



Notice is hereby given that a Meeting of the Finance and Audit Committee will be held on:

Date: **Tuesday, 26 March 2019**
Time: **9am**
Meeting Room: **Council Chamber**
Venue: **15 Forth Street**
Invercargill

Finance and Audit Committee Agenda

OPEN

MEMBERSHIP

Chairperson Ebel Kremer
Mayor Gary Tong
Councillors John Douglas
Paul Duffy
Bruce Robertson – External Member

IN ATTENDANCE

Chief Financial Officer Anne Robson
Committee Advisor Fiona Dunlop

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Full agendas are available on Council's Website
www.southlanddc.govt.nz

Note: The reports contained within this agenda are for consideration and should not be construed as Council policy unless and until adopted. Should Members require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.

Terms of Reference – Finance and Audit Committee

The Finance and Audit Committee is responsible for:

- Ensuring that Council has appropriate financial, risk management and internal control systems in place that provide:
 - An overview of the financial performance of the organisation.
 - Effective management of potential opportunities and adverse effects.
 - Reasonable assurance as to the integrity and reliability of Council's financial and non-financial reporting.
- Exercising active oversight of information technology systems.
- Exercising active oversight of "Council's health and safety policies, processes, compliance, results and frameworks"
- Relationships with External, Internal Auditors, Banking Institutions and Insurance brokers.

The Finance and Audit Committee will monitor and assess the following:

- The financial and non-financial performance of Council against budgeted and forecasted outcomes
- Consideration of forecasted changes to financial outcomes
- Council's compliance with legislative requirements
- Council's risk management framework
- Council's Control framework
- Council's compliance with its treasury responsibilities.

The Finance and Audit Committee shall have the following delegated powers and be accountable to Council for the exercising of these powers and will operate within:

- policies, plans, standards or guidelines that have been established and approved by Council;
- the overall priorities of Council;
- the needs of the local communities; and
- the approved budgets for the activity.

The Finance and Audit Committee will have responsibility and delegated authority in the following areas:

Financial and Performance Monitoring

- (a) Monitoring financial performance to budgets;
- (b) Monitoring service level performance to key performance indicators.

Internal Control Framework

- (a) Reviewing whether Council's approach to maintaining an effective internal control framework is sound and effective;
- (b) Reviewing whether Council has taken steps to embed a culture that is committed to probity and ethical behaviour;
- (c) Reviewing whether there are appropriate systems, processes and controls in place to prevent, detect and effectively investigate fraud.

Internal Reporting

- (a) To consider the processes for ensuring the completeness and quality of financial and operational information being provided to the Council;
 - (b) To seek advice periodically from internal and external auditors regarding the completeness and quality of financial and operational information that is provided to the Council.
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External Reporting and Accountability

- (a) Agreeing the appropriateness of the Council's existing accounting policies and principles and any proposed change;
- (b) Enquiring of internal and external auditors for any information that affects the quality and clarity of the Council's financial statements and statements of service performance, and assess whether appropriate action has been taken by management in response to the above;
- (c) Satisfying itself that the financial statements and statements of service performance are supported by appropriate management signoff on the statements and on the adequacy of the systems of internal control (ie, letters of representation), and recommend signing of the financial statements by the Chief Executive/Mayor and adoption of the Annual Report, Annual Plans, Long Term Plans;

Risk Management

- (a) Reviewing whether Council has in place a current, comprehensive and effective risk management framework and associated procedures for effective identification and management of the Council's significant risks;
- (b) Considering whether appropriate action is being taken to mitigate Council's significant risks.

Health and Safety

- (a) Review, monitor and make recommendations to Council on the organisations health and safety risk management framework and policies to ensure that the organisation has clearly set out its commitments to manage health and safety matters effectively.
- (b) Review and make recommendations for Council approval on strategies for achieving health and safety objectives.
- (c) Review and recommend for Council approval targets for health and safety performance and assess performance against those targets.
- (d) Monitor the organisation's compliance with health and safety policies and relevant applicable law.
- (e) Ensure that the systems used to identify and manage health and safety risks are fit-for-purpose, being effectively implemented, regularly reviewed and continuously improved. This includes ensuring that the Council is properly and regularly informed and updated on matters relating to health and safety risks.
- (f) Seek assurance that the organisation is effectively structured to manage health and safety risks, including having competent workers, adequate communication procedures and proper documentation.
- (g) Review health and safety related incidents and consider appropriate actions to minimise the risk of recurrence.
- (h) Make recommendation to the Council regarding the appropriateness of resources available for operating the health and safety management systems and programmes.
- (i) Any other duties and responsibilities which have been assigned to it from time to time by the Council.

Internal Audit

- (a) Approve appointment of the internal auditor, internal audit engagement letter and letter of understanding.
- (b) Reviewing and approving the internal audit coverage and annual work plans, ensuring these plans are based on the Council's risk profile;
- (c) Reviewing the adequacy of management's implementation of internal audit recommendations;
- (d) Reviewing the internal audit charter to ensure appropriate organisational structures, authority, access, independence, resourcing and reporting arrangements are in place.

External Audit

- (a) Confirming the terms of the engagement, including the nature and scope of the audit, timetable and fees, with the external auditor at the start of each audit;
- (b) Receiving the external audit report(s) and review action(s) to be taken by management on significant issues and audit recommendations raised within;
- (c) Enquiring of management and the independent auditor about significant business, political, financial and control risks or exposure to such risks.

Compliance with Legislation, Standards and Best Practice Guidelines

- (a) Reviewing the effectiveness of the system for monitoring the Council's compliance with laws (including governance legislation, regulations and associated government policies), with Council's own standards, and Best Practice Guidelines as applicable.
- (b) Conducting and monitoring special investigations, in accordance with Council Policy, and reporting the findings to Council.
- (c) Monitoring the performance of Council organisations, in accordance with the Local Government Act.

Business Case Review

- (a) Review of the business case of work, services, supplies, where the value of these or the project exceeds \$2million or the value over the term of the contract exceeds \$2million.

Insurance

- (a) Consider Council's insurance requirements, considering its risk profile
- (b) Approving the annual insurance renewal requirements

Treasury

- (a) Oversee the treasury function of Council ensuring compliance with the relevant Council policies and plans
- (b) Ensuring compliance with the requirements of Council's trust deeds are met
- (c) Recommending to Council treasury policies.

The Finance and Audit Committee is responsible for considering and making recommendations to Council regarding:

- (a) Policies relating to risk management, rating, loans, funding and purchasing.
- (b) Accounting treatments, changes in generally accepted accounting practice, and new accounting and reporting requirements.
- (c) The approval of financial and non-financial performance statements including adoption of the Annual Report, Annual Plans and Long Term Plans.

The Finance and Audit Committee is responsible for considering and making recommendations to the Services and Assets Committee on business cases.

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1 Apologies

At the close of the agenda no apologies had been received.

2 Leave of absence

At the close of the agenda no requests for leave of absence had been received.

3 Conflict of Interest

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

4 Public Forum

Notification to speak is required by 5pm at least two days before the meeting. Further information is available on www.southlanddc.govt.nz or phoning 0800 732 732.

5 Extraordinary/Urgent Items

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

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

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

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

"Where an item is not on the agenda for a meeting,-

- (a) that item may be discussed at that meeting if-
 - (i) that item is a minor matter relating to the general business of the local authority; and
 - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
- (b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion."

6 Confirmation of Minutes

6.1 Meeting minutes of Finance and Audit Committee, 14 December 2018

Finance and Audit Committee

OPEN MINUTES

Minutes of a meeting of Finance and Audit Committee held in the Council Chambers, 15 Forth Street, Invercargill on Friday, 14 December 2018 at 9am. (9.00am – 9.01am, 10.47am – 12.16pm, 12.55pm – 2.04pm, 2.07pm – 2.40pm)

PRESENT

Chairperson	Ebel Kremer
	Mayor Gary Tong (9.00am – 9.01am, 10.47am to 12.16pm)
Councillors	John Douglas
	Paul Duffy
	Bruce Robertson

IN ATTENDANCE

Councillor Dillon (9.00am – 9.01am, 10.47am to 12.16pm)

Councillor Keast

Chief Executive	Steve Ruru
Chief Financial Officer	Anne Robson
Group Manager – Services and Assets	Matt Russell
Group Manager – Community and Futures	Rex Capil
People and Capability Manager	Janet Ellis
Group Manager – Customer Delivery	Trudie Hurst
Communications Manager	Louise Pagan
Governance and Democracy Manager	Clare Sullivan
Committee Advisor	Fiona Dunlop

Adjournment of Meeting

The Chair opened the meeting and advised that it would be adjourning until the conclusion of the Around the Mountains Cycle Trail Project Subcommittee.

Resolution

Moved Chairperson Kremer, seconded Mayor Tong **and resolved:**

That the Finance and Audit Committee adjourns until the conclusion of the Around the Mountains Cycle Trail Project Subcommittee.

The meeting adjourned at 9.01am.

The meeting reconvened at 10.47am.

Mayor Tong and Councillors Dillon, Douglas, Duffy, Keast and Kremer and Bruce Robertson were present then the meeting reconvened.

1 Apologies

There were no apologies.

2 Leave of absence

There were no requests for leave of absence.

3 Conflict of Interest

There were no conflicts of interest declared.

4 Public Forum

There was no public forum.

5 Extraordinary/Urgent Items

There were no Extraordinary/Urgent items.

6 Confirmation of Minutes

Resolution

Moved Chairperson Kremer, seconded External Member Robertson **and resolved:**

That the Finance and Audit Committee confirms the minutes of the meeting held on 17 October 2018 as a true and correct record of that meeting.

Reports

7.1 Interim Performance report - Period one - 1 July to 31 October 2018

Record No: R/18/12/27767

Planning and Reporting Analyst – Shannon Oliver was in attendance for this item.

Miss Oliver advised that this is the first interim performance report which covers the July to October 2018 reporting period. The interim performance report is part of the corporate performance framework which was adopted in June 2018 as part of the 2018-2028 Long Term Plan.

Resolution

Moved Chairperson Kremer, seconded Cr Douglas **and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled “Interim Performance report - Period one - 1 July to 31 October 2018” dated 7 December 2018.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Notes that the format of the report attached to the officers report will change for the next period report to an exception-based format.**

7.2 Health and Safety Update

Record No: R/18/11/27114

People and Capability Manager – Janet Ellis was in attendance for this item.

Resolution

Moved Mayor Tong, seconded External Member Robertson **and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled “Health and Safety Update” dated 6 December 2018.**

7.3 Risk Management Framework Project

Record No: R/18/11/26857

Group Manager, Community and Futures – Rex Capil was in attendance for this item.

Mr Capil advised that the report was to update the Committee on Risk Management Framework project, seek endorsement of the Risk Management Framework 2018 document and recommend to Council adoption of the Risk Management Framework 2018 document and associated next steps.

Resolution

Moved Chairperson Kremer, seconded External Member Robertson **recommendations a to c, d with a change (as indicated by ~~strike through~~) and e and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled “Risk Management Framework Project ” dated 24 November 2018.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Endorses the Southland District Council Risk Management Framework 2018 document with the following change to “What is risk management?”**

What risk management is	What risk management is not
A valuable way to be prepared for uncertainty	100% accurate
A decision-making tool	Predictive
A way to direct resources	A compliance exercise
Big picture	All encompassing
Long-term and strategic.	A way to justify bad or risk-averse decisions
An inexact science	
Forward-looking – (with backwards data)	

- e) **Recommends to Council that it adopt the Southland District Council Risk Management Framework 2018 document.**

7.4 Draft Debt Recovery Policy

Record No: R/18/3/5378

Finance Manager – Sheree Marrah and Finance Officer – Credit Control - Shirley Carruthers were in attendance for this item.

Mrs Marrah advised that the report was to present the draft Debt Recovery Policy to the Committee and recommends to Council the draft Policy be adopted.

Resolution

Moved Cr Douglas, seconded Cr Duffy **and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled "Draft Debt Recovery Policy" dated 6 December 2018.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Recommend to Council that it adopts the draft Debt Recovery Policy as attached to the officers report.**

Mayor Tong left the meeting at 12.16pm.

Councillor Dillon left the meeting at 12.16pm.

The meeting adjourned for lunch at 12.16pm and reconvened at 12.55pm.

Councillors Douglas, Duffy, Keast and Kremer and External member Bruce Robertson were present when the meeting reconvened.

7.5 Draft Accounting Position Paper

Record No: R/18/8/19112

Finance Manager – Sheree Marrah was in attendance for this item.

Mrs Marrah advised that the purpose of the report was for the Committee to consider recommendations from Audit New Zealand Management Reports for the years ended 30 June 2017 and 2018, recommendations made to Council to consider consolidating Milford Community Trust and revisiting the accounting approach for its various joint venture entities.

Resolution

Moved Chairperson Kremer, seconded External Member Robertson **and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled "Draft Accounting Position Paper " dated 7 December 2018.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**

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- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Confirms the content and the proposed conclusions of the attached draft accounting position paper, being that for the Financial Year ended 30 June 2019 and beyond Council will:**
- **Equity account for Venture Southland, Southland Regional Heritage Committee, Southland Regional Development Agency and Emergency Management Southland (associates).**
 - **Account for Council's share of revenue/expenses, assets and liabilities for WasteNet (a jointly controlled operation)**
 - **Equity account for Southland Museum and Art Gallery and Whakamana te Waituna Charitable Trust (associates), recognising that they have no equity share.**
 - **Disclose summary financial information for Milford Community Trust and Southland Museum and Art Gallery in the Council Controlled Organisations section of the Annual Report.**
- e) **Approves Attachment A (of the officers report) – Draft Accounting Position Paper to be sent to Audit NZ incorporating any changes from this meeting to support the Annual Report for the year ended 30 June 2019 and subsequent financial years.**

7.6 Monthly Financial Report - October 2018

Record No: R/18/11/27498

Project Accountant – Dipal Patel was in attendance for this item.

Resolution

Moved Cr Duffy, seconded Cr Douglas **and resolved:**

That the Finance and Audit Committee:

- a) Receives the report titled “Monthly Financial Report - October 2018” dated 7 December 2018.**

7.7 Forecasted Financial Position for the year ending 30 June 2019

Record No: R/18/11/26807

Management Accountant - Joanie Nel was in attendance for this item.

Mrs Nel advised that the report was to inform the Committee of the expected year-end financial result compared to what was finalised for the 2018/2019 Annual Plan and to seek approval for recommendation to Council for final approval.

During discussion on the report the meeting wished to discuss the Stewart Island Electrical Supply Authority “forecasting” in more depth. As the details to be discussed were of a commercial nature and involving negotiations it was agreed that the meeting would go into public excluded to allow for discussion on the matter.

Public Excluded

Exclusion of the Public: Local Government Official Information and Meetings Act 1987

Resolution

Moved Chairperson Kremer, seconded Cr Douglas **and resolved:**

That the public be excluded from the following part(s) of the proceedings of this meeting.

7.7 Procurement Update - Contract 18/18 - Human Resources Information System

C8.1 Quarterly risk register update - December 2018

C8.2 Procurement Update - Contract 18/18 - Human Resources Information System

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
Forecasted Financial Position for the year ending 30 June 2019	<p>s7(2)(h) - The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p> <p>s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p>	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.
Quarterly risk register update - December 2018	<p>s7(2)(e) - The withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public.</p> <p>s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p>	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.
Procurement Update - Contract 18/18 - Human Resources Information System	<p>s7(2)(h) - The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p> <p>s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p>	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.

That the Chief Executive, Group Manager – Services and Assets, Group Manager, Community and Futures, Chief Financial Officer, People and Capability Manager and Committee Advisor be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of the items 7.7 Forecasted Financial Position for the year ending 30 June 2019, C8.1 Quarterly risk register update - December 2018 and C8.2 Procurement Update - Contract 18/18 - Human Resources Information System. This knowledge, which will be of assistance in relation to the matters to be discussed, is relevant to those matters because of their knowledge on the issues discussed and meeting procedure.

That the Management Accountant be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of the item 7.7 Forecasted Financial Position for the year ending 30 June 2019. This knowledge, which will be of assistance in relation to the matters to be discussed, is relevant to those matters because of their knowledge on the issues discussed.

That Policy Analyst – Jane Edwards be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of item C8.1 Quarterly risk register update - December 2018. This knowledge, which will be of assistance in relation to the matters to be discussed, is relevant to those matters because of their knowledge on the issues discussed.

That Digital Solutions Manager be permitted to remain at this meeting, after the public has been excluded, because of their knowledge of item C8.2 Procurement Update - Contract 18/18 - Human Resources Information System. This knowledge, which will be of assistance in relation to the matters to be discussed, is relevant to those matters because of their knowledge on the issues discussed.

The public were excluded at 1.21pm.

The meeting returned to open meeting at 1.42pm.

7.7 Forecasted Financial Position for the year ending 30 June 2019 (CONTINUED)

Record No: R/18/11/26807

Resolution

Moved Chairperson Kremer, seconded Cr Duffy **and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled "Forecasted Financial Position for the year ending 30 June 2019" dated 4 December 2018.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Notes the forecasted changes to Council's year-end financial performance and position as detailed in appendices B and C of the officers report.**
- e) **Recommends Council approve the changes as detailed in appendix A of the officers report.**
- f) **Recommends to Council that it notes the projects or partial costs of projects indicated to be deferred to next year as part of the year end carry forward process, as detailed in appendix D of the officers report.**
- g) **Recommends Council approve the following projects to be deleted from the 2018/19 financial year:**

Business Unit	Project	Amount	Details
Stewart Island	Streetworks Stewart Island	\$80,000	Being completed by the

			Department of Conservation
Stewart Island	Peterson Hill footpath upgrade	\$94,649	Funding source no longer available
Stewart Island	Oban sign	\$4,000	Upgrade done by community
Lumsden Balfour	Water supply upgrade	\$86,600	Project already deferred to 19/20
Riversdale	Street lighting project 815	\$5,000	CDA requested project be deleted

- h) Recommends Council approve the following unbudgeted expenditure for the 2018/19 financial year:

Business Unit	Expense	Amount	Funding Source
Dipton Forest	Forestry charges	\$10,534	Forestry Reserve
Finance	Insurance costs	\$10,902	District Operating Reserve
Ohai Forest	Forestry charges	\$15,259	Forestry Reserve
Manapouri	Playground project change to a flying fox and removal of trees	\$17,500	Manapouri General Reserve
Chief Executive	Riskpool Insurance claim	\$31,321	District Operations Reserve
Gowan Hills Forest	Forestry charges	\$43,552	Forestry Reserve
District Sewerage	Expected increase in monitoring costs for the year due to additional costs from ES and monitoring required from consents	\$57,181	District Sewerage Reserve
SIESA Operations	Increase in operating costs	\$249,905	SIESA Operations Reserve
Waikaia Forest	Forestry charges	\$695,443	Forestry Reserve

7.8 Riskpool Call

Record No: R/18/10/24661

Chief Financial Officer – Anne Robson will be attendance for this item.

Miss Robson advised that the purpose of the report was to inform the Committee off the receipt of correspondence from Riskpool advising of a monetary call that is to be made to Council on 1 July 2019.

Resolution

Moved Cr Douglas, seconded Chairperson Kremer **and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled "Riskpool Call" dated 6 December 2018.**
- b) **Acknowledges the payment of \$31,321.46 to be payable to Riskpool on or before 1 July 2019.**

7.9 Internal Audit Request for Proposal

Record No: R/18/12/27532

Chief Financial Officer – Anne Robson will be attendance for this item.

Miss Robson advised that the purpose of the report was to seek the Committee's approval to "go to market" for the provision of internal audit services.

Resolution

Moved Chairperson Kremer, seconded External Member Robertson **and resolved:**

That the Finance and Audit Committee:

- a) **Receives the report titled "Internal Audit Request for Proposal" dated 5 December 2018.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Approves the internal Audit Request for Proposal for release.**
- e) **Delegates authority to the Chairman of the Finance and Audit Committee, the independent member on the committee and the Chief Financial Officer to shortlist and appoint an internal auditor for a term of three years commencing the 1 July 2019 with a further two year extension at the sole discretion of council.**

7.10 Finance and Audit Committee work plan up to 30 June 2019

Record No: R/18/9/22743

Chief Financial Officer – Anne Robson was in attendance for this item.

Resolution

Moved Chairperson Kremer, seconded External Member Robertson **and resolved:**

That the Finance and Audit Committee:

- a) Receives the report titled “Finance and Audit Committee work plan up to 30 June 2019” dated 5 December 2018.**
- b) Notes the changes made to the work plan from the last meeting.**

The meeting returned to public excluded at 2.02pm.

The meeting adjourned at 2.04pm and reconvened at 2.07pm.

Resolutions in relation to the confidential items are recorded in the confidential section of these minutes and are not publicly available unless released here.

The meeting concluded at 2.40pm.

CONFIRMED AS A TRUE AND CORRECT RECORD AT A
MEETING OF THE FINANCE AND AUDIT COMMITTEE
HELD ON FRIDAY 14 DECEMBER 2018.

DATE:.....

CHAIRPERSON:.....

Finance and Audit Committee work plan up to 30 June 2019

Record No: R/19/3/5091
Author: Anne Robson, Chief Financial Officer
Approved by: Steve Ruru, Chief Executive

☐ Decision ☐ Recommendation ☒ Information

Purpose

- 1 To update the Committee on the status of the work programme discussed and agreed at the 14 June 2018 meeting.
- 2 As noted at the meeting the adoption of this work plan does not preclude the Committee or staff from including additional reports as and when required. It is expected that the work plan will be refined further as time goes by.
- 3 This work plan has been updated to incorporate the actual dates reports are being presented where that differed to the work plan adopted. For the Committees information the “X” in red shows the date the report was presented, where this differs from what was approved in the work plan or if it is a new report that will be presented on an annual basis. If there is a black “X” on the same line as a red “X”, the black “X” indicates the date agreed by the committee. The “X” in green reflects changes identified to the ongoing work plan since it was adopted.
- 4 This meeting includes all the reports indicated in this plan for this meeting date except the Insurance Policy report and the Annual Plan – draft financials and draft document. The insurance policy will come to the June meeting. The draft annual plan will be discussed in a workshop following the conclusion of this meeting.
- 5 In addition to the reports noted in the timetable this agenda also includes a report on the delegations manual project.

Recommendation

That the Finance and Audit Committee:

- a) **Receives the report titled “Finance and Audit Committee work plan up to 30 June 2019” dated 19 March 2019.**
- b) **Notes the changes made to the work plan from the last meeting**

Attachments

- A Finance & Audit Workplan to 30 June 2019 (26 March Meeting) [↓](#)

Content	26 March 2018	14 June 2018	30 August 2018	24 September 2018	14 December 2018	January 2019	26 March 2019	18 June 2019
LTP – Recommend LTP for adoption		X						
LTP – Final Mgmt Report			X					
LTP – 2021-2031 LTP Planning sessions								
Annual Plan – Timetable			X					
Annual Plan – Assumptions, policies and principles				X				
Annual Plan – Workshop					X			
Annual Plan – recommend draft to Council for consultation						X		
Annual Plan – draft financials and draft document							X	
Annual Plan – Recommend final to Council								X
Risk Report	X	X		X	X		X	X
Health & Safety Report	X	X		X	X		X	X
Financial Report	X	X		X	X		X	X
Fraud System Report					X		X	
Annual Report – Audit Arrangements Letter	X						X	
Annual Report - Timetable		X						X
Annual Report – Acctg entities position paper			X		X			
Annual Report - Policies & Principles		X						X
Annual Report – Interim audit Report		X						X
Annual Report – Agree report ready for audit			X					
Annual Report – Final audit mgmt report				X				
Annual Report – Recommend adoption by Council				X				
Comparison Actual to Forecast				X				
2018/19 Programme of projects				X				
Forecast Financial Position	X				X		X	
Interim Performance Report	X		X		X		X	
Internal Audit	<i>Will be updated when the Internal Audit Programme is approved</i>							
Insurance - Insurance policy approval					X		X	X
Insurance – Renewal Approval		X						X
Determine Finance & Audit Meeting Content		X					X	
Financial and Risk Policies – Debt Recovery Policy				X	X			
Delegations Manual Project							X	
Other – Reports on projects over \$2million	<i>Reports will be included on agenda as appropriate</i>							
Other External Audits – Building Control & Roading etc	<i>Reports included on the agenda as appropriate</i>							

Interim Performance Report - Period two - 1 November 2018 to 28 February 2019

Record No: R/19/3/4266
Author: Shannon Oliver, Planning and Reporting Analyst
Approved by: Steve Ruru, Chief Executive

☐ Decision ☐ Recommendation ☒ Information

Purpose

- 1 The purpose of the report is to provide the Finance and Audit Committee with the interim performance report (IPR) for review and feedback.

Executive Summary

- 2 This is the second IPR which covers the November 2018 to February 2019 reporting period. The IPR is part of the corporate performance framework (CPF) which was adopted in June 2018 as part of the 2018-2028 Long Term Plan.
- 3 The purpose of the CPF is to streamline Council planning and reporting functions. The IPR provides a four month 'snapshot in time' record of the status of Council's key performance indicators (KPIs) for the reporting period.
- 4 For this reporting period, 70.54% (79) of the KPI's are on track, 28.57% (32) are off track and 0.89% (1) had no target. Group manager commentary is provided in the attached reports at the start of each group score card to provide further information to the committee regarding these targets.
- 5 The IPR format has changed from the previous report. In future, the intent of the IPR is to only show reporting by exception (ie off target KPI's). For this report the exception report is provided along with a separate report which shows all of the on target KPIs for information.
- 6 Staff recommend that the committee receive this report and provide any necessary feedback.

Recommendation

That the Finance and Audit Committee:

- a) **Receives the report titled “Interim Performance Report - Period two - 1 November 2018 to 28 February 2019” dated 19 March 2019.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**

Background

- 7 The corporate performance framework (CPF) aligns Council’s high level direction to its activities and outcomes, and its purpose is to streamline Council planning and reporting functions. As part of the framework, Council produces an interim performance report which is undertaken three times a year – for the four month periods of July-October, November-February and March-June, with the third being produced to inform the annual report of the non-financial performance measure results.
- 8 The CPF has been endorsed by Council and incorporated into the 2018-2028 Long Term Plan. Council measures performance against internal and external targets that are clearly linked to the benefits outlined in the strategic framework and to levels of service. This set of key performance indicators (KPIs) provide a leading indicator of whether a change has occurred.
- 9 The intended role of the interim performance report was to provide a touch point throughout the financial year, for elected members and Council officers to monitor progress against targets and milestones. Interim reporting is a critical element of any performance monitoring framework, keeping high level performance goals relevant to daily operations and enabling early identification of potential issues.
- 10 The interim performance report, compiled every four months and presented to the Finance and Audit Committee, is a new report which differs from previous interim reporting, due to the following features:
 - **reporting by exception** – only results or performance that are outside of the expected tolerance for the period and determined by the Finance and Audit Committee should be reported to Council. Performance results which are off track (positively or negatively), and/or which may lead to a departure from Council’s preferred level of service will be highlighted in comparison to those that are on track in the interim performance report
 - **reforecasting process** – it is intended in the future that each interim performance by activity group report will inform and correlate to the reforecasting process required to be undertaken on the same four monthly basis

- **meaningful narrative and discussion** – written commentary/narrative is a critical element of the report. Another important component related to this is for in-person attendance by activity managers at the Finance and Audit Committee meeting to discuss the results and/or performance
 - **feedback loop** – the subsequent interim performance report will provide detail on the progress toward corrective actions identified in the previous report, ensuring the ‘loop’ from performance data to decision-making is effectively closed.
- 11 In order to produce the IPR an online reporting tool called CAMMS Strategy was used. The CAMMS Strategy online tool was introduced in October 2018 to activity managers within Council, and those staff who will be inputting the information needed to complete report. A revised training guide was also produced and meetings were held teams over January and February to update staff on changes to the system and as a refresher about the tool.
- 12 A summary of the Council’s overall KPI performance measures as contained in the report is below.

Performance Measure Performance



Monitor	0	0%
On Track	79	70.54%
Off Track	32	28.57%
No Target	1	0.89%

Issues

- 13 As this reporting system is relatively new, it contains some reporting gaps due to:
- the new reporting tool has identified that five KPIs set for the 2018/2028 LTP do not have specific targets set which has caused some issues in the report, and impacts the ability of the KPI to be measured
 - an absence of threshold setting for when a measure is amber (i.e. requiring monitoring, but not immediate action) and this has resulted in reduced trend information. The absence of an 'amber' status has been noted by staff and a plan is in place to progress this for the future
 - where there is an 'N/A' present in the comments section, this signifies that no comment/data has been inputted by the reporting officer
 - some data is unavailable for the end of the reporting period as this is not available at the time of writing this report
 - the report shows only the YTD target not the annual target. In some cases these differ as the target will be measured in the final months of the financial year.

Factors to Consider

Legal and Statutory Requirements

- 14 There are no legal or statutory requirements for this report, however the year end (period 3) report will have information included in the non-financial performance measures in the Annual Report.

Community Views

- 15 Community views were sought as part of the 2018-2028 Long Term Plan (LTP) consultation process.

Costs and Funding

- 16 Council already uses an online software strategic reporting system known as CAMMS, therefore there is no additional cost for producing this report information.

Policy Implications

- 17 There are no policy implications for this report.

Analysis

Options Considered

Option 1 – receive the interim performance report.

Option 2 – do not receive the interim performance report.

Analysis of Options

Option 1 – receive the interim performance report

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">the committee has a clear understanding of the status of performance measuresthe committee and staff can identify any issues as early as possible and take corrective actions as required.	<ul style="list-style-type: none">no known disadvantages.

Option 2 – do not receive the interim performance report

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">no known advantages.	<ul style="list-style-type: none">non-financial performance information (service level performance to KPIs) is not monitored and assessed as per the terms of reference of the committeequality and completeness of internal reporting data is not reviewed as per the terms of reference of the committeepotential risks to Council are not identified and remedied as early as possible.

Assessment of Significance

- 18 This report is not considered significant under Council's Significance and Engagement Policy.

Recommended Option

- 19 Staff recommend that Council considers option 1 and receives the interim performance report.

Next Steps

- 20 Any red status performance measures will be monitored and addressed as appropriate by their relevant activity manager whose responsibility will be to ensure that all corrective actions are implemented. The next interim performance report will be presented to the Finance and Audit Committee in August 2019.
- 21 The project team are working with the CAMMS team to implement ongoing improvement changes in the report formatting.

Attachments

- A Interim Performance report - Red traffic light exceptions report [↓](#)
- B Interim performance report - Green traffic light report [↓](#)



Southland District Council

Scorecard Report

Community and Futures Group

01-Jul-2018 – 28-Feb-2019

Group Manager Comments: There are many points for consideration when assessing the interim performance report for community and futures group for the November 2018 to February 2019 period.

The community conversations work planned for February 2019 - involving 9 public meetings across the district - was postponed to allow further analysis and development work to be undertaken. This work is to align with and support upcoming research and analysis work to be completed for the LTP 2031 project implementation. There have been topic specific related community conversations held in this period including a meeting regarding the Benmore Bridge future, Stewart Island jetties development, Te Anau signage work.

The community leadership plan process has also undergone further refinement and will now form the foundation to assist with the development of community board plans - that reflect the 2019 -2022 triennium community board structure. To this end the purpose of the process refinement is to allow the community board plans to meaningfully contribute and support the LTP 2031 and Activity Management Plan development process. It is expected the community board plan development and engagement process is to take place between May - December 2019.

Overall the annual measures are still in hand to meet the targets set as part of the LTP 2018-2028.

In general terms the interim performance report development, assessment and evaluation process has highlighted some fundamental points for consideration when setting KPIs and targets for such in the future. These points relate to:

- KPIs that reflect the purpose of what we are wanting to report on and why
- targets that also reflect that purpose
- targets and measures that are appropriately recorded, validated and can assist with monitoring and evaluating performance and be used to assist with continuous improvement
- an understanding of the difference in measuring outputs as opposed to outcomes and the variance in value these provide as measures to support community outcomes and associated benefits
- the shortcomings identified by way of a reliance on an annual survey which makes the measures only available when the survey is undertaken - normally in the last quarter of a financial year which means the measures cannot be reported on in either of the interim performance report periods.

It is anticipated these points plus others will be considered as KPI measures and targets are developed and established for LTP 2031 activities. Overall the performance and deliverables for community and futures are on track for the rest of the 2018-2019 year as related to the KPIs and associated targets.

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
27.1 - Level of public attendance at engagement activities/opportunities	#		200.00	0.00	
Comments: We have not held engagement activities in the community - the first of these are planned for next month.					
27.2 - Percentage of residents who are satisfied with Council communications (percentage)	%		50.00	0.00	
Comments: This will be measured by the resident's survey.					

Customer Delivery Group

01-Jul-2018– 28-Feb-2019

Group Manager Comments: Overall the group has continued to deliver positive customer outcomes. In February we did see delays in some requests for service due to the internal changes in the Services and Assets group. The Information Management team is currently completing the user survey so will be available in the next reporting period.

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
28.1.a - User satisfaction with Information Management usability (percentage)	%		63.00	0.00	
Comments: Survey scheduled for Feb 2019					
28.1.b - User satisfaction with Information Management features (percentage)	%		67.00	0.00	
Comments: Survey being completed					
28.1.c - User satisfaction with Information Management data quality (percentage)	%		70.00	0.00	
Comments: Survey being completed					

Environmental Services Group

01-Jul-2018– 28-Feb-2019

Group Manager Comments: Overall most of the KPIs within the Environmental Services Group are tracking positively. However, there remains some pressure on staff resources within the Group and this meant that most processing times within the Group are close to KPI levels, or in some cases slightly over. A key focus within the Environmental Services Group over the early part of 2019 has been the IANZ reaccreditation process for the Building Solutions team. It is hoped to apply more resources into process improvement and transitioning to electronic service delivery in 2019, while also recognising the need to keep BAU processes going for customers and manage staff workloads.





Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
9.1 - Median time to process non-notified consent applications (days)	Days		18.00	19.00	
Comments: Current practice is to provide the consent applicant with a draft decision to review prior to it being issued. This practice occurs without putting the consent on hold and therefore adds days to the processing clock.					
10.1 - Report two-yearly on District Plan effectiveness	#		1.00	0.00	
Comments: A report will be completed prior to the end of 18/19 financial year.					

11.3 - Percentage of people contacting Council about dog/animal control satisfied with the response to their request	%		90.00	0.00	
<i>Comments: Not completed due to administration resourcing, and considered low priority as an internal KPI.</i>					
13.1.a - Average time to process applications for building consents	Days		18.00	19.57	
<i>Comments: This has been achieved by the use of external contractors. There is no real impact to our customers however it has had an effect on the financial performance of the business unit.</i>					
13.1.c - Average time to process applications for PIM	Days		9.00	12.00	
<i>Comments: PIMs continue to be processed within the statutory time frames. Processes will be put in place to meet the KPI requirements.</i>					
26.1 - Number of Southland communities covered by a Community Response Plan (number)	#		8.00	7.00	
<i>Comments: The target for the year is 8 and 7 have been completed. This is a new KPI and there were none were completed in the prior year.</i>					
26.2 - Percentage of surveyed households that have an emergency plan (written or verbal) (percentage)	%		57.00	0.00	
<i>Comments: This measure is created via an annual survey undertaken by Emergency Management Southland. The timing for this financial year is May 2019.</i>					

Financial Services Group

01-Jul-2018– 28-Feb-2019

Group Manager Comments: The majority of the KPI's are on track to the end of the year. At this stage it is not expected that the capital programme will exceed the depreciation charge for the year. This is due to forecasted changes of work able to be completed by year end and also that potentially the depreciation charge on infrastructure assets will be greater than budgeted as a result of the revaluation process. It is still expected that operating cashflows will be in line with budget. The significant items in operating cashflows is rates, which have been struck at the level budgeted and NZTA income which is expected to be in line with budget and may be higher due to the deferral to this year of some costs associated with the Curio Bay road.

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
30.4 - Capital expenditure on the five network infrastructure services exceeds depreciation on those five services (Essential services benchmark)	%		100.00	95.83	 RED
Comments: The expected annual capital work programme is expected to be less than planned due to a number of factors such as resourcing and consents needed.					
30.6 - Net cash flow from operations equals or exceeds budget (Predictability benchmark/Operations control benchmark)	\$		21,140,000.00	18,239,445.00	 RED
Comments: Currently operating cashflow is less than budgeted however the end of year figure will be different due to the timing of income and expenditure.					

People and Capability Group

01-Jul-2018– 28-Feb-2019

Group Manager Comments: The Health and Safety KPI's are looking good as no work safe notifications and medical treatment injuries however the targets need reviewing and updating as part of the Annual Plan process. The Budgeted FTE number is red as the KPI was calculated wrong. The FTE budgeted number should have been 153. Disappointed with the number of near miss reports over the last two months but this was over the holiday break.

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
29.1 - Budgeted FTE	#		134.00	147.50	 RED
Comments: Please note that this target was set as part of the LTP process has been calculated wrong. The FTE target should be 153.00					
29.4.b - Number of medical treatment injuries (number)	#		0.00	1.00	 RED
Comments: We had one MTI in January which was a sprain/strain of shoulder and elbow.					
29.4.c - Health and safety incidents (number)	#		0.00	49.00	 RED

Comments: Even though this target is 0 we have had 26 incidents reported in P1 and 23 in P2 to date. However there were no major incidents or events, the number includes hazards and early reporting for pain/discomfort. The targets will be reviewed as part of the new LTP to ensure they are realistic and more tangible.

Services and Assets Group

01-Jul-2018– 28-Feb-2019

Group Manager Comments: KPI performance remains on track. Where targets appear not to be achieving desired results this is due in majority to reporting timelines (i.e. not currently measured).

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
2.3 - Percentage of effluent tests that comply with relevant resource consent conditions	%		100.00	97.44	 RED
Comments: Monowai CBOD5 Cond. TSS Te Anau CBOD5 Amm. N DRP					
4.1.b - Median time to resolve urgent drinking water supply faults or unplanned interruptions call-outs (hours)	Hours		6.00	21.23	 RED
Comments: N/A					
4.1.d - Median time to resolve non-urgent drinking water supply faults or unplanned interruptions call-outs (hours)	Hours		24.00	25.27	 RED
Comments: N/A					
6.1 - Percentage of water lost from the reticulation network (percentage)	%		25.00	27.10	 RED
Comments: "Rolling Year" calculated December 2017 to December, 2018 indicates water loss of 27.1%					
6.2 - Average consumption of water per resident per day (litres)	L		850.00	922.00	 RED
Comments: target is 850 litres per annum					
8.3 - Stormwater - Percentage of monitoring results that show compliance with resource consent conditions	%		100.00	80.00	 RED
Comments: Not operative until January 2019.					
14.1.a - Percentage resident satisfaction with the services provided wheelie bins (rubbish and recycling)	%		90.00	0.00	 RED

<i>Comments: This is measured annually through Resident Satisfaction Survey - On Track</i>					
14.1.b - Percentage resident satisfaction with the services provided (transfer station locations)	%		80.00	0.00	
<i>Comments: This is measured annually through Resident Satisfaction Survey - On Track</i>					
14.1.c - Percentage resident satisfaction with the services provided - transfer station hours	%		80.00	0.00	
<i>Comments: This is measured annually through Resident Satisfaction Survey - On Track</i>					
14.1.d - Percentage resident satisfaction with the services provided - recycle locations	%		80.00	0.00	
<i>Comments: This is measured annual through Resident Satisfaction Survey - On Track</i>					
15.1.a - Amount of waste diverted from landfill as a percentage of total waste	%		40.00	36.29	
<i>Comments: Estimated as tonnage November not received till December</i>					
16.1 - Average quality of ride on sealed local roads (percentage)	%		97.00	0.00	
<i>Comments: Measured every two years. last measured in 2017 and programmed for Feb/March 2019</i>					
16.3 - Percentage of customer service requests responded to within required time frames	%		90.00	85.42	
<i>Comments: N/A</i>					
18.1 - Percentage of footpaths in reasonable or better condition	%		70.00	0.00	
<i>Comments: Footpath survey will be undertaken in April/May 2019</i>					
22.1.b - Percentage of facilities that meet desired standards - wharves and jetties	%		100.00	81.82	
<i>Comments: N/A</i>					
23.4 - Cost of parks and reserves per hectare (dollar)	\$		412.00	84.70	
<i>Comments: The cost per hectare varies each month but the accumulated value is trending up towards the target value.</i>					



Southland District Council

Scorecard Report

Printed: 18-Mar-2019

Applied Filters

Date Select: From 01 Jul 2018 To 28 Feb 2019

Community and Futures Group

01-Jul-2018– 28-Feb-2019

Group Manager comments: There are many points for consideration when assessing the interim performance report for community and futures group for the November 2018 to February 2019 period.

The community conversations work planned for February 2019 - involving 9 public meetings across the district - was postponed to allow further analysis and development work to be undertaken. This work is to align with and support upcoming research and analysis work to be completed for the LTP 2031 project implementation. There have been topic specific related community conversations held in this period including a meeting regarding the Benmore Bridge future, Stewart Island jetties development, Te Anau signage work.

The community leadership plan process has also undergone further refinement and will now form the foundation to assist with the development of community board plans - that reflect the 2019 -2022 triennium community board structure. To this end the purpose of the process refinement is to allow the community board plans to meaningfully contribute and support the LTP 2031 and Activity Management Plan development process. It is expected the community board plan development and engagement process is to take place between May - December 2019.



Overall the annual measures are still in hand to meet the targets set as part of the LTP 2018-2028.

In general terms the interim performance report development, assessment and evaluation process has highlighted some fundamental points for consideration when setting KPIs and targets for such in the future.









These points relate to:

- KPIs that reflect the purpose of what we are wanting to report on and why
- targets that also reflect that purpose
- targets and measures that are appropriately recorded, validated and can assist with monitoring and evaluating performance and be used to assist with continuous improvement
- an understanding of the difference in measuring outputs as opposed to outcomes and the variance in value these provide as measures to support community outcomes and associated benefits
- the shortcomings identified by way of a reliance on an annual survey which makes the measures only available when the survey is undertaken - normally in the last quarter of a financial year which means the measures cannot be reported on in either of the interim performance report periods.

It is anticipated these points plus others will be considered as KPI measures and targets are developed and established for LTP 2031 activities. Overall the performance and deliverables for community and futures are on track for the rest of the 2018-2019 year as related to the KPIs and associated targets.

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
19.1 - Number of community conversations held	#	↔	0.00	0.00	
Comments: Some forms of community conversations are planned to start in March 2019, including the commercial conversations.					
19.2 - Number of community leadership plan processes held/completed	#	↔	0.00	0.00	
Comments: Work to develop these plans is ongoing with the current focus being on the creation of a plan for Southland's aging residents. The CPLs and staff from the Strategy & Policy team have met with representatives from Age Concern, Presbyterian Support, elder care facilities and other specialists working with and providing support to our aging residents. Next					







steps include further discussions with agencies that provide advice, support and assistance to our aging population as well as target groups based in our communities. The CPLs have also been tasked with the development of Community Board Plans for the new triennium which will require a significant amount of resource. As such, it is intended to complete one community leadership plan in this calendar year with the CPLs focus shifting to the delivery of the Community Board Plans. It is intended that work to develop two further community leadership plans will commence in 2020.

20.1 - Percentage of funds distributed through contestable community grants and funding schemes that comply with grant criteria (percentage)	%	↔	100.00	100.00	
Comments: All grants met criteria.					
21.1 - Southland regional unemployment rate (percentage)	%	↔	4.00	0.00	
Comments: This comparison between Southland's unemployment rate and New Zealand's is to be reported on at the end of the financial year.					
21.2 - Southland regional GDP (dollar)	\$	↔	0.00	0.00	
Comments: Southland's GDP is to be reported on at the end of the financial year.					
25.1.a - Percentage of residents that have confidence in Council decision-making	%	↔	0.00	0.00	
Comments: This is part of the annual residents survey					
25.1.b - Percentage of residents that feel Council decision-making represents local and district needs	%	↔	0.00	0.00	
Comments: This is part of the annual residents survey					
25.2 - Proportion of main items held in open meetings	%	↑	85.00	85.78	
Comments: This is a zero variance but is tracking close to the target					
31.1 - Number of Milford Community Trust meetings held annually	#	↔	2.00	2.00	
Comments: Of the four meetings held annually two have already taken place and the third is to be held on 1 March.					
31.2 - Number of public forums held in Milford each year	#	↔	1.00	1.00	
Comments: One public forum is held in Milford each financial year and that occurred on 7 December 2018.					

Customer Delivery Group

01-Jul-2018– 28-Feb-2019








Group Manager comments: Overall the group has continued to deliver positive customer outcomes. In February we did see delays in some requests for service due to the internal changes in the Services and Assets group. The Information Management team is currently completing the user survey so will be available in the next reporting period.

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
3.1 - Percentage of requests for service resolved within service levels	%	↓	80.00	85.67	 GREEN
Comments: Everything on track and within target levels.					
3.2 - Percentage of abandoned calls	%	↑	2.50	0.12	 GREEN
Comments: Everything on track and within target levels.					
3.3 - Request for service net promoter score (number)	#	↔	0.00	33.00	 GREEN
Comments: From August 2018 to present day these are completed externally by Public Voice. This is showing a more accurate representation of how our customers are feeling by using an external company rather than internal staff.					
24.1 - Active library membership per capita (number)	#	↔	0.00	0.00	 GREEN
Comments: Bench marking in 18/19 for rest of LTP					
24.2 - Cost of library service per person (dollar)	\$	↔	55.00	0.00	 GREEN
Comments: Bench marking in 18/19 for rest of LTP					
24.3 - Library programme Net Promoter Score	#	↔	0.00	0.00	 GREEN
Comments: Bench marking in 18/19 for rest of LTP. Looking into new ways of measuring our provided programs net promoter score.					

Environmental Services Group

01-Jul-2018– 28-Feb-2019

Group Manager comments: Overall most of the KPIs within the Environmental Services Group are tracking positively. However, there remains some pressure on staff resources within the Group and this meant that most processing times within the Group are close to KPI levels, or in some cases slightly over. A key focus within the Environmental Services Group over the early part of 2019 has been the IANZ reaccreditation process for the Building Solutions team. It is hoped to apply more resources into process improvement and transitioning to electronic service delivery in 2019, while also recognising the need to keep BAU processes going for customers and manage staff workloads.

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
9.2 - Median charge per non-notified resource consent application (dollar)	\$	↑	1,000.00	715.00	 GREEN
Comments: The fluctuations month to month is due to the cost variance for individual consents processed.					
11.1 - Number of serious injuries to the public from dog attacks	#	↔	0.00	0.00	 GREEN
Comments: There have been no reports of serious dog attacks to the public this month					
11.2 - Percentage of non-working dogs subject to the responsible owner category	%	↓	85.00	88.86	 GREEN
Comments: On target					
12.1 - Number of incidents of foodborne illness believed to be caused by food sold at a Council-certified business	#	↔	0.00	0.00	 GREEN
Comments: There have been no incidents of foodborne illness caused by food sold at a Council-verified business.					
12.2 - Number of alcohol licensees that fail a controlled purchase operation.	%	↔	10.00	0.00	 GREEN
Comments: The Police have not conducted a CPO operation this month					
13.1.b - Average time to process applications for LIM	Days	↓	9.00	6.71	 GREEN
Comments: LIMs continue to be processed in an efficient manner. While it has been part of the functions offered by the building department this has been completed by the Customer Support Partners for the reporting period.					
13.2 - Maintain accreditation as a Building Consent Authority	#	↔	0.00	0.00	 GREEN

Comments: The department have concluded an audit with the quality assurance officer from Dunedin City Council. The Auditor has identified some items that will require additional effort however over all we appear to be on track.





13.3 - Number of building consents where code of compliance certificates (CCCs) are yet to be issued	#	↓	4,572.00	4,377.00	 GREEN
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Comments: The number of consents that are live continue to reduce. The historical consents are difficult to work through a large number of properties have changed hands from the time the consents were issued and severe shortage of information held by the current owner of the property.

Financial Services Group

01-Jul-2018– 28-Feb-2019

Group Manager comments: The majority of the KPI's are on track to the end of the year. At this stage it is not expected that the capital programme will exceed the depreciation charge for the year. This is due to forecasted changes of work able to be completed by year end and also that potentially the depreciation charge on infrastructure assets will be greater than budgeted as a result of the revaluation process. It is still expected that operating cashflows will be in line with budget. The significant items in operating cashflows is rates, which have been struck at the level budgeted and NZTA income which is expected to be in line with budget and may be higher due to the deferral to this year of some costs associated with the Curio Bay road.






Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
30.1.a - Rates income complies with the limits set in the financial strategy - rates increase over previous year. (Affordability benchmark/Rates benchmark)	%	↔	4.00	3.67	 GREEN
Comments: As Published in the 2018-2028 LTP					
30.1.b - Rates income complies with the limits set in the financial strategy - rates as a proportion of total revenue. (Affordability benchmark/Rates benchmark)	%	↔	70.00	63.00	 GREEN
Comments: Rates share of revenue is lower than benchmark due to higher levels of interest and dividends and other gains for the year to date					
30.2 - Debt complies with the limits set in the council's financial strategy - External debt as a proportion of total revenue. (Affordability benchmark/Debt benchmark)	%	↔	100.00	0.00	 GREEN
Comments: Council has no external debt as at 27/02/2019					
30.3 - Revenue (excluding income from development and financial contributions, revaluations and vested assets) exceeds operating expenditure (Sustainability benchmark/Balanced budget benchmark)	%	↑	100.00	104.55	 GREEN



Comments: Council is not expecting to meet this benchmark for 18/19 through to 22/23. The forecast benchmark for 18/19 year as published in the LTP is 93.9%					
30.5 - Borrowing costs are less than 10% of operating revenue (Sustainability benchmark/Debt servicing benchmark)	%	↔	10.00	0.00	 GREEN
Comments: Council currently has no external debt as at 28/02/2019					
30.7 - Net debt is less than or equal to forecast net debt in the local authority's long term plan (Predictability benchmark/Debt control benchmark)	\$	↔	0.00	0.00	 GREEN
Comments: This is an annual measure. Currently on track.					

People and Capability Group

01-Jul-2018– 28-Feb-2019

Group Manager comments: The Health and Safety KPI's are looking good as no work safe notifications and medical treatment injuries however the targets need reviewing and updating as part of the Annual Plan process. The Budgeted FTE number is red as the KPI was calculated wrong. The FTE budgeted number should have been 153. Disappointed with the number of near miss reports over the last two months but this was over the holiday break.





Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
29.2 - Labour turnover (percentage)	%	↓	8.00	6.88	 GREEN
Comments: N/A					
29.3.a - Percentage of staff with annual leave >25 days	%	↓	20.00	14.38	 GREEN
Comments: N/A					
29.3.b - Percentage of staff with annual leave >40 days	%	↓	10.00	5.63	 GREEN
Comments: N/A					
29.4.a - Number of worksafe notifications (number)	#	↔	0.00	0.00	 GREEN
Comments: N/A					
29.4.d - lost time due to injury (number)	#	↔	0.00	0.00	 GREEN









Comments: There were no lost time injuries for the period.					
29.4.e - Health and safety near misses (number)	#	↓	26.00	15.00	
Comments: This is the total for the 8 month period. There were 5 near misses reported over the quarter. We believe the drop is due to the holiday period.					
29.4.f - Number of health and safety investigations completed (percentage)	%	↔	100.00	100.00	
Comments: All incidents have been investigated and corrective actions progressed as required.					










Services and Assets Group









01-Jul-2018– 28-Feb-2019










Group Manager comments: KPI performance remains on track. Where targets appear not to be achieving desired results this is due in majority to reporting timelines (i.e. not currently measured).

Key Performance Indicator	Unit	Trend	YTD Target	YTD Actual	Indicator
1.1 - Number of dry weather overflows per 1000 wastewater connections (number)	#	↔	0.00	0.00	
Comments: No Dry weather overflow in February 2019					
1.2.a - Median response times for sewage overflows resulting from blockages or other faults with the sewerage system between the time of notification and the time when service personnel reach the site	Hours	↑	1.00	0.00	
Comments: No sewer Overflow incidents in February 2018					
1.2.b - Median resolution times for sewage overflows resulting from blockages or other faults with the sewerage system between the time of notification and resolution of the blockage or other fault	Hours	↑	6.00	0.00	
Comments: No Overflow incidents in February 2019					
1.3 - Total number of sewerage system complaints about; odour, faults, blockages, and the way Council responds to any of these issues (number)	#	↔	8.00	0.97	

Comments: N/A					
2.1.a - Compliance with resource consents for wastewater discharges measured by the total number of abatement notices issued received in relation to the resource consents	#	↔	0.00	0.00	 GREEN
Comments: No Abatement Notices issued					
2.1.b - Compliance with resource consents for wastewater discharges measured by the total number of infringement notices issued received in relation to the resource consents	#	↔	0.00	0.00	 GREEN
Comments: No Infringements issued					
2.1.c - Compliance with resource consents for wastewater discharges measured by the total number of enforcement orders issued received in relation to the resource consents	#	↔	0.00	0.00	 GREEN
Comments: No enforcement orders Issued					
2.1.d - Compliance with resource consents for wastewater discharges measured by the total number of convictions received in relation to the resource consents	#	↔	0.00	0.00	 GREEN
Comments: No convictions					
2.2 - Annual cost per wastewater connection incl GST, (dollar)	\$	↓	607.00	437.60	 GREEN
Comments: February month end not yet completed so data not yet available					
2.4 - Total number of overflow incidents	#	↑	4.00	3.00	 GREEN
Comments: No sewer overflows in February 2019					
4.1.a - Median time to attend urgent drinking water supply faults or unplanned interruptions call-outs (hours)	Hours	↑	1.00	0.15	 GREEN
Comments: N/A					
4.1.c - median time to attend non-urgent drinking water supply faults or unplanned interruptions call-out (hours)	Hours	↓	4.00	0.90	 GREEN
Comments: N/A					

4.2 - Total number of drinking water complaints regarding; clarity, taste, odour, pressure or flow, continuity of supply, and the way Council responds to any of these issues per 1000 connections	#	↑	10.00	1.34	
Comments: Per 1,000 connections					
5.1.a - Percentage of compliance with drinking water standards for bacteria (percentage)	%	↔	100.00	100.00	
Comments: Bacteria absent					
5.1.b - Percentage of compliance with drinking water standards - protozoal (percentage)	%	↔	0.00	0.00	
Comments: Measured at year end - Dependent on Drinking Water Assessor report results published in Oct					
6.3 - Annual cost per water connection incl GST (dollar)	\$	↓	631.00	435.15	
Comments: February month end not yet completed so data not yet available					
7.1.a - Overflows resulting from the stormwater system that result in flooding of a habitable floor, total number per year (number)	#	↔	5.00	0.00	
Comments: No flooding of habitable floor incidents Year to date					
7.1.b - Overflows resulting from the stormwater system that result in flooding of a habitable floor - number per 1000 properties connected	#	↔	1.00	0.00	
Comments: No flooding of habitable floor incidents Year to date					
7.3.a - Complaints about the stormwater system, number per 1000 properties connected.	#	↓	60.00	0.16	
Comments: N/A					
7.3.b - Complaints about the stormwater system, total number	#	↔	40.00	0.00	
Comments: N/A					
8.1.a - Compliance with resource consents for stormwater discharges, measured by the total number of stormwater abatement notices issued (number)	#	↔	0.00	0.00	

<i>Comments: No Abatement Notices Issued</i>					
8.1.b - Compliance with resource consents for stormwater discharges, measured by the total number of infringement notices issued (number)	#	↔	0.00	0.00	 GREEN
<i>Comments: No Infringements Issued</i>					
8.1.c - Compliance with resource consents for stormwater discharges, measured by the total number of enforcement orders issued (number)	#	↔	0.00	0.00	 GREEN
<i>Comments: No Enforcement Orders Issued</i>					
8.1.d - Compliance with resource consents for stormwater discharges, measured by the total number of convictions (number)	#	↔	0.00	0.00	 GREEN
<i>Comments: No convictions</i>					
8.2 - Average annual cost per property connected to stormwater network incl GST (dollar)	\$	↓	82.00	65.46	 GREEN
<i>Comments: February month end not yet completed so data not yet available</i>					
15.1.b - Amount of waste, maximum per property disposed of to landfill (kg)	#	↑	650.00	330.00	 GREEN
<i>Comments: Average figure used</i>					
16.2 - Percentage of sealed local road network that is resurfaced (percentage)	%	↑	7.30	120.82	 GREEN
<i>Comments: We are currently on track with approximately 83% of the total programmed seal area for 18/19 being completed at the end of January.</i>					
16.4 - Percentage of gravel road tests where road roughness meets acceptable standards	%	↑	85.00	88.00	 GREEN
<i>Comments: Annual measure</i>					
17.1 - Annual change in the number of fatalities and serious injury crashes	#	↓	14.00	11.00	 GREEN
<i>Comments: On track currently. But with 4 months left in the year - it is likely we won't meet the target of 14.</i>					

22.1.a - Percentage of community centres that meet desired standards	#	↔	100.00	100.00	
Comments: N/A					
22.2 - Community housing occupancy rate	%	↔	90.00	97.10	
Comments: N/A					
22.3 - Community housing net cost (rates)	\$	↔	0.00	0.00	
Comments: There was no funding required from rates for this activity for the period November 2018 to February 2019					
22.4 - Cemetery interment net cost (rates)	\$	↔	0.00	0.00	
Comments: Income exceeded costs by \$6K this month and net income exceeds costs by \$19.6K year to date.					
22.5 - Percentage of burial plots prepared by the time requested (percentage)	%	↔	100.00	100.00	
Comments: While this number for plot preparation is less than the warrants requested for the last four months, this was not physically an issue, rather it relates to the process forms not being filled out correctly. This is being rectified with the relevant staff who process the warrants.					
22.6 - Number of unplanned interruptions to Stewart Island electricity supply (number)	#	↔	6.00	0.00	
Comments: No outages					
23.1.a - Percentage of parks and reserves that meet desired standards (percentage)	%	↔	95.00	100.00	
Comments: All parks and reserves are only inspected once throughout the 4 month period. Comments from the Community Engineers indicate that all parks and reserves meet expectations.					
23.1.b - Percentage of playgrounds that meet desired standards (percentage)	%	↔	95.00	100.00	
Comments: All playgrounds are only inspected once throughout the 4 month period. Comments from the Community Engineers indicate that all playgrounds meet expectations.					
23.1.c - Percentage of sportsfields that meet desired standards (percentage)	%	↔	95.00	100.00	
Comments: All sports fields are only inspected once throughout the 4 month period. Comments from the Community Engineers indicate that sports fields meet expectations.					

23.1.d - Percentage of public toilets that meet desired standards	%	↔	95.00	100.00	 GREEN
<i>Comments: All toilets are only inspected once throughout the 4 month period. Comments from the Community Engineers indicate that all toilets meet expectations.</i>					
23.2.a - Complete Open Space Strategy implementation plan within budget for open spaces projects (number)	#	↔	0.00	0.00	 GREEN
<i>Comments: This project has not been started as the new Open Spaces Planner vacancy has not been filled.</i>					
23.2.b - Complete Open Space Strategy implementation plan within budget for public toilet projects	#	↔	0.00	0.00	 GREEN
<i>Comments: This project has not been started as the new Open Spaces Planner vacancy has not been filled.</i>					
23.3 - Number of complaints about public toilets	#	↓	16.00	10.00	 GREEN
<i>Comments: One of these provided no information and the other three related to cleaning the toilets at Dunsdale, Winton and Golden Bay.</i>					

Delegations Manual Project

Record No: R/19/2/2715
Author: Carrie Adams, Intermediate Policy Analyst
Approved by: Rex Capil, Group Manager Community and Futures

☐ Decision ☒ Recommendation ☐ Information

Purpose

- 1 The purpose of this report is to present to the Finance and Audit Committee the draft Delegations Manual for information and to seek feedback prior to the draft manual being submitted to Council.

Executive Summary

- 2 Council has been working towards the development of a manual that consolidates delegations across the organisation since early 2018.
- 3 Currently, delegations and terms of reference for committees of Council and community boards are contained in various documents across the organisation. The draft Delegations Manual will provide a 'one stop shop' for elected representatives, staff and customers to access:
 - Council's delegations of governance activities to Council committees and community boards
 - Council's delegations of management activities to the chief executive
 - the chief executive's delegations to Council staff, including the executive leadership team.
- 4 The executive leadership team at its 11 February 2019 meeting endorsed the draft Delegations Manual and resolved to recommend to Council that it adopt the draft Delegations Manual as attached.
- 5 Staff will request that Council revoke existing instruments of delegation and adopt the draft Delegations Manual.
- 6 It is recommended that formal review of the draft Delegations Manual once adopted, be undertaken in line with triennial elections.

Recommendation

That the Finance and Audit Committee:

- a) **Receives the report titled “Delegations Manual Project” dated 26 March 2019.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Recommends to Council that it repeal all existing instruments of delegations that currently exist.**
- e) **Recommends to Council that it adopt the draft Delegations Manual.**
- f) **Notes that the draft Delegations Manual will be reviewed after the 2019 triennial election.**

Background

- 7 Council has been working towards the development of a manual that consolidates Council’s delegations since early 2018.
- 8 The purpose of the Delegations Manual is to define and authorise the scope of:
 - Council’s delegations of governance activities to Council committees and community boards
 - Council’s delegations of management activities to the chief executive
 - the chief executive’s delegations to Council staff, including the executive leadership team.
- 9 The draft Delegations Manual provides for specific delegations relating to finance, regulatory functions and specific statutory responsibilities delegated to Council through legislation.
- 10 The executive leadership team at its 11 February 2019 meeting endorsed the draft Delegations Manual and resolved to recommend to Council that it adopt the draft Delegations Manual as attached.

Issues

- 11 To ensure the success of the implementation of the draft Delegations Manual, it is important that elected representatives and staff are involved and supportive to achieve the objectives of making and keeping this document meaningful, accurate and current.

- 12 In order for the draft Delegations Manual to be an organisation wide reference document, it is necessary for Council to revoke all existing instruments of delegation when adopting the draft Delegations Manual.
- 13 It is significant to note that the development of the draft Delegations Manual has provided an opportunity to make corrections and changes to some of the existing instruments of delegation which were out of date. These changes have occurred primarily in the following areas:
- Environmental Services and Services and Assets activity areas (updating)
 - Building Act 2004 delegations (as per instrument presented for adoption to Council at its 7 February 2019 meeting)
 - finance and expenditure delegations (as per recently adopted Council Debt Recovery Policy as well as Services and Assets restructure)
 - corrections to role titles where possible throughout (including the recent Services and Assets restructure).
- 14 As there is currently no Delegations Manual, the process for making efficient amendments on an as needed basis will be a new initiative. The governance and democracy team will oversee the draft Delegations Manual once adopted. The governance and democracy team is well placed to undertake this given the team's role as a liaison between Council and staff. Practically, this means the governance and democracy team will amend the draft Delegations Manual once adopted to:
- give effect to any Council resolution
 - give effect to any written instruction given by the chief executive
 - make any typographical or grammatical corrections.
- 15 Whilst the document has been reviewed extensively, staff note that it may require amendments that will not come to light until the draft Delegations Manual is adopted and in use. In addition, once adopted, the draft Delegations Manual should be viewed as a living document that changes along with Council decision making.
- 16 It is recommended that the terms of reference section be reviewed after the triennial election in 2019, as there is expected to be reasonable change if the proposed new board structure is accepted through the Representative Review.
- 17 Going forward, formal review of the draft Delegations Manual once adopted will be undertaken in line with triennial elections.

Factors to Consider

Legal and Statutory Requirements

- 18 There are no specific legal or statutory requirements identified with regards to the development and adoption of the draft Delegations Manual.

Community Views

- 19 Community views have not been sought in relation to the Delegations Manual project as it relates to organisation wide operational practices. It can be expected that the community would expect Council to operate in accordance with recognised good practice standards in this regard.

Costs and Funding

- 20 Costs associated with staff time have been met within current budgets.
- 21 From a risk management perspective, having an organisation wide Delegations Manual is prudent, to ensure that the correct delegations are followed.

Policy Implications

- 22 There are no policy implications identified through the recommendation to adopt the draft Delegations Manual.
- 23 If adopted, the draft Delegations Manual will be an accessible, 'one stop' resource for elected representatives, staff and customers.

Analysis

Options Considered

- 24 There are two options for the Finance and Audit Committee to consider:

Option 1: Recommend to Council that it adopt the draft Delegations Manual and revoke existing delegations.

Option 2: Recommend to Council that it not adopt the draft Delegations Manual or revoke existing delegations.

Analysis of Options

Option 1 – Recommend to Council that it adopt the draft Delegations Manual and revoke existing delegations.

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">• provides clarity as to delegations regarding Council activities for elected representatives, staff and customers.• in line with best practice from a risk management perspective.• Services and Assets restructure has highlighted the need to update delegations for this group.• allows six months to put Delegations Manual into practice prior to 2019 election in order to make any necessary changes.	<ul style="list-style-type: none">• terms for reference for Council committees and community boards require review after 2019 triennial election.

Option 2 – Recommend to Council that it not adopt the draft Delegations Manual or revoke existing delegations.

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">• there are no advantages identified.	<ul style="list-style-type: none">• further delay puts at risk current risk management practice and associated operational requirements.• failure to have a Delegations Manual does not represent best practice.• will result in confusion over organisation wide delegations.

Assessment of Significance

- 25 This recommendation is not considered significant in relation to Council's Significance and Engagement Policy.

Recommended Option

- 26 It is recommended that the Finance and Audit Committee recommend to Council option 1, that it adopt the draft Delegations Manual.

Next Steps

- 27 The draft Delegations Manual project has highlighted that the next step is an examination of the relationship between financial delegations and the broader procurement policy and expenditure approval processes. This is a separate piece of work related to the recommended review of the terms of reference and is already underway.
- 28 Staff propose to present the draft Delegation Manual to Council for adoption at its 10 April 2019 meeting.

Attachments

- A DRAFT Manual of Delegations [↗](#)



Southland District Council

Manual of Delegations

xxx 2019

DRAFT

Southland District Council
Te Rohe Pōtae o Murihiku

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Council Revisions

Council meeting date	Amendment/Act	Report #
10/4/19	created	R/19/1589

1 Introduction

Southland District Council ("Council") relies on a clear distinction between governance and management activities for effective operation. Council is comprised of:

- **elected members**, including councillors and community board members who have overall responsibility for Council decisions and activities
- **the Chief Executive**, who is the sole employee of the elected members, and
- **Council officers**, who are employed by the Chief Executive.

Governance activities are the remit of elected members. Management activities are the remit of the Chief Executive, which includes the provision of policy advice, as well as implementing the governance decisions made by elected members.

In order for a Council to operate efficiently and effectively, the Chief Executive delegates provision of policy advice and decision implementation to Council officers.

1.1 Purpose

The purpose of the Delegations Manual ("the manual") is to define and authorise the scope of:

- a) the division between governance and management activities
- b) Council's delegations of governance activities to Council committees and community boards
- c) Council's delegations of management activities to the Chief Executive
- d) the Chief Executive's delegations to Council officers, including the Executive Leadership Team.

Other aspects of Council's work programme can be delegated by Council resolution. This includes the work programme detailed in the Long Term Plan and Annual Plan. Separate delegations are not required for Council officers to undertake any work included in these documents, which are adopted by Council.

The Delegations Manual also provides for specific delegations relating to finance, regulatory functions and specific statutory responsibilities devolved to Council through legislation.

1.2 Structure of Manual

The Delegations Manual is structured as follows:

1. Delegations framework – this section outlines Council's guiding principles for delegating authority and establishes the legal power for making these delegations. It then establishes the framework through which the delegations are made and structured
2. Governance delegations – this section sets out the delegation of governance powers from Council to committees and community boards
3. Financial delegations – the delegation of financial powers enables the achievement of Council's objectives and work programme, as adopted in the Long Term Plan and Annual Plan. This section sets the limits of financial delegations to Council sub-committees and Council officers
4. Statutory delegations - this section sets out key statutes and regulations that devolve and delegate power, duties and responsibilities to Council. These delegations are consistent with the Local

Government Act 2002 ('the Act'), which empowers Council to delegate the enforcement, inspection, licensing and administration related to bylaws and other regulatory matters to any other local authority, organisation, or person

5. Non statutory delegations – this section sets out how the Chief Executive delegates management powers and responsibilities to facilitate the effective operation and administration of Council business.

2 Delegations Philosophy

Delegations are the assignment of a duty or power of action to another, together with the authority to carry out that duty or complete the action assigned with responsibility for the outcome.

The powers, functions and duties of Council are prescribed by central government either expressly or implicitly by statute and associated regulations. The legislative framework imparts various different powers, functions and duties to the elected Council, the Chief Executive and to specific Council officers.

Primary statutes that impact Council include but are not limited to:

- Local Government Act 2002 ('the Act')
- Resource Management Act 1991 ('RMA')
- Building Act 2004
- Reserves Act 1977.

2.1 Philosophy

In the interests of good management and effective administration, Council believes that decision-making should be delegated to the lowest competent level. This will enable the best use of elected member and Council officer abilities and minimise the cost of material, technical and financial resources.

Authority and responsibility are inseparable. Those with the responsibility for a task or function should always have the authority to carry it out effectively. Those with authority should always be responsible for its wise use.

Delegations do not remove ultimate accountability of elected members, the Chief Executive and the leadership team for the affairs of Council.

2.2 Key Principles

In making decisions about delegated authority, Council and the Chief Executive will balance the following, to enable Council to:

- operate efficiently and effectively
- concentrate on its policy making role, empowering the Chief Executive and Council officers to implement and administer those policies
- carry out Council functions openly and fairly
- provide delegates with the necessary authority to effectively carry out delegated responsibilities
- properly observe all statutory requirements.

Other principles observed in the development of the manual are that delegations will:

- be made to positions, not people
- be recorded in the Delegations Manual
- have any updates recorded in an Appendix of Subsequent Delegations
- commit Council to decisions made by staff with delegated authority
- be reviewed and amended as required, including a review in line with triennial elections.

2.3 Delegations to the Chief Executive

Council may delegate any function to the Chief Executive except those expressly precluded by legislation. Any further delegations by the Chief Executive made following the publication of this manual will be recorded in an Appendix of Subsequent Delegations.

The Chief Executive may appoint an Executive Leadership Team member to assume delegated authority in the event of planned or unplanned leave, absence or unavailability. Such appointments should be for a limited time and be recorded in writing.

2.3.1 Temporary Delegations

Council officers who are charged with increased duties in a temporary capacity also receive the delegated powers, duties and responsibilities relevant to the position in which they are acting. Any appointment in a temporary capacity shall be recorded in writing and be for a defined period.

2.3.2 Extension of Delegated Authority

The group manager and team leader/ activity manager of any Council officer who has a specific delegated authority will share the same delegation.

2.4 Legal Restrictions

Council cannot delegate any power which is required by law to require a resolution of Council, including under Schedule 7 Clause 32 of the Local Government Act 2002.

Council cannot delegate the power to:

- set a rate
- adopt a bylaw
- borrow money, purchase or dispose of assets, outside of the Long Term Plan
- adopt a Long Term Plan, Annual Plan, or Annual Report
- appoint the Chief Executive
- adopt policies with consultation requirements prescribed by the Local Government Act 2002, including those associated with the Long Term Plan
- approve, adopt, and set operative dates for changes and/or variations to resource management plans and policies under the Resource Management Act 1991
- approve and adopt the District Plan and Notices of Requirement

- adopt a remuneration or employment policy
- make a final decision following an Ombudsman's recommendation that rejects or modifies that recommendation
- appoint or discharge the Deputy Mayor
- approve or amend Council's Standing Orders
- approve or amend the Code of Conduct for elected members
- establish and determine the structure, terms of reference, and delegated authorities of committees
- appoint and discharge members of committees
- establish a joint committee with another local authority or public body.

2.5 Powers and Responsibilities Retained by Council

Council also retains the following additional powers and responsibilities:

- the powers and duties conferred or imposed on Council by the Public Works Act 1981, unless specifically delegated
- approval of a draft Long Term Plan or draft Annual Plan prior to community consultation
- approval of a draft bylaw prior to community consultation
- approval of governance policies and draft policies prior to community consultation
- resolutions required to be made by Council under the Local Electoral Act 2001, including the appointment of an electoral officer
- the power to institute any proceedings in the High Court that are not injunctive proceedings
- the power to enter into a contract other than in accordance with the provisions of s.4 of the Public Bodies Contracts Act 1959
- the power to appoint Council representation on any body
- the power to sell, dispose or purchase land, including parks, reserves and endowment properties
- the power to authorise or otherwise commit Council to any expenditure exceeding that in the current Annual Plan/Long Term Plan
- the power to cease any existing function or commence any new significant activity
- formulation or amendment of Council's corporate goals and objectives
- submissions to any external body where the subject of the submission is not the responsibility of a standing committee
- approval of alterations to the adopted Long Term Plan/Annual Plan budget
- adoption of the Local Governance Statement
- adoption of the Triennial Agreement
- preparation of Long Term Plan/Annual Plan documents
- power to set fees and charges
- adoption of the Assessment of Water and Sanitary Services.

3 The Statutory Framework

3.1 Council's Principal Responsibilities

The purpose of local government as per s.10 of the Local Government Act 2002 is:

- to enable democratic local decision-making and action by, and on behalf of, communities, and
- to meet the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

The governance principles of local government as set out in s.39 of the Local Government Act 2002 are:

- a local authority should ensure that the role of democratic governance of the community, and the expected conduct of elected members, is clear and understood by elected members and the community
- a local authority should ensure that the governance structures and processes are effective, open, and transparent
- a local authority should ensure that, so far as is practicable, responsibility and processes for decision making in relation to regulatory responsibilities is separated from responsibility and processes for decision-making for non regulatory responsibilities
- a local authority should be a good employer
- a local authority should ensure that the relationship between elected members and management of the local authority is effective and understood.

3.2 Responsibilities of the Chief Executive

The Local Government Act 2002 requires Council to delegate the management of the organisation to the Chief Executive in accordance with s.42 and Schedule 7 ss.33 – 36, on the terms and conditions that Council consider appropriate.

The Chief Executive is responsible to the elected Council for:

- a) implementing the decisions of the local authority
- b) providing advice to members of the local authority and to its community boards, if any
- 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
- d) ensuring the effective and efficient management of the activities of the local authority
- e) maintaining systems to enable effective planning and accurate reporting of the financial and service performance of the local authority
- f) providing leadership for the staff of the local authority
- g) employing, on behalf of the local authority, the staff of the local authority (in accordance with any remuneration and employment policy) and

- h) negotiating the terms of employment of the staff of the local authority (in accordance with any remuneration and employment policy).

The Chief Executive is responsible for:

- a) ensuring, as far as practicable, that the management structure of the local authority:
 - reflects and reinforces the separation of regulatory responsibilities and decision making processes from other responsibilities and decision making processes
 - is capable of delivering adequate advice to the local authority to facilitate the explicit resolution of conflicting objectives.
- b) appointment of independent commissioner(s) to hear, consider, and determine all contested resource consent applications in respect of which Council, or a Council Controlled Organisation (CCO), is or could be perceived to be an interested party
- c) delegating to the Hearings Panel all of Council's regulatory powers in respect of hearing, considering and determining all matters relating to resource consents under the Resource Management Act 1991; approvals under the Fencing of Swimming Pools Act 1987; and actions under the Dog Control Act 1996
- d) delegating to appropriate staff Council's powers to undertake compliance inspection and enforcement in accordance with Council's approved procedures.

3.3 Delegation of Powers to any Other Officer

The Delegations Manual records all delegations from the Chief Executive to Council officers. Schedule 7 (s.32B) of the Local Government Act 2002 provides (with some restrictions) powers for a Council officer to further delegate to any other officer.

4 Authority

All previous delegations were revoked by resolution, and the delegations made in the governance section of the manual and other delegations of statutory and financial powers to committees and subcommittees and all the delegations made to the Chief Executive were adopted by Council at its meeting on 10 April 2019.

Sub delegations made by the Chief Executive pursuant to the policy and to the powers delegated to him were made effective from 10 April 2019.

5 Amendments to this Manual

This manual shall be maintained by the Governance and Democracy Team who shall amend it in accordance with:

- any instruction to that effect given by Council, and any for delegate authorised to amend this manual
- any need for typographical, grammatical or other minor amendment where the intention of Council in the matter of a delegation is not altered

- any amendments to address legislative or regulatory changes, excluding the powers and responsibilities that remain with Council, which shall go to Council for approval.

The Delegations Manual will be reviewed in line with triennial elections.

6 Conduct of Affairs

All elected members, community boards, committees and subcommittees shall conduct their affairs in accordance with the Local Government Act 2002, Local Government Official Information and Meetings Act (LGOIMA) 1987, Local Authorities (Members' Interests) Act 1968, Council Code of Conduct (with respect to all elected members) and standing orders.

7 Ambiguity or Conflict

In the event of ambiguity or conflict as to which committee or subcommittee has the delegated authority to act in respect of a particular matter, then the Mayor will decide in consultation with Governance and Democracy and having received advice from the Chief Executive.

8 Governance Delegations

8.1 Introduction

Council's delegation model is designed to enable committees of Council to fully and completely undertake their roles consistent with their terms of reference. The use of delegated authority to the most appropriate level of the organisation enables Council to achieve the purpose of local government as prescribed in the Local Government Act 2002; which is:

- to enable democratic local decision making and action by, and on behalf of, communities and
- to meet the current and future needs of communities for good quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost effective for households and businesses.

When a statute or regulation empowers Council to carry out a decision making function, that decision must be made by resolution of the full governing body, unless the statute or regulation permits delegation to a committee, subcommittee or Council officer.

Under s.41A of the Local Government Act 2002, the Mayor has the power to establish the committees of the Council and appoint the Chairperson of each committee of Council before the other members of the committee are determined.

The business to be delivered and administered by Council is significant and wide-ranging, implementing the requirements of many statutes and associated regulations, Council plans, policies, bylaws and other services. Without delegation, Council's operations and administration would not be efficient, effective or timely in delivering services.

The body or person to whom powers are delegated will usually exercise the delegated power, but is not obliged to do so. Delegates may choose not to exercise authority when a matter becomes of high public interest, or the issues involved are contentious or high risk.

When urgency, public interest, or risk requires matters that would normally be delegated for decision to a standing committee may go to the full elected Council for decision. The decision to do so will be made by the Mayor in conjunction with the Chief Executive.

8.2 Community Boards

Pursuant to clause 32 of Schedule 7 of the Local Government Act 2002 ('LGA'), Council delegates the responsibilities, duties and powers listed below to community boards to exercise within their communities (as defined in the LGA).

Any decision by a community board must be consistent with policies or standards or resolutions adopted by Council (whether or not specifically referred to in the delegations below), the needs of their local communities and the approved budget for the activity.

It is Council's intention that community boards exercise their delegations in respect of local activities. For district activities which are the responsibility of Council, community boards will have the power to review and make recommendations to Council on the levels of service on the understanding that Council will be operating on a district wide minimum level of service.

The decision as to whether the exercise of a delegated power is for a local activity will be made by the Group Manager Community and Futures and the Group Manager Services and Assets on behalf of the Chief Executive. The group managers may consult with the chairperson of the relevant community board.

TYPE OF COMMITTEE	Community board
RESPONSIBLE TO	Council
SUBCOMMITTEES	None
LEGISLATIVE BASIS	Resolution made by Council through the representation arrangements as per the Local Electoral Act 2001. Role, status and membership as per subpart 2 of Part 4 of the LGA Community boards delegated powers by Council as per schedule 7, clause 32, LGA Appointment of councillors to community boards as per s.50, LGA
MEMBERSHIP	Six members elected by the local authority triennial elections plus a member appointed by Council. The chairperson is elected by the community board. Other councillors may attend meetings but not vote.
FREQUENCY OF MEETINGS	At least six times per year
QUORUM	Not less than four members
SCOPE OF ACTIVITIES	Community boards are bodies established by statute. Their role as set out in the LGA is to: <ul style="list-style-type: none"> • represent and act as an advocate for the interest of its community • consider and report on all matters referred to it by Council, or any matter of interest or concern to the community board • maintain an overview of services provided by Council within the community • prepare an annual submission to Council for expenditure within the community

	<ul style="list-style-type: none"> • communicate with community organisations and special interest groups within the community • undertake any other responsibilities that are delegated to it by Council. <p>In addition to these activities, community boards will consider how best to provide for their communities, and the people who live there, into the future.</p> <p>Community board members will provide leadership by:</p> <ul style="list-style-type: none"> • positively representing their community and the Southland District • identifying key issues that will affect their community's future and work with Council staff and other local representatives to facilitate multi agency collaborative opportunities • promote a shared vision for the wider community of interest area and develop ways to work with others to achieve positive outcomes. <p>Community boards will adopt a strategic focus that will enable members to:</p> <ul style="list-style-type: none"> • provide local representation and guidance on wider community issues, initiatives and projects • contribute to the development and promotion of community cohesion, by developing and supporting relationships across a range of stakeholders at a local, regional and national level • take part in community forums, meetings and workshops • inform local residents and ratepayers on issues that affect them. <p>Board members will be kept abreast of operational issues and the progress of projects via regular contact with the community engineers.</p>
DELEGATIONS	<p>Power to Act</p> <p>Community boards shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <p>Engagement and representation</p> <ol style="list-style-type: none"> a) facilitating Council's consultation with local residents and community groups on local issues and local aspects of district wide issues including input into the Long Term Plan, Annual Plan, and policies that impact on the board's area b) engaging with Council officers on local issues and levels of service, including infrastructure, recreational, community services and parks, reserves and cemetery matters c) representing the interests of the community at Council, committee or subcommittee meetings when a motion under debate relates to a matter that the board considers to be of particular interest to the residents within its community d) monitoring and keeping the Council informed of community aspirations and the level of satisfaction with services provided. <p>Financial</p> <ol style="list-style-type: none"> a) approving expenditure within the limits of annual estimates

	<p>b) approving unbudgeted expenditure for locally funded activities up to the value of \$10,000</p> <p>c) approve expenditure of board reserves up to the value of \$10,000.</p> <p>Rentals and Leases</p> <p>In relation to all leases of land and buildings within their own area, on behalf of Council;</p> <p>a) accepting the highest tenders for rentals of \$10,000; or less per annum</p> <p>b) approving the preferential allocation of leases where the rental is \$10,000 or less per annum.</p> <p>Local Assets and Facilities</p> <p>a) have input to the management of local halls and community centres which are owned by Council and where no management committee exists</p> <p>b) appoint a local liaison person responsible for community housing.</p> <p>Some community boards have specific delegations in addition to the broad delegations above:</p> <p>Stewart Island/Rakiura Community Board</p> <p>a) have input to the development of policy relating to the governance of the Stewart Island Electrical Supply Authority (SIESA)</p> <p>b) have input to the management of SIESA.</p> <p>Te Anau Community Board</p> <p>a) have input into the management of the Te Anau/Manapouri Airport</p> <p><u>Power to Recommend</u></p> <p>Assets and Facilities</p> <p>a) annually providing feedback on any asset management plans or community services strategies applicable to the community for which the community board is responsible.</p> <p>Rentals and Leases</p> <p>In relation to all leases of land and buildings within their own area, on behalf of Council</p> <p>a) recommending highest rentals in excess of \$10,000 per annum to the Group Manager Services and Assets</p> <p>b) recommending the preferential allocation of leases where the rental is in excess of \$10,000 per annum to the Group Manager Services and Assets</p> <p>c) recommending tenders to the Services and Assets Committee where preference is not for acceptance of the highest tenderer.</p> <p>Contracts/Tenders</p> <p>a) recommending tenders less than \$200,000 to the Group Manager Services and Assets</p> <p>b) recommending tenders in excess of \$200,000 to the Services and Assets Committee</p>
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	<p>c) recommending tenders to the Services and Assets Committee where preference is not for acceptance of the lowest tenderer.</p> <p>Financial</p> <p>a) recommending annual estimates to Council</p> <p>b) recommending unbudgeted expenditure in excess of \$10,000 to Council.</p> <p>Local Policy</p> <p>a) considering matters referred to it by officers, Council, its committees or subcommittees, including reports and policy and bylaw proposals relating to the provision of council services within the board's area; and</p> <p>b) making submissions or recommendations in response to those matters as appropriate.</p> <p>Delegations to the Chairperson</p> <p>The Chairperson of each community board is delegated with the following additional responsibilities:</p> <p>a) approval of leases, rental agreements and the rollover of existing contracts under \$1,000</p> <p>b) approval to sign applications of support for dispensation of The Keeping of Animals, Poultry and Bees Bylaw.</p>
LIMITS TO DELEGATIONS	No financial or decision making delegations other than those specifically delegated by Council.
CONTACT WITH MEDIA	<p>The community board Chairperson is the authorised spokesperson for the board in all matters where the board has authority or a particular interest.</p> <p>Board members, including the chairperson, do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the board's delegations.</p> <p>The Group Manager Community and Futures will manage the formal communications between the board and its constituents and for the board in the exercise of its business. Correspondence with central government, other local government agencies or official agencies will only take place through Council staff and will be undertaken under the name of the Southland District Council.</p>
REPORTING	Community boards are unincorporated statutory bodies which are elected to represent the communities they serve. There are no formal reporting requirements to Council. The boards maintain bound minute books of their own meetings

8.3 Expectations of Committees

Within its areas of jurisdiction, each committee is expected to:

- report minutes of all meetings to Council
- observe and pursue the goals, objectives and strategies in any strategic plan adopted by full Council

- maintain regular communications with other committees and full Council to ensure that the widest possible good is achieved for the community
- approve expenditure that exceeds delegated authority of Council officers, within the financial parameters of the Long Term Plan and Annual Plan
- ensure appropriate consultation and communication is undertaken with the community and affected stakeholders
- monitor and respond to changes in legislation governing their jurisdiction
- support Council staff to achieve programmes and projects contained in the Long Term Plan.

All committees will operate within:

- the policies, plans, standards or guidelines established and approved by Council
- the overall priorities of Council
- the needs of people in the district
- the approved budgets for the activity.

8.4 Committees

The Council has established the following committees:

- Executive Committee
- Community and Policy Committee
- Services and Assets Committee
- Finance and Audit Committee
- Regulatory and Consents Committee
- Te Anau Wastewater Discharge Project Committee
- District Licensing Committee

8.4.1 Executive Committee

TYPE OF COMMITTEE	Council committee
RESPONSIBLE TO	Council
SUBCOMMITTEES	None
LEGISLATIVE BASIS	Committee constituted by Council as per schedule 7, clause 30 (1)(a), LGA 2002. Committee delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	Mayor (Chairperson), Deputy Mayor, Chairperson Regulatory and Consents Committee, Chairperson Services and Assets Committee, Chairperson Finance and Audit Committee, Chairperson Community and Policy Committee
FREQUENCY OF MEETINGS	As required
QUORUM	Three
SCOPE OF ACTIVITIES	The Executive Committee is responsible for: <ul style="list-style-type: none"> • monitoring the progress and performance of Council and the Chief Executive • addressing code of conduct issues relating to elected members and the Chief Executive • making decisions on urgent matters arising between scheduled Council meetings or on specific matters referred to it by Council • monitoring compliance with Council's Fraud Policy.
DELEGATIONS	Council delegates to the Executive Committee the following powers: <ol style="list-style-type: none"> (a) oversee the employment of the Chief Executive in accordance with the provisions of the Local Government Act 2002 (b) development of the Chief Executive's performance agreement for review and approval by Council (c) monitoring the Chief Executive's performance against the approved performance agreement (d) commissioning any market data required to assess appropriate remuneration for the Chief Executive for their annual review (e) developing a remuneration arrangement for the Chief Executive and making recommendations to Council. <p>A summary of the outcomes from reviews of the Chief Executive's performance along with any recommendations relating to his remuneration and employment conditions shall be reported to the committee.</p>
FINANCIAL DELEGATIONS	Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction. <p>Contract acceptance:</p> <ul style="list-style-type: none"> • accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract does not exceed the sum allocated in the Long Term Plan/Annual Plan

	<ul style="list-style-type: none">• accept or decline any contract for the disposal of goods, plant or other assets other than property or land. <p>Budget reallocation. Committee is authorised to reallocate funds from one existing budget item to another without approval of the Finance and Audit Committee. Reallocation of this kind must not impact on current or future levels of service and must be:</p> <ul style="list-style-type: none">• reported to the next Finance and Audit Committee meeting• funded by way of savings on existing budget items• within the jurisdiction of the committee• consistent with the Revenue and Financing Policy.
CONTACT WITH MEDIA	The Mayor is the authorised spokesperson for the committee in all matters where the committee has authority or a particular interest. Committee members do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the committee's delegations unless expressly given.

8.4.2 Community and Policy Committee

TYPE OF COMMITTEE	Council committee
RESPONSIBLE TO	Council
SUBCOMMITTEES	<ul style="list-style-type: none"> Ohai Railway Fund Subcommittee Stewart Island/Rakiura Visitor Levy Subcommittee Northern Southland Development Fund Subcommittee Ohai and Nightcaps and Districts Doctors House and Surgery Subcommittee
LEGISLATIVE BASIS	<p>Committee constituted by Council as per schedule 7, clause 30 (1)(a), LGA 2002.</p> <p>Committee delegated powers by Council as per schedule 7, clause 32, LGA 2002.</p>
MEMBERSHIP	The Community and Policy Committee is a committee of the whole Council. The Mayor and all councillors will be members of the Community and Policy Committee.
FREQUENCY OF MEETINGS	Six weekly or as required
QUORUM	Seven
SCOPE OF ACTIVITIES	<p>The Community and Policy Committee is responsible for:</p> <ul style="list-style-type: none"> assessing and providing advice to Council on: <ul style="list-style-type: none"> key strategic issues affecting the District and Council community development issues affecting the District and Council the service needs of the District's communities and how these needs might best be met resource allocation and prioritisation processes and decisions. developing and recommending strategies, plans and policies to the Council that advance Council's vision and goals, and comply with the purpose of the LGA monitoring the implementation and effectiveness of strategies, plans and policies developing and approving submissions to government, local authorities and other organisations advocating Council's position on particular policy issues to other organisations, as appropriate considering recommendations from Council's subcommittees and make decisions where it has authority from Council to do so, or recommendations to Council where a Council decision is required. <p>It is also responsible for community partnerships and engagement. This includes:</p> <ul style="list-style-type: none"> monitoring the progress, implementation and effectiveness work undertaken by Venture Southland in line with the Venture Southland Heads of Agreement and specific service level agreement between Council and Venture Southland allocations of grants, loans, scholarships and bursaries in accordance with Council policy

	<ul style="list-style-type: none"> international relations developing and overseeing the implementation of Council's community engagement and consultation policies and processes.
DELEGATIONS	<p>Power to Act</p> <p>The Community and Policy Committee shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <ol style="list-style-type: none"> approving all submissions made by Council to other councils, central government and other bodies to approve scholarships, bursaries, grants and loans within Council policy and annual budgets monitor the performance of Venture Southland in the delivery against its business plan and Council's letter of expectation. <p>Power to Recommend</p> <p>The Community and Policy Committee has authority to consider and make recommendations to Council regarding strategies, policies and plans.</p>
FINANCIAL DELEGATIONS	<p>Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction.</p> <p>Contract acceptance:</p> <ul style="list-style-type: none"> accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract does not exceed the sum allocated in the Long Term Plan/Annual Plan accept or decline any contract for the disposal of goods, plant or other assets other than property or land <p>Budget reallocation. Committee is authorised to reallocate funds from one existing budget item to another without approval of the Finance and Audit Committee. Reallocation of this kind must not impact on current or future levels of service and must be:</p> <ul style="list-style-type: none"> reported to the next Finance and Audit Committee meeting funded by way of savings on existing budget items within the jurisdiction of the committee consistent with the Revenue and Financing Policy
LIMITS TO DELEGATIONS	<p>Matters that must be processed by way of recommendation to Council include:</p> <ul style="list-style-type: none"> amendment to fees and charges relating to all activities powers that cannot be delegated to committees as per the Local Government Act 2002 and sections 2.4 and 2.5 of this manual. <p>Delegated authority is within the financial limits in section 9 of this manual.</p>
STAKEHOLDER RELATIONSHIPS	<p>This committee will maintain and develop relationships with:</p> <ul style="list-style-type: none"> Venture Southland Milford Community Trust Northern Southland Development Fund Subcommittee

	<ul style="list-style-type: none"> • Ohai Railway Fund Subcommittee • Destination Fiordland • Stewart Island Rakiura Visitor Levy Subcommittee • Ohai-Nightcaps and Districts Doctors House and Surgery Subcommittee. <p>The committee will also hear and receive updates to Council from these organisations as required.</p>
CONTACT WITH MEDIA	<p>The committee Chairperson is the authorised spokesperson for the committee in all matters where the committee has authority or a particular interest.</p> <p>Committee members do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the board's delegations.</p> <p>The Group Manager, Community and Futures will manage the formal communications between the committee and the people of the Southland District and for the committee in the exercise of its business.</p> <p>Correspondence with central government, other local government agencies or official agencies will only take place through Council staff and will be undertaken under the name of the Southland District Council.</p>

8.4.3 Services and Assets Committee

TYPE OF COMMITTEE	Council standing committee
RESPONSIBLE TO	Council
SUBCOMMITTEES	<ul style="list-style-type: none"> • Around the Mountains Cycle Trail Project Subcommittee • Riverton Harbour Subcommittee • Stewart Island Jetties Subcommittee • Te Anau Basin Water Supply Subcommittee • Five Rivers Water Supply Subcommittee • Matuku Water Supply Subcommittee
LEGISLATIVE BASIS	<p>Committee constituted by Council as per schedule 7, clause 30 (1)(a), LGA 2002.</p> <p>Committee delegated powers by Council as per schedule 7, clause 32, LGA 2002.</p>
MEMBERSHIP	The Services and Assets Committee is a committee of the whole Council. The Mayor and all the councillors will be members of the Services and Assets Committee.
FREQUENCY OF MEETINGS	Six weekly or as required
QUORUM	Not less than seven members
SCOPE OF ACTIVITIES	<p>The Services and Assets Committee is responsible for overseeing the following Council activities:</p> <ul style="list-style-type: none"> • transport • property management including community facilities, acquisitions and disposals (including land dealings) • forestry • water supply, wastewater and stormwater • solid waste management • flood protection • waste management • Te Anau airport • Stewart Island Jetties and Riverton Harbour Committee • water supply schemes.
DELEGATIONS	<p>The Services and Assets Committee shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <p>Power to Act</p> <ol style="list-style-type: none"> may delegate the management and control of all Riverton harbour assets vested in the Council to the Riverton Harbour Subcommittee may delegate the responsibility to oversee the development and maintenance of jetties located at Fred's Camp, Millars Beach, Ulva Island, Port William and Little Glory Cove to the Stewart Island Jetties Subcommittee monitor the delivery of capital works projects and the implementation of the capital works programme

	<p>d) monitor the delivery of operations and maintenance contracts</p> <p>e) approve and/or assign all contracts for work, services or supplies where the value is in excess of \$200,000 where those contracts relate to work within approved estimates. Where the value of the work, services, supplies or business case or the value over the term of the contract is estimated to exceed \$2M a prior review and recommendation of the business case by the Finance and Audit Committee is required. The business case shall include as a minimum; risk assessment, a procurement plan and financial costings</p> <p>f) monitor the return on all Council's investments including forestry</p> <p>g) monitor and track Council contracts and compliance with contractual specifications.</p> <p>Power to Recommend</p> <p>The Services and Assets Committee is responsible for considering and making recommendations to Council regarding:</p> <p>h) policies relating to the scope of activities of the Services and Assets Committee</p> <p>i) changes to Council's adopted levels of service</p> <p>j) The dividend from the forestry business unit.</p>
FINANCIAL DELEGATIONS	<p>Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction.</p> <p>Contract acceptance:</p> <ul style="list-style-type: none"> accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract does not exceed the sum allocated in the Long Term Plan/Annual Plan accept or decline any contract for the disposal of goods, plant or other assets other than property or land <p>Budget reallocation. Committee is authorised to reallocate funds from one existing budget item to another without approval of the Finance and Audit Committee. Reallocation of this kind must not impact on current or future levels of service and must be:</p> <ul style="list-style-type: none"> reported to the next Finance and Audit Committee meeting funded by way of savings on existing budget items within the jurisdiction of the committee consistent with the Revenue and Financing Policy.
LIMITS TO DELEGATIONS	<p>Matters that must be processed by way of recommendation to Council include:</p> <ul style="list-style-type: none"> amendment to fees and charges relating to all activities powers that cannot be delegated to committees as per the Local Government Act 2002 and sections 2.4 and 2.5 of this manual. <p>Delegated authority is within the financial limits in section 9 of this manual.</p>

STAKEHOLDER RELATIONSHIPS	<p>This committee shall maintain relationships including, but not limited to the following organisations:</p> <ul style="list-style-type: none">• Regional Land Transport Committee• WasteNet• FENZ (Fire and Emergency New Zealand)• SIESA <p>The Committee will also hear and receive updates to Council from these organisations, as required.</p>
CONTACT WITH MEDIA	<p>The committee Chairperson is the authorised spokesperson for the committee in all matters where the committee has authority or a particular interest.</p> <p>Committee members do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the board's delegations.</p> <p>The relevant group manager will manage the formal communications between the committee and the people of the Southland District and for the committee in the exercise of its business. Correspondence with central government, other local government agencies or official agencies will only take place through Council staff and will be undertaken under the name of the Southland District Council.</p>

8.4.4 Finance and Audit Committee

TYPE OF COMMITTEE	Council standing committee
RESPONSIBLE TO	Council
SUBCOMMITTEES	None
LEGISLATIVE BASIS	Committee constituted by Council as per schedule 7, clause 30 (1)(a), LGA 2002. Committee delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	Mayor, three councillors and one external appointee
FREQUENCY OF MEETINGS	Quarterly or as required
QUORUM	Three members
SCOPE OF ACTIVITIES	<p>The Finance and Audit Committee is responsible for:</p> <ul style="list-style-type: none"> ensuring that Council has appropriate financial, risk management and internal control systems in place that provide: <ul style="list-style-type: none"> an overview of the financial performance of the organisation effective management of potential opportunities and adverse effects reasonable assurance as to the integrity and reliability of Council's financial and non-financial reporting. exercising active oversight of information technology systems exercising active oversight of Council's health and safety policies, processes, compliance, results and frameworks relationships with external, internal auditors, banking institutions and insurance brokers. <p>The Finance and Audit Committee will monitor and assess the following:</p> <ul style="list-style-type: none"> the financial and non financial performance of Council against budgeted and forecasted outcomes consideration of forecasted changes to financial outcomes Council's compliance with legislative requirements Council's risk management framework Council's control framework Council's compliance with its treasury responsibilities.
DELEGATIONS	<p>The Finance and Audit Committee shall have the following delegated powers and be accountable to Council for the exercising of these powers. In exercising the delegated powers, the Finance and Audit Committee will operate within:</p> <ul style="list-style-type: none"> policies, plans, standards or guidelines that have been established and approved by Council the overall priorities of Council the needs of the local communities the approved budgets for the activity.

	<p>The Finance and Audit Committee will have responsibility and delegated authority in the following areas:</p> <p>Financial and performance monitoring</p> <ul style="list-style-type: none"> a) monitoring financial performance to budgets b) monitoring service level performance to key performance indicators. <p>Internal control framework</p> <ul style="list-style-type: none"> a) reviewing whether Council's approach to maintaining an effective internal control framework is sound and effective b) reviewing whether Council has taken steps to embed a culture that is committed to probity and ethical behaviour c) reviewing whether there are appropriate systems, processes and controls in place to prevent, detect and effectively investigate fraud. <p>Internal reporting</p> <ul style="list-style-type: none"> a) to consider the processes for ensuring the completeness and quality of financial and operational information being provided to Council b) to seek advice periodically from internal and external auditors regarding the completeness and quality of financial and operational information that is provided to the Council. <p>External reporting and accountability</p> <ul style="list-style-type: none"> a) agreeing the appropriateness of Council's existing accounting policies and principles and any proposed change b) enquiring of internal and external auditors for any information that affects the quality and clarity of Council's financial statements and statements of service performance, and assess whether appropriate action has been taken by management in response to the above c) satisfying itself that the financial statements and statements of service performance are supported by appropriate management signoff on the statements and on the adequacy of the systems of internal control (ie, letters of representation), and recommend signing of the financial statements by the Chief Executive/Mayor and adoption of the Annual Report, Annual Plans, Long Term Plans <p>Risk management</p> <ul style="list-style-type: none"> a) reviewing whether Council has in place a current, comprehensive and effective risk management framework and associated procedures for effective identification and management of the Council's significant risks b) considering whether appropriate action is being taken to mitigate Council's significant risks. <p>Health and safety</p> <ul style="list-style-type: none"> a) review, monitor and make recommendations to Council on the organisations health and safety risk management framework and policies to ensure that the organisation has clearly set out its commitments to manage health and safety matters effectively. b) review and make recommendations for Council approval on strategies for achieving health and safety objectives
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	<ul style="list-style-type: none"> c) review and recommend for Council approval targets for health and safety performance and assess performance against those targets d) monitor the organisation's compliance with health and safety policies and relevant applicable law e) ensure that the systems used to identify and manage health and safety risks are fit for purpose, being effectively implemented, regularly reviewed and continuously improved. This includes ensuring that Council is properly and regularly informed and updated on matters relating to health and safety risks f) seek assurance that the organisation is effectively structured to manage health and safety risks, including having competent workers, adequate communication procedures and proper documentation g) review health and safety related incidents and consider appropriate actions to minimise the risk of recurrence h) make recommendations to Council regarding the appropriateness of resources available for operating the health and safety management systems and programmes i) any other duties and responsibilities which have been assigned to it from time to time by Council. <p>Internal audit</p> <ul style="list-style-type: none"> a) approve appointment of the internal auditor, internal audit engagement letter and letter of understanding b) reviewing and approving the internal audit coverage and annual work plans, ensuring these plans are based on Council's risk profile c) reviewing the adequacy of management's implementation of internal audit recommendations d) reviewing the internal audit charter to ensure appropriate organisational structures, authority, access, independence, resourcing and reporting arrangements are in place. <p>External audit</p> <ul style="list-style-type: none"> a) confirming the terms of the engagement, including the nature and scope of the audit, timetable and fees, with the external auditor at the start of each audit b) receiving the external audit report(s) and review action(s) to be taken by management on significant issues and audit recommendations raised within c) enquiring of management and the independent auditor about significant business, political, financial and control risks or exposure to such risks. <p>Compliance with legislation, standards and best practice guidelines</p> <ul style="list-style-type: none"> a) reviewing the effectiveness of the system for monitoring Council's compliance with laws (including governance legislation, regulations and associated government policies), with Council's own standards, and best practice guidelines as applicable b) conducting and monitoring special investigations, in accordance with Council policy, and reporting the findings to Council
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	<p>c) monitoring the performance of Council organisations, in accordance with the Local Government Act.</p> <p>Business Case Review</p> <p>a) review of the business case of work, services, supplies, where the value of these or the project exceeds \$2million or the value over the term of the contract exceeds \$2million.</p> <p>Insurance</p> <p>a) consider Council's insurance requirements, considering its risk profile</p> <p>b) approving the annual insurance renewal requirements</p> <p>Treasury</p> <p>a) oversee the treasury function of Council ensuring compliance with the relevant Council policies and plans</p> <p>b) ensuring compliance with the requirements of Council's trust deeds are met</p> <p>c) recommending to Council treasury policies.</p> <p>Power to Recommend</p> <p>The Finance and Audit Committee is responsible for considering and making recommendations to Council regarding:</p> <p>a) policies relating to risk management, rating, loans, funding and purchasing</p> <p>b) accounting treatments, changes in generally accepted accounting practice, and new accounting and reporting requirements</p> <p>c) the approval of financial and non-financial performance statements including adoption of the Annual Report, Annual Plans and Long Term Plans.</p> <p>The Finance and Audit Committee is responsible for considering and making recommendations to the Services and Assets Committee on business cases completed under the 'Power to Act' section above.</p>
FINANCIAL DELEGATIONS	<p>Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction.</p> <p>Contract acceptance:</p> <ul style="list-style-type: none"> accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract does not exceed the sum allocated in the Long Term Plan/Annual Plan accept or decline any contract for the disposal of goods, plant or other assets other than property or land <p>Budget reallocation. Committee is authorised to reallocate funds from one existing budget item to another. Reallocation of this kind must not impact on current or future levels of service and must be:</p> <ul style="list-style-type: none"> reported at the next Finance and Audit Committee meeting funded by way of savings on existing budget items within the jurisdiction of the committee <p>consistent with the Revenue and Financing Policy.</p>

LIMITS TO DELEGATIONS	<p>Matters that must be processed by way of recommendation to Council include:</p> <ul style="list-style-type: none"> • amendment to fees and charges relating to all activities • powers that cannot be delegated to committees as per the Local Government Act 2002 and sections 2.4 and 2.5 of this manual. <p>Delegated authority is within the financial limits in section 9 of this manual.</p>
RELATIONSHIPS WITH OTHER PARTIES	<p>The Chief Executive is responsible for servicing and providing support to the committee in the completion of its duties and responsibilities. The Chief Executive generally appoints the Chief Financial Officer to provide these functions on his behalf.</p> <p>Professional advisors to the committee shall be invited to attend all meetings of the committee:</p> <ul style="list-style-type: none"> • external auditor • internal auditor/risk advisor (if appointed) • Chief Financial Officer. <p>At each meeting, the Chairperson will provide the external auditor and the internal auditor/risk advisor (if appointed) with an opportunity to discuss any matters with the committee without management being present. The Chairperson shall request the Chief Executive and staff in attendance to leave the meeting for the duration of the discussion. The Chairperson will provide minutes for that part of the meeting.</p> <p>The Chief Executive and the Chief Financial Officer shall be responsible for drawing to the committee's immediate attention any material matter that relates to the financial condition of Council, material breakdown in internal controls and any material event of fraud.</p> <p>The committee shall provide guidance and feedback to Council on financial performance, risk and compliance issues.</p> <p>The committee will report to Council as it deems appropriate but no less than twice a year.</p>
CONTACT WITH MEDIA	<p>The committee Chairperson is the authorised spokesperson for the committee in all matters where the committee has authority or a particular interest.</p> <p>Committee members, including the Chairperson, do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the committee's delegations.</p> <p>The Chief Financial Officer will manage the formal communications between the committee and its constituents and for the committee in the exercise of its business. Correspondence with central government, other local government agencies or other official agencies will only take place through Council staff and will be undertaken under the name of the Southland District Council.</p>

8.4.5 Regulatory and Consents Committee

TYPE OF COMMITTEE	Council committee
RESPONSIBLE TO	Council
SUBCOMMITTEES	None
LEGISLATIVE BASIS	Committee constituted by Council as per schedule 7, clause 30 (1)(a), LGA 2002. Committee delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	The Regulatory and Consents Committee will comprise of six members. The Chairperson for this committee will be appointed by Council.
FREQUENCY OF MEETINGS	Six weekly or as required
QUORUM	Three
SCOPE OF ACTIVITIES	The Regulatory and Consents Committee is responsible for overseeing the statutory functions of Council including but not limited to the following legislation: <ul style="list-style-type: none"> • Resource Management Act 1991 • Health Act 1956 • Food Act 2014 • Dog Control Act 1996 • Sale and Supply of Alcohol Act 2012 • Heritage New Zealand Act Pouhere Taonga Act 2014 • Building Act 2004 • Freedom Camping Act 2011 • Psychoactive Substances Act 2013 • Impounding Act 1955 • Southland Land Drainage Act 1935 • Southland Land Drainage Amendment Act 1938.
DELEGATIONS	Council delegates to the Regulatory and Consents Committee the following functions: <p>Power to Act</p> <ol style="list-style-type: none"> a) maintain an oversight of the delivery of regulatory services b) conduct statutory hearings on regulatory matters and undertake and make decisions on those hearings (excluding matters it is legally unable to make decisions on ie/pursuant to the RMA) c) appoint panels for regulatory hearings d) hear appeals on officer's decisions to decline permission for an activity that would breach the Southland District Council Control of Alcohol Bylaw 2015 e) approve Council's list of resource management hearing commissioners (from whom a commissioner can be selected) at regular intervals and the Chief Executive be authorised to appoint individual commissioners for a particular hearing

	<p>f) make decisions on applications required under the Southland District Council's Development and Financial Contribution Policy for remissions, postponements, reconsiderations and objections</p> <p>i) receive Council's Annual Reports on dog control and alcohol licensing</p> <p>j) hear objections to officer decisions under the Dog Control Act 1996</p> <p>k) hear objections and decide on matters under the Southland Land Drainage Act 1935 and Southland Land Drainage Amendment Act 1938.</p> <p>The Regulatory and Consents Committee shall be accountable to Council for the exercising of these powers (Local Government Act 2002, Schedule 7, Clause 32).</p> <p>Power to Recommend</p> <p>The Regulatory and Consents Committee is responsible for considering and making recommendations to Council regarding:</p> <p>a) regulatory policies and bylaws for consultation</p> <p>b) regulatory delegations</p> <p>c) regulatory fees and charges (in accordance with the Revenue and Financial Policy)</p> <p>d) assisting with the review and monitoring of the District Plan.</p>
FINANCIAL DELEGATIONS	<p>Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction.</p> <p>Contract acceptance:</p> <ul style="list-style-type: none"> accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract does not exceed the sum allocated in the Long Term Plan/Annual Plan accept or decline any contract for the disposal of goods, plant or other assets other than property or land <p>Budget reallocation. Committee is authorised to reallocate funds from one existing budget item to another without approval of the Finance and Audit Committee. Reallocation of this kind must not impact on current or future levels of service and must be:</p> <ul style="list-style-type: none"> reported to the next Finance and Audit Committee meeting funded by way of savings on existing budget items within the jurisdiction of the committee consistent with the Revenue and Financing Policy.
LIMITS TO DELEGATIONS	<p>Matters that must be processed by way of recommendation to Council include:</p> <ul style="list-style-type: none"> making operative District Plan changes decision to notify the reviewed District Plan and make operative amendments to fees and charges relating to all activities. <p>Powers that cannot be delegated to committees as per the Local Government Act 2002 and sections 2.4 and 2.5 of this manual.</p>

	Delegated authority is within the financial limits in section 9 of this manual.
STAKEHOLDER RELATIONSHIPS	<p>This committee shall maintain relationships including, but not limited to the following organisations:</p> <ul style="list-style-type: none"> • Southland Museum and Art Gallery • Southland Heritage Building Preservation Trust • Emergency Management Southland • Southland Regional Heritage Committee • Public Health South • New Zealand Police • Ministry of Business, Innovation and Employment • Alcohol Regulatory and Licensing Authority <p>The Committee will also hear and receive updates to Council from these organisations, as required.</p>
CONTACT WITH MEDIA	<p>The Committee Chairperson is the authorised spokesperson for the committee in all matters where the committee has authority or a particular interest.</p> <p>Committee members, including the Chairperson, do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the committee's delegations.</p> <p>The Group Manager, Environmental Services will manage the formal communications between the committee and its constituents and for the committee in the exercise of its business. Correspondence with central government, other local government agencies or other official agencies will only take place through Council staff and will be undertaken under the name of the Southland District Council.</p>

8.4.6 Te Anau Wastewater Discharge Project Committee

TYPE OF COMMITTEE	Council committee
RESPONSIBLE TO	Council
SUBCOMMITTEES	None
LEGISLATIVE BASIS	Committee constituted by Council as per schedule 7, clause 30 (1)(a), LGA 2002. Committee delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	The membership of the Te Anau Wastewater Discharge Project Committee shall be: <ul style="list-style-type: none"> • His Worship the Mayor, who will be the Committee Chair. • Don Mowat, as a representative from Te Ao Mārama Incorporated. • Allan Youldon • Shirley Mouat • Rachel Cockburn • Cr Ebel Kremer • Alan Bickers.
FREQUENCY OF MEETINGS	As required
QUORUM	Not less than five members of the project committee including the Mayor and/or Councillor.
SCOPE OF ACTIVITIES	The specific responsibilities of the project committee are to: <ol style="list-style-type: none"> a) provide advice on the final method of discharge to be used at the Kepler block having regard to the range of factors that Council should reasonably consider in making such a decision b) provide advice on how Council might consult with and communicate with the community, affected parties and other stakeholders in an appropriate manner about the project and the disposal of wastewater c) provide comment on the updated business case to be put forward for Council consideration in relation to the different final discharge options d) once Council has made a decision as to the final discharge method the committee shall monitor the progress that is made in delivering on the overall project, and any sub-projects, relative to the approved milestones, budgets and project scope and business cases e) Provide advice to Council, on how any variations between actual and planned delivery might be best addressed f) Provide advice to Council on the assessment of project risks and appropriate mitigation strategies given the overall scope of the project g) Assist with providing information to the Te Anau Community Board and the Manapouri Community Development Area Subcommittee on the project. h) Ensure that committee decisions and processes are well documented in accordance with Council policies and its statutory requirements.

DELEGATIONS	The Te Anau Wastewater Discharge Project Committee has delegated authority to provide advice and monitor the progress being made with the project in accordance with the responsibilities outlined in scope of activities above.
FINANCIAL DELEGATIONS	<p>Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction.</p> <p>Contract acceptance:</p> <ul style="list-style-type: none"> accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract does not exceed the sum allocated in the Long Term Plan/Annual Plan accept or decline any contract for the disposal of goods, plant or other assets other than property or land <p>Budget reallocation. Committee is authorised to reallocate funds from one existing budget item to another without approval of the Finance and Audit Committee. Reallocation of this kind must not impact on current or future levels of service and must be:</p> <ul style="list-style-type: none"> reported to the next Finance and Audit Committee meeting funded by way of savings on existing budget items within the jurisdiction of the committee consistent with the Revenue and Financing Policy.
LIMITS TO DELEGATIONS	<p>The Project Committee does not have delegated authority in relation to the following matters:</p> <ol style="list-style-type: none"> the expenditure or committal of Council funds approval of project timetable(s) and budget(s) within which the different stages of the project need to be progressed negotiation and approval of any land access, acquisition or disposal agreements approval of the updated business case and/or decisions in relation to the type of treatment and disposal systems to be developed approval of the procurement strategy and/or methods to be used for services and other works which need to be progressed as part of the project the approval of any tenders or other expenditure associated with the project negotiation, approval or limitation of any other contractual arrangements that Council might have and/or put in place including with its staff.
RELATIONSHIPS WITH OTHER PARTIES	The primary relationship of the project committee will be with the project management team through the Project Manager. The project committee will report via progress reports and meeting minutes to Council.
CONTACT WITH MEDIA	The committee Chairperson is the authorised spokesperson for the committee in all matters where the committee has authority or a particular interest.

	<p>Committee members, including the Chairperson, do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the committee's delegations.</p> <p>The Group Manager Environmental Services will manage the formal communications between the committee and its constituents and for the committee in the exercise of its business. Correspondence with central government, other local government agencies or other official agencies will only take place through Council staff and will be undertaken under the name of the Southland District Council.</p>
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8.4.7 District Licencing Committee

TYPE OF COMMITTEE	Committee
SUBORDINATE TO	Council
LEGISLATIVE BASIS	Sale and Supply of Alcohol Act 2012, s.186.
MEMBERSHIP	Membership of the committee shall follow the requirements set out in s.189 of the Sale and Supply of Alcohol Act 2012. Committee members are appointed for a period of three years coinciding with triennial elections.
QUORUM	Quorum shall follow the requirements set out in s.191 of the Sale and Supply of Alcohol Act 2012
FUNCTIONS	<p>Functions are set out in s.187 of the Sale and Supply of Alcohol Act 2012. These include that the District Licensing Committee decides applications for:</p> <ul style="list-style-type: none"> • new and renewed licences and managers certificates, regardless of whether they are contested • temporary authorities and temporary licences • variation of licences • most enforcement action for special licences.

8.5 Subcommittees

8.5.1 Introduction

Council and its committees may appoint subcommittees as other subordinate decision making bodies as it considers appropriate. Council's delegation model is designed to enable the subcommittees of Council to fully and completely undertake their role, consistent with their terms of reference.

Council has established the following subcommittees:

SUBCOMMITTEE	SUBCOMMITTEE OF
Community Development Area ('CDA') subcommittees	Council
Around the Mountains Cycle Trail Project Subcommittee	Services and Assets Committee
Riverton Harbour Subcommittee	Services and Assets Committee
Stewart Island Jetties Subcommittee	Services and Assets Committee
Water supply subcommittees - Te Anau Basin, Five Rivers, Matuku	Services and Assets Committee
Ohai Railway Fund Subcommittee	Community and Policy Committee
Stewart Island/Rakiura Visitor Levy Subcommittee	Community and Policy Committee
Northern Southland Development Fund Subcommittee	Community and Policy Committee
Ohai and Nightcaps and Districts Doctors House and Surgery Subcommittee	Community and Policy Committee

8.5.2 Delegations to Subcommittees

A subcommittee shall exercise only such delegated authority as is granted to it from time to time by Council or the relevant standing committee. The primary purposes of subcommittees are:

- a) to dispose of matters which have been delegated to it
- b) to investigate and report, with recommendations if appropriate, on matters referred from Council or the relevant standing committee
- c) to act as a forum for communication between elected representatives, officers, and interested parties.

8.5.3 Community Development Area Subcommittees

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Council
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	<p>Six elected members and one appointed member being the appointed District Councillor</p> <p>The appointed District Councillor has speaking rights and voting rights at community development area subcommittee meetings to which he/she has been appointed.</p> <p>Where a District Councillor is unable to attend a meeting of the community development area subcommittee to which he/she has been appointed, another District Councillor from within the same ward may attend the community development area subcommittee meeting but has speaking rights only.</p>
QUORUM	Four
CANDIDATE AND VOTING ELIGIBILITY	<p>Eligibility for candidates to stand for election</p> <p>Residents or ratepayers from within the defined area of the CDA who have resided or owned a property in that area for a minimum of six months.</p> <p>Nomination of candidates for election to CDAs</p> <p>Residents or ratepayers from within the defined area of the CDA who have resided or owned a property in that area for a minimum of six months.</p> <p>Eligibility to vote at the public meeting to elect candidates for the CDA</p> <p>Residents or ratepayers from within the defined area of the CDA who have resided or owned a property in the area for a minimum of six months.</p> <p>Defined area of the CDA</p> <p>The defined area is the legally constituted rating boundary of the CDA from where the local rate is collected and expended.</p> <p>Identification of a candidate or nominator of the triennial public meeting</p> <p>Candidates and nominators must complete the triennial attendance register at the public meeting, the register will identify the candidates and nominators residential address or in the case of an absentee landowner his/her address can be identified from the ratepayers roll for that CDA.</p>

	<p>Election of Chairperson of the CDA</p> <p>The Chairperson of the CDA is elected by members of the CDA at the inaugural meeting of the CDA for that term.</p> <p>Nominations in absentia at triennial meeting</p> <p>Where a nominee for election to the subcommittee is unable to attend the triennial meeting, the nomination is acceptable providing that the nominee has lodged an apology for the meeting. The two nominators must be present at the triennial meeting.</p> <p>Proxy voting</p> <p>Proxy voting at the CDA triennial elections meeting is NOT permitted.</p> <p>Community development area subcommittee</p> <p>The CDA is a subcommittee of Council and must comply with Council's Code of Conduct and Standing Orders. CDA resolutions are recommendations as per the minutes and must be confirmed by Council.</p>
FREQUENCY OF MEETINGS	At least twice a year
SCOPE OF ACTIVITIES	<p>CDA subcommittees are delegated the following responsibilities by the Council.</p> <ul style="list-style-type: none"> • represent and act as an advocate for the interest of its community • consider and reporting on all matters referred to it by Council, or any matter of interest or concern to the CDA subcommittee • maintain an overview of services provided by Council within the community • consider annual estimates for expenditure within the community and recommend these to Council • communicate with community organisations and special interest groups within the community • undertaking any other responsibilities that are delegated to it by Council. <p>In addition to these activities, CDA subcommittees will consider how best to provide for our communities, and the people who live there, into the future.</p> <p>CDA subcommittees will provide leadership by:</p> <ul style="list-style-type: none"> • positively representing their community and the Southland District • identifying key issues that will affect their community's future and work with Council staff and other local representatives to facilitate multi-agency collaborative opportunities • promote a shared vision for the wider community of interest area and develop ways to work with others to achieve positive outcomes. <p>CDA subcommittees will adopt a strategic focus that will enable members to:</p> <ul style="list-style-type: none"> • provide local representation and guidance on wider community issues, initiatives and projects • contribute to the development and promotion of community cohesion, by developing and supporting relationships across a range of stakeholders at a local, regional and national level

	<ul style="list-style-type: none"> • take part in local community forums, meetings and workshops • inform local residents and ratepayers on issues that affect them.
DELEGATIONS	<p>Power to Act</p> <p>CDA subcommittees shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <p>Engagement and Representation</p> <ol style="list-style-type: none"> facilitating Council's consultation with local residents and community groups on local issues and local aspects of district wide issues including input into the Long-term Plan, Annual Plan, and policies that impact on the subcommittee's area engaging with council officers on local issues and levels of service, including infrastructure, recreational, community services and parks, reserves and cemetery matters representing the interests of the community at Council, committee or subcommittee meetings when a motion under debate relates to a matter that the subcommittee considers to be of particular interest to the residents within its community monitoring and keeping Council informed of community aspirations and the level of satisfaction with services provided. <p>Financial</p> <ol style="list-style-type: none"> approving expenditure within the limits of annual estimates approving unbudgeted expenditure for locally funded activities up to the value of \$10,000. <p>Rentals and Leases</p> <p>In relation to all leases of land and buildings within their own area, on behalf of Council:</p> <ol style="list-style-type: none"> accepting the highest tenders for rentals of \$10,000; or less per annum approving the preferential allocation of leases where the rental is \$10,000 or less per annum. <p>Local Assets and Facilities</p> <ol style="list-style-type: none"> overseeing the management of local halls and community centres which are owned by Council and where no management committee exists. This will occur by way of relationships with officers of Council appoint a local liaison person responsible for community housing. <p><u>Power to Recommend</u></p> <p>Assets and Facilities</p> <ol style="list-style-type: none"> annually providing feedback on any asset management plans or community services strategies applicable to the community for which the community area development subcommittee is responsible. <p>Rentals and Leases</p> <p>In relation to all leases of land and buildings within their own area, on behalf of Council:</p> <ol style="list-style-type: none"> recommending highest rentals in excess of \$10,000 per annum to the Group Manager Services and Assets

	<p>b) recommending the preferential allocation of leases where the rental is in excess of \$10,000 per annum to the Group Manager Services and Assets.</p> <p>Contracts/Tenders</p> <p>a) recommending tenders less than \$200,000 to the Group Manager Services and Assets</p> <p>b) recommending tenders in excess of \$200,000 to the Services and Assets Committee</p> <p>c) recommending tenders to the Services and Assets Committee where preference is not for acceptance of the lowest tenderer.</p> <p>Financial</p> <p>a) recommending annual budget to Council</p> <p>b) recommending unbudgeted expenditure in excess of \$10,000 to Council.</p> <p>Local Policy</p> <p>a) considering matters referred to it by officers, Council, its committees or subcommittees, including reports and policy and bylaw proposals relating to the provision of council services within the CDA's in full area</p> <p>b) appoint a local liaison person responsible for community housing.</p> <p>Delegations to the Chairperson</p> <p>The Chairperson of each community area development subcommittee is delegated with the following additional responsibilities:</p> <p>a) approval of leases, rental agreements and the rollover of existing contracts under \$1,000.</p>
CONTACT WITH MEDIA	<p>The subcommittee Chairperson is the authorised spokesperson for the subcommittee in all matters where the subcommittee has authority or a particular interest.</p> <p>Subcommittee members, including the Chairperson, do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the subcommittee's delegations.</p> <p>The Group Manager Community and Futures will manage the formal communications between the subcommittee and its constituents and for the subcommittee in the exercise of its business. Correspondence with central government, other local government agencies or official agencies will only take place through Council staff and will be undertaken under the name of Council.</p>

8.5.4 Around the Mountains Cycle Trail Project Subcommittee

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Services and Assets Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	The membership of the Around the Mountains Cycle Trail Project Subcommittee shall be:

	<ul style="list-style-type: none"> the Chairman of the Services and Assets Committee who shall be chairman of the Subcommittee the Mayor four Southland District Council councillors. <p>The Around the Mountains Cycle Trail Project Subcommittee shall have the power to co-opt councillors and/or other suitably qualified persons, with interests in special topics, for the duration of the Around the Mountains Cycle Trail Project Subcommittee's consideration of those topics.</p>		
FREQUENCY OF MEETINGS	As required		
QUORUM	Four		
SCOPE OF ACTIVITIES	The Around the Mountains Cycle Trail Project Subcommittee shall have responsibility for:		
	FUNCTION	RESPONSIBILITY	HOW WILL THIS BE ACHIEVED?
	Project completion	To ensure the cycle trail project is completed to the standard expected on a no surprises basis.	Monitoring progress and making decisions to allow completion to be achieved.
	Project progress	To monitor progress of the project and make necessary decisions to keep the project on track in accordance with the project plan. To ensure the project is completed on time in accordance with the project plan.	Receive sufficiently detailed progress reports from the Project Manager to be able to be fully informed of progress towards the completion outcome. Make decisions on actions necessary to overcome constraints that put achieving the planned outcome at risk
	Financial management	To ensure the project is completed to the agreed budget.	Receive sufficiently detailed progress reports from the Project Manager to be able to be fully informed of the likely completion outcome. Make decisions on actions necessary to overcome constraints that put achieving the completion within budget at risk.

			Approve procurement plans and let contracts in accordance with those plans for the purchase of goods and services to complete the cycle trail project.
	Risk management	To monitor risk management processes and ensure that risks are being identified, mitigated and managed.	Receive reports on risk management. Assess if all important risks are being managed properly. Flag any unmanaged risks.
	Health and safety management	To monitor health and safety management and ensure it is being carried out appropriately.	Receive reports on health and safety management including evidence of proactive management and evidence of safety observations and due diligence. Ensure unsafe practices are eliminated from the project.
	Compliance	To monitor consent compliance to ensure all work is carried out under necessary consents and to ensure all consent conditions are complied with.	Receive confirmation reports of consent compliance Receive exception reports on issues of non-compliance and proposals to correct non-compliance.
DELEGATIONS	The Around the Mountains Cycle Trail Project Subcommittee shall have authority to: a) expend funds in accordance with the approved budgets for the Around the Mountains Cycle Trail project b) approve procurement plans and let contracts in accordance with those plans for the purchase of goods and services to complete the cycle trail project.		
RELATIONSHIPS WITH OTHER PARTIES	The primary relationship of the project subcommittee will be with the Project Management Team through the Project Manager. The project subcommittee will report via progress reports and meeting minutes to the Services and Assets Committee.		
CONTACT WITH MEDIA	The Around the Mountains Cycle Trail Project Subcommittee Chairperson is the authorised spokesperson for the Around the Mountains Cycle Trail Project Subcommittee in all matters where the Around the Mountains Cycle Trail Project Subcommittee has authority or a particular interest.		

	<p>The Group Manager, Services and Assets will manage the formal communications between the subcommittee and its constituents and for the committee in the exercise of its business.</p> <p>Correspondence with central government, other local government agencies or other official agencies will only take place through Council staff and will be undertaken under the name of the District Council.</p>
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8.5.5 Riverton Harbour Subcommittee

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Services and Assets Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	<p>The Riverton Harbour Subcommittee will comprise as follows:</p> <ul style="list-style-type: none"> • one Councillor from the Waiau-Aparima Ward • four members nominated by Riverton/Aparima Community Board (community board to nominate a representative from the community board, two representatives from berth owners and one representative from either Riverton Rowing Club or Riverton Coastguard) • one member nominated by the local Iwi Aparima Oraka Runaka • one representative from Environment Southland (with no voting rights).
QUORUM	Four
FREQUENCY OF MEETINGS	Quarterly
SCOPE OF ACTIVITIES	<p>The Riverton Harbour Subcommittee is delegated the following responsibilities by Council:</p> <p>(a) the management and control of all Riverton Harbour assets vested in Council being:</p> <ul style="list-style-type: none"> • the use and maintenance of the boat ramp adjacent Koi Koi Park • the use and maintenance of the “unloading wharf” and crane at Lees Point operated by Council so that no vessel anchors, moors, secures or is placed at the unloading wharf unless actively loading or unloading fuel, provisions, fishing equipment or fish (1972 Bylaw No. 3) • the use and maintenance of the “common walkway” on the jetty leading to the privately owned berth numbered L36. • the use and maintenance of the “common walkway” on the jetty leading to the privately owned berths numbered L22, L23, L24, L25, L26, L27, L28, L29 and L30 • the provision and maintenance of the ‘lead lights’ markers the white light at Howells Point and red flashing light at Pearl Rock and any other navigational aids required to assist those vessels leaving and entering the Riverton Harbour • the use and maintenance of berth L35 currently subject to a lease. <p>(b) the administration, management and control of all Riverton Harbour endowment lands now vested in the Southland District Council in</p>

	consultation with and subject to approval by the Southland District Council being those lands comprised in Certificates of Title 5C/914, 5C/917, 5C/918, 5C/919, 5C/920, 5C/921, 5B/825, 9D/859, 10C/615, 10C/616 and all such other Riverton harbour endowment lands so vested.
DELEGATIONS	<p>Power to Act</p> <p>The Riverton Harbour Subcommittee shall be responsible for the following:</p> <ol style="list-style-type: none"> 1 The exercise of the following powers (and enforcement of same): <ul style="list-style-type: none"> • to determine whether any person shall be authorised as necessary to carry out work on any vessel or fishing equipment or any other work or lease any equipment used in fishing or any other gear on Council harbour endowment land and any such authorisation may be given by the Harbourmaster (1972 Bylaw No. 3) • to determine whether any vessel may be left on Council harbour endowment land (1972 Bylaw No. 3) • to determine by resolution that any particular area on Council Harbour Endowment land be a parking area for restricted periods (1972 Bylaw No. 3) • to ensure as necessary that no person stops, stands or parks any vessel, vehicle, trailer, boat trailer or any other equipment in any area of Council harbour endowment land unless authorised by the committee or the Harbourmaster (1972 Bylaw No. 3) • to take such steps as are necessary to arrange for the removal of any vessel, gear, equipment, vehicle, trailer, or boat trailer left on Council harbour endowment land without the approval of the Riverton Harbour Committee provided that if the goods are not removed or remain unclaimed by the owner the matter shall be referred to Council for further action in consultation with the Riverton Harbour Committee (1972 Bylaw No. 3) • to ensure as necessary that no person drives any vehicle over Council harbour endowment land at a speed greater than 20 kilometres per hour (1972 Bylaw No. 3). • to arrange for and provide such signs as deemed necessary from time to time to assist in the best use of the wharves and Council harbour endowment lands and for any other reason (1972 Bylaw No. 3). 2. The Riverton Harbour Subcommittee shall be responsible for ensuring that the income from assets and income derived from harbour activities and endowment lands is applied to the maintenance and development of Riverton Harbour, to the maintenance and improvement of endowment lands vested in Council and for such other purposes to benefit the Riverton community 3. The Riverton Harbour Subcommittee shall be responsible for preparing an annual budget in every financial year in consultation and with the assistance of Council 4. The Riverton Harbour Subcommittee shall be responsible for preparing an Asset Management Plan in and with the assistance of Council.

	<p>5. The Riverton Harbour Subcommittee shall under delegated authority from Council perform those functions, powers and duties which have now been transferred by Environment Southland as under the Riverton Harbour Board Bylaws (No. 2) 1970 Clauses 1-14, 22 and 35-37. Accordingly the subcommittee is responsible as under:</p> <p>Control of Vessels</p> <ul style="list-style-type: none"> (a) to ensure as necessary that vessels only anchor, moor at a berth or wharf/mooring site for which that vessel has been licensed unless the licensee of that berth, wharf has given approval for same. [1970 Bylaw No. 1(a)] (b) to ensure as necessary that any vessel not having a licensed site or wharf/berth is moored, anchored, secured or placed within the Riverton Harbour as directed by the Harbourmaster. [1970 Bylaw No. 1(b)] (c) to ensure as necessary that vessels are not anchored in the fairway or stopped in such a way that the approach to any wharf is obstructed. [1970 Bylaw No. 2] (d) to ensure as necessary that all vessels anchored or moored or secured to any wharf within the Harbour are adequately secured. [1970 Bylaw No. 3] (e) to order the removal of any vessel, timber or other obstacle to any part of the Riverton harbour as deemed necessary by the Harbourmaster for the better working of shipping, cargo or wharves. [1970 Bylaw No. 4] (f) in pursuance of the responsibilities under (a), (b), (c), (d) and (e) the Harbourmaster may arrange to secure, moor, unmoor, place or remove any vessel and where necessary recommend to Environment Southland that it consider a prosecution for a breach of these Bylaws. [1970 Bylaw Nos. 5(a), 5(b), 5(c) and 5(d)] (g) to grant permission in appropriate situations for a master of any vessel to haul a vessel on shore for the purpose of inspection or repairs. [1970 Bylaw No. 6] (h) to require, where appropriate by order of the Harbourmaster the removal from a wharf of any vessel having on board cargo or other matter injurious to health or offensive or dangerous in any respect or other action deemed to be necessary for the safety and interest of all vessels. [1970 Bylaw No. 7] (i) to control as determined by the Harbourmaster the place, times and manner of bringing vessels to or in taking them from any wharf and the securing of any vessel. [1970 Bylaw No. 10] (j) to take such steps as are necessary for the suppression of any fire happening on any vessel or on any wharf. [1970 Bylaw No. 13] (k) to ensure as necessary that all motor-launches operating within the Riverton Harbour have a silencing device in good repair to prevent undue noise from the engine and that the master/driver of the motor-launch is over 15 years of age. [1970 Bylaw Nos. 14(2), 14(3), 14(4), 14(5), 14(6), 14(7), 14(8)]
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	<p>(l) to ensure as necessary that the speed, use or management of a motor launch or of a seaplane on the harbour surface or of a water ski aquaplane or other object towed by any motor-launch or seaplane does not create a nuisance or continue to be a nuisance. [1970 Bylaw No. 14(9)]</p> <p>(m) to ensure as necessary that the speed of a motor-launch or seaplane on the surface of the water does not exceed ten kilometres an hour in those situations prescribed by 1970 Bylaw No. 14(10)(a), (b), (c) and (d)</p> <p>(n) to ensure as necessary that the speed of any water ski, aquaplane or other similar object or person towed by any motor launch or seaplane does not exceed ten kilometres an hour or ride on any water ski aquaplane or other object so towed in those situations prescribed by 1970 Bylaw No. 14(11)(a), (b), (c) and (d)</p> <p>(o) to ensure as necessary that any motor launch or seaplane being used to tow any water-ski aquaplane or other similar object or person has two persons on board so that one person can warn of any mishap occurring or the possibility of any mishap occurring to the person being towed or riding upon the water ski, aquaplane or other object. [1970 Bylaw No. 14(12)(a) and (b)]</p> <p>(p) to determine from time to time what part of the Riverton Harbour is to be reserved as an access lane or lanes for any particular purpose in accordance with 1970 Bylaw No. 14(13)(a), (b) and (c)</p> <p>(q) to determine in any particular case where special circumstances so justify by resolution that any of the Riverton Harbour Board Bylaws No. 2 (1970) or any specified provisions thereof shall not apply in respect of any area or areas of the Riverton Harbour. [1970 Bylaw No. 14(14)]</p> <p>(r) to deal with any applications on the occasion of any yacht, launch or boat race or speed trial for the suspension of the Riverton Harbour Board Bylaws No. 2 (1970) or any specified provisions thereof in accordance with 1970 Bylaw No. 14(15)(a) and (b)</p> <p>(s) to obtain where possible the name and address of any person who appears to have committed any offence against the Bylaws and where appropriate the registered number of any vessel involved in the alleged offence.</p> <p>Mooring and Anchoring</p> <p>To enforce the General Harbour Regulations for harbours of New Zealand as may be applicable (1970 Bylaw No. 22).</p> <p>Control</p> <p>To appoint a Harbourmaster for the purposes of control in terms of the Riverton Harbour Board Bylaws (No. 2) 1970 and to supervise the observance and enforcement of the provisions of these bylaws and to appoint in consultation with the Southland District Council such other officers as may be deemed necessary from time to time [1970 Bylaw No. 35].</p>
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	<p>Offences and Penalties</p> <ul style="list-style-type: none"> - to order any person or persons who may be in breach of the provisions of the Riverton Harbour Board Bylaws (No. 2) 1970 to leave the foreshore forthwith. [1970 Bylaw No. 36] - to recommend commencement of summary proceedings in appropriate cases against any person in breach of the bylaw. <p>(6) The Riverton Harbour Subcommittee shall have the power to make submissions to Environment Southland in respect of all resource consent applications received by Environment Southland that deal with matters involving the Riverton Harbour.</p> <p>(7) The Riverton Harbour Subcommittee will report at three monthly intervals to Environment Southland on any actions taken pursuant to the powers transferred by Environment Southland and any issues or concerns identified by users of the harbour.</p> <p>5.2 Power to Recommend</p> <p>The Riverton Harbour Subcommittee will:</p> <ul style="list-style-type: none"> (a) make recommendations to Environment Southland on matters of concern that pertain to Environment Southland's RMA functions (b) make recommendations to the Services and Assets Committee on all matters of policy not delegated to the Riverton Harbour Subcommittee (c) recommend to the Council the granting of any leases or licenses for any Riverton Harbour endowment lands
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8.5.6 Stewart Island Jetties Subcommittee

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Services and Assets Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	<p>The membership of the Stewart Island Jetties Subcommittee is seven members and will comprise as follows:</p> <ul style="list-style-type: none"> • the current Stewart Island/Rakiura Ward Councillor • one representative appointed by each of the following: <ul style="list-style-type: none"> - Stewart Island/Rakiura Community Board - Stewart Island Tourism Industry - Stewart Island Fishing Industry - Environment Southland - Department of Conservation - local iwi
QUORUM	Four
FREQUENCY OF MEETINGS	Three times a year

SCOPE OF ACTIVITIES	<p>The Stewart Island Jetties Subcommittee is delegated to oversee the development and maintenance of jetties located at Fred's Camp, Millars Beach, Ulva Island, Port William and Little Glory Cove, taking into account Council's goals and objectives and policies.</p> <ul style="list-style-type: none"> (a) the governance of six wharves specifically located at Fred's Camp, Millars Beach, Ulva Island, Golden Bay, Port William and Little Glory Cove (b) consideration of and reporting on all matters referred by Council or the users of the wharves under the administration of the subcommittee (c) guide the preparation of any asset management plans and long term budget relating to expenditure relevant to the wharves, for consideration by Council as part of its planning process including recommendations of any wharf fees (d) communications with organisations and those who have a special interest with the wharves under the governance of the Subcommittee (e) annually review any asset management plans, budgets or community services strategy applicable to the wharves under the administration of the subcommittee (f) overview the preparation of an annual report for users, payers and any others with an interest in the wharves (g) any other activities, as delegated by Council.
DELEGATIONS	<p>Power to Act</p> <ul style="list-style-type: none"> (a) overview the compliance and service delivery of the appropriate programmes and plans including legal compliance. <p>Power to Recommend</p> <p>The Stewart Island Jetties Subcommittee has the power to recommend:</p> <ul style="list-style-type: none"> (a) priorities for maintenance and development for the wharves under the administration of the subcommittee (b) the level of fees to be collected for use of the wharves under the administration of the subcommittee (c) The expenditure of funds outside the approved annual budget (d) long term asset management plans and reports as per the scope of activities (e) to the Services and Assets Committee as it does not have discretionary powers.

8.5.7 Water Supply Subcommittees – Te Anau Basin, Five Rivers, Matuku

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Services and Assets Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	Te Anau Basin Water Supply Subcommittee

	<p>The total membership of the Te Anau Basin Water Supply Subcommittee will be nine. Membership of the subcommittee shall be determined by an election at a triennial public meeting.</p> <p>The subcommittee representation shall comprise:</p> <ul style="list-style-type: none"> a water supply consumer from each of the following areas: <ul style="list-style-type: none"> Duncraigen Homestead Kakapo Mt York Princhester Ramparts Takitimu two representatives appointed by Landcorp. <p>Matuku Water Supply Subcommittee</p> <p>The total membership of the Matuku Water Supply Subcommittee will be six plus a councillor.</p> <p>The Chairperson shall be elected by the vote of the subcommittee.</p> <p>Five Rivers Water Supply Subcommittee</p> <p>The total membership of the Five Rivers Water Supply Subcommittee will be six members plus a councillor.</p> <p>The Chairperson shall be elected by the vote of the subcommittee.</p>
QUORUM	<p>Te Anau Basin Water Supply Subcommittee – 5</p> <p>Matuku Water Supply Subcommittee – 4</p> <p>Five Rivers Water Supply Subcommittee – 4</p>
FREQUENCY OF MEETINGS	<p>Te Anau Basin Water Supply Subcommittee</p> <p>Three meetings per annum or as required.</p> <p>Matuku Water Supply and Five Rivers Water Supply Subcommittee</p> <p>One meeting per annum or as required.</p>
SCOPE OF ACTIVITIES	<p>The activity of the Southland District Council's Water Supply Subcommittees is framed by Council policies and plans. The responsibilities of these water supply subcommittees include:</p> <ul style="list-style-type: none"> providing feedback to Council officers on relevant plans and strategies (including asset management plans) receiving operational and financial reports community engagement and representing community views to Council.
DELEGATIONS	<p>Power to Act</p> <p>The Te Anau Basin, Matuku and Five Rivers Water Supply Subcommittees shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <ol style="list-style-type: none"> power to recommend the annual budget relating to the relevant water supply scheme power to approve expenditure outside Council's authorised officer levels but within the budget of the water supply schemes. All

	<p>decisions to approve expenditure outside Council's authorised officer levels must be made by way of a resolution at a meeting of the water supply subcommittees. Any such decisions must be reflected in the minutes of the meeting</p> <p>(c) power to approve new connections to the relevant water supply scheme</p> <p>(d) power to approve expenditure outside of the relevant annual budget for emergency works</p> <p>(e) policies relating to water schemes.</p> <p>In addition to the power to approve expenditure outside of the relevant annual budget for emergency works, this committee can also recommend unbudgeted expenditure to Council for approval.</p>
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8.5.8 Ohai Railway Fund Subcommittee

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Community and Policy Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	<p>The Ohai Railway Fund Subcommittee comprises the following members:</p> <ul style="list-style-type: none"> three representatives who are appointed by Council four local representatives whom are elected at the subcommittee's triennial meeting.
QUORUM	NA
FREQUENCY OF MEETINGS	The triennial meeting of the subcommittee is held within the first three months of the year following the triennial elections of the Southland District Council.
SCOPE OF ACTIVITIES	<p>The purpose of the fund is to provide grant(s) for the benefit of the "residents" of the former "Ohai Railway Board Area" as legally described in the New Zealand Gazette Notice, page 1671 of 11 May 1916. A "resident" being a person or a descendant of a person whose name appeared on the Parliamentary Electoral Roll for a nine year period during the years 1960 to 1999, both years inclusive, and whose address at this time or times was within the area of the district of the former Board.</p>
DELEGATIONS	<p>Power to Act</p> <p>The Ohai Railway Fund Subcommittee shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <ul style="list-style-type: none"> making decisions regarding funding applications to the Ohai Railway Fund.

8.5.9 Stewart Island/Rakiura Visitor Allocation Levy Subcommittee

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Community and Policy Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.

MEMBERSHIP	<p>The subcommittee consists of the following members appointed by Council:</p> <p>Chairperson:</p> <p>A councillor of Southland District Council who shall be the Chair of the Council Community and Policy Committee.</p> <p>Members:</p> <ul style="list-style-type: none"> • a representative from or recommended by each of the approved operators named under the Stewart Island/Rakiura Visitor Levy Policy • one community board representative • the councillor for Stewart Island/Rakiura Ward
QUORUM	Three
FREQUENCY OF MEETINGS	One meeting per annum or as required
SCOPE OF ACTIVITIES	<p>The Stewart Island/Rakiura Visitor Levy Allocation Subcommittee is responsible for governance of the Stewart Island/Rakiura Visitor Levy Fund and setting strategic objectives to act as the basis for assessing applications for funding.</p> <p>The subcommittee will be supported by a technical advisory group, appointed by Council. The role of the technical advisory group will be to provide technical expertise in relation to strategic objectives and applications for funding.</p>
DELEGATIONS	<p>The Stewart Island/Rakiura Visitor Levy Allocation Subcommittee shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <ul style="list-style-type: none"> (a) determining strategic outcomes for the Stewart Island/Rakiura Visitor Levy Fund (b) making decisions regarding funding applications to the Stewart Island/ Rakiura Visitor Levy Fund. (c) setting policy in relation to the collection and enforcement of the Stewart Island/Rakiura Visitor Levy.

8.5.10 Northern Southland Development Fund Subcommittee

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Community and Policy Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	<p>The membership of the Northern Southland Development Fund Subcommittee will comprise as follows:</p> <ul style="list-style-type: none"> • one Councillor from the Mararoa-Waimea Ward • two representatives from the Lumsden Community Development Area Subcommittee • two representatives from the Mossburn Community Development Area Subcommittee • two representatives from the Dipton Community Development Area Subcommittee

	<ul style="list-style-type: none"> Chair (or delegate of the Southland District Council Community and Policy Committee).
QUORUM	NA
FREQUENCY OF MEETINGS	Two meetings per annum or as required
SCOPE OF ACTIVITIES	The purpose of the fund is to reflect the substantial community support Meridian Energy has received for Project White Hill and to offset any perceived loss of amenity values resulting from the development of the White Hill Wind Farm and to provide for the creation, maintenance and enhancement of facilities, amenities and programmes for the long term betterment and advantage of the people of the Northern Southland community to enable them to provide for their social, economic, environmental and cultural wellbeing.
DELEGATIONS	<p>The Northern Southland Development Fund Subcommittee shall have the following delegated powers and be accountable to Council for the exercising of these powers:</p> <ul style="list-style-type: none"> making decisions regarding funding applications to the Northern Southland Development Fund.

8.5.11 Ohai-Nightcaps and Districts Doctors House and Surgery Subcommittee

TYPE OF COMMITTEE	Subcommittee
SUBORDINATE TO	Community and Policy Committee
LEGISLATIVE BASIS	Subcommittees delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	<p>Membership of the subcommittee shall comprise of the following:</p> <ul style="list-style-type: none"> two members appointed by the Ohai-Nightcaps Lions Club one member of the Nightcaps Community Development Area Subcommittee one member of the Ohai Community Development Area Subcommittee one Councillor who shall be the Chairperson of the subcommittee
QUORUM	Three
FREQUENCY OF MEETINGS	As required
SCOPE OF ACTIVITIES	The Ohai- Nightcaps and Districts Doctors House and Surgery Subcommittee is responsible for allocation of the net proceeds received from the sale of the former doctor's residence in Nightcaps.
DELEGATIONS	The Ohai-Nightcaps and Districts Doctors House and Surgery Subcommittee is tasked with considering applications for grant monies from medical organisations within the Ohai and Nightcaps areas.

8.6 Joint Local Authority Committees

Council may unite with any one or more local authorities or other public bodies in appointing a joint committee in accordance with Schedule 7 clause 30A of the Local Government Act 2002. Southland District Council and other local authorities within the region have formed a number of joint committees, with terms of reference to address specific subject matters.

Any committee appointed will be considered to be both a committee of Southland District Council and a committee of the other local authority or public body, unless otherwise specified by legislation. In forming any such committee Council must reach agreement with the other local authorities or public bodies involved which must specify the number of members, how the Chairperson and deputy are to be appointed, the terms of reference of the committee, what responsibilities are to be delegated to the committee and how the agreement may be varied.

The powers to discharge any individual member and appoint another will be exercisable by the local authority or public body that made the appointment.

JOINT COMMITTEE
Venture Southland Joint Committee
Venture Southland Advisory Subcommittee
Emergency Management Group
Southland Regional Heritage Joint Committee
Southland Regional Land Transport Committee
Wastenet (Waste Management Advisory Group)
Combined Local Approved Products Committee
Combined Local Alcohol Policy Committee

8.6.1 Venture Southland Joint Committee

TYPE OF COMMITTEE	Joint committee
SUBORDINATE TO	Council
LEGISLATIVE BASIS	Joint Committees delegated powers by Council as per schedule 7, clause 30A, LGA 2002.
MEMBERSHIP	<p>Membership of the joint committee shall comprise of the following:</p> <ul style="list-style-type: none"> • Mayor, Southland District Council • two councillors, Southland District Council • two community appointees by Southland District Council • Mayor, Invercargill City Council • two councillors, Invercargill City Council • two community appointees by Invercargill City Council • Mayor, Gore District Council • one councillor, Gore District Council • one iwi representative. <p>Note: Mayor or councillors can transfer their position to another councillor in their absence and the transference has full voting rights.</p>
QUORUM	Seven
DELEGATIONS	<p>Power to Act</p> <p>Full power to act within Scope of activity set out below:</p> <ol style="list-style-type: none"> 1. to be responsible for the establishment and implementation of a comprehensive strategy for the co-ordinated economic development of Southland

	<ol style="list-style-type: none"> 2. to identify and communicate opportunities and facilitate the development of new sustainable ventures 3. to establish strategic plans and identify priorities for (but not exclusively): <ul style="list-style-type: none"> - enterprise development - tourism, promotions and events - community development 4. to achieve a co-ordinated and complementary approach to the implementation of existing programmes and projects 5. to provide strong advocacy for issues and opportunities of significance to Southland and Southlanders 6. to establish a fund to facilitate, investigate, assess, evaluate and prepare feasibility studies for new initiatives 7. to take a proactive approach towards accessing and finding funds for major projects 8. to develop and implement further partnerships with Southern Institute of Technology, Community Trust of Southland and other key agencies to implement projects and initiatives of benefit to Southland 9. to promote community projects and initiatives of benefit to Southlanders and visitors to Southland 10. to establish suitable premises, equipment, promotional material and other resources necessary in support of the objects and purposes of Venture Southland 11. to facilitate seminars, public forums and education to develop skills and public awareness of issues and opportunities of benefit to Southland 12. to utilise and manage funds, make necessary investments, enter into joint ventures, service contracts, lease and other agreements upon such securities or in such a manner and upon such terms and conditions as the Joint Special Committee may deem necessary and to apply funds received for the purposes for which they were granted or advanced or allocated 13. to maintain close liaison with community groups and local communities throughout Southland to ensure all local and regional strategies and initiatives of benefit to Southland are identified, encouraged and addressed 14. to undertake as necessary other activities which are incidental or conducive to the attainment of the above objects and purposes. <p>Power to Recommend Full power to recommend outside scope of activity.</p>
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8.6.2 Wastenet (Waste Management Advisory Group)

TYPE OF COMMITTEE	Joint committee
SUBORDINATE TO	Council

LEGISLATIVE BASIS	Joint Committees delegated powers by Council as per schedule 7, clause 30A, LGA 2002.
MEMBERSHIP	<p>Membership of the joint committee shall comprise of the following:</p> <ul style="list-style-type: none"> • two councillors, Southland District Council • two councillors, Invercargill City Council • two councillors, Gore District Council
QUORUM	
DELEGATIONS	<p>The functions and responsibilities of the Waste Management Advisory Group are to:</p> <ol style="list-style-type: none"> 1. be the high level decision making committee for the implementation and carrying out of the WasteNet activities within the delegations from each of the WasteNet Councils 2. receive and approve financial monitoring reports as to the accounting between the WasteNet Councils in relation to the WasteNet activities 3. report to each constituent WasteNet Council as to the WasteNet activities outcomes 4. develop policies to ensure the smooth implementation and operation of the WasteNet activities 5. provide a forum for: <ol style="list-style-type: none"> a) the exchange of views and information relevant to the management of waste for each of the WasteNet Council territories; b) discussion as to the effectiveness of the services contracts including ways in which value can be added to the parties through the services contracts and the implementation of the WasteNet Southland Business Plan c) the identification of opportunities for joint waste management and minimisation initiatives d) identification and resolution of points of tension or difficulties between the WasteNet Councils as to their respective roles under the services contracts and this agreement. 6. receive reports and recommendations from the WMG and approve recommendations as permitted by each separate WasteNet Council's delegations 7. formulate recommendations in relation to the services contracts, waste disposal and minimisation strategies and the implementation of the WasteNet Southland Business Plan for consideration by the joint committee and each of the WasteNet Councils as appropriate 8. make recommendations to the WasteNet Councils in relation to the following: <ol style="list-style-type: none"> a) the exit by a WasteNet Council from any or all of the services contracts b) the inclusion of other territorial authorities into any of the services contracts or into WasteNet Southland 9. make decisions generally (in accordance with each Council's delegations) in relation to the implementation of the WasteNet Southland Business Plan

	<p>10. make recommendations to the WasteNet Councils and/or decisions (in accordance with each WasteNet Council's delegations) in relation to the Regional Landfill Contract as to the following:</p> <ol style="list-style-type: none"> the portion of funding of general waste management and waste minimisation costs to be recovered through landfill charges landfill pricing for authorised users and requests from the landfill operator for approval of major industrial users. <p>11. make recommendations to the WasteNet Councils and/or decisions (in accordance with each WasteNet Council's delegations) in relation to the Recyclables Acceptance Contract as to the following:</p> <ol style="list-style-type: none"> the exercise of the WasteNet extension right pursuant to clause 2.5 the modification of the contract conditions in connection with exercise of the WasteNet extension right pursuant to clause 2.5 the allocation of the contract price payable under the contract as between the WasteNet Councils the apportionment of the revenue share payment received by the WasteNet Councils under the contract. <p>12. make recommendations to the WasteNet Councils and/or decisions (in accordance with each WasteNet Council's delegations) in relation to the Collection and Transfer Stations Contract as to the following:</p> <ol style="list-style-type: none"> the exercise of the WasteNet Extension Right pursuant to clause 2.3 the modification of the contract conditions in connection with exercise of the WasteNet extension right pursuant to clause 2.3 <p>13. exercise such powers or functions as shall be delegated to the WAG by the WasteNet Councils (either together or separately)</p> <p>14. carry out such other functions and responsibilities as the WasteNet Councils shall agree shall be functions and responsibilities of the WAG.</p>
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8.6.3 Southland Regional Heritage Joint Committee

TYPE OF COMMITTEE	Joint committee
SUBORDINATE TO	Council
LEGISLATIVE BASIS	Joint Committees delegated powers by Council as per schedule 7, clause 30A, LGA 2002.
MEMBERSHIP	<p>Membership of the joint committee shall comprise of the following:</p> <ul style="list-style-type: none"> two councillors, Southland District Council two councillors, Invercargill City Council two councillors, Gore District Council one iwi representative may be appointed by the committee <p>Other committee members may be appointed by the committee being persons who have the skills, attributes or knowledge that may assist the work of the committee</p>

QUORUM	A quorum shall be half of the members (including vacancies) if the number is even, and a majority (including vacancies) if odd and must at any time have an elected member of a local authority from each.
DELEGATIONS	The committee shall have such powers, functions and duties as are necessary to carry out the objects and goals set out in the Southland Regional Heritage Joint Committee Heads of Agreement 2017-24.

8.6.4 Civil Defence Emergency Management Group (CDEM)

DESCRIPTION	The Southland CDEM group is a partnership of local authorities, emergency services and other organisations tasked with providing effective and comprehensive management of major hazards and their consequences anywhere in Southland. Civil Defence is a major function of Council and the availability of resources from outside the district in the case of a major incident is important. In addition, the Civil Defence and Emergency Management Act 2002 intensified the relationships within the region on these issues.
SUBORDINATE TO	Council
MEMBERSHIP	Membership from the Southland District Council includes <ul style="list-style-type: none"> • Mayor, Southland District Council • one councillor (alternate)
FUNCTIONS	Liaise on regional civil defence plans
DELEGATIONS	Recommend to Council any changes to the district civil emergency plan as a consequence of regional plans.

8.6.5 Southland Regional Land Transport Committee

DESCRIPTION	The Regional Transport Committee (RTC) is established under the auspices of the Land Transport Act 2003 (as amended). It is responsible for preparing the Regional Land Transport Strategy, the Regional Land Transport Programme, and for advising the Regional Council on strategic land transport planning and funding matters. The Regional Council requires that Council has one appointee (plus an alternate) on the body. Other Councils in the region have a similar entitlement.
SUBORDINATE TO	Council
MEMBERSHIP	The committee comprises of: <ul style="list-style-type: none"> • an elected member from each of the following councils: <ul style="list-style-type: none"> - Southland District Council - Invercargill City Council - Gore District Council • two Environment Southland elected members • a representative from the New Zealand Transport Agency
FUNCTIONS	To make sure that arrangements for land transport throughout the region are integrated. Participation in this committee should contribute to this objective.
DELEGATIONS	<ul style="list-style-type: none"> • to report to Council on discussions and resolutions of RTC meetings • recommend changes to Council on matters arising from the RTC

8.6.5 Combined Local Approved Products Committee

TYPE OF COMMITTEE	Joint Committee
SUBORDINATE TO	Council
LEGISLATIVE BASIS	Psychoactive Substances Act 2013 Joint Committees delegated powers by Council as per schedule 7, clause 30A, LGA 2002.
MEMBERSHIP	Membership of the joint committee shall comprise of the following: <ul style="list-style-type: none"> • two councillors, Southland District Council • two councillors, Invercargill City Council • two councillors, Gore District Council
QUORUM	A quorum shall be half of the members (including vacancies) if the number is even, and a majority (including vacancies) if odd and must at any time have an elected member of a local authority from each.
DELEGATIONS	The committee shall have the powers, functions and duties under sections 66 to 69 of the Psychoactive Substances Act 2013 (local approved products policies): <ul style="list-style-type: none"> • to set its own procedure, quorum and rules relating to the appointment of a chairperson or persons.

8.6.6 Combined Local Alcohol Policy Committee

TYPE OF COMMITTEE	Joint Committee
SUBORDINATE TO	Council
LEGISLATIVE BASIS	Sale and Supply of Alcohol Act 2012 Joint Committees delegated powers by Council as per schedule 7, clause 30A, LGA 2002.
MEMBERSHIP	Membership of the joint committee shall comprise of the following: <ul style="list-style-type: none"> • four councillors, Southland District Council • four councillors, Invercargill City Council • four councillors, Gore District Council
QUORUM	A quorum shall be half of the members (including vacancies) if the number is even, and a majority (including vacancies) if odd and must at any time have an elected member of a local authority from each.
DELEGATIONS	The committee shall have the powers, functions and duties under part 2, sub part 2 of the Sale and Supply of Alcohol Act 2012 (local alcohol policies): <ul style="list-style-type: none"> • to set its own procedure, quorum and rules relating to the appointment of a chairperson or persons.

9 Financial Delegations**9.1 Introduction**

This section outlines the delegated financial authority to committees and Council officers. The roles and responsibilities of elected members and officials within the financial management system are quite

different. Elected members set the overarching policy setting, while Council officers implement the policy. The different roles are more specifically set out below.

9.2 Council's Role in Financial Management

The responsibility of Council in financial management is to:

- ensure Council remains financially stable while giving focus to financing key Council priorities
- promote the prudent use of ratepayer's money together with other funding available to deliver agreed levels of service, cater for growth and maintain a sound asset management approach
- ensure Council rates and fees are kept to a level commensurate with its levels of service obligation
- provide financial parameters within which Council's work programmes are to be achieved.

9.3 The Chief Executive's Role in Financial Management

The responsibility of the Chief Executive in financial management includes:

- overall responsibility of Council for sound financial management
- delivery of the financial outcomes of Council's long term plan
- responsibility for the performance of staff with delegated financial powers
- arbitrating any conflict relating to finance which may arise from time to time, in which the Chief Executive's decision is final
- ensuring compliance with Council's funding and financial policies
- compliance with the Local Government Act 2002, the Local Government (Rating) Act 2002, Rates Rebate Act 1973, Financial Reporting Act 1993 and other statutory provisions.

9.4 Committees' Role in Financial Management

The role of Council committees in financial management is to:

- consider issues and make recommendations to Council on how best to achieve goals and objectives
- consider issues and make recommendations on how best to reflect this in the long term plan, annual plan and annual report
- take responsibility for the finances of activities within the committee jurisdiction
- recommend changes to full Council when required
- approve the transfer of funding between projects or programmes within the same categories, when the transfer is beyond the delegated authority of the Chief Executive and within the scope of the long term plan
- consider and approve contracts or expenditure if recommended by a manager.

9.5 Managers' Role in Financial Management

Council group and activity managers' role in financial management is to:

- deliver the work programme outlined in the long term plan within the agreed budget
- take responsibility for the performance and management of specified activity budgets
- monitor and control activity finances
- keep the Chief Executive and appropriate Council committee informed of financial matters and the overall status of activity finances
- liaise with the Finance Manager on all financial matters
- produce annual and long term plan activity budgets in a form specified by the Finance Manager
- obtain and provide services within delegated limits and Council policy
- take responsibility and accountability for activity expenditure.

In all cases, financial delegations are made only to enable the commitment or expenditure of funds provided for in the annual plan or long term plan. Financial delegations are made relative to the specified sum as outlined further below.

9.6 The Finance Manager's Role

The Finance Manager (in consultation with the Chief Financial Officer) has responsibility for carrying out the day to day cash and short term debt management activities. This will include, but is not limited to, the following:

- calculating and maintaining comprehensive cash flow projections on a daily (two weeks forward), weekly (four weeks forward), monthly (12 months forward) and annual (five years) basis. These cash flow forecasts determine Council's borrowing requirements and surpluses for investment
- electronically downloading all Council bank account information daily
- co-ordinating Council's operating units to determine daily cash inflows and outflows, to manage Council's ongoing cash position within approved parameters
- carrying out short term borrowing as required, minimising overdraft costs
- using spreadsheet modelling to provide accurate forecasting that promotes efficient cash management
- minimising fees and bank/government charges by optimising bank account/facility structures
- monitoring Council's use of overdraft or cash advance facilities
- matching future cash flows to smooth the overall cash flow timeline
- providing detailed reports comparing actual and budgeted monthly cash flows
- maximising the return from available funds by not making vendor payments earlier than required, unless there is a financial benefit in doing so.

9.7 Financial Delegations to Council Committees

Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction, also detailed in the terms of reference section of this manual.

9.7.1 Contract Acceptance

Council committees are authorised to:

- accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract or the annual value of the term contract does not exceed the sum allocated in the Long Term Plan/Annual Plan
- accept or decline any contract for the disposal of goods, plant or other assets other than property and land.

9.7.2 Budget Reallocation

Committees are authorised to reallocate funds from one existing budget item to another without approval of the Finance and Audit Committee. Reallocation of this kind must not impact on current or future levels of service and must be:

- reported to the next Finance and Audit Committee meeting
- funded by way of savings on existing budget items
- within the jurisdiction of the committee
- consistent with the Revenue and Financing Policy.

9.8 General Delegations from Council to the Chief Executive

For the purpose of implementing decisions made by Council and its committees, the Chief Executive has delegated authority for:

- all arrangements and contracts for the supply of goods, services, plant and labour
- the management of operations and maintenance
- capital expenditure to the limit approved in the annual plan and/or long term plan.

9.8.1 Emergency Delegations

During a declared state of emergency, the Chief Executive may enter into any contract on behalf of Council of up to \$1,000,000 in excess of budgeted amounts.

In the time between the last Council meeting of the term, and the inaugural Council meeting, the Chief Executive may enter into any contract on behalf of Council, subject to the budgeted limits approved in the Long Term Plan/Annual Plan.

9.9 Expenditure Delegations

9.9.1 Contract and Expenditure Authorisation

Council delegates to its officers the power to incur expenditure and enter into contracts as per the following table, subject to Council's approved:

- Procurement Policy and Manual
- Sensitive Expenditure Policy
- Long Term Plan/Annual Plan budget.

Authority to purchase capital items or goods and services within relevant Council estimates

POSITION	LIMIT \$
Chief Executive	No Limit
Chief Executive Support	10,000
Mayoral Support	5,000
GM Community and Futures	100,000
Communications and Engagement Manager	10,000
Strategy and Policy Manager	10,000
Governance and Democracy Manager	10,000
Community Partnership Leader	10,000
GM Services and Assets	1,000,000
Projects Delivery Manager	200,000
Strategic Manager Water and Waste	200,000
Strategic Manager Transport	200,000
Commercial Infrastructure Manager	100,000
Community Facilities Manager	100,000
Manager Property Services	100,000
Manager Operations Water and Waste	50,000
Senior Water and Waste Engineer	50,000
Senior Roading Engineer	50,000
Roading Asset Engineer	50,000
Roading Engineer	20,000
Roading Contract Manager	20,000
Work Scheme Supervisor	20,000
Community Facilities Officer Building Assets	20,000
People and Capability Manager	100,000
People and Capability Advisor	1,000
Chief Financial Officer	200,000
Finance Manager	20,000

POSITION	LIMIT \$
Finance Officer – Rates	1,000
GM Customer Delivery	100,000
Digital Solutions Manager	10,000
Business Solutions Manager	10,000
Team Leader Knowledge Management	10,000
Customer Contact Centre Manager	10,000
Library/Customer Support Operations Manager	10,000
District Library Manager	10,000
Senior Technical Librarian	1,500
GM Environmental Services	100,000
Team Leader Resource Management	10,000
Team Leader Building Solutions	10,000
Environmental Health Manager	10,000
Quality Assurance Lead	10,000

Authority to enter into contracts (full value of contract) within estimates or accept tenders for asset disposal

POSITION	LIMIT \$
Chief Executive	200,000
GM Community and Futures	100,000
GM Services and Assets	200,000
People and Capability Manager	100,000
Chief Financial Officer	200,000
GM Customer Delivery	100,000
GM Environmental Services	100,000

Authority to authorise payments for awarded contracts (1) or approved loan payments (2), investments (3), tax and payroll payments (4) or GST and FBT payments (5)

POSITION	LIMIT \$
Chief Executive	No limit (all)
GM Community and Futures	100,000 (1)
GM Services and Assets	No limit (1)
Strategic Manager Water and Waste	200,000 (1)
Strategic Manager Transport	200,000 (1)
People and Capability Manager	100,000 (1) 500,000 (4)
Chief Financial Officer	No limit (1,2,3,5) 500,000 (4)

POSITION	LIMIT \$
Finance Manager	No limit (2,3,5) 500,000 (4)
Management Accountant	No limit (5)
Financial Accountant	No limit (5)
GM Customer Delivery	100,000 (1)
GM Environmental Services	100,000 (1)

Authority to make electronic bank payments, direct debits, inter account transfers and sign cheques subject to invoice or payment request being duly authorised

POSITION	LIMIT \$
Chief Executive	No limit
People and Capability Manager	No limit
Chief Financial Officer	No limit
Finance Manager	No limit
Management Accountant	No limit
Financial Accountant	No limit
GM Environmental Services	No limit

Authority to purchase plant, capital items and goods and services NOT within estimates but subject to suitable funding source being available (district budgets only)

POSITION	LIMIT \$
Chief Executive	10,000
GM Services and Assets	5,000

Authority to purchase plant, capital items and goods and services NOT within estimates due to extreme weather and/or other emergency event

POSITION	LIMIT \$
Chief Executive	500,000

Authority to authorise credit notes in debtor system

POSITION	LIMIT \$
Chief Executive	No limit
GM Community and Futures	100,000
GM Services and Assets	100,000
People and Capability Manager	100,000
Chief Financial Officer	200,000
Finance Manager	20,000
GM Customer Delivery	100,000

POSITION	LIMIT \$
GM Environmental Services	100,000

9.9.2 Council Credit Cards

The following positions are delegated authority to use Council credit cards to the specified limit:

POSITION	LIMIT \$
Mayor	10,000
Chief Executive	20,000
Group Managers	10,000

The Chief Executive may approve the issue of additional credit cards to staff (other than those listed in 9.9.2) where appropriate, subject to the following:

- the Chief Executive must be satisfied that the credit card is necessary to cover regular travel or administrative efficiencies, such as payment of properly authorised purchases from overseas
- a credit limit of no more than \$10,000.

9.10 Schedule of Financial Delegations

The Council makes the following additional delegations of financial powers:

9.10.1 Agency Payments when Council acting on behalf of another agency (MCT, Southland Flood Relief, etc)

DESCRIPTION	DELEGATE
Collection and transfer of funds, not subject to limits in 9.1 and Investment and Liability Management Policy.	Chief Financial Officer Finance Manager Financial Accountant

9.10.2 Approve Expenditure

DESCRIPTION	DELEGATE
All purchases require an authorised purchase order. Authoriser must have the authority to approve the level of expenditure as per 9.9.1.	The person initiating the purchase order should not be the same person who is authorising it. Where expenditure relates to the individual (ie. training, accommodation, mileage, expense, reimbursement) the purchase order must be approved by the individual's manager or higher.

9.10.4 Bank Signatories

DESCRIPTION	DELEGATE
Authorised to operate Southland District Council accounts.	Any two of the following officers: Chief Executive

DESCRIPTION	DELEGATE
	Chief Financial Officer Finance Manager Financial Accountant Management Accountant

9.10.5 Authorised to 'own' Council bank accounts

DESCRIPTION	DELEGATE
Authorised to operate Southland District Council accounts.	Chief Executive and Chief Financial Officer

9.10.6 Bonds

DESCRIPTION	DELEGATE
Forfeiture of bonds (partial or total).	Chief Financial Officer
Refund of bonds (partial or total).	Chief Financial Officer Finance Manager

9.10.7 Credit Cards

DESCRIPTION	DELEGATE
Issue of credit cards subject to 9.9.2.	Chief Executive

9.10.8 Credit Notes

DESCRIPTION	DELEGATE
Authority to issue credit notes.	As per 9.9.1 authority to authorise credit notes in debtor system

9.10.9 Debt

DESCRIPTION	DELEGATE
Approve the write-off of rates, water rates, SIESA tariffs and other revenue, and associated charges (such as legal/collection fees, interest/penalties etc)	Chief Executive (up to \$25,000 per request) Chief Financial Officer (up to \$25,000 per request) Finance Manager (up to \$10,000 per request)
Approve/authorise legal proceedings in relation to collection of all arrears, other than rating sales/leases and abandoned land sales/leases	Chief Executive Finance Manager
Approve the write-off of other revenue associated with their activity, and associated charges (such as legal/collection fees, interest/penalties etc) up to \$10,000 per request	Executive Leadership Team Members

DESCRIPTION	DELEGATE
Approve payment arrangements outside normal Council terms	Chief Executive Executive Leadership Team Members Finance Manager (up to \$10,000 and/or 240 days)
Authorise disconnection of supply	SIESA Activity Manager
Approve the write-off of SIESA tariffs, and associated charges (such as legal/collection fees, interest/penalties etc) up to \$10,000 per request	SIESA Activity Manager
Approve payment arrangements for SIESA arrears outside normal Council terms	SIESA Activity Manager
Make demand on the mortgagee for unpaid rates and water rates	Finance Officer Debtors Officer
Issue disconnection notices in accordance with the Debt Recovery Policy	Finance Officer Debtors Officer
Apply penalty charges in accordance with the Debt Recovery Policy	Finance Officer Debtors Officer
Lodge debts with recovery agencies as required	Finance Officer Debtors Officer
Advise debt recovery agency or legal representative to proceed to legal recovery (once approved)	Finance Officer Debtors Officer

9.10.10 Deposit of Funds

DESCRIPTION	DELEGATE
Authorise the deposit of funds into Council's operational bank accounts (ie non-investment).	All customer support staff All finance staff

9.10.11 Investments (placing/withdrawing/changing terms)

DESCRIPTION	DELEGATE
Authority in accordance with Council's Investment and Liability Management Policy is granted to invest Council monies. A regular report is to be prepared for the Finance and Audit Committee stating what investments are made, with whom, term, and interest rate.	Chief Financial Officer Finance Manager

9.10.12 Discontinue Service

DESCRIPTION	DELEGATE
Authority to discontinue any service for non payment and authorise resumption of service where appropriate.	Finance Manager in consultation with Group Manager Services and Assets

9.10.13 Donations

DESCRIPTION	DELEGATE
Authority to make donations/koha.	Executive Leadership Team or their delegated authorities

9.10.14 Early Payment of Rates

DESCRIPTION	DELEGATE
Accept notifications/requests for early repayment of rates on behalf of council. Calculate and update the schedule of specified rates on an annual basis.	Finance Officer
Accept notifications/requests for early repayment of rates on behalf of council. Oversee the early payment of specified rates.	Finance Manager Chief Financial Officer

9.10.15 Interest

DESCRIPTION	DELEGATE
Authority to negotiate loan interest rates and terms with brokers and/or lending institutions for loans raised by Council.	Chief Financial Officer Finance Manager

9.10.16 Overdraft (establishing/cancelling/modifying)

DESCRIPTION	DELEGATE
Authority to arrange overdraft facilities in accordance with Council's Investment and Liability Management Policy.	Chief Financial Officer Finance Manager

9.10.17 Borrowing (establishing/cancelling/modifying)

DESCRIPTION	DELEGATE
Authority to arrange overdraft facilities in accordance with Council's Investment and Liability Management Policy.	Chief Financial Officer

9.10.18 Oath/Declaration

DESCRIPTION	DELEGATE
Make any oath or declaration in regard to Council's financial affairs.	Chief Financial Officer Finance Manager

9.10.19 Rates Penalties

DESCRIPTION	DELEGATE
Remission of penalties in accordance with Council's Remission and Postponement of Rates Policy.	Chief Financial Officer Finance Manager Finance Officer – Rates Finance Officer – Credit Control

9.10.20 Rates Remission and Postponement

DESCRIPTION	DELEGATE
Authority to postpone rates or remit rates in accordance with Council's Remission and Postponement of Rates Policy.	Chief Financial Officer Finance Manager
Authority to request any further information and documentation required to make a decision regarding the remission or postponement of rates or penalties.	Chief Financial Officer Finance Manager Finance Officer – Rates Finance Officer – Credit Control

9.10.21 Rates Remission and Postponement on Maori Freehold Land

DESCRIPTION	DELEGATE
Authority to accept or decline applications for remission of rates on Māori freehold land. Authority to review applications, if applicable, for remission of rates on Māori freehold land.	Chief Financial Officer
Authority to receive applications and make recommendations to Chief Financial Officer for remission of rates on Māori freehold land. Authority to request financial statements regarding the property if there is evidence that the land is occupied or being used for economic benefit. Authority to write off rates if the application is accepted.	Finance Manager Finance Officer – Rates Finance Officer – Credit Control

9.10.22 Refunding Overpayments

DESCRIPTION	DELEGATE
Authority to refund customer/ratepayer overpayments/payment errors.	Chief Financial Officer Finance Manager

9.10.23 Reserve Contributions

DESCRIPTION	DELEGATE
Authority to consider and decide upon any application for remission or reduction of reserve contributions.	Group Manager Services and Assets Group Manager Environmental Services Community Facilities Manager Strategic Manager Property

9.10.24 Development and Financial Contributions

DESCRIPTION	DELEGATE
Authority to refund, development and/or financial contributions.	Chief Financial Officer

9.10.25 Small Claims

DESCRIPTION	DELEGATE
Authority to refund, development and/or financial contributions.	Chief Executive Chief Financial Officer

9.10.26 Valuations

DESCRIPTION	DELEGATE
Amend any entries in the valuation roll or Council's rating records which are the result of an error or which are no longer correct as a result of changed circumstances.	Group Manager Customer Service Delivery Chief Financial Officer Finance Officer – Rates Finance Officer – Credit Control Where appropriate, Information Management/Business Solutions
Vary or waive any fee within jurisdiction and only if permitted by law and not inconsistent with Council policy.	Chief Executive Executive Leadership Team
Authority to apply to the valuer general for valuation equalisation certificates for ratings purposes.	Group Manager Customer Delivery Chief Financial Officer Finance Manager

10 Statutory Delegations**10.1 Introduction**

Local authorities have a wide range of legislative responsibilities. Some of these are general, in that they apply to all organisations in New Zealand. These include the Employment Relations Act 2000, Health and Safety at Work Act 2015 and Goods and Services Tax Act 1985. However, many statutes contain provisions specific to local government, setting out specific powers and responsibilities.

Most of Council's regulatory powers, along with the rules around their implementation, are contained in statute. These include the Resource Management Act 1991 and Building Act 2004.

This section of the Delegations Manual sets out the delegations of these statutory responsibilities to committees, Council officers and external service providers.

Section 145 of the Local Government Act 2002 empowers Council to develop bylaws. The purpose of any bylaw must be one or more of the following:

- protect the public from nuisance
- protect, promote and maintain public health and safety
- minimise the potential for offensive behaviour in public places.

Bylaw development and adoption cannot be delegated, although the powers created by bylaws and their enforcement of bylaws can be.

The delegation of these powers, duties and functions is also specified in this section of the Delegations Manual.

10.3 Delegations to Council Committees

Council committees have the delegated authority to make policy and financial decisions within the limits of relevant legislation. Specific delegations are contained in governance terms of reference section.

10.4 Delegations to the Chief Executive

10.4.1 Legislation and Regulations

The Chief Executive has delegated authority for all powers, duties and responsibilities conferred by statute and regulations made under these Acts. This includes, but is not limited to, the list below. This authority specifically excludes the power to adopt plans, strategies, policies or bylaws. See section 11 below for subdelegations for these acts and regulations from the Chief Executive to officers.

Amusement Devices Regulations 1978	Land Act 1948	Reserves Act 1977
Airport Authorities Act 1966	Land Transfer Act 1952	Residential Tenancies Act 1986
Racing Act 2003	Land Drainage Act 1908	Resource Management Act 1991
Building Act 2004	Land Transport Act 1998	Sale and Supply of Alcohol Act 2012
Building Research Levy Act 1969	Land Transport Management Act 2003	Smoke-free Environments Act 1990
Burial and Cremation Act 1964	Litter Act 1979	Soil Conservation and Rivers Control Act 1941
Civil Defence Emergency Management Act 2002	Local Government Act 1974	Southland District Council (Stewart Island/Rakiura Visitor Levy) Empowering Act 2012

Dog Control Act 1996	Local Government Act 2002	Southland Harbour Board Act 1958
Electricity Act 1992	Local Government (Rating) Act 2002	Southland Land Drainage Act 1935
Land Transport (Infringement and Reminder Notices) Regulations 2012	Local Government Official Information and Meetings Act 1987	Telecommunications Act 2001
Food Act 1981	Rating Valuation Act 1998	Transport Act 1962
Food Act 2014	New Zealand Geographic Board Act 2008	Unit titles Act 1972
Transport (Vehicular Traffic Road Closure) Regulations 1965	New Zealand Library Association Act 1939	Utilities Access Act 2010
Gambling Act 2003	Walking Access Act 2008	Waste Minimisation Act 2008
Gas Act 1992	Privacy Act 1993	Freedom Camping Act 2011
Hazardous Substances and New Organisms Act 1996	Property Law Act 2007	Trespass Act 1980
Health Act 1956	Prostitution Reform Act 2003	Summary Proceedings Act 1957
Health (Drinking Water) Amendment Act 2007	Public Bodies Leases Act 1969	Health (Burial) Regulations 1946
Heritage NZ Pouhere Taonga Act 2014,	Public Works Act 1981	Camping-Grounds Regulations 1985
Human Rights Act 1993	Rating Valuations Act 1998	Drainage and Plumbing Regulations 1978
Impounding Act 1955	Rates Rebate Act 1973	Food Hygiene Regulations 1974
Health (Hairdressers) Regulations 1980	Health (Registration of Premises) Regulations 1966	Infrastructure (Amendments Relating to Utilities Access) Act 2010

10.4.2 Bylaws

The Chief Executive has delegated authority for all powers, duties and functions of all Council adopted bylaws. This includes, but is not limited to, the following. See section 11 below for subdelegations for these bylaws from the Chief Executive to officers.

Alcohol Control Bylaw 2015	Signs and Objects on Roads and Footpaths Bylaw 2016
Alcohol Licensing Fee Setting Bylaw	Solid Waste Bylaw 2008
Ashton Flats Roothing Bylaw 2016	Stewart Island Rakiura Visitor Levy Bylaw 2012
Cemetery Bylaw 2016	Subdivision Land Use and Development Bylaw 2012

Dog Control Bylaw 2015	Trading in Public Places Bylaw 2013
Fire Prevention Vegetation Bylaw 2010	Speed Limits Bylaw
Freedom Camping Bylaw 2015	Wastewater Drainage Bylaw 2017
The Keeping of Animals, Poultry & Bees Bylaw 2010	Trade Waste Bylaw 2018
Roading Bylaw 2008 (2015 revision)	Stormwater Drainage Bylaw 2017
	Water Supply Bylaw 2017

10.4.3 Warrants

The Chief Executive has delegated authority to issue warrants to Council officers under all relevant legislation, as per Schedule 7 Clause 32A of the Local Government Act 2002.

11 Sub Delegations

The following schedule details all statutory sub delegations made by the Chief Executive. The Chief Executive can withdraw or replace delegates at any time. Any sub delegation made by the delegate is withdrawn at the same time.

These sub delegations expressly exclude any power, responsibility or duty that has been delegated to a community board, committee, subcommittee or other subordinate decision making body.

All delegations are made severally unless specified otherwise (ie a delegation can be exercised by the officer acting alone)

11.1 Amusement Devices Regulations 1978

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.11	Power to issue a permit for amusement devices	Group Manager Environmental Services Manager Building Control Building Control Officer
S.23	Power of entry	Group Manager Environmental Services Manager Building Control Building Control Officer

11.2 Building Act 2004

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
	All powers, functions and duties under the Building Act 2004 (except those that are unable to be legislatively delegated)	Group Manager Environmental Services
s.31	To apply for and provide PIM to owner on application of a building consent	Manager Building Control Building Control Officer

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.33	To determine the adequacy of information received with an application for a PIM and require further information on an application	Manager Building Control Building Control Officer Technical Support Partners
s.34(1)	To issue a PIM	Manager Building Control Building Control Officer Technical Support Partners
s.34(4)	To determine if any PIM issued contains an error or omission, or determine if any information received affects that PIM, and re-issue the PIM	Manager Building Control Building Control Officer Technical Support Partners
s.35	To determine the content of a PIM	Manager Building Control Building Control Officer Technical Support Partners
s.37	To permit issue of building consent with certificate attached that resource consent required and no work to commence until this has been obtained	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.38	To provide PIM to operators or other authorities that have provided information in that PIM	Manager Building Control Building Control Officer Technical Support Partners
s.39	To advise New Zealand Historic Places Trust of certain applications	Manager Building Control Building Control Officer Technical Support Partners
s.40	To initiate legal proceedings in respect of individuals who have undertaken building work without first having obtained a building consent	Group Manager Environmental Services
ss.45, 48	To determine the adequacy of information received with a building consent application or an application for an amended building consent, and require further information on the application	Manager Building Control Building Control Officer Technical Support Partners
s.46	To provide a copy of certain applications to the NZ Fire Service Commission	Manager Building Control Building Control Officer Technical Support Partners
s.48	To process building consent applications	Manager Building Control Building Control Officer Technical Support Partners
s.49	The authority to grant a building consent subject to receipt of fees and any levy payable	Manager Building Control Building Control Officer
s.50	To determine whether to refuse any building consent and give written notice of the refusal and the reasons for the refusal	Manager Building Control Building Control Officer

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.51	The authority to issue a building consent	Manager Building Control Building Control Officer Technical Support Partners
s.52	To extend the time permitted to activate a building consent to prevent lapse of consent	Manager Building Control Building Control Officer
s.54	To advise applicant of the amount of levy payable	Manager Building Control Building Control Officer Technical Support Partners
ss.58, 59	The duty to make payments and certify in respect of levies to the Department of Building and Housing	Manager Building Control
s.62	The power to recover unpaid levies from applicant	Manager Building Control
s.64	The duty to keep in safe custody all records and building consents issued including the estimated value of the building work.	Manager Building Control
s.67	Authority to grant or refuse any applications for a waiver or modification of the Building Code, on matters of minor non compliance.	Manager Building Control
s.68	The duty to notify the Department of Building and Housing	Manager Building Control
s.70	The duty to receive applications for energy work	Manager Building Control Building Control Officer Technical Support Partners
s.71	Authority to refuse any building consent in relation to land with natural hazards	Manager Building Control Building Control Officer Technical Support Partners
ss.72-74	To permit the issue of a building consent in circumstances where the site may be subject to natural hazards but the situation is not made worse by the construction of the building	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.75	Building on two or more allotments - issue and authenticate for entry of titles	Group Manager Environmental Services Team Leader Resource Management Senior Planner
ss.90, 222	The power to inspect any land and building work and enter any premises for the purpose of inspection and be an "authorised agent or officer"	Manager Building Control Building Control Officer
ss.93-95	To determine all matters in relation to whether a code compliance certificate will be issued,	Manager Building Control Building Control Officer

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
	including requiring further information, and issue code compliance certificates	
s.96	To determine whether to grant or refuse an application for a certificate of acceptance	Manager Building Control Building Control Officer
ss.97, 98	Power to determine information required and to require further information on an application for a certificate of acceptance	Manager Building Control Building Control Officer
s.99	To determine whether any qualifications should be made on any certificate of acceptance	Manager Building Control Building Control Officer
ss.100-103, 108	Authority to consider and implement all aspects relating to compliance schedules, building warrants of fitness and approval of independent qualified persons	Manager Building Control Building Control Officer
s.103	Content of compliance schedule (specified systems)	Manager Building Control Building Control Officer Technical Support Partners Monitoring and Enforcement Officer
ss.106, 107, 109	Power to amend a compliance schedule	Manager Building Control Building Control Officer Technical Support Partners
s.110	To require owner of building to produce of annual written reports on compliance schedules	Manager Building Control Building Control Officer Technical Support Partners Monitoring and Enforcement Officer
s.111	Power to inspect buildings	Manager Building Control Building Control Officer Technical Support Partners Monitoring and Enforcement Officer
s.112, 118	To determine all matters in relation to alterations to an existing building, that will not comply fully with the relevant provisions of the building code	Manager Building Control Building Control Officer
s.113	Authority to determine conditions of a building consent in relation to buildings with specified intended lives	Manager Building Control Building Control Officer
s.115	The power and authority to determine the change of use of buildings	Manager Building Control Building Control Officer
s.116	The power and authority to determine an extension of life of a building	Manager Building Control Building Control Officer
s.116A	To determine whether to permit a subdivision that affects a building or part of a building	Manager Building Control Building Control Officer

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.116C	To determine if a building cannot be used because it is insanitary or does not have an appropriate means of escape	Group Manager Environmental Services Manager Building Control
s.121	To determine whether a building is dangerous, including seeking advice from the New Zealand Fire Service	Manager Building Control
s.123	To determine whether a building is insanitary	Manager Building Control
ss.124-129-	Authority to take action in relation to dangerous and insanitary buildings	Manager Building Control Environmental Monitoring Manager
s.126	Apply to the district court for order to carry out building	Group Manager Environmental Services
s.129	Take action to avoid immediate danger or to fix insanitary conditions	Chief Executive of Territorial Authority
s.133AH	Request engineering assessment of potentially earthquake-prone buildings	Manager Building Control Building Control Officer Technical Support Partners
s.133AJ	Granting /refusing application for extension of time to provide engineering assessment	Manager Building Control Building Control Officer
s.133 AK	Determining if a building is earthquake prone	Manager Building Control Building Control Officer
s.133 AL	Issue EPB notice for earthquake prone buildings	Group Manager Environmental Services Manager Building Control Building Control Officer
s.133AN	Granting/refusing application for exemption from requirement to carry out seismic work	Group Manager Environmental Services Manager Building Control Building Control Officer
s.133AO	Granting/refusing application for extension of time to complete seismic work on certain heritage buildings	Group Manager Environmental Services Manager Building Control Building Control Officer
s.133AQ	Assessing information relating to earthquake prone building status at any time and deciding if a building is or is not an EPB	Group Manager Environmental Services Manager Building Control
s.133AR	Impose safety requirements in relation to EPB	Group Manager Environmental Services Manager Building Control
s.133AS	Applying to the District Court to carry out seismic work	Group Manager Environmental Services Manager Building Control
ss.164-166	The power and authority to issue notices to fix, or to determine whether another authority should issue notices to fix	Building Control Officer in conjunction with Manager Building Control Technical Support Partners in conjunction with Manager Building Control

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.167	The power to inspect the building work to which any notice to fix relates, to confirm whether or not the notice to fix has been complied with, and to issue any notices with reasons	Building Control Officer in conjunction with Manager Building Control
s.177	To apply to the Chief Executive for a determination (comment this is the Chief Executive MBIE)	Manager Building Control
s.180	To withdraw any application for a determination	Manager Building Control
s.189	To apply for the clarification of a determination	Manager Building Control
s.215	Duty to obtain accreditation and be registered	Manager Building Control
s.216	The duty to keep all records relevant to the administration of the Building Act 2004	Manager Building Control
s.217	The duty to provide access to that information to the public	Manager Building Control
ss.224, 371C	The duty of authorised and warranted officers to carry and produce evidence when required	Manager Building Control Building Control Officer Monitoring and Enforcement Officer
s.222	To be an authorised officer to inspect land on which building work is or is proposed, building, building work or residential pool or pool area	Manager Building Control Building Control Officer Manager Environmental Health Environmental Health Officer Monitoring and Enforcement Officer (limited to barriers for swimming pools)
ss.363, 363A	To determine all matters in relation to occupation of public buildings or buildings intended to be open to the public on payment or otherwise prior to the issue of a code compliance certificate, including requesting further information, determining conditions and Issuing Certificates for Public Use	Manager Building Control
ss.370-3747	To issue infringement notices	Manager Building Control Building Control Officer
s.377	The power to lay an information for an offence under section 377	Manager Building Control Building Control Officer Monitoring and Enforcement Officer
Schedule 1, cl. 1(k)	The power to consider exemptions from building consent	Manager Building Control Building Control Officer

11.4 Building Research Levy Act 1969

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s. 9	The duty to make payments and certify in respect of levies to the Building Research Association of New Zealand	Group Manager Environmental Services Manager Building Control

11.5 Burial and Cremation Act 1964

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	All powers, functions and duties under the Burial and Cremation Act 1964 excluding s.49	Property Services Manager
s.49	Remission of burial charges	Property Services Manager in consultation with Group Manager Services and Assets

11.6 Camping-Grounds Regulations 1985

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
ss. 3, 14, 15	Issue, renew and transfer licences, permits or registrations, grant and set conditions on certificate of exemption, inspection	Group Manager Environmental Services Environmental Health Manager Environmental Health Officer

11.7 Civil Defence Emergency Management Act 2002

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
ss.12, 13	Obligation to form, and for the Mayor or the Mayor's nominee to be a member of a Civil Defence Emergency Management Group	Mayor or nominee
s.25	Power to declare a state of local emergency	Mayor
s.27	Appointment of Local Controllers	Civil Defence Emergency Group
s.64	Obligation to plan and provide for Civil Defence Emergency Management in the district	Emergency Management Officer
ss.68, 71, 72	Power to declare, extend and terminate a state of local emergency	Mayor

11.8 Dog Control Act 1996

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	All powers, functions and duties under the Dog Control Act 1996 and any subsequent amendments, including the power to authorise	Group Manager Environmental Services

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	prosecutions (except those that are unable to be legislatively delegated)	
s.9	Requirement to retain funds obtained under the act and apply for authorised purposes only under the act	Environmental Health Manager
s.10, 10A, 10AA	Requirement to adopt a policy about dogs and annually report on the policy and other matters	Group Manager Environmental Services Environmental Health Manager
s.11	Appoint dog control officers	Chief Executive
s.12	Appoint dog rangers	Group Manager Environmental Services
s.13	Issue warrant to dog control officers and dog rangers	Chief Executive
s.21	Classify a person as a probationary owner and give notice of that decision	Group Manager Environmental Services Environmental Health Manager
s.22	Hear and determine an objection to classification as a probationary owner	Regulatory and Consents Committee
s.23A	Require a probationary owner to undergo training	Group Manager Environmental Services Environmental Health Manager
s.25	Disqualification of owners and specification of period of disqualification. Determine whether the circumstances are such that disqualification is not warranted, or the person should instead be classified as a probationary owner and give notice of disqualification	Group Manager Environmental Services Environmental Health Manager
s.26	Hear and determine an objection to disqualification	Regulatory and Consents Committee
s.28	Extend period of disqualification	Group Manager Environmental Services Environmental Health Manager
s.30	Maintain records and provide information	Environmental Health Manager Dog Control Officer Group Manager Environmental Services Customer Services Officer
s.31	Classify any dog as a dangerous dog. Hear and determine an objection to classification of any dog as a dangerous dog	Group Manager Environmental Services Environmental Health Manager Regulatory and Consents Committee
s.32	Consent to disposal of dangerous dog to any person	Environmental Health Manager Dog Control Officer Group Manager Environmental Services
s.33A	Classify a dog as a menacing dog and give notice of the classification	Group Manager Environmental Services Environmental Health Manager

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.33B	Hear and determine an objection to classification of a dog as a menacing dog	Regulatory and Consents Committee
s.33C	Classify a dog as a menacing dog by belonging to breed or type listed in Schedule 4 and give notice of the classification	Group Manager Environmental Services Environmental Health Manager Dog Control Officer
s.33D	Hear and determine an objection to classification of a dog as a menacing dog by belonging to breed or type	Regulatory and Consents Committee
s.33E	Require production of a certificate in accordance with s.33E(1)(b). Determine under s.33E(5) that a dog need not be muzzled	Environmental Health Manager Dog Control Officer Group Manager Environmental Services
s.33EB	Require neutering of dog	Environmental Health Manager Dog Control Officer Group Manager Environmental Services
s.33ED	Classification of certain dogs	Group Manager Environmental Services Environmental Health Manager
s.35	Supply information in accordance with the provisions of this section	Environmental Health Manager Dog Control Officer Group Manager Environmental Services Customer Services Officer
s.35(5)(c)	To determine whether or not a dog should be delivered into custody of a Dog Control Officer or Dog Ranger	Environmental Health Manager Dog Control Officer
s.36A	Request verification that a dog has been implanted with a functioning microchip transponder	Environmental Health Manager Dog Control Officer Group Manager Environmental Services Customer Services Officer Dog Control Ranger
s.39	Remit, reduce or refund the dog control fee or part of the fee in any particular case or class of cases by reason of the financial circumstances of the owner or where satisfied that there are special grounds for doing so	Environmental Health Manager Dog Control Officer Customer Services Officer
s.40	Require the production of a written statement or veterinarian's certificate as proof of class of dog	Environmental Health Manager Dog Control Officer Customer Services Officer
s.42	Determine that there are reasonable grounds for believing there has been a breach of s.42(1)	Environmental Health Manager Dog Control Officer Dog Control Ranger
s.46	To issue a replacement label or disc	Dog Control Officer

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
		Customer Services Officer
s.55	Consider and determine an objection to a notice to abate a barking dog nuisance	Group Manager Environmental Services
s.66	Issue infringement notices Make any decision on any matter relating to those proceedings	Environmental Health Manager Dog Control Officer Dog Control Ranger Environmental Health Manager Dog Control Officer
s.68	Require pound fee set is paid before release of dog	Environmental Health Manager Group Manager Environmental Services Dog Control Officer Dog Control Ranger
s.69	Give written notice to the owner that a dog has been impounded and dispose of a dog pursuant to s.69(2) Where the owner of a dog is not known and cannot be identified from the dog registration label or disc, seize the dog, sell, destroy, or otherwise dispose of the dog pursuant to s.69(3) Apply proceeds from sale of dog against fees of the owner	Environmental Health Manager Dog Control Officer Customer Services Officer Dog Control Ranger
s.69A	Verify that a dog has been fitted with a functioning microchip transponder Recover the costs of microchip transponder	Environmental Health Manager Dog Control Officer Group Manager Environmental Services Dog Control Ranger
s.70	Determine an application for return of a dog Apply fees to sustenance of dog and require payment before return of dog	Environmental Health Manager Dog Control Officer Group Manager Environmental Services
s.71	Determine an application for return of a dog Apply fees to sustenance of dog and require payment before return of dog	Environmental Health Manager, Dog Control Officer, Group Manager Environmental Services
s.71A	Sell, destroy or otherwise dispose of dogs seized under s.15 and s.33EC in a manner thought fit Apply fees from disposal towards fees Apply fees to sustenance of dog and require payment before return of dog	Environmental Health Manager Dog Control Officer Dog Control Ranger

11.9 Drainage and Plumbing Regulations 1978

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Authority to exercise the powers of “Engineer” under the Drainage and Plumbing Regulations	Group Manager Services and Assets

11.12 Food Act 1981

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Initiating prosecutions and injunctions under act or regulations	Group Manager Environmental Services
s.2	Appoint Inspector	Chief Executive
s.8E	Enforce Food Hygiene Regulations	Environmental Health Manager Environmental Health Officer
s.8N	Grant exemption from provisions of the Food Hygiene Regulations 1974 or refer to Director General	Environmental Health Manager Environmental Health Officer
s.8O	Grant or refuse to grant exemption on Director General’s direction	Environmental Health Manager Environmental Health Officer
s.8P	Give notice of intention to refuse to grant exemption	Environmental Health Manager Environmental Health Officer
s.8Q	Revoke, amend, add conditions to any exemption	Environmental Health Manager Environmental Health Officer
s.8R	Specify exemption for specified period	Environmental Health Manager Environmental Health Officer
s.8S	Revoke exemption and give notice of intention to do so	Environmental Health Manager Environmental Health Officer
s.8U	Grant substitute exemption	Environmental Health Manager Environmental Health Officer

Delegations under the Food Act 1981 remain in place during the period of transition to the Food Act 2014.

11.13 Food Act 2014

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	All powers, functions and duties under the Food Act 2014, excluding ss.173(2), 176, 179, 182 and 205 which remain with Council	Group Manager Environmental Services Environmental Health Manager Environmental Health Officer Customer Services Officer

11.14 Food Hygiene Regulations 1974

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.4	Grant, extend, set conditions on certificate of exemption	Group Manager Environmental Services Environmental Health Manager Environmental Health Officer

11.16 Freedom Camping Act 2011

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.25	Power to issue proceedings for an offence other than an infringement notice	Group Manager Environmental Services Environmental Health Manager
s.27	Issue infringement notices Make any decision on any matter relating to those proceedings	Environmental Health Manager Environmental Health Officer Freedom Camping Ranger Environmental Health Manager
s.28	Power to issue reminder notice	Customer Services Officer
s.32	Appointment of an Enforcement Officer	Chief Executive
s.39	Power to return property seized or impounded	Environmental Health Manager Environmental Health Officer Freedom Camping Ranger
s.40	Power to dispose of seized and impounded property	Environmental Health Manager Environmental Health Officer Freedom Camping Ranger

11.17 Gambling Act 2003

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
ss.98-100	Considering and determining application for territorial authority consent	Group Manager Environmental Services

11.18 Gas Act 1992

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.25	Power to set reasonable conditions on the opening up of any road and recover reasonable costs	Assets Manager Roading Manager
S.33	Power to require fittings to have their position changed	Assets Manager Roading Manager

11.19 Hazardous Substances and New Organisms Act 1996

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Initiating prosecutions and injunctions under Act or Regulations	Group Manager Environmental Services
s. 108	Confirm, change or cancel Compliance Order	Environmental Health Manager Environmental Health Officer

11.20 Health Act 1956

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Initiating prosecutions and injunctions	Group Manager Environmental Services
s.28	Appoint Environmental Health Officers	Chief Executive
s.33	Bring proceedings for nuisance	Environmental Health Manager
s.34	Determine that immediate action for the abatement of the nuisance is necessary by reason of the existence of a nuisance on any premises and without notice to the occupier, enter on the premises and abate the nuisance	Environmental Health Manager
s.41(1)	Decide and cause service of a cleansing order	Environmental Health Manager
s.41(2)	Cause cleansing	Environmental Health Manager
s.42	Duly authorised to issue certificate	Environmental Health Manager
s.42(2)	Cause service of a repair notice	Environmental Health Manager
s.42(3)	Issue a closing order	Environmental Health Manager
s.45	Cancel a closing order	Environmental Health Manager
s.54	Determine any application to carry on an offensive trade, register or renew the registration of any premises used for an offensive trade	Environmental Health Manager Environmental Health Officer
s.58	Determine any application to establish a stockyard, register or renew the registration of any premises used for a stockyard	Environmental Health Manager Environmental Health Officer
s.66	Apply for injunction where continuing breach of Bylaw following conviction	Group Manager Environmental Services
s.81	Decide and authorise Environmental Health Officer to enter and carry out cleansing	Group Manager Environmental Services Environmental Health Manager
s.83	Destroy articles that cannot be effectively disinfected	Environmental Health Manager Environmental Health Officer
s.128	Power to enter and inspect	Environmental Health Manager Environmental Health Officer

11.21 Health (Burial) Regulations 1946

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.16	Consent, register, renew, refuse, impose conditions for registration or consent	Environmental Health Manager Environmental Health Officer

11.22 Health (Drinking Water) Amendment Act 2007

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.69S	Duty to take all practicable steps to ensure that an adequate supply of drinking water is provided to each point of water supply to which drinking water is supplied	Strategic Manager Water and Waste
s.69T	Duty to take action where risk to water is actual or foreseeable	Strategic Manager Water and Waste
s. 69U	Duty to take reasonable steps to contribute to the protection of a drinking water source	Strategic Manager Water and Waste
S.69V	Duty to take all practicable steps to comply with drinking water standards	Strategic Manager Water and Waste
s. 69W	Duty to take reasonable steps to supply wholesome drinking water	Strategic Manager Water and Waste
s.69X	Duty to check water quality before connecting to a new water source	Strategic Manager Water and Waste
s.69Y	Duty to monitor drinking water to ensure compliance with drinking water standards and assess public health risk	Strategic Manager Water and Waste
ss. 69ZA – 69ZF	Duty to prepare and implement a public health risk management plan in relation to the drinking water supply, to review/renew plans, keep and make available records of plans, to investigate complaints, to take remedial action if standards breached	Strategic Manager Water and Waste
s. 69ZZZ	Duty to protect water supplies from risk of backflow	Strategic Manager Water and Waste

11.22 Health (Hairdressers) Regulations 1980

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.4	Grant, extend, set conditions on certificate of exemption	Group Manager Environmental Services Environmental Health Manager Environmental Health Officer

11.23 Health (Registration of Premises) Regulations 1966

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.5	Consent, amend, register, renew, impose conditions for registration, and cancel registrations	Environmental Health Manager Environmental Health Officer
s.9	Cause first notice and further notice to be served	Environmental Health Manager Environmental Health Officer

11.24 Housing Improvement Regulations 1947

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Exercise the powers and functions of a local authority	Environmental Health Manager

11.25 Impounding Act 1955

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Authority to authorise any officer to carry out all or any functions of a Ranger under the Impounding Act 1955	Group Manager Environmental Services
ss.8, 9	Appointment of a Pound Keeper (a statutory appointment) and appointment of a deputy (statutory appointment)	Chief Executive
s.10	Remove or suspend Pound Keeper or deputy	Chief Executive
s.11	Authority to publicly notify every appointment, or suspension, or removal from office of any Pound Keeper or deputy Pound Keeper, as required by Section 11 of the Impounding Act 1955	Chief Executive
s.14	Recover actual costs of sustenance of impounded stock	Environmental Health Manager Dog Control Officer Dog Control Ranger
s.32	Declare fenced paddock a temporary pound	Dog Control Officer Dog Control Ranger
s.42	Disposal of wild stock straying on roads	Dog Control Officer Dog Control Ranger
s.50	Authorise person to act as auctioneer for sale of impounded stock	Environmental Health Manager Dog Control Officer Dog Control Ranger
s.52	Destroy worthless or suffering stock	Dog Control Officer Dog Control Ranger

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.53	Dispose of unsold stock	Dog Control Officer Dog Control Ranger
s.56	Recover any deficiency in costs from owner of stock	Environmental Health Manager Dog Control Officer Dog Control Ranger

11.26 Infrastructure (Amendments Relating to Utilities Access) Act 2010

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.14	Power to set reasonable conditions over the opening up of any road and recover reasonable costs	Group Manager Services and Assets Roading Manager

11.27 Land Drainage Act 1908

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.6	Obligation to provide information on ratepayers in respect of property within the district liable to be rated	Chief Financial Officer Finance Manager Rates Officer
S.20	Power to object to Drainage Board (ES) interfering with road or footpath	Strategic Manager Water and Waste
SS. 61,63	Power to cleanse, repair or maintain a watercourse or drain	Strategic Manager Water and Waste

11.28 Land Transfer Act 1952

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Consenting to dealing with land where that land is subject to a caveat or encumbrance that requires the consent of Council before registration of any instrument under the Land Transfer Act 1952	PM in consultation with Group Manager Environmental Services or Group Manager Services and Assets
S.164(2)	Authority to certify documents on Council's behalf pursuant to section 164(2) of the Land Transfer Act 1952	Chief Executive Group Manager Environmental Services Group Manager Services and Assets

11.29 Land and Transport Act 1998

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.16A	Powers regarding restriction of heavy traffic on roads	Group Manager Services and Assets Roading Manager

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
ss.22AB, 22AD and 22AE	Powers regarding transport related bylaws	Group Manager Services and Assets Roading Manager
s.128D	Appointment of parking wardens	Group Manager Environmental Services Environmental Monitoring Manager Parking Officer
s.128E	Powers of parking wardens	Group Manager Environmental Services Environmental Monitoring Manager
s.139	Power to issue infringement notices	Group Manager Environmental Services Environmental Monitoring Manager Parking Officer
s.157	Power as road controlling authority to control, restrict and prohibit traffic	Group Manager Services and Assets Roading Manager

11.30 Land Transport (Infringement and Reminder Notices) Regulations 2012

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
Schedule 4	Power to review or waive stationary vehicle infringements	Environmental Monitoring Manager

11.31 Litter Act 1979

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.5	Appoint Litter Control Officers	Chief Executive
s.8	Appoint and revoke appointment of Litter Wardens	Chief Executive
s.10	Serve notices to clear litter To hear and determine any objection	Environmental Health Manager Environmental Health Officer Group Manager Environmental Services
s.14	Issue infringement notices and make any decision on any matter relating to those proceedings	Environmental Health Manager Environmental Health Officer
s.15	Initiating prosecutions and injunctions	Group Manager Environmental Services

11.32 Local Government Act 1974

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.319	General powers in respect of roads	Group Manager Services and Assets

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
		Roading Manager Assets Manager
s. 319B	Allocation of property numbers	Team Leader Resource Management Support Officer (Environmental Services)
S.344	Authority to approve and authorise the installation of gates and cattle stops on legal roads	Group Manager Services and Assets Roading Manager
s.346D	Authority to approve new vehicle entrances on to roads and limited access roads and/or alter the location of existing approved entranceways	Group Manager Services and Assets Roading Manager
s.348	Creation and cancellation of right of ways	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.353	Require fencing	Group Manager Environmental Services
s.355	Council's powers relating to the removal and/or trimming or overhanging trees etc., and recovery of costs	Group Manager Services and Assets Roading Manager
ss.356, 356A	The power to authorise any person to remove and dispose of motor vehicles found on a road or in a public place which may be abandoned	Group Manager Services and Assets Roading Manager
s.357	The power to penalise a person who commits an offence which encroaches on a road	Group Manager Services and Assets
Schedule 10 clauses 11 (a) and (b)	The temporary prohibition of traffic for the purpose of: Construction or repair of the road or any drain, water race, pipe or apparatus under, upon, or over the road Diversions of traffic in order to resolve problems associated with traffic operations When, for any reason it is considered desirable that traffic should be diverted to other roads	Group Manager Services and Assets Roading Manager

11.33 Local Government Act 2002

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.162	Apply for injunction restraining a person from committing a breach of a bylaw or an offence against this Act	Executive Leadership Team

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.163	Remove or alter a work or thing that is, or has been, constructed in breach of a bylaw, and recover the costs of removal or alteration	Environmental Health Manager Environmental Health Officer
s.167	Return of property seized or impounded	Environmental Health Manager Environmental Health Officer Dog Control Officer Dog Control Ranger
s.168	Dispose of property that has not been returned within six months after it was seized and impounded	Environmental Health Manager Environmental Health Officer Dog Control Officer Dog Control Ranger
s.171	Enter any land or building other than a dwelling house. Determine how to exercise the power to enter occupied land or buildings. Give notice of intended entry	Environmental Health Manager Environmental Health Officer Dog Control Officer Dog Control Ranger
s.173	Enter occupied lands or buildings without giving prior notice Inform occupier and owner of entry	Environmental Health Manager Environmental Health Officer Dog Control Officer Dog Control Ranger
S.174	To be an authorised officer to act and enter private land	Group Manager Environmental Services Building Services Manager Team Leader Resource Management Environmental Monitoring Manager Building Official Technical Officer Senior Planner Planner Graduate Planner Environmental Health Officer Compliance Coordinator Assets Management Engineer Asset Management Officer – Transportation Utilities Engineer Asset Management Officer – Utilities Support Officer Service and Assets Farm Manager Assets Manager Roading Manager Monitoring and Enforcement Officer Environmental Monitoring Officer

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
		Alcohol Licensing Inspector Systems Officer – Animal Control Group Manager Customer Service Contracts Engineer – Rural Contracts Engineer – Urban Technical Support Officer – Roading Development Engineer Technical Support Officer – Applications Waste Recovery Manager Operations & Services Officer Assets Field Assistant Projects & Operations Manager Asset Management Engineer – Utilities Stockwater Rangers
s.177	Appoint enforcement officer	Chief Executive
s.179	Contract out administration of regulatory functions	Group Manager Environmental Services
s.185	Approve the carrying out of works by an occupier	Environmental Health Manager
s.186(2)	Execute, provide or do works, materials or things and recover costs from person in default	Group Manager Environmental Services Environmental Health Manager
s.187	Act in default of owner and recover costs from person in default	Group Manager Environmental Services Environmental Health Manager Environmental Health Officer Dog Control Officer Dog Control Ranger
s.215	Application for removal order for fence, structure or vegetation	Group Manager Environmental Services
ss.227, 228, 229, 230, 231, 232, 238, 239,	Initiating prosecutions and injunctions under acts or bylaws	Group Manager Environmental Services

11.34 Local Government Official Information and Meetings Act 1987

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.5	Power to determine availability of information	Chief Executive Group Managers

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.6	Power to determine withholding of information	Chief Executive Group Managers Communications and Engagement Manager
S.7	Other reasons for withholding official information	Chief Executive Group Managers Communications and Engagement Manager
S.10	Requests for official information	Chief Executive Group Managers Communications and Engagement Manager
S.11	Assistance with requesting information	Chief Executive Group Managers Communications and Engagement Manager
S.12	Transfer of requests	Chief Executive Group Managers Communications and Engagement Manager
S.13	Decisions on requests	Chief Executive Group Managers Communications and Engagement Manager
S.14	Extension of time to provide official information	Chief Executive Group Managers Communications and Engagement Manager
S.15	Power to determine the manner of presenting information	Chief Executive Group Managers Communications and Engagement Manager
S.16	Power to determine deletions of some information from documents	Chief Executive Group Managers Communications and Engagement Manager
SS.17, 18	Refusal of requests for information	Chief Executive Group Managers Communications and Engagement Manager
S.24	Precautions regarding access to personal information	Chief Executive Group Managers Communications and Engagement Manager
S.25	Correction of information	Chief Executive Group Managers Communications and Engagement Manager
S.26	Refusal to supply personal information	Chief Executive Group Managers

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
		Communications and Engagement Manager
S.33	Requirement to notify decision of ombudsman	Chief Executive Group Managers Communications and Engagement Manager
S.44A	Authority to prepare and approve Land Information Memoranda	Team Leader Knowledge Management Property Information Officer Knowledge Officer
S.46	Public notification of meetings	Governance and Democracy Manager Chief Executive Committee Advisor
SS.46A, 49, 51	Availability of agendas, reports and minutes	Governance and Democracy Manager Communications and Engagement Manager Committee Advisor
S.51A	Public notification of resolution at emergency meeting	Governance and Democracy Manager Communications and Engagement Manager Committee Advisor

11.35 Local Government (Rating) Act 2002

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.27	Keep and maintain rating information data base	Chief Financial Officer Finance Manager
S.37	Keep and maintain rates records	Finance Manager Rates Officer
S.40	Power to correct errors in rating information database and rates records	Finance Manager Rates Officer
S.41	Power to issue an amended rates assessment if an error is corrected	Finance Manager Rates Officer
SS.44-51	Obligations to deliver rates assessments and rates invoices to ratepayers setting out the information required by the act	Finance Manager Rates Officer
S.53	Power to appoint a rates collector s.67. Appointment of principal administrative officer with power to have judgments of the court enforced by the court	Finance Manager Rates Officer
S.54	Power not to collect rates that are uneconomic to collect	Finance Manager Rates Officer
SS.57, 58	Power to add penalties for rates not paid by the due date	Finance Manager Rates Officer

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.62, 63	Powers for recovery of rates if owner in default	Finance Manager Rates Officer
S.67	Appointment of principal administrative officer with power to have judgments of the court enforced by the court	Finance Manager Rates Officer
S.77	Obtain a court ruling that abandoned land can be disposed of by Council and then to dispose of such land.	Chief Executive Group Manager Services and Assets
S.79	To set the reserve price of abandoned land which is to be offered for sale, or to be leased.	Chief Executive Group Manager Services and Assets
SS.85-90; 114-115	Power to remit or postpone rates pursuant to Council rates remission and postponement policy	Finance Manager Rates Officer
S.108	Appointment of principal administrative officer with power to have judgments of the court enforced by the court	Finance Manager Rates Officer

11.36 New Zealand Library Association Act 1939

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.5	Power to become a member of the association	Manager District Library

11.37 Overseas Investments Act 2005

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Issue certificates relating to land	Group Manager Environmental Services Team Leader Resource Management Senior Planner

11.38 Public Bodies Leases Act 1969

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
ss. 7, 17, 18, 22, 23A	To sign on behalf of Council, lease, tenancy, service and other miscellaneous agreements where the use of the corporate seal is not required	Strategic Manager Property Property Advisor
ss.7, 17, 18, 22, 23A	To sign leases on behalf of Council, including renewal, transfers, rent reviews that are in accord with legislation and Council policy	Strategic Manager Property Property Advisor
SS. 8-9	Leases to be sold by public tender or auction subject to certain conditions	Strategic Manager Property

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
		Property Advisor
S.23	To authorise process for surrender of leases	Strategic Manager Property Property Advisor

11.39 Public Works Act 1981

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
ss. 110-111A	Provides certain powers of entry onto private land.	Group Manager Services and Assets
SS.133-134	Provide for removal of trees and hedges that interfere with public works	Group Manager Services and Assets
SS.233-234	Obligation to provide notice before entry onto private land	Group Manager Services and Assets
S.237	Power to approve excavations near public works	Group Manager Services and Assets
S.238	Power to bring action for damage to public work	Group Manager Services and Assets
S.239	Power to remove and/or dispose of abandoned property from public works land	Group Manager Services and Assets
S.240	Removal of land from persons holding illegal possessions	Group Manager Services and Assets

11.40 Racing Act 2003

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
SS.65A-65E	Receiving, considering and determining application for territorial authority consent	Group Manager Environmental Services

11.40 Rates Rebate Act 1973

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
SS.5-7	Provide for application of rebate of rates to be considered by Chief Executive	Chief Financial Officer Finance Manager
S.9	Provides for application to Secretary for Local Government for refund of rebates granted	Chief Financial Officer Finance Manager
S.13	Power to receive declarations	Chief Financial Officer Finance Manager

11.41 Rating Valuations Act 1998

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.10	Duty to prepare and maintain district valuation roles	Chief Financial Officer Finance Manager
SS.11-13	Powers regarding general revaluations	Chief Financial Officer Finance Manager
SS.14-17	Powers regarding specific revaluations during the currency of a general revaluation	Chief Financial Officer Finance Manager
SS.32-40	Objections to valuations	Chief Financial Officer Finance Manager
SS.41-42	Powers for information to be disclosed	Chief Financial Officer Finance Manager
S.43	Power to obtain contribution to the cost of preparing and maintaining the valuation role from the regional Council	Chief Financial Officer Finance Manager
S.45	Provides authorisation for entry onto private property to carry out valuations	Chief Financial Officer Finance Manager

11.42 Reserves Act 1977

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	All powers, functions and duties under the Reserves Act 1977 except those outlined below	Communities Facilities Manager Property Services Manager
SS.78-80, 84-85A, 89-92	Financial powers and duties regarding reserves	Chief Financial Officer Finance Manager Community Facilities Manager Property Services Manager

11.43 Resource Management Act 1991

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
SS.10, 10A, 10B	Determination of whether existing rights in terms of Section 10 of the RMA apply	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.27	To provide information to the Minister for Environment	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.36(5)	Power to require the payment of additional charges to cover processing costs in	Group Manager Environmental Services Team Leader Resource Management

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
	accordance with Council's approved Schedule of Fees and Charges under the Resource Management Act 1991	Senior Planner Resource Management Planners
s.36(6)	Power to provide on request an estimate of additional charges over and above the processing deposits	Group Manager Environmental Services Team Leader Resource Management Senior Planner Resource Management Planners
s.36AAB (1)	Power to remit the whole or any part of the charge under s36 that would otherwise be payable.	Group Manager Environmental Services Team Leader Resource Management
ss.37, 37A	Power to waive and/or extend time limits for functions under the act.	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.38	Authorisation of Enforcement Officers	Group Manager Environmental Services Team Leader Resource Management
s.41B	Direction to provide evidence with time limits	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.42	Protection of sensitive information	Group Manager Environmental Services Team Leader Resource Management
s.42A	Require the preparation of a report on information provided	Group Manager Environmental Services Team Leader Resource Management
s.42A (5)	Waiving compliance regarding timeframes for distributing reports, where there is no material prejudice	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.87BA	To issue a notice confirming a boundary activity is permitted	Group Manager Environmental Services Team Leader Resource Management Senior Planner Resource Management Planners
s.87BB	To issue a notice confirming a marginal or temporary activity is permitted	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.87E	Decision on request for application to go directly to Environment Court	Group Manager Environmental Services Team Leader Resource Management
s.87F	Preparation of report on application referred directly to Environment Court	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.88(3)	Determining an application incomplete and returning to the applicant	Group Manager Environmental Services Team Leader Resource Management

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
		Senior Planner
s.91	Determining not to proceed with notification or hearing of application pending lodging of further consents under the act	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.92	Request further information or agreement to commissioning of a report on resource consent application	Group Manager Environmental Services Team Leader Resource Management Senior Planner Resource Management Planner
s.92A (2)	Set timeframe for provision of further information or commissioning of a report	Group Manager Environmental Services Team Leader Resource Management Senior Planner Resource Management Planners
ss.95A, 95B	Determination of public notification or limited notification	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.95D	Determination of adverse effects likely to be more than minor	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.95E	Determination if person is affected person	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.95F	Determination if group is an affected customary rights group	Group Manager Environmental Services Team Leader Resource Management
s.95G	Determination if group is an affected customary marine title group	Group Manager Environmental Services Team Leader Resource Management
s.99	Organise and convene prehearing meetings and prepare reports on these under Section 99 (5)	Group Manager Environmental Services Team Leader Resource Management Senior Planner Resource Management Planners
s.100	Determine whether a formal hearing is necessary	Group Manager Environmental Services Team Leader Resource Management
s.101	Fix time and date for hearings	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.102	To determine whether applications are required to be heard by Joint Hearings Committee	Group Manager Environmental Services Team Leader Resource Management
s.103	To determine whether two or more applications to different authorities are	Group Manager Environmental Services Team Leader Resource Management

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
	sufficiently unrelated that a joint hearing is not appropriate.	
ss. 104, 104A, 104B, 104C, 104D, 108, 113	Make and issue decisions and impose conditions for non-notified resource applications and limited notified resource applications where there are no submissions received or where all submissions received are in support and no party wishes to be heard; in accordance with the provisions of the Southland District Plan and the RMA.	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.106	Ability to refuse subdivision consent in certain circumstances.	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.108A	Determination of requirement for a bond	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.114	Notify decisions to applicant and other appropriate authorities	Group Manager Environmental Services Team Leader Resource Management Senior Planner Resource Management Planners
s.123 (b)	Duration of consent	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.125 (1A)(B)	Fix longer period for lapsing of resource consents than is the norm under Section 125(1)	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.126	Cancel consent if not exercised	Group Manager Environmental Services Team Leader Resource Management
s.127	Determining whether application to change or cancel consent requires notification, or limited notification and changing or cancelling any condition on a resource consent	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.128	Service of notice of intention to review conditions of a resource consent	Group Manager Environmental Services Team Leader Resource Management Senior Planner
ss.129, 130	Formulation and public notification of notice to review conditions	Group Manager Environmental Services, Team Leader Resource Management, Senior Planner
s.133A	Minor corrections of resource consents	Group Manager Environmental Services Team Leader Resource Management Senior Planner

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.134(4)	Approval of transfer of resource consents – written notice	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.138	Surrender of consent	Group Manager Environmental Services Team Leader Resource Management
s.139	Consider request for and issue Certificates of Compliance for any activity which is a permitted activity under the District Plan.	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.139A	Consider request for and issue Existing Use Certificate.	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.169	Request further information and process notice of requirement	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.170	Discretion to include notice of requirement in proposed Plan	Group Manager Environmental Services Team Leader Resource Management
s.171	Consider notice of requirement and make submissions thereto, and make recommendation to the requiring authority	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.174	Lodge appeal against decision of a requiring authority.	Group Manager Environmental Services Team Leader Resource Management
s.176A(2) (C)	Outline plan waivers	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.181(3)	Alteration of designation in plan at request of requiring authority, to a minor extent	Group Manager Environmental Services Team Leader Resource Management
s.182	Removal of designation at request of requiring authority	Group Manager Environmental Services Team Leader Resource Management
s.184(2)	Waiver of lapsing designation	Group Manager Environmental Services Team Leader Resource Management
s.220	Issue certificates relating to requirements to comply on ongoing basis with consent conditions and endorsements on titles	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.221	Imposing and issuing Consent Notices on subdivision consents.	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.222	Dealing with Completion Certificates on subdivision consents	Group Manager Environmental Services Team Leader Resource Management

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
		Senior Planner
s.223	Approval of Survey Plan – check compliance prior to sealing	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.224	Issue certificates indicating all or any of conditions on subdivision consent have been complied with	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.226	Certifications of plans of subdivision that allotments on the plan meet the requirements of the District Plan	Group Manager Environmental Services Team Leader Resource Management Senior Planner
ss.229 – 237H	Creation of esplanade reserves and strips and associated conditions.	Group Manager Environmental Services Team Leader Resource Management Senior Planner
ss.240,241	Imposition and cancellation of amalgamation conditions and restrictive covenants	Group Manager Environmental Services Team Leader Resource Management Senior Planner
s.243(E)	Revoking a condition specifying easements	Group Manager Environmental Services Team Leader Resource Management Senior Planner
ss.310, 311	Application to Environment Court for a declaration	Group Manager Environmental Services Team Leader Resource Management
ss.314,316	Seek and/or respond to an Enforcement Order	Group Manager Environmental Services Team Leader Resource Management
s.320	Seek and/or respond to an interim enforcement order	Group Manager Environmental Services Team Leader Resource Management
s.325A	Signature or cancellation of abatement notice	Group Manager Environmental Services Team Leader Resource Management Senior Planner
Schedule 1, Clause 5A	To identify all affected parties for limited notification of a plan change or variation	Group Manager Environmental Services Team Leader Resource Management
ss.322, 327, 3258, 343C	The taking of enforcement action in relation to the Resource Management Act, initiating the review the resource consent decisions, and conditions	Group Manager Environmental Services Team Leader Resource Management
s.332	To carry out inspection of any premises of property (except a dwelling house) to determine whether the RMA, any regulation or rule of the District Plan or resource consent is being complied with	Team Leader Resource Management Senior Planner Resource Management Planner Compliance and Consents Officer

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.333	Entry to land (except a dwelling house) for purposes connected with any preparation, change, or review of the District Plan	Team Leader Resource Management Senior Planner Resource Management Planner Compliance and Consents Officer
s.336	Return of property seized under ss.323 and 328	Group Manager Environmental Services Environmental Health Manager Environmental Health Officer
s.342	The power to collect fines for an offence under s.338	Group Manager Environmental Services Team Leader Resource Management Environmental Health Manager
s.357	The power to consider and make decisions on application for objections for an application which does not require a hearing, except where the decision would result in a net payment of reserve contributions by Council less credits for land to vest exceeding the delegation for the role. The power to decide whether an objection requires a hearing	Group Manager Environmental Services Team Leader Resource Management Environmental Health Manager
ss.357C-D	The power to consider and decide upon objections made. To consider, dismiss or uphold (in whole or in part) any objection under sections 357, 357A or 357B of the Act PROVIDED that this delegation shall NOT be exercised in respect of objections on resource consent applications which have been the subject of a hearing under section 100 of the Act	Group Manager Environmental Services Team Leader Resource Management
s.360F	To set overall charges payable by the applicant for a plan change or resource consent	Group Manager Environmental Services Team Leader Resource Management

11.44 Sale and Supply of Alcohol Act 2012

Council authorises the Chief Executive to delegate to any Council officer either generally or particularly any of his powers, functions and duties under the Sale and Supply of Alcohol Act 2012 including those delegated to him by Council.

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
	That Council authorises the Chief Executive to delegate to any Council officer either generally or particularly any of his powers, functions and duties under the Sale and Supply of Alcohol Act 2012 including those delegated to him by Council.	
	To give consent of the Council as landowner (including reserves) for the purpose of the Act	Property Manager

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
	Authorising prosecutions and injunction proceedings.	Group Manager Environmental Services
s.100(f)	Certificates that proposed use of premises meets the requirements of the Resource Management Act 1991 and Building Code	Group Manager Environmental Services Team Lead Resource Management Senior Planner
s.189(6)	The appointment from time to time of two members from the list of persons approved to be members of the District Licencing Committee for the purposes of s.191. The appointment may be for such period not exceeding four weeks as is considered necessary for the purposes of a quorum for any meeting of the committee	Chief Executive
s.197	Appointment of Licensing Inspectors	Chief Executive
s.198	Delegation of functions, duties, or powers of Chief Executive	Written delegations contained in R/16/6/9766 and R/16/10/17914
s.204	Authorising any person to appear on behalf of Council in any proceedings described in s.204(1).	Chief Executive
s.205	Authorising any person to appear on behalf of Council at any appeal to the Licensing Authority under s.81.	Chief Executive

Sale and Supply of Alcohol Act 2012 delegations that are affected by limitations at the bottom of chart:

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.137(2)	Accept late application for special licence	Chief Executive Group Manager Environmental Services Chief Licensing Inspector Licensing Inspector Customer Services Officer
s.187(a)	To consider and determine applications for manager's certificates and special licenses.	Chief Executive Group Manager Environmental Services Chief Licensing Inspector Licensing Inspector Customer Services Officer
s.187(b)	To consider and determine applications for renewal of licences	Chief Executive Group Manager Environmental Services Chief Licensing Inspector Licensing Inspector Customer Services Officer

SECTION	SUMMARY OF FUNCTION / POWER DELEGATED	DELEGATED OFFICER
s.187(b)	To consider and determine applications for renewal of manager's certificates	Chief Executive Group Manager Environmental Services Chief Licensing Inspector Licensing Inspector Customer Services Officer
s.187(c)	To consider and determine applications for temporary authority	Chief Executive Group Manager Environmental Services Chief Licensing Inspector Licensing Inspector
s.208	To waive certain omissions	Chief Executive Group Manager Environmental Services Chief Licensing Inspector Licensing Inspector Customer Services Officer
Limitations	<p>The delegations in this chart are subject to these limitations which staff cannot decide:</p> <ul style="list-style-type: none"> a. consider or decide on any opposed applications, or applications subject to public objection b. consider or decide on any waivers that do not meet any agreed criteria within the SEAL reference document c. decline, suspend, or cancel any application or licence or certificate d. vary any licence without the consent of the licence holder e. reduce the term of renewal of any certificate or licence f. decide on any application that any reporting agency requests to be considered by the District Licensing Committee g. any application which the General Manager Environmental Services decides should be considered by the District Licensing Committee. 	

11.45 Sale and Supply of Alcohol (Fees) Regulations 2013

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.4	Classification of premises	Group Manager Environmental Services
s.5(1)	Assigning cost/ risk ratings	Group Manager Environmental Services
s.5(6)	Opinions with regard to premises types	Group Manager Environmental Services
s.6(1)	Assigning fees categories	Group Manager Environmental Services
s.6(4)	Assigning fees categories	Environmental Health Manager Environmental Health Officer
s. 9(2)	Determining event types	Environmental Health Manager Environmental Health Officer
s.10(2)	Setting of fees	Environmental Health Manager Environmental Health Officer

11.46 Smoke Free Environments Act 1990

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.5	Duty of employers to have a policy on smoking	People and Capability Manager

11.47 Summary Proceedings Act 1957

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Functions and duties related to vehicle parking and other stationary vehicle offence enforcement	Group Manager Environmental Services

11.48 Telecommunications Act 2001

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.119	Sets out the matters that may be considered in setting conditions for access to Council roads	Assets Manager Roading Manager
S.128	Powers to deal with trees on road verges interfering with telecommunications networks	Assets Manager Roading Manager
S.135	Duty to provide telecommunications networks access to Council roads	Assets Manager Roading Manager
SS.137, 143	Duty to notify network operator of conditions imposed under section 135 or section 142	Assets Manager Roading Manager
S.142	Duty to provide telecommunications networks rights to place cabinets on public roads	Assets Manager Roading Manager

11.49 Transport (Vehicular Traffic Road Closure) Regulations 1965

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	The powers conferred on Council by the Transport (Road Closure) Regulations	Group Manager Services and Assets

11.50 Utilities Access Act 2010

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
S.6	Obligation to comply with the national code of practice to co-ordinate work done in transport corridors	Group Manager Services and Assets Roading Manager Assets Manager

11.51 Waste Minimisation Act 2008

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
SS.26, 27	Duty to impose levy on waste disposed of at disposal facility at prescribed rate	Group Manager Services and Assets
S.28	Duty of operator of disposal facility to pay levy to levy collector	Group Manager Services and Assets
S.32	Duty to spend levy money received on waste minimisation initiatives or in accordance with a Waste Management and Minimisation Plan	Group Manager Services and Assets
S.51	Mandatory requirements for waste assessment	Group Manager Services and Assets
S.53	Duty to use any proceeds from a service undertaken under s.52 in implementing the Waste Management and Minimisation Plan	Group Manager Services and Assets
S.54	Duty for territorial authority to provide a service that collects waste promptly, efficiently and at regular intervals	Group Manager Services and Assets
S.66	Authority to enforce provisions of bylaw	Group Manager Services and Assets
SS.73,74	Authority to initiate proceedings for infringement offences and to issue and serve infringement notices	Group Manager Services and Assets
S.75	Authority to retain infringement fees	Group Manager Services and Assets
S.76	Authority to authorise any officer to be an enforcement officer	Group Manager Services and Assets
SS.79, 80-82, 84, 85	Powers of enforcement officers	Group Manager Services and Assets
SS.86-87	Duty to keep records and provide details if required	Group Manager Services and Assets

11.52 Dog Control Bylaw 2015

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
ss.10(a) and (b)	Changes to dog access by public notice	Chief Executive Group Manager Environmental Services
s.13	Granting of multiple dogs licences	Chief Executive Group Manager Environmental Services Environmental Health Manager Dog Control Officer Customer Services Officer
s.14	Requirement to neuter uncontrolled dog	Chief Executive Group Manager Environmental Services Environmental Health Manager

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER

11.53 Freedom Camping Bylaw 2015

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.7	Consent to freedom camping	Chief Executive Group Manager Environmental Services

11.54 Alcohol Control Bylaw 2015

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.6	Granting of dispensations with or without conditions	Chief Executive Group Manager Environmental Services

11.55 Keeping of Animals, Poultry and Bees Bylaw 2010

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
s.5	Prescribe conditions	Chief Executive Group Manager Environmental Services
s.6	Dispensing powers	Chief Executive Group Manager Environmental Services

11.56 Roding Bylaw 2008 – Revision 2 2018

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	Functions and duties related to vehicle parking and other stationary vehicle offence enforcement	Group Manager Services and Assets Roding Manager

11.57 Trading in Public Places Bylaw 2013

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
SS.5, 6	Receiving, considering and determining application for licence	Chief Executive Group Manager Environmental Services Environmental Health Manager Environmental Health Officer

11.58 Trade Waste Bylaw 2008

SECTION	SUMMARY OF FUNCTION/POWER DELEGATED	DELEGATED OFFICER
	All of the powers of council under the trade waste bylaw 2008 in respect of trade premises as defined in the bylaw and the discharges from them	Environmental Health Manager Environmental Health Officer

12 Non Statutory Delegations**12.1 Advertising**

DESCRIPTION	DELEGATED OFFICER
To authorise general advertising	Group managers Communications and Engagement Manager
Authority to issue public notices as required	Chief Executive or nominee Group Managers
Authority to issue works notices to property owners and residents in areas where works are to be carried out, subject to any other statutory provisions	Chief Executive Group Manager Services and Assets Assets manager Roding Manager
To authorise resource consent application public notices	Group Manager Environmental Services
To authorise advertising related to property matters.	Group Manager Services and Assets Strategic Property Manager

DESCRIPTION	DELEGATED OFFICER
To authorise advertising related to employment opportunities	Chief Executive People and Capability Manager

12.2 Animal Control

DESCRIPTION	DELEGATED OFFICER
Authority to approve dog rehoming providers in relation to “approved rehoming providers” in Council’s Fees and Charges	Group Manager Environmental Services

12.3 Appointment and Termination

DESCRIPTION	DELEGATED OFFICER
Appointment of salaried staff within the established limits	People and Capability Manager in consultation with the relevant group manager
Appointment of hourly rate staff within the established limits	People and Capability Manager People and Capability Advisor
Appointment of group managers	Chief Executive
Termination of staff	Chief Executive or nominee in consultation with People and Capability Manager and relevant group manager

12.4 Asset Disposal

DESCRIPTION	DELEGATED OFFICER
Sale or trade-in of equipment or vehicles or plant surplus to requirements	Chief Financial Officer Finance Manager

12.5 Civic Ceremonies and Civic Functions

DESCRIPTION	DELEGATED OFFICER
Arrangements for civic or mayoral functions	Chief Executive Chief Financial Officer Communications and Engagement Manager Mayoral Support

12.6 Closed Circuit Television ("CCTV")

DESCRIPTION	DELEGATED OFFICER
Release of all recorded CCTV images	Manager Customer Services Customer Contact Centre Manager Privacy Officer

12.8 Council Common Seal

DESCRIPTION	DELEGATED OFFICER
Affix the Southland District Council Common Seal	Mayor and Chief Executive. In the absence of the Mayor, any other councillor. In the absence of the Chief Executive, any group manager.

12.9 Document Execution

DESCRIPTION	DELEGATED OFFICER
Authority to execute documents on Council's behalf for documents related to the Services and Assets Group and the Environmental Services Group as appropriate when the Chief Executive is absent and no acting Chief Executive has been appointed by Council and there is necessity for such documents to be signed as a matter of urgency	Group Manager Services and Assets Group Manager Environmental Services

12.10 Insurance

DESCRIPTION	DELEGATED OFFICER
Authority to sign release documents on insurance claims made by Council and to contribute any excess payable in accordance with policy	Chief Financial Officer Finance Manager
Authority to settle any claim for compensation where the amount proposed does not exceed: (where provision is made in council's estimates) the amount provided in the estimates; or (where no provision is made in the estimates) an amount not exceeding \$5,000. All such settlements to be reported to the finance and audit committee.	Chief Financial Officer Finance Manager

12.11 Media Statements

See Governance Delegations section for specific committees and subcommittees.

DESCRIPTION	DELEGATED OFFICER
To authorise media statements	Chief Executive Group Managers Communications and Engagement Manager Business Unit Managers

12.13 Planning

DESCRIPTION	DELEGATED OFFICER
<p>To lodge submissions and further submissions on behalf of Council on:</p> <p>Any proposed District Plan or variation to a proposed District Plan administered by Council or by any other council</p> <p>Any Council initiated or privately initiated change to a District Plan administered by Council or by any other council</p> <p>Any notice of requirement for a heritage order</p> <p>Any notice of requirement for a designation</p> <p>Any proposed Regional Plan or variation to a proposed Regional Plan, or on any change to a Regional Plan</p> <p>Any proposed Policy Statement administered by Council or by any other Council</p> <p>Any matter lodged with the Environmental Protection Authority.</p> <p>This delegation is to be reported to Council at the next available opportunity to allow for the Council to review and endorse the submission</p>	Group Manager Environmental Services
Authority to require payment of financial contributions in accordance with Council's adopted schedule of fees	Group Manager Environmental Services Team Leader Resource Management
Authority to authorise the recovery of reasonable costs in relation to the monitoring of Resource Consent, District Plan, Resource Management Act and National Environmental Standard compliance	Group Manager Environmental Services Team Leader Resource Management
Authority to reduce the application fee for Resource Management administration as shown in Council's Schedule of Fees and Charges	Group Manager Environmental Services Team Leader Resource Management

12.14 Public Tenders

DESCRIPTION	DELEGATE
Authority to open public tenders received	Chief Executive Chief Financial Officer Group Manager Environmental Services

DESCRIPTION	DELEGATE
	Group Manager Services and Assets Activity Managers Finance Manager Transport Manager Community Facilities Manager Property Services Manager Projects and contracts coordinator
Prepare recommendations for tenders above personal limit.	Executive Leadership Team Activity Managers
Prepare recommendations for acceptance by appropriate committee.	Executive Leadership Team

12.15 Property

DESCRIPTION	DELEGATED OFFICER
Authority to enter into new leases for Council properties on the following basis: that the length of the lease not be more than five years that the value of the property not be more than \$200,000	Group Manager Services and Assets Property Services Manager
Termination of tenancies, lease or licence of Council property for non-compliance with tenancy agreements	Chief Executive Group manager
Authority to approve leases, licences or other occupation agreements (other than residential tenancies)	Chief Executive Group Manager Services and Assets Property Services Manager

12.16 Refuse and Recycling

DESCRIPTION	DELEGATED OFFICER
Authority to close refuse areas due to adverse weather conditions	Group Manager Services and Assets

12.17 Roads

DESCRIPTION	DELEGATED OFFICER
Authority to set fees and charges for inspection and repair of service authority trenches	Group Manager Services and Assets Roading Manager
Authority to approve the imposition of no-parking restrictions of up to 25m length for where these are necessary for road safety reasons or because of restricted carriageway or traffic-lane widths	Group Manager Services and Assets Roading Manager

12.18 Signage

DESCRIPTION	DELEGATED OFFICER
Authority to take appropriate action to control the display of advertising signs in a public place, not including roads and footpaths (see The SDC signs and objects on roads and footpaths bylaw 2016)	Group Manager Environmental Services Environmental Health Manager Environmental Health Officer
Authority to approve the erection of hoardings for election campaigns and public meetings	Group Manager Environmental Services Environmental Health Manager Team Leader Customer Support

12.19 Street Appeals

DESCRIPTION	DELEGATED OFFICER
To authorise appeals to the public for financial assistance where that appeal is conducted from a public place by a charitable or community service organisation.	Manager Environmental Health Customer Services Team Leader

12.20 Street Furniture and Signage

DESCRIPTION	DELEGATED OFFICER
Authority to approve the design and positioning of street furniture, including bus shelters	Group Manager Services and Assets Roading Manager
Authority to approve erection of directional signs	Group Manager Services and Assets Roading Manager

12.21 Street Parades

DESCRIPTION	DELEGATED OFFICER
Authority to permit street parades and rallies on public places, not including roads	Group Manager Services and Assets Roading Manager

12.22 Water Services

DESCRIPTION	DELEGATED OFFICER
Authority to impose restrictions on the use of water on those public supplies operated and administered by Council	Group Manager Services and Assets Assets Manager

Health and Safety Update

Record No: R/19/3/4184
Author: Janet Ellis, People and Capability Manager
Approved by: Steve Ruru, Chief Executive

☐ Decision ☐ Recommendation ☒ Information

Purpose

- 1 To provide an update on health and safety related incidents and activity over the last quarter.

Content

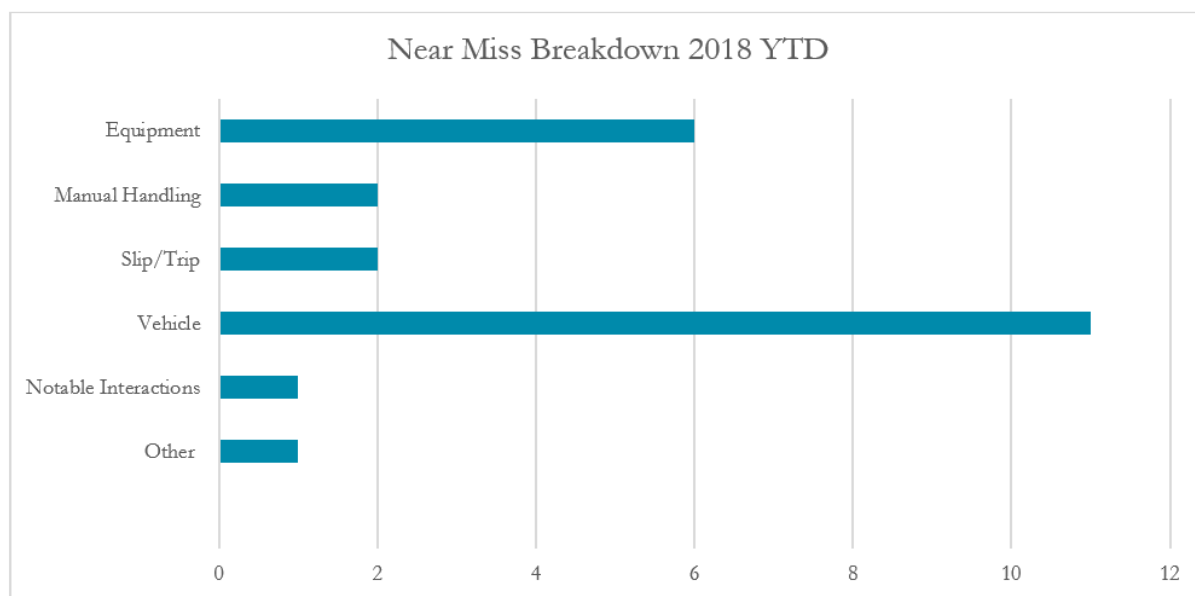
Incidents/Near Misses – Southland District Council

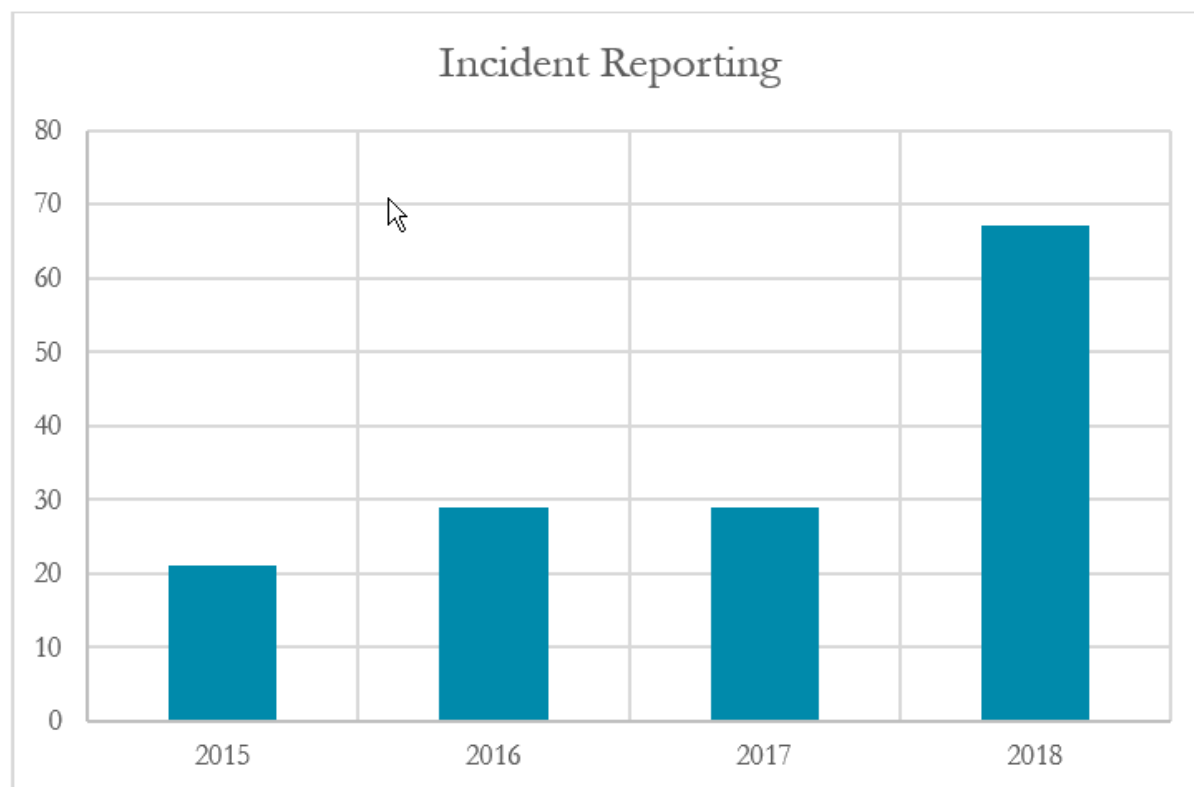
- 2 As part of the Health and Safety Plan for 2018/2019 we are ensuring that we have consistency of reporting on both lead and lag indicators.
- 3 Lagging indicators are typically “output” oriented, easy to measure but hard to improve or influence while leading indicators are typically input oriented, hard to measure and easy to influence.
- 4 Lead indicators include Near Misses, Audits and Inspections and progress against the Health and Safety Plan. Lag indicators include Medical Treatment Interventions (MTI), Incidents, Lost time due to injury, Worksafe notifications and Number of Incident Investigations completed.
- 5 Please find below a summary of these indicators for the year from 1 January 2018 to 31 December 2018 and a summary of these indicators from 1 January 2019 to 28 February 2019.
- 6 There were no notable Medical Treatment Incidents (MTI) that occurred since our last reporting in December 2018.
- 7 In addition please find below a summary of the near miss breakdown for the 2018 year. There was a range of near misses with near misses involving vehicles the highest recorded. A contributing factor to this is the traffic management on Forth Street with the change from a two way to one way system with the development work being undertaken.
- 8 As previously advised, we have been working closely with Invercargill City Council and Calder Stewart and improvements to the traffic management is ongoing. It is great to be able to work together with other agencies to improve road safety.
- 9 There has been a notable improvement in traffic management in the 2019 year to date.
- 10 Also below is the incident reporting trends for the last four years. Incident reporting has doubled with the implementation of the Health and Safety e-learning and increased focus on building a positive health and safety culture. We envisage that this will stabilise as we continue to complete corrective actions and implement our new health and safety system.

Summary of Indicators – 1 January 2018 to 31 December 2018

Date	Total Reported Incidents	EDI - Early Discomfort Incident	NMI - Near Miss Incident	MNI - Minor No Treatment Incident	FAI - First Aid Incident	MTI - Medical Treatment Injury	LTI - Lost Time Incident	PDI - Property Damage Incident	HAZ - Hazard Report	Other (ie Medical Event/NWR)	Number of incidents investigated	Number of Corrective Actions set	Number of Corrective Actions achieved	LTI Free Days	Days Lost Time	ACC Claims	Contractors Audited	Contractors Requiring Follow up
Jan-18	7	1	3	1	1	1	0	0	0	0	0	7	6		0	1	0	0
Feb-18	2	1	0	1	0	0	0	0	0	0	0	1	1		0	0	0	0
Mar-18	8	0	4	1	0	0	1	0	1	1	2	5	5	8	16	1	0	0
Apr-18	3	0	0	0	2	0	0	0	1	0	0	3	2	38	0	0	0	0
May-18	10	1	3	1	2	0	0	1	2	0	3	5	5	69	0	0	0	0
Jun-18	1	0	0	0	0	0	0	0	1	0	1	1	1	99	0	0	0	0
Jul-18	4	0	1	0	0	0	0	0	2	1	1	3	3	130	0	0	2	0
Aug-18	8	0	3	1	0	1	0	1	1	1	4	7	5	161	0	1	2	0
Sep-18	7	0	3	2	0	0	0	2	0	0	7	9	8	191	0	0	0	0
Oct-18	7	1	1	0	1	1	0	0	3	0	7	7	6	222	0	1	3	0
Nov-18	11	1	4	0	0	0	2	0	4	0	11	13	11	21	7	2	2	0
Dec-18	4	0	1	1	0	0	0	1	0	1	4	4	4	42	0	0	3	0
Total	72	5	23	8	6	3	3	5	15	4	4	65	57		23	6	12	0

Date	Total Reported Incidents	EDI - Early Discomfort Incident	NMI - Near Miss Incident	MNI - Minor No Treatment Incident	FAI - First Aid Incident	MTI - Medical Treatment Injury	LTI - Lost Time Incident	PDI - Property Damage Incident	HAZ - Hazard Report	Other (ie Medical Event/NWR)	Number of incidents investigated	Number of Corrective Actions set	Number of Corrective Actions achieved	LTI Free Days	Days Lost Time	ACC Claims	Safety Observations received	Contractors Audited	Contractors Requiring Follow up
Jan-19	5	1	0	0	1	1	0	0	2	0	5	8	6	101	0	1	3	0	0
Feb-19	3	0	0	0	1	0	0	0	2	0	2	3	3	0	0	0	0	0	0
Mar-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Apr-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	8	1	0	0	2	1	0	0	4	0	7	11	9		0	1	3	0	0





Other Health and Safety Related initiatives

- 11 In August 2018 Council approved the Health and Safety plan for 2018/19. Attached is the update to the Health and Safety Plan as of 28 February 2019.
- 12 As part of ensuring we met the Health and Safety Plan an operational health and safety implementation plan has been drafted. The plan is a working document and has been created to ensure that there is continued focus on improving health and safety within the organisation. The update is below. A number of the actions are progressing including the work on a new Health and Safety system.

Health and Safety Implementation Plan – update

Q4	Contractor Injury	Finalise templates developed in August for Contractors (to be added to handbook)	Critical Risk	*****		Complete
	Contractor Management	Begin Contractor approval process review	Contractor Pre-Apprc	Y10/2018		Complete
	Emergency Evac Drill Due	Administrative	Administrative	*****		Complete
	Drug and Alcohol Policy	Complete first draft	Wellbeing	*****		Complete
	Stress/Mental Health Box	Finalise bow tie draft	Wellbeing	*****		Complete
November	Drug and Alcohol Policy Development	Develop action plan	Wellbeing	*****		Complete
	Fatigue Policy Development	Complete first draft	Critical Risk	*****		Complete
	Contractor Management	Continue Contractor approval process	Contractor Pre-Apprc	*****		Complete
	Vehicle Accident	Begin draft of GPS monitoring guidelines	Critical Risk	*****		Complete
	Contractor Management	Develop a post- contract review template	Contractor Pre-Apprc	*****		Complete
December	Stress/Mental Health Bow tie/Gap analysis	Action plan created and priorities set	Wellbeing	*****	Continue Jan 19	In Progress
	Contractor Management	Continue Contractor approval process review and finalise	Contractor Pre-Apprc	*****		Complete
	Gap Analysis	Appoint organisation to undergo the H&S Gap analysis	Gap Analysis	*****	Completing internal analysis with safe plus template	Complete
	H&S Training	completed initial modules as required, support as needed	Implementation of H&S Training	*****		Complete
	Fatigue Policy Development	Develop action plan	Critical Risk	*****		In Progress
January	Drug and Alcohol Policy Development	Plan Implementation phase	Wellbeing	*****		Complete
	Vehicle Accident	Continue draft of GPS monitoring guidelines	Critical Risk	*****		Complete
	Contractor Management	Prep for review of Approved Contractors	Contractor Pre-Apprc	*****		In Progress
	Contractor Injury	Review and update Contractor Pre-Qualification (Safe forms B & C)	Critical Risk	*****		Complete
	Working Alone	Review animal control processes and training in regards to dealing with animals	Critical Risk	*****		Complete
February	H&S Training	Complete end of year review on training	Complete Implementation of H&S Training	*****		Complete
	H&S System	Implementation Phase	H&S System	*****		In Progress
	Working Alone	Development of man down/working alone system draft	Critical Risk	*****	Continue in March	In Progress
	Vehicle Accident	GPS monitoring Guidelines complete	Critical Risk	*****		In Progress
	Contractor Management	Send out re-approval letters and form for approved contractors	Contractor Pre-Apprc	*****	Awaiting H&S System timeline	Not Started
	Gap Analysis	H&S Gap analysis is completed	Gap Analysis	*****	Internal only, Complete in March	In Progress

- 13 Health and safety training continues with staff completing the Health and Safety e-learning modules based on the health and safety procedures.
- 14 The Health and Safety Committee met in mid-November 2018 and provided feedback and support for the health and safety training. The Health and Safety Representatives (HSR's) have had their roles redefined with a greater focus on communication and education around safety differently.
- 15 There have been a number of solutions sourced for our working alone staff. We are working through these now with budgets and final solutions being presented to the Executive Leadership team in March 2019.
- 16 Significant progress has been made on identifying an appropriate health and safety system. This is being completed in conjunction with the Human Resources Information System and payroll.
- 17 The Health and Safety Plan for 2019/20 is currently being drafted and will be presented at the next Finance and Audit committee.

Recommendation

That the Finance and Audit Committee:

- a) Receives the report titled “Health and Safety Update” dated 8 March 2019.**

Attachments

- A Health and Safety Update 28 February 2019 [↓](#)

Update on Health and Safety Action Plan

28 February 2019

In July 2018, Council agreed to the Health and Safety Plan 2018/19. Below is an update as of 28 February 2019.

KEY FOCUS AREAS FOR H&S	STEPS TO COMPLETE	SPONSOR	COMPLETE BY	UPDATE
Complete implementation of H&S Training Development of key procedures and current process was a key focus for 2017/18. The development of H&S e-learning modules and ensuring people are trained in what they are doing is a key focus for 2018/19.	Continue to develop education on our key H&S processes and ensure our people are trained in what we are doing.	RC	Dec 2018	Ongoing
	All staff trained in the e-learning modules		Dec 2018	E-learning modules still being released. Training will be completed by June 2019
CRITICAL RISK Educate and train our people on risk and hazard management. Prioritise Critical Risks and allocate resources based on the priorities. Complete the development of control plans, and assessment of effectiveness of the controls for the risks. On-going monitoring and management of critical risks seen as part of the audit and assurance process.	Finalisation of the critical risk control plans (bowties) and approval from ELT sponsor.	MR	Aug 2018	Complete
	Assess the effectiveness of the controls for the each of the control plans and create corrective actions for any deemed not effective.		June 2018 – June 2019	Ongoing work – will continue in 2018/2019
	Monitor closing out of corrective actions in Monthly reporting.		Dec 2019	Ongoing work – will continue in 2018/2019
Implementation of a H&S system Implement a web based Health and Safety system in line with budget and industry practice	Project approved by Council	DC	June 2018	Delayed – forms part of Request for Proposal for HRIS, payroll and H&S system
	Request for Proposal is finalised and Distributed/Vendor system selected		Dec 2018	Significant progress been made on selection of Vendor
	Implementation of new H&S System		By June 2019	Will be delayed

KEY FOCUS AREAS FOR H&S	STEPS TO COMPLETE	SPONSOR	COMPLETE BY	UPDATE
Wellbeing Continue to create a proactive and structured approach to dealing with staff wellbeing.	Continue the work with becoming a Healthy Thinking Organisation	JE	Ongoing	Ongoing – Healthy Thinking training undertaken. Additional sessions run in December 2018
Contractor Pre-approval Review how we manage the pre-approval process for Contractors and implement systems to improve this.	Review how we manage the pre-approval process and recommend changes	MR	Dec 2018	Complete
	Implement changes to the contractor pre-approval process based on recommendations		June 2019	Ongoing and on track
Gap Analysis Undertake an external gap analysis to assess our improvements and detail any areas for improvement.	Undertake an external gap analysis	SR	Feb 2019	Internal gap analysis being undertaken in March 2019
	Implement improvement opportunities in the gap analysis		From Feb 2019	Ongoing

Monthly Financial Report - January 2019

Record No: R/19/2/3766
Author: Kate Westenra, Graduate Accountant
Approved by: Anne Robson, Chief Financial Officer

☐ Decision ☐ Recommendation ☒ Information

Summary

1. The purpose of this report is to provide the Finance and Audit Committee with an overview of the financial results to date by the nine activity groups of Council, as well as the financial position and statement of cash flow.
2. This report summaries Council financial results for the seven months to 31 January 2019.

Recommendation

That the Finance and Audit Committee:

- a) **Receives the report titled “Monthly Financial Report - January 2019” dated 14 March 2019.**

Attachments

- A Monthly Council Financial Report - January 2019 [↓](#)



Monthly Financial Report

January 2019

Southland District Council
Te Rohe Pōtae o Murihiku

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15 Forth Street
Invercargill 9840

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Executive Summary

1. This Monthly Financial Report summarises Council's financial results for the seven months to 31 January 2019.
2. The Monthly Financial Report Summary consolidates the business units within each of Councils Groups of Activities.
3. The Monthly Financial Report includes:
 - Year to Date (YTD) Actuals, which are the actual costs incurred,
 - Year to Date (YTD) Projection, which is based on the full year projection and is a combination of the Annual Plan and carry forwards,
 - Year to Date (YTD) Budget, which is based on the full year Annual Plan budget with adjustments for phasing of budgets,
 - Full Year (FY) Budget, which is the Annual Plan budget figures,
 - Full Year (FY) Projection, which is the Annual Plan Budget figures plus the carry forward, and forecast adjustments.
4. Phasing of budgets occurs in the first two months of the financial year, at forecasting and when one-off costs have actually occurred. This should reduce the number of variance explanations due to timing.
5. Where phasing of budgets has not occurred, one twelfth of annual budgeted cost is used to calculate the monthly budget.
6. Southland District Council Summary Reports use a materiality threshold to measure, monitor and report on financial performance and position of the Council. The materiality threshold adopted by Council, together with annual budget for 2018/2019 is variances greater or lower than 10% of the original adopted budget and greater than \$10K in value.
7. Report Contents:
 - A. Council Monthly Summary
 - B. Council Summary Report - Income and Expenditure and Commentary
 - C. Statement of Comprehensive Income
 - D. Statement of Financial Position and Movement Commentary
 - E. Statement of Cash Flows.

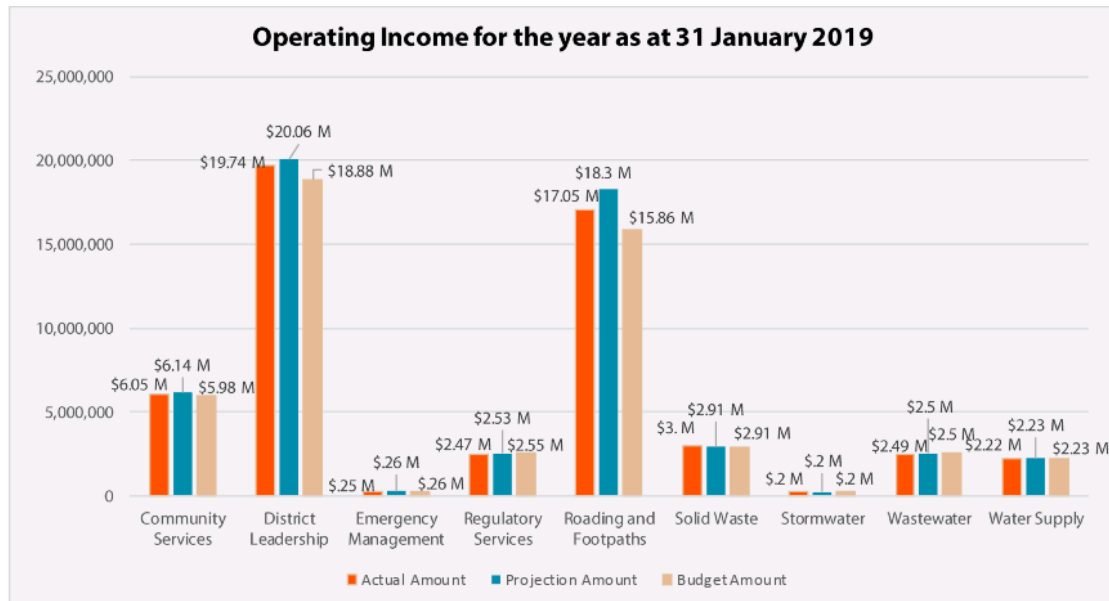
Abbreviation Explanation

Abbreviation	Description
AP	Annual Plan
CAPEX	Capital Expenditure
ELT	Executive Leadership Team
FYB	Full Year Budget
GDC	Gore District Council
GIS	Geographic Information System
GMSE	GeoMedia Smart Client
GST	Goods and Services Tax
ICC	Invercargill City Council
LED	Light Emitting Diode
LTP	Long Term Plan
ME	Month End
NZTA	New Zealand Transport Authority
SDC	Southland District Council
SIESA	Stewart Island Electricity Supply Authority
YE	Year End
YTD	Year To Date
YTD Variance	Comparison of actual results compared to YTD budget
\$K	Thousands of dollars
\$M	Millions of dollars

A. Council Monthly Summary

1. Income

Operating Income is \$1.6M (3%) under projection for YTD (\$53.5M actual vs \$55.1M projected).



Community Services income is \$90K (1%) under YTD projection.

- **Council Facilities** is \$78K (9%) over projection. This is due to the funding for the budgeted Open Spaces work being incorrectly processed. This has since been corrected and will be reflected correctly in the February report.
- **Public Conveniences** is \$187K (25%) under projection.
 - **Operational income:** The Lions Park toilet is under budget due to it being early in the tourist season with the budget spread evenly over the whole year. As well as Real Journeys recently relocating their bus stop to Kiwi Country. This will have some implication on income for the year, we have forecast this to be \$35K down on budget.
 - **Grant income:** This budget includes external income from MBIE for the Monkey Island, Clifden Bridge, Milford Road and Waikawa toilet upgrade projects, this income has not been received yet. These projects were subject to the TIF application. This will be rectified as the projects are undertaken and this income is received in the coming months.
- **Work Schemes** is \$78K (41%) under projection. The number of large projects continues to be down from previous years, this includes the amount of work that has historically been undertaken for ICC and Goldpine. Additionally Work Scheme are yet to apply for the funding from the Corrections Department which in previous years has been around \$8K, although there are no guarantees this money will be available this year or what the amount might be.

District Leadership income is \$322K (2%) under YTD projection.

- **Corporate Services** is \$385K (5%) under projection. This is made up of various areas within the corporate support group. Most of these activities within corporate support are internally funded therefore income is a reflection of the expenditure levels. The key variance is:
 - **Financial Services** is \$148K (12%) under projection. This business unit is internally funded and reflects expenditure which is \$87K under projection YTD. The primary reasons for the under expenditure is staff costs as a result of vacancies in the team, minimal expenditure on consultants to date, and software costs not being incurred to date.
 - **Investments – Operating Account** is over projection by \$197K (23%). Income is higher than budgeted due to external interest on investments being more than budgeted (\$239K). This is offset by anticipated dividends from Milford Sound Tourism Limited not yet received and interest income on internal loans being lower than budgeted for the YTD. Lower interest income is due to actual internal loans being lower than expected.
 - **Operations and Community Services** which is under projection by \$242K (39%). This business unit is internally funded and reflects expenditure which is \$237K under projection YTD. In the budget there is an income line for recoveries from the roading business unit for work completed by the community engineers. Due to the way we need to report to NZTA we are now having to offset this income directly against expenses. Income from NZTA is \$100K (29%) below budget. This is due to there being one Community Engineer vacancy for the majority of the year, as well as there being a lower level of claimable work undertaken. The level of claimable work decreased when NZTA changed their process and required timesheets from Council staff, this highlighted that previously we were over claiming.
- **District Development Services** includes the Milford Opportunities Project which is \$81K (130%) under projection due to the MBIE grant still to be received. The claim for this grant is expected to be processed in March 2019.
- **Representation and Advocacy** is \$76K (4%) over projection. This is significantly due to the Chief Executive business unit being higher in rates penalty income than anticipated and having the proceeds from a vehicle sale. The vehicle sales proceeds was budgeted in the prior FY.

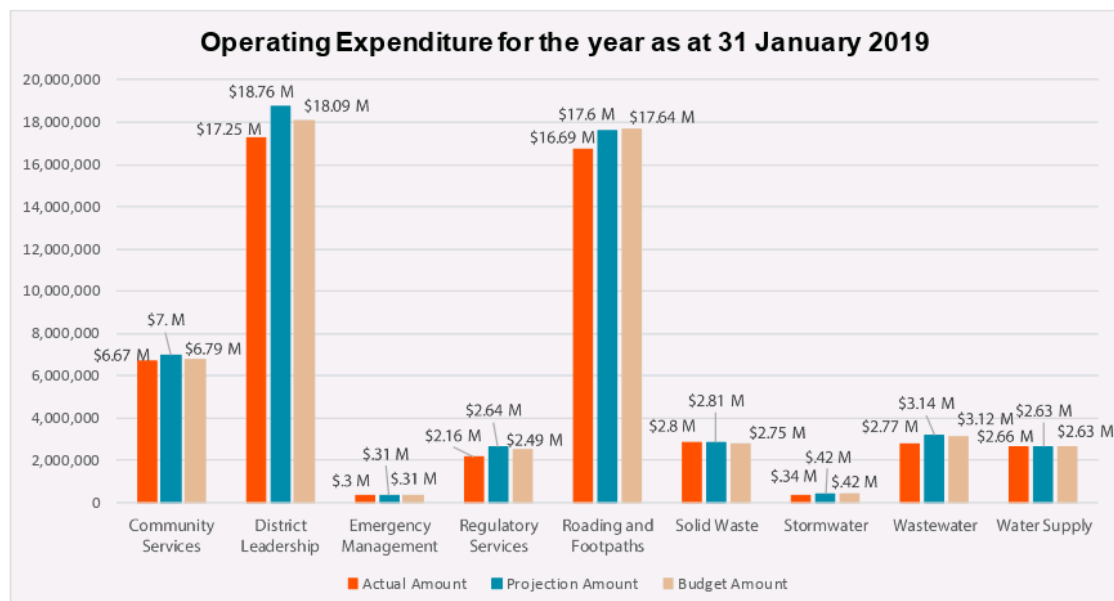
Roading and Footpaths income is \$1.26M (7%) under YTD projection. This is predominantly due to:

- **Around the Mountains Cycle Trail** received income of \$500K from New Zealand lotteries grant that was not budgeted for.
- **Road Safety Southland.** ICC were invoiced in early November however this activity is still \$142K (65%) under projected income. Part of this is due to there being less operational costs incurred than budgeted to date. Costs, and therefore income, are expected to be as budgeted by year end.
- **District Wide Roding** is \$761K (5%) under projection, this is a reflection on the lower levels of work that has been carried out and therefore lower NZTA funding received. Detail on district wide roading expenditure on page 8 & 9.
- **Special Purpose Roads** is under projection by \$780K (41%). This is still largely driving by the original delays with the Chaslands Slip repair. Work is steadily progressing and are still expected to be completed this construction season.

Solid Waste income is \$89K (3%) over YTD projection. This is predominantly due to increased fees received from the transfer stations and recoveries from additional wheelie bins have been put into service.

2. Expenditure

Operating Expenditure is \$3.7M (7%) under projection for the YTD (\$51.6M actual vs \$55.3M projection).



Community Services operating expenditure is \$329K (5%) under YTD projection.

- **Community Centres** is \$121K (32%) under projection. This is mainly operating and maintenance costs that have not been utilised. This includes the Nightcaps Hall repaint project (\$30K) that was scheduled to be completed but is still in progress with an expected completion of March 2019. Additionally, some non-Council owned halls have not yet uplifted their rates.
- **Grants and Donations** is \$100K under projection. The Ohai Railway Fund has allocated significantly less funds than budgeted, this is due to a lower number of application being received and the strict terms of reference that must be adhered to. There has been a phasing error located to do with the Southland Regional Heritage Committee grant, this has been corrected and will be reflected in the February reporting. Additionally, there are three budgeted grants (High Values Area, Enviroschools and Tour of Southland) that are yet to be uplifted, this will occur before year end.
- **Parks and Reserves** is \$165K under projection. There is no significant single contributor to this amount, rather most of the business units across the district are underspent due to operational costs not yet being incurred for the year.
- **Water structures** is \$66K (78%) over projection. This is a result of costs at both Riverton Wharves and Stewart Island Jetties being over budget YTD. The YTD overspend on the Riverton Harbour is additional costs incurred to complete the budgeted maintenance project, this has been included in the February forecast that is yet to be approved by Council. The YTD overspend on the Stewart Island Jetties includes maintenance repairs at Ulva Island and Millers Beach jetties as per Council's approval in September 2018. This approved budget is included in the February forecast round.

District Leadership operating expenditure is \$1.5M under YTD projection. The major contributors to this are:

- **Corporate services** is \$630K (8%) under projection. There are variances across all activities in this group. The key variance is:
 - **Governance** is \$60K (15%) under projection. Mileage costs YTD are less than budgeted for, training costs are less due to the timing of courses but this is expected to be on budget by the end of the FY. Additionally, the binding of Council, community board and committee minutes have been delayed for several years as a supplier could not be found. A supplier has now been located with this work expected to be completed by the end of the FY.
 - **Financial Services** is \$87K (8%) under projection due to vacancies in the team, minimal expenditure on consultants to date, and software costs not being incurred to date.
 - **Operations and Community Services** is \$237K (39%) under projection. As noted above we have had to change the way we account for NZTA costs. This has resulted in us offsetting income from the roading business unit for the roading work completed by the community engineers against expenditure. Additionally, there has been a vacancy resulting in various costs being lower than budgeted.
 - **Property & Spatial Services** is \$40K (22%) under projection. Costs are under projection due to consultancy and licensing costs for our GIS upgrade and contract renewal yet to be incurred. The contract will be renewed in March and the consultancy work is expected to be completed in April.
- **District Development Services** includes the Venture Southland Grant which is \$485K (35%) under projection. This is caused by the timing transactional processing and therefore resulting in January's grant being reflected in February. Additionally, the budget has been phased quarterly which no longer aligns with the invoicing being monthly for the final months of Venture Southland.
- **District Support** is \$312K (9%) under projection, a major part of this is due to Community Operating costs being under projection. Operational costs across all of the business units are under and over budget. The major areas are as follows:
 - **Riverton** is over spent by \$16,530. This is due to two funding requests that were approved by the Community Board. A \$9,000 grant towards the purchase of the Christmas tree was approved July 2018 and a \$5,000 grant towards the street artwork was approved December 2018. The general projects/maintenance budgets are spread evenly throughout the year.
 - **Te Anau** is under spent by \$31,220 significantly due to miscellaneous grants and Freedom camping budgets not being used yet, other variances are minor. The Freedom camping expense is to be forecast to zero, costs associated with Freedom Camping are district funded.
 - **Waihopai Toetoes Ward** is under spent by \$72,777 due to general projects that are still to being undertaken and grants that are yet to be paid out. \$27,223 of actual costs have been capitalised that were budgeted in general projects (operational expenditure). This effectively reduces the \$73K variance to a \$46K expenditure variance.
- **Forestry** is \$115K (6%) under projection. This predominately relates to Silviculture pruning at Gowan Hills Forest that is yet to be done. Also the seedling purchases and tree planting at Waikaia Forest is yet to occur. These activities are forecast to be completed by year end.

Other Activities in this group have a positive and a negative variance which offset some of the variances within this group.

Regulatory Services operating expenditure is \$485K (18%) under YTD projection. Expenditure on the District Plan Policy is significantly less than budgeted, this work has been forecast down for the current FY and the remaining budget is proposed to be carried over the 2019/2020 FY. Additionally, Activity Managers have been maintaining close scrutiny around budgets and there have been some vacancies in the Group which have now been filled.

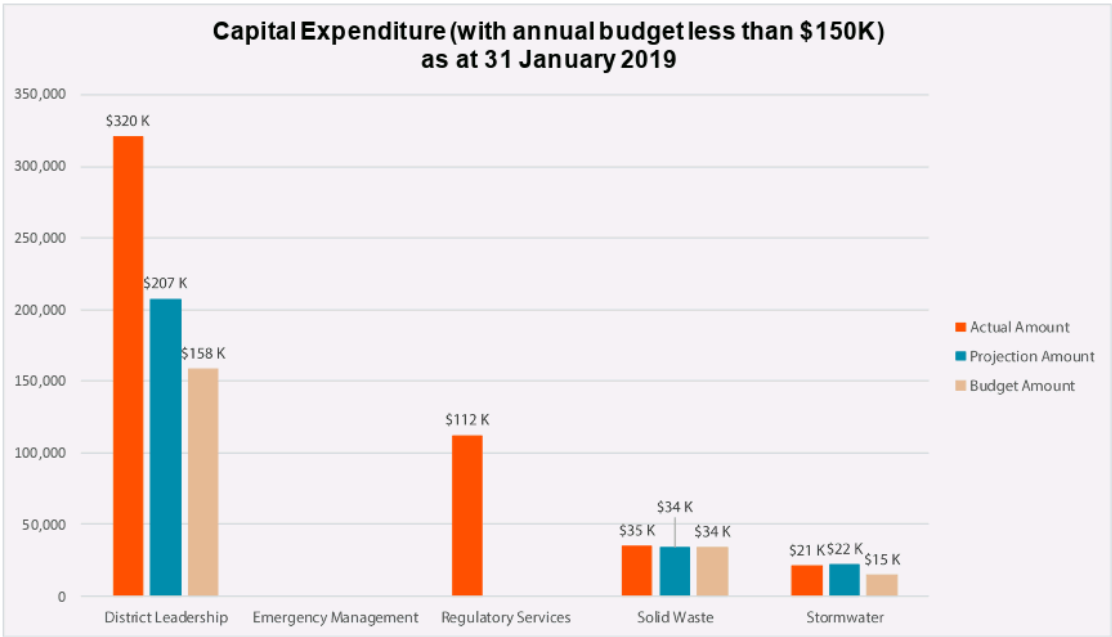
Roading and Footpaths operating expenditure is \$915K (5%) under YTD projection.

- **Roading – District Wide** is \$719K (4%) under projected spend, made up of the following:
 - **Sealed Pavement Maintenance** is \$235K under projected spend. The 2019/20 pre seal repairs are still the main driver. This is due to contractor resourcing issues and therefore a later than normal start with repairs. This activity will increase over in the first quarter of 2019, forecasting to be on budget at year end.
 - **Unsealed Pavement Maintenance** is \$105K under projected spend. Still behind schedule due to flood maintenance work being a priority, however this activity has picked up slightly over January.
 - **Structures Maintenance** is \$90K under projected spend, works have started to ramp up in January and is expected to continue during February.
 - **Environmental Maintenance** is \$94K above projected spend. The main driver of this was flooding events in late November/December. Activities within this budget are largely weather dependent and as such the timing and extent of works are unpredictable. It is proposed to manage any additional costs within the overall activity budget.
 - **Emergency Reinstatement** is \$78K above projected spend. The cost of the flooding events late last year are now starting to come through as this is change this activity has gone from being under projected spend to above projected spend. It is proposed to manage any additional costs within the overall activity budget.

Wastewater operating expenditure is \$376K (12%) under YTD projection. This is primarily due to an under spend of \$416K that relates to the costs for the business case and investigation for the Te Anau wastewater scheme. There is a total allowance of \$500k for this work in 2018/2019 that is phased evenly in the first six months of the year, resulting in this underspend.

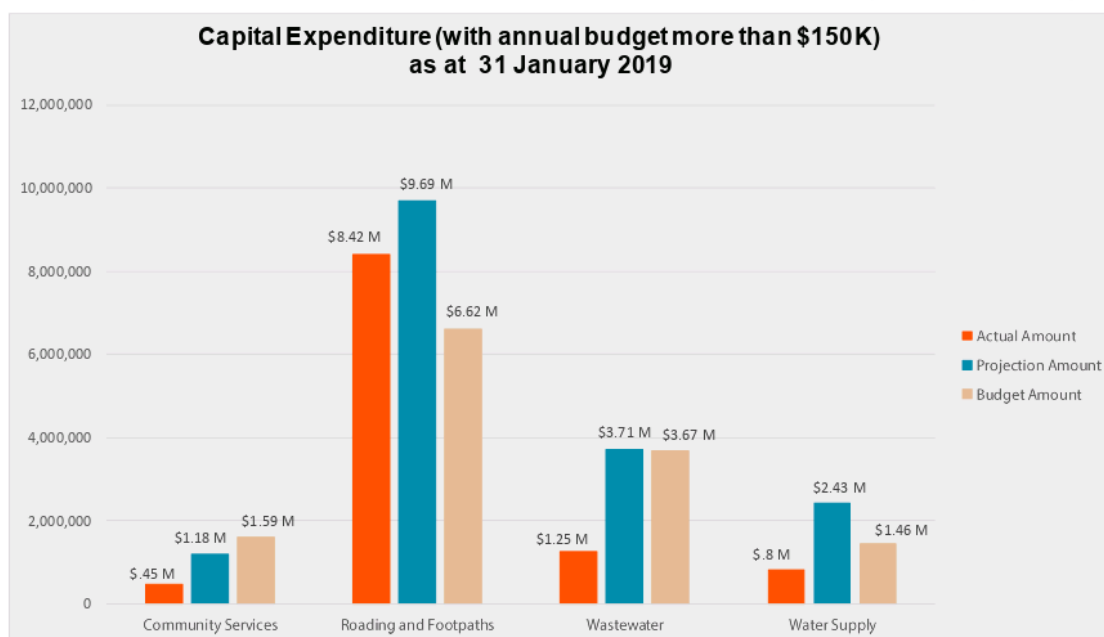
4. Capital Expenditure (CAPEX)

Capital Expenditure is \$5.9M (34%) under projection year to date (\$11.4M actual v \$17.3M projection).



District Leadership is \$113K (55%) over projection. This is predominately due to Information Management being \$106K over projection resulting from consultancy costs that were incurred for CAMMS (Strategy and Project Management System). The Council approved this unbudgeted expenditure for the 2018/2019 financial year in June 2018. This budget was phased for costs to be incurred later in the financial year, it has created a variance to date.

Regulatory Services is \$112K (100%) over projection. Three vehicle renewals were processed in January, these are currently phased to occur in June 2019.



Community Services is \$729K (62%) under YTD projection which is due to:

- **Council Facilities** is under projection by \$21K (32%). The capital expenditure project at the Invercargill office is on hold at present until the investigation project is completed. This will not be undertaken in this financial year.
- **Parks and Reserves** is under projection by \$68K (58%). Waiau Aparima Ward has budgeted projects at Monkey Island and Gem Stone beach, both of which are being forecast out of the current FY (yet to be approved by Council) as agreed by the Ward Committee. These costs have been spread over the whole year, not phased.
- **Public Conveniences** is under projection by \$569K (73%) due to projects either having not yet commenced or no costs processed yet. The Te Anau, Monkey Island, Waikawa and Clifden toilets were previously scheduled to be completed for this period. However, procurement delays have pushed this work out by a number of months. These projects have been forecast to be 50% completed this FY with the remaining 50% to be deferred to next FY.
- **SIESA** is under projection by \$62K (100%). The majority of scheduled capital works have been put on hold pending a business review.

Roading and Footpaths is \$1.27K (13%) under YTD projection.

- **Around the Mountain Cycle Trail** is underspent by \$61K (43%). The timing of expenditure relates to the coordination for the installation of the toilets and shelters. Toilets are due from the supplier in February 2019.
- **Roading - District Wide** is \$360K (5%) over projected spend.
 - The resurfacing contract is \$465K ahead of projected spend due to timing of work.
 - Unsealed Roading Metalling is also ahead of projected spend by \$90K, this is due to the timing of works.

- Bridge renewal is \$280K behind schedule, largely due to Council waiting on the signed land ownership agreements to be returned for bridges being divested.
- Pavement Rehabilitation is tracking slightly behind at \$130K but with two contracts awarded pre-Christmas, works are now well underway for this activity.
- **Roading - Special Purpose** is under projected spend by \$746K (39%). The Chaslands slip is under projected spend by \$756K due to initial onsite construction condition delaying progress. Works are still expected to be completed in late March / April which is in line with revised programme.
- **Street Works** Currently under the projected spend \$182K (43%) with a programme of works being developed that will include the additional footpath funds made available from NZTA. The programme size will be approx. \$750K or 4,500m².

Wastewater is \$2.45M (66%) under YTD projection. The significant project for the year is Te Anau wastewater budget. The project was forecasted in October and will be re-forecasted through the second round to reflect delays in issue of the tender for the pipeline. Costs incurred in the year are likely to be for design and consenting of various elements of the project.

Water Supply is \$1.6K (67%) under projection. The key variances are:

- **District water** is under projection by \$841K (53%). This is a funding business unit that reflects significant underspend on the following projects:
 - Te Anau water supply lateral replacement project as at 31 January 2019 had not commenced, work has since begun with forecast completion by year end.
 - Eastern Bush water supply upgrade project is \$200K under projection. Council is yet to obtain a discharge consent for the backwash waters from the plant upgrade, this consent is unlikely to be obtained until the end of the current financial year. Therefore the project has been deferred to the 2019/2020 financial year.

B. Council Summary Report

Southland District Council Financial Summary for the period ending 31 January 2019

Operating Income									
	YTD					FYB			
	Actual Amount	Projection Amount	Budget Amount	Variance	Var %	Projection Amount	Budget Amount	Variance	Var %
Community Services	6,048,733	6,139,221	5,981,242	(90,488)	(1%)	11,106,135	10,927,260	(178,875)	(2%)
District Leadership	19,740,122	20,061,917	18,880,759	(321,795)	(2%)	31,140,227	31,033,227	(107,000)	(0%)
Emergency Management	249,938	255,874	255,874	(5,935)	(2%)	438,641	438,641	0	0%
Regulatory Services	2,471,664	2,533,137	2,547,976	(61,473)	(2%)	4,217,151	4,217,151	0	0%
Roading and Footpaths	17,045,405	18,303,225	15,863,791	(1,257,820)	(7%)	31,901,439	28,846,487	(3,054,952)	(10%)
Solid Waste	2,999,493	2,910,027	2,910,027	89,465	3%	4,973,196	4,973,196	0	0%
Stormwater	198,008	200,458	200,458	(2,450)	(1%)	396,867	396,867	0	0%
Wastewater	2,491,440	2,495,890	2,495,890	(4,450)	(0%)	4,257,630	4,257,630	0	0%
Water Supply	2,219,245	2,234,463	2,234,463	(15,218)	(1%)	3,875,650	3,875,650	0	0%
Total	\$53,464,048	\$55,134,212	\$51,370,478	(1,670,163)	3%	\$92,306,937	\$88,966,110	(3,340,827)	(4%)
Operating Expenditure									
	YTD					FYB			
	Actual Amount	Projection Amount	Budget Amount	Variance	Var %	Projection Amount	Budget Amount	Variance	Var %
Community Services	6,669,150	6,998,200	6,794,230	(329,049)	(5%)	11,402,280	11,247,763	(154,517)	(1%)
District Leadership	17,253,458	18,763,090	18,091,505	(1,509,632)	(8%)	32,246,139	32,066,202	(179,937)	(1%)
Emergency Management	296,738	305,181	305,181	(8,443)	(3%)	438,641	438,641	0	0%
Regulatory Services	2,156,577	2,641,929	2,488,184	(485,351)	(18%)	4,527,518	4,252,013	(275,505)	(6%)
Roading and Footpaths	16,687,400	17,602,130	17,644,267	(914,730)	(5%)	30,474,140	30,466,373	(7,766)	(0%)
Solid Waste	2,801,769	2,813,750	2,745,033	(11,981)	(0%)	4,701,221	4,701,221	0	0%
Stormwater	342,527	423,130	423,130	(80,603)	(19%)	708,933	708,933	0	0%
Wastewater	2,769,084	3,144,698	3,122,531	(375,614)	(12%)	4,919,161	4,919,161	0	0%
Water Supply	2,661,706	2,634,119	2,634,119	27,587	1%	4,525,665	4,525,665	0	0%
Total	\$51,638,410	\$55,326,226	\$54,248,180	(3,687,816)	(7%)	\$93,943,698	\$93,325,973	(617,725)	(1%)
Net Surplus/Deficit	\$1,825,638	(\$192,014)	(\$2,877,702)	2,017,653	10%	(\$1,636,760)	(\$4,359,863)	(2,723,102)	(3%)
Capital Expenditure									
	YTD					FYB			
	Actual Amount	Projection Amount	Budget Amount	Variance	Var %	Projection Amount	Budget Amount	Variance	Var %
Community Services	450,852	1,179,943	1,588,561	(729,091)	(62%)	3,441,719	3,013,625	(428,094)	(12%)
District Leadership	320,318	207,216	158,288	113,102	55%	289,428	83,054	(206,374)	(71%)
Emergency Management	-	-	-	0	0%	-	-	0	0%
Regulatory Services	112,078	-	-	112,078	0%	35,000	35,000	0	0%
Roading and Footpaths	8,415,814	9,685,778	6,615,221	(1,269,963)	(13%)	19,190,213	14,943,110	(4,247,103)	(22%)
Solid Waste	34,875	34,074	34,074	801	2%	58,413	58,413	0	0%
Stormwater	20,995	22,070	14,583	(1,075)	(5%)	1,047,834	1,035,000	(12,834)	(1%)
Wastewater	1,252,598	3,709,270	3,666,281	(2,456,672)	(66%)	6,900,820	6,335,053	(565,767)	(8%)
Water Supply	799,934	2,428,327	1,455,122	(1,628,393)	(67%)	2,755,526	1,755,118	(1,000,408)	(36%)
Total	\$11,407,465	\$17,266,678	\$13,532,129	(5,859,213)	(34%)	\$33,718,953	\$27,258,373	(6,460,580)	(19%)

Activities reporting under Groups listed:

Community Services	District Leadership	Regulatory Services
Community Assistance	Representation and Advocacy	Building Control
Parks and Reserves	Community Development	Resource Management
Cemeteries	District Support	Animal Control
Community Facilities	Corporate Support	Environmental Health
Community Groups	Forestry	
Library Services		
Public Toilets		
Airports		
Electricity Supply		

C. Statement of Comprehensive Income

Statement of Comprehensive Revenue and Expenses					
for the period ending 31 January 2019					
	YTD			FYB	
	Actual Amount	Projection Amount	Budget Amount	Projection Amount	Budget Amount
Revenue					
Rates Revenue	27,174,457	27,088,125	27,088,125	46,780,057	46,780,057
Other Revenue	6,965,613	6,975,286	5,858,602	8,138,388	8,138,388
Interest and Dividends	333,312	81,615	81,615	139,912	139,912
NZ Transport Agency Funding	7,744,257	9,425,217	7,053,478	16,152,037	13,124,585
Grants and Subsidies	1,003,265	668,411	457,792	1,353,661	1,040,286
Other gains/losses	69,282	23,330	23,330	(1,347,690)	(1,347,690)
Vested Assets	0	0	0	0	0
Development and financial contributions	4,908	9,184	9,184	63,744	63,744
	43,295,095	44,271,168	40,572,127	71,280,109	67,939,282
Expenditure					
Employee Benefit Expense	7,383,507	7,311,767	7,311,767	12,418,394	12,418,394
Depreciation and Amortisation	13,014,988	13,030,376	13,030,376	22,338,053	22,338,053
Finance Costs	11,781	12,833	12,833	22,000	22,000
Other Council Expenditure	21,059,181	24,108,205	23,094,853	38,138,422	37,520,697
Scheme capital recovery for sewerage/water schemes	0	0	0	0	0
	41,469,456	44,463,182	43,449,829	72,916,869	72,299,144
Total Comprehensive Income	1,825,638	(192,014)	(2,877,702)	(1,636,760)	(4,359,863)

D. Statement of Financial Position

Council's financial position as at 31 January 2019 is detailed below and is for the activities of Council only. The balance sheet as at 30 June 2018 represents the audited balance sheet for activities of Council only.

**SOUTHLAND DISTRICT COUNCIL
STATEMENT OF FINANCIAL POSITION**

as at 31 January 2019

	Actual 31-Jan-19	Actual 30-Jun-18
Equity		
Retained Earnings	722,815,505	720,989,866
Asset Revaluation Reserves	772,464,594	772,464,594
Other Reserves	41,882,804	41,882,804
Share Revaluation	2,368,904	2,368,904
	<u>1,539,531,807</u>	<u>1,537,706,168</u>
Represented by:		
Current Assets		
Cash and Cash Equivalents	15,147,966	15,885,108
Trade and Other Receivables	7,677,541	6,823,524
Inventories	106,493	106,493
Other Financial Assets	2,806,981	2,716,374
	<u>25,738,981</u>	<u>25,531,499</u>
Non-Current Assets		
Property, Plant and Equipment	1,504,482,077	1,506,009,083
Intangible Assets	2,340,329	2,272,416
Forestry Assets	13,429,626	13,428,000
Internal Loans	28,112,474	29,031,239
Work in Progress	361,364	511,419
Other Financial Assets	2,731	3,091
	<u>1,548,728,601</u>	<u>1,551,255,249</u>
TOTAL ASSETS	<u>1,574,467,582</u>	<u>1,576,786,748</u>
Current Liabilities		
Trade and Other Payables	2,798,085	5,898,519
Contract Retentions and Deposits	496,515	341,452
Employee Benefit Liabilities	1,280,415	1,564,589
Development and Financial Contributions	2,170,907	2,167,401
Provisions	14,000	14,000
	<u>6,759,922</u>	<u>9,985,962</u>
Non-Current Liabilities		
Employment Benefit Liabilities	49,281	49,281
Provisions	14,097	14,097
Internal Loans - Liability	28,112,475	29,031,240
	<u>28,175,853</u>	<u>29,094,618</u>
TOTAL LIABILITIES	<u>34,935,775</u>	<u>39,080,579</u>
NET ASSETS	<u>1,539,531,807</u>	<u>1,537,706,168</u>

F. Statement of Cash Flows**Statement of Cashflows for the year ended January 2019**

	2018/2019 YTD Actual
Cash Flows from Operating Activities	
Receipts from rates	24,242,371
Receipts from other revenue (including NZTA)	15,850,801
Cash receipts from Interest and Dividends	333,312
Payment to Suppliers	(23,811,649)
Payment to Employees	(7,667,682)
Interest Paid	(11,781)
GST General Ledger (net)	1,755,914
Net Cash Inflow (Outflow) from Operating Activities	10,691,287
Cash Flows from Investing Activities	
Receipts from sale of PPE	69,282
(Increase)/Decrease Other Financial Assets	(90,247)
Purchase of property, plant and equipment	(11,337,926)
Purchase of Forestry Assets	(1,626)
Purchase of Intangible Assets	(67,913)
Net Cash Inflow (Outflow) from Investing Activities	(11,428,429)
Cash Flows from Financing Activities	
Increase/(Decrease) Term Loans	-
Increase/(Decrease) Finance Leases	-
Net Cash Inflow (Outflow) from Financing Activities	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(737,142)
Cash and Cash Equivalents at the beginning of the year	15,885,108
Cash and Cash Equivalents at the end of the year	15,147,966

Cash and Cash Equivalents and Other Financial Assets

1. At 31 January 2019, Council had \$13M invested in six term deposits ranging from three to six month maturities as follows:

SDC Investments - Term Deposits				
Bank	Amount	Interest Rate	Date Invested	Maturity Date
ANZ	\$ 3,000,000	3.18%	22-Nov-18	19-Feb-19
ANZ	\$ 3,000,000	3.07%	30-Jan-19	17-May-19
ASB	\$ 5,000,000	3.33%	30-Nov-18	30-May-19
BNZ	\$ 2,000,000	2.74%	26-Nov-18	19-Feb-19
Total	\$ 13,000,000			

At 31 January 2019, SIESA had \$1.62M invested in four six month term deposits as follows:

SIESA Investments - Term Deposits				
Bank	Amount	Interest Rate	Date Invested	Maturity Date
BNZ	\$ 600,000	3.33%	23-Oct-18	23-Apr-19
BNZ	\$ 300,000	3.38%	7-Nov-18	6-May-19
BNZ	\$ 320,000	3.34%	1-Oct-18	1-Apr-19
BNZ	\$ 400,000	3.33%	30-Jan-19	29-Jul-19
Total	\$ 1,620,000			

2. Funds on Call at 31 January 2019:

Funds on Call				
	Amount	Bank	Account	Interest Rate
SDC	\$ 3,187,577	BNZ	Funds on Call	1.00%
	\$ 10,000	BNZ	Operating Bank Acc	1.00%
	\$ 349,701	BNZ	Restricted Funds Acc	3.25%
SIESA	\$ 102,082	BNZ	Funds on Call	3.25%

Council's Investment and Liability Policy states that Council can invest no more than \$10M with one bank. Investments and Funds on Call, comply with the SDC Investment Policy.

Forecasted Financial Position for the year ending 30 June 2019

Record No: R/19/3/4656
Author: Joanie Nel, Management Accountant
Approved by: Anne Robson, Chief Financial Officer

☒ Decision

☐ Recommendation

☐ Information

Purpose

- 1 To inform the committee of the expected year-end financial result compared to the published 2018/2019 Annual Plan and seek the committee's recommendation to Council to approve the resulting forecasted position.

Executive Summary

- 2 Forecasting the financial position for the year ended 30 June 2019 is intended to provide information about what has changed since the budget was approved, why it has occurred and what the result is expected to be at the end of the year. In considering the final position staff consider what they planned to do in the Annual Plan, the projects carried forward from 2017/18 that were approved by Council on 25 September 2018, unbudgeted expenditure requests approved by Council during the year and the expected year end position as a result of operational decisions and information.
- 3 Forecasting enables the organisation to understand the anticipated year end position at all levels. It will also assist with decisions and priorities for spending across Council.
- 4 The budgeted expenditure included in the Annual Plan for the 2018/2019 year was adopted in June 2018. Therefore since this date a number of events have potentially occurred that will change the year end position. Forecasting allows a formal process to communicate to the Executive Leadership Team (ELT), Finance and Audit Committee and Council any known or expected changes. The net change by business units is shown in Appendix A.
- 5 The effect of the forecast changes on the Statement of Comprehensive Revenue and Expenditure and Statement of Financial Position is shown in Appendix B and C.
- 6 As part of the resolutions the Committee is asked to recommend to Council a number of unbudgeted expenditure requests that have not been advised to Council previously. Additionally there are a number of projects that have been identified as needing to be deferred to future years. A detailed list of these projects can be found in Appendix D. There is also a list of projects that are to be deleted, or where a project is completed under budget, the remaining budget is to be deleted, contained in Appendix E.
- 7 This report is included in the Council agenda for the meeting on 10 April 2019. Council staff will update Council on any discussions and recommendations made by this committee.

Recommendation

That the Finance and Audit Committee:

- a) Receives the report titled "Forecasted Financial Position for the year ending 30 June 2019" dated 20 March 2019.
- b) Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.
- c) Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.
- d) Notes the forecasted changes to Council's year-end financial performance and position as detailed in appendix B and C.
- e) Recommends to Council that it approve the changes as detailed in appendix A.
- f) Recommends to Council that it notes the projects or partial costs of projects indicated to be deferred to future years, as detailed in appendix D.
- g) Recommends to Council that it approves the deletion of the following 2018-19 projects:

Business Unit	Project	Amount	Details
District Leadership	Project 3.3 Complaints & Compliments	\$2,000	Project no longer required
Riverton	Wastewater treatment upgrade & sewer pumps	\$31,728	Project for SCADA no longer required
Waiau Aparima Ward	Monkey Island Hardstand and Shelter upgrade, Gemstone Beach project	\$128,000	Projects removed as requested by the Ward Committee. Monkey Is in twice Gemstone to be considered as part of the open spaces work Council is undertaking.
Waikaia	Waikaia Depot project	\$6,000	Project cancelled, no longer required.
Lumsden	Upgrade Railway Heritage Area	\$7,688	Project completed, remaining budget no required.
Te Anau	Te Anau Water Park new track, Te Anau Walkway in water park, supply water to Lions Park BBQ area	\$48,000	Water park track and walkway projects deleted, water supply project to Lions park BBQ area cancelled, park already has water.

Waikawa	Waikawa toilets	\$1,488	Funds carried forward from 17/18 not required.
Woodlands	Woodlands Heritage orchard shelter	\$3,000	Unwanted project deleted by CDA.
Lumsden	Lumsden Toilet facility upgrade	76,925	Project completed, remaining budget to be deleted

- h) Recommends Council approve the following unbudgeted expenditure for the 2018/19 financial year:

Business Unit	Expense	Amount	Funding Source
Financial Services	Increased Valuer General costs and Legal fees	\$96,181	District Operations Reserve
Knowledge Management	Increases in Software licence fees for 10 additional RM8 licences, Landonline fees for CT searches and general operational costs	\$14,000	District Operating Reserve
Around the Mountain Cycle Trail	Operational costs, maintenance, capital and final easement work that needs undertaken.	\$258,466	Lottery and Government Grants, Loan and Roothing reserves
Roothing - Administration	Training budget not included in LTP 3% of staffing costs.	\$19,500	Roothing Rates Reserve
Ohai Forest	Increase in Consultants fees due to larger physical programs being undertaken than originally budget, due to a larger land preparation area.	\$12,436	Forestry Reserve
Lumsden Hall	Unbudgeted Expenditure for refurbishment of kitchen and toilets at Lumsden Hall approved by the CDA.	\$11,960	Lumsden Community Centre Reserve
Financial and Reserve Contributions	Edendale Primary School tennis courts , Community & Policy agreed to support this project.	\$30,000	Financial & Development Contributions
Riverton Harbour	Completion of Wharf upgrade projects, Long wharf and Pleasure wharf	\$16,559	Riverton Harbour General Reserve
Camping Ground - Wyndham	Wyndham Camping Ground project completed over budget	\$10,891	Edendale Wyndham General Reserve
SIESA	Forecasting for budget shortfalls in Generation Maintenance, Fuel, Road Freight, Travel and Temp contractor fees	\$120,100	SIESA Operation Reserve

Background

- 8 Forecasting enables transparency and Council to be informed of the anticipated year-end financial result. Forecasting is not intended to involve the time and effort undertaken in the annual budgeting process.
- 9 Budget managers were requested to undertake forecasts for their business units where the expected overall outcome would vary from the budget in the Annual Plan by specified tolerance levels. These net levels are set at:
- \$1,000 for Council-owned halls;
 - \$1,000 to \$10,000 for townships depending on their operational expenditure in the current year;
 - \$10,000 for all District business units. The maximum limit of \$10,000 was set in line with the delegation held by the Chief Executive.
- 10 Changes due to forecasting have been included in the attachments as follows.
- Attachment A, provides details of changes to revenue and operating expenditure and capital expenditure for each business unit with commentary from the budget manager.
 - Attachment B, shows the net effect of the changes to the Statement of Comprehensive Revenue and Expenditure for the year ended 30 June 2019.
 - Attachment C, shows the effect of changes to the Statement of Financial Position for the year ending 30 June 2019.
 - Attachment D, provides details of the specific projects being deferred to future years. Currently staff are looking to include changes to the 19/20 year in the draft annual plan for that year.
 - Attachment E, provides details of the specific projects being deleted.
- 11 A breakdown of the movement of capital projects as a result of carry forwards and forecasting for the 2018/2019 year is as follows:

<i>Financial Activity</i>	<i>Amount</i>
Capital projects as per the 2018/2019 Annual Plan	\$19,916,188
Carried forward from 2017/2018	\$7,078,304
October Forecasting movement	\$602,265
February Forecasting movement	(\$7,249,871)
Expected project costs for 2018/19	\$20,346,886

- 12 Major changes due to forecasting are shown below. Details can be found in Appendix A.

Revenue - Changes in revenue from the budget has increased by \$495 thousand (Appendix B).

This is principally due to the Lotteries Grant received from MBIE towards the Around the Mountain Cycle Trail project.

Operating Costs – Operating expenditure has increased from the budget by \$566 thousand.

Major changes are:

- Increased valuer general costs and legal fees for Financial Services of \$96 thousand.
- Increase to costs in the Around the Mountains Cycle Trail, including additional mowing, weeding and additional minor works required following the NZTA warrant of fitness, land easements and tidying up costs of \$338 thousand. This is funded from a combination of lottery funding, MBIE, loan and roading reserves.
- An increase in the forecasted operating costs for SIESA operations, for budget shortfalls in generation maintenance, fuel, road freight, travel and temporary contractor fees, \$120 thousand.

Capital

- The forecast capital expenditure has decreased by \$7.2 million due to the deferral of a number of projects. Details can be found in Appendix A.

- 13 The total forecast net deficit for the year is \$4.5 million which is \$210 thousand less than the original Annual Plan budget.
- 14 The roading team indicated that apart from the training forecasted, no further adjustment is required to the roading programme with planned projects being on target for year end budgets.

Issues

- 15 Forecasting is part of the ongoing process to encourage better financial behaviours across the organisation. This includes early identification of projects that will not be completed by the end of the current financial year. The intention is that projects indicated to be completed in 2019/20 will be included in the 2019/20 Annual Plan. Additionally, any changes at year end will be included as part of the carry forward report to Council.
- 16 Forecasting also provides an opportunity to approve anticipated unbudgeted expenditure during the year. This should reduce the number of individual requests needed to be handled by Council. Council will still need to approve some expenditure items separately where the expenditure is large enough to require individual approval or where unbudgeted expenditure has been identified between the two rounds of forecasting.
- 17 In 2017/18, \$19 million of projects were moved to 2018/19 as part of the Annual Plan consultation process. An additional \$7 million was carried forward into 2018/19 at year end as a carry forward. During the October forecasting round, \$3.4 million was proposed to be deferred to the 2019-2020 Annual Plan. During this forecasting round, an additional \$7.2 million is proposed to be deferred to the 2019-2020 Annual Plan. (Appendix D). Council staff are currently reviewing the planned works for the 2019-20 year to ensure that the programme is realistic.

Factors to Consider

Legal and Statutory Requirements

- 18 There are no legal or statutory requirements in regards to forecasting Council's end of year position.

Community Views

- 19 Consultation was held with the community for the expenditure included in the 2018/2019 budget as part of the Annual Plan process and estimates meetings.
- 20 Changes proposed to capital and operational expenditure for townships will have been or will be reported to the relevant Community Board or Community Development Area Subcommittee. There are no new significant projects planned for 2018/19.

Costs and Funding

- 21 Forecasting completed shows that overall net operating income and expenditure is expected to decrease by \$70 thousand. This is shown by business unit in Attachment A.
- 22 Overall net Capital Expenditure is expected to decrease by \$7.2 million. Council is requested to approve the expenditure, not included in resolutions, shown in Attachment A.
- 23 The impact on the budgeted Statement of Comprehensive Revenue and Expenditure for 2018/2019 is a net operating deficit of \$210 thousand from the original Annual Plan as shown in Attachment B.

Policy Implications

- 24 Council staff must ensure that all expenditure is carried out within approved delegations. The current financial delegations only allow the Chief Executive to approve unbudgeted expenditure up to \$10,000.

Analysis of Options

The options are to approve or not to approve, in full or part, the forecasted adjustments to the expenditure in the Annual Plan.

Option 1 - Approve the changes in income and expenditure in Attachment A

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">• The Committee and Council is informed of anticipated changes from the Annual Plan for 2018/2019.• Council has had the opportunity to prioritise expenditure to be incurred in the current financial year.• Council staff are able to purchase services as required to provide services to the community in the most appropriate manner.	<ul style="list-style-type: none">• Deferral of projects which are going to be completed later and/or costing more than previously indicated.

Option 2 - Approve the forecast changes recommended

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none"> • Council is informed of anticipated changes from the Annual Plan for 2018/2019. • Council has had the opportunity to prioritise expenditure to be incurred in the current financial year • Council considers that the additional expenditure is not a current priority and does not need to be incurred. 	<ul style="list-style-type: none"> • Processes may be delayed where further approval needs to be sought from Council before committing to additional expenditure.

Option 3 – Do not approve, in part or in full, the forecast changes recommended

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none"> • Council is informed of anticipated changes from the Annual Plan for 2018/2019. • Council has had the opportunity to prioritise expenditure to be incurred in the current financial year 	<ul style="list-style-type: none"> • Processes may be delayed where further approval needs to be sought from Council before committing to additional expenditure.

Assessment of Significance

The content of this report is not deemed significant under the Significance and Engagement Policy.

Recommended Option

- 25 Option 1 to receive the forecasted adjustments to the financial statements and approve the expenditure in Attachment A not included in the Annual Plan for 2018/2019.

Next Steps

- 26 To advise managers of the approval of unbudgeted expenditure for the 2018/2019 financial year.
- 27 Ensure that deferred projects are included in the proposed 2019-2020 Annual Plan.

Attachments

- A Forecasting Financial Report - February 2019 Attachment A [↓](#)
- B Forecasting Financial Report - February 2019 - Attachment B [↓](#)
- C Forecasting Financial Report - February 2019 - Attachment C [↓](#)
- D Forecasting Financial Report - February 2019 - Attachment D [↓](#)
- E Forecasting Financial Report - February 2019 - Attachment E [↓](#)

APPENDIX A: Forecast adjustments to revenue, operating expenditure and capital expenditure by business unit

Business Unit Name	February Forecast Adjustment	Forecast Balance at 30 June 2019	Increase or (Decrease)	Comment
Income				
Building Regulation	(\$49,500)	\$22,533	(Decrease)	Amended to reflect actual level of income being received
Investments Operating	\$230,000	\$230,000	Increase	Reflection of the actual interest income received
Resource Consent Processing	\$13,000	\$173,732	Increase	Balancing adjustment as expenditure has been forecast to increase. Most of legal costs will be recovered back.
Street Works - EdenWyn	(\$4,266)	\$19,469	(Decrease)	Project 633 in progress
Library - Lumsden	(\$4,451)	\$19,531	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Library - Otatau	(\$5,252)	\$24,752	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Library - Riverton	(\$8,903)	\$49,952	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Library - Te Anau	(\$21,618)	\$164,245	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Library - Winton	(\$24,161)	\$85,922	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Library - Wyndham	(\$4,093)	\$36,602	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Subtotal Other Revenue	\$120,756	\$826,738	Increase	
Around the Mountains Cycle Tra	\$557,948	\$673,998	Increase	Approved MBIE grant and Lotteries Grant received
Stewart Island Jetties	\$8,867	\$156,212	Increase	WS0010 Millars Beach Refurbishments
Street Works - Lumsden	\$21,400	\$21,400	Increase	MBIE funding towards the Lumsden Railway upgrade project
Street Works - Stewart Island	(\$7,500)	\$20,000		796-A New Footpath Rankin St, funding adjustment
Toilets - Clifden	(\$116,066)	\$0		Clifden toilet budget deferred
Toilets - Lumsden	(\$11,063)	\$101,500	(Decrease)	Lumsden Toilet TIF application project deferred
Toilets - Waikawa	(\$30,851)	\$31,000	(Decrease)	Forecasting to undertake 50% of the project this FY, Carry over the remaining budget to 2019/2020 to complete the project
Subtotal Grant and Subsidies	\$422,735	\$1,004,110	Increase	
Parks & Reserves General	(\$48,000)	\$0	(Decrease)	PR0013 - Te Anau Water Park new track \$30K, Project deleted. 1705 - Te Anau Walkway in Water Park area \$15K, Project deleted. tea100 - Supply water to Lions Parks BBQ area \$3K, Project cancelled, park already has water.
Subtotal Dev. and Financial Cont.	\$849,748	\$3,215,962	Increase	
Total Revenue adjustment	\$1,393,239	\$5,046,811	Increase	
Operational Expenditure				
Customer Service	\$6,000	\$95,937	Increase	Increase forecast for extra Travel to allow the sharing of resource across the District and Catering charges required for meetings and events.
District Library	(\$64,018)	\$410,637	(Decrease)	\$8k increase in Operating costs offset by transfer of community funding by the district back to the district library. Previously book purchases were coded to the communities and a contribution from the district made, to simplify all book purchases are now through the district library for communities.
Financial Services	\$96,181	\$385,400	Increase	Increased Valuer General costs and Legal Fees
Knowledge Management	\$14,000	\$88,695	Increase	Increases in Software licence fees for 10 additional RMS licences, Landonline fees for CT searches and staff catering during training
Information Management	\$200,000	\$700,600	Increase	Consulting costs ex capital line for core systems review
Chief Executive	(\$16,963)	\$137,932	(Decrease)	Reduction forecasted in legal fees, increase in finance
Around the Mountains Cycle Tra	\$122,416	\$192,416	Increase	Additional Mowing/Weed eating plus Trail Audit costs
District Water	(\$37,000)	\$46,100	(Decrease)	WAT990 Consulting and project management for district metered areas deferred, WAT953 \$20k deferred as completed with WAT952
Building Regulation	\$7,288	\$368,860	Increase	Revised to reflect actual costs
Dog and Animal Control	\$8,000	\$20,000	Increase	Forecast increase in legal and associated prosecution costs.
Resource Consent Processing	\$13,000	\$59,626	Increase	Forecasting budget increase due to increased expenditure
Resource Planning/Policy	(\$162,483)	\$70,160	(Decrease)	Forecasting budget reduction due to lower actuals
Regulatory - Non Recoverable	(\$30,000)	\$10,000	(Decrease)	Lower work load in relation to Territorial Authority functions
Depot - Waikawa	(\$6,000)	\$0	(Decrease)	CB0010 Waikawa Depot project deleted as per projects spreadsheet
Roading - Administration	\$19,500	\$19,500	Increase	Training budget not included in LTP. 3% of staffing costs.
Dipton Forest	\$3,438	\$22,768	Increase	Increased Maintenance general charges
Forest Administration	\$32	\$32	Increase	Forecast for budget shortfall
Gowan Hills Forest	(\$58)	\$108,635	(Decrease)	Decrease to reflect actual cost
Ohai Forest	\$12,436	\$82,500	Increase	Increase due to larger physical programs being undertaken than originally budgeted. Maintenance \$2,023, Est \$4,881, Tending \$420

Business Unit Name	February Forecast Adjustment	Forecast Balance at 30 June 2019	Increase or (Decrease)	Comment
Operational Expenditure				
Waikaia Forest	\$6,515	\$1,945,680	Increase	Increase due to larger physical programs being undertaken than originally budgeted.
Financial and Reserve Contribu	\$42,000	\$42,000	Increase	Edendale Community Pool heat pump \$12,000, Council approved 31 Dec 2018.
Recreation Reserve - EdenWyn	(\$11,180)	\$13,820	(Decrease)	Edendale Primary School tennis courts \$30,000, Community & Policy agreed to support this project and fund transfer from Financial and Dev contributions.
Recreation Reserve -Gorge Road	(\$4,210)	\$5,000	(Decrease)	Project 654 Hedge removal completed
Recreation Reserve - Lumsden	\$8,500	\$8,500	Increase	Hedge removal and fence install complete
Hall - Lumsden	\$11,960	\$11,960	Increase	Upgrade pavilion at the Lumsden Recreation Reserve. Unbudgeted expenditure approved by CDA 15 October 2018.
Beautification - Manapouri	\$1,400	\$7,952	Increase	R/18/11/26915 Unbudgeted Expenditure for refurbishment of kitchen and toilets at Lumsden Hall
Hall - Manapouri	\$1,400	\$1,400	Increase	Forecast for budget shortfall
Cemetery - Mossburn	\$3,439	\$9,327	Increase	Forecast for budget shortfall
Operating Costs - Riversdale	\$7,104	\$7,104	Increase	Cemetery Boundary tree removal
Operating Costs - Riverton	\$13,000	\$21,647	Increase	Riversdale Fire Bore installation R/18/3/4760
Street Works - Riverton	\$2,300	\$3,019	Increase	Riverton Xmas tree project funded from General Reserves and South Sea spray art festival
Refuse Collection - Riverton	\$2,000	\$4,148	Increase	Forecast for budget shortfall
Recreation Reserve - Riverton	\$6,000	\$7,578	Increase	Additional \$2000 forecasted for Refuse collection charges in Feb 19 round
Harbour	\$16,559	\$18,659	Increase	Forecast budget shortfall
Street Works - Stewart Island	\$2,500	\$4,603	Increase	Completion of Wharf upgrade projects, Long wharf and Pleasure wharf
Stewart Island Jetties	\$108,867	\$154,900	Increase	Forecasted budget shortfall Maint general
Operating Costs - Te Anau	\$10,000	\$16,149	Increase	Unbudgeted exp for immediate repairs to Ulva and Millars Beach jetties repairs funded from District Ops reserve. User pays fee investigation
Sportsground/Boating - Te Anau	\$2,100	\$2,100	Increase	Te Anau community housing feasibility study.
Toilets - Waikawa	(\$1,488)	\$0	(Decrease)	Forecasted budgeted shortfall for Internal Maintenance
Cunio Bay Reserve (SDC Costs)	\$7,000	\$7,000	Increase	PC0020 Waikawa toilets project, funds carried over from 2017/2018 not required.
Toilets - Tokanui	(\$2,862)	\$4,485	(Decrease)	R/18/11/27247 Unbudgeted expenditure approved by Council on 18/12/18 for upgrading the drinking water quality supplying the Cunio Bay rec reserve
Beautification - Tokanui	\$8,000	\$10,000	Increase	PC0023 Tokanui toilet project completed under budget
Camping Ground - Wyndham	\$10,891	\$17,250	Increase	Additional Mowing charges not budgeted for
SIESA - Operations	\$61,300	\$551,652	Increase	Costs to complete project
SIESA - Staff House	\$1,700	\$2,722	Increase	Forecast budget shortfall
SIESA - Waste Recovery	\$65,000	\$113,439	Increase	Forecast budget shortfall
Total adjustment	\$565,563	\$5,811,892	Increase	
Net surplus (deficit)	\$827,676			

Business Unit Name	February Forecast Adjustment	Forecast Balance at 30 June 2019	Increase or (Decrease)	Comment
Capital Expenditure				
District Library	\$122,636	\$267,476	Increase	Unbudgeted expenditure in relation to the Kotui Library Management System not completed until August 2018, however the budget of \$55,750 approved by Council was not carried forward from 2017/2018 to 2018/2019. This movement of community library book budgets back to district to simplify process.
Information Management	(\$908,142)	\$663,149	(Decrease)	To transfer part of the project IT5 (Core systems replacement) budget from capital costs to consulting line to reflect the amount spent in consultants for the year.
Around the Mountains Cycle Tra	\$216,050	\$457,258	Increase	Capital works as per MBIE agreement R/18/11/25466. Works costed for Option 1 of the LTP budget was lower than the same works costed for MBIE agreement. Since the LTP adoption MBIE have agreed to fund \$116,050 (50%) of this work. Councils portion to fund is \$116,050. Additionally there is final easement work that needs undertaken and more signage required, plus Tables and Chairs, Spouting and Water tanks
District Water	(\$1,395,607)	\$1,566,819	(Decrease)	Changes in district water projects
District Sewerage	(\$3,900,228)	\$2,831,411	(Decrease)	Changes in district sewerage projects
Building Regulation	\$72,431	\$107,431	Increase	to reflect actual costs, 3 vehicles (including 1 previously leased)
Toilets - Colac Bay Playground	(\$63,976)	\$63,000	(Decrease)	50% of TIF app deferred to 19/20
Street Works - EdenWyn	(\$4,266)	\$160,000	(Decrease)	Project 633 in progress
Water Supply Matakau	(\$20,000)	\$0	(Decrease)	project RW272 - flowmeter and intake deferred at request of water supply committee
Library - Lumsden	(\$4,451)	\$0	(Decrease)	Transfer of budget for library books to District Library business unit (10070)
Street Works - Lumsden	(\$2,774)	\$63,998	(Decrease)	Project UN302 completed
Toilets - Lumsden	(\$76,925)	\$206,670	(Decrease)	Lumsden Toilet TIF application project part deferral to 19/20
Playground - Lumsden	(\$7,688)	\$0	(Decrease)	Completed in conjunction with UN302
Capital Expenditure				
Beautification - Manapouri	(\$42,500)	\$0	(Decrease)	Flying Fox
Street Works - Riversdale	\$4,000	\$33,000	Increase	Project has been awarded, expected start date 18 Feb, completion March
Library - Riverton	(\$8,903)	\$0	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Street Works - Riverton	(\$145,068)	\$23,000	(Decrease)	Flagrux project installed, awaiting final invoice. Footpath project 717 being investigated by OPUS
Stormwater Drainage - Riverton	(\$10,000)	\$0	(Decrease)	STO1508 Riverton Investigate stormwater deferred. scope of work to be defined.
Toilets - Cosy Nook, Monkey I	(\$139,528)	\$140,000	(Decrease)	50% of TIF app deferred to 19/20
Street Works - Stewart Island	(\$7,500)	\$20,000	(Decrease)	Removal of the unfunded projects via SVVL. These are the Rankin St to Golden Bay project and the Horseshoe Bay Rd project
Library - Te Anau	(\$21,618)	\$0	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Street Works - Te Anau	(\$10,000)	\$10,000	(Decrease)	1726 Improve signage around town project, defer as per Project Spreadsheet. \$10K remaining is CCTV project
Stormwater Drainage - Te Anau	(\$12,834)	\$0	(Decrease)	STO640 deferred
Toilets - Boat Hbr, Town Centr	(\$112,337)	\$114,063	(Decrease)	PC0017 Te Anau boat harbour Toilet, completed under budget. New toilet milford road forecast to complete 50% this year.
Parks & Reserves General	(\$13,000)	\$60,000	(Decrease)	this project was budget \$15K over three year, forecasting to complete the entire project
Water Supply Kakapo	\$4,264	\$64,264	Increase	to reflect actual costs on RW139
Toilets - Waikawa	(\$61,702)	\$62,000	(Decrease)	50% of project PC0027 to 2019/20
Curio Bay Reserve (SDC Costs)	\$35,000	\$35,000	Increase	budget to 2019/2020 to complete the project
Toilets - Clifden	(\$116,132)	\$116,000	(Decrease)	Project deferred
Recreation Reserve - WaiuApar	(\$128,000)	\$0	(Decrease)	projects to be removed from Waiu/ Aparima Ward budgets as requested by the Ward
Library - Otatau	(\$5,252)	\$0	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Street Works - Otatau	(\$660)	\$18,000	(Decrease)	Project 700 being investigated by OPUS
Holt Park Camping Ground	(\$143,907)	\$70,000	(Decrease)	Project 812 upgrade to Camping Ground, build to commence in March
Library - Winton	(\$24,161)	\$0	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Stormwater Drainage - Winton	(\$300,000)	\$700,000	(Decrease)	stormwater renewal during 2018/19 deferred to next year.
Sewerage Scheme Winton	(\$10,000)	\$10,000	(Decrease)	WW786 part deferral to 19/20 Consent renewal preparation
Beautification - Woodlands	(\$3,000)	\$0	(Decrease)	PR0031 Woodlands Heritage Orchard Shelter - CDA deleted this project.
Library - Wyndham	(\$4,093)	\$0	(Decrease)	To reflect transfer of budget for library books to District Library business unit (10070)
Total adjustment	(\$7,249,871)	\$7,862,539	(Decrease)	

APPENDIX B						
FORECAST STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES (DISTRICT AND LOCAL)						
	Note	Annual Plan 2018-2019 (adopted in June 2018) (\$000)	Amounts Carried Forward from 2017-2018 (\$000)	Forecast Changes from October 2018 (\$000)	Forecast Changes from February 2019 (\$000)	Forecasted Result for 2018-2019 (\$000)
Revenue						
Rates		46,780	-	-		46,780
Other revenue	3	8,138	94	1,121	121	9,473
Interest and Dividends		140	-	-		140
NZTA	3	13,125	-	-		13,125
Grants and Subsidies		1,040	-	(36)	423	1,427
Other Gains/(Losses)		- 1,348	-	-		- 1,348
Vested Assets		-	-	-		-
Development and Financial Contributions	3	64		15	850	929
		67,939	94	1,100	1,393	70,527
Expenditure					-	-
Employee Benefit Expenses	3	12,418	-	-		12,418
Depreciation and Amortisation	2	22,338	-	-		22,338
Finance Costs		22	-	-		22
Other Council Expenditure	2 & 3	37,521	107	1,227	566	39,421
		72,299	107	1,227	566	74,199
OPERATING SURPLUS/(DEFICIT)		(4,360)	(13)	(127)	828	(3,672)
Share of Associate Surplus/(Deficit)		-	-	-		-
SURPLUS/(DEFICIT) BEFORE TAX		(4,360)	(13)	(127)	828	(3,672)
Income Tax Benefit		-	-	-		-
SURPLUS/(DEFICIT) AFTER TAX		(4,360)	(13)	(127)	828	(3,672)
Gain/(Loss) on Property, Plant and Equipment Revaluations	2	26,994	-	-		26,994
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		22,634	(13)	(127)	828	23,322

Note:

- 1) The Annual Plan for 2018-2019 is the consolidated result of Council, Venture and SIESA. This includes any adjustments to the 10 year plan which have been approved by Council up to 30 June 2018.
- 2) No adjustment has been made to the budgeted amount in the 10 Year Plan for depreciation, revaluation of infrastructure assets and revaluation of forestry assets in the forecasting process.
- 3) Further details of the revenue or expenditure is provided in Attachment A for the February 2019 round of Forecasting.

APPENDIX C:

**SOUTHLAND DISTRICT COUNCIL
FORECAST STATEMENT OF FINANCIAL POSITION
30 JUNE 2019**

	30 June 2018 '000			Forecast October 2018/2019 '000		February Forecast adjustments	Forecast 2018/2019	Consolidated Annual Plan 2019/2020 '000
	including Annual Plan movements, Carried Forwards	October Forecast adjustments						
Equity								
Retained Earnings	727,943	-	13	727,930	-	70	727,860	722,574
Asset Revaluation Reserves	780,585			780,585			780,585	780,585
Fair Value Reserves	-			-			-	1,916
Other Reserves	35,213	385		35,598	-	1,164	34,434	36,911
	1,543,741	372		1,544,113	-	1,233	1,542,879	1,541,986
Current Assets								
Cash and Cash Equivalents	386	230		616		6,016	6,633	3,096
Trade and Other Receivables	7,183			7,183			7,183	7,183
Inventories	85			85			85	85
Work in Progress	-	-		-			-	-
Other Financial Assets	1,159			1,159			1,159	334
	8,813	230		9,043		6,016	15,060	10,698
Non Current Assets								
Property, Plant and Equipment	1,532,697	602		1,533,299	-	7,099	1,526,200	1,526,343
Intangible Assets	2,905			2,905	-	151	2,754	2,799
Forestry Assets	12,208			12,208			12,208	12,208
Internal Loans	38,135	-	230	37,905	-	6,016	31,889	822
Investments in Associates	-			-			-	-
Other Financial Assets	-			-			-	4
	1,585,946	372		1,586,318	-	13,266	1,573,051	1,542,176
TOTAL ASSETS	1,594,759	602		1,595,361	-	7,250	1,588,111	1,552,874
Current Liabilities								
Trade and Other Payables	7,180	-		7,180			7,180	7,180
Contract Retentions and Deposits	201	-		201			201	201
Employee Benefit Liabilities	1,539	-		1,539			1,539	1,539
Development and Financial Contributions	1,942	-		1,942			1,942	1,878
Provision for Decommissioning	14			14			14	14
Provisions	-	-		-			-	-
Borrowings	-	-		-			-	-
	10,876	-		10,876		-	10,876	10,812
Non-Current Liabilities								
Employee Benefit Liabilities	67	-		67			67	67
Provision for Decommissioning	8			8			8	8
Borrowings	-			-			-	-
Internal Loans - Liability	40,067	230		40,297	-	6,016	34,280	-
	40,142	230		40,372	-	6,016	34,356	75
TOTAL LIABILITIES	51,018	230		51,248	-	6,016	45,232	10,887
NET ASSETS	1,543,741	372		1,544,113	-	1,233	1,542,879	1,541,987

ATTACHMENT D: Projects planned to be deferred during the February Forecasting round to Future Years

Town	Activity	Project Name	Financial Year	Funded From	Total 18/19 Budget	Deferred \$ spend to future years	Comment
District Water	Water supply	Consultancy, project management and design for DMA metering	2018/19	District Funding	17,000	17,000	WAT990 Consulting and project management for district metered areas deferred
District	Wastewater	Inflow project to comply with Consent limits	2018/19	District Funding	150,000	150,000	project WW1530 inflow project to comply with consent limits deferred
Matuku	Water supply	Install flowmeter and new intake pump	Multi-Year 17/18	Loan & Reserves	20,000	20,000	project RW272 - flowmeter and intake deferred at request of water supply committee
Ohai	Wastewater	New UV/Treatment Plant upgrade	2017/18	District Funding	54,469	44,469	WW336 New UV/treatment plant deferred to obtain a consent for the backwash from the plant upgrade.
Ohai/Nightcaps/ Wai	Water supply	Metering District Metered Areas	2015/16	District Funding	5,751	5,751	project WAT343 Ohai district metering area deferred
Ohai/Nightcaps/Wai	Water supply	Replacement of tanks at Ohai for safety purposes	2018/19	District Funding	90,000	60,000	WAT696 Ohai tank replacement expecting to purchase tanks and form the road. Tanks are expected to be installed in 2019/20.
Riversdale	Wastewater	Treatment Upgrade Stage 2	2018/19	District Funding	300,000	275,000	WW501 Riversdale Treatment upgrade, land purchase deferred until final hydro modelling is completed to determine what needs to determine scheme design to ensure it works as required.
Riverton	Roads & footpaths	Footpaths	Multi-Year 16/17	Rates	132,810	121,810	Footpath project 717 being investigated by Opus
Riverton	Stormwater	Investigate Stormwater discharge around Soundshell area due to blocked outlets	2018/19	Reserves	10,000	10,000	STO1508 Riverton Investigate stormwater deferred. scope of work to be defined.
Riverton/Aparima	Water supply	Upgrade Alum Sludge Area	2016/17	District Funding	11,976	11,976	WAT561 Riverton upgrade alum sludge area deferred; WAT563 upgrade storage tank and WAT1510 magflow deferred
Riverton/Aparima	Water supply	Upgrade Alum Sludge Area	2018/19	District Funding	44,904	44,904	
Riverton/Aparima	Water supply	200mm Magflow at water out at Water Treatment Plant	2018/19	District Funding	15,000	15,000	
Riverton	Water supply	Treatment Plant Upgrade, Rising Main & intake improvements	2012/13	Mix & Loan	206,247	206,247	reduction in expected costs for project 26362; remainder deferred
Monkey Island	Community services	Monkey Island Toilets	2018/19	Loan	255,000	139,528	50% of TIF app deferred to 19/20
Stewart Island	Wastewater	Pumps to stage 1 sewer pump stations	2017/18	District Funding	78,612	78,612	WW363 Stewart Island deferred as total scope of work over three projects expected to be \$50,000

Town	Activity	Project Name	Financial Year	Funded From	Total 18/19 Budget	Deferred \$ spend to future years	Comment
Te Anau	Community services	Te Anau New Toilet Milford Rd end of town	2018/19	Loan	100,000	110,000	PC0033 - Te Anau new toilet Milford Rd, forecasting to complete 50% for the work this FY. Remaining to be deferred to 2019/2020.
Te Anau	Water supply	Metering - District Metered Areas	2018/19	District Funding	188,100	101,500	WAT178 deferred to 19/20, with WAT675 considered more urgent.
Te Anau	Wastewater	Scheme Capacity Upgrade	2018/19	District Funding	3,074,219	1,623,284	WW603 Te Anau LOS portion \$2,544,784- adjustment for changes in work program from Council decision Oct 18 to go with SDI Reduced in February to reflect pipeline work not expected to have any significant work completed in 18/19; Have allowed for \$1,500,000 for approved business case budget WW1548 still \$65,000
Te Anau	Wastewater	Consent - Upukerora extension	2018/19	District Funding	247,902	125,000	UN2019-7 Te Anau consent for discharge to Upukerora \$150,000 per decision by Council Oct 18. Updated in February to reflect the Upukerora consent work not being started until SDI discharge consent is clearly taking longer than expected. Needing to incur monitoring costs in case consent is applied for; allowing \$25,000
Te Anau	Wastewater	Scheme Capacity Upgrade Demand Portion	2018/19	Dev Cont & Loan	1,887,801	1,019,570	WW596 Te Anau demand portion- adjustment for changes in work program from Council decision Oct 18 to go with SDI; Reduced in February to reflect pipeline work not expected to have any significant work completed in 2018/19; have allowed for \$1,500,000 for approved business case budget.
Waikawa	Community services	Waikawa toilet	2018/19	Loan	60,000	61,702	PC0027 - forecasting to undertake 50% of the project this FY, Carry over the remaining budget to 2019/2020 to complete the project
Clifden	Community services	Clifden toilets	Multi-Year 17/18	Loan	210,372	116,132	PC0025 - Increased project budget as approved by Council 2 May 2018
Eastern Bush	Water supply	Water Supply Upgrade - Stage 1	Multi-Year 16/17	District Funding	835,384	350,384	WAT62 - Awaiting confirmation from Environment Southland of discharge requirements, not expecting to complete any significant construction in 18/19 remaining \$435,000 moved to 2019/20 with second half of funds in LTP. February reduced to to \$75,000 as still waiting on consent.

Town	Activity	Project Name	Financial Year	Funded From	Total 18/19 Budget	Deferred \$ spend to future years	Comment
Otautau	Community services	Upgrade camping ground - sewerage connection, new ablution block, new kitchen, new huts & chalets	2015/16	Loan & Reserves	213,907	50,000	Project 812 upgrade to Camping Ground, build to commence in March
Otautau	Wastewater	SCADA upgrade at 4 stations	2016/2017	District Funding	152,768	80,000	WW1617_50 Otautau SCADA upgrade deferred.
Winton	Stormwater	Storm Main Replacement	2018/19	Loan	1,000,000	300,000	Slight reduction in amount of work expected to be completed on STO1718 Winton stormwater renewal during 2018/19 deferred to next year.
Winton	Water supply	Rising main replacement	2017/18	District Funding	700,000	600,000	Project WAT1617_55 rising main replacement expected to continue into the new year with investigation into exact location of all laterals ongoing before putting work to tender.
Te Anau	Stormwater	Condition Assessment	2017/18	Reserves	12,834	12,834	STO640 deferred
Tuatapere	Water supply	Consent Renewal Preparation	2018/19	District Funding	20,000	20,000	WAT736 (Tuatapere resource consent renewal) deferred to 2019/20 with the consultants expected to complete in by December 2019
Orawia	Water supply	Consent Renewal Preparation	2017/2018	District Funding	19,999	10,000	Project WAT353 Orawia consent renewal deferred in CANMS
Lumsden	Wastewater	Desludging Lumsden	2018/19	District Funding	253,080	253,080	Additional project UN2019-5 Lumsden desludging approved by Council 25 September 2018; not expected to be completed in 2018-19 as contractor has been working in Canterbury. Should be reestablishing in Southland late February/early March and looking to have work in Riverton completed first.
Nightcaps	Wastewater	Desludging Nightcaps	2018/19	District Funding	178,780	178,780	Additional project UN2019-5 Nightcaps desludging approved by Council on 25 September 2018 not expected to be completed in 2018-19 as contractor has been working in Canterbury. Should be reestablishing in Southland late February/early March and looking to have work in Riverton completed first.
Riverton	Wastewater	Desludging Riverton Rocks	2018/19	District Funding	353,469	304,866	Contractor has not been in District and staff is unsure when this project will be completed
Otautau	Wastewater	Disposal fields flushing pointon disposal lines	2018/19	District Funding	35,000	15,000	Work being carried out by Downer, part deferral to 19/20
Winton	Wastewater	Consent Renewal Preparation	2018/19	District Funding	20,000	10,000	Part deferral of project to 19/20
Finance & Admin	District Leadership	Equipment Renewal and Core systems replacement (combined projects)	Multi-year	District Funding		715,642	\$240k deferral of Phone system and Costs deferred to ensure infrastructure correctly sized
			Count		36	7,258,071	

ATTACHMENT E: Projects planned to be deleted during the February Forecasting round

Town	Activity	Project Name	Financial Year	Funded From	Total 18/19 Budget	Deleted \$ spend for the year 2019/20	Comment
Customer Service	District Leadership	Project 3.3 Complaints & Compliments For the creation and purchase of numerous methods for gathering customer feedback and setting up software systems that capture and report on Complaints and Compliments	2016/17	Rates/Reserves	2,000	2,000	Project deleted
Riverton	Wastewater	Treatment Upgrade & Sewer Pumps	2018/19	District Funding	31,728	31,728	Project for SCADA no longer required
Waiau Aparima Ward	Community services	Monkey Island Hardstand and Shelter upgrade, Gemstone Beach project	2018/19	Reserves	128,000	128,000	Projects to be removed from Waiau/ Aparima Ward budgets as requested by the Ward Committee. The Monkey Is. project has been included in the TIF application Project which is District Funded. The Gemstone Beach project is cancelled and is to be revaluated as part of the Open Spaces work Council is undertaking.
Waikaia	Community services	Waikaia Depot	2018/19	Reserves	6,000	6,000	CB0010 Waikaia Depot project deleted as per projects spreadsheet
Lumsden	Roads & footpaths	Upgrade Railway Heritage Area	2017/18	Reserves	7,688	7,688	Completed in conjunction with UN302
Te Anau	Community services	PR0013 - Te Anau Water Park new track \$30K, Project deleted. 1705 - Te Anau Walkway in Water Park area \$15K, Project deleted. tea100 - Supply water to Lions Parks BBQ area \$3K, Project cancelled, park already has water.	2015/16	Dev Cont	48,000	48,000	PR0013 - Te Anau Water Park new track \$30K, Project deleted. 1705 - Te Anau Walkway in Water Park area \$15K, Project deleted. tea100 - Supply water to Lions Parks BBQ area \$3K, Project cancelled, park already has water.
Waikawa	Community services	Waikaia toilets	2017/2018	Rates	1,488	1,488	PC0020 Waikawa toilets project, funds carried over from 2017/2018 not required.
Woodlands	Community services	Woodlands Heritage orchard shelter	2018/19	Reserves	3,000	3,000	PR0031 Woodlands Heritage Orchard Shelter - CDA deleted this project.
Lumsden	Community services	Lumsden Toilet Facility Upgrade	2017/18	Loan	283,395	76,925	Project completed, remaining budget to be deleted
					511,499	304,829	

Annual Report Audit Plan for year ending 30 June 2019

Record No: R/19/3/4188
Author: Sheree Marrah, Financial Accountant
Approved by: Anne Robson, Chief Financial Officer

☒ Decision ☐ Recommendation ☐ Information

Purpose

- 1 The purpose of this report is to provide the Committee with a copy of the Annual Report Audit Plan proposed by Audit NZ for the year ending 30 June 2019 and provide some commentary around the annual report process.

Executive Summary

- 2 Audit New Zealand has provided Council with an Audit Plan for the Annual Report for the year ending 30 June 2019.
- 3 This report provides a summary of the Audit Plan for the Council. A copy of this plan is attached to this report for your information. This Audit Plan outlines the audit risks and issues, audit process, reporting protocols and logistics relating to the upcoming audit.
- 4 Please note Council's former audit director Ian Lothian, has recently left Audit NZ and has been replaced by Dereck Ollsson, an Associate Director of Audit NZ. Derek will be present at the meeting to introduce himself, discuss the plan in detail and answer any questions.

Recommendation

That the Finance and Audit Committee:

- a) **Receives the report titled "Annual Report Audit Plan for year ending 30 June 2019" dated 19 March 2019.**
- b) **Determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **Determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Accepts the Audit Plan as set out in the attached document.**

Background

- 5 The purpose of this report is to provide an overall summary of the Audit Plan, received from Audit New Zealand, for the year ending 30 June 2019.

- 6 The four key areas discussed in the plan are:
- Audit risks and issues;
 - Audit NZ's audit process;
 - Reporting protocols; and
 - Audit logistics.
- 7 To work through the report in more detail, Audit NZ Associate Director, Dereck Ollsson will also be present at the meeting to answer any questions and provide further clarity.
- 8 To ensure that Council is able to meet the timelines indicated in this plan, Council staff are developing a more comprehensive plan of the steps need to be completed. The timelines indicated have changed from prior years to allow Audit NZ to undertake an Engagement Quality Control Review prior to final audit sign off being provided. As a result the Audit NZ team will commence their audit field work on 26 August, which is 1 week earlier than usual. Audit NZ will commence their fieldwork without the draft Annual Report as it will not have been approved for release by the Committee by this date. Council staff are confident in meeting the dates proposed.
- 9 Consistent with 2018, Council staff are planning to have two Finance and Audit Committee meetings in the lead up to the adoption of the Annual Report. The first on the 29 August 2019, when the Committee will receive the draft Annual Report for review, discussion and approval for release to Audit NZ on the 2 September 2019. The second meeting planned for 23 September 2019 will be to receive the final Annual Report (subject to any final adjustments leading up to approval), for recommendation to adopt by Council on 27 September 2019.

Audit risks and issues

Focus areas

- 10 Specific details of the risks/issues are included in the Audit Plan (Attachment A). These risks and issues are primarily the same as the previous year. Bribery and corruption is a new area of interest for Audit NZ in 2019.
- 11 The key areas are:
- Revaluation of property, plant and equipment. Council re-values its infrastructure assets on an annual basis. These revaluations are considered a significant risk as they involve the use of complex valuation methods as well as significant judgements and assumptions.
 - Valuation of Forestry Assets. Forestry valuations are conducted annually to ensure values included in the financial statements are reflective of the assets fair value.
 - The risk of management override of internal controls. As there is an inherent risk in every organisation of fraud resulting from management override of internal controls, this is considered a risk on all audits.

Areas of interest for all Local Authorities

- 12 In addition to the Council specific issues discussed above, Audit NZ will also focus on related parties and conflict of interests, the control environment (probity and transparency), sensitive expenditure, project management (Council has several high value or high profile capital projects underway), performance reporting, rates, group consolidation, bribery and corruption and fraud risk.

Accounting for Council's entities

- 13 Further to the 14 December 2018 Finance and Audit Committee meeting, Council staff provided Audit NZ with a copy of the report and associated supporting information outlining Council's position on how it should account for its various associated entities. To date no feedback from Audit NZ has been received. The only area of difference between Council's proposed approach and Audit NZ's assessment is in relation to accounting for Milford Community Trust. Council staff have been advised that Audit NZ have requested a review of Council's position on this matter by their technical team.

The audit process

- 14 This section of the plan provides further detail in relation to: the various stages of the Annual Report audit, materiality, misstatements, professional judgement and professional scepticism, compliance with laws and regulations, as well as wider public sector considerations.

Reporting protocols

- 15 Audit NZ commits to communicating with management and Council and will maintain ongoing, proactive discussion of issues as and when they arise to ensure there are "no surprises".
- 16 Draft management reports will be provided to Council for discussion and clearance purposes. Management are requested to provide their comments on any draft within 10 working days to enable timely reporting.

Audit logistics

- 17 Senior audit team members are Dereck Ollsson (Director), Debbie Perera (Engagement Quality Control Review director), Jenna Hills (Audit Manager) and Amy Radka (Audit Supervisor).
- 18 Proposed timeline for the audit is:

Date	Process
8 April 2019	Interim audit begins, anticipated completion 18 April 2019.
3 May 2019	Draft interim management report issued.
3 May 2019	Audit requirements listing provided to Council for final audit.
31 May 2019	Final interim management report issued to Council.
26 August 2019	Final audit begins. Trial balance and working papers to be available.
2 September 2019	Draft Annual Report available for audit (including notes to the financial statements) with actual year-end figures and including any Chair's and Chief Executive's overview or reports.
13 September 2019	Final audit adjustments to be provided to Council.
16 September 2019	Final Annual Report to be provided to Audit NZ updated with all agreed amendments.
20 September 2019	Draft final management report issued to Council (morning).
23 September 2019	Verbal audit clearance provided to Council.
23 September 2019	Final management report issued to Council (afternoon).
27 September 2019	Audit opinion issued.

Issues

- 19 Council staff have no issues with the content of the Audit Plan.
- 20 The purpose of an audit is to provide an objective independent examination of the financial statements for Council and the Committee. This increases the value and credibility of the financial statements produced by management thereby increasing user confidence in the financial statements. As such, it is in Council's interest for Audit NZ to define the audit programme of work.

- 21 As part of drafting the Audit Plan, Audit NZ sought feedback on the draft plan from Council staff. The feedback provided was in regards to the appropriateness of the timelines, as a result of the additional time required by Audit NZ to undertake their EQCR processes.

Factors to Consider

Legal and Statutory Requirements

- 22 Section 98(1) of the Local Government Act 2002 requires the Council to prepare and adopt an Annual Report each financial year. Section 99(1) requires the Annual Report to include an Auditor's Report and this is required to be adopted by 31 October 2019.
- 23 In accordance with Section 14(1) of the Public Audit Act 2001, the Council's Annual Report must be audited by the Office of the Auditor-General. Audit New Zealand is the authorised audit service provider on behalf of the Auditor-General.

Community Views

- 24 As the Annual Report is a report on activities undertaken during the year, no consultation is required.

Policy Implications

- 25 There are no policy implications

Analysis of Options

Option 1 - Accept the Audit Plan as provided

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">Allows the Annual Report process to continue as proposed.	<ul style="list-style-type: none">Should the Committee not agree or want further aspects incorporated into the plan, there would be a delay in finalising the plan.

Option 2 - Request clarification or inclusion of any issue that Committee wants included in the Audit Plan from Audit NZ.

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none">The Committee is able to seek the clarification it requires or discuss the inclusion of any matters it would like incorporated into the audit.	<ul style="list-style-type: none">Could delay the audit process if the Committee and Audit New Zealand cannot agree to this plan.

Assessment of Significance

- 26 The audit of the Annual Report is not considered significant in terms of Council's Significance Policy.

Recommended Option

- 27 Option 1 - Accept the Audit Plan as provided.

Next Steps

- 28 Council staff will work with Audit New Zealand to ensure that all necessary work is completed within the required timeframes to enable the Annual Report to be adopted at the meeting on 27 September 2019.

Attachments

- A Audit NZ - Audit Plan for the year ending 30 June 2019 [↓](#)

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Audit plan

Southland District Council

For the year ending 30 June 2019

Audit plan

I am pleased to present our Audit Plan for the audit of Southland District Council (the District Council) for the year ending 30 June 2019. The purpose of this audit plan is to discuss:

Audit risks and issues	2
Our audit process	8
Reporting protocols	11
Audit logistics	12

The contents of this plan should provide a good basis for discussion when we meet with you.

We will be happy to elaborate further on the matters raised in this plan.

Our work improves the performance of, and the public's trust in, the public sector. Our role as your auditor is to give an independent opinion on the financial statements and performance information. We also recommend improvements to the internal controls relevant to the audit.

If there are additional matters that you think we should include, or any matters requiring clarification, please discuss these with me.

Yours sincerely



Dereck Ollsson
Appointed Auditor
11 March 2019

Audit risks and issues

Focus areas



Based on the planning work and discussions that we have completed to date, we set out in the table below the main audit risks and issues. These will be the main focus areas during the audit.

Your business risks and accounting issues	Our audit response
Revaluation of property, plant and equipment	
<p>For assets that are revalued, <i>PBE IPSAS 17 Property, Plant and Equipment</i> requires that the valuations are carried with sufficient regularity to ensure that the carrying amount of an asset class does not differ materially from its fair value.</p> <p>Where an asset class that applies the revaluation model is not revalued at balance date, the District Council will need to undertake an assessment as to whether the estimated fair value of the asset class is materially different from the carrying value.</p>	<p>For asset classes which are not revalued this year, we will:</p> <ul style="list-style-type: none"> review management's assessment of whether the estimated fair value of an asset class has materially changed from its carrying value. <p>Where the District Council conducts a valuation of its assets at balance date, we will:</p> <ul style="list-style-type: none"> review the valuation whether the valuation complies with relevant valuation and accounting standards, the assumptions applied are reasonable, and the revaluation movement has been accounted for correctly in the financial statements.
Valuation of Forestry Assets	
<p>For assets that are revalued, <i>PBE IPSAS 27 Agriculture</i> requires that the valuations are carried out with sufficient regularity to ensure that the carrying amount of an asset class does not differ materially from its fair value.</p>	<p>We will:</p> <ul style="list-style-type: none"> review whether the valuation complies with relevant valuation and accounting standards, the assumptions applied are reasonable, and the revaluation movement has been accounted for correctly in the financial statements.
The risk of management override of internal controls	
<p>There is an inherent risk in every organisation of fraud resulting from management override of internal controls. Management are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be</p>	<p>Our audit response to this risk includes:</p> <ul style="list-style-type: none"> testing the appropriateness of selected journal entries; reviewing accounting estimates for indications of bias; and

Your business risks and accounting issues	Our audit response
operating effectively. Auditing standards require us to treat this as a significant risk on every audit.	<ul style="list-style-type: none"> evaluating any unusual or one-off transactions, including those with related parties. perform an unpredictable procedure.

Our areas of interest for all Local Authorities

In addition to the issues discussed above, we also intend to focus on the following areas:

Your business risks and accounting issues	Our audit response
Related parties and conflicts of interest	
<p>Related party transactions represent a particular area of risk in most public sector audits. Conflicts of interest are an area of concern from two perspectives; probity and the potential for a conflict of interest that is not well managed to create significant legal and reputation risks.</p> <p>During 2007, the Office of the Auditor General (OAG) published two sets of guidance for entities in this area:</p> <ul style="list-style-type: none"> Managing conflicts of interest: guidance for public entities, explains how to understand conflicts of interest in the public sector, and how to identify, disclose, and manage them. It also considers both the legal and ethical dimensions of conflicts of interest. Guidance for members of local authorities about the law on conflicts of interest provides more specific guidance for Councillors. This is an updated version of previously published guidance about the legal requirements that apply to Council members in formal decision making at meetings of their authority. <p>The Local Authorities (Members' Interests) Act 1968 controls the making of contracts between Councillors and the Council and prevents Councillors from participating in Council matters in which they have a pecuniary interest.</p>	<p>We will:</p> <ul style="list-style-type: none"> Update our understanding of how the District Council identifies, discloses, and manages related parties. This will include following up on our previous recommendation to develop a formal process to capture senior management's related party interests. <p>We will not only review the related party information included in the financial statements but also test the completeness of related party transactions by considering relevant external information.</p> <p>While it is primarily the responsibility of the Council to identify and manage conflicts of interest, in the course of our usual audit work we will remain alert for conflicts of interest.</p> <p>If we identify particular risks related to the management of conflicts of interest, we may carry out further work to review the Council's systems and processes.</p>
Control environment - probity and transparency	
Under our audit mandate, we are required be alert for and review matters of effectiveness and	We will remain alert for matters of performance, waste and probity. Specifically, we will:

Your business risks and accounting issues	Our audit response
<p>efficiency, waste, and a lack of probity or financial prudence. These matters could include the following:</p> <ul style="list-style-type: none"> • Situations where those in governance or management roles have conflicts of interest. • The payment of unusually high or unjustifiable fees to those in a governance role. • Excessive or unusual ex gratia payments made to employees. • Frequent overriding of policies for sensitive expenditure. 	<ul style="list-style-type: none"> • Remain alert for conflicts of interest. It is important that both the District Council and councillors identify and manage compliance with the Local Government (Members' Interests) Act 1968. • Confirm that the District Council has complied with the relevant Local Government Elected Members Determination and disclosed the remuneration of each member in the annual report. • Review a sample of severance payments (if any) made by the District Council and confirm that these payments are disclosed appropriately in the annual report. • Review a sample of sensitive expenditure transactions for compliance with the District Council's internal policies.
Sensitive Expenditure	
<p>Sensitive expenditure is an area that continues to undergo significant public scrutiny.</p> <p>In February 2007 the Auditor General published: Controlling sensitive expenditure: Guidelines for public entities (the Sensitive Expenditure Guidelines). It is an expectation that the sensitive expenditure policies, of all public entities, cover the principles in these best practice guidelines. It is also expected that the policies are applied in practice.</p>	<p>We will:</p> <ul style="list-style-type: none"> • test a sample of transactions from the sensitive expenditure areas that were incurred during 2019 for compliance with best practice and any policies which have been put in place. <p>We will review any new policies to ensure they cover best practice in the public sector.</p>
Project Management	
<p>The District Council has several high value or high profile capital projects underway. As a result the District Council needs to perform effective project monitoring, and ensure the associated accounting treatments are appropriately applied.</p>	<p>We will:</p> <ul style="list-style-type: none"> • update our understanding of significant projects the District Council are currently undertaking. • review the accounting treatment applied to expenditure for compliance with relevant accountings standards and in line with the District Council's accounting policy. • review for any changes in projects and ensure all associated costs in work in progress have been written off as appropriate.

Your business risks and accounting issues	Our audit response
Performance reporting	
<p>Each year, we audit the performance information and report on whether it fairly reflects the achievements measured against the targets and other measures in the District Council's Annual Plan. This year will be the second year of reporting against the mandatory performance measures mandated by the Non-Financial Performance Measures Rules 2013.</p> <p>We expect the District Council will continue to embed and refine its performance reporting processes this year.</p>	<p>We will report our findings on the District Council's reporting against non-financial performance in the management letter (if warranted). In particular we will focus on:</p> <ul style="list-style-type: none"> the reliability of systems; the operation of controls (including policies, procedures and monitoring); the appropriateness of the information reported; and the presentation of the information.
Rates	
<p>Rates are the District Council's primary funding source. Compliance with the Local Government (Rating) Act 2002 (LGRA) in rates setting and collection is critical to ensure that rates are validly set and not at risk of challenge. The District Council should ensure it has appropriate processes in place, including seeking legal advice where appropriate, to ensure compliance of their rates and rating processes with legislation.</p>	<p>Consistent with prior years, we will consider the District Council's compliance with these aspects of the LGRA that potentially materially impact on the financial statements. Principally this means a focus on the rates setting process – the consistency and completeness of the resolution and the Funding Impact Statement (FIS). We may also review a sample of differentially set and/or targeted rates to assess whether the matters and factors used are consistent with the LGRA. Our review of compliance with legislation is for the purposes of expressing our audit opinion. It is not, and should not be seen, as a comprehensive legal review. This is beyond the scope of the audit, and our expertise as auditors. The District Council is responsible for ensuring that it complies with applicable laws and regulations.</p>
Group Consolidation	
<p>The District Council holds investments in other entities such as joint venture arrangements. Each year the District Council must present the audited financial results of both the parent and the entire consolidated group. Currently the District Council does not produce group accounts.</p>	<p>We will:</p> <ul style="list-style-type: none"> review the District Council's arrangements with other entities and assess whether Council has consolidated or equity accounted for all its relevant investments; review the consolidation workings to gain assurance that it is prepared in accordance with accounting standards including specifically, that there is full elimination of all inter-entity transactions;

Your business risks and accounting issues	Our audit response
	<ul style="list-style-type: none"> • check that the accounting policies and other financial information are prepared on a consistent basis across the group and appropriately disclosed; and • consider audit risks in relation to significant components of the group, assess the responses from the significant components to those risks, and convey our findings in our Report to the Council.
Bribery and corruption	
<p>Parliament's Finance and Expenditure Committee has expressed an interest in understanding whether the public sector has effective corruption prevention and detection processes in place. To assist the OAG in forming a response, Audit New Zealand will be assessing the controls to reduce the risk of wrongdoing in the public sector – particularly bribery and corruption – and reporting our findings to the OAG.</p> <p>Bribery and corruption is criminal in both the public and private sectors in New Zealand. Offences apply to transactions that happen domestically and those that occur overseas. A New Zealander or NZ organisation may also be prosecuted under overseas legislation.</p> <p>Organisations must take reasonable steps to prevent corruption and bribery. This includes:</p> <ul style="list-style-type: none"> • robust anti-corruption compliance procedures for preventing, detecting and responding to corruptions; and • Leadership must be committed to preventing corruption and actively promote a zero tolerance culture. Senior leadership (Chief Executive or the Board) should own the policy and procedures. <p>Organisations should assess the risk of corruption and bribery. Their focus should then be on the areas of higher risk.</p>	<p>We will enquire as to what controls are in place to reduce the risk of wrongdoing, particularly bribery and corruption in the public sector.</p> <p>We will also update our understanding around any specific policies which have been adopted that cover bribery and corruption.</p>

Please tell us about any additional matters we should consider, or any specific risks that we have not covered. Additional risks may also emerge during the audit. These risks will be factored into our audit response and our reporting to you.

Fraud risk

Misstatements in the financial statements and performance information can arise from either fraud or error. The distinguishing factor between fraud and error is whether the underlying action is intentional or unintentional. In considering fraud risk, two types of intentional misstatements are relevant – misstatements resulting from fraudulent reporting, and misstatements resulting from misappropriation of assets.

The primary responsibility for the prevention and detection of fraud and error rests with the Council, with assistance from management. In this regard, we will discuss the following questions with you:

- What role does Council play in relation to fraud? How do you monitor management's exercise of its responsibilities?
- Has a robust fraud risk assessment been completed? If so, is the Council satisfied that it had appropriate input into this process?
- How does management provide assurance that appropriate internal controls to address fraud risks are in place and operating?
- What protocols/procedures have been established between the Council and management to keep you informed of instances of fraud, either actual, suspected, or alleged?
- Are you aware of any actual, suspected, or alleged fraud? If so, have the results of management's investigation been reported to Council? Has appropriate action been taken on any lessons learned?

Our responsibility

Our responsibility is to obtain reasonable, but not absolute, assurance that the financial statements and performance information are free from material misstatement resulting from fraud. Our approach to obtaining this assurance is to:

- identify fraud risk factors and evaluate areas of potential risk of material misstatement;
- evaluate the effectiveness of internal controls in mitigating the risks;
- perform substantive audit procedures; and
- remain alert for indications of potential fraud in evaluating audit evidence.

The Auditor-General has published useful information on fraud that can be found at oag.govt.nz/reports/fraud-reports.

Our audit process



Materiality

In performing our audit, we apply the concept of materiality. In the public sector, materiality refers to something that if omitted, misstated, or obscured could reasonably be expected to:

- influence readers' overall understanding of the financial statements and performance information; and
- influence readers in making decisions about the stewardship and allocation of resources, or assessing your performance.

This definition of materiality is broader than the one used in the private sector.

Accounting standards also require the Council and management to consider materiality in preparing the financial statements. IFRS Practice Statement 2, *Making Materiality Judgements*, provides guidance on how to make materiality judgements from a financial statements preparer's perspective. Although this guidance is primarily aimed at for-profit entities, the same principles can be applied by public benefit entities.

Whether information is material is a matter of judgement. We consider the nature and size of each item judged in the surrounding circumstances. The nature or size of the item, or a combination of both, could be the determining factor. Materiality will be lower for some items due to their sensitivity.

Misstatements

Misstatements are differences in, or omissions of, amounts and disclosures that may affect a reader's overall understanding of your financial statements and performance information. During the audit, we will provide details of any such misstatements we identify to an appropriate level of management.

We will ask for each misstatement to be corrected, other than those that are clearly trivial. Where management does not wish to correct a misstatement we will seek written representations from representatives of the Council that specify the reasons why the corrections will not be made.

Professional judgement and professional scepticism

Many of the issues that arise in an audit, particularly those involving valuations or assumptions about the future, involve estimates. Estimates are inevitably based on imperfect knowledge or dependent on future events. Many financial statement items involve subjective decisions or a degree of uncertainty. There is an inherent level of uncertainty which cannot be eliminated. These are areas where we must use our experience and skill to reach an opinion on the financial statements and performance information.

The term "opinion" reflects the fact that professional judgement is involved. Our audit report is not a guarantee but rather reflects our professional judgement based on work performed in accordance with established standards.

Auditing standards require us to maintain professional scepticism throughout the audit. Professional scepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence. Professional scepticism is fundamentally a mind-set. A sceptical mind-set drives us to adopt a questioning approach when considering information and in forming conclusions.

Exercising professional scepticism means that we will not accept everything we are told at face value. We will ask you and management to provide evidence to support what you tell us. We will also challenge your judgements and assumptions and weigh them against alternative possibilities.

How we consider compliance with laws and regulations

As part of the Auditor-General's mandate, we consider compliance with laws and regulations that directly affect your financial statements or general accountability. Our audit does not cover all of your requirements to comply with laws and regulations.

Our approach involves first assessing the systems and procedures that you have in place to monitor and manage compliance with laws and regulations relevant to the audit. We may also complete our own checklists. In addition, we will ask you about any non-compliance with laws and regulations that you are aware of. We will evaluate the effect of any such non-compliance on our audit.

Wider public sector considerations

A public sector audit also examines whether:

- Southland District Council carries out its activities effectively and efficiently;
- waste is occurring or likely to occur as a result of any act or failure to act by Southland District Council;
- there is any sign or appearance of a lack of probity as a result of any act or omission by Southland District Council or by one or more of its members, office holders, or employees; and
- there is any sign or appearance of a lack of financial prudence as a result of any act or omission by Southland District Council or by one or more of its members, office holders, or employees.

Reporting protocols

Communication with management and the Council



We will meet with management and the Council throughout the audit. We will maintain ongoing, proactive discussion of issues as and when they arise to ensure there are “no surprises”.

Reports to Council



We will provide a draft of all reports to management for discussion/clearance purposes. In the interests of timely reporting, we ask management to provide their comments on the draft within 10 working days. Once management comments are received the report will be finalised and provided to Council.

We will also follow up on your progress in responding to our previous recommendations.

Audit logistics

Our team



Our engagement team is selected to ensure that we have the right subject matter expertise and sector knowledge. Each member of the audit team has received tailored training to develop their expertise.

Our senior audit team members are:

Dereck Ollsson	Director
Debbie Perera	Engagement Quality Control Review Director
Jenna Hills	Audit Manager
Amy Radka	Audit Supervisor

The Engagement Quality Control Review (EQCR) Director forms an important part of our internal quality assurance process to maintain and enhance the quality of your audit. The EQCR Director is an experienced Audit Director who has sufficient and appropriate experience to objectively evaluate the judgements made by the audit team. They are independent from the day to day audit field work, and so can provide an independent challenge to the audit team on their judgements. The EQCR will work with your Appointed Auditor and the audit team, but will not have direct contact with you.

Timetable



Our proposed timetable is:

Interim audit begins	8 April 2019
Draft interim report to Council issued	3 May 2019
Audit requirements listing for final audit	3 May 2019
Final interim report to Council issued	31 May 2019
Final audit begins. Trial Balance and working papers to be available for audit.	26 August 2019
Annual report available, including any Chair and Chief Executive's overview or reports, and performance reporting information	2 September 2019
Final audit adjustments to be notified by Audit NZ (subject to EQCR audit review)	13 September 2019

Final financial statements available, incorporating all the amendments agreed to between us (subject to EQCR audit review)	16 September 2019
Draft report to Council issued morning	20 September 2019
Verbal audit clearance given	23 September 2019
Final report to Council issued afternoon	23 September 2019
Finance and Audit committee meeting attendance	23 September 2019
Audit opinion issued and Council adoption	27 September 2019

Expectations



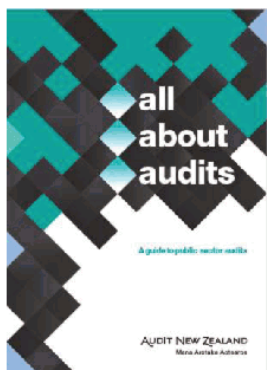
For the audit process to go smoothly for both you and us, there are expectations that each of us need to meet.

Our respective responsibilities are set out in our audit engagement letter.

We expect that:

- you will provide us with access to all relevant records and provide information in a timely manner;
- staff will provide an appropriate level of assistance;
- the draft financial statements, including all relevant disclosures, will be available in accordance with the agreed timetable;
- management will make available a detailed workpaper file supporting the information in the financial statements; and
- the annual report, financial statements and performance information will be subjected to appropriate levels of quality review before being provided to us.

To help you prepare for the audit, we will liaise with management and provide them with a detailed list of the information we will need for the audit. We have also published information to explain what to expect from your audit:



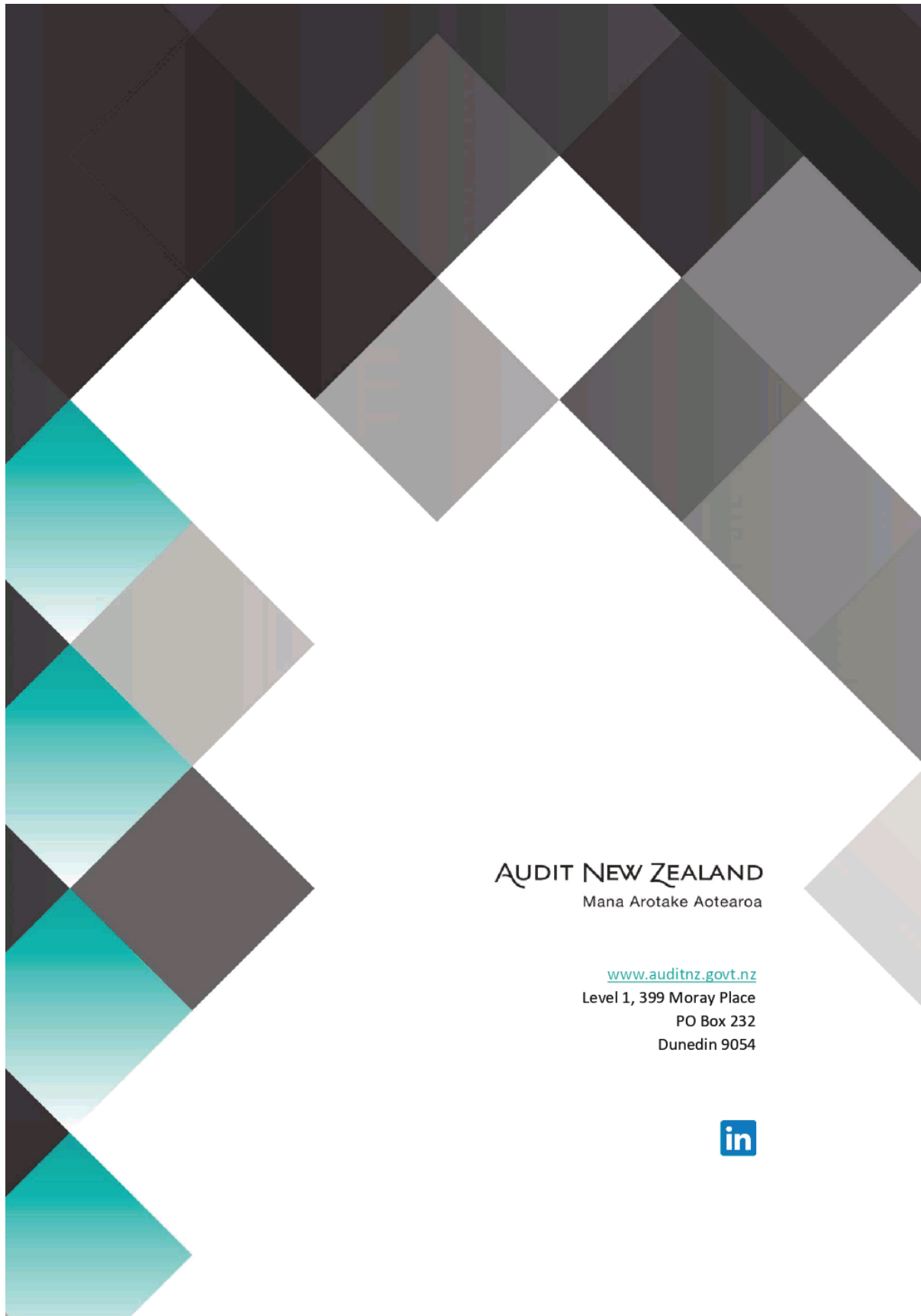
Health and safety



The Auditor-General and Audit New Zealand take seriously their responsibility to provide a safe working environment for audit staff.

Under the Health and Safety at Work Act 2015, we need to make arrangements with management to keep our audit staff safe while they are working at your premises.

We expect you to provide a work environment for our audit staff that minimises or, where possible, eliminates risks to their health and safety. This includes providing adequate lighting and ventilation, suitable desks and chairs, and safety equipment where required. We also expect management to provide them with all information or training necessary to protect them from any risks they may be exposed to at your premises. This includes advising them of emergency evacuation procedures and how to report any health and safety issues.



Internal Auditor Appointment

Record No: R/19/3/4988
Author: Anne Robson, Chief Financial Officer
Approved by: Steve Ruru, Chief Executive

☐ Decision ☐ Recommendation ☒ Information

Background

- 1 At the Finance and Audit committee (the committee) December 2018 meeting, the committee agreed to release to the market a request for proposal for internal audit services to assist it with meeting its responsibilities under its terms of reference.
- 2 The request for proposal set out the terms of the engagement and also outlined the services Council requires from the internal audit provider.

Process to date

- 3 After releasing the request for proposal to the market and receiving proposals from potential providers, the chairman of the committee, the independent member and the chief financial officer (evaluating team), evaluated the proposals received and interviewed three applicants.
- 4 The calibre of all three candidates was very high. The evaluating team noted that any of the candidates could have completed the work required and they thanked each for their application and time taken to both complete their proposals and present.
- 5 The evaluation process concluded in February with the successful provider being Deloitte. The engagement partner is David Seath, who the committee will remember from the fraud assessment audit that he presented to the committee in June 2018. The three year contract, with a further right of two years at the committee's discretion, is valued at \$30,000 plus GST per annum, in line with Councils budget for the year ended 30 June 2020.
- 6 The contract for services is currently being prepared and will be signed in due course.

Next steps

- 7 As noted in the request for proposal, the first step will be establishing in conjunction with the committee a programme of works to be delivered over the term of the contract. It is proposed that the programme be developed over the coming three months and be presented to the committee meeting in June 2019 for discussion and approval. In developing the audit programme, Deloitte have proposed the following approach
 - Discovery, Understand the business further from a variety of sources, review risk data and accounts.
 - Engagement – Interviews with senior staff and the chair of Finance & Audit.
 - Strawman – Develop a strawman for discussion with senior staff and the chair of Finance and Audit.
 - Presentation – To the Finance & Audit Committee.

Recommendation

That the Finance and Audit Committee:

- a) Receives the report titled “Internal Auditor Appointment” dated 19 March 2019.**

Attachments

There are no attachments for this report.

Finance & Audit Committee Work plan for the year ended 30 June 2020

Record No: R/19/3/4985
Author: Anne Robson, Chief Financial Officer
Approved by: Steve Ruru, Chief Executive

☒ Decision ☐ Recommendation ☐ Information

Background

- 1 The purpose of preparing a draft work plan is to get the committees discussion and agreement as to the agenda items it expects to see during the year to 30 June 2020. This has been done to ensure that the reports staff are preparing are meeting the expectations of the committee and also allowing staff to plan for and ensure that they are delivering the appropriate reports.
- 2 In preparing this draft work plan, the meeting adjusted agreed workplan to the 30 June 2019 was used as the base document. The plan to the 30 June 2019 was based on discussions with the chairman of the Finance and Audit committee, the independent member and referenced back to the Finance and Audit Committee terms of reference.
- 3 The adoption of the work plan does not preclude the Committee or staff from including any other additional reports as and when required and it is expected that over the coming year this work plan will be refined further.

Recommendation

That the Finance and Audit Committee:

- a) **Receives the report titled "Finance & Audit Committee Work plan for the year ended 30 June 2020" dated 18 March 2019.**
- b) **Adopts the Finance and Audit Committee Work plan for the year ended 30 June 2020.**

Attachments

- A Finance & Audit work plan to 30 June 2020 [📄](#)

Finance and Audit Committee Workplan to 30 June 2020

Content	29 August 2019	23 September 2019	December 2019	March 2020	June 2020
Annual Plan – Timetable	X				
Annual Plan – Assumptions, policies and principles		X			
Annual Plan – recommend final to Council					X
Risk Report		X	X	X	X
Health & Safety Report		X	X	X	X
Financial Report		X	X	X	X
Annual Report – Audit Arrangements Letter				X	
Annual Report - Timetable					X
Annual Report - Policies & Principles					X
Annual Report – Interim audit Report					X
Annual Report – Agree report ready for audit	X				
Annual Report – Final audit mgmt report		X			
Annual Report – Recommend adoption by Council		X			
Analysis of Actual results to forecast		X			
Programme of projects for 2019/20		X			
Forecast Financial Position			X	X	
Interim Performance Report			X	X	
Internal Audit	<i>Will be updated when the Internal Audit Programme is approved</i>				
Insurance - Insurance Renewal approval					X
Determine Finance & Audit Meeting Content				X	
Other – Reports on projects over \$2million	<i>Reports will be included on agenda as appropriate</i>				
Other External Audits – Building Control & Roading etc	<i>Reports included on the agenda as appropriate</i>				

Exclusion of the Public: Local Government Official Information and Meetings Act 1987

Recommendation

That the public be excluded from the following part(s) of the proceedings of this meeting.

C8.1 Quarterly risk register update - March 2019

C8.2 Fraud Risk Assessment Actions

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
Quarterly risk register update - March 2019	<p>s7(2)(e) - The withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public.</p> <p>s7(2)(i) - The withholding of the information is necessary to enable the local authority to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations).</p>	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.
Fraud Risk Assessment Actions	s7(2)(f)(ii) - The withholding of the information is necessary to maintain the effective conduct of public affairs through the protection of such members, officers, employees and persons from improper pressure or harassment.	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.