programme the Audit and Risk Committee completes a self-evaluation of its performance during the calendar year. The self-evaluation for 2018 involves a questionnaire.

The Committee can at this point determine if there are any changes to the questions they wish to make. The survey will then be completed by the Committee members and reviewed by the Committee Chair, who will provide further comments and recommendations as part of the evaluation process at the December Audit and Risk meeting.

All members of the Audit & Risk Committee, the CEO and Ben Halford of Audit New Zealand will complete the survey.

The 2017 self-evaluation survey results are included in this report for reference.

Audit & Risk Committee Self Evaluation Average Results - October 2017

Number	Question	Score out of 5
1.	Responsibilities under the Committee's Charter are clearly articulated and understood.	4.75
2.	The Audit Committee meets the duties/expectations set out in its Charter.	4.75
3.	The role of the Audit Committee Chairman is clearly understood.	4.88
4.	Members have an understanding of their role on the Committee.	4.5
5.	Agenda topics are appropriate and the Audit Committee does not address issues that should be dealt with directly by the Board or another Committee.	4.63
6.	The Committee has provided clarity on the escalation process for issues to be followed by management, the external auditor and Group Audit.	4.63
7.	The Committee Chairman:	
	(a) Is a good communicator	4.88
	(b) Builds trust	4.75
	(c) Encourages debate	4.75
	(d) Builds consensus	4.75
	(e) Fosters effective and efficient decision making.	4.75
8.	The balance and mix of skills of the Committee is appropriate.	4.38
9.	The Committee is sufficiently informed regarding audit and financial reporting (including regulatory) trends in the external environment which can affect the Council.	4.36
10.	Sufficient special tutorial sessions are held to educate Committee members about complex audit and financial reporting (including regulatory) issues.	3.43
11.	The Committee has sufficient resources available, both inside and outside the organisation, to allow it to carry out its function effectively.	4.57
12.	The Committee understands the organisation's significant financial risks.	4.75
13.	The Committee understands the control systems in place to mitigate the organisation's significant financial risks.	4.44
14.	The Committee understands the Council's tax matters.	3.75
15.	The Committee ensures adequate co-ordination of activities between internal and external audit.	4.71
16.	The Audit Committee's annual plan is well understood.	4.5
17.	The frequency of Audit Committee meetings is appropriate.	4.38
18.	The duration of Audit Committee meetings is appropriate.	4.75
19.	There is an appropriate balance between strategic, operational and governance agenda items.	4.63
20.	Committee agendas cover the right issues in a timely way.	4.75
21.	Committee papers are distributed to members with enough time for members to prepare for meetings.	4.43
22.	Committee papers are clear and provide meaningful insight.	4.57
23.	Conduct of meetings ensures open communication, meaningful participation and constructive dissent.	4.75
24.	The Committees use of time is effective - the time available is mostly allocated to the most important issues and there is sufficient time allocated for a full discussion.	4.63
25.	Enough time is allowed for discussion of more complex issues.	4.5
26.	Committee members have adequate opportunities to share views with each other without management present.	4.75
27.	The Committee makes efficient and effective decisions.	4.75

Member's comments from 2017:

- Pleased with Audit & Risk Process and Committee.
- We can always strive to upskill and improve our processes.
- Do we need another external member? (two members raised this)
- Council appreciates this committee's eyes and ears.
- There has not been much call for tutorial sessions since the committee has been established. The training that has been held has been useful and beneficial to the members of the committee
- There has not been much call for discussion of tax.
- Time is always available not restricted.
- Sometimes repeat of governance issues.
- Frequency of meetings – if a meeting is missed it is a long time to the next meeting.
- Staff consider the work of the Audit & Risk Committee provides a valuable and sharper focus for staff on financial issues, reporting and organisational risk management. There is a strong sense of satisfaction among staff when reports/issues have been scrutinised by the Committee and have been accepted/endorsed.
- Staff value the different perspective that the Audit & Risk Chair brings, the thinking/rethinking he promotes through the questions he asks and the clarity of purpose he drives the organisation to achieve.
- I consider the Audit & Risk Committee to be a very effective component of Governance at MPDC and personally rewarding.
- The Committee works well and has added considerable value to how the Council does its business.

Attachments

A□. [Audit & Risk Committee self evaluation 2018 questionnaire](#)

Signatories

Author(s)	Meghan Lancaster Committee Secretary	
Approved by	Sandra Harris Acting Strategic Policy Manager	
	Don McLeod Chief Executive Officer	

Audit & Risk Committee Self Evaluation Summary - October 2018

Score out of 5, 1 being dissatisfied, 5 being satisfied

Number	Question	Score out of 5
1.	Responsibilities under the Committee's Charter are clearly articulated and understood.	
2.	The Audit Committee meets the duties/expectations set out in its Charter.	
3.	The role of the Audit Committee Chairman is clearly understood.	
4.	Members have an understanding of their role on the Committee.	
5.	Agenda topics are appropriate and the Audit Committee does not address issues that should be dealt with directly by the Board or another Committee.	
6.	The Committee has provided clarity on the escalation process for issues to be followed by management, the external auditor and Group Audit.	
7.	The Committee Chairman:	
	(a) Is a good communicator	
	(b) Builds trust	
	(c) Encourages debate	
	(d) Builds consensus	
	(e) Fosters effective and efficient decision making.	
8.	The balance and mix of skills of the Committee is appropriate.	
9.	The Committee is sufficiently informed regarding audit and financial reporting (including regulatory) trends in the external environment which can affect the Council.	
10.	Sufficient special tutorial sessions are held to educate Committee members about complex audit and financial reporting (including regulatory) issues.	
11.	The Committee has sufficient resources available, both inside and outside the organisation, to allow it to carry out its function effectively.	
12.	The Committee understands the organisation's significant financial risks.	
13.	The Committee understands the control systems in place to mitigate the organisation's significant financial risks.	
14.	The Committee understands the Council's tax matters.	
15.	The Committee ensures adequate co-ordination of activities between internal and external audit.	
16.	The Audit Committee's annual plan is well understood.	
17.	The frequency of Audit Committee meetings is appropriate.	
18.	The duration of Audit Committee meetings is appropriate.	
19.	There is an appropriate balance between strategic, operational and governance agenda items.	
20.	Committee agendas cover the right issues in a timely way.	

21.	Committee papers are distributed to members with enough time for members to prepare for meetings.	
22.	Committee papers are clear and provide meaningful insight.	
23.	Conduct of meetings ensures open communication, meaningful participation and constructive dissent.	
24.	The Committees use of time is effective - the time available is mostly allocated to the most important issues and there is sufficient time allocated for a full discussion.	
25.	Enough time is allowed for discussion of more complex issues.	
26.	Committee members have adequate opportunities to share views with each other without management present.	
27.	The Committee makes efficient and effective decisions.	

Other comments:

Web Security Audit Report

Trim No.: 2065286

Executive Summary

The Audit and Risk Committee recommended that an information technology security audit be undertaken every year. A component of the security audit was to test the security of the website servers that are accessible to the public.

The web security aspect of the audit was undertaken in January 2018 and some progress has been made towards the recommendations that came from the audit results.

This report provides a summary and update of the recommendations from the audit of the public website servers.

Recommendation

That:

1. The information be received.

Content

Background

Information Technology (IT) security audits have historically been completed approximately every three years. The website servers are tested as a component of the wider IT security audit process.

The Audit and Risk Committee recommended that the audits be undertaken annually. This is in recognition of the rapidly developing and growing and threat of cyber-crime.

KAON IT security (KAON) provides information technology security services to a range of government and commercial enterprises in New Zealand. KAON has undertaken two previous security audits for this Council, and were engaged again in 2017 through procurement processes managed by Waikato Local Authority Shared Services.

Issues

Major Findings – Interim Reports

An interim report was received by council part way through the audit process as major findings were discovered early in the testing process. A vulnerability classified by Kaon staff as 'high risk' was discovered in one of the web applications that delivers online services to the public. The application is provided to council by a third party vendor. On receiving the interim report, council staff closed down this online service and alerted the vendor. The fault was given highest level priority by the vendor, as was patched promptly. Subsequent repeat tests proved that the issue was resolved.

A second interim report was received part way through the audit testing process in regards to another online service for public use. This application was developed in-house by council staff and provides a means for delivering large files between staff and customers.

As the issue raised was classified a high risk, the ability to use the service for new file requests was removed, and alternate solutions were investigated. The application was fully shut down on 30 January 2018 after allowing sufficient time for existing files being shared on the platform to expire. A permanent solution was implemented a few weeks later in mid-February.

Findings – Executive Summary

The executive summary from the final audit report has been reproduced in full as follows:

Kaon Security was engaged to perform a high-level security review of specified Matamata Piako District Council websites and to provide recommendations and solutions.

Kaon Security performed this review in order to assess and identify risks that the deployment could present to the Matamata Piako District Council, or its users.

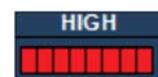
The testing identified three high risk, one medium risk and six low risk issues across the defined scope of work (SoW). The high-risk issues arise from the lack of sanitization and escaping of user-supplied input, which result in several vulnerabilities that could be exploited to take control of the server.

The minor risk issues were reported due to SSL/TLS implementation issues, lack of filtering for URL requests containing the tilde character, outdated jQuery library, missing http security headers and enabled HTTP method OPTIONS.

Overall, the security posture of the Matamata Piako District Council was found to present a high risk. It is recommended that a process is implemented to ensure that the highlighted issues are addressed in a timely manner and at the same time inspect the environment for any signs of compromise.

It is recommended that remediation action for the high and medium level risks is undertaken quickly, with the remaining minor and low risk issues to be addressed afterwards. Kaon Security is available to carry out regression testing as required, once any issues have been resolved.

Kaon Security considers the subject of the Matamata Piako District Council Penetration Test to pose a business risk at the level of:



An overview of Kaon Security's findings, showing the number and severity of each of the identified security related issues, can be found in the 'Findings Summary' section of this Report.

Status of recommendations

The table of recommendations from the audit report is included below. We have also indicated whether the recommendation has been actioned.

There are 10 recommendations in total:

- 3 High Risk – 3 resolved
- 1 Medium Risk – 1 resolved
- 6 Low Risk – 1 resolved

The communications team will continue to work through the outstanding recommendations and provide an update on the status to the next Audit and Risk Committee meeting.

Issue	Risk	Detail	Consequence	Recommendation
4.1	High Resolved	Directory Traversal Leading to Arbitrary File Read An attacker can read the contents of arbitrary files from the Civica server.	An attacker or user with network level access to the application could retrieve any files readable by the web server. This allows an attacker to retrieve source files, configuration data, or any other file, and review it for sensitive information or to discover further vulnerabilities.	Contact the vendor and report this finding. Ensure file system paths are generated securely, ideally without any user-controlled input. Full recommendations are provided in the vulnerability details section.
4.2	High Resolved	Multiple SQL Injection Issues The application contains multiple pages that are vulnerable to SQL injection. User-supplied input can be used directly in the dynamic creation of SQL queries. If this input is not correctly sanitized and can be bypassed, an attacker may be able to alter the SQL queries that are passed to the database. This is known as SQL injection.	An attacker can issue arbitrary SQL queries to the back-end database. This can potentially be exploited in several ways.	Investigate the root cause of this issue Ensure that all software and components are up to date Investigate the server for signs of compromise Full recommendations are provided in the vulnerability details section.

Item 6.7

4.3	High Resolved	<p>Database Management Interfaces Exposed Matamata Piako District Council sites use the MySQL database to provide dynamic data for the website. The network service for remote access to the database on port TCP/3306 is exposed to the internet, permitting attacks against the database and database software itself.</p>	<p>By exposing the database to the internet, the attack surface of the system is greatly increased. An attacker may be able to guess a username and password or log in without a password and from there attempt to escalate this into control of the system.</p>	<p>Implement network layer packet filtering controls to restrict access to the MySQL service on 3306/TCP. Audit database accounts to ensure that all accounts have a strong password. Full recommendations are provided in the vulnerability details section.</p>
4.4	Medium Resolved	<p>Multiple Cross-Site Scripting Issues During the review, testers located various areas of the application where user-input was used directly in the creation of dynamic HTML pages, allowing an attacker to conduct cross-site scripting attacks against users of the application.</p>	<p>An attacker can exploit these vulnerabilities to carry out attacks against users of the web site that would execute script code under the application users' security context. An attack could also be executed that altered the apparent content of the web site.</p>	<p>Apply appropriate filtering. Filtering of malicious characters should be implemented before the user-supplied input is sent back to the browser. Treat any input coming from the client-side as tainted and requiring validation to a specific set of specified input rules. Full recommendations are provided in the vulnerability details section.</p>
4.5	Low	<p>Multiple SSL/TLS Implementation Issues SSL/TLS enabled services were identified as having at least one or all of the following SSL/TLS related issues.</p>	<p>Provided all the suitable conditions are met, an attacker may be able to exploit known issues to conduct man-in-the-middle attacks or decrypt communication between the affected service and clients.</p>	<p>Disable support for the RC4 cipher suits. This may affect older clients that do not have support for newer ciphers/modes. Disable support for medium strength ciphers. Disable support for deprecated and insecure protocols TLSv1.0.</p>

4.6	Low	<p>Information Disclosure via IIS Short File Name Enumeration It was found that Microsoft Internet Information Services (IIS) on the host is vulnerable to an attack that can disclose short file and directory names, due to the use of the 8.3 file naming scheme.</p>	<p>An attacker could enumerate the short names of files and folders on the web server, and could use this information to determine the full file name. This could potentially lead to the disclosure of the names of sensitive files, or the exposure of hidden or otherwise confidential content within the website.</p>	<p>Disable 8.3 file naming on the web server, and take measures to remove 8.3 file names from existing content. Block URL requests containing the tilde character at the firewall. Full recommendations are provided in the vulnerability details section.</p>
4.7	Low	<p>Additional Security HTTP Headers Modern browsers support a large set of HTTP headers, which assist in dictating how requests and responses should be handled from a security perspective. These headers were found to be missing within the application.</p>	<p>This issue is informational. The use of these headers will reduce any potential attack surface against the application as changes occur.</p>	<p>Full recommendations are provided in the vulnerability details section.</p>
4.8	Low	<p>Out of Date jQuery It was identified that the version of jQuery that has been deployed is out-of-date, and contains known vulnerabilities.</p>	<p>While this version of jQuery is exploitable in certain circumstances, Kaon Security did not observe these circumstances in the web application.</p>	<p>Ensure a process is in place to keep software up-to-date, and known security flaws patched. Full recommendations are provided in the vulnerability details section.</p>
4.9	Low	<p>HTTP OPTIONS Method Enabled Kaon Security, found that the web server on the target host is configured to respond to HTTP OPTIONS request which is typically used to identify the HTTP methods supported by the web server.</p>	<p>This issue is informational only and does not pose any direct threat.</p>	<p>Disable support for OPTIONS in the web server. Full recommendations are provided in the vulnerability details section.</p>
4.10	Low Resolved	<p>Exposed SSH Interface Kaon Security found an internet facing SSH interface which is likely used for management purposes. It was found that this management interface suffers from several cryptography issues.</p>	<p>By exposing the SSH management interface to the internet, the attack surface of the environment is increased. The cryptography issues described impact on the confidentiality and integrity of the transmitted data.</p>	<p>It is recommended that management interfaces not be Internet accessible. Full recommendations are provided in the vulnerability details section.</p>

Financial Impact

i. Cost

The website security audit had a total cost of \$14,000 – this is in addition to the cost of \$13,000 for the IT infrastructure security audit.

ii. Funding Source

The cost of the security audit was funded from existing IT budgets. Funding for future website server security audits will be included in Annual Plan budgets.

Attachments

There are no attachments for this report.

Signatories

Author(s)	Tim Donaldson Online Services Developer	
Approved by	Jenni Cochrane Communications Manager	
	Manaia Te Wiata Group Manager Business Support	

Top 20 Risks

Trim No.: 2066054

Executive Summary

This report provides a summary of the top 20 risks in Council risk registers.

The revised risk management framework is still being implemented and risk ratings still need to be moderated to ensure consistency.

All registers and risk ratings have been reviewed on an exception basis to produce this report.

The top 20 risks are based on the Inherent risk irrespective of the status of the risk mitigation measures.

Recommendation

That:

1. The report be received.

Content

Background

The Risk Management Plan provides that the Audit and Risk Committee shall review the Top 20 risks annually.

Risk registers for the organisation are held in two databases:

- Health and Safety risks are held in the Health and Safety management application - Vault
- All other risks are held in the Quality Management application – Promapp.

The top rated risks from both databases have been reviewed for the purposes of this report.

The risks have been included based on the highest inherent risk (ie before risk mitigation).

Issues

Risk Ratings

The revised Risk Management Plan is still being implemented. One of the improvement actions in the plan is to moderate the risk ratings. This process is still in progress.

Independent review

The preparation of the asset management plans for the long term plan have included independent reviews. This has included the risks registers (in Promapp) for all major assets (water, wastewater, roads, stormwater and buildings).

Health and Safety Risks

The top 10 risks are reported to Council on a monthly basis as part of the Health and Safety report.

These risks have been accepted as forming part of the Top 20.

There are 220 hazards in the Vault register that have been rated as “Very High”. This is the highest rating assigned in the register at present. These have been analysed and categorised to provide further context to the top 10 risks. This is summarised below:

Risk – Serious harm, injury or fatality	Number of highly rated hazards logged in Vault (ie rated Very High)	Comments
Hazardous, flammable, toxic, biological substances.	11	1 hazard still rated “Very high” – working with asbestos. All other hazards mitigated to “High” or lower.
Driving on the roads.	2	1 hazard still rated “ Very High” – the generic risk of Driving on Roads.
Psychological factors		
Confined space entry	85	All hazards mitigated to “High” or lower.
Working on the road	4	1 hazard still rated “Very high” – Temporary traffic management plans on roads. All other hazards mitigated to “High” or lower.
Working at heights		All hazards mitigated to “High” or lower.
Energy	36	
Excavations		
Workings over\near water	6	
Plant, equipment, machinery	59 (includes all assets)	

As noted earlier, work on moderating risks is to be completed.

Promapp Risks

A schedule of the top 10 risks from the Promapp risk registers is attached.

The schedule includes the net risk after mitigation and improvements that have been identified.

Drinking water

Risks associated with water treatment feature prominently in the schedule.

The Committee is aware that the Havelock North Water contamination enquiry has resulted in significant focus on risk management in public water supplies.

This Council had already started work in this respect including the establishment of a Water and Wastewater Unit.

Work that has been undertaken includes:

- Review of the water safety plans by the Drinking Water Assessor
- An independent detailed assessment of the inherent risks in Council's water treatment plants.
- Notification to all property owners who have been assessed as requiring back-flow devices.

The reviews are helping to identify improvements to ensure that our production and supply processes are safeguarded to an appropriate level.

Attachments

A [□](#). TopRisksSeptember2018

Signatories

Author(s)	Manaia Te Wiata Group Manager Business Support	
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Approved by	Manaia Te Wiata Group Manager Business Support	
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Risk Reference	Risk Descriptor	Risk Type	Gross Risk			Current Practices/Strategies			Net Risk			Risk Owner	Management Options Available
			Consequence	Likelihood	Factor	Description	Effectiveness	Consequence	Likelihood	Factor			
	<p>What are the main component and provides, an example of a risk(s) that may be attributable</p> <p>What are the risks?</p>	<p>What are the main types of impact resulting from this risk event?</p> <p>Health and Safety Reputation/ Image Financial</p>	5	5	25	<p>What risk level do we face if we did nothing to prevent or minimise it?</p> <p>What are we doing to avoid the risk or reduce its effect?</p>	<p>Conformance with MPDC Development Manual for both Council work and vested works</p> <ul style="list-style-type: none"> CAS results analysed, crash reduction studies Professional services (Kaimai Consultants and external) and in-house staff Contract supervision and performance monitoring Matamata-Piako District Regulatory Department enforcing development standards Robust project management framework SMS implemented Analysis of fatal crashes carried out by independent investigator on behalf of MPDC 	Good	4	2	8	<p>(Name and Title) Who has the responsibility and ability to follow through?</p> <ul style="list-style-type: none"> Asset Manager Strategy and Policy KC Manager 	<p>What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?</p> <ul style="list-style-type: none"> Seek continuous improvement in design and construction standards Further crash reduction studies Ongoing review and monitoring of current practice
LDING	<p>Inadequate Road Design - Sub standard geometry, surfaces, marking resulting in inefficient or unsafe operating conditions (loss of control accidents), road pavement not inadequately designed for ADT</p>	<p>Health and Safety</p>	5	5	25	<p>Conformance with MPDC Development Manual for both Council work and vested works</p>					<ul style="list-style-type: none"> Asset Manager Strategy and Policy 	<ul style="list-style-type: none"> Refine forecasting models for CAPEX and OPEX expenditure – to show if total network maintenance is sufficient 	

Risk Reference	Risk Descriptor Details the main component and provides an example of a risk(s) that may be attributable	Risk Type What are the main types of impact resulting from this risk event?	Gross Risk What risk level do we face if we did nothing to prevent or minimise it?			Current Practices/Strategies What are we doing to avoid the risk or reduce its effect?			Net Risk Considering what we do, what is the current actual risk level we face?			Risk Owner (Name and Title) Who has the responsibility and ability to follow through?	Management Options Available What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?
			Consequence	Likelihood	Factor	Description	Effectiveness	Consequence	Likelihood	Factor			
	Inadequate Road Maintenance - substandard surfaces resulting in higher long term costs, and inefficient or unsafe operating conditions (loss of control accidents, potholing, stone loss etc).	Reputation/ Image Financial	5	5	25	<ul style="list-style-type: none"> CAS results analysed, crash reduction studies Professional services (Kamai Consultants and external) and in-house staff Contract supervision and performance monitoring Analysis of fatal crashes carried out by independent investigator on behalf of MPDC Corridor Access Request (CAR) monitoring, reinstatement levels Request for Service (CRM) system – requests generated through internal, RON auditors and external Asset Management and renewals strategies (RAMM, dTIMS etc.) 	Good	3	2	Significant	KC Manager	<ul style="list-style-type: none"> Monitor and investigate new technologies and resource new initiatives Continue condition monitoring practices (RAMM) Continue to resource and retain experienced staff and consultants Data collection for dTIMS 	

Item 6.8

Attachment A

Risk Reference	Risk Descriptor Details the main component and provides an example of a risk(s) that may be attributable What are the risks?	Risk Type What are the main types of impact resulting from this risk event?	Gross Risk What risk level do we face if we did nothing to prevent or minimise it?			Current Practices/Strategies What are we doing to avoid the risk or reduce its effect?			Net Risk Considering what we do, what is the current actual risk level we face?			Risk Owner (Name and Title) Who has the responsibility and ability to follow through?	Management Options Available What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?
			Consequence	Likelihood	Factor	Consequence	Effectiveness	Description	Effectiveness	Likelihood	Factor		
ATER	Failure to supply – drought or inability to source Caused by: <ul style="list-style-type: none"> Drought Inability to source within consent conditions Consequences: <ul style="list-style-type: none"> interrupted daily usage Increased complaints Loss of service level Public health incident 	Operational Reputation/ Image Public Health	5	5	Catastrophic	Identify areas/seasons of high demand and instigate water restriction programme when required Drought and demand management plans in water take resource consents Communication system/protocols to public (advertising process – brochures, newspaper, balloons, web, Facebook etc.) Monitor stream flows and rainfall in real-time (also requirement of consent, minimum flows requirement of Variation 6) Civil Defence and Emergency Response Ability to tanker water	Good	3	5	Major	Review trigger points in Drought and demand management plans in water take resource consents Ongoing community education and water restriction programmes Identified improvement actions in the WSMSP 5	Upgrade operating processes and procedures for water treatment Improve monitoring at smaller plants Aspirer comply with NZDWS as per Health Act Identified improvement actions in the WSMSP	
			5	5	Critical			3	5	Major			
	Inappropriate Treatment of water Caused by: <ul style="list-style-type: none"> Inadequacy of treatment plant Inadequate operation of treatment plant 	Operational Reputation/ Image Public Health				Water quality testing (WINZ DB) Continuous monitoring and real-time recording at major plants Maintenance / operations staff with response times as per service levels Agreed LOS and drinking water standards							

Risk Reference	Risk Descriptor Details the main component and provides an example of a risk(s) that may be attributable What are the risks?	Risk Type What are the main types of impact resulting from this risk event?	Gross Risk What risk level do we face if we did nothing to prevent or minimise it?			Current Practices/Strategies What are we doing to avoid the risk or reduce its effect?			Net Risk Considering what we do, what is the current actual risk level we face?			Risk Owner (Name and Title) Who has the responsibility and ability to follow through?	Management Options Available What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?
			Consequence	Likelihood	Factor	Description	Effectiveness	Consequence	Likelihood	Factor			
	<p>Consequences:</p> <ul style="list-style-type: none"> • Interrupted supply • Increased complaints • Loss of service level • Public health incident 		4	5	Catastrophic	<ul style="list-style-type: none"> • Some inbuilt redundancy and spares • Trained and experienced staff/technicians – certificate programme for WTP operators. Some diplomas • Telemetry and automated alarms/call outs/ response • Automated plant shutdown on bigger plants • Communication system/protocols to public • Emergency response plan • Asset Management 	Good	2	2	Moderate		<ul style="list-style-type: none"> • Improvements to treatment equipment to meet latest standards • Increase redundancy and scores 	
	<p>Failure to supply adequately treated water due to poor raw water quality</p> <p>Caused by:</p> <ul style="list-style-type: none"> • Pesticides in catchment areas/source • Faecal/biological matter in catchment areas/source • Fuel/chemical spill in catchment areas/source • Sediment or fire ash in catchment areas/source <p>Consequences:</p> <ul style="list-style-type: none"> • Interrupted daily usage • Increased complaints • Loss of service level • Public health incident 	Operational Reputation/ Image Public Health	4	5	Catastrophic	<ul style="list-style-type: none"> • Some industry upstream of some supplies • Some procedures and processes for operation and monitoring at major treatment plant • Incidents notified by public, external agencies, emergency services and treatment plant operators • Automatic shutdown for major plants • Telemetry and alarms • Communication system/protocols to public • Raw water detention ponds on some supplies 	Good	2	2	Moderate		<ul style="list-style-type: none"> • Identified improvement actions in the WSMP's 	

Risk Reference	Risk Descriptor	Risk Type	Gross Risk			Current Practices/Strategies			Net Risk			Risk Owner	Management Options Available
			Consequence	Likelihood	Factor	Description	Effectiveness	Consequence	Likelihood	Factor			
	<p>Details the main component and provides an example of a risk(s) that may be attributable to this risk event?</p> <p>What are the risks?</p> <p>Contamination causing sickness or serious harm introduced via backflow</p> <p>Caused by:</p> <ul style="list-style-type: none"> Lack of backflow device Failure of backflow device Fire hydrant Illegal connection <p>Consequences:</p> <ul style="list-style-type: none"> Public health incident Negative Council image 	<p>Public Health</p> <p>Operational</p> <p>Reputation/ Image</p>	4	5	Catastrophic	<p>Consent process and annual building WOF (MPDC Building Control – enforcement of boundary protection issues by Customer Services)</p> <ul style="list-style-type: none"> Backflow policy in place, but not actively enforced Non-domestic connections are being assessed by independent assessor, resulting in installation of backflow devices Maintenance / operations staff with response times as per service levels Sampling/ Monitoring process (WINZ) Council maintained backflow devices checked annually CRM feedback/ complaints Reactive mains flushing Water connection procedures, all done by network maintenance contractor Water taking procedures and permits, filling station 	Poor	3	4	Major	<p>(Name and Title) Who</p> <p>has the responsibility and ability to follow through?</p>	<p>What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?</p> <ul style="list-style-type: none"> MPDC Code of Practice for Infrastructure and Building developed Improve process of communication from consent planners and Utilities Develop and implement change of use procedure/ use change list (trigger) Enforce water taking procedures and permits, filling station Identified improvement actions in the PHRMPs Increase public awareness Auditing of existing commercial/ industrial facilities for correct use (MPDC Environmental Health) Backflow Prevention Policy and enforcement Network modelling to minimise low pressure events 	

Risk Reference	Risk Descriptor Details the main component and provides an example of a risk(s) that may be attributable	Risk Type What are the main types of impact resulting from this risk event?	Gross Risk What risk level do we face if we did nothing to prevent or minimise it?			Current Practices/Strategies What are we doing to avoid the risk or reduce its effect?			Net Risk Considering what we do, what is the current actual risk level we face?			Risk Owner (Name and Title) Who has the responsibility and ability to follow through?	Management Options Available What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?
			Consequence	Likelihood	Factor	Description	Effectiveness	Consequence	Likelihood	Factor			
Wastewater	Wastewater treatment plant failure Caused by: <ul style="list-style-type: none"> Internal biological failure Power failure Incorrect operation, maintenance and monitoring Poor design and construction System shock due to influent Asset deterioration Cliff erosion Consequences: <ul style="list-style-type: none"> Discharge of untreated sewage Sewage leaks or overflows Environmental contamination 	Operational Environmental Public Health Reputation/ Image Legislative	4	5	Catastrophic	<ul style="list-style-type: none"> Discharge consents and monitoring Employ qualified WWTP operators (in house) Some operating procedures and practices Electrical maintenance contract including response times (key performance criteria) and carrying of spares Facility to connect backup generator at all WWTPs, some generators, or hired as needed, one fuel tanker available Mechanical maintenance contractors available on request (good industry based personnel) Some preventive maintenance Wastewater and trade waste policies Recent upgrades, reactive renewals, further upgrades planned Public feedback/ monitoring of complaints, CRM SCADA, telemetry monitoring Flow monitoring Overflow storage 	Good	3	2	Significant	<ul style="list-style-type: none"> Improvements to Tahuna WWTP, and other upgrades Ensure better access to generators (considering event may result in demand) Ensure fuel available for generators Implement preventive maintenance programme More real time monitoring of biological plant Continued monitoring of trade waste 		

Risk Reference	Risk Descriptor <i>Details the main component and provides an example of a risk(s) that may be attributable</i>	Risk Type <i>What are the main types of impact resulting from this risk event?</i>	Gross Risk <i>What risk level do we face if we did nothing to prevent or minimise it?</i>			Current Practices/Strategies <i>What are we doing to avoid the risk or reduce its effect?</i>			Net Risk <i>Considering what we do, what is the current actual risk level we face?</i>			Risk Owner <i>(Name and Title) Who has the responsibility and ability to follow through?</i>	Management Options Available <i>What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?</i>
			Consequence	Likelihood	Factor	Description	Effectiveness	Consequence	Likelihood	Factor			
	<ul style="list-style-type: none"> Potential infection of, or injury to public or staff Discharge conditions breached 												
Assets generally	Building or Structure failure Caused by: <ul style="list-style-type: none"> Building defects Lack of maintenance Poor management Fire Consequences: <ul style="list-style-type: none"> Closure Environmental incident (spillage or explosion) Contaminated environment Odours Breach of consent conditions Public health incident Injury or death Negative media coverage 	Public Health Reputational Operational Financial	5	5	Catastrophic	<ul style="list-style-type: none"> Asset management process, planned renewals and upgrades Conduct HAZOPS with wide variety of inputs Asset condition rating & asset lifetimes triggering asset renewal programmes Asset inspections or monitoring (eg bridges, large dams) Preventative maintenance programmes	Good	5	2	Major	Susanne K	Improve capture of asset condition rating into asset registers to improve renewal programmes Develop preventative maintenance programme further Consider more use of independent assessments for critical assets	
	Legislative Compliance Failure to comply with legislation and/or legal requirements	Reputational Operational Financial	5	4	Catastrophic	Internal legal expertise Contracted legal advice Experienced/Qualified staff Quality management system Risk Management framework Legal Compliance schedule	Good	5	1	Significant	Exec	Further development of legal compliance schedule Additional independent audits	

Risk Reference	Risk Descriptor Details the main component and provides an example of a risk(s) that may be attributable	Risk Type What are the main types of impact resulting from this risk event?	Gross Risk			Current Practices/Strategies			Net Risk			Risk Owner (Name and Title) Who has the responsibility and ability to follow through?	Management Options Available What can we possibly do (brainstorm) to further reduce the risk level or provide assurance that current practices remain effective?
			Consequence	Likelihood	Factor	Description	Effectiveness	Consequence	Likelihood	Factor			
Regulatory	Adverse environmental and health outcomes resulting from poor compliance monitoring or inspections - this could result in poor environmental outcomes, food safety issues, alcohol related issues, non-compliant buildings or subdivisions with damage to Council reputation, legal action and/or financial loss	Failure to undertake robust compliance monitoring and/or inspections could result in poor environmental outcomes, food safety issues, alcohol related issues, damage to Council reputation, legal action and financial loss	5	5	High	Experienced/Qualified staff Internal legal expertise Contracted legal advice Quality management system External auditing	Good	5	1	Significant	GM - Community Development	Additional independent audits	

Specific Project Risk Management Review

Trim No.: 2066455

Executive Summary

This report is to inform the Audit and Risk Committee the status of the top three council projects as identified by the Executive team which are the:

- Matamata-Piako Civic and Memorial Centre (MPC&MC) (completed) - \$6.9 million
- Mt Misery Reservoir (construction completed) - \$3.6 million
- Te Aroha - Matamata cycle trail (construction) - \$4.8 million

The first two projects have been completed and are removed from the project list. The Te Aroha – Matamata Cycletrail has completed its concept phase is now under construction. More detailed risk registers have been compiled and these can be made available to the committee if required.

Recommendation

That:

1. The information be received.

Content

Background

Te Aroha to Matamata Cycleway

The feasibility part of the project has been completed and the Ministry of Business, Innovation and Employment has announced funding of 50% of the project. The detailed project plan is now underway and the risks have changed as they are related to the physical works of the contract.

Table 1: Top Three Projects Risks and Mitigation

Risk	Mitigation
<p>Funding of the project</p> <p>Some of the contracts have already gone out for tender and the costings received have been in line or less than the engineers estimate. The main contract for the track is still to be procured. Funding of MBIE is currently based on the engineers estimate put together and the final costs will depend on the contract prices that we will receive back. Then the total project cost will need to be reviewed.</p> <p>There is a risk that the contract prices will come in higher than our estimate.</p>	<p>The rates for the estimates used were from the previous rail trail construction so similar scope and scale of works was used.</p> <p>We have included 20% contingency in our engineers estimate because of this uncertainty. Once the contract prices are known the project contingency can be reduced to 10%.</p> <p>Once the final costs are in the total project cost will need to be reviewed and if there is a discrepancy then funding sources will need to be reviewed.</p>
<p>Land owner issues</p> <p>Although all the land for the cycleway has been secured and is in Council ownership, there is still the potential for land owner disputes throughout</p>	<p>All the land owners have been visited individually and have been kept up to date with the project.</p> <p>This has to be done more than once as it has</p>

<p>the construction of the project.</p>	<p>been found that some land owners are changing their minds about what decisions have already been made and are wanting changes to the specifications of the fences.</p> <p>A Governance Group has been set up and the first meeting will be in October which can assist with the political interface and assist with land owner issues.</p>
<p>Timeframe of the project</p> <p>There is the potential risk that there isn't the availability of contractors and that they are not able to deliver on the given timeframe.</p> <p>The other risk is that internal resources are not available to manage the project efficiently.</p>	<p>The contracts have been split into 5 different contracts to try and capture as many interests as possible and as to not eliminate anybody. The contracts have also been advertised in the local papers to get as much interest as possible.</p> <p>Hauraki District Council have been engaged as project managers as they have the expertise in this field.</p> <p>The governance and technical groups have been set up for the project to ensure the key milestones of the project are monitored and feedback is provided to our Council and MBIE.</p>

Attachments

There are no attachments for this report.

Signatories

<p>Author(s)</p>	<p>Susanne Kampshof Asset Manager Strategy and Policy</p>	
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<p>Approved by</p>	<p>Manaia Te Wiata Group Manager Business Support</p>	
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Review of Timesheet Management

Trim No.: 2064784

Executive Summary

This report is to update the Audit and Risk Committee about the initial findings of the timesheet management system review. The review was carried out as a result of a concern identified with the recording of hours on a manual timesheet. There are a number of actions underway to improve the current timesheet management system. There is also consideration of an automated timesheet management system. The aim is to have good policy, procedures and managements systems to mitigate the risks to Council. This will ensure we are accurately recording time in a way that is fair, accurate and equitable for our customers, staff and Council.

Recommendation

That:

1. The information be received.

Content

Background

Council is serious about protecting the organisation from fraud and corruption through Councils Fraud Policy, procedures and systems that help to manage and detect potential issues. Recently, a concern was raised about the recording of hours on a manual timesheet and the potential misuse of worktime. A review of our timesheet management system was undertaken and a number of recommendations for improvement identified.

Issues

Timesheets are used by staff to record the amount of time spent on specific jobs and charged appropriately to ensure time worked is remunerated correctly.

There is potential for time theft when completing timesheets. The current manual system relies on a staff member to complete the timesheet which is then counter signed by a team leader or manager. While there is a documented process for staff, team leaders and managers to follow, it can be complicated by the complexity of employment agreements.

The process is also complicated by the nature of field work with staff working on their own. The aim is to ensure we are accurately recording the hour's staff work in a way which is fair, accurate and equitable to our customers, staff and Council. The nature of field work requires trust and systems that can be relied on by both staff and Council.

As our use of technology and systems to manage the business increases, there is the potential to cross reference the various systems we use. An example of this is we have initiated GPS tracking system in staff vehicles and expanded its functionality. The information in this system can now be cross referenced against timesheets as a further way of checking accuracy of vehicle movements against timesheets

Analysis

Options considered

The recent review of the timesheet management system identified the following actions:

- Inform staff of Council policies and procedures, set clear protocols on start and finish times and break times.
- Review the policies to provide better definition about what theft of time is (claiming time that has not been worked, entering inaccurate time worked on timesheets, break abuse and doing personal business in work time).
- Set clear expectations, ensure staff clearly understand their duties and requirements of their job.
- Set a good example, staff emulate behaviour they see others doing.
- Direct Managers to approve and sign timesheets or any changes made by staff before they are processed by payroll.
- Quality checking – conduct random timesheet audits to look for any inconsistencies.
- Cross reference timesheets against electronic time-tracking systems.
- Compare pay data with payroll budgets to spot any inconsistencies.
- If fraud behaviour is witnessed, follow up with staff immediately to prevent repetitive behaviour and follow the correct standard Council disciplinary procedures/proceedings.
- Consideration of an automated timesheet management system.

Timesheet management systems are a management tool to ensure time worked is being accurately recorded and remunerated. Having good systems in place helps to mitigate the risk to Council.

Timeframes

All actions identified are underway and are being progressed as a matter of urgency. Some action by nature will be ongoing.

Attachments

There are no attachments for this report.

Signatories

Author(s)	Armindeep Singh EA to Group Manager Service Delivery	
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Approved by	Fiona Vessey Group Manager Service Delivery	
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Waste Minimisation Report

Trim No.: 2066197

Executive Summary

Ministry for Environment (MfE) has recently carried out a Compliance Review of the expenditure of the waste levy funding that Council receives from Government. This report includes the response from MfE's review and expenditure of Council's Waste Minimisation Fund.

Recommendation

That:

1. **The information be received.**

Content

Background

On 11 July 2018, Ministry for Environment (MfE) carried out a Compliance Review of the expenditure of the waste levy funding that Council receives from Government.

This report includes the response from MfE's review and the expenditure of Council's Waste Minimisation Fund.

Issues

The aim of a compliance review is to provide assurance that the waste levy provided to territorial authorities is spent only on waste minimisation projects. Underpinning a compliance review is an assumption that as a result of waste minimisation activity, progress is made toward implementing the goals of the Waste Management and Minimisation Plan.

Compliance reviews are undertaken to provide assurance to the Secretary for the Environment that territorial authorities are spending their waste levy in accordance with the Act and their WMMP to achieve or promote waste minimisation. The review identifies areas of concern that should be further audited or investigated.

In reviewing Council expenditure, the waste funds were spent on the following identified projects:

- EnviroSchools Programme
- 'Paper for Trees' in School
- 'Change is Coming' campaign
- Black Sack Refuse Bags Contract set up
- Waste Minimisation Workshop for early childhood
- Resource Recovery Workshop
- Community recycling as part of waste minimisation.
- Waste minimisation articles for Council in Focus, Piako Post and Matatamta Chronicle
- Advertising in District Rural Schools homework books

- Waste minimisation report on Community Resource Recovery
- Paper collection in schools
- Waste minimisation Annual Report Calendar/Summary
- Kerbside signage
- Sustainable Living Education
- Compost bin and kitchen caddy
- 'More Food Less Waste' articles

The above projects are in line with Council's 'Eastern Waikato Waste Management and Minimisation Plan' in particular the implementation of the user pay refuse bags and a number of educational programmes.

There were no issues of concern arising from the MfE report (*refer to Attachment A*) and that Council had spent Waste Levy funds appropriately. The only recommendation from the report is that:

"The Ministry for the Environment has indicated that interest on unspent funds should be retained in a reserve account and spent on waste minimisation."

Analysis

Analysis of preferred option

That the interest on unspent Waste Levy funds be retained in a reserve account and spent on waste minimisation.

Legal and statutory requirements

Under section 32 of the Waste Minimisation Act 2008, the waste levy funding is to be spent in accordance to Council's WMMP. Also the MfE's 'Waste Levy Spending' gives good practical guidance to Territorial Authorities on how to use Waste Disposal Levy money.

Financial Impact

i. Cost

The income and expenditure of the Waste Levy is as follows:

Account	2015/16	2016/17	2017/18	Total
Waste Minimisation Subsidy	(124,318)	(94,490)	(129,501)	(348,308)
Waste Minimisation Activities	47,596	73915	71909	193,420
Surplus	(76,721)	(20,575)	(57,592)	(154,888)

Therefore the Waste Levy Reserve Account is \$154,888 effective from 1 July 2018.

Attachments

A₁. Waste Levy Expenditure Compliance Review Summary Report from MfE

Signatories

Author(s)	George Ridley Solid Waste Project & Contract Advisor	
Approved by	Fiona Vessey Group Manager Service Delivery	



Waste levy expenditure

Compliance Review Summary Report

City Council

Territorial authority:	Matamata-Piako District Council
Review contact:	George Ridley
Review physical site address:	35 Kenrick Street, Te Aroha
Review date:	11 July 2018
Reviewer:	Nigel Clarke and Stephanie Hill

Matamata Piako District Council compliance review summary report

As part of the Waste Minimisation Act compliance assurance programme, the Ministry for the Environment has undertaken an assessment of whether the Christchurch City Council complies with requirements of section 32 of the Waste Minimisation Act 2008 (the Act). Nigel Clarke, Senior Analyst for the Ministry conducted the compliance review on 11 July 2018.

Background

Matamata Piako District Council has received \$981,885.74 in waste levy payments since the introduction of levy payments to Territorial Authorities in January 2010. For the reporting period under review Matamata Piako City Council has received \$256,477.41 to spend in accordance with section 32 of the Act and the Council WMMP.

Matamata Piako District Council provides annual high level reports of their levy expenditure to the Ministry.

Objectives

The objective of the compliance review was to assess whether Matamata Piako District Council is spending waste levy funds in accordance with the Act. In particular to assess whether:

- waste levy funding is spent appropriately and in accordance with their waste management and minimisation plan under section 32 of the Act
- waste levy money is being used as described in levy spend reporting to the Ministry
- the Council keeps records of levy income and expenditure and that records are being kept in accordance with good record keeping practices
- there are other areas of concern that should be investigated.

Territorial authority levy expenditure record keeping processes

1. Levy income

Matamata Piako District Council codes levy income appropriately in the General Ledger.

2. Levy expenditure

A summary of the overall Waste Minimisation accounts as they relate to the levy was provided to me by council staff. Project and contract costs were appropriately coded in the ledger. A sample of invoices for contract and project costs related to levy expenditure were reviewed in the council accounting package.

Levy is currently used for:

- Supporting kerbside recycling collections

- Education programmes

Expenditure can be accounted for through the Council finance system.

3. Authorisation of levy expenditure

Procedures in place to oversee and validate how levy money is spent by Council

Governance arrangements around levy expenditure are through the Corporate and Operations Committee. Reports are prepared for the Committee on progress against meeting WMMP requirements.

Levy expenditure is authorised appropriately. Day-to-day contract costs are managed by the Contracts Manager, Solid Waste.

Financial delegations for responsible Council managers are in place. The Council finance system has financial authority controls and I also noted these in the sample transactions examined. There is regular (month end) reporting on expenditure. Internal charge codes allow for levy related expenses to be identified.

An annual report on levy expenditure by Council sent to the Ministry is prepared and verified. Unspent levy is accrued in a separate ledger account. At the time of the review, it was not clear how interest on levy was managed.

4. Expenditure categories

Major categories of levy expenditure are within the scope of the WMMP. Categories include:

- Kerbside recycling collection and processing
- Education programmes

Testing of expenditure records does not suggest expenditure is outside Ministry guidelines or S.32.

Findings and recommendations

Finding 1: Application of interest earned from levy not spent

Interest earned on levy is not identifiable in the general ledger. A guideline on waste levy spending by territorial authorities was prepared by the Ministry in 2013. The guideline describes how unspent levy and interest should be treated. The guideline can be found at: <http://www.mfe.govt.nz/publications/waste/waste-levy-spending-guidelines-territorial-authorities>.

Recommendation

The Ministry for the Environment has indicated that interest on unspent funds should be retained in a reserve account and spent on waste minimisation.

Council staff interviewed have no control over the matters in Finding One. The issues will have to be clarified and resolved with the relevant managers in the Council Finance team.

Conclusion

In my opinion, based on the work described in this report and the evaluation criteria set out in the Objective section above, nothing has come to my attention that causes me to believe that Matamata Piako District Council in managing the expenditure of the levy has not maintained effective control procedures in relation to expenditure of the levy.

Acknowledgment

I wish to place on record my appreciation of the assistance and cooperation received from the management and staff of the Council.

Report Clearance

The contents of this report have been discussed with Stephanie Hill from the Ministry for the Environment.

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