



Risk and Assurance Committee

Notice of Meeting

A meeting of the Risk and Assurance Committee will be held in the Council Chamber, 156 High Street, Dannevirke on **Tuesday 17 February 2026** commencing at **1:00pm**.

Malcolm Alexander
Chief Executive

Agenda

- 1. Welcome and Meeting Opening**
- 2. Apologies**
- 3. Public Forum**

A period of up to 30 minutes shall be set aside for a public forum. Each speaker during the public forum section of a meeting may speak for up to five minutes.

Standing Orders may be suspended on a vote of three-quarters of those present to extend the period of public participation or the period any speaker is allowed to speak.

With the permission of the Chairperson, members may ask questions of speakers during the period reserved for public forum. If permitted by the Chairperson, questions by members are to be confined to obtaining information or clarification on matters raised by the speaker.

- 4. Notification of Items Not on the Agenda**

Major items not on the agenda may be dealt with at this meeting if so resolved by the Committee and the Chairperson explains at the meeting at a time when it is open to the public the reason why the item was not listed on the agenda and the reason why discussion of the item cannot be delayed until a subsequent meeting.

Minor matters not on the agenda relating to the general business of the Committee may be discussed if the Chairperson explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at that meeting, but no resolution, decision or recommendation may be made in respect of that item except to refer it to a subsequent meeting.

5. Declarations of Conflicts of Interest in Relation to this Meeting's Items of Business

6. Confirmation of Minutes 5

Recommendation

That the minutes of the Risk and Assurance Committee meeting held on 25 November 2025 (as circulated) be confirmed as a true and accurate record of the meeting.

7. Reports

7.1 Draft Audit New Zealand Report to Management 2024/25 13

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7.4 Risk Appetite 53

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7.6 Health, Safety & Wellbeing Policy 77

7.7 Statutory Delegations 89

8. Public Excluded Items of Business

Recommendation

That the public be excluded from the following parts of the proceedings of this meeting, namely:

Confirmation of Minutes

Tararua Alliance Quarterly Report

Insurance Update

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 follows.

General subject 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
Insurance Update	To protect commercial and industrial negotiations	<Section (1)(a)(i)
Tararua Alliance Quarterly Report	To protect commercial activities	<Section (1)(a)(i)
Confirmation of Minutes	To protect the privacy of natural persons	<Section (1)(a)(i)

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

- s7(2)(a) The withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.***
- s7(2)(h) The withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.***
- 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).***

9. Items not on the Agenda

10. Closure



Risk and Assurance Committee

Minutes of a meeting of the Risk and Assurance Committee held in the Council Chamber, 156 High Street, Dannevirke on Tuesday 25 November 2025 commencing at 9:30am.

1. Present

Mr P Jones (Chairperson), Mayor S M Gilmore, Crs S M Wards (Deputy Mayor), E F Kennedy, P M Naylor, and S A Wallace.

In Attendance

Cr A J Amboy
Cr C L Corlett
Cr E L Peeti-Webber

Mr M Alexander	- Interim Chief Executive
Mrs K Tani	- Group Manager – Strategy and Information
Ms S Lowe	- Group Manager – People, Capability and Customer Engagement
Ms T McDonald	- Chief Financial Officer
Mr P Wimsett	- Chief Advisor
Mr H Featonby	- Group Manager - Operations
Mr S Dunn	- Risk and Assurance Advisor
Mrs G Anderson	- Health and Safety Coordinator
Ms J Smith	- General Counsel
Mr D Erard	- Tararua Alliance Manager
Mrs A Dunn	- Manager – Democracy Services
Mrs S Anthony	- Democracy Support Officer

2. Welcome and Meeting Opening

Councillor Erana Peeti-Webber commenced the meeting with a karakia timatanga (opening prayer).

3. Apologies

3.1 Nil

4. Public Forum

Nil

5. Notification of Items Not on the Agenda

Nil

6. Declarations of Conflicts of Interest in Relation to this Meeting's Items of Business

Nil

7. Reports

7.1 Draft Audit New Zealand Governance Report 2024/25

The Risk and Assurance Committee consider the report of the Chief Financial Officer dated 19 November 2025 that provided an update on the 2024/25 Annual Report audit findings and governance report.

It was advised that Audit NZ issued an unmodified opinion of the Governance Report. While the matters of interest noted did not materially affect the accuracy of the financial statements, they are worth highlighting as they indicate areas where compliance with established procedures and accounting standards was not fully achieved. These include:

- **Water rate billing** – identified in the Audit Report as requiring attention. This will be brought back to the committee once internal process adjustments are finalised.
- **Water Services Delivery Plan** – at the time of signing the report, the Plan had not yet been accepted; however, acceptance has since occurred.

A question was asked regarding the contents of the investment portfolio. It was advised that this information will be presented at a future meeting and will be detailed in the Annual Report.

A concern was raised regarding the Audit fees of \$247,445.00 excluding disbursements, with a query on what the disbursements include. It was advised that Audit NZ invoices are issued in stages and have not yet been fully collated. The Chief Financial Officer will provide this information at the next meeting.

That the report from the Chief Financial Officer dated 19 November 2025 concerning the Draft Audit New Zealand Governance Report 2024/25 be received.

Naylor/Gilmore

Carried

7.2 **Tararua Alliance Report**

The Risk and Assurance Committee considered the report of the Tararua Alliance Manager dated 14 November 2025 that provided an update on health, safety, and wellbeing, the Principals Group, and internal audits at Tararua Alliance.

It was noted that several audits have recently been undertaken, including the Alliance Performance Management Audit, the Financial Audit, and the Asset Management Maturity Assessment. These reports are currently being drafted and will be presented to the committee in the New Year.

A query was raised regarding the number of audits and whether this was in response to a specific issue. It was advised that this followed feedback from the Principals Group meeting, which identified insufficient near-miss reporting from field crews. It was likely that near misses were occurring but not being reported. The focus has been on encouraging staff to report near misses, resulting in significant improvement. Most near misses and accidents relate to driving. As a result, defensive driver training will be provided for less experienced staff, considering the rural network with narrow sealed and unsealed roads.

A concern was raised about safety conversations and inspections consistently falling below target. It was advised that the target is 100% completion by all staff, which is often impacted by factors such as staff absence or leave. Controls are in place for staff with recurring incomplete audits, and significant improvement has been noted, though achieving 100% remains challenging.

That the report from the Tararua Alliance Manager dated 14 November 2025 concerning the Tararua Alliance Report be received.

Wallace/Wards

Carried

7.3 **Risk Management Report**

The Risk and Assurance Committee considered the report of the Risk and Assurance Advisor dated 11 November 2025 that provided an update on matters relating to risk management.

A correction was noted for item 3.7. It was indicated that there are five specific workstreams; however, only three were listed. Under the Assets workstream, there are additional sub-streams, including emergency management of assets and legal and regulatory functions.

An overview and update was provided on the Local Waters Done Well (LWDW) initiative. It was noted that the initial risk has been mitigated through the establishment of an entity that will assume responsibility for water services. A decision is scheduled regarding representation on the stakeholder forum and shareholder representation. Work is underway to appoint directors, with the aim of finalising an initial three-person directorship in the coming weeks. This team

will establish the company structure and oversee the appointment of a Chief Executive for the Water Entity. From that point, the organisational structure will begin to take shape. It was noted that while districts nationwide are at varying stages, most share a similar timeframe for commencement.

A request was made for a detailed risk assessment of the transition, including steps being taken to mitigate risks. A formal risk profile will be established in the New Year and presented to this committee. Members agreed that a deeper review of the risk approach should be undertaken early in the New Year, and this will be led by the Group Manager, People Capability and Customer Engagement.

A concern was raised regarding Council's awareness and ability to adapt to potential rates capping. It was advised that no councils are currently prepared, as this is a new policy that may be implemented by Government. If adopted, it will have a significant impact on local government. Further details are expected before Christmas, including an announcement on rates capping. Discussion included the merits of the policy and the need for preparation, with the Annual Plan and Long-Term Plan being key considerations. Introduced changes will constrain council activities and may lead to structural changes at a regional level. Specific details remain unclear, but the focus will be on managing the changes and identifying opportunities within a constrained environment. Rates capping is popular amongst communities, with affordability being a key objective. There is a risk of further loss of public confidence, which has already been impacted by recent large rate increases.

That the report from the Risk & Assurance Advisor dated 11 November 2025 concerning the Risk Management Report be received.

Jones/Naylor

Carried

7.4 Assurance Management Report

The Risk and Assurance Committee considered the report of the Risk and Assurance Advisor dated 12 November 2025 the provided an update on matters relating to assurance management.

A concern was raised regarding consistent slippage in expected policy completion dates and the need to maintain focus on delivery. It was noted that continuous reprioritisation occurs as new matters arise, and some items are delayed awaiting feedback. Members requested more narrative in future reports to explain reasons for date changes. New policies developed in response to risk are impacted by resource constraints which in turn impacts business-as-usual activities. Higher priority is given to policies not yet in place, as existing policies remain effective until updated.

An error was noted on page 79 regarding the highlighted update for the Chief Executive. The update reflects a draft version and has not yet been revised; the status should remain yellow.

A question was raised regarding succession planning for the Rates and Revenue team (item 6.3.1, page 77), where the due date has passed but the status remains 'Work in Progress'. This relates to a critical error from the previous triennium. It was explained that this is an extended project involving recruitment of a new Revenue Manager and a role change for the previous manager to Technical Advisor. Resource capacity is still below the required level, contributing to delays. Members requested clearer commentary on constraints and revised target dates to assist governance monitoring. The Chief Financial Officer apologised for the oversight and committed to providing expanded commentary in future reports.

It was advised that Payble software will be introduced as a self-service tool for the community to manage rates payments. However, it was noted that some individuals who struggle with rates issues may not be confident using online systems. The tool is intended to benefit the majority of customers by simplifying processes, encouraging online management, and reducing pressure on internal team capacity.

A spike in rates-related reporting in July 2025 was attributed to annual rates payments, errors with direct debits, and improvements in debt collection. Members suggested that providing year-on-year summary reports would support monitoring and forecasting. Concerns were also raised regarding the reliability of the data.

Members voiced frustration over delays in insurance reporting, noting that clear direction had been set but agreed timelines were not met. It was explained that this is a complex project involving major infrastructure assessments and a wide range of assets, and the insurance provider is awaiting information from the Council. It was acknowledged that there is strong member interest, and additional context will be provided at future meetings. Governance input and feedback will be required.

Members agreed to prioritise audits on fraud and conflict of interest, iwi and Māori partnerships, and cybersecurity as the first tranche.

That the report from the Risk & Assurance Advisor dated 12 November 2025 concerning the Assurance Management Report be received.

That the Committee endorses the first tranche of audits for the 2025-2028 internal audit programme, and approves the scope of these audits being:

Fraud and conflict of interest;

Iwi and Māori Partnerships and;

Cybersecurity

Wallace/Wards

Carried

7.5 Procurement Internal Audit

The Risk and Assurance Committee considered the report of the Risk and Assurance Advisor dated 12 November 2025 that provided the findings and recommendations of the Procurement Internal Audit.

It was noted that the data reflects a period of high staff turnover; however, the team is now stable and fully staffed, reducing risk. Targeted training plans are being developed across key areas for delivery in early 2026.

Discussion included devolved decision-making, the number of staff with signing authority, and whether this is appropriate under the delegations policy. The critical principle is to delegate only to the level required, supported by training. More structured processes and better-informed decision-making are creating positive progress.

The committee discussed assurance around appropriate delegation levels, noting that this remains an area of risk. It was suggested that any delegations requiring Council sign-off for operational matters should be included in the review, with this committee providing assurance that staff delegations are appropriate.

That the report from the Risk & Assurance Advisor dated 12 November 2025 concerning the Procurement Internal Audit be received.

That the Committee note the recommendations in Section 9 and add them as a regular monitoring item in the Assurance Management Report.

Gilmore/Wards

Carried

7.6 Health, Safety & Wellbeing Management Report

The Risk and Assurance Committee considered the report of the Health and Safety Coordinator dated 12 November 2025 that provided an update on health, safety and wellbeing matters from within Council.

That the report from the Health and Safety Coordinator dated 12 November 2025 concerning the Health, Safety & Wellbeing Management Report be received.

Wallace/Wards

Carried

7.7 Committee Work Programme 2025-28

The Risk and Assurance Committee considered the report of the Group Manager – People, Capability and Customer Engagement dated 17 November 2025 that presented the updated Work Programme for the 2025-2028 triennium and confirmed the incorporation of the Health and Safety Due Diligence Plan into the programme.

Members agreed to hold a workshop following the next Committee meeting to review the risk approach and Long Term Plan risks, aiming to gain a clear understanding of the current position.

That the report from the Group Manager - People, Capability and Customer Engagement dated 17 November 2025 concerning the Committee Work Programme 2025-28 be received, and

That the Committee endorse the updated Risk and Assurance Committee Work Programme 2025–2028.

Jones/Wallace

Carried

8. Public Excluded Items of Business

That the public be excluded from the following parts of the proceedings of this meeting, namely:

Confidentiality Breach

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 follows.

<i>General subject matter to be considered</i>	<i>Reason for passing this resolution in relation to each matter</i>	<i>Ground(s) under section 48(1) for the passing of this resolution</i>
<i>Confidentiality Breach</i>	<i>To protect legal privilege</i>	<i><Section (1)(a)(i)</i>

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

s7(2)(g) The withholding of the information is necessary to maintain legal professional privilege.

Gilmore/Wallace

Carried

The meeting went into public excluded session at 11:34am and resumed open session at 11:47am.

Cr Erana Peeti-Webber closed the meeting with a karakia whakamutunga.

There being no further business the Chairperson thanked those present for their attendance and contributions, and declared the meeting closed at 11:48am.



Report

Date : 12 February 2026
To : Chairperson and Committee Members
Risk and Assurance Committee
From : Sarah Walshe
Finance Manager
Subject : **Draft Audit New Zealand Report to Management 2024/25**
Item No : **7.1**

1. Recommendation

1.1 *That the report from the Finance Manager dated 05 February 2026 concerning the Draft Audit New Zealand Report to Management 2024/25 (as circulated) be received and adopted.*

2. Reason for the Report

2.1 To update the Committee on the 2024/25 Annual Report audit findings and report to management.

3. 2024/25 Annual Report

3.1 Council adopted the Annual Report for the financial year ended 30 June 2025 at its meeting on 30 October 2025.

3.2 The Audit New Zealand Audit Director attended the meeting, issued an unmodified audit opinion, and circulated the draft Independent Auditor's Report.

3.3 The Audit Director highlighted the *emphasis of matter* regarding the Local Water Done Well programme and noted that most councils have a similar emphasis in this area.

4. New Recommendations Raised

4.1 Four new recommendations were raised to management to implement as follows:

- Sensitive expenditure

- Severance & other employment disclosures
- Review of IT system access report
- Remuneration record keeping

4.2 Two new verbal recommendations were made as follows:

- Formalised capitalisation policy implemented
- Review of why a file corruption occurred to a metered water invoice sample that had been chosen

4.3 Officers have provided a management comment to each of these items within the draft management report attached.

All new recommendations will be added to the Council's improvements register and will be reported on by the Risk and Assurance Advisor in the Assurance Management Report provided to this committee.

5. Status of previous recommendations

5.1 In the 2023/2024 Audit Management Report Audit New Zealand had nine recommendations that were prioritised as necessary from previous audits that were classed as open or in progress.

5.2 During the 2024/2025 audit process six of these recommendations were closed as being implemented.

5.3 Subsequent to receiving this draft report from Audit New Zealand officers provided additional supporting information and have been able to close off an additional historic recommendation that dated back to 2020 audit. This recommendation was in relation to a central register of all contractors and non-staff people working for Council and having access to the system. The closure of this recommendation will be reflected in the final management report issued by Audit New Zealand.

5.4 Of the two remaining recommendations, officers will be looking to close off the recommendation in relation to the land and buildings valuation with this work underway for the 2025/2026 annual report.

The remaining recommendation relates to documentation of roading and water assets, this work is underway and officers will work with Audit New Zealand to ensure what has been completed is in line with their expectations and any additional improvements that may be required as considered and implemented where appropriate.

Attachments

1 [↓](#). Audit New Zealand Draft Report to Management 2024-2025 Audit

**Report to
management**
on the audit of
Tararua District Council
For the year ended 30 June 2025

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

Introduction

We completed our audit of Tararua District Council on 31 October 2025.

The significant matters arising from the audit were covered in our Report to Council dated 18 November 2025.

The purpose of this report is to report to management on relevant matters identified during the audit. It supplements the Report to Council, covering other matters identified and our recommendations for improvements. For each recommendation we provide an indicative priority rating.

We would like to thank management, and staff for the assistance they provided during the audit.

Fiona Elkington
Appointed Auditor
Draft -18 November 2025

New Recommendations

Ref	Priority	Recommendation	Why we are making this recommendation	Management comments
1	Medium	We recommend that where sensitive expenditure is incurred above the policy limit there is either retrospective approval or the difference is reimbursed.	We noted one instance where, when travelling, elected members and CE dinner cost per head was \$95. The policy limit at the time was \$60 per head and subsequently updated to \$69 per head. There was no record of an exception to the policy limit being granted with reason for exceeding the limit being provided. Where expenditure is incurred or going to be incurred above policy limits either pre or retrospective approval should be obtained, or consideration should be given to the difference being reimbursed to the District Council.	<i>With the adoption of Council's updated sensitive expenditure policy a 'sensitive expenditure series' was initiated this was to provide ongoing communication to the wider organisation on Council's policy, what it means and how it needs to be applied to further educate staff. As a result of this recommendation further reviews of all credit card expenditure against the Sensitive Expenditure Policy has been implemented to identify any non-compliance and initiate remedial actions if required.</i>
		We also recommend We recommend that all transactions follow the one-up approval principle.	We noted one instance where the expense was approved by CE who also attended the event. This does not align with best practice of expense approved by person not attending the event themselves and one up approval principal.	<i>Noted this was one instance and additional sign offs and reviews have subsequently been implemented as a result. Council is in the process of one up approvals on all expenditure, this will be captured within Esker and is in the final user testing stages prior to full implementation.</i>

Ref	Priority	Recommendation	Why we are making this recommendation	Management comments
2	➔ Medium	We recommend that the district Council staff preparing the severance and other employment disclosure liaise with the finance team to ensure the disclosures meets the requirements of the Local Government Act and appropriate supporting documentation for the disclosures are provided.	We note that management did not perform calculation for the severance calculations, and these were not initially disclosed as per the requirements of the Local Government Act 2002.	<i>Management note audits recommendation and have implemented additional steps as part of the annual report disclosure process to liaise with the finance team ensuring that any future disclosures that may be required are done so in accordance with the local government act moving forward.</i>
3	➔ Medium	Business unit management should ensure that user access reviews are regularly completed with assistance from IT, and records kept as evidence of these reviews to ensure user access remains appropriate	During testing, it was noted that IT provided the business unit with report on user access but there is no evidence they review the reports or inform IT if access is appropriate or requires changes.	<i>Report is an extract from Council's ERP system that is provided by the IT team to business units for review or response, during the 2024-2025 IT audit the sign off for this report was not done or evidenced by business units. Report is currently being reviewed and signed off by Council's Chief Advisor. Moving forward officers are working to create an exception report to sit along the detailed report that will show changes to user access within the ERP system that will be signed off on a more regular basis.</i>



Ref	Priority	Recommendation	Why we are making this recommendation	Management comments
4	Medium	We recommend that ensuring all Individual Employment Agreements and changes to remuneration and entitlements appropriately evidenced as approved.	We identified 3 instances in payroll testing where personnel files were missing signed remuneration letters or Individual employment agreement (IEAs). It is important that signed documentation is maintained to ensure that there is evidence that the final version of remuneration changes and IEAs are documented and appropriately approved. Appropriately approved and signed documentation reduces the risk of errors in remuneration and disputes over remuneration and entitlements and provides assurance changes are bona fide.	A documentation checklist has been implemented as part of the onboarding process, and periodic spot checks are now being undertaken to confirm compliance and identify any gaps. In addition, Council has commenced an HRIS implementation project, which will provide improved system controls, visibility, and record-keeping for employment agreements and remuneration approvals.

Our recommendations for improvement and their priority are based on our assessment of how far short current practice is from a standard that is appropriate for the size, nature, and complexity of your business. We use the following priority ratings for our recommendations:

Priority	Explanation
High	Needs to be addressed <i>urgently</i> . These recommendations relate to a significant deficiency that exposes the District Council to significant risk or for any other reason need to be addressed without delay.
Medium	Address at the earliest reasonable opportunity, <i>generally within six months</i> . These recommendations relate to deficiencies that need to be addressed to meet expected standards of best practice. These include any control weakness that could undermine the system of internal control.

<p> Low</p>	<p><i>Address, generally within six to 12 months</i></p> <p>These recommendations relate to areas where the District Council is falling short of best practice. In our view it is beneficial for management to address these, provided the benefits outweigh the costs.</p>
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Recommendations verbally discussed with management

During the 2025 audit process we raised issues with District Council management which were verbally discussed. For completeness we have summarised these matters below. We made the following recommendations:

- We noted that plant, property and equipment (ppe) is mainly capitalised at year end. Therefore, we recommended council develop a formal capitalisation policy for ppe to ensure consistent application of capitalisation practices over ppe asset classes.

Management Comment:

A formal policy is currently being drafted and officers are looking to have it finalised by 30 June 2026.

- During our testing of rates revenue for metered water, invoice for 1 sample could not be retrieved due to file being corrupted. We recommend that management review why this occurred to prevent recurrence and ensure supporting information for all transactions is stored appropriately.

Management Comment:

Officers have implemented additional checks in the process for saving this information from council's ERP, no issues have been identified as a result of the additional checks in place.

We note that verbal discuss matters raised in the 2024 Management report have been addressed.

Status of previous recommendations

Open recommendations

Ref	Recommendation	First raised	Status
1	<p>Land and buildings valuation</p> <p>We recommend:</p> <ul style="list-style-type: none"> Council reviews its current land, and buildings register and ensures that it is complete. This includes ensuring assets included in the register are appropriate to be categorised as land and buildings given the accounting standard requirements on revaluation. Implement a robust reconciliation after each valuation cycle between the valuer records and Council records and explain the differences. 	2023	<p>In Progress</p> <p>The next revaluation is scheduled in FY2026.</p> <p>We will review this finding as part of the next full-revaluation cycle</p> <p>Management comment</p> <p><i>Officers have received additional feedback from Audit New Zealand in this space and we will look to see how we can resolve and improve this process for all parties moving forward.</i></p> <p><i>Officers will look to close this as part of the 2025-2026 Annual Report.</i></p>



Ref	Recommendation	First raised	Status
2	<p>No central register of all contractors and non-staff people working for Council</p> <p>Develop procedures for recording and advising IT of the commencement and end dates of all non-staff personnel working for Council so they can be immediately removed.</p>	2020	<p>In progress</p> <p>We understand an interim solution is in place for this in the Council intranet site and more work is needed to further develop the process.</p> <p>Management comment</p> <p><i>We are putting in place a Contractor Group within Active Directory. Contractors will be added to this group. This effectively gives us a register that we can use for reporting, communication, and viewing start and end dates.</i></p> <p><i>Understand officers have provided to audit support to close this item and this will be closed off in the final management report for 2025.</i></p>

Ref	Recommendation	First raised	Status
3	<p>Documentation of roading and water assets</p> <p>We recommend that Council has a procedures and clear instruction in place for documentation of assets in in Road assessment and maintenance management system (RAMM).</p> <p>Independent review of documented assets in RAMM should be in place to identify human error in recording the details.</p>	2023	<p>In progress</p> <p>We note further improvements with RAMM documentation are required for the Roading and Three Waters assets, as not all information is recorded or easily accessible within the system.</p> <p>There are also assets recorded outside the asset systems on excel</p> <p>Management comment</p> <p><i>Council has had componentisation of all of its water and wastewater treatment plant assets completed by an independent expert during the 2026 financial year. This work will be put into RAMM database as part of this project. This project will remove the assets recorded outside of the system.</i></p> <p><i>Officers are currently working with Council's independent infrastructure valuer to incorporate this into the 2025-2026 revaluation.</i></p>

Implemented or closed recommendations



Ref	Recommendation	First raised	Status
1	Vested asset notification We recommend developing a system to ensure that assets vested to Council are appropriately recognised, disclosed, and accounted for.	2024	Closed Vested assets were fairly disclosed in the financial statements in the current year.
2	Depreciation of new assets We recommend Council depreciates new asset in line with the accounting standard requirement.	2022	Closed We have not identified any asset depreciated outside accounting policy. We have raised a verbal finding for the development of a capitalisation policy above.
3	Alliance agreement Update the performance framework for the Alliance to include specific measures across roading, water and asset management to enable the Council to assess performance of the Alliance across the different services delivered.	2017	Closed We have reviewed the new performance framework approved by the Alliance Board for the 2024/25 Financial year.
4	Sensitive expenditure policy Finalise the staff handbook (sensitive expenditure) as soon as possible, reviewing it against best practice, such as those set out in the OAG's Guidelines as applicable. Update the sensitive expenditure policy to reflect best practice and the OAG guidance.	2020	Closed We have reviewed the updated Sensitive expenditure policy, and it generally aligns with OAG's guidelines.



Ref	Recommendation	First raised	Status
5	Reconciliation review Prepare and independently review reconciliations in a timely manner.	2022	Closed We have noted that the rates reconciliations were performed within expected timelines in the current year.
6	Sensitive expenditure We recommend that all transactions follow the one-up approval principle. Ensure that sensitive expenditure is approved as required by the policy to provide enhanced control and judgements for sensitive expenditure that can withstand public scrutiny.	2021, 2022	Closed This finding is closed as we have raised a new sensitive expenditure finding. We have noted improvements in this area and will liaise with management around continuing to strengthen the oversight of sensitive expenditure. This is an area that will be reviewed as part of normal audit procedures on an annual basis.

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

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Report

Date : 12 February 2026
To : Chairperson and Committee Members
Risk and Assurance Committee
From : Stephen Dunn
Risk & Assurance Advisor
Subject : **Assurance Management Report**
Item No : **7.2**

1. Recommendation

1.1 *That the report from the Risk & Assurance Advisor dated 13 January 2026 concerning the Assurance Management Report (as circulated) be received and adopted.*

2. Reason for the Report

2.1 To update the Committee on matters relating to Assurance.

3. Policy Review Programme

3.1 Council operates within a framework of internal policies that supports its risk management and compliance obligations.

3.2 The Committee provides oversight by monitoring the work programme so that policies are regularly reviewed, updated, and strengthened in line with best practice.

3.3 The table below provides a snapshot of new policies currently in development and those scheduled for review. It does not represent the full list of policies in place.

Complete	On hold	On track	Revised but on track	Off track

Policy	Comments	Expected Completion	GM	Status
Acquisitions and Disposal (Land and buildings)	New Policy. Workstream from the land rationalisation project. Expect draft to go to ELT in February.	Apr 2026	Tracy	
Artificial Intelligence	Existing policy in place and operational. Policy review due.	2026	Kawtar	
Asset Disposal (Plant and Equipment)	New policy. Policy is drafted and working through feedback from ELT. Final draft to go to April Committee meeting.	Apr 2025 Oct 2025 Feb 2026 Apr 2026	Tracy	
Asset Management Policy	Existing policy in place and operational. Policy due for review	Apr 2026	Hamish	
Boundary Backflow Prevention	New Policy. A draft has been provided to the Infrastructure and Projects Committee and is reported as part of the 3Waters Infrastructure Enhancement Project.	May 2026	Hamish	
CCTV	New policy in development.	2026	Peter	
Complaints	Updated Policy. Review complete. Reported to the Community Connections Committee	Dec 2025	Sandy	
Conflicts of Interest – Employees Policy	Existing policy in place and operational. A policy review is due and this will be completed following the fraud internal audit on the Committee work programme.	Dec 2026	Sandy	
Contract Management	New policy in development to support the updated Procurement Policy. A draft is complete and on hold pending approval of the Procurement Policy.	Dec 2025 Jun 2026	Jess	
Data and Information Management	This existing policy has undergone its scheduled review, incorporating consideration of the US Cloud Act and alignment with related Security, Privacy, and ICT Acceptable Use policies, and will now proceed to ELT and then the Committee.	Dec 2025 Apr 2026	Kawtar	
Debt Management	New policy. Policy is drafted and working through feedback from ELT. Final draft to go to April Committee meeting.	Feb 2026 Apr 2026	Tracy	
Delegations	Existing Policy in place and operational. Policy due for review. A report on the Policy is on the agenda for this Committee meeting. Amended policy drafting underway.	Apr 2025 Oct 2025 Feb 2026 Apr 2026	Chief Executive	
Disciplinary	Existing policy in place and operational. Due for review.	Dec 2026	Sandy	

Policy	Comments	Expected Completion	GM	Status
Fraud, Corruption, and Dishonesty	Existing policy in place and operational. Review due. This will now be delayed until the fraud internal audit is completed.	Dec 2025 Dec 2026	Sandy	
Health, Safety, and Wellbeing	Review of existing policy complete and reported to this Committee meeting.	Apr 2025 Sep 2025 Feb 2026	Sandy	
ICT Acceptable Use Policy	Existing policy in place and operational. Policy review due. Draft updates complete for ELT review.	Jun 2026	Kawtar	
Leases and Licenses	New Policy to be developed. Initiation December 2025. Policy drafted for ELT review.	2026	Hamish	
Privacy	This existing policy has been reviewed and requires a minor amendment that will proceed to a final GM check before going to ELT and then the Committee.	Mar 2026	Kawtar	
Security	Existing policy in place and operational. Policy review due. Drafting underway.	Jun 2026	Peter	
Strategic Procurement	Draft of the updated policy presented to Audit & Risk Committee April 2025. With iwi for feedback before being tabled at Council.	Jul 2025 Sep 2025 Mar 2026	Jess	
Vehicle User Policy & Agreement	Existing policy in place and operational. Policy review due. Updated policy in development.	Sep 2025 Apr 2026	Hamish	

4. Audit New Zealand

4.1 The table below provides an update on outstanding Audit New Zealand recommendations for previous Annual Report and Long Term Plan audits.

Audit New Zealand Priority				
Beneficial	Necessary	Urgent		
Management actions status				
Complete	On hold	On track	Revised but on track	Off track

No.	Recommendation	Priority	Actions	Group Manager	Due Date	Status
100049	Implement one-up approval for purchases. (First raised 2016)		Implement one-up for invoices without a purchase order. Esker system changes complete, user testing in progress.	Tracy	Jun 2025 Sep 2025 Feb 2026	
			Implement one-up for purchase orders. Esker system changes complete, user testing complete.	Tracy	Apr 2025 Sep 2025 Feb 2026	

No.	Recommendation	Priority	Actions	Group Manager	Due Date	Status
			Implement Esker accounts payable software.		Complete	
100047	Implement and test organisational business continuity and disaster recovery plans. (First raised 2016)		Implement and test an organisational business continuity plan. An overarching business continuity plan is in development. Engagement with activity managers done alongside the IT Disaster Recovery Plan. Plan drafting in progress. Note that the IT Disaster Recovery Plan below is complete and there are department level BCP's in place e.g. Water Safety Plans.	Sandy	Dec 2025 Jun 2026	
			Implement and test an organisational disaster recovery plan. Plan complete. Testing has been broken into 3 phases: 1. Restore data on ad-hoc basis. Complete. 2. Restore a business system. Complete. 3. Test switch over to a backup site. This is technically complex and disruptive in our current on-site backup environment. Decision made to move backup to the Cloud. Plan will be tested at that stage.	Kawtar	Dec 2025	
			Implement Covid-19 business continuity plans.		Complete	
	Ensure capital expenditure approved within delegated authority. (2022)		Update the Procurement Policy and associated processes (See Section 3 Policy Review Programme).	Jess	Jul 2025 Sep 2025 Mar 2026	
			Implement Project Management Framework.		Complete	
			Establish Project Management Office.		Complete	
			Implement Esker Accounts Payable software.		Complete	

No.	Recommendation	Priority	Actions	Group Manager	Due Date	Status
100077	Introduce a process to independently review documented assets in RAMM. (2023)		Roading: the Tararua Alliance undergo NZTA Technical Audits and Downer asset management practice audits. They are also in the initial stages of ISO55001 accreditation in Asset Management so this action will be suitably covered by these ongoing audits.	Hamish	In progress	
100079	Dedicate resources to undertake the actions in the Infrastructure Strategy Improvement Plan and ensure progress is monitored and reported. Especially develop an asset criticality framework. (2024 LTP)		Review and update criticality list. (Infrastructure Strategy) Roading: a draft framework and criticality asset list is complete with work to refine criticality factor weightings in progress. 3Waters: a criticality list of treatment plants, intakes, transmission lines, and core reticulation assets is complete.	Hamish	Dec 2026	
			Develop formal criticality system. (Infrastructure Strategy) As above. Once roading has been finalised this action will be complete.	Hamish	Dec 2025	
			Implement monitoring and progress reporting for the Infrastructure Strategy Improvement Plan. A progress update will be provided at the end of the financial year. Ongoing – once the actions above are complete we will provide an update into the last meeting for the financial year.	Hamish	Jul 2025 Jul 2026	

5. Audit New Zealand – Water Rates

- 5.1 As part of the 2024/25 audit by Audit New Zealand it was identified that the final rates resolution adopted by Council for 2024/2025 had a typographical error where the quarterly administrative charge for the volumetric meter water was omitted.
- 5.2 This was reported to the Committee at its November 2025 meeting.
- 5.3 Management undertook to provide an update on actions to remedy the error and to complete a review of the circumstances of the error to determine if additional controls are required.

5.4 Actions to remedy the error

5.5 All instalment for 2024/2025 metered water bills (aside from the more complex multi meter bills) were rebilled and posted to customer on the 30 January 2026.

5.6 Credit onto these customers account to represent the refund from the above rebilling was posted during last week and will be visible on the March 2026 instalment bill.

5.7 The final instalment rebilling for the 2025/2026 year and the more complex multi meter rebilling will be run and posted by the end of February 2026 and credits will be applied at the same time.

5.8 Q&A cheat sheets were dialogued by the Rates and Comms teams to assist the customer service with any phone calls received on this matter.

5.9 The letter accompanying the rebilling postage was approved by the Mayor and the CE.

5.10 Review into circumstances of the error

5.11 An initial review has taken place. An update on the outcome of the review will be provided at the April 2026 Committee meeting.

6. Investigation into Errors with the Direct Debit Process

6.1 The following table provides a summary of outstanding actions from the investigation into errors into the direct debit process.

Management actions status				
Complete	On hold	On track	Revised but on track	Off track

No.	Recommendation	Actions	GM	Due Date	Status
6.3.1	Ensure that council has a resilient structure with a plan in place to provide cover and succession planning for key roles within the Rates & Revenue team.	<p>A deliberate succession plan will be implemented once the management structure review has been completed and implemented and new staff trained.</p> <p>July 2025 Update: The structure review has been finalised, and we are engaging with affected staff.</p> <p>November 2025 Update: Work in progress.</p> <p>February 2026 Update: The team has been approved to recruit an</p>	Tracy	<p>Jun 2025 Oct 2025 Mar 2026</p>	

No.	Recommendation	Actions	GM	Due Date	Status
		<p>additional full time member, and an extension of the fixed term position from 30 June 2026 out to 30 June 2024</p> <p>While waiting for the recruitment process to complete and to assist the team with immediate resource in the new year, two contractors have been successfully recruited for eight-week contracts.</p> <p>A Rates and Revenue officer contractor has been recruited and started on the 10th Feb 2026 and a Rates and Admin officer has been recruited to start on the 12th February 2026. These two contract positions will provide immediate resource support to the team and will train and coach the new permanent recruits when employed.</p> <p>We hope to have all recruitment complete by end of Mar2026 at the latest.</p> <p>The Rates and Revenue manager is in its final stages of reference checking on a likely candidate.</p> <p>“This structure enables continuous cross-training and ensures that all team members maintain daily familiarity with every task. This structure also builds a three-person capability across each function with shared situational awareness, and consistent coverage for all rate-related tasks.”</p>			
6.3.3	<p>Ensure that a master schedule of key tasks and/or processes (including the annual calculation and revision of direct debits) is developed and monitored to ensure tasks are completed and timeframes are met.</p>	<p>A master schedule of the over 80+ tasks currently completed by the Rates Team has been developed.</p> <p>Since June 2024 half of these tasks have been reviewed and Promapp processes updated. The remainder have yet to be reviewed.</p> <p>July 2025 Update:</p> <p>On hold pending confirmation of additional resources have yet to be identified to continue this process.</p> <p>Implementation of structure review will support completion of this task.</p>	Tracy	<p>Jun-2025 Nov 2025</p> <p>Complete</p>	

No.	Recommendation	Actions	GM	Due Date	Status
		<p>November 2025 Update: A schedule of key tasks and processes has been completed. The schedule includes the annual calculation and revision of direct debits.</p> <p>Systems that monitor the completion of tasks and processes are in development.</p> <p>February 2026 update:</p> <p>Microsoft Outlook Rates and revenue calendar has been populated out 12 months. Paybles DD and payment software project start date for implementation has been signed off for 16 Feb 2026, with completion of install prior to new year DD recalculations. The DD will be automatically recalculated in the new software for the year and during the year whereby the rate payer implements their own payment plans directly online with Councils website access.</p> <p>Complete</p>			
6.4	Develop a detailed annual work programme for the revenue team and ensure key deadlines and pressure points are shared with other departments and with the executive management team.	<p>A high-level work program has been mapped.</p> <p>July 2025 Update: On hold pending completion of July BAU tasks.</p> <p>November 2025 Update: Work in progress, to be completed November 2025.</p> <p>February 2026 update:</p> <p>The deadline date is now in the rates and revenue calendar, as per above. Will also form part of the quarterly reporting to ELT, the first March quarter end 2026 is to be shared with ELT.</p>	Tracy	Apr 2025 Jun 2025 Sep 2025 Nov 2025 Mar 2026	
6.6	Review the status of debt management within Council to ensure all debts are being actively managed	<p>Policy development in progress, expect draft policy for July Committee meeting.</p> <p>July 2025 Update: The Debtors Management Policy has been completed and has been sent to the ELT for approval.</p> <p>November 2025 Update: The Debtors Management Policy was reviewed by ELT and further work is</p>	Tracy	May 2025 Jul 2025 Aug 2025 Feb 2026	

No.	Recommendation	Actions	GM	Due Date	Status
		<p>required. Expect the Policy to go to the Feb 2026 Committee meeting.</p> <p>February 2026 update:</p> <p>The debt management policy has been reviewed by ELT and is in DRAFT form for final signoff.</p>			
6.7	<p>Report back to Council's Audit and Risk Committee on the final measures introduced to monitor and ensure the risk of a similar issue should not reoccur. This report should provide evidence and assurance on the effectiveness of the measures introduced.</p>	<p>A final report will be presented to the Council's Audit and Risk Committee Council once the investigation recommendations have been fully implemented.</p> <p>July 2025 Update: Presentation of final report delayed until November 2025.</p> <p>November 2025 Update: The Chief Financial Officer is in the process of finalising management operational reporting. This measure will provide the ongoing oversight and assurance required to monitor the effectiveness of controls introduced following the Direct Debit review.</p> <p>A final report will be presented to the Committee once the reporting framework has been embedded and evidence of its effectiveness is available.</p> <p>February 2026 update:</p> <p>The report will be prepared once all of the outstanding recommendations have been completed. This responsibility will rest with the new CE giving them an opportunity to be briefed and apply their fresh perspective to the issue.</p>	CE	<p>Jul 2025 Nov 2025 Feb 2026 May 2026</p>	

7. Internal Audits for Health, Safety, and Wellbeing

7.1 The following table provides a summary of outstanding recommendations from the 2021 SafePlus audit and a 2021 Impac hazard register audit.

Management actions status				
Complete	On hold	On track	Revised but on track	Off track

No.	Recommendation	Actions	Due Date	Status
2021 SafePlus Onsite Assessment and Advice Report				
64A 64D	<p>Have ELT develop a Health, Safety, and Wellbeing Strategy that includes:</p> <ul style="list-style-type: none"> • Goals and objectives. • Critical risks and mitigations. • Effectiveness of risk mitigations. • A work programme. • Due diligence activities. • Measurement framework. 	<p>The draft strategy is on track to go to ELT in February for approval before coming to the next Committee meeting.</p> <p>Note that many of the items in the Strategy are already in place such as the work programme, and due diligence activities.</p>	<p>Jul 2025 Oct 2025</p> <p>Mar 2026</p>	
		<p>Involve the Health & Safety Committee in developing the Health, Safety, and Wellbeing strategy. On agenda for May H&S Committee meeting.</p>	Complete	
		<ul style="list-style-type: none"> • Implement a Due Diligence Plan. • Identify critical risks and mitigations. • Establish measurable goals and objectives. • Adopt measures for chief executive and elected members due diligence activities. 	Complete	
66E 68B 68C	<p>Centralise all contractor health & safety data, including inspections and event reports, to track critical risks, best practices, and performance. Ensure assessment tools collect useful data on contractor risks and control effectiveness, providing lead indicators for safety management.</p> <p>Identify staff responsible for contractors and ensure they understand overlapping duties. Assist in developing health and safety assessment tools if needed.</p>	<p>Implement contractor H&S induction and monitoring processes. (See the Health, Safety, and Wellbeing Management Report).</p> <p>This was a project in the 2025 Workplan that has been carried into 2026 as a 12-month project.</p> <p>In the meantime, contract managers do provide H&S induction and monitoring, however this is not to an organisation wide standard. The H&S team provide regular support to contract managers on induction and monitoring.</p>	<p>May 2025 Dec 2025 Mar 2026 Dec 2026</p>	
		<p>Implement SiteWise contractor H&S pre-qualification.</p>	Complete	
66F	<p>Review how Council manages its overlapping duties in relation to the Tararua Alliance.</p>	<p>Additional H&S reporting to the Committee has been commenced. A review of how Council manages its overlapping duties in relation to Tararua Alliance will be completed this financial year.</p> <p>November 2025 Update:</p> <p>Review in progress with Council providing input into updates to the Tararua Alliance</p>	<p>Jun 2025 Sep 2025 Mar 2026</p>	

No.	Recommendation	Actions	Due Date	Status
		H&S Policy and Manual. February 2026 update: The Council H&S Coordinator attends Alliance Zero Harm Leadership and H&S Committee meetings. An Allaine representative attends Council H&S Committee meetings.		
66K	Ensure contract managers have the technical knowledge required to assess safety for critical tasks such as excavation, working at heights, and confined spaces.	Develop and implement a Contract Management Policy and processes. (See Section 4 Policy Review Programme) This will be part of the critical risk review programme for 2026. In the meantime, the H&S team provide support where requested and has communicated to contract managers about permit to work requirements.	Dec 2025 Dec 2026	
67D	Review who is responsible for ERoad and escalation processes.	A review of Eroad responsibilities and escalation processes has been completed and processes updated. Complete.	On hold Feb 2026	
		Review staff welfare escalation processes.	Complete	
68A	Ensure consistency in H&S processes across all contractual arrangements.	Update the Procurement Policy and associated processes. The Procurement Manual is now in place. Complete	Jul 2025 Sep 2025 Mar 2026	
		Short form agreement H&S arrangements standardised.	Complete	
69A 69B	Develop a workplace mental health framework with prevention, early intervention, and support strategies. Define clear goals, measure outcomes, and assess available resources. Create guidance to help managers assist struggling staff.	A Wellbeing Framework is being developed as part of the 2026 workplan.	On hold Jun 2026	
2021 IMPAC Hazard Register Review				
62A	Include electricity and live equipment as hazards in the risk register and implement permission to work and lock out tag out requirements.	Electricity is in the register and LOTO is a control for machinery. Permission to work requirements are not centrally implemented yet.	TBA Feb 2026 Jun 2026	

No.	Recommendation	Actions	Due Date	Status
		LOTO and permit to work requirements will be updated as part of the critical risk review in the 2026 workplan. In the meantime, the H&S provide support and have provided information and guidance to managers.		
63A	Review water and wastewater activities to identify where confined space entry is required and implement missing controls.	Confined space entry is not done by Council staff and is done by contractors. Permit to work processes are not currently centralised. Now included in critical risk review programme for 2026.	TBA Feb 2026 Jun 2026	

8. Procurement Internal Audit

8.1 The following table provides a summary of outstanding items from the 2025 Procurement internal audit.

Management actions status				
Complete	On hold	On track	Revised but on track	Off track

No.	Recommendation	Actions	GM	Due Date	Status
100099	Implement a contract filing checklist.	Actions completed – contract registration process established requiring managers to provide details of TRIM file number and working with us section updated on Loki to provide guidance around contract variations, extensions and renewals. Complete	Jess	Dec 2025	
	Conduct quarterly compliance audits and report results to ELT.	First compliance checks complete and added as a quarterly risk control. Complete	Sandy	Dec 2025	

No.	Recommendation	Actions	GM	Due Date	Status
	Require all procurement decisions to be documented.	All procurement through the procurement team has process to ensure all procurement decisions documented. Established working with procurement page on Loki - Working with Procurement. Procurement manual and guidance at 80% stage of development and training plan drafted for implementation.	Jess	Dec 2025	
I00101	Review and clarify the Delegations Policy regarding Chief Executive and Group Manager authorities.	A review of the Delegations Policy is underway and will be reported to the March Council meeting.	CE	Feb 2026	
	Include a mandatory signatory check in procurement processes.	This has been included in the procurement process and mapped in our workflow (see Loki page). Complete	Jess	Mar 2026	
I00100	Standardise conflict of interest declarations for procurement decisions.	These are standardised for all procurements through the procurement team. We have included a section on COI process in the procurement manual and will provide training on this as part of implementation. NB COIs obtained as part of evaluation / RFP processes are saved in confidential TRIM folders in alignment with MBIE guidance. Recommendation that Internal Audit is granted access to these folders to complete compliance checks.	Jess	Mar 2026	
	Conduct periodic spot checks for compliance.	First compliance checks complete and added as a quarterly risk control.	Sandy	Dec 2025	
I00102	Review and make recommendations on how Council engages and monitors consultants, including controls for contract extensions, delegated authority checks, and performance tracking.	As above, there is guidance on Loki for extensions, renewals and variations. Work is underway on understanding specific target areas in the organisation. Recommendations will be pulled through into our training implementation plan.	Jess	Jun 2026	
I00103	Quarterly spot check on compliance with H&S pre-qualification requirements.		Sandy	Mar 2026	

No.	Recommendation	Actions	GM	Due Date	Status
I00104	Establish a centralised contract expiry and Section 17A review calendar with automated reminders. Responsibility for the tool is with Procurement and responsibility for reviews is with the contract manager.	Contract register hygiene check underway; this will form the basis of our known contract expiry register. More work needs to be done to get automated reminders functioning but remains a focus.	Jess	Jun 2026	
I00105	Continue to promote and monitor purchase order (PO) use, with compliance reporting to ELT.		Tracy	Ongoing	
I00106	Provide ongoing procurement and delegations training for all staff with procurement responsibilities.	Regular delegations training is provided, and procurement training is being rolled out this year.	Jess Sandy	Ongoing	
I00107	Establish consistent vendor selection practices, including when to request business profiles and how to assess supplier capability and continuity.	Will be included in the Procurement Manual.	Jess	Mar 2026	
I00108	Consider establishing a formal supplier complaint handling process in the procurement processes in development.	Under consideration for inclusion in the Procurement Manual.	Jess	Mar 2026	
I00109	Report the findings and recommendations to the Risk and Assurance Committee including analysis to link to the risk register	Reported to the November Committee meeting.	Sandy	Complete	

Attachments

Nil.



Report

Date : 12 February 2026
To : Chairperson and Committee Members
Risk and Assurance Committee
From : Stephen Dunn
Risk & Assurance Advisor
Subject : **Risk Management Report**
Item No : **7.3**

1. Recommendation

- 1.1 *That the report from the Risk & Assurance Advisor dated 13 January 2026 concerning the Risk Management Report (as circulated) be received and adopted.*

2. Reason for the Report

- 2.1 To update the Committee on matters relating to risk management.

3. Emerging Risks – Legislation Changes

- 3.1 We have compiled a list of upcoming legislation relevant to Council with support from the Taituarā Legislation Tracker.
- 3.2 Drawing on insights from the recent strategy hui with elected members and ELT, we're developing the associated risk statements and proposed controls.
- 3.3 Given this will be a living document, we will bring the risks and controls to the next Committee meeting and maintain regular updates thereafter as bills progress.

Bill	Description
Local Government (System Improvements) Amendment Bill	Gives effect to proposed change of purpose of local government and performance comparisons.

Bill	Description
Planning Bill	Bill to enable urban development and infrastructure. This act will also be aligned with the Government’s Going for Housing Growth plan and its 30-year National Infrastructure Plan.
Natural Environment Bill	A new act to “manage environmental effects that arise from the use of natural resources”.
Building (Earthquake-prone Building) Amendment Bill	Gives effect to recent changes to the regime for assessing and managing seismic effects.
Building Act Amendment Bill	More comprehensive changes to building consenting making it easier for private BCAs, address barriers to voluntary consolidation, national consenting body, ensuring national consistency, strengthening roles and responsibilities, new consent pathway for commercial buildings, new assurance pathways more self certification – further streamlining, risk and liability.
Local Government Legislation Amendment Bill (title TBC)	Bill to give effect to policy decisions around rate-capping, and potentially other items from the ‘forward work programme’.

4. Strategic Risk Register – Top Risks

4.1 The table below summaries Council’s top strategic risks and performance against existing controls.

4.2 Strategic risks are being reviewed as part of the 2027-37 Long Term Plan project.

Risk Ratings			
Low	Moderate	High	Severe
Control Verifications			
Compliant	Some non-complaint	Key control(s) non-complaint	

No.	Risk	Risk rating	Comments on the status of non-compliant controls	GM	Control verifications
49	3Waters Reform and Subsidies for Water and Wastewater Upgrades The risk Council is unable to fund 3Waters while in transition.		Controls compliant. Project risks related to the 3Waters transition are reported separately below.	Hamish	
51	Climate Change The risk that climate change impacts are greater than forecast		Controls compliant. Key controls: Strategies (e.g. Financial Strategy), climate resilience projects.	CE	

No.	Risk	Risk rating	Comments on the status of non-compliant controls	GM	Control verifications
103	Interest Rates The risk that interest rates are significantly different to forecast.		Controls compliant. Key controls: Interest rate strategy, meet LGFA covenants.	Tracy	
159	Infrastructure Capability Risk of pressure on infrastructure from climate change and unexpected growth.		Controls compliant. Key controls: Strategies e.g. Infrastructure Strategy, planning strategies.	Hamish	
54	Natural Disasters The risk of a significant natural disaster.		Most Controls Compliant Key controls: Financial Strategy, preparedness, insurance. The organisation Business Continuity Plan due for completion December 2025 is still in development with a completion date now of June 2026. An IT Disaster Recovery Plan and department BCP's are in place in critical areas.	Sandy	
57	Capital Projects Do-ability The risk Council cannot deliver the planned capital programme.		Controls compliant Key controls: Project management office and processes.	Hamish	
58	Sources of Funds for the Replacement of Significant Assets The risk that depreciation is inadequate to fund replacements.		Controls complaint. Key controls: Financial Strategy	Tracy	
91	NZTA Waka Kotahi Funding The Risk that funding is not sufficient to meet Council objectives.		Controls compliant. Key controls: Financial Strategy, relationship management.	Hamish	
48	Iwi and Māori Partnerships Council fails to maintain and strengthen partnerships.		Some controls are overdue for signoff. Key controls: Governance and operational meetings, key policies, partnership agreements. As our approach to working with iwi has developed, the existing controls require review to ensure they remain aligned and effective. This will be supported by an internal audit within the Committee programme.	CE	
158	Legislating and One Plan Changes Changes activities or levels of service impacting delivery models and funding.		Controls compliant. Key controls: Monitoring and advocating.	CE	

5. Operational Risk Register – Top Risks

5.1 The following table provides an overview of the top operational risks from the risk register.

Risk Ratings			
Low	Moderate	High	Severe
Control Verifications			
Compliant	Some non-complaint	Key control(s) non-complaint	

No.	Risk	Risk rating	Comments on the status of controls	GM	Control verifications
169	3Waters: Wastewater Private Lateral Connections Mains upgrades may be compromised by private laterals in poor condition, requiring enforcement and owner-funded fixes.		Controls compliant. Key controls: Consider ownership, bylaw enforcement, infiltration and inflow strategy.	Hamish	
175	Emergency Management: Climate Change Increasing frequency of events impacts preparedness capacity wile in response or recovery.		Controls compliant. Key control: reliance on government support for recovery. Key treatment: From Gabrille review proposal to build a reserve for recovery office resourcing.	Sandy	
52	Non-compliance with Statutory Requirements (Council as consent holder) E.g. drinking water standards, consent conditions, regulatory legislations.		Controls compliant. Key controls: internal resourcing, capital projects, community engagement, regulator relationships, insurance.	Hamish	
204	Transportation - Climate Change and Resilience Road network vulnerability to extreme weather.		Controls compliant. Key strategies: Enhancing infrastructure resilience, improved drainage, emergency preparedness, monitoring, climate adaption.	Hamish	
131	Information Services - Cyber attack Compromised systems from cyberattack.		Controls compliant. Key controls: Disaster Recovery Plan, systems maintenance, security assessments, staff training.	Kawtar	
44	The Technical or Structural Failure of one or more Critical Infrastructure Assets Leading to service disruption.		Controls compliant. Key controls: Asset management, condition assessments, monitoring, critical asset register, spares.	Hamish	

No.	Risk	Risk rating	Comments on the status of controls	GM	Control verifications
45	Information Services – Significant IT Failure Leading to service disruption		Controls Compliant. Key controls: Business continuity, disaster recovery, improvement plan, insurance.	Kawtar	
47	Health and Safety Notifiable Event Failure to effectively manage H&S obligations lead to serious injury.		Controls compliant.	Sandy	

6. Long Term Plan Project - Top Risks

6.1 The 2027-2037 Long Term Plan project was initiated in December, and an initial summary of project risks and controls is listed below. The risk register is a living document and reviewed at each project meeting.

6.2 The register top risks and performance against controls will be regularly reported to the Committee. At this stage the table provides the inherent risk rating and residual risk rating after applying controls.

Risk	Inherent Risk rating	Key controls	Residual risk rating
Statutory non-compliance / auditability gaps The LTP project produces outputs that don't meet statutory requirements or can't be evidenced properly resulting in a qualified CD or LTP audit opinion.		<ul style="list-style-type: none"> Taituarā 2027 LTP Health Check Taituarā 2027 Quality Assurance Checklist Document control "Audit lens" review of financial and infrastructure strategies Compliance signoffs 	
Critical path slippage The project misses key milestones because dependent tasks don't land on time resulting in risk to adoption dates, rushed decisions, staff burnout.		<ul style="list-style-type: none"> Project timeline oversight and reporting Structured briefing schedule Quality assurance Early engagement with EM Critical path mapping 	
Elected member decision making EMs don't receive the right information early enough to decide, or provide direction that changes repeatedly because tradeoffs weren't		<ul style="list-style-type: none"> Gated decision points Workshop structure and programme Workshop templates 	

Risk	Inherent Risk rating	Key controls	Residual risk rating
fully visible leading to rework late in the programme, unclear public narrative, diminished confidence from auditors and stakeholders.		<ul style="list-style-type: none"> • Early clarity on scope 	
<p>Audit NZ re-work</p> <p>Audit NZ identifies issues that require substantial redrafting, leading to time pressures, unplanned costs and strained audit relationship.</p>		<ul style="list-style-type: none"> • Taituarā 2027 LTP Health Check • Taituarā 2027 Quality Assurance Checklist • Document control • “Audit lens” review of financial and infrastructure strategies • Compliance signoffs 	
<p>Project staffing and capacity gaps</p> <p>Key people aren’t available when needed due to competing BAU priorities, turnover or leave, fatigue during intensive phases.</p>		<ul style="list-style-type: none"> • Documented processes • Prioritisation of project by ELT • Clear internal communications • Pairing experienced and new staff 	
<p>Project communications and document quality</p> <p>The CD and LTP don’t clearly explain the issues, options, and consequences leading to a weakened mandate for decisions.</p>		<ul style="list-style-type: none"> • Communications plan • Targeted engagement • Iwi/sector engagement • Plain English reviews • Quality assurance 	
<p>Late or unclear external inputs</p> <p>Critical inputs needed to finalise documents arrive late (including NZTA and CCO confirmations) leading to time and quality pressures.</p>		<ul style="list-style-type: none"> • Details to come 	
<p>Business continuity disruption (e.g. emergency response)</p> <p>Key staff are diverted to response and recovery duties during critical LTP windows leading to time and quality pressures.</p>		<ul style="list-style-type: none"> • Determine minimum viable LTP • Cross trained backups 	

7. 3Waters Transition Project – Top Risks

7.1 A Local Water Done Well risk update was provided to the 19 November 2025 Committee meeting.

- 7.2 As a result the Committee sought a regular update on project risks including a detailed risk assessment for all of the steps that need to be taken for a relatively smooth transition.
- 7.3 **Transition Programme Update**
- 7.4 The Transition Team is now fully operational, with detailed planning well underway across defined tasks and timelines. The programme has been organised into the following workstreams:
- Governance, Regulatory & Partnerships
 - Organisation, People
 - Finance & Commercial
 - Digital & Systems
 - Operations, Service Delivery, & Risk
 - Communications
- 7.5 Our people remain our priority for this project as we head into the establishments phase of the project.
- 7.6 The Transition Team comprises staff employed by South Wairarapa District Council under contract, alongside external suppliers engaged through open procurement processes.
- 7.7 Progress across all workstreams is reported to governance through the Stakeholder Representatives and the respective Chief Executives on the Project Steering Group.
- 7.8 Director selection and appointment processes are underway following public advertisement, while options for insurance and banking facilities are being actively reviewed in preparation for the establishment of the company. The company will be formally established once director appointments have been confirmed.
- 7.9 The Finance & Commercial workstream is undertaking consistency reviews of the approved Water Services Delivery Plans against initial draft annual plans, which are not yet publicly available. A chart is attached outlining key current considerations regarding borrowing within the context of this workstream. A priority for Council is the preparation of supporting schedules and data for asset and debt transfer, associated legal documentation and transfer matters, and the review of infrastructure strategy and asset management plans — particularly capital works — to inform the CCO's development of its asset strategy.
- 7.10 Further updates will be available for the next Audit and Assurance Committee meeting in April 2026.
- 7.11 **Transition Programme Risk Register**
- 7.12 The table below provides an update of the risk register for the transition project as this was last reported prior to the decision to proceed with the CCO.

Risk Ratings			
Low	Moderate	High	Severe

Risk	Inherent risk rating	Key controls	Residual risk rating
<p>People & Workforce:</p> <p>Prolonged uncertainty leading to exits from Council and pressure on remaining staff.</p>		<ul style="list-style-type: none"> Engagement with, and communications to, staff about reforms. Early and transparent work on organisational design. <p>Residual risk increased from Moderate to High</p>	
<p>Mana Whenua / Iwi engagement:</p> <p>Role of iwi in future governance arrangements is not well defined and could lead to unsatisfactory outcomes for iwi and damage to iwi/Council relationships.</p>		<ul style="list-style-type: none"> Early engagement with iwi. Sharing information with iwi partners. 	
<p>Direction - political / governance / legislative:</p> <p>Change in policy direction following October 2025 election leads to fundamental change in viability.</p>		<ul style="list-style-type: none"> Strong collaboration. Decisions provide a strong path for the newly elected council to follow. Case for change well understood; Negotiation of matters to Transfer will be a matter of tension between CCO and councils. <p>Residual risk rating decreased from High to Moderate</p>	
<p>Direction - political / governance / legislative:</p> <p>Change in TA's opting for regional CCO model leads to fundamental change in viability.</p>		<p>Risk resolved – no longer applicable</p>	
<p>Direction - political / governance / legislative:</p> <p>Model does not sufficiently remove political influence leading to shareholders too involved in operational matters and challenges reaching agreement.</p>		<ul style="list-style-type: none"> Monitor and advocate for relevant legislative change. Apply DIA supplied templates for key governance documents including shareholder arrangements and statement of expectations. <p>Residual risk rating decreased from Moderate to Low</p>	

<p>Direction - political / governance / legislative:</p> <p>Too many political decision points extend beyond period of uncertainty and distract from transition work programme.</p>		<ul style="list-style-type: none"> • Regular communications. • Provide submissions and feedback as appropriate. • Good governance structures to allow the development of the CCO purpose and structure. <p>Residual risk rating decreased from Moderate to Low</p>	
<p>Asset and Operational Risk:</p> <p>Gaps in asset data, assets in poorer condition leads to a negative impact on the financial model.</p>		<ul style="list-style-type: none"> • Early identification of data gaps. • Review of Council risk registers and AMPs. • Confirm that the maturity of council partners is inconsistent and in particular South Wairarapa requires significant consideration. 	
<p>Relationships / stakeholders / communities:</p> <p>An effective engagement and communication model between TA's and the CCO is not established, leading to conflict and misunderstandings.</p>		<ul style="list-style-type: none"> • Careful structuring of governance and relationship agreements. • More information will be known following the conclusion of consultation by the respective councils. <p>Residual risk rating decreased from Moderate to Low</p>	
<p>Day 1 Roles and Responsibilities - BAU and Incident and Emergency Systems:</p> <p>Lack of clarity around working relationships, roles, and responsibilities at day one with potential for misunderstanding, duplication, or ineffective incident response.</p>		<ul style="list-style-type: none"> • Careful structuring of governance and relationship agreements. • Structures now in place • Completed allocation schedules. Staff inductions <p>Residual risk rating reduced from High to Moderate</p>	
<p>Service Delivery:</p> <p>Transition activities put pressure on Council resources impacting existing LoS.</p>		<ul style="list-style-type: none"> • Clear lines of communication between RRT and Councils. • Prioritisation of effort. • Councils work closely to manage pinch points and mitigations. • Adequately resource RRT and internal transitions. <p>Residual risk rating decreased from High to Moderate</p>	
<p>Service Delivery:</p> <p>Lack of clarity for customers / residents around CCO and Council responsibilities day 1 leads to increase in enquiries and damage to customer relationship.</p>		<ul style="list-style-type: none"> • Proactive multi-channel communication strategy and campaign pre and post transition. • Clear relationship agreements. Planning and funding through LTP. <p>Residual risk rating decreased from High to</p>	

		Moderate	
<p>Transition Process / Establishment:</p> <p>IT systems are not completed in time or delay day 1 leading to confusion, reputation impacts, delays or errors in collection of payments.</p>		<ul style="list-style-type: none"> • Very clear direction on requirements and timeline. • Set assumptions and requirements early. Allocate adequate resources. • Advocate that CCO is responsible for billing from Day 1. <p>Residual risk rating decreased from High to Moderate</p>	
<p>Transition Process / Establishment:</p> <p>Insufficient resourcing (staff and budget) to stand up the transition leading to an unsuccessful transition and positive outcomes not realised.</p>		<ul style="list-style-type: none"> • Define resources required as part of options appraisal. • Budget in Annual Plan post LWDW consultation. • Seek additional government funding (now received \$250k spread to the four councils). • Incorporate likely costs into debt transfer and CCO financial projections. <p>Residual risk rating decreased from High to Moderate</p>	
<p>Transition Process / Establishment:</p> <p>Lack of, or delay in creating, roadmap meaning requirements for councils uncertain, difficult to plan for including AP/LTP.</p>		<ul style="list-style-type: none"> • Binding deadline for go/no go decision. Monitor legislation for hard stops. UPDATE – decision made • Regular communication. • Advocate / make submissions to government where appropriate: LGFA is a key stakeholder <p>Residual risk rating decreased from High to Low</p>	

Attachments

1. [3Waters Transition Project - Transition_Gantt_Chart - Finance - Summary](#)

Activity	Responsible Party	Now – Jun 2026 (Pre-transition)	Jul 2026 – Dec 2026 (FY26 H2)	Jan 2027 – Jun 2027 (FY27 H1)	1 Jul 2027 (Transfer Day)	Post 1 Jul 2027	Key Considerations / Notes
1.0 Communication & Consultation							
Consult with partner Councils on significant financial decisions	All four Councils	Establish consultation protocols and alignment approach across all four Wairarapa Tararua Councils	Ongoing consultation on significant financial decisions	Ongoing consultation on significant financial decisions	Confirm alignment for transfer	Transition to WTWL governance	Promote alignment across South Wairarapa, Tararua, Carterton, and Masterton
Engage with WTWL Board on financial decisions	Councils / WTWL Board	Engage with WTWL Board once established	Ongoing engagement on borrowing and financing decisions	Ongoing engagement; finalise transfer readiness	Transfer of responsibilities		WTWL Board will be responsible for transferred liabilities
Document decision rationale for key financial decisions	Councils / Programme Team	Establish documentation framework; record decisions taken to date	Maintain clear records demonstrating prudent financial management and WSDP alignment	Maintain clear records; share with WTWL Board and Programme Team	Compile final documentation package	Provide records for audit and accountability	For audit, accountability, and transfer purposes
1.1 New Borrowing							
Ensure new borrowing aligns with approved WSDPs	Councils	Review current borrowing against WSDP commitments; confirm alignment	New water-related borrowing only for WSDP-identified investments	New water-related borrowing only for WSDP-identified investments			WSDPs are binding commitments assessed for investment, revenue, and financing sufficiency
Ensure consistency with Treasury Policies and Financial Strategies	Councils	Review Treasury Policy and Financial Strategy settings	Apply existing policies; document any exceptions exercised	Apply existing policies; notify WTWL Board of any discretionary clauses exercised			Notify WTWL Board and Programme Team where exceptions are exercised
Ensure compliance with Section 101 LGA 2002	Councils	Continue prudent management of revenues, expenses, assets, liabilities, and investments	Continue prudent management; make adequate provision for expenditure needs	Continue prudent management through to transfer			Councils remain responsible until WTWL is operational
Structure new debt for transferability	Councils / LGFA	Review LGFA guidance; structure debt to facilitate transfer without prohibitive break costs	Avoid complex or bespoke financing; document debt with explicit water services linkage	Finalise debt documentation for transfer readiness	Transfer of debt per Transfer Agreements		Consider LGFA guidance; avoid arrangements that complicate transfer
Report material WSDP variances (≥5%)	Councils / WTWL Programme Team	Monitor borrowing against WSDP; document and notify any material variances	Ongoing monitoring; notify WTWL establishment team of variances ≥5%	Confirm whether AP/LTP amendment required for material variances			Confirm whether AP/LTP amendment required per significance and engagement policy
1.2 Refinancing Existing Borrowings							
Option A: Refinance in Council name (for transfer)	Councils / WTWL Board	Review maturing debt; use standard terms facilitating transfer	Refinance as needed; discuss terms with WTWL Board before entering agreements	Finalise refinancing; signal well in advance to WTWL Board			Ensures continued funding; aligns with service delivery obligations
Option B: Bridge financing (Internal/Council lending)	Councils / WTWL Board		Assess cash reserves; consider for debt maturing close to 1 Jul 2027	Manage cash flow carefully; align maturity dates and hedging with WTWL payments	Back-to-back payments from WTWL to external Council borrowing repayment		May reduce transaction costs; requires careful cash flow management

2.0 Revenue & Financing Decisions							
Maintain depreciation funding consistent with WSDPs	Councils	Review depreciation funding levels against WSDP commitments	Ensure depreciation funding is consistent with WSDP; manage consumer price shocks	Continue WSDP-consistent depreciation funding through Annual Plan process			Underfunding may create steeper price path post day-one and undermine WTWL financial sustainability
Manage any proposed reduction in depreciation funding	Councils / WTWL Programme Team / DIA	Assess affordability trade-offs in Annual Plan process	Any reduction must: ensure actual renewals are still fully funded; be immaterial to WSDP sustainability assessment	Discuss reductions with WTWL establishment team and DIA if appropriate; clearly document rationale			Limited to extent actual renewals still fully funded; must not undermine financial sustainability tests
Transparently account for water services surpluses and reserves	Councils	Identify and ring-fence surpluses from depreciation funding and efficiencies	Retain surpluses for the benefit of water services function; document clearly	Prepare surplus/reserve documentation for transfer	Transfer of reserves to WTWL as part of financial position	Reconcile final reserve positions	Reserves may form part of financial position transferred to WTWL
Legislative & Regulatory Framework							
Comply with LGWSA 2025 – Transfer Agreements (Schedule 2)	Councils / WTWL	Understand Transfer Agreement requirements; identify all liabilities for specification	Prepare detailed liability schedules	Finalise Transfer Agreements specifying all liabilities	Execute Transfer Agreements	Post-transfer reconciliation	Transfer Agreements must specify in detail all liabilities being transferred
Give effect to WSDPs per s22 Preliminary Arrangements Act	Councils	Continue to give effect to revenue, investment, and expenditure commitments in WSDPs	Ongoing compliance with WSDP proposals and undertakings	Ongoing compliance through to transfer			WSDPs set out expected levels of revenue, borrowing, and operating expenditure

Colour Legend

	Pre-transition / Current
	FY26 H2 (Jul–Dec 2026)
	FY27 H1 (Jan–Jun 2027)
	Transfer Day (1 Jul 2027)
	Post Transfer
	Ongoing Activity



Report

Date : 12 February 2026
To : Chairperson and Committee Members
Risk and Assurance Committee
From : Stephen Dunn
Risk & Assurance Advisor
Subject : **Risk Appetite**
Item No : **7.4**

1. Recommendation

- 1.1 *That the report from the Risk & Assurance Advisor dated 03 February 2026 concerning the Risk Appetite (as circulated) be received and adopted.*
- 1.2 *That the Committee provides direction on whether the existing appetite remains appropriate or requires adjustment.*

2. Reason for the Report

- 2.1 This report provides the Committee with an overview of Council's current risk appetite and the process used to develop it during the 2022–2025 triennium. The intention is to check in with this Committee to confirm whether the existing appetite remains appropriate or whether any areas warrant reconsideration or refinement.

3. Executive Summary

- 3.1 Council's risk appetite was finalised and adopted in July 2025, following a development process involving workshops, Executive Leadership Team (ELT) engagement, and iterative feedback from the previous Audit & Risk Committee.
- 3.2 With a new Committee now in place, this is an opportunity to:
 - Re-familiarise members with the existing risk appetite,
 - Ensure it reflects the governance expectations of the new triennium, and

- Invite feedback on whether any adjustments may be needed.

3.3 The question for the Committee is therefore: **“Does the current Risk Appetite still reflect the level of risk Council is comfortable with?”**

4. Background

4.1 The risk appetite forms Appendix D of the Risk Management Framework adopted in July 2025. It sets appetite levels and direction of travel across Council’s major risk categories and provides detailed statements guiding decision-making and risk assessment.

4.2 This appetite has not yet been reviewed by this newly constituted Committee, which makes this an appropriate governance checkpoint early in the triennium.

5. Summary of Council’s Risk Appetite (Adopted July 2025)

5.1 The current Risk Appetite outlines Council’s appetite level and intended direction of travel across 18 key risk categories.

5.2 The table below is a summary from Appendix D of the *Risk Management Framework* and a full extract of the risk appetites are attached to this report.

Risk Category	Appetite Level	Direction of Travel
Infrastructure Assets & Service Delivery	Moderate	Decrease
Other Assets & Service Delivery	High (except critical assets)	Maintain
Environmental Impacts & Resource Consents	Moderate	Decrease
Strategy Implementation	Moderate	Maintain
District Planning	Moderate	Decrease
Enforcement	Low / Moderate	Maintain
Central Government Relationships	Moderate	Maintain
Community Relationships	Low	Increase
Iwi Partner Relationships	Low	Maintain
Key Stakeholder Relationships	Moderate	Maintain
Revenue	Low	Decrease
Rates Setting	Low	Maintain
Expenditure	Low	Decrease
Debt & Interest Rates	Moderate / High	Maintain
Health, Safety & Wellbeing	Low	Decrease
Resourcing	Moderate	Maintain
Information Technology	Moderate	Decrease
Records and Data	Moderate	Decrease

6. Discussion

6.1 Although the risk appetite was rigorously developed, each triennium brings:

- New elected members,
- Evolving community expectations,
- Changing regulatory and financial environments, and
- Updated strategic priorities.

6.2 The appetite should therefore be treated as living governance guidance — stable, but open to review when circumstances or leadership change.

6.3 This Committee may wish to consider:

- Are there any appetite areas where the current settings feel too conservative or too ambitious?
- Are there emerging risks since 2025 that may influence appetite positions?
- Does the direction of travel (e.g., increase, decrease, maintain) still reflect Council's intended trajectory?
- Feedback from this Committee will guide whether a formal update is needed later in 2026.

7. Next Steps

7.1 Depending on the Committee's view today, the following actions may occur:

7.2 If the Committee endorses the existing appetite:

- No changes are required.
- Appetite continues to guide risk assessments and reporting.

7.3 If the Committee requests refinements:

- A targeted review will be undertaken.
- Updated appetite statements will be brought back for approval.
- Framework Appendix D will be amended accordingly.

Attachments

1 [↓](#). Appendix D - Risk Appetite - July 2025

Appendix D: Risk Appetite

1.1 Purpose and governance context.

Setting risk appetite is a critical governance responsibility that helps Council define how much risk it is willing to accept in pursuit of its strategic objectives. By undertaking this work, elected members set a clear tone from the top, signalling Council's expectations across each area of activity. The Audit and Risk Committee provides oversight and makes recommendations to Council on setting the risk appetite.

1.2 How to Use This Appendix

Use this appendix when **assessing risks, prioritising treatments, or making decisions**:

- **Compare** the residual risk rating (after controls) to the stated risk appetite for the relevant category(ies).
- **If residual risk exceeds appetite:** consider additional controls, risk transfer, or escalation (see **Appendix C: Risk Significance Levels**).
- **If residual risk is at or below appetite:** monitor through normal reviews; further treatment is generally not required.
- **When planning:** appetite levels indicate where Council is open to innovation and uncertainty, and where it has little tolerance for failure.
- **When reporting:** highlight any material breaches of risk appetite and the actions taken.

This appendix should be read alongside the **Strategic and Operational Risk Registers** and escalation requirements set out in Appendix C.

1.3 How risk appetite supports decision-making.

A well-defined risk appetite supports informed and consistent decisions by elected members and staff. It clarifies where Council is open to innovation and uncertainty, and where tolerance for failure is low—particularly in areas involving community safety, compliance, or key relationships. This aligns with the wider Risk Management Framework, which is based on AS/NZS ISO 31000:2009.

1.4 Definitions—Risk Appetite Levels.

- **Low Risk Appetite:** Council **prefers minimal exposure to risk**, prioritising stability, compliance, and conservative decision-making. Decisions favour proven, lower-risk approaches with stringent risk mitigation strategies.
- **Moderate Risk Appetite:** Council is **willing to take measured risks** to achieve objectives while maintaining a balanced approach to risk-taking and control. Decisions weigh risk against opportunity, with safeguards in place to manage uncertainties.
- **High Risk Appetite:** Council is **prepared to accept significant levels of risk** in pursuit of strategic objectives. Decisions may involve innovative, high-reward opportunities, acknowledging that some risks will materialise and require active management.

Key Terms:

- **Risk Tolerance:** The acceptable level of variation in outcomes relative to objectives.
- **Risk Attitude:** The organisation's overall approach to risk-taking (e.g. conservative, balanced, opportunistic).
- **Direction of travel:** Whether Council intends to maintain, increase, or reduce its appetite in a given area over time.

1.5 How risk appetite relates to risk ratings.

- **Risk Appetite:** Describes the *desired level* of risk Council is willing to accept in pursuing objectives.
- **Risk Ratings:** Describe the *actual level* of risk (inherent or residual), calculated from likelihood and consequence and categorised as Low, Moderate, High, or Severe.
- Appetite settings guide whether residual risks are acceptable or require further treatment and/or escalation under the Framework.

1.6 Bridging Appetite Levels and Risk Ratings

Council's risk appetite levels (Low, Moderate, High) are intentionally broader than the four-point risk rating scale (Low, Moderate, High, Severe). This reflects that **risk appetite expresses a directional preference**, not a fixed threshold.

- A residual risk rated **Severe** will almost always exceed appetite and require escalation/treatment.
- A residual risk rated **Low** will generally fall within appetite and require only routine monitoring.
- Residual risks rated **Moderate or High** require more interpretation. Staff and elected members should **refer to the relevant appetite statement** and consider the context, existing controls, and strategic priorities before deciding whether the risk is acceptable or needs further treatment.

1.7 Monitoring against appetite.

Council will monitor controls and performance against risk appetite through routine risk reviews, the risk registers, and reporting to ELT and the Audit and Risk Committee. Where residual risk exceeds appetite, additional treatment, acceptance, transfer, or escalation may be required in line with Appendix C.

1.8 Summary Table – Risk Appetite Levels

1.8.1 Table D1 – Risk Appetite Summary and Direction of Travel

Risk Category	Appetite Level	Direction of Travel (over time)
Infrastructure Assets/Service Delivery	Moderate	Decrease
Other Assets/Service Delivery	High (except critical assets)	Maintain
Environment & Resource Consents	Moderate	Decrease
Strategy Implementation	Moderate	Maintain
District Planning	Moderate	Decrease
Enforcement	Low / Moderate	Maintain
Central Government Relationships	Moderate	Maintain
Community Relationships	Low	Increase
Iwi Relationships	Low	Maintain
Key Stakeholder Relationships	Moderate	Maintain
Revenue	Low	Decrease
Rates Setting	Low	Maintain
Expenditure	Low	Decrease
Debt & Interest Rates	Moderate / High	Maintain
Health, Safety & Wellbeing	Low	Decrease
Resourcing	Moderate	Maintain
Information Technology	Moderate	Decrease
Records and Data	Moderate	Decrease

1.9 Risk Appetite Statements

Below are the appetite statements for each risk category. These outline Council's approach, tolerance, and direction of travel.

Infrastructure Assets and Service Delivery

Risk Appetite: Moderate

Council is committed to building and maintaining resilient roading and three waters infrastructure (water supply, wastewater, and stormwater) to ensure community safety and connectivity.

With limited financial resources, Council's focus is on practical and affordable solutions.

Council differentiates between critical and non-critical infrastructure, prioritising safety and resilience for essential services, particularly in the face of a changing climate.

For infrastructure that is not essential for community safety or has low usage, Council will evaluate how it insures these services, how it conducts maintenance and renewals, and consider whether, or how, to continue providing them.

By addressing problems with infrastructure and improving asset knowledge Council will be able to reduce its appetite for risk over time.

Other Assets and Service Delivery

Risk Appetite: High (see exceptions below for critical assets)

Council aims to enhance community well-being through its parks, reserves, halls, libraries, swimming pools, and waste transfer stations, ensuring they are accessible and meet evolving community needs, while working within its financial constraints.

The distribution of assets across the district lowers overall portfolio risk, allowing Council to take more calculated risks with individual assets including the potential to transfer less risk to insurance. Taking community views into account, Council are willing to accept more risk for non-critical assets like halls where alternative facilities exist.

Council tolerates variances in meeting its objectives for community assets, providing the flexibility to explore innovative and sustainable solutions that ensure our facilities are fit for purpose within its financial constraints.

For critical assets needed in emergencies or for our pensioner housing, Council takes a conservative risk approach to ensure they are well-maintained and reliable.

Environmental Impacts and Resource Consents

Risk Appetite: Moderate

Council is committed to reducing the environmental impact of our activities and protecting our natural environment for future generations. We are investing in resilient infrastructure to support sustainable growth and address climate impacts such as flooding, while promoting better waste management and recycling.

Given its limited finances, Council is focusing on practical and sustainable solutions as it works towards meeting environmental standards, legislative requirements, and community expectations. It acknowledges that full compliance may be financially challenging.

Council is committed to being transparent with the community about its environmental impact and progress and expects to reduce its appetite for risk in this area over time.

Strategy Implementation

Risk Appetite: Moderate

Council is committed to implementing its strategic objectives, including housing, growth, and financial strategies, however, also acknowledges the reality of external events, funding constraints, and regulatory limitations.

While the council has strong strategies in place, achieving them requires navigating various challenges, many of which are beyond its control.

Council recognises the importance of establishing processes to measure progress against these strategies and reviewing how it can find new ways to achieve objectives, even in a changing environment.

District Planning

Risk Appetite: Moderate

Council, as a planning authority, is committed to sustainable growth and development.

The District Plan is the key control for managing planning risks, guiding development to align with strategic goals. Council is reviewing this plan, as part of a 10 year review cycle, to incorporate its growth strategy and address future needs.

Council aims to reduce its risk appetite over time through better aligning the District Plan to strategic objectives.

Council will have a continued focus on asset registers including condition and capacity information to ensure decisions made are data based.

Enforcement

Risk Appetite: Low/Moderate

Council is committed to being a responsible enforcement agency, focusing on legal compliance and fair, practical decision-making to maintain community safety.

Council's appetite emphasises the need to act as legally required while allowing enforcement officers discretion to make situational decisions based on common sense.

Central Government Relationships

Risk Appetite: Moderate

Council is committed to fostering strong, collaborative relationships with central government to support its strategic goals and community needs.

Council will pursue opportunities to engage with government and advocate for the District, while acknowledging financial, operational, and reputational constraints in doing so. Council will be adaptive to changes in the political environment.

Community Relationships

Risk Appetite: Low

Council is committed to enhancing community engagement through a considered and evidence-based approach that builds trust and improves participation across communities. Council acknowledges the legislative consultation obligations it must meet.

Council aims to gradually increase its risk appetite in community engagement to become more proactive and inclusive, engaging constructively while improving its reputation.

Iwi Partner Relationships

Risk Appetite: Low

Council is committed to maintaining strong partnerships with local iwi, focusing on effective management collaboration supported by governance relationships.

Our relationships emphasise operational delivery and communication as keys to strengthening our partnerships with iwi.

The council aims to meet its partnership and Te Tiriti obligations and, therefore, takes a conservative approach, leading to its low risk appetite.

Overall Council maintains a moderate risk attitude to facilitate multi-layered relationships that can achieve meaningful outcomes and take advantage of opportunities that benefit both partners.

Key Stakeholder Relationships

Risk Appetite: Moderate

Council values strong management and governance relationships with key stakeholders, such as Horizons Regional Council, Taumata Arowai, the Wairarapa Councils, and Waka Kotahi, that support our strategic objectives and community needs.

We adopt a conservative risk attitude to ensure a strong and collaborative stakeholder network.

Our relationships are multi-layered, providing us with a moderate capacity for risk at any one level.

Given the importance of stakeholder relationships in achieving our strategic objectives, we are tolerant of risk and prepared to leverage this solid base to lobby for Tararua or escalate matters at the governance level.

We maintain an overall moderate risk appetite towards these relationships.

Revenue

Risk Appetite: Low

Council is committed to being financially sustainable while achieving its strategic goals and maintains an overall low risk appetite towards income which it would like to reduce further over time.

Financial constraints require a careful approach to managing council revenue.

Council's moderate risk tolerance allows it to explore alternative funding sources and revenue streams.

Rates Setting

Risk Appetite: Low

Council is committed to a robust legally compliant rates setting process that includes clear and transparent consultation with the community and aligns with its strategic objectives.

Strict Local Government Act and audit requirements, including community engagement, mean Council must ensure its rates setting process is accurate and compliant.

Expenditure

Risk Appetite: Low

Council is committed to responsible financial management, ensuring its expenditure aligns with strategic goals and community needs, and remains within its financial constraints. Council has a conservative risk appetite for expenditure, with a low tolerance for uncertainty and a strong focus on value for money, financial discipline, and long-term sustainability.

Council aims to reduce its high-risk tolerance for expenditure objectives by strengthening financial discipline at both the governance and management levels and increasing scrutiny and transparency over expenditure decisions.

This includes changing attitudes towards carry forwards and capital expenditure to provide greater consideration of long-term consequences and financial sustainability.

Debt and Interest Rates

Risk Appetite: Moderate/High

Council recognises the importance of debt funding for building and renewal expenditure to support its strategic objectives and community needs.

Council is committed to managing debt prudently so that it does not compromise long-term financial sustainability.

Health, Safety, and Wellbeing

Risk Appetite: Low

Council is committed to ensuring the health, safety, and wellbeing of its employees, contractors, visitors, and the public, in alignment with the Health and Safety at Work Act 2015 and relevant regulations.

Council balances safety with financial constraints, focusing on prioritising the elimination of risks where possible and minimising risks when elimination is not feasible.

Council's goal is to reduce its risk over time by fostering a culture of continuous improvement in health and safety management. A low risk appetite means that risk avoidance is prioritised in all critical health and safety decisions, with an expectation that risks leading to severe harm or death are eliminated wherever practicable.

Resourcing

Risk Appetite: Moderate

Council is committed to ensuring that its workforce is effectively resourced to meet strategic objectives and community needs.

Council recognises the need to balance staffing levels with operational requirements and financial constraints.

Council believes it has the balance right, although some areas may occasionally be under-resourced. Council is prepared to pivot and reallocate resources as needed, understanding that resource needs can change over time. However, Council has a low risk appetite for resourcing shortfalls that impact compliance, enforcement, financial controls, and key community relationships (e.g., iwi partnerships, ratepayer engagement, and stakeholder management).

Information Technology

Risk Appetite: Moderate

Council recognises the critical role of information technology in supporting our strategic objectives and delivering services to the community. Council has an overall moderate risk appetite for IT-related risks, which it aims to reduce over time.

Council has a moderate risk capacity and a moderate tolerance for variations in meeting IT objectives, reflecting a balanced approach to leveraging technology for operational efficiency and innovation. Its moderate risk attitude signifies a willingness to embrace opportunities while managing associated risks effectively the need to ensure business continuity, data security, and system availability.

Council acknowledges the importance of cybersecurity and the need for adequate insurance to protect against data breaches and cyber threats.

Council is committed to enhancing its understanding and capacity to manage IT risks effectively. As artificial intelligence and emerging technologies become increasingly important, Council sees them as potential positive risks that offer significant opportunities when managed appropriately.

Records and Data

Risk Appetite: Moderate

Council recognises the critical importance of records and data management in supporting transparency, efficiency, and compliance with legal, including privacy, obligations. Council has an overall moderate risk attitude in this area, which it aims to reduce over time.

Council's conservative risk attitude prioritises reducing rework and improving document management, including implementing robust data protection measures, as history shows the importance of maintaining accurate and accessible records.

Embracing digitisation is a priority to ensure quick access to the right records, and this is reflected in Council's moderate tolerance for meeting objectives as it advances in this.



Report

Date : 12 February 2026
 To : Chairperson and Committee Members
 Risk and Assurance Committee
 From : Gillian Anderson
 Health and Safety Coordinator
 Subject : **Health, Safety, and Wellbeing Management Report**
 Item No : **7.5**

1. Recommendation

1.1 *That the report from the Health and Safety Coordinator dated 13 January 2026 concerning the Health, Safety, and Wellbeing Management Report (as circulated) be received.*

2. Reason for the Report

2.1 To provide an update to the Risk and Assurance Committee on health, safety, and wellbeing matters.

3. Health, Safety, and Wellbeing Due Diligence Plan

3.1 Risk and Assurance Committee Work Programme 2025-2028 includes the Health and Safety governance Due Diligence Plan as detailed below.

On hold	On track	Revised but on track	Off track	Complete

Health and Safety Due Diligence Plan		
Policy & Planning	Due Date	Status
Endorse Due Diligence Plan and confirm activities	November 2025	
Review and endorse the H&S Governance Charter	April 2026	
Annual Health and Safety Activity Plan for Continual Improvement	November 2025	
	October 2026	
	October 2027	
Endorsement/Monitoring of the H&S Strategy	April 2026	

Health and Safety Due Diligence Plan		
Policy & Planning	Due Date	Status
	April 2027	
	April 2028	
Delivery		
H&S Induction for Elected Members	February 2026	
4.1 Health & Safety Governance Training (Ākona)	April 2026	
Monitoring		
4.2 Risk Review Site Visits	6 monthly	
Health, Safety and Wellbeing Management Reporting	All months reported to the Committee	
Review		
SafePlus Assessment report to RAC Committee	April 2026	
	April 2028	

Indicator	Target	Actual	Comments	Type	Status
Notifiable Incidents	Nil	Nil	Our desire as an organisation is to create robust work design, with a safety-focused culture to reduce the possibility or severity of any such event.	Lag	
% New Staff H&S inductions completed	100%	100%	Inductions are booked in the first week of employment as per the HR 'Induction Items' guide.	Lead	
% contractors pre-qualified	100%	89% (-5%)	We are still working to bring all contractors into the pre-qualification system and the lower percentage this quarter reflects this work. There are 148 contractors in the pre-qualification system, 131 of those hold a current pre-qualification.	Lead	
Remote or Lone worker tools, including GetHomeSafe	100%	-	GetHomeSafe is part of a suite of tools identified in our Remote or Lone Worker Policy for use by staff. As identified in the GetHomeSafe deep dive the current measurements framework for this KPI is not meaningful and we are working through how best to report lone worker safety.	Lead	
SafePlus Assessment – Result 2021	Performing	Performing	Council did not participate in the Nov-Dec 2023 assessment. Please see the 8.0 SafePlus Assessment 2026.	Lead	
H&S staff survey	75%	67.5%	Following from the first survey, a survey will be conducted in the first quarter 2026.	Lead	

Indicator	Target	Actual	Comments	Type	Status
H&S Critical Risk reviews	3	0	Reviews of critical risks and associated controls are being continually undertaken to confirm their effectiveness and identify any potential gaps. Completed reviews will be reported to the Committee to support its due diligence responsibilities.	Lead	
H&S Committee meetings held for 2026	11	0	First meeting for 2026 is 12 th of February.	Lead	

5. 2026 Health, Safety, and Wellbeing Workplan

5.1 The Health & Safety team workplan for 2026 is grounded by the overarching goal of “Health, Safety & Wellbeing is considered in everything we do”.

5.2 The workplan was developed after reflecting on progress with the 2025 workplan, the updated Health, Safety & Wellbeing Policy, internal audit recommendations, staff engagement, best-practice guidelines, and organisational values.

5.3 This approach focuses on embedding Health, Safety, and Wellbeing into meeting agendas, documentation, planning, and decision making. The workplan sets clear goals with achievable timeframes and measurable outcomes that support ongoing continuous improvement.

5.4 2026 Workplan

Project	Comment	Due Date	Status
Contractor Management	Support Contract Managers with the process of pre-qualification, induction, monitoring and review of contractor’s work.	12mth project	
Wellbeing Framework	Draft a Wellbeing Framework.	1 st Quart – 31 March	
Critical Risk Reviews	Coordinate reviews of critical risks and controls. Report to Committee when reviews have been completed including findings. Finalisation of WTP Hazardous Substances, followed by critical risks requiring permits to work as a priority.	June 2026	
Guidelines / Loki (previously called H&S manual update)	Schedule time to continue the development of Health, Safety and Wellbeing pages on Loki. Update and develop guidelines to support our policy and Loki pages.	December 2026	
Health, Safety and Wellbeing Policy Rollout	Support the rollout of the policy from the CE and ELT to managers and staff.	3 rd Quart – 31 st Aug	

5.5 2025 Workplan

5.6 As this is the first report for 2026, the 2025 Health, Safety & Wellbeing Workplan is included to show which workstreams have continued into 2026.

Project	Comment	Due Date	Status
Critical Risk Reviews	Coordinate reviews of critical risks and controls on a bi-monthly interval. First two reviews are Hazardous Substances and Fatigue. Hazardous Substances review underway. Staff have reviewed risk analysis, final work now to be completed. Ongoing critical risk reviews are carried forward into the 2026.	First review due Mar 2025 Apr 2025 July 2025	
Policy Review	Conduct a full review of the Health and Safety Policy. Review complete and reported to the Committee.	Jul 2025 Sep 2025 Complete	
Contractor Management	Standardise a contractor induction and monitoring process. Carried forward into 2026	May 2025 Dec 2025	
H&S Manual update	Update our current Health, Safety and Wellbeing Manual. Carried forward into 2026.	Dec 2025 Feb 2026 June 2026	
Improved Reporting	Enhance reporting to ELT and the Audit and Risk Committee. Complete	Dec 2025 Complete	
H&S Committee Development	Strengthen the maturity of the H&S Committee. Complete	Dec 2025 Complete	

6. Critical Risks

6.1 The table below provides an update on critical risk controls from the Health, Safety and Wellbeing Risk Register, highlighting any non-compliance with existing controls.

Controls are assigned to managers for sign-off at specific dates throughout the year. Multiple managers can sign off the same control. If one manager signs off as non-compliant the control will show as non-compliant.

6.2 Critical Risk Control Status Table

Risk Ratings

Low	Moderate	High	Severe
Control Verifications			
Compliant	Some non-complaint	Key control(s) non-complaint	

No.	Risk	Risk Status	Non-Compliant or overdue controls	Control Status
147	Slipping into Ponds – Water & Wastewater Treatment Plants		<p>A H&S incident prompted a review of wastewater fencing which identified significant deficiencies at the Pahiatua and Eketāhuna wastewater plants and some deficiencies at other plants.</p> <p>The fencing project is in Yr1-4 of the LTP. Work on the Pahiatua and Eketāhuna wastewater plants has been prioritised.</p> <p>Eketāhuna – Temporary improvements made to the entrance fencing and the remedial work remains programmed.</p> <p>Pahiatua – Fencing completed.</p>	
171	Pahiatua Water Treatment Plant – Gas/vapour		All key remedial actions are now complete. We will be reviewing this risk to see if it remains critical.	
97	Stress & Fatigue		<p>Most controls compliant: prioritisation of workloads and breaks from workstations.</p> <p>Non-compliant. People leaders hold mental health first aid training. Although this is held by some, we are aware there are gaps and are working to get this training programmed.</p>	
94	Hazardous Substances		Controls are compliant.	
152	Fire		<p>Most controls compliant. This includes – Evacuation drills, extinguishers on sites, site -specific inductions, emergency response plans.</p> <p>Non-compliant. Fire Wardens are appointed and trained. Fire wardens are appointed; however, we are reviewing the process and training requirements.</p>	
93	Working Alone or Remotely		All controls compliant.	
98	Contractor Management		<p>Standardised contractor inductions and monitoring is not in place.</p> <p>This is a project in the H&S Work Plan 2026.</p>	

No.	Risk	Risk Status	Non-Compliant or overdue controls	Control Status
			We are commencing work with teams that engage contractors to enhance understanding and consistency of processes across all stages, including pre-qualification, induction, monitoring, and final review.	
99	Psychosocial Harm – Violence and Aggression		Most controls compliant. Overdue for sign-off: de-escalation training (managers emailed)	
92	Operation of Vehicles, including Driving		Most controls compliant. Non-compliant: Driver training is available for staff. We are working through a refresh for this control to clarify who should receive training and when.	
150	Hazardous Substances – Biological - Sharp Object Injuries		All controls compliant.	

7. Incident Reporting Trends

7.1 We continue to work on how best to share incident and hazard reporting in a consistent way across the organisation from the H&S Committee, to staff and managers, the ELT and to the Committee.

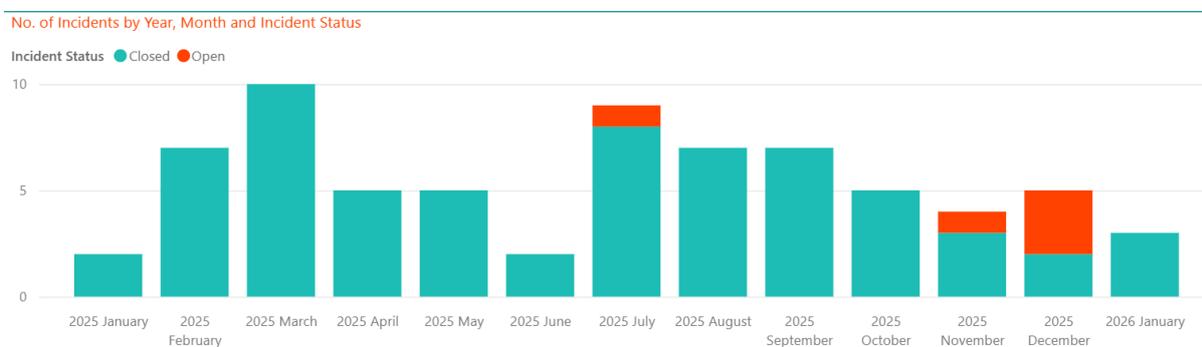
7.2 The following table provides all Safe365 incident reports submitted since the last Committee meeting. Some are represented twice as more than one category can be selected on creation.

Event Type	No.	Additional information of note
Aggression	3	No physical assaults have occurred. Reports relate to verbal aggression including swearing and/or raised voices. All were in the Customer Engagement team.
Injury incident	2	One minor incident that required no further follow-up; One chronic injury we are actively supporting.
Wellbeing	1	
Slip, Trip or Fall	2	Minor-moderate injuries. Dannevirke Transfer Station and Dannevirke Library. Both were customers. An investigation was completed for the Transfer Station incident and recommendations made to the activity manager.
Vehicle incident / Driving	2	Minor

Event Type	No.	Additional information of note
Illness Exposure / Incident	1	Minor
Near Miss Reports	5	Including faults in equipment, process failures, falling object, loose object.
Total	16	Six remain open to complete feedback loop.

7.3 Year to date incident reporting trends.

7.4 The graph below shows incidents per month for a rolling 12-month period, including status – open or closed.



8. SafePlus Assessment

8.1 SafePlus is a WorkSafe initiative designed to support continuous improvement in health and safety.

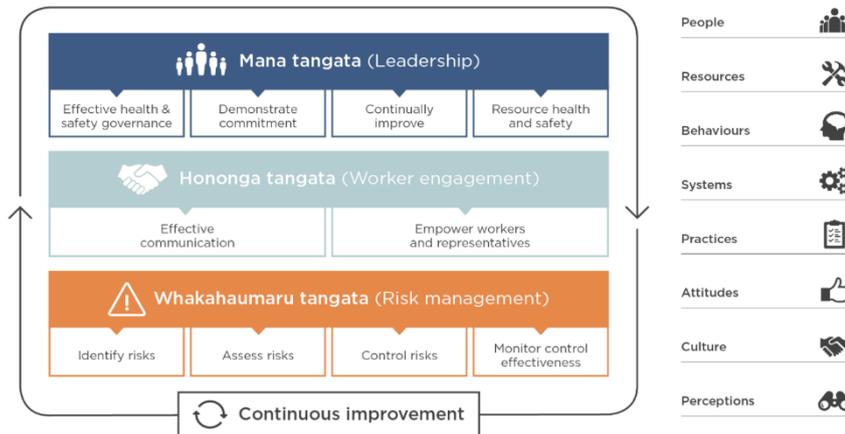
8.2 Tararua District Council last participated in a SafePlus assessment in 2021 as part of the MWLASS H&S group.

8.3 Procurement through MWLASS is underway and we anticipate undertaking the assessment in March/April 2026, pending final scheduling.

8.4 The SafePlus Assessment

8.5 A SafePlus Assessment is conducted by a qualified external assessor and evaluates how well Council performs in three key areas:

- • Health and safety leadership
- • Worker engagement
- • Risk management



8.6 Participation will be required with key stakeholders; further information will be issued as we plan for the assessment.

8.7 Three deep dive areas (the same for all Councils) will be included. We have suggested the following three critical areas (this is subject to a decision by MWLASS):

- Contractor Management
- Chronic Harm/Illness
- Psychosocial harm - violence and aggression.

8.8 Data collected will be analysed and findings reported to the Committee. This report will include:

- A description of the audit scope and methodology.
- An assessment against SafePlus.
- Areas of success and strength.
- A prioritised list of recommendations where improvement has been suggested.
- Recommendations for corrective actions, prioritised based on severity and risk level.
- Potential risk associated with the identified issues.

Attachments

Nil.



Report

Date : 12 February 2026
To : Chairperson and Committee Members
Risk and Assurance Committee
From : Gillian Anderson
Health and Safety Coordinator
Subject : **Health, Safety & Wellbeing Policy**
Item No : **7.6**

1. Recommendation

1.1 *That the report from the Health and Safety Coordinator dated 03 February 2026 concerning the Health, Safety & Wellbeing Policy (as circulated) be received.*

2. Reason for the Report

2.1 To provide the recently updated operational Health, Safety, & Wellbeing Policy for the Committee's information.

3. Background

3.1 During the review process, several opportunities were identified to strengthen the policy and ensure it better reflects Council's current practices.

3.2 These included improved wellbeing content, acknowledging the roles of Elected Members, contractors, and volunteers, and simplifying the language to improve clarity and alignment with the Health and Safety at Work Act 2015 (HSWA).

4. Key Changes

4.1 Key changes to the policy include:

4.2 **New Logo** – Developed by the Health & Safety Committee and endorsed by the Executive Leadership Team (ELT). The logo incorporates the *Te Whare Tapa Whā* model, supporting a holistic approach to wellbeing.

- 4.3 **Clearer, more direct language** – The policy now uses simple and unambiguous wording in line with best practice. The use of terms such as *must* clarifies expectations and responsibilities.
- 4.4 **Outcomes** – clear statements outlining the intended results of the policy.
- 4.5 **Principles** – A set of guiding principles that articulate what underpins the Council’s approach to health, safety and wellbeing.
- 4.6 **Roles & responsibilities** – Expanded and clarified to include Elected Members, contractors, volunteers, Health & Safety Representatives (HSRs), and the Health & Safety Committee.

5. Review Process

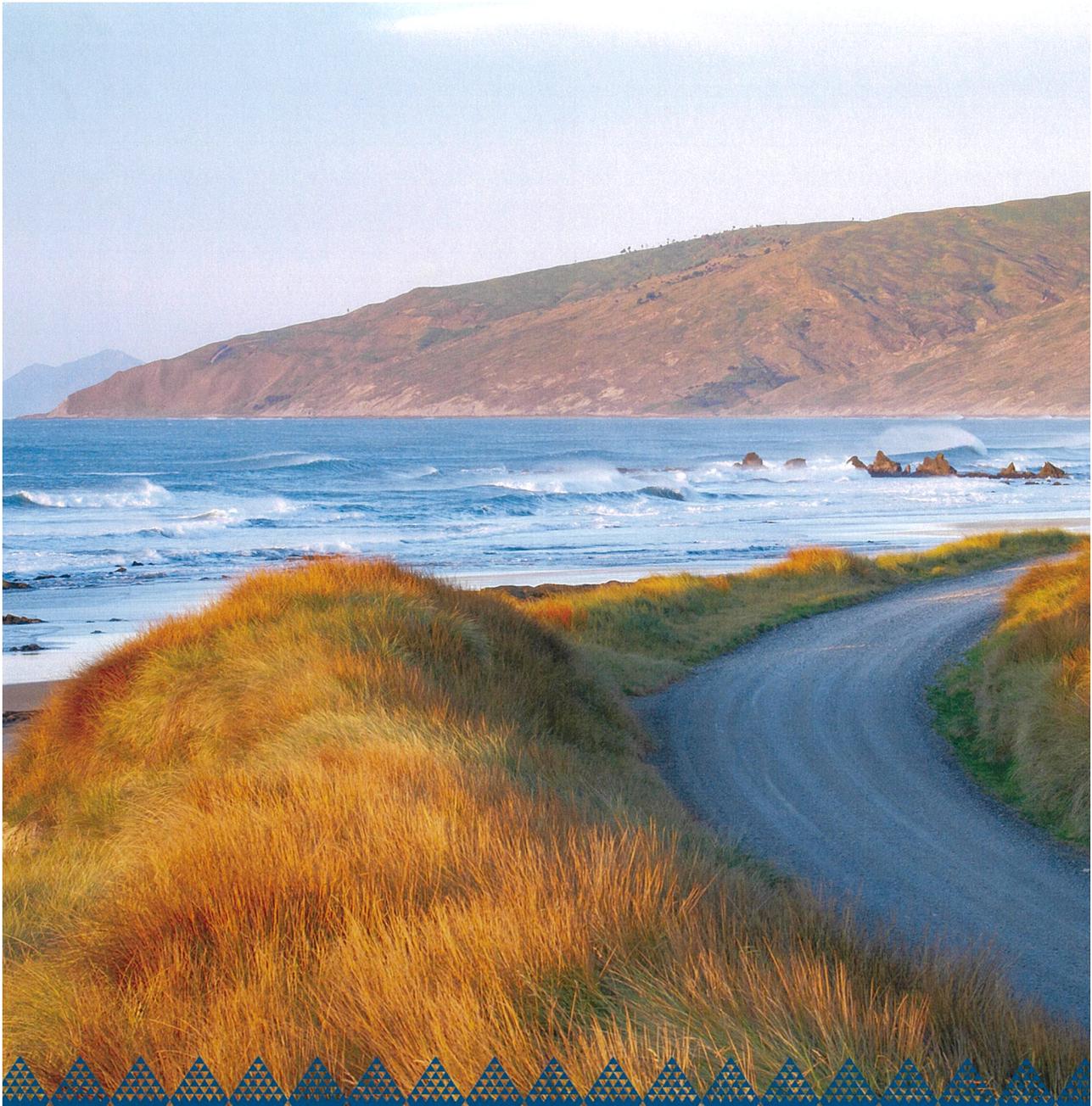
- 5.1 The Health & Safety Committee contributed to the initiation and review process, providing valuable insight from a worker perspective.
- 5.2 The Executive Leadership Team reviewed the updated Health, Safety & Wellbeing Policy and endorsed it for submission to the Chief Executive for acceptance and sign-off.

6. Conclusion

- 6.1 The policy has been updated to reflect best practice and legislative requirements under the Health and Safety at Work Act 2015. The revised approach makes the policy clear, accessible, and aligned with Council’s commitment to the health, safety and wellbeing of everybody, every day.
- 6.2 The Chief Executive has formally signed off the updated Health, Safety & Wellbeing Policy in their capacity as the primary Officer under HSWA.
- 6.3 Feedback on the policy or review process is welcomed, and Committee members are encouraged to share their thoughts.

Attachments

- 1 [↓](#). Health, Safety and Wellbeing Policy 2025 - Signed by Chief Executive - January 2026



Health, Safety and Wellbeing Policy 2025





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<p style="text-align: center; font-weight: bold; font-size: 1.2em;">PONO</p> <p style="text-align: center; font-size: 0.8em;">Integrity through transparency, trust and accountability</p> <p style="text-align: center; font-size: 0.8em;">Integrity through standing up for what's right</p> <p style="text-align: center; font-size: 0.8em;">Integrity through respect for our communities, environment and cultures</p> <div style="text-align: center; font-size: 2em; margin-top: 20px;"> </div>	<p style="text-align: center; font-weight: bold; font-size: 1.2em;">WHANAUNGATANGA</p> <p style="text-align: center; font-size: 0.8em;">One team who unites behind a shared vision</p> <p style="text-align: center; font-size: 0.8em;">One team who is respectful and considerate to all</p> <p style="text-align: center; font-size: 0.8em;">One team who encourages each other to succeed and excel</p> <div style="text-align: center; font-size: 2em; margin-top: 20px;"> </div>	<p style="text-align: center; font-weight: bold; font-size: 1.2em;">WHANAKE</p> <p style="text-align: center; font-size: 0.8em;">We will continue to evolve, adapting to our ever-changing environment</p> <p style="text-align: center; font-size: 0.8em;">We will continue to evolve, steering our waka in the right direction</p> <p style="text-align: center; font-size: 0.8em;">We will continue to evolve, leading our communities into a better future</p> <div style="text-align: center; font-size: 2em; margin-top: 20px;"> </div>
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1. Purpose

Tararua District Council (Council) is committed to providing and maintaining a safe and healthy working environment where employees, contractors, volunteers, elected members, visitors, and members of the public are protected from harm to their health, safety, and wellbeing.

Council aims to ensure that **everybody goes home safe and well, every day.**



2. Scope

Our goal is to protect people by identifying risks to mental health and wellbeing. Where practicable, risks will be eliminated or minimised at the source, and protective factors built into our systems.

This policy applies to all workers (employees, contractors, and volunteers) and elected members.

Council is committed to embedding health, safety and wellbeing into our workplace culture ensuring people are safe and feel safe, in line with our organisational values of protection and support

Guidance and procedures will be detailed in the Health, Safety and Wellbeing Guidelines, due to be developed.

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3. Outcomes

- Everybody understands the language of health, safety and wellbeing.
- Everybody understands both their own responsibilities and Council's responsibilities for health, safety and wellbeing.
- Everybody is aware of and uses the processes that apply to their role and team, and Council as a whole.
- Everybody contributes to the continuous reduction in health and safety risks and injuries.

4. Principles

- Council will comply with the Health and Safety at Work Act 2015 and relevant regulations, Codes of Practice, and Standards.
- Council recognises and is committed to supporting the holistic wellbeing of workers – encompassing their physical, mental, emotional, social, and cultural needs.

Our approach is grounded in Te Whare Tapa Whā, a Māori model of wellbeing that acknowledges the interconnected nature of:

- Te Taha Tinana – Physical wellbeing
- Te Taha Hinengaro – Mental and emotional wellbeing
- Te Taha Whānau – Family and social connection
- Te Taha Wairua – Spiritual wellbeing
- Whenua – Our connection to land and place

By adopting this framework, we affirm our commitment to supporting the whole person, by recognising that true wellbeing extends beyond physical safety to include all aspects of a person's life.

- Council will maintain a Health, Safety and Wellbeing Strategy, guidelines, work programme and processes.
- Council leads by example in its communities.

5. Roles and Responsibilities

5.1. Elected Members

Elected members are 'officers' under the Act and are required to exercise due diligence to ensure that Council complies with its duties.

As officers, they are expected to:

- Stay informed about health and safety matters.
- Understand risks associated with Council's operations.
- Ensure appropriate resources and process are in place to manage risks.
- Monitor compliance.
- Verify that all safety systems are working effectively.

5.2. PCBU (Taranua District Council)

A PCBU (Person Conducting Business or Undertaking) has a primary duty of care to ensure, that while at work, workers and others affected by the work stay healthy and safe, so far as is reasonably practicable.

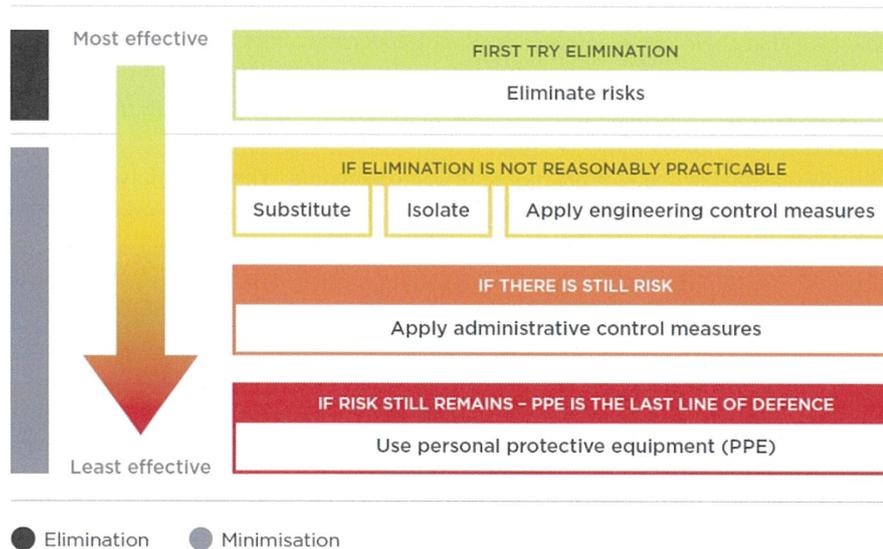
Council must, so far as is reasonably practicable:

- Provide and maintain a work environment, plant and systems of work that are without risks to health and safety.



- Ensure the safe use, handling and storage of plant, structures and substances.
- Provide adequate facilities at work for the welfare of workers, including ensuring access to those facilities.
- Monitor the health of workers and the conditions at the workplace for the purpose of preventing risk.
- Engage with workers regarding health and safety issues that may impact on them.
- Provide workers with appropriate PPE, such as gloves, goggles, hard hats, respirators, ear defenders etc.
- Provide workers with any information, training, instruction or supervision to protect themselves and others from risks to their health and safety.
- As soon as possible after becoming aware that a notifiable event has occurred, ensure that the regulator (WorkSafe) is notified of the event, and preserve the site.

At the core of Council's responsibility when evaluating hazards and risks, is the hierarchy of controls. Risk management is a requirement under the Health & Safety at Work Act (General Risk and Workplace Management) Regulations 2016.



5.3. Chief Executive and Executive Leadership Team (Officers)

As well as Elected Members (see section above), the Chief Executive and Executive Leadership Team are also officers under the HSWA.

The Chief Executive maintains overall responsibility for the effective management of workplace health and safety within Council.

And must:

- Exercise due diligence to ensure Council complies with its health and safety duties and obligations. Including:
 - Keep up to date with health and safety knowledge.
 - Understand the operations of Council including associated general hazards and risks.
 - Ensure there are appropriate resources and processes to eliminate or minimise risks.
 - Ensure there are appropriate processes for receiving, considering, and responding to any information regarding an incident, hazard, or risk.



- Monitor processes, performance and expectations for complying with the HSWA.

5.4. Management (Managers and Team Leaders)

Must:

- Ensure all plant, substances, and work systems are safe and fit for purpose.
- Develop, implement and maintain effective procedures and work systems, including those to manage emergencies.
- Provide adequate training, information, instruction and supervision to workers.
- Promptly address health and safety issues raised by workers.
- Ensure all workplace incidents, injuries, and near misses are reported, investigated and recorded accurately and in a timely manner, and through the appropriate system or process (Safe365).

5.5. Workers (Employees and Volunteers)

Must:

- Take reasonable care for their own health, safety and wellbeing.
- Take reasonable care that their acts or omissions do not adversely affect the health and safety of others.
- Comply, with any reasonable instruction given by Council to allow it to comply with the Health and Safety at Work Act 2015 or regulations.
- Co-operate with any reasonable policy or procedure of Council relating to health, safety or wellbeing.
- Wear or use personal protective equipment (PPE) that has been provided in accordance with any information, training, or reasonable instruction.
- Report all injuries, incidents, near misses, hazards and unsafe working conditions to their supervisor immediately **and** through the reporting system, e.g. Safe365.

5.6. Health and Safety Co-ordinator

Although the role does not have any direct responsibilities under the HSWA, the H&S Coordinator provides expert advice, support, administration, and reporting to people with responsibilities. Including:

- Review this policy 2 yearly to ensure it is kept up to date with business and regulatory changes.
- Coordinates workplace health and safety management, supporting Council to meet its statutory duties relating to the Health and Safety at Work Act (2015) by developing, implementing, and maintaining 'best practice' health and safety practices and systems.
- Review and monitor the application of this policy and associated wellbeing initiatives on a biennial basis, or as required.

5.7. Health and Safety Representatives (HSR)

The role of the HSR is to be an advocate for workers.

Their core functions are to:

- Represent workers in matters relating to health and safety.
- Investigate complaints from workers relating to health and safety.
- If requested, represent a worker in relation to a matter relating to health and safety, including a complaint.
- Monitor the measures taken by Council that are relevant to health and safety.



- Make enquiries into anything that appears to be a risk to the health and safety of workers arising from the conduct of Council.
- Make recommendations relating to work health and safety.
- Provide feedback to Council regarding compliance with the HSWA 2015 and regulations.
- Promote the interests of workers who have been harmed at work, including in relation to rehabilitation and return to work.

5.8. Health and Safety Committee (H&S Committee)

A worker led committee, including an ELT Sponsor representative, that meets monthly and works co-operatively to ensure worker health and safety and wellbeing.

The functions of the H&S Committee are:

- To facilitate co-operation between the Council and workers in instigating, developing, and carrying out measures designed to ensure the workers’ health and safety at work.
- Assist in developing any standards, rules, policies, or procedures relating to health and safety.
- Make recommendations relating to work health and safety.
- Perform any other functions that are agreed between Council and the committee or prescribed by regulations.

For further information refer to the Committee Terms of Reference.

5.9. Contractors (and subcontractors)

Contractors engaged by Council are PCBU’s in their own right, under the Health and Safety at Work Act 2015 and must:

- Comply with their duties as workers under HSWA.
- Meet their own obligations as a PCBU, including managing risks and ensuring worker safety.
- **Consult, co-operate, and coordinate** their activities, so far as is reasonably practicable, with Council and other affected PCBUs.
- Report all incidents, near misses, hazards and unsafe working conditions to their Council contract manager in an accurate and timely manner using the appropriate reporting system.
- Any notifiable events must be reported to the regulator (WorkSafe) and Council immediately.

5.10. Other Persons

Includes workplace visitors and casual volunteers (who are not volunteer workers).

These people have their own health and safety duties to take reasonable care to keep themselves safe and to not harm others at a workplace.

6. Related Internal Policies, Processes and Documents

Code of Conduct	Protected Disclosures Policy
Family Violence Policy	Remote or Lone Worker Policy
H&S Committee – Terms of Reference	Risk Management Framework
H&S Guidelines (under development)	Security Policy
H&S Strategy (under development)	Smokefree Policy
Privacy Policy	Vehicle User Policy

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7. References

Health and Safety at Work Act 2015
Health and Safety at Work Act (General Risk and Workplace Management) Regulations 2016

8. Definitions

Comply: Meet legal duties.

Due diligence: Taking reasonable steps to ensure health and safety obligations are met.

Duty: A legal obligation to act responsibly according to the law.

Hazard: is a situations or things that have the potential to harm a person.

Health: means physical and mental health.

HSR Health and Safety Representative: A worker elected by members of their work group to represent them in health and safety matters.

Incident: An unplanned event that results in, or has the potential to result in, injury, illness, damage or other loss, including near misses or accidents.

Injury: Any harm caused during work-related activities.

Near miss: An incident that did not result in harm but had the potential to.

Officer: People with significant influence over the management of the business or undertaking (the PCBU), such as Directors, Chief Executives and Partners.

Other: Someone at the workplace who is not a worker or PCBU. For example, people visiting, customers or clients, or a casual volunteer.

PCBU - a person conducting a business or undertaking: A PCBU can be an individual (sole trader) or an organisation (company, government department, or charity) that conducts business or undertakes activities. The following are NOT considered PCBUs, workers or officers of a PCBU, volunteer associations with no employees, or home occupiers hiring tradespeople for residential work.

Personal Protective Equipment (PPE): means anything used or worn by a person (including clothing) to minimise risk to their health and safety and includes air-supplied respiratory equipment.

Reasonably Practicable: It is possible or capable of being done; it should make sense, or it should 'stand to reason'.

Risk: is the possibility that harm will occur when exposed to a hazard.

Wellbeing: For the purposes of this policy, wellbeing is defined as the physical, social, spiritual, and emotional aspects of living, such as outlined in Te Whare Tapa Whā. This policy will comply with the Health & Safety legislation and best practice guidelines.



Workplace: Any place where a worker goes or is likely to be while at work, or where work is being carried out or is customarily carried out. Most duties under HSWA relate to the conduct of work. However, some duties are linked to workplaces.

Volunteer: A person who is acting on a voluntary basis (whether that person receives out-of-pocket expenses or not).

- **Casual Volunteer:** A person who is treated as an 'other persons at a workplace' like visitors or customers -
 - Helps occasionally,
 - Performs **low-risk or one-off tasks**, and
 - Is not engaged in regular or integral work for the PCBU.
- **Volunteer Worker:** A person who is treated as a worker under the Act, and who carries out work in any capacity for a PCBU:
 - with the knowledge or consent of the PCBU,
 - work on a regular and ongoing basis,
 - perform work that is integral to the business or undertaking.

Does not include a volunteer undertaking any of the following voluntary work activities:

- participating in a fund-raising activity
- assisting with sports or recreation for an educational institute, sports club, or recreation club
- assisting with activities for an educational institute outside the premises of the educational institution
- providing care for another person in the volunteer's home.

Worker: An individual who carries out work in any capacity for a PCBU, including work as -

- an employee (e.g. managers are workers too),
- a contractor or sub-contractor,
- an employee of a contractor or sub-contractor,
- an employee of a labour hire company assigned to do work,
- an outworker (including a homemaker),
- an apprentice or a trainee,
- a person gaining work experience or on a work trial,
- a volunteer worker.

A PCBU is also a worker if the PCBU is an individual who carries out work in that business or undertaking.

Work systems: Methods, procedures, safety protocols, reporting, training, emergency procedures, etc.

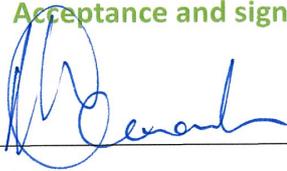
Also refer to [WorkSafe](#).

9. Policy Review

This policy will be reviewed 2 yearly or whenever related policies or legislation affect content. This policy remains valid and in force irrespective of whether the review date has passed.

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10. Acceptance and sign-off



On the 28th January 2026

Malcolm Alexander
 Chief Executive

11. Document Record

Change	Made By	Date	Version
Inclusion of wellbeing, contractors, new template.	Policy and Planning Advisor Health and Safety Co-ordinator	September 2025	
Tidy up of review markups and added information before Chief Executive signing.	Health & Safety Coordinator	December 2025	





TARARUA
DISTRICT COUNCIL

<p>Dannevirke Service Centre 26 Gordon Street, Dannevirke PO Box 115, Dannevirke 4942 Monday - Friday 8:00am - 5:00pm Phone 06 374 4080 (24 hours) Email info@tararua.govt.nz</p>	<p>Pahiatua Service Centre 136 Main Street, Pahiatua Monday - Friday 8:00am - 4:30pm Phone 06 376 0110 (24 hours) Email info@tararua.govt.nz</p>
<p>Eketāhuna Service Centre & Library 31 Main Street, Eketāhuna Monday - Friday 10:30am - 12:30pm & 1:00pm - 4:30pm Phone 06 376 0110 (24 hours) Email info@tararua.govt.nz</p>	<p>Woodville Service Centre, Library & isite 45 Vogel Street, Woodville Monday - Friday 9:00am - 5:00pm Phone 06 376 0200 (24 hours) Email info@tararua.govt.nz</p>



Report

Date : 12 February 2026
To : Chairperson and Committee Members
Risk and Assurance Committee
From : Allie Dunn
Manager - Democracy Services
Subject : **Statutory Delegations**
Item No : **7.7**

1. Recommendation

- 1.1 *That the report from the Manager - Democracy Services dated 28 January 2026 concerning the Statutory Delegations be received.*
- 1.2 *That the Risk and Assurance Committee note the review being undertaken of the Council's Statutory Delegations Register and Policy, and the process to be followed for review prior to consideration by the Tararua District Council.*

2. Reason for the Report

- 2.1 To provide information to the committee on the Council's Statutory Delegations Register and Policy, and the current review process.

3. Background

- 3.1 The Council's roles, responsibilities, and powers come from central government, either directly through legislation or through related regulations. These laws outline what the Council and the Chief Executive are required or permitted to do.
- 3.2 When a statute or regulation empowers the Council to carry out a decision-making function, that decision must be made by the Council, unless the statute or regulation allows the delegation of that power to a committee, sub-committee or Council officer.

- 3.3 Delegation means giving another person or another body the responsibility, authority, or power to carry out a task or make a decision on Council's behalf. This includes the ability to perform the function, exercise the power, or complete the action assigned.
- 3.4 The business to be delivered and administered by the Council is significant and wide-ranging and implements the requirements of many statutes and associated regulations, Council plans, policies and bylaws. Without delegation, Council's operations and administration would not be efficient, effective or timely in delivering services.
- 3.5 As an example, the power under section 32 of the Dog Control Act 1996 to seize and retain custody of a dangerous dog is delegated to warranted officers (officers that have been warranted under the Dog Control Act 1996). This enables suitably qualified officers to take action at the time it is needed, rather than wait until a Council meeting to authorise the action to be taken.
- 3.6 Delegating authority to another does not remove ultimate accountability from the Council or management. The delegate is acting on behalf of the Council when exercising the delegated authority.

4. Discussion and Considerations

- 4.1 At the beginning of each new triennium, it is customary to bring the Council's Delegations Policy and Register to the Council for consideration and review, and adoption with any changes that the Council resolves to make.
- 4.2 The Delegations Policy is a key internal control that supports Council's governance role by providing clarity over decision-making authority, accountability, and escalation pathways. Clear and consistently applied delegations are particularly important in managing expenditure risk and ensuring alignment with Council's stated risk appetite.
- 4.3 The current Delegations Policy and the associated Register are contained in two separate documents, with an additional schedule that records financial delegations. This separation has led to unclear and inconsistent provisions, including undefined financial limits and no evidence of Council approval for the financial delegations schedule.
- 4.4 A number of improvements have been identified in relation to the current Delegations Policy and associated financial delegations, including the need to strengthen clarity, consistency, and formal approval arrangements. These matters reinforce the need for a comprehensive review of the Policy.
- 4.5 Related issues have also been identified through internal audit activity, including the recent procurement audit, which highlighted the interaction between delegations, contract approval pathways, and compliance with statutory and policy requirements such as section 17A reviews.

- 4.6 The review of the Delegations Policy and Register will therefore include consideration of financial delegations issued by Council to the Chief Executive. The review is expected to be completed April 2026. Key matters proposed to be addressed through the review include:
- clarity and internal consistency between the Policy, the Statutory Delegations Register, and financial delegation schedules;
 - definition and approval of financial delegation limits, including treatment of unbudgeted expenditure;
 - alignment of delegation settings with Council’s risk appetite and procurement requirements;
 - governance visibility and assurance over the exercise and sub-delegation of financial authority.
- 4.7 The Council has a low appetite for expenditure risk and elected members expect full adherence to delegated authority and statutory obligations.
- 4.8 To address this risk, a project team is working on consolidating these separate resources together into a single Delegations Manual, as is the practice in other Councils.
- 4.9 The draft of the consolidated Delegations Manual, which will include the Policy, the Register and the Financial Delegations, is proposed to be reviewed by the new Chief Executive, the Chairperson of Risk and Assurance and the Mayor prior to being brought to a Council meeting for discussion, review and adoption.
- 4.10 The current delegations of authority remain in place until replaced or revoked by Council resolution. For context, the current Delegations Policy is attached to this report. This is provided to support elected members’ understanding of the existing position only and facilitate feedback and questions. Any amendments arising from the review will be brought to Council for consideration and formal approval as part of the wider Delegations Policy and Register review.

5. Statutory Considerations

- 5.1 The Local Government Act 2002, in schedule 7, clause 32 (1) the following:

“(1) Unless expressly provided otherwise in this Act, or in any other Act, for the purposes of efficiency and effectiveness in the conduct of a local authority’s business, a local authority may delegate to a committee or other subordinate decision-making body, community board, or member or officer of the local authority any of its responsibilities, duties, or powers except—

(a) the power to make a rate; or

(b) the power to make a bylaw; or

- (c) *the power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan; or*
 - (d) *the power to adopt a long-term plan, annual plan, or annual report; or*
 - (e) *the power to appoint a chief executive; or*
 - (f) *the power to adopt policies required to be adopted and consulted on under this Act in association with the long-term plan or developed for the purpose of the local governance statement; or*
 - (g) *[Repealed]*
 - (h) *the power to adopt a remuneration and employment policy.*
- (2) *Nothing in this clause restricts the power of a local authority to delegate to a committee or other subordinate decision-making body, community board, or member or officer of the local authority the power to do anything precedent to the exercise by the local authority (after consultation with the committee or body or person) of any power or duty specified in subclause (1).*
- (3) *A committee or other subordinate decision-making body, community board, or member or officer of the local authority may delegate any of its responsibilities, duties, or powers to a subcommittee or to another committee or subordinate decision-making body, community board, or member or officer of the local authority, but, to avoid doubt, if doing so is itself a sub-delegation, the power to so delegate is subject to any conditions, limitations, or prohibitions imposed in connection with the primary delegation.*
- (4) *A committee, subcommittee, other subordinate decision-making body, community board, or member or officer of the local authority to which or to whom any responsibilities, powers, or duties are delegated may, without confirmation by the local authority or committee or body or person that made the delegation, exercise or perform them in the like manner and with the same effect as the local authority could itself have exercised or performed them.*
- (5) *A local authority may delegate to any other local authority, organisation, or person the enforcement, inspection, licensing, and administration related to bylaws and other regulatory matters.*
- (6) *A territorial authority must consider whether or not to delegate to a community board if the delegation would enable the community board to best achieve its role.*
- (7) *To avoid doubt, no delegation relieves the local authority, member, or officer of the liability or legal responsibility to perform or ensure performance of any function or duty.*

(8) The delegation powers in this clause are in addition to any power of delegation a local authority has under any other enactment.

6. Conclusion

- 6.1 Operational responsibilities, duties and powers that are conferred on the Council through various statutes, regulations, bylaws and policies can be transferred to Council officers to enable the officers responsible for carrying out the duties and powers have the authority to do so.
- 6.2 Some delegations of authority can be sub-delegated, for example some duties delegated to the Chief Executive can be subdelegated to other officers.
- 6.3 All delegations, whether made by the Council or sub-delegated by the Chief Executive, must be recorded in the Statutory Delegations Register.
- 6.4 The Register is treated as a living document, which is kept updated, for example due to changes in legislation, adoption of bylaws or changes needed to the officer the power is delegated to. When new delegations of authority are sought, these are brought to Council for consideration and formal resolution.
- 6.5 Near the start of each triennium, it is good practice to bring the Delegations Register and Policy to the newly elected Council for discussion, review and adoption with any changes agreed to by the Council.
- 6.6 The committee is asked to note the process that is being followed to review the current separate policy and register to consolidate these into a Delegations Manual for which will be brought to Council for review and adoption.

Attachments

- 1 [↓](#). Delegations Policy



Delegations Policy



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Change register:

Date	Update Made	Adoption date
28 February 2024	Update to title of Policy Owner	n/a
28 February 2024	Addition of change register	n/a
26 February 2025	Update Policy Owner	
4 April 2025	Update Policy Owner	



Part 1

GENERAL PROCEDURES



1 Structure

The Delegations Policy is structured in five parts:

Part One - General Procedures

This part summarises the overall purpose and structure of the Delegations Policy, defines delegations, their duration and the legal basis upon which they are given.

Part Two - Governance Delegations

This part sets out the responsibilities and powers of the Council's elected members, describes the responsibilities of Council's Committees, Community Boards and Community Committees.

Part Three – Delegation to the Chief Executive

This part sets out responsibilities and powers held by the Chief Executive to ensure the proper and efficient functioning of the Council as a local authority business. All delegations to staff in Part Four of this Register have been made to the Chief Executive. The Chief Executive then sub delegates as appropriate.

Part Four – Delegation to Staff

This part provides an overview of how delegations are given to staff from Council and the Chief Executive.

Part Five – Schedule One

This part contains information on the registers held for statutory delegations, bylaw delegations, financial delegations, and contract delegations.

2 The Role of the Delegations Policy

This Delegations Policy has been developed by the Tararua District Council to define methods and means of operation and managerial and administrative relationships. The Policy is related to other key documents including Council's Bylaws and other formal expressions of policy, especially the Annual Plan and Long-Term Plan.

The Delegations Policy is a key tool in assisting the Council achieve its goals effectively. Progress and results will be monitored by appropriate reports to committees. The relevance of the Delegations Policy to the achievement of the Long-Term Plan and Annual Plan can be reviewed as part of this monitoring process.

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Tararua District Council relies on a clear distinction between governance and management activities for effective operations. Council is comprised of:

- a) **Elected Members** – including the Mayor, and Councillors who have overall responsibilities for Council decisions and activities and Community Board members; and
- b) **The Chief Executive** – who is the sole employee of the Elected Members, and
- c) **Council Officers** – who are employed by the Chief Executive

Governance activities are the remit of Elected Members. Management and operational activities are the remit of the Chief Executive, which includes the provision of the 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 may delegate provision of policy advice and decision implementation to Council Officers.

3 Purpose of the Delegations Policy

The purpose of the Delegations Policy is to define and authorise the scope of:

- The division between governance and management activities.
- Council’s delegations of governance activities to Council Committees and Community Boards.
- Council delegations of management activities to the Chief Executive.
- The Chief Executive’s delegations to Council Officers, including the Executive Leadership Team (Group Managers).

Other aspects of Council’s work programmes can be delegated by Council resolution. Separate delegations are not required for Council Officers to undertake any work included in these documents, which are adopted by Council. The Delegations Policy also provides for specific delegations relating to finance, regulatory functions, and specific statutory responsibilities devolved to Council through legislation.

4 Philosophy of Council regarding Delegations

The Tararua District Council believes that it is essential, in the interests of good management and effective administration, to encourage the delegation of decision making to the lowest competent level. This will achieve best use of the abilities of elected representatives and officers, minimise the cost of material, technical and financial resources, promote the development of effective managers and minimise bureaucratic interference in the daily affairs of the District’s residents.

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Authority and responsibility are inseparable. Those with 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 will not however remove from the Council and management ultimate accountability for the affairs of this Council.

It is the statutory function of this Council to lead and guide the good management of the District by determining primary goals and objectives, by setting strategies and policies for their achievement and to encourage their achievement through the considered use of committees and the appointment of a Chief Executive.

Officers in turn implement and administer those policies, contribute substantially to their formulation, and provide and manage the infrastructures on which the District is based. Delegation focuses and sharpens this relationship and assists in the better achievement of the respective functions of elected representatives and officers.

In accordance with Section 39(C) of the Local Government Act 2002, the Council must maintain a clear separation between regulatory and service delivery functions. The management structure must also reflect this separation. The delegations to both committees and staff have been written to coincide with this statutory imperative.

A power to hear evidence or consider a proposal is not a delegation and is not therefore generally included in this policy. It is assumed that all committees, subcommittees, and officers have authority to hear any matter within their jurisdiction and submit a report or recommendation to a higher authority unless that is prohibited by law.

5 Characteristics of Delegations

The delegator does not lose the function, power or duty by delegation and may exercise this concurrently with the delegate. Council retains full responsibility for governance, statutory and financial powers, duties, and responsibilities at all times.

The delegate, while having the authority to make decisions under delegation, has the right not to exercise that delegation and therefore not make a decision. In such instances, the delegate should refer the matter to the delegator.

It is implicit that a delegation may be revoked at any time without notice.

The delegate is acting on behalf of the Council when exercising delegated authority.

The law recognises, in certain circumstances, the right of individuals acting in good faith to rely on the apparent authority of a delegate to enforce a decision of a delegate, whether the delegate in fact had the authority claimed.

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If a delegate's decision is invalid it cannot be ratified by the delegator. The correct action is generally for the matter to be considered in full again by the delegate, assuming it is within the delegate's power to determine the matter at issue.

There is nothing in Schedule 7, clause 30(6) of the Local Government Act 2002 that entitles a local authority or committee to rescind or amend a decision made under a delegation. The Council would be bound by the decision to the extent that the decision had already become binding on the Council by the operation of law and could not be reversed.

The delegations contained in this policy are made in accordance with the Local Government Act 2002 and any other statutory authority permitting delegation.

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Part 2

GOVERNANCE DELEGATIONS

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6 Introduction

Tararua District Council’s delegation model is designed to enable Committees of Council to undertake their roles consistent with their terms of reference. The use of delegated authority to the lowest competent 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 promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

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, Sub Committee or Council Officer.

Unless a valid delegation in respect of a matter has been made and included in the Delegations Register, any decision required in respect of that matter can only be made by the Council at an ordinary or extraordinary meeting.

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 continues or are high risk.

7 Delegations by the Council to Elected Members

7.1 Council

The Council will meet to make decisions on all matters that cannot be delegated, that it has not delegated or that it has had referred to it by staff or a Committee. Extraordinary Council meetings will be called when required in between ordinary meetings and for specific purposes.

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7.1.1 Powers that cannot be delegated

Under the Local Government Act 2002, Schedule 7, Clause 32 (1), the Council can delegate all statutory powers other than the following:

- a) The power to make a rate
- b) The power to make a bylaw
- c) The power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan
- d) The power to adopt a long-term plan, annual plan, or annual report
- e) The power to appoint a Chief Executive
- f) The power to adopt policies required to be adopted and consulted on under the Local Government Act in association with the long-term plan or developed for the purpose of the local governance statement
- g) *repealed*, and
- h) The power to adopt a remuneration and employment policy.

In addition, the Council may not delegate the power to:

- a) Remove the Deputy Mayor appointed by the Mayor subject to Schedule 7 (18) of the Local Government Act 2002
- b) Discharge or reconstitute any Committee established by the Mayor subject to Schedule 7 (30) of the Local Government Act 2002
- c) Establish or disestablish a joint Committee with another local authority or other public body
- d) Approve or change a plan under section 34A of the Resource Management Act 1991
- e) Amend or revoke a bylaw
- f) Approve delegations to Community Boards
- g) Approve or amend the Council's Standing Orders
- h) Approve or amend the Council's Code of Conduct for elected members
- i) Approve or amend the Triennial Agreement
- j) Make any resolution where in a bylaw or policy the Council has reserved any matter to be regulated, controlled, or prohibited by the Council either generally, for any specified case, or in a particular case
- k) Make the final decision on a recommendation from the Ombudsman where it is proposed that Council does not accept the recommendation (sections 32 & 42 Local Government Official Information and Meetings Act 1987)
- l) Address any other matters, which from time to time, may not legally be delegated by the Council.

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7.1.2 Powers that can be delegated but which the Council retains

- a) Approve the Council’s recommendation to the Remuneration Authority for the remuneration of additional positions of responsibility for elected members and elected members expenses rules
- b) Resolve those decisions required to be made by a local authority under the Local Electoral Act 2001 including the appointment of electoral officer
- c) Determine whether or how to fill any extraordinary Council vacancies within 12 months of an election
- d) Review and make decisions on Council membership and the basis for elections through representation reviews
- e) Set the direction for the Long-Term Plan
- f) Hearing of submissions on the Long-term Plan and, if required, the Annual Plan
- g) Approve the purchase, sale, and disposal of Council property
- h) Approve a proposed plan or a change to a District Plan under Clause 17 of the First Schedule of Resource Management Act 1991 (RMA)
- i) Approve changes to the status or revoke the status of a reserve as defined in the Reserves Act 1977
- j) Authority to name or rename a reserve in accordance with the Reserves Management Plan
- k) Authorise any unbudgeted expenditure that exceeds the delegation levels provided to officers, Committees, or other subordinate decision-making bodies of Council
- l) Approve recommendations from relevant Committees for new fees and charges for services provided, outside of the Annual Plan or Long-Term Plan process.

7.2 Mayor – General Delegations

The Mayor is elected by the Tararua District as a whole and as one of the elected members shares the same responsibilities as other members of Council. The Mayor also has delegation to:

- Lead the development of Council’s plans (including the long-term plan and the annual plan), policies and budgets for consideration by the Council*
- To appoint the Deputy Mayor*
- To establish committees of the Council*
- To appoint the chairperson of each committee*
- Act as a Justice of the Peace
- Requisition a meeting of Council
- Declare a local Civil Defence emergency
- Authority of a chairperson of a Council meeting under Standing Orders
- In relation to the Chief Executive’s employment contract, has delegated authority to manage routine employment matters such as approving leave provisions; deduction

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and overpayment arrangements; approving expenditure and travel reimbursement claims, but excluding changes to employment contract provisions.

***Note:** Subject to the provisions of Section 41A of the Local Government Act 2002.

7.3 Deputy Mayor – General Delegations

All the authorities of the Mayor when the Mayor is not available and including, in relation to the Chief Executive’s employment contract, the delegated authority to manage routine employment matters such as; approving leave provisions; deduction and overpayment arrangements; approving expenditure and travel reimbursement claims, but excluding changes to employment contract provisions, and the Mayor’s powers under section 41A(3) of the Local Government Act 2002.

7.4 Use of the Common Seal of Council

The Mayor, Deputy Mayor, or any other two elected members acting at the specific request of the Mayor or Chief Executive, are authorised to sign any document required by law to be signed under seal, provided those documents have been:

- a) approved by the Council or a Committee (in accordance with its delegations); or
- b) authorised by an officer (including the Chief Executive) under delegated authority.

Note: Where a document does not need to be executed under Council seal it may instead be signed by the Chief Executive or any other officer who is authorised under delegated authority, whether under this Policy or otherwise, to approve the transaction involved.

7.5 Councillors

Councillors, acting as the Council, are responsible for:

- Supporting the development and adoption of Council policy
- Monitoring the performance of the Council against its stated objectives and policies
- Prudent stewardship of Council resources
- Employment and appraisal of the Chief Executive’s performance and monitoring the implementation of policy by him/her
- Representing the interests of the residents and ratepayers of the entire Tararua District
- Ensuring overall compliance by the Council with its obligations and responsibilities under the Local Government Act 2002 and all other legislation which prescribe statutory duties for territorial authorities; and
- Promoting good relationships with neighbouring local authorities.

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Each member of Council who has received accreditation under the Resource Management Act (RMA) is authorised to be a Hearings Commissioner for the purpose of hearing and deciding notified applications under the Resource Management Act. The decision to use a Hearings Commissioner rest with the Council in consultation with the Chair of the Tribunal and Hearings Committee.

7.6 Committees

7.6.1 Definition of “Committee”

The term "Committee" is defined in section 5(1) of the LGA 2002.

“Committee” includes, in relation to a local authority:

- a) A Committee comprising all the members of that local authority; and
- b) A standing Committee or special Committee appointed by that local authority; and
- c) A joint Committee appointed under clause 30 of Schedule 7; and
- d) Any Sub-Committee of a Committee described in paragraph (a) or paragraph (b) or paragraph (c)."

7.6.2 Appointing Committees

Clause 3 of section 41A of the Local Government Act 2002 provides for the Mayor:

- a) To establish Committees of the territorial authority
- b) To appoint the chairperson of each Committee established and make the appointment before the other members of the Committee are determined
- c) To appoint himself or herself as Chair of the Committees.

However, nothing in this section limits or prevents a Council from discharging or reconstituting Committees or chairpersons of those Committees established by the Mayor by way of Council resolution at a later date. The Mayor can decline to exercise the powers outlined above.

The Council can appoint Committees in accordance with clause 30 of Schedule 7 of the LGA 2002, which states that a local authority may appoint the Committees, Sub-Committees, and other subordinate decision-making bodies that it considers appropriate as well as appoint a joint Committee with another local authority

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7.6.3 Committee and Sub-Committee Membership

The Mayor is responsible for appointing committees, sub-committees, and other subordinate decision-making bodies that are considered appropriate. They may also appoint a joint committee with another local authority or other public body.

Any of the Council's responsibilities, duties or powers other than those referred to Section 7.1.1, may be delegated to a committee, sub-committee or other subordinate decision-making body.

A committee or other subordinate decision-making body may appoint the subcommittees that it considers appropriate unless the Council prohibits it from doing so.

Committees or other subordinate decision-making bodies are subject in all things to the control of the Council. They must carry out all general and special directions of the Council given in relation to them. Sub-committees are subject in the same way to the committees that appointed them.

The Council or a committee is not entitled to rescind or amend a decision made under an authorised delegation. Any change to a resolution would need to be made through a Notice of Motion or new resolution.

All such bodies are, unless the Council resolves otherwise, deemed to be discharged on the coming into office of elected members at the next triennial election after the committees, sub-committees, or other subordinate bodies were appointed. Unless such a resolution is made, delegated powers may lapse by operation of this provision.

Committees or other subordinate decision-making bodies may delegate any of their responsibilities, duties or powers (other than those referred to in Section 7.1.1) to a sub-committee or person, subject to any conditions, limitations, or prohibitions imposed by the Council or by the committee or body or person that made the original delegation.

These entities may, without confirmation by the Council or committee or body that made the delegation, exercise those delegations in the same way as the Council could have done.

Clause 31 of Schedule 7 of the LGA 2002 defines who can make up Committee and Sub-Committee membership.

- a) The minimum number of members of a Council Committee is three and the minimum number of a Sub-Committee is two
- b) Every Committee must have at least one elected member on it
- c) Members of Committees and Sub-Committees are usually elected members, but a Council or a Committee may also co-opt a person who is not a member of the Council to a Committee or Sub-Committee. This will normally occur if a person has specific skills or knowledge that will assist the work of the Committee or Sub-Committee

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- d) The Council can at any time discharge or reconstitute a Committee or Sub-Committee. All Committees are discharged after local body elections unless the Council resolved otherwise before the elections. The Council can at any time appoint or discharge any member of a Committee. A Committee can appoint or discharge any member of a Sub-Committee it has created
- e) The membership and delegated authority of joint Committees will be agreed by the participating Councils or public bodies
- f) No Council officer can act as a member of a Committee, but they can attend meetings as advisors. Council officers can act as members of a Sub-Committee.

7.6.4 Appointments to Other Organisations

Council may appoint elected members or other persons to Council organisations or other organisations (excluding Council Controlled Organisations or Council Controlled Trading Organisations). They do not have voting or decision-making roles on these organisations.

Elected members appointed to other organisations have one of both of the following roles:

- Liaison and engagement: to be an interface between Council and the organisation
- Representation: to represent Council’s financial or other interests to an organisation.

Elected members appointed to other organisations may, if necessary, report back to the relevant committee or Council on matters of interest from the relevant organisation through the Chairperson’s Report or Mayors Report.

7.6.5 Committee Chairpersons

A Committee Chairperson exercises the same role as any other member of a Committee but has additional responsibilities and abilities. These include:

- Preside over all meetings of the relevant Committee
- Ensure that the Committee acts within the powers delegated to it by the Council
- Ensure that agreed Standing Orders of meetings are adhered to
- Ensure that technology is available and suitable if required
- Decide all procedural questions if these are not provided for in Standing Orders
- Determine speaking order and points of order at meetings
- Give permission for any person wishing to speak at the Public Forum
- Make recommendations regarding any item on the agenda
- Convene additional meetings if required

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7.6.6 Expectations of Committees

Within the areas of jurisdiction, each Committee is expected to:

- If the committee is a decision-making committee, then it must report minutes of all meetings to Council
- Observe and pursue the goals, objectives and strategies in any strategic plan adopted by Council
- Maintain regular communication with other Committees and Council to ensure that the widest possible good is achieved for the community
- Endorse expenditure that exceeds delegated authority of Council Officers, within the financial parameters of 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
- An understanding of the community issues and concerns in the Tararua District
- The approved budgets for the activity

7.6.7 Delegations to Committees

The Council has broad powers of delegation. These are described under Clause 32 of Schedule 7. The Council has the discretion as to whether it delegates powers to a Committee. There are certain powers that the Council cannot delegate and there are some it chooses to retain for itself.

Clause 32 (4) of Schedule 7 states that once delegated, a power can be exercised or performed in the like manner and with the same effect as the local authority could itself have exercised or performed it. The Council cannot rescind or amend a decision made by a Committee to which the Council has delegated the decision-making power.

The purpose of delegations is to promote the efficiency and effectiveness in the conduct of the Council's business. Although delegations allow a Council to devolve certain decision-making roles, it will ultimately retain legal responsibility for the exercise of any powers it has delegated. A Committee can further delegate functions, duties and powers to Sub-Committees unless prohibited by the Council.

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7.7 Standing Committees

All Standing Committees appointed by the Mayor, will have Terms of Reference developed by the Chief Executive and Democracy Services Manager in liaison with the Mayor. These will then be adopted by Council resolution.

7.7.1 General Delegations to all Standing Committees

All Standing Committees have the delegated power to:

- a) Receive correspondence and reports
- b) Make decisions that have the effect of furthering investigations or obtaining information that will assist or enable the Committee to decide on a substantive course of action at a later date
- c) Appoint a sub-Committee.

7.8 Community Boards

The purpose of the community board is to be an effective, authoritative, informed, and respected voice of the community with influence over matters of local significance.

The objective of the community board is to carry out its role as set out in section 52 of the Local Government Act 2002, to give effect to the purpose of local government in section 10 of the Local Government Act 2002.

The Council may establish community boards with elected members, which are a community voice and advocate. Community Boards are not Committees or Sub-Committees, although they are funded by the Council. They are able to focus on targeted issues due to the proximity to their communities.

A community board has the powers that are:

- a) delegated to it by the relevant territorial authority in accordance with clause 32 of Schedule 7; or
- b) prescribed by the Order in Council constituting its community.

The powers of a community board prescribed by Order in Council expire at the close of 6 years after the order comes into force. A community board may not:

- a) acquire, hold, or dispose of property; or
- b) appoint, suspend, or remove staff

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7.8.1 Responsibilities and Functions

Part 4, Section 52 of the Local Government Act 2002 states the role of a Community Board is to:

- a) Represent, and act as an advocate for, the interests of its community; and
- b) Consider and report on all matters referred to it by the territorial authority, or any matter of interest or concern to the community board; and
- c) Maintain an overview of services provided by the territorial authority within the community; and
- d) Prepare an annual submission to the territorial authority for expenditure within the community; and
- e) Communicate with community organisations and special interest groups within the community; and
- f) Undertake any other responsibilities that delegated to it by the territorial authority.

In order to fulfil the above, the Council specifically delegates the following functions to each of the Community Boards in the District:

- a) Liaise and communicate with individuals, community organisations and special interest groups within the Board’s area of responsibility.
- b) Advocate for the community on any issue and make submissions to any organisation relating to a matter of interest to the Board in respect to the Board’s geographical area.
- c) Facilitate consultation with local residents and community groups on local issues and local aspects of district issues, including input into the District Plan, Long Term Plan and Annual Plan.
- d) Make submissions or provide feedback on local issues and local aspects of district issues included in the District Plan, Long Term Plan and Annual Plan.
- e) In respect of the Long-Term Plan and Annual Plan (where appropriate) to:
 - 1. Prepare a submission to the budgetary process of Council for expenditure within the community and methods of funding.
 - 2. Identify and make recommendations on priorities for local projects and community issues.
- f) Provide preferences for priorities of footpath works within the Board’s geographical area.
- g) Make submissions on relevant policies that impact on the Board’s geographical area.
- h) Make submissions to the Council on the levels of service concerning its facilities and activities provided within the Board’s geographical area and maintain an oversight of their delivery.
- i) Advise the Council on property related matters concerning the acquisition and sale of such assets of local community significance.
- j) Promote the community and support its economic development.

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- k) Fix priorities and expend funds within such budgets allocated by Council for discretionary spending, including assistance towards rates and Council related fees and charges incurred by voluntary community groups.
- l) Make annual disbursements to community groups from the General Assistance Grants Scheme.
- m) Facilitate community events and maintaining services in the Board’s geographical area, including providing financial assistance to support such initiatives.
- n) Consider and report on all matters referred to it by Council or any issue of interest or concern to the Board and speak at Council meetings in such circumstances considered appropriate.
- o) Appoint a Board representative to the Road Safety Group and Emergency Management Committee.
- p) Appoint Board representatives to local community groups.
- q) Appoint the Board’s Chairperson as a member to the Civic Honours selection panel.
- r) Authorise the Board’s Chairperson (or their nominee) to be the spokesperson for the Board in all matters within its jurisdiction or of particular interest.
- s) Advise the Council in advance of considering any actions resulting from exercising its powers, authorities or functions that may have potential implications for the Council.
- t) Maintain the development, knowledge, and skills of board members through attendance at appropriate conferences, courses and training seminars within the budget funding available for this purpose.

7.9 Community Committees

The role of a Community Committee is similar to that of a Community Board, but it carries out its functions under agreement with Council as an incorporated society rather than being prescribed by statute.

These committees are not formally part of the District’s governance structure.

7.9.1 Responsibilities and Functions

- Arrange local community events where appropriate.
- Advocate on behalf of their community and participate in any consultation processes of relevance or significance to them.
- Consider and report on all matters referred to them by the Council.
- Communicate and liaise with local organisations and special interest groups and provide representation where appropriate.
- Distribute general assistance funding as appropriate for the benefit of their community

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Part 3

DELEGATION TO THE CHIEF EXECUTIVE

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8 General Delegation to the Chief Executive

The Council delegates to the Chief Executive all responsibilities, duties, and powers to act on any matter, subject to the restrictions or exclusions set out in Section 9.4 and excluding those matters in respect of which delegation is prohibited by any Act or regulation.

This delegation does not preclude the Chief Executive from referring for any reason any matter to the governing body or a committee (including a subcommittee) of the governing body, for a decision.

Unless explicitly stated in this Delegations Policy, the Chief Executive retains the authority to carry out all responsibilities, duties and powers listed within the Delegations Register, whether derived from Council, its committees, or any other subordinate decision-making body, directly from legislation or elsewhere.

The Chief Executive will report the exercise of these delegations to the Council when the delegation requires and as they deem necessary.

The Council may choose to delegate any further powers, responsibilities, and duties to the Chief Executive, aside from those which may not be delegated by statute. The Chief Executive has the power to delegate such powers, responsibilities, and duties on to any officer he or she employs, or any other contractor or advisor if permissible by law. Any powers, responsibilities and duties delegated from the Chief Executive to officers, contractors or advisors will be recorded in the Delegations Register and will be subject to any limitations imposed by the Chief Executive on delegation (which will also be recorded in the Delegations Register).

The Chief Executive may delegate to any other officer of the Council any of his or her powers under the Act, or any other statute, except the power to delegate or any power that is subject to a prohibition on delegation. Further sub-delegations are not permitted under the Local Government Act 2002.

The Chief Executive when operating within these delegations should be mindful of Council's Significance and Engagement Policy and give thought to whether a matter considered to be of high significance may need to be referred to an appropriate committee or in some cases to Council.

The Chief Executive may appoint one or more of the Executive Leadership Team to undertake his or her functions and delegated authority during planned absences or sick leave.

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9 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 Section 42 and Schedule 7 Clause 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)
- h) negotiating the terms of employment of the staff of the local authority (in accordance with any remuneration and employment policy)

The Council’s delegations to the Chief Executive do not preclude the Chief Executive from referring any matter to the Council or a Committee for decision if the matter is particularly significant; of political importance or sensitivity; of special community interest or for any other reasons the Chief Executive determines.

The Chief Executive shall exercise this delegation in accordance with any plans, policies, and procedures and by-laws adopted by Council and with any specific directives given by way of resolution of the Council or a Committee.

9.1 Legislation and Regulations

The Chief Executive has delegated authority for all powers, duties and responsibilities conferred by Acts and Regulations. This includes, but is not limited to, the lists in Schedule One. This authority specifically excludes the power to adopt plans, strategies, policies or bylaws that are required to be passed by resolution of Council.

The Council may from time to time appoint the Chief Executive (or other senior officers) to act in Council’s interests as director or shareholder representative with associate organisations. Any such appointment should be considered a specific delegation and to be fulfilled in terms of the requirements of each specified appointment rather than as a general delegation as provided by this Policy.

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9.2 Bylaws

The Chief Executive has the delegated authority for all powers, duties and functions of all Council adopted bylaws. This includes but is not limited to the lists in Schedule One.

9.3 Warrants

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

9.4 Exclusions

The Chief Executive is delegated all responsibilities, duties and powers of Council under Acts, regulations and Bylaws, excluding:

- a) Any responsibilities, duties and powers that the Council is prohibited by legislation or operation of law from delegating to officers.
- b) Any responsibilities, duties and powers conferred on Council by an external entity that the entity has prohibited the Council from delegating to officers.
- c) Any matter that can only be given effect to by a resolution of the Council.
- d) Any power, responsibility or duty that has been delegated to a Committee, unless sub-delegated by resolution of that Committee.
- e) Any matter that is outside the Chief Executive's delegated financial authority.
- f) In relation to the Resource Management Act 1991 ('RMA'):
 - i. Council's own power of delegation (section 34A(1)).
 - ii. Notification of a Proposed District Plan.
 - iii. Approval of a Proposed District Plan (section 34A(1)(a)).
 - iv. Appointment of a hearings commissioner.
 - v. Decisions on submissions and further submissions to a Proposed District Plan.
 - vi. Rejection of a private plan change request.
 - vii. Hearing and determining objections to officer-declined resource consent applications which will be heard by independent hearings commissioners.

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Part 4

DELEGATION TO STAFF

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10 Statutory Delegations

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.

Delegations made under the RMA and Building Act are generally made directly from Council to its officers and are contained in the Delegations Register, which will be updated as required.

Further delegations may be made to staff by the Chief Executive (i.e. sub-delegated), subject to any restriction in legislation.

Schedule One of this Delegation Policy sets out the delegations of these statutory responsibilities to Committees, Council Officers, and external service providers.

Any delegations given to staff while in a role, will be rescinded from the individual when the role is vacated. If delegations are required for a new role within Council, these will be issued separately. This is applicable to statutory delegations, bylaw delegations, warrants, financial and contractual delegations.

10.1 Member and Officer Delegations

For the purpose of this Policy: "officer" means a named person, or the person who is for the time being the holder of a specified office "member" in relation to a community board, means a member appointed or elected to that board and in relation to a local authority means a member of the governing body of the Council, including the Mayor.

The Council may delegate to a member or officer of the Council any of its responsibilities, duties or powers other than those referred to in clause 1.2. Such delegations may be further delegated to another person, subject to any conditions, limitations, or prohibitions imposed by the Council or by the committee, body or person that made the original delegation.

An officer may delegate to another officer of the Council any of his or her powers delegated by the Council to that officer, except:

- the power to delegate; or
- any power delegated to the officer that is subject to a prohibition on delegation; or

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- any power under an enactment where the enactment expressly prohibits the delegation of the power.

Effectively, this means that only one sub-delegation is permitted.

An officer to whom any responsibilities, duties or powers are delegated may exercise them in the same way and with the same effect as the delegating officer could have done.

If not specified in the Delegations Register, delegations to an officer holding a named position may be exercised by all officers in a direct line of authority above that officer. This applies also to any officer who performs or exercises the same or a substantially similar role or function, whatever the name of his or her position.

A delegated authority must be exercised in accordance with all relevant Council policies and conditions, such as financial limits and process and reporting requirements.

Where an officer is in a position in an acting capacity, the officer may exercise the delegations to that position. However, the officer should state that he or she is exercising the delegation in an acting capacity.

Where there is any ambiguity between the wording of a legislative function and the delegation of that function to an officer, the wording of the legislation will prevail. A delegation made under legislation that is subsequently repealed will be read as a delegation made, with or without modification, under any replacement or corresponding legislation.

Responsibilities, duties or powers under the Resource Management Act 1991 and the Local Government (Rating) Act 2002 delegated by the Council to officers, including the chief executive, may not be sub-delegated.

The delegation of a responsibility, duty or power is the granting of authority to exercise that responsibility, duty or power, not a compulsion to do so (either at all or in a particular case). Whether or not to exercise a delegated authority may depend on the circumstances of a particular matter or the job description of the officer concerned. Where the authority is granted to a number of officers employed in different units of the Council, it will be up to the unit managers concerned to ensure that the authority is exercised consistently across all of those units.

Each Part of the Delegations Register will specify whether the delegations can be exercised severally (i.e. the delegation can be exercised by the officer acting alone) or whether they must be exercised jointly (i.e. two or more officers acting together).

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10.2 Bylaws

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 adoption cannot be delegated, although the powers created by bylaws and their enforcement of bylaw can be. The delegation of these powers, duties and functions is also specified in this schedule.

11 Warrants

Authorised Council Officers (enforcement officers) have a number of powers to enter property and take action, including to take samples, undertake emergency works actions or issue abatement notices or infringement notices. This can only be done if a warrant has been issued to the officer by the Chief Executive as per Schedule 7 Clause 32A of the Local Government Act 2002.

A local authority may appoint persons to be enforcement officers in the district or region of the local authority in relation to any offence under the Local Government Act 2002, including, without limitation:

- offences against bylaws made under this Act:
- infringement offences provided for by regulations made under section 259.

A local authority must issue warrants in writing to enforcement officers appointed under this section, specifying:

- the responsibilities and powers delegated to them; and
- the infringement offences in relation to which they are appointed.

An enforcement officer must produce his or her warrant and evidence of identity whenever reasonably required to do so by any person.

Enforcement officers may exercise the power to seize an object under section 164.

A warrant register is filed in council's document management system.

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12 Group Managers

Group Managers are delegated the following responsibilities, powers and duties within their respective areas of responsibility, where that is permitted by law, in accordance with any Council policy (as appropriate) and subject to any condition, limitation or prohibition imposed by Council or any statutory limitation:

- The responsibilities, powers and duties delegated to them from the Chief Executive, as are recorded in management policies or specific written delegations, from time to time.
- The power to enter into contracts subject to their delegated financial authority.
- The power to sub-delegate, unless expressly restricted by law or the terms of Council’s delegation to the Group Manager. All such sub-delegations must be recorded in writing.
- The power to undertake their specific delegations without further reference (though some may require to be reported).
- The power to establish staff committees or working groups.
- The power to act for the Chief Executive in an emergency where the Chief Executive cannot be contacted.

13 Financial and Contract Delegations

The Council, through the Chief Executive delegates to each of the officers specified under Position in the Delegated Authority Register the power to enter into any Financial Transaction on behalf of the Council up to the limit specified under ‘Contract Signatory’ and ‘Expenditure Capital and Operational’.

The Chief Executive also delegates the responsibility of cheque signatory, which also covers electronic transactions such as payroll.

From time to time, the Chief Executive can amend the delegated authority register to enable works and service objectives of the Council as set out in the Long-Term Plan and Annual Plan to be achieved.

13.1 Definitions

Financial Authority means the financial limit set by the Council for the position held by the officer as specified in the Delegated Authority Register

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Financial Transaction means any contract or arrangement which has the effect of incurring expenditure or cost for the Council. Such transactions include the ability to:

- procure goods and services on behalf of Council
- negotiate and approve contracts and any documents incidental to those contracts
- approve and pay progress and other contract payments
- approve and execute contract variations
- make a decision to terminate procurement arrangements
- execute contracts and related documents (except contracts in the form of a deed, which require execution in accordance with the Property Law Act 2007).

Financial transactions do not include the ability to:

- approve and execute employment agreements
- approve and execute contracts granting leases of land, licences to occupy land or for the sale and purchase of land
- approve and execute contracts for the borrowing or investment of Council funds
- approve and execute any contracts entered into on behalf of Council pursuant to Section 94 of the Civil Defence Emergency Management Act 2002 during a state of national or local civil defence emergency
- approve and execute contracts for insurance undertaken within the Council's insurance programme
- pay levies or taxes required by legislation
- approve the disposal (by means of sale or exchange) of art works and other personal property gifted to the Council
- approve funding arrangements by means of gifts, grants or sponsorship identified in the approved Council's Long-Term Plan (LTP) or Annual Plan (AP), in respect of which a Council policy applies or where no conditions are attached

Financial Value means:

- for capital expenditure (CAPEX), the total estimated value of a contract, exclusive of GST
- for operational revenue or operational expenditure (OPEX), the estimated total value of a contract, exclusive of GST

Procurement means the purchase and/or supply of goods or services to/by the Council and includes revenue relating to the sale of surplus Council equipment, and contracts for grants and sponsorship.

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13.2 General Conditions

1. Financial Value applies only to logical units, i.e., the acquisition or supply of goods or services and shall not be broken down into sub-orders or contracts merely to keep within the limits placed on a delegate's financial authority or to avoid specified requirements.
2. Officers must comply with the Council's Procurement Policy
3. Except as provided for in this policy, an officer's financial authority may not be sub-delegated.
4. All Financial Transactions made under delegated authority must adhere to the principle of segregation of duties.

13.3 Segregation of Duties

1. All Financial Transactions made under delegated Financial Authority must adhere to the principle of segregation of duties as a protection against fraud and to assist with financial oversight.
2. When a delegated authority holder approves a financial transaction, such as a purchase order or invoice, the transaction must also be reviewed and approved by their manager, regardless of the financial delegation limit.
3. For the avoidance of doubt, the manager's approval does not override the requirement for the delegated authority holder to exercise due diligence in their initial approval.

13.4 Conditions relating to Budgets

1. The Financial Authority applies only for goods and/or for services specified in the Council's approved Annual Plan and supporting management budgets for any financial year.
2. Where the supply of goods or services extends beyond the term of the Annual Plan, but expenditure has been approved in the Council's long-term plan (i.e., the LTP or its statutory replacement), the Financial Authority shall extend to the maximum annual value of the Procurement contract or in the case of goods for a project, the budget allowed for within the LTP.
3. Group Managers may make adjustments to supporting management budgets within any financial year, provided that such changes do not:

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- 1) significantly impact on approved service levels
 - 2) in the case of capital works, significantly alter the priorities established in approved Annual Plan/s or the LTP
 - 3) increase the net cost of operations or the net cost of capital expenditure in total for that significant activity; or
 - 4) adjust capital expenditure between renewals and improvements in such a manner as to increase the capital funding required after reserves transfers.
4. Adjustments may be made contrary to clause 3.3 if approved by the Chief Executive and provided such adjustments fall within the overall budgetary constraints established by the Council.

13.5 Conditions for Contracts

1. Any officer acting within the limits of their Financial Authority may approve and execute contracts established in accordance with the Procurement Policy.

13.6 Conditions for Contract Variations

1. Any officer acting within the limits of their Financial Authority may approve and execute a variation of a contract, except where the variation would exceed the approved AP or LTP budget.
2. In the case of clause 1 above, prior approval for the variation must be obtained from the Group Manager responsible for the project (as applicable).
3. For the avoidance of doubt, any expenditure that exceeds the Financial Value of the contract must be subject to a variation of contract which complies with these conditions.

13.7 Conditions for Contract/Progress Payments

1. All officers are authorised to make progress or other contract payments provided that payment is required to be made under the contract and either:
 - a) the payment concerned is within the limit of that officer’s Financial Authority and falls within the officer’s business responsibility; or
 - b) the officer is responsible for managing the contract and the contract has been authorised/approved by another officer acting within his/her Financial Authority or by the Council.

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13.8 Sub-delegations

1. Each Group Manager, with the approval of the Chief Executive, is authorised to sub-delegate their Financial Authority to Officers within that Group Manager’s group, as follows:
 - a) Tier 3 Officers, up to a limit of \$200,000
 - b) Tier 4 Officers, up to a limit of \$100,000
 - c) Other Officers, up to a limit of \$25,000
2. All sub-delegations must be made in writing using the applicable template and saved in Council’s document management system.
3. All sub-delegations must be reviewed annually.

14 Term of Delegation

Unless any delegation is expressed to be for a definable term, it shall continue until revoked by the delegator or Council or withdrawn in any way by operation of law or by vacation of role.

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Part 5

SCHEDULE ONE

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15 Statutory Delegations

Council delegates to the Chief Executive all responsibilities, duties, and powers to act under the legislations and regulations set out below, subject to any restrictions imposed by Council and excluding those matters in respect of which delegation is prohibited by any Act or Regulation or which are expressly excluded from this delegation.

An overview regarding Officer delegations is outlined in Section 10.1.

These sub-delegated powers may only be sub-delegated, including contractors engaged for Building Act requirements, if it is expressly provided for in the Delegations Register.

For the purposes of flexibility and to allow for ease of update, statutory delegations are stored separately in a Statutory Delegations Register found in Council's document management system.

Updates to the Statutory Delegations register will be formally tabled for adoption by Council as required. However sub-delegations can be made as allowed by the Chief Executive and incorporated into the statutory delegations register.

15.1 Sub Delegations

At times, it will be necessary for the performance of assigned duties for a staff member to have delegated authority additional to those specifically mentioned in this schedule. These situations may include staff acting temporarily in a role (such as acting Manager) or further legislative sub-delegations made by the Chief Executive to officers. Temporary delegations will be given by those who are authorised to do so and will be recorded in the form of a memo signed by the person granting the delegation and a copy kept on the delegation file.

16 Bylaw Delegations

For the purposes of flexibility and to allow for ease of update, bylaw delegations are also stored within the Statutory Delegations Register found in Council's document management system.

Updates to Bylaw Delegations will be formally tabled for adoption by Council as required.

17 Financial Delegations

Financial and contract delegations are reviewed annually and can be found in Council's document management system.

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