



**The Meeting of the
Audit and Risk Committee will be
held on Tuesday 1 June 2021
in the Council Chamber
commencing at 1.00pm**

AGENDA

AUDIT AND RISK COMMITTEE

His Worship the Mayor - Malcolm Campbell

Councillor C J Ion

Councillor A Rangihika

Councillor F K N Tunui

Councillor D Sparks

Philip Jones – Consultant - P J Associates (Chair)

**Kawerau District Council Minutes of an
Audit and Risk Committee held on 6 April 2021
in the Council Chamber commencing at 1.00pm**

Present: Phillip Jones – P J Associates (Chair)
His Worship the Mayor – M J Campbell (Deputy Chair)
Councillor F K N Tunui
Councillor C J Ion
Councillor A Rangihika
Councillor D Sparks

In Attendance: Chief Executive Officer (R George)
Manager, Finance & Corporate Services (P Christophers)
Manager, Operations & Services (H van der Merwe)
Health and Safety Officer (P Snook)
Customer Service Officer (C Kinley)
Jo Smail – (Director, Audit NZ) – via zoom

Apologies

No apologies

Declarations of Conflict of Interest

No conflicts of interest were received.

Tabled – Minutes of Meeting – 2 February 2021

Received the minutes of meeting 2 February 2021

Resolved

Chair Jones / Deputy Mayor Tunui

1 Occupational Health and Safety Management System Status (Health and Safety Officer) (509500)

The Health and Safety Officer provided an overview of his report.

Resolved

Councillor Sparks / Deputy Mayor Tunui

That the report "Occupational Health and Safety Management System Status" is received.

2 Treasury Report to 28 February 2021 (Manager, Finance and Corporate Services) (110551)

The Committee reviewed the Treasury Report to 28 February 2021.

Resolved **Chair Jones / Councillor Ion**

That the report "Treasury Report to 28 February" is received.

3 Annual Plan Performance for the Six Months Ended 31 December 2020 (Manager, Finance and Corporate Services) (110400)

The Committee reviewed the Annual Plan Performance for the Six Months Ended 31 December 2020.

Resolved **Councillors Sparks / Rangihika**

That the report "Annual Plan Performance for the Six Months Ended 31 December 2020" is received.

4 2021 – 2031 Long Term Plan – Revised Timetable (Manager, Finance and Corporate Services) (110400)

The Committee reviewed the 2021-2031 Long Term Plan – Revised Timetable.

Resolved **Councillor Ion / Deputy Mayor Tunui**

That the report "2021 – 2031 Long Term Plan – Revised Timetable" is received.

5 Audit Management Report for year ended 30 June 2020 (Manager, Finance and Corporate Services) (201000)

The Committee reviewed the Audit Management Report for the year ended 30 June 2020.

Resolved **Councillor Rangihika / Deputy Mayor Tunui**

That the report "Audit Management Report for the year ended 30 June 2020" is received.

6 Minutes Audit and Risk Committee – 2 February 2021

The Committee reviewed the Minutes from 2 February 2021.

Resolved **Councillors Ion / Sparks**

That the Minutes from 2 February 2021 is received.

The meeting closed at 1.55pm

P Jones

P J Associates

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Meeting: Audit and Risk Committee

Meeting Date: 01 June 2021

Subject: Occupational Health and Safety Management System Status

File No: 509500

1 Executive Summary

Kawerau District Council's Top 5 Hazards identified by workers				
Hazard	Raw Risk Score	Residual Risk Score	Status	Comment
Public/People/Customers	15 High	10 Moderate	Underway	Target is: 20 Control Measures Completed
				Control Measures
				Completed 19
				Underway 1
				Not Started 0
Stress	15 High	10 Moderate	Completed	Target is: 25 Control Measures Completed
				Control Measures
				Completed 25
				Underway 0
				Not Started 0
Slips, Trips and Falls	15 High	10 Moderate	Completed	Target is: 24 Control Measures Completed
				Control Measures
				Completed 24
				Underway 0
				Not Started 0
Lone Working	15 High	10 Moderate	Underway	Target is: 22 Control Measures Completed
				Control Measures
				Completed 21
				Underway 1
				Not Started 0
Manual Handling	15 High	12 Moderate	Completed	Target is: 27 Control Measures Completed
				Control Measures
				Completed 27
				Underway 0
				Not Started 0

Above is the top five hazards table based on the results of the staff survey in October 2020.

Data in this report is aligned with Council's Financial Year as opposed to the calendar year.

The COVID – 19 pandemic response is currently at Alert Level 1.

Contact tracing Quick Reader (QR) codes are displayed at all Council sites.

The Health and Safety Policy review is complete and electronic and physical copies updated and distributed.

The Retirement Policy is with the Leadership team for review.

Safe Driving Policy is on the Health and Safety Committee (HSC) June agenda with amendments for final review prior to going to the Leadership team.

The Cash Handling Policy review is complete.

Bomb Threat, Lock Down and Suspicious Mail Policy is on the June HSC agenda for review.

The organisation continues to work according to the Drug and Alcohol policy without issue.

A Contractor audit was completed at Water Service worksites in April with no serious issues identified.

The number of completed contractor site audits are identified graphically for financial years 2018 to 2021.

Hazard management and reviews are ongoing.

The HSC reviewed the Hazards – Manual Handling and Slips, Trips and Falls.

Both of these are now on the Leadership team agenda for their review.

Training relevant to the organisation's needs continues with Customer Conflict Awareness training scheduled for July.

Chemical Safety and Manual Handling training is scheduled for May.

Workstation Assessments and Ergonomics training is ongoing.

Health and Safety Inductions – re-inductions and site-specific safety inductions continue as required.

Event statistics are similar to previous years.

There have been no notifications to WorkSafe New Zealand since the last report.

The number of Near Miss reports identify a small increase in comparison with previous years.

Public and Workers are the person types consistently featuring in any type event.

Contractors and volunteers identify much lower numbers.

The swimming pool complex is the site identifying most event records.

The Health and Safety Committee (HSC) meetings continue on a monthly basis.

Planning for Staff Health Monitoring and Wellness checks for 2021 is due to commence.

2 Background

This report provides a general overview of the current status of the Occupational Health & Safety Management System (OHSMS).

Source data is identified and accessed from VAULT.

VAULT is a cloud based Health and Safety software package.

3 Lead and Lag Indicators

Lead Indicators identify activities aimed at preventing accidents and maintaining health and safety like induction, training, hazard management, monitoring and prompt event investigation.

Near Miss events are considered as leading indicators because workers demonstrate awareness and understanding that a near miss represents the potential for harm, loss or damage should there be a repetition of the same or similar event.

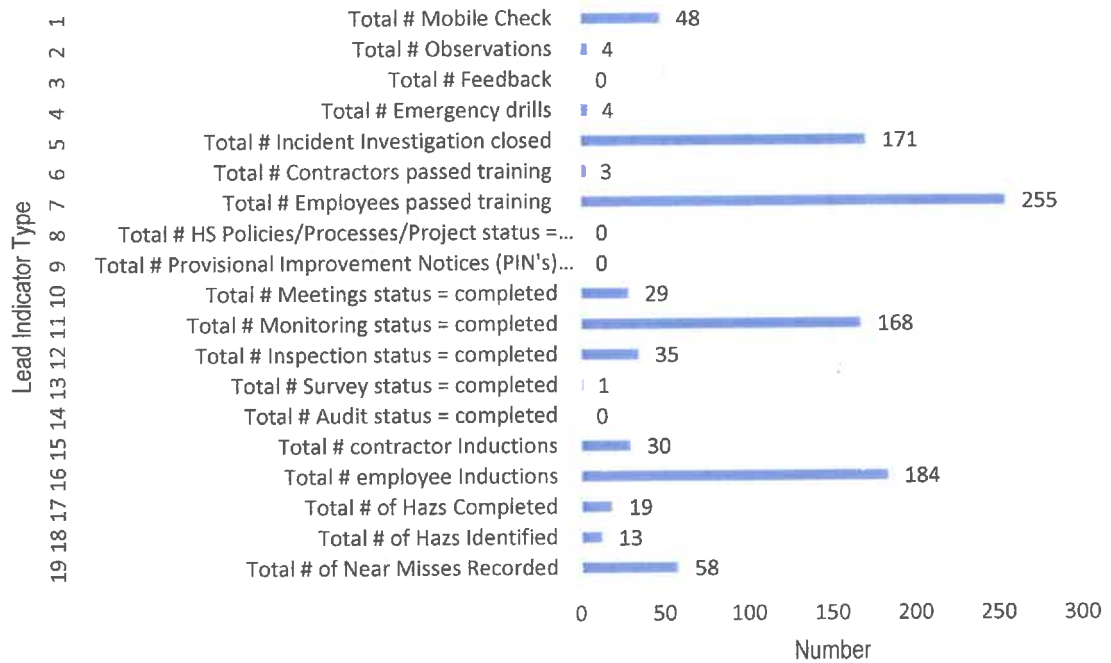
Near Miss events when reviewed will identify learning and continuous improvement opportunities potentially adding to the preventative approach in Health and Safety management.

Lag Indicators identify data that has resulted from a work related injury or illness.

Areas measured are first aid events, medical events and lost working time.

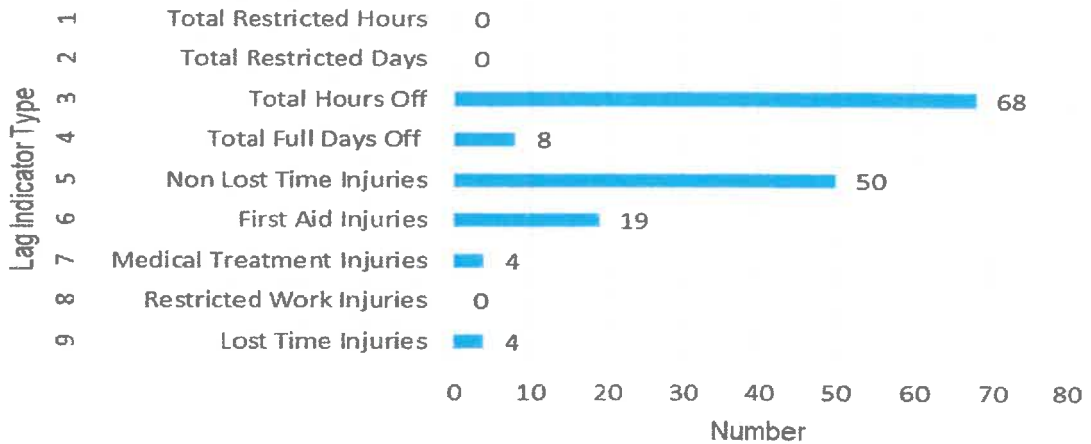
The bar graphs below identify lead and lag indicators to date covering the financial year to date for 1 July 2020 to 30 June 2021.

Lead Indicators 1 July 2020 - 30 June 2021



Key for Lead Indicators	
1	Audit/Check Template Mobile Application e.g. Tablet Device used for – Contractor Audit, Site Audits or Workstation Assessment
2	Positive Observation Records e.g. Comments by staff - <i>Workers observed wearing appropriate PPE or Traffic Management site well managed...</i>
3	Positive comments to H & S team e.g. New mower much quieter than older model or new agrichemical much safer to use than the previous one...
4	Number of Emergency Drills – includes false alarms and evacuations.
5	Event Investigations – Designated Investigators have completed and closed the investigation into an event e.g. accident, near miss, incident, illness and pain or discomfort etc.
6	Contractors that have undergone training arranged by KDC.
7	Number of workers completing Health and Safety Related Training
8	Polices, Processes newly implemented or that have been reviewed
9	A record of PIN's (Provisional Improvement Notices) – where a specific health and safety improvement is legally required within a reasonable timeframe.
10	Health and Safety Meetings e.g. Committee meetings, toolbox, hazard reviews
11	Monitoring e.g. Panic Duress alarm test, Smartrak testing, Individuals or teams monitoring an issue – also records of Officer Due Diligence duties
12	Site Inspections – formal or informal e.g. Management by Walking About
13	Staff Health and Safety Surveys e.g. Safe Plus+ or Ask your Team
14	Audit e.g. Audit by internal or external auditors
15	Contractors inducted e.g. General and/or Site Specific Safety Inductions
16	Workers inducted e.g. General - and Site Specific Safety Inductions
17	Total number of Hazards/Risks completed all types e.g. site, task, plant, biological, environmental, psycho - social, ergonomic, substance, asbestos and physical
18	Total number of new Hazards/Risks identified all types (not previously listed)
19	Near Misses Recorded - To Identify potential weaknesses in the safety management system enabling learning opportunities to implement improvements to eliminate or further minimise harm, damage or loss in the future regarding the same or similar events.

Lag Indicators 1 July 2020 - 30 June 2021



Key for Lag Indicators	
1	Restricted hours worked as part of a return to work rehabilitation plan
2	Restricted days worked as part of a return to work rehabilitation plan
3	Number of hours lost resulting from a workplace injury event
4	Number of full days lost resulting from a workplace injury event
5	Injury events resulting in no work time lost
6	Injury events resulting in a First Aid Response
7	Injury events resulting in medical treatment e.g. doctor or practice nurse
8	Injury events resulting in a worker doing restricted or alternative work (Rehabilitation)
9	Number of injuries resulting lost working time

4 **Employer Commitment to Safety Management Practices**

Commitment to health and safety management in the workplace is recorded in VAULT.

Policies are written and reviewed by the Health and Safety Committee (HSC), Health and Safety Representatives (HSR's) and their workgroups.

The leadership team complete a final review and approval.

Policies are reviewed at least triennially, unless an opportunity for improvement is identified earlier.

The Health and Safety Policy remains on an annual review cycle.

Organisational Policies/Documents

The table below identifies status of Policy/Document reviews.

Organisational Policy/Document	Status
Health and Safety Policy	Review 01/12/2021 HSC
Rehabilitation Policy	Review 01/03/2022 HSC
Drug and Alcohol Policy	Review 01/08/2022 HSC
Cash Handling Policy	Review 01/04/2024
CCTV Policy	Review MFCS (Underway)
Worker Engagement, Participation and Representation Agreement	Review 30/11/2022 HSC

Organisational Policy/Document	Status
Safe Driving Policy	Review 06/04/2021 HSC (Underway)
Staff Induction Safety Policies and Manual	Review 09/09/2022 HSC
Trespass Policy & Processes	Review 29/10/2022 HSC
Visitor Management Policy	Review 01/02/2022 HSC
Working Alone Policy	Review 05/06/2022 HSC
Bomb threat, Lock down & Suspicious mail policy	Review 18/06/2021 HSC (Underway)
VDU Management Policy	Review 03/09/2021 HSC
HSR Position Description	Review 01/04/2022 HSC
Workplace Stress & Fatigue Policy	Review 30/08/2022 HSC
Retirement Planning Policy	Review - Leadership Team completed HRA to review 2021

5 Planning, Review and Evaluation

VAULT provides source data for review and evaluation of the Occupational Health and Safety Management System (OHSMS).

VAULT Health and Safety Management reports are scheduled electronically to managers.

Contractor Monitoring Key Performance Indicator (KPI)

Contractors are subject to site audits by the HSO and the relevant Kawerau District Council (KDC) contract manager.

The audit process reviews documentation, worksite, plant, equipment, transport, workers competencies and Personal Protective Equipment (PPE), work practices, materials, welfare provision and emergency procedures.

The audit platform is the VAULT Check application installed on a mobile device linked to the VAULT system.

Audit results are shared with the contractor and the KDC Contract Manager.

Any opportunities for improvement along with positive observations are identified in the results.

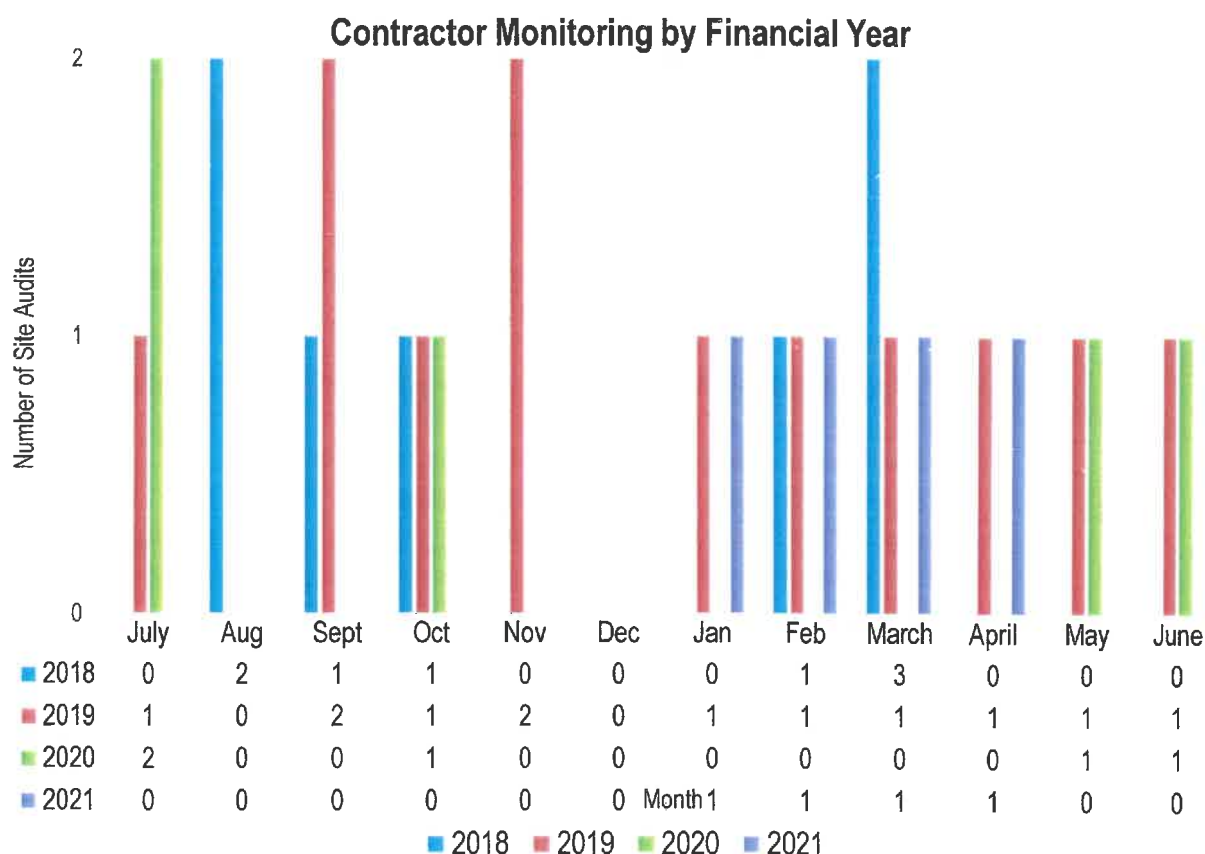
The KDC Contract Manager has the opportunity to include the audit results in the Post Contract review.

Records are retained in VAULT.

Key Performance Indicator (KPI) Contractor Health and Safety Monthly Monitoring Financial Year 1 July 2020 – 30 June 2021				
Month	Monthly Site Inspections Required	Monthly Site Inspections Completed	Monthly KPI Achieved	Comment
July 2020	1	2	Exceeded	<i>Town Centre Re-Development Project and Council Car Park Resurfacing Project</i>
Aug 2020	1	-	No	-
Sept 2020	1	-	No	-
Oct 2020	1	1	1	<i>River Rd – Culvert Replacement Project</i>

Month	Monthly Site Inspections Required	Monthly Site Inspections Completed	Monthly KPI Achieved	Comment
Nov 2020	1	-	No	-
Dec 2020	0	-	No	Contractor activity low over Christmas period
Jan 2021	0	1	Exceeded	Contractor activity low over Christmas period BUT Riser Main Replacement project underway providing an Audit opportunity.
Feb 2021	1	1	Yes	Water Line Replacement project.
March 2021	1	1	Yes	Waste Water Treatment plant –structural maintenance/corrosion management
April 2021	1	1	Yes	River Road – Culvert Replacement Project (near pump house)
May 2021	1	-	No	-
June 2021	1	-	No	-
Totals	10	7	Yes	-
KPI: 1 Monthly Site Inspection			Assigned to: Health & Safety Officer (HSO)	
Review: as a minimum - Annually Next Review Date 31/07/21			Review team: Chief Executive Officer (CEO), Manager Economic & Community Development (MECD) & HSO.	
Review Objectives: Identify opportunities for improvement ensuring KPI remains Specific, Measurable, Achievable, Realistic and Time bound.			Method of Review: Team Meeting to review objectives identify and implement opportunities for improvement.	

The combination chart below identifies the number of contractor site audits for the financial years 2018, 2019, 2020 and 2021 to date.



6 Hazard Identification, Assessment and Management

Some of the work associated with managing the top 5 hazards is identified below:

1. Public/People
2. Stress
3. Slips, Trips and Falls
4. Lone Working
5. Manual Handling

1 Public/People

A review of the Staff Cash handling policy has been completed by the Accountant and Manager, Finance and Corporate Services (MFCS).

The organisation is working to COVID – 19 alert level 1 Government guidelines.

Ministry of Health Contact Tracing App codes are displayed at all Council owned sites and facilities.

Customer Conflict Awareness training is scheduled for July 2021 for new staff and refresher training for existing staff.

2 Stress

KDC maintains a policy for the management of Workplace Stress and Fatigue.

Core training and refresher training for staff about Bullying and Harassment is ongoing.

Core training for Mental Health Awareness is ongoing.

Staff have 24/7 access to Counselling and support services.

3 Slips, Trips and Falls

The risk of death, harm from slipping tripping or falling is recorded on the hazard register.

Some general examples of how the organisation mitigates this risk are:

- Information, awareness, training and supervision
- Site safety rules and good housekeeping
- Physical measures e.g. highlighting changes in level or surface texture
- Monitoring and maintenance of floors and floor coverings
- Monitoring natural hazards e.g. ice, moss and algae
- Appropriate lighting
- All Slip/Trip accidents are reported as soon as possible
- A Slip or trip that has not resulted in harm, loss or damage is reported as soon as possible as a Near Miss
- A “see it – sort it” approach to spills or tripping hazards – staff are encouraged to take ownership of the situation – make it safe in the short term then report to their supervisor
- Appropriate Personal Protective Equipment (PPE) provided e.g. appropriate footwear.

The risk assessment has been sent to the Leadership team for review.

4 Lone Working

KDC maintains a policy and process for Lone Working Management.

Where practicable – managers aim to eliminate lone working by staff not working alone, especially in remote or isolated areas.

Managers and workgroups review situations where Lone Working may be needed and plan their work according to KDC Policy.

The policy includes a template for a supervisor to document and agree a work plan with the worker that minimises risks where lone working cannot be avoided.

Additional resources on top of provision of communication include an electronic tracking and duress system.

5 Manual Handling

This is defined as any activity requiring a person to interact with their environment and use any part of their muscles or skeletal system to:

Lift, lower, push, pull, carry, throw, move, restrain or hold any animate, or inanimate, object.

Acute or chronic injuries can result from poor manual handling techniques - including mental health effects – especially in long-term injury or rehabilitation situations.

The organisation manages this by raising awareness of the hazard by providing information, instruction, training, safe work practices, PPE and supervision.

In house training refers to LITE principles – Load, Individual, Task and Environment.

Early pain, discomfort and injury reporting is encouraged.

The risk assessment for manual handling has been sent to the Leadership team for review.

Top 5 Hazards as per risk assessment and staff perception

The staff evaluation method is based on personal perception, knowledge and experience, which is valued by the organisation.

The organisation engages with the workforce to understand their perception of danger.

Learning from this has resulted in commitment to invest in resources like site improvements, technology, equipment, training, policies and processes.

Learning and opportunities to improve are ongoing.

Health Monitoring

The table below identifies health assessments, monitoring and vaccinations for workers.

Monitoring/Vaccination	Status
Audiometry (Hearing monitoring)	Completed 2020
Immunisations/vaccinations (Tetanus, Hep A, B & Diphtheria)	Ongoing/Underway
Work station assessments	Ongoing/Underway
Spirometry (Lung Function Monitoring)	Completed 2020
Full Asbestos Medical (Workers doing Asbestos Related/Removal Work)	Completed 2020
Pre-Employment-Medicals (PEM's)	Ongoing/Underway
Face Fit Assessment & Monitoring (RPE)	Ongoing/Underway
Drug & Alcohol Pre-Employment, Random, Reasonable Cause and Post Event testing	Ongoing/Underway
Eye Health and Vision Check	Ongoing/Underway for staff spending over 50% of their working day on a Visual Display Unit (VDU)

Health & Wellbeing

The table below identifies opportunities for workers to find support and consider offers that could help maintain - or improve their health and wellbeing – including mental wellbeing.

Opportunity on Offer to Workers	Status
Employee Assistance Programme (EAP Services)	Available 24/7
Employee Counselling Provider (VITAE)	Available 24/7
COVID – 19 Immunisation	KDC Emergency Operations Staff offered early vaccination
Annual Flu vaccine	Preparing for 2021 immunisations
Health Assessment (Heart, BP, Cholesterol, Glucose, BMI & Waist Circumference etc.)	Completed November 2020
Skin Checks (Melanoma/Skin Cancer)	Completed. Next Due August 2021
Yoga Class	Available weekly
Zumba Dance Class	Available weekly
Domestic Violence Victims Protection Standard Operating Procedure	Available on the KDC Intranet

Drug & Alcohol Policy

The Health and Safety at Work Act 2015 interprets the word hazard.

Includes a person's behaviour where that behaviour has the potential to cause death, injury or illness to a person (whether or not that behaviour results from physical or mental fatigue, drugs, alcohol, traumatic shock or another temporary condition that affects a person's behaviour)

Drugs tested for - include any listed in the Misuse of Drugs Act 1975 and AS/NZS 4308:2008

Council's alcohol tolerance limit is zero.

Tests identified in the policy are:

- Pre-Employment
- Random (5% of staff per month)
- Reasonable Grounds
- Post Incident testing

Random testing continues on a monthly basis.

Workplace Monitoring

Methane and Hydrogen Sulphide gas levels are continually monitored at designated premises.

Information, Training and Supervision

Investment in Health and Safety training remains relevant to the organisation's needs.

Customer conflict awareness training has been scheduled for new staff and existing staff in the refresher cycle.

The training teaches staff how to recognise conflict situations and use de-escalation techniques.

Chemical Safety, Foundation, Handling and Storage is scheduled for May.

Successful completion results in attaining 2 New Zealand Qualification Authority (NZQA) unit standards at Level 4.

Manual Handling Training is scheduled for May refreshing skills and as introductory training for new members of staff.

First Aid training continues with First Aiders refreshing their skills every 2 years.

This training is also to NZQA standards covering 3 units.

Health and Safety Inductions are carried out for new staff upon joining the organisation and existing staff are embedded in a 3 year refresher cycle.

7 Incident and Injury Reporting, Recording and Investigation

Notifiable Events to WorkSafe NZ

(The death of a person, a notifiable injury, illness - or a notifiable incident that must be reported to WorkSafe NZ).

No events identified for this report.

Event Statistics

Events recorded include Accidents, Incidents, Near Misses and Illness.

- Total 166 averaging 14 events per month for financial year 2018
- Total 230 averaging 19 events per month for financial year 2019
- Total 155 averaging 13 events per month for financial year 2020
- Total 176 averaging 15 events per month for financial year 2021
(As at the end of April)

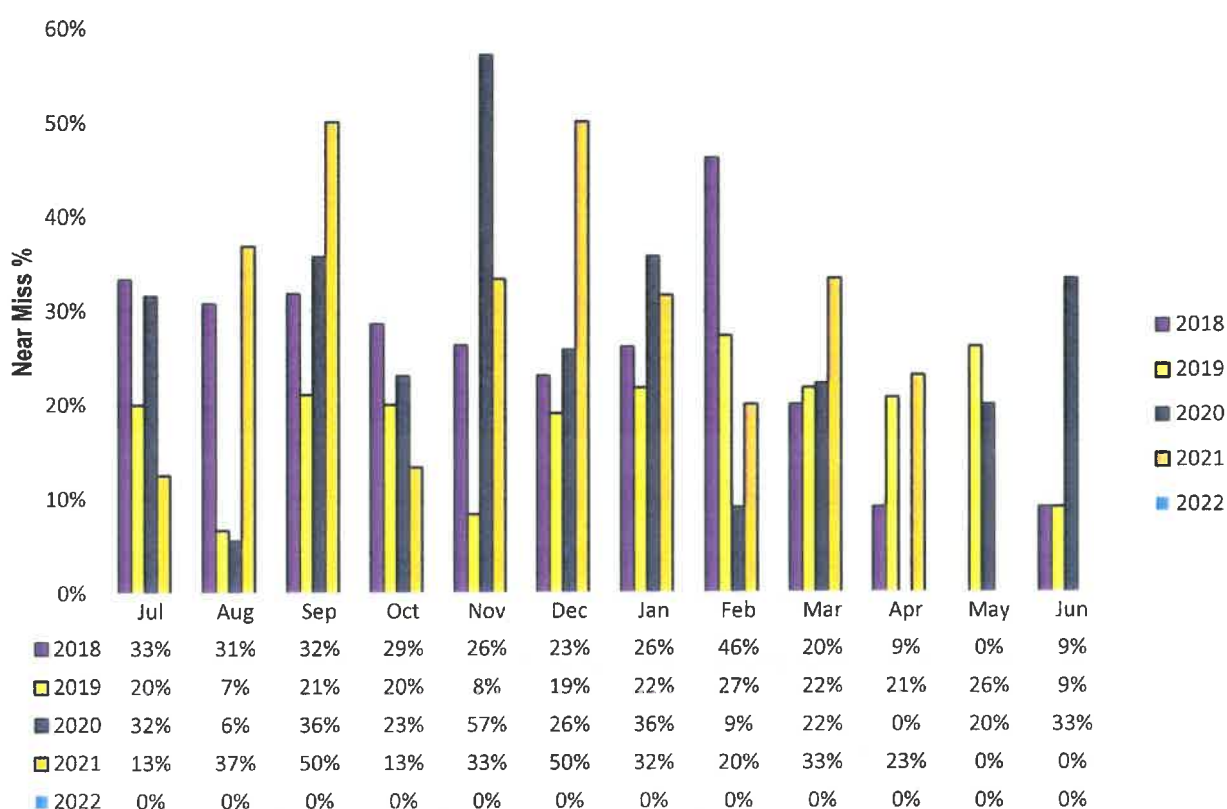
Near Miss events

The organisation values near miss events being reported understanding the learning potential and opportunity to improve health and safety preventative control measures.

Near miss reporting is regarded by the organisation as a leading indicator in health and safety management and an important part of continually improving a positive health and safety culture.

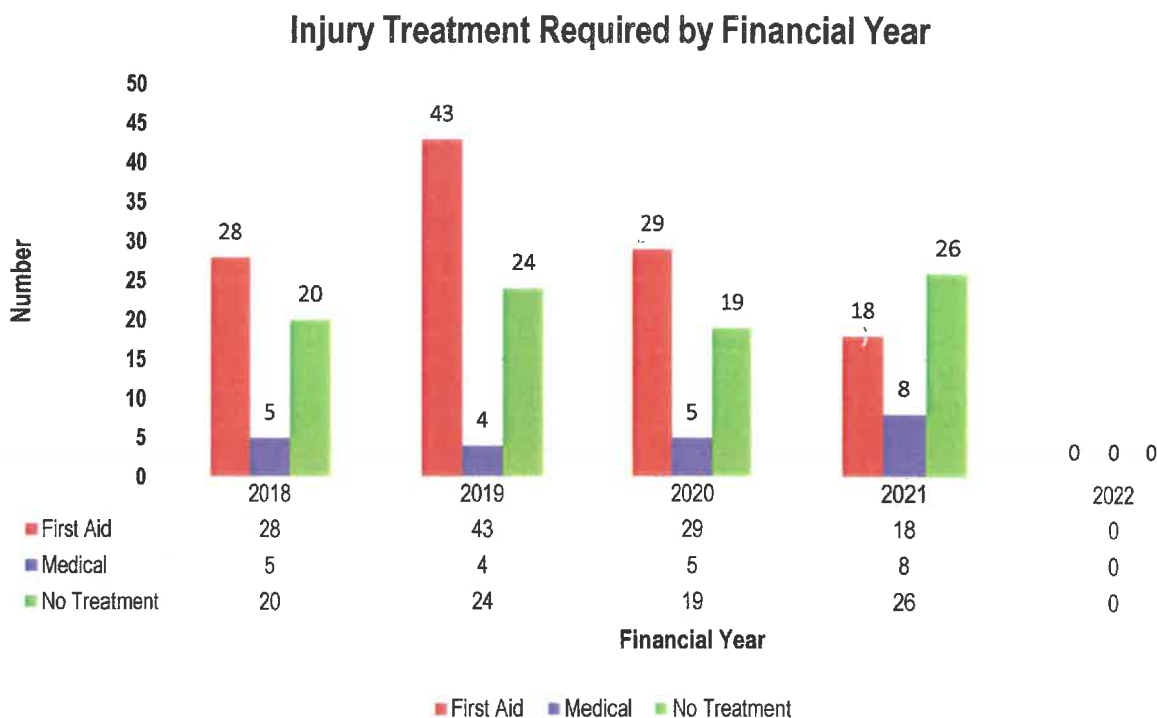
- Near miss events contributed to 24% of total events for financial year 2018
- Near miss events contributed to 18% of total events for financial year 2019
- Near miss events contributed to 25% of total events for financial year 2020
- Near miss events contributed to 30% of total events for financial year 2021 (As at the end of April)

Near Miss % of Events by Financial Year



The column combination graph above identifies the financial year focusing on the percentage of near misses recorded.

Accidents



The column combination graph above identifies injury/illness treatment outcomes by financial year.

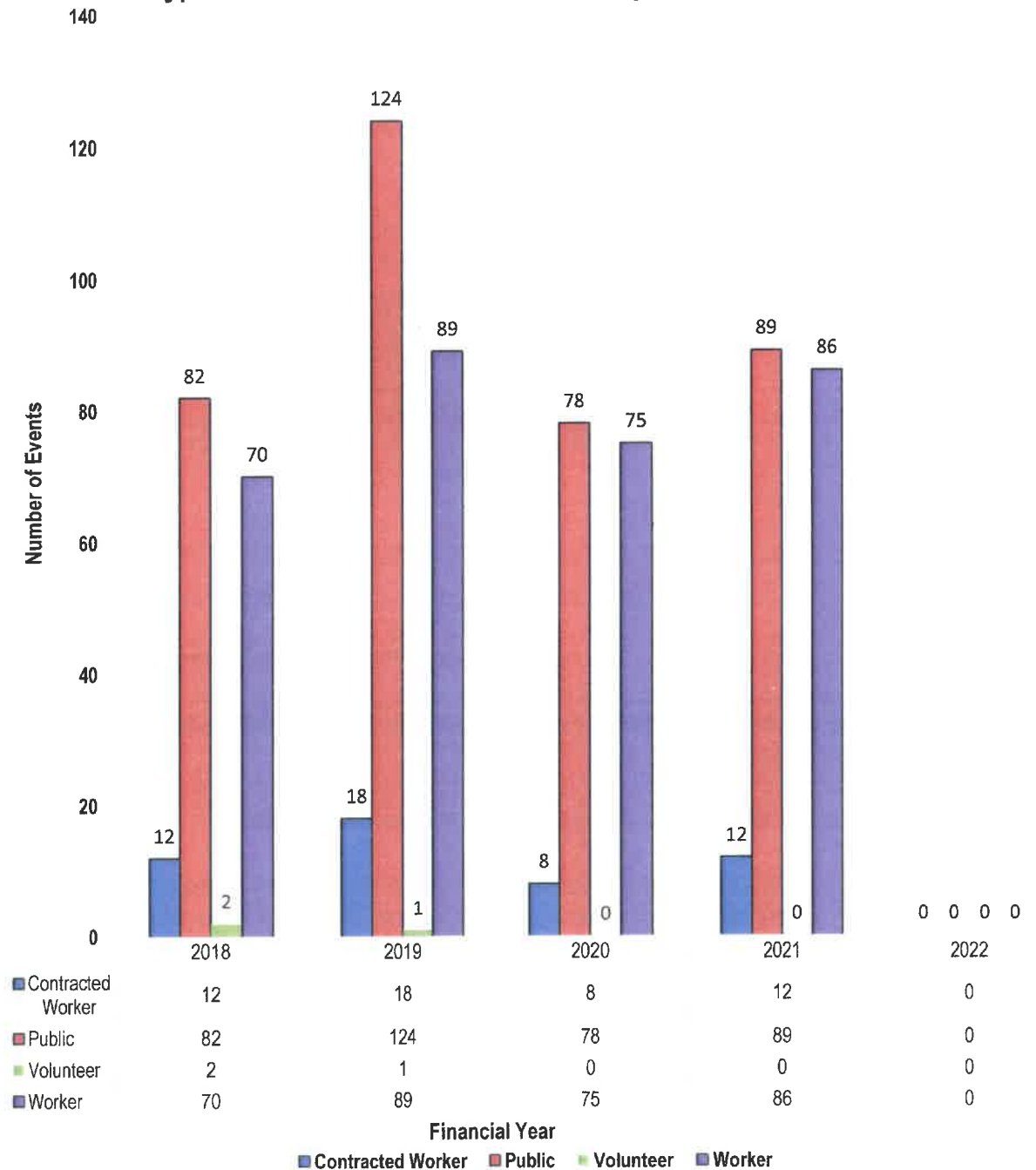
All sites and all person types are included in the data.

- First Aid means attention given to reduce the effects of the injury or illness and sometimes prior to further professional attention when needed.
- Medical means professional medical attention has been required e.g. General Practitioner, Registered Nurse, Paramedic or Physiotherapist.
- No treatment means the injury did not require first aid attention or First Aid assistance was refused.

Types of Person involved in Events

The organisation records the type of person involved in events.

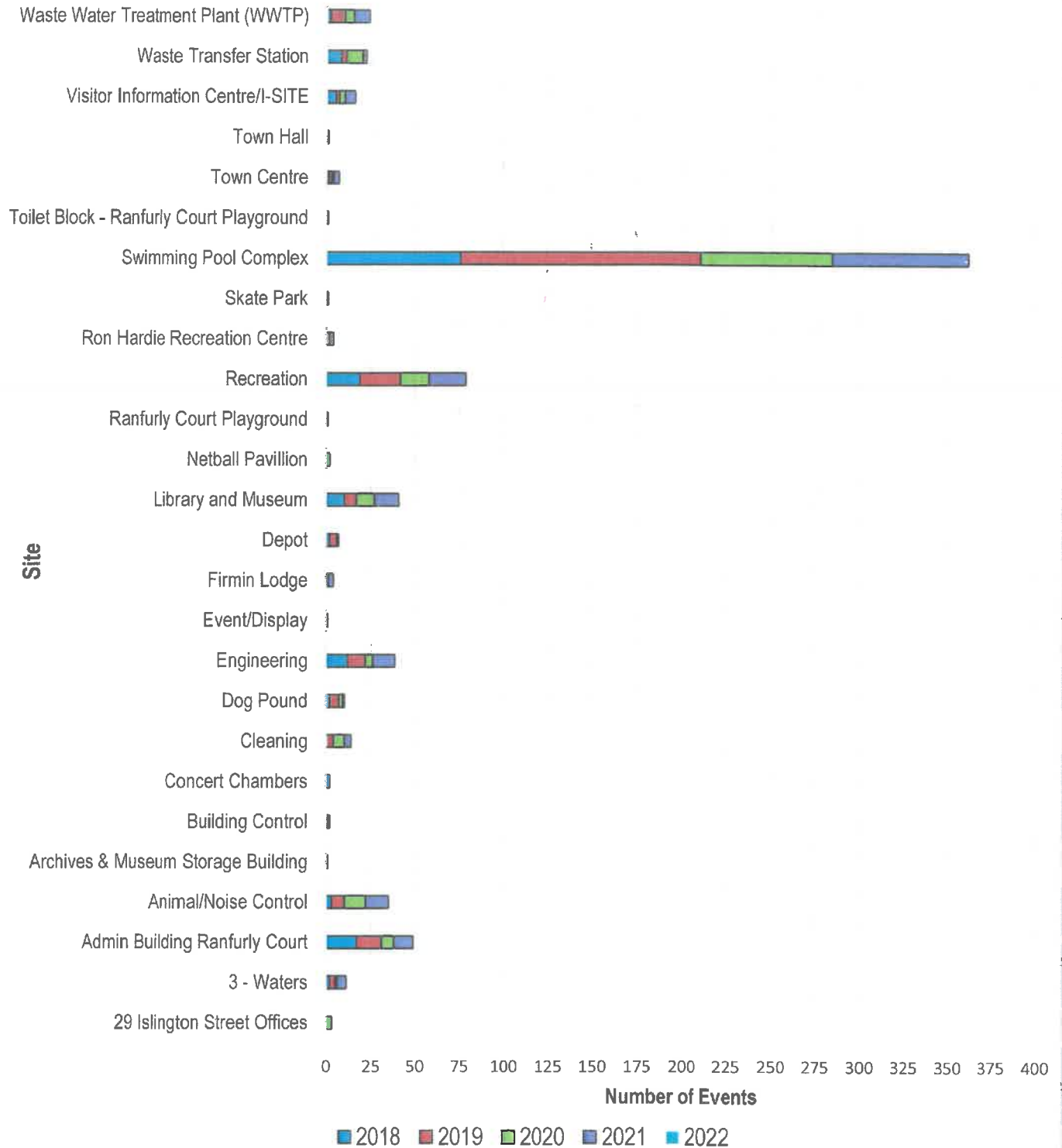
Types of Persons Involved in Events by Financial Year



The column combination graph above identifies the type of person involved in all events for the financial year.

- Contracted worker means a contractor or sub-contractor engaged by Council
- Public means the general public including customers or visitors
- Volunteer means a Volunteer worker engaged to work for Council unpaid
- Worker means any person employed by Council as an employee

Site Event Records by Financial Year



The stacked bar chart above identifies the sites where an event has been reported and recorded for financial years 2021, 2020, 2019 and 2018.

8 Employee Participation in Health and Safety Management

The Health and Safety Committee (HSC) continues to meet monthly.

Health and Safety is an agenda point for departmental business improvement meetings, management meetings and Leadership team meetings.

Toolbox meetings take place at the depot with Parks and Reserves team members.

The Hazards – Manual Handling and Slips, Trips and Falls have been reviewed by the HSC and VAULT updated.

The ECDM is acting Chairman currently.

The KDC Civil Defence Controller has been invited to future HSC meetings.

The HSC will review one short Health and Safety Video during future meetings.

This is now an agenda point.

9 Emergency Planning and Readiness

Certain Council premises are required to have Building Warrant of Fitness Certificates (BWoF) e.g. District Office/Library and Firmin Lodge because they are identified as having specified systems.

Specified Systems require scheduled inspection and maintenance for health and safety reasons annually.

Specified systems can include fire warning (alarm), sprinkler systems, emergency lighting, riser mains, automatic doors, mechanical ventilation and lifts etc.

Compliance checks for specified systems are done by an Independent Qualified Person (IQP) namely CoveKinloch.

A Building not requiring a BWoF has emergency plans, emergency exits and assembly points maintained by Operations and Services.

First Aid

Workplace First Aid training continues with new trainees attending training and recertification courses maintaining workers' NZQA Unit Standards.

All First Aid Kits are replenished as required, inspected and maintained on an annual schedule.

All KDC Buildings, Venues, Vehicles and Plant are equipped with an appropriate First Aid Kit based on the number of staff and the activity.

Automatic External Defibrillators (AED's) are kept at the District Office and the Swimming Pool.

There is an evacuation chair on the first floor of the district office and a wheel chair on the ground floor under the staircase.

51 KDC staff are trained and qualified to NZQA standards in Emergency First Aid.

Duress Alarms and Emergency Lock Down

All Council counter services have duress alarms and emergency lockdown buttons.

10 Protection of Employees from On-site Work undertaken by Contractors and Sub-contractors

Contractor management involves 4 steps and each step can be recorded in VAULT by the contract manager on the contractor file.

1. Contractor SHE Health and Safety Prequalification/Approval
2. Contractor Health and Safety Induction
3. Contractor Monitoring/Audit
4. Post Contract Review

11 Prioritisation of Tasks

The table below sets out steps and the priority level of tasks.

Critical Element	Priority	Actions Required	Started	By Whom	Target for Completion	Current Status
Covid- 19 Pandemic	High	Remain ready and prepared to respond to Managing Risks to Staff/Community Health based on Govt Guidelines Maintain preparedness to react to COVID -19 Alert level changes	23/01/2020	HSO	Unknown - Ongoing	Underway
Hazard, Identification, Assessment and management	High	Create and manage a register aligned with legal requirements current knowledge and thinking. All registered hazards to achieve completed status. Monitor and review hazards.	June 2016	HSO and Work Groups and Managers	Unknown - Ongoing	Underway
Protection of employees from on-site work undertaken by contractors and sub-contractors (Contractor Management)	High	SHE prequalification complete. Contractor induction document in place. Contractor Monitoring KPI in place. Contractor Post Contract review In place.	June 2016	HSO	June 2019	Complete

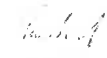
Critical Element	Priority	Actions Required	Started	By Whom	Target for Completion	Current Status
Employee Participation in Health and Safety Management	High	Health and Safety Representative Job Description complete.	June 2016	HSO	June 2019	Complete
Employer Commitment to Safety Management Practices	Medium	Review H&S Policies. Identify and implement a performance based management system.	June 2016	HSO	Ongoing	Underway
Emergency Planning and Readiness	Medium	Monitor and review plans.	June 2016	HSO	Ongoing	Underway
Planning, Review and evaluation	Low	Monitor and review	June 2016	HSO	Ongoing	Underway
Information, Training and Supervision	Low	Monitor and review	June 2016	HSO	Ongoing	Underway
Near Miss, Incident and Injury Reporting, Recording and Investigation	Low	Monitor and review	June 2016	HSO	Ongoing	Underway

12 **Conclusion**

The Occupational Health and Safety Management system is in place and continues to be developed and improved.

13 **RECOMMENDATION**

That the report 'Occupational Health and Safety Management System Status' be received.



Paul Snook, ProfNZISM. MIIRSM. HASANZ

Health & Safety Officer

Z:\2021\04\AUDIT & RISK\21.06.01 R-ARC - Health Safety report June 2021.docx

Meeting: Audit and Risk Committee

Meeting Date: 1 June 2021

Subject: Treasury Report to 30 April 2021

File No: 110551

1 Purpose

The purpose of this report is to inform members of the funds held by Council as at 30 April 2021 and provide explanations for any significant variances from the previous year.

2 Background

This report also went to the Regulatory and Services Committee, and shows the funds currently held and the banks where those funds are invested.

All investments were made in accordance with Council's Investment Policy.

The investment policy was amended to increase the limit to 50% (was 35%) that can be invested with a single institution, and also a limit of \$1.5 million has been introduced. The exception is Council's principal bank where funds can exceed 50%.

The reason for the change is that with less funds it is more difficult to spread investments but Council still needs to act prudently.

3 Funds Held

The following funds were held at 30 April 2021:

	April - 2021	April - 2020
Special Funds		
Depreciation Funds	\$5,103,273	\$5,942,107
Development Feasibility	\$11,000	\$11,000
Total Special Funds	\$5,114,273	\$5,953,107
General Funds	(\$1,157,550)	(\$922,147)
Total – comprising cash & internal loans	\$3,956,723	\$5,030,960

At the end of April 2021 the balance in the general funds is \$235.4k less and depreciation funds \$838.8k less than they were for the same period last year.

This overall reduction in funds is largely due to the country being in lockdown this time last year and projects being on hold.

There have been a number of significant capital projects carried out during the month including:

- Retirement units construction (progress on next 6 units)
- Road kerbs and footpaths (including town centre)
- Water supply pipe
- Pool upgrades

It is projected that Council will still have surplus funds at year end, however the general funds will be in deficit.

There is approximately \$4.0 million of capital work still to be carried out in the last two months of the year.

The last graph in this report shows the cash-flow to date as well as the anticipated cash-flow to the end of October 2021 (prior to borrowing any funds).

Funds held @ 30 April 2021 are as follows:

Invested in	\$	Interest (Average) %	% External
ANZ – on call	\$895	.05%	0.04%
BNZ – current & on-call	\$1,252,659	.05%	58.14%
Rabobank (on-call)	\$901,118	0.35%	41.82%
Total Funds (Cash)*	\$2,154,672		100.00%
Internal Loans	\$1,802,051		
Total Investments	\$3,956,723		

*These figures include the accrued interest to 30 April 2021

The funds were invested as follows:

Bank	Invested	Days	Interest	Amount (\$)
ANZ - Call			0.05%	895
BNZ - Call			0.05%	1,180,969
Rabobank - Call			0.35%	901,118
BNZ - current				71,690
Total				2,154,672
Interest rates (includes on-call)	Average interest rate		0.15%	
	Weighted average interest rate		0.18%	

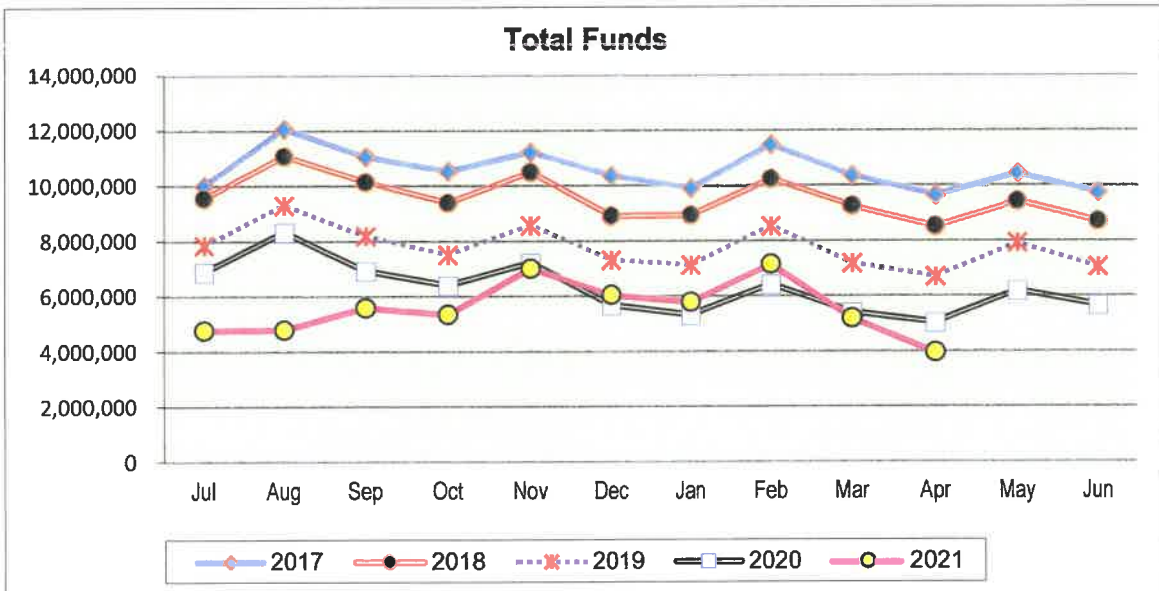
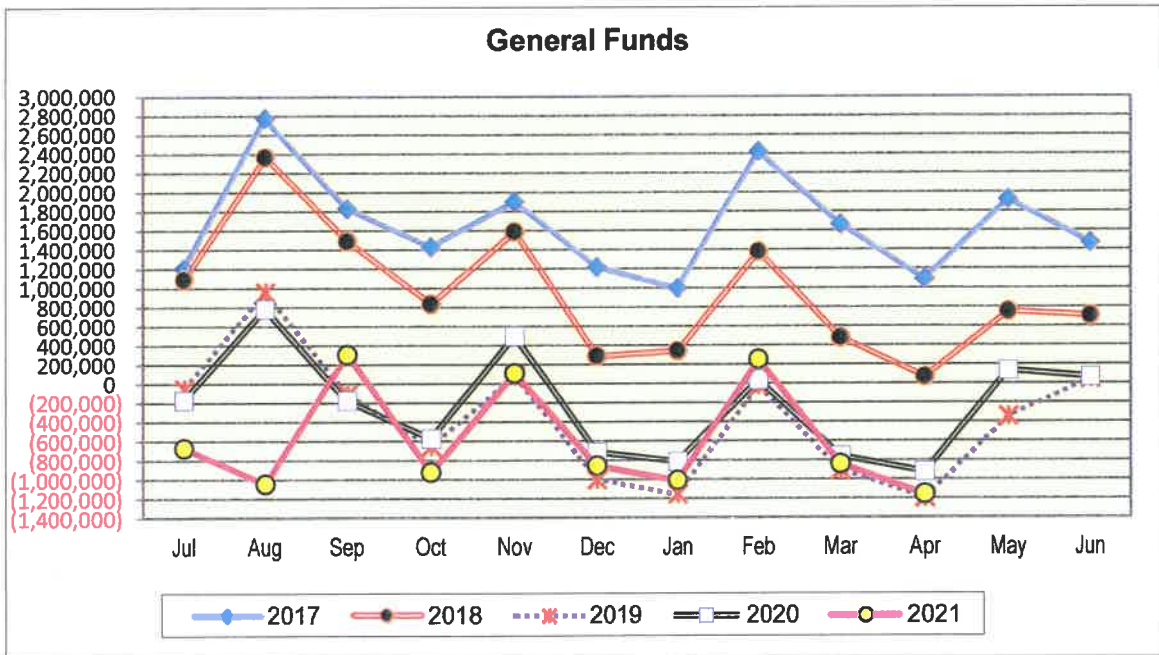
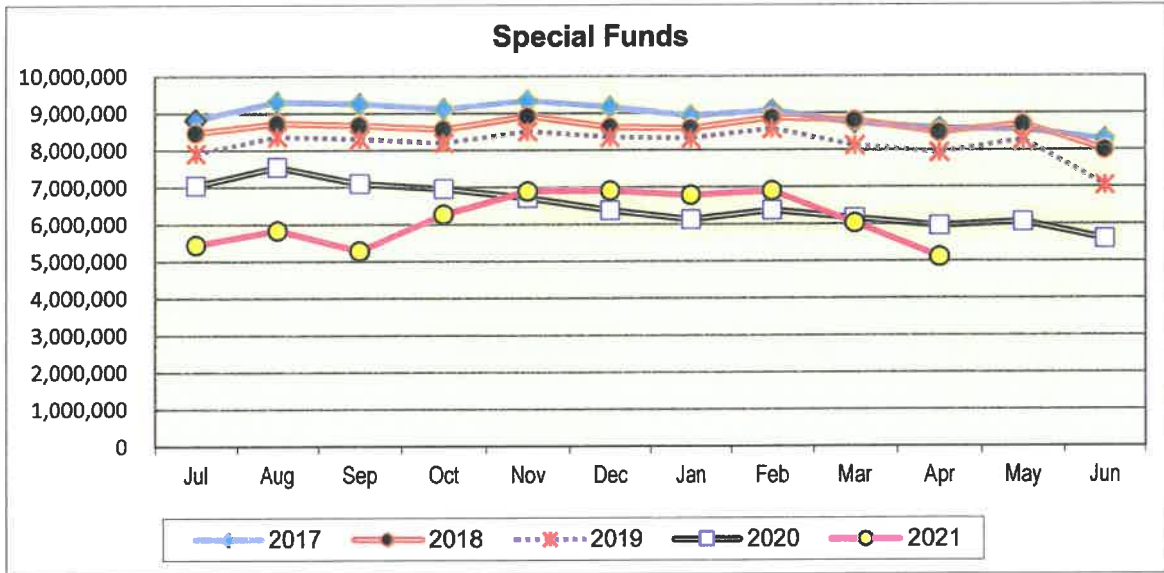
4 **RECOMMENDATION**

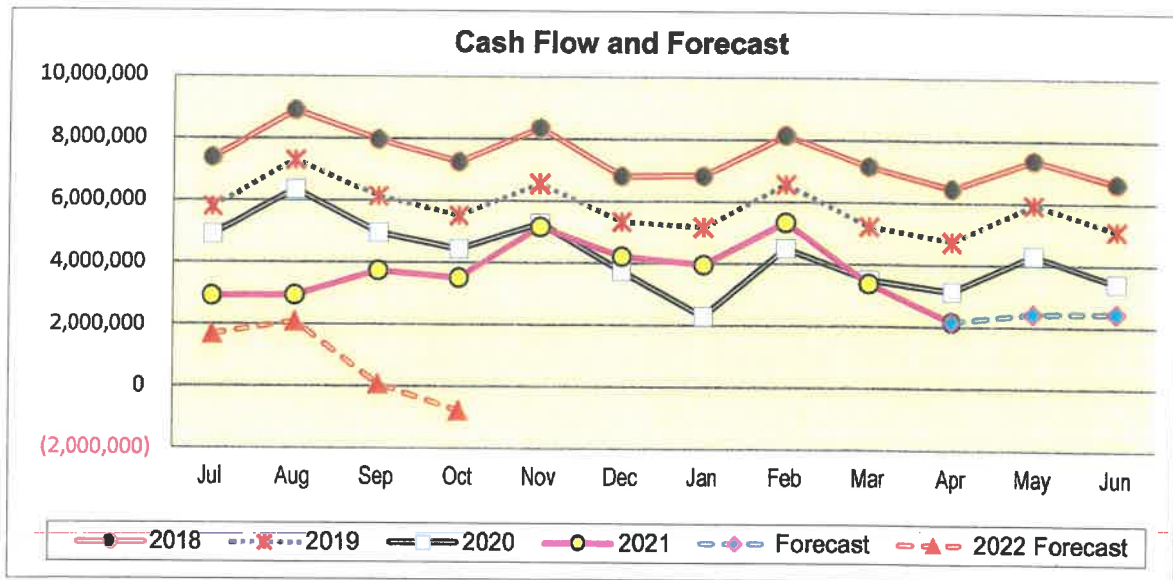
That the report "Treasury report to 30 April 2021" be received.

A handwritten signature in blue ink, appearing to read 'Peter Christophers', is positioned above the printed name.

Peter Christophers, BBS, ACA
Manager, Finance & Corporate Services
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Funds Monitoring Graphs
April 2021





Meeting: Audit and Risk Committee

Meeting Date: 1 June 2021

Subject: Annual Plan performance for the nine months ended 31 March 2021

File No.: 110400

1 **Purpose**

The purpose of this report is to review and compare Council's financial and non-financial performance to 31 March 2021 with what is in the Annual Plan for 2020/21.

The report provides a summary of the financial performance, capital renewals and performance targets to date. The annual report will include further amendments to these figures with the inclusion of accrued costs and revenues.

Comments are provided where expenditure/revenue is likely to vary from the budget and the performance targets may not be achieved for the year.

This is a summary of the report that went to the Council meeting – 25 May 2021.

2 **Financial Performance**

2.1 **Statement of Comprehensive Revenue and Expense**

The following table shows Council's financial performance, the annual budget and the amended annual budget. The amended budgets include the carried forward figures as well as any additional expenditure approved by Council.

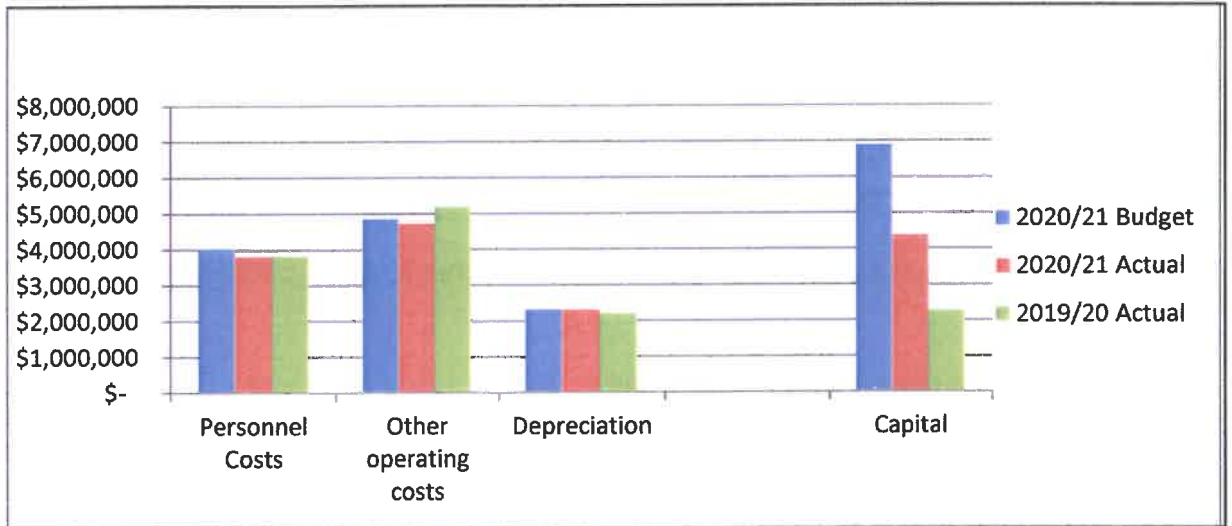
There is an operating surplus for the year to date, and explanations are provided where there are significant variances from the budget.

	Adopted Budget	Amended Budget	Actual	Comments
Revenue:				
Rates	10,751,220	10,751,220	8,070,708	
Subsidies and Grants	1,393,820	1,960,815	1,165,406	Roading work mostly done in the later part of year
Interest Revenue	28,310	28,310	16,239	
Fees and Other	2,784,730	3,453,400	2,030,395	Includes residential sale proceeds
Petrol Tax	69,000	69,000	39,513	Petrol Tax
Total Revenue	15,027,080	16,262,745	11,322,260	
Expenditure:				
Personnel Costs	5,366,150	5,366,150	3,807,236	On track

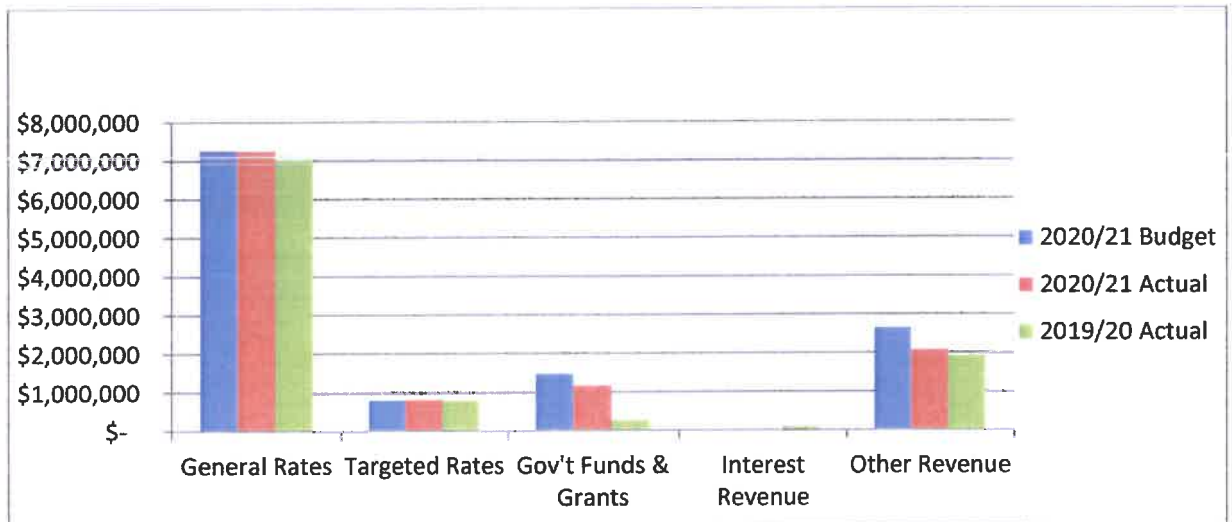
	Adopted Budget	Amended Budget	Actual	Comments
Depreciation	3,082,300	3,082,300	2,316,024	
Finance Costs	6,210	6,210	2,463	
Other Expenses	6,215,870	6,459,390	4,713,235	There will be additional expenditure for refuse disposal, KPTW & events
Total Expenditure	14,670,530	14,914,050	10,856,958	
Surplus (Deficit)	356,550	1,348,695	465,302	

Council's expenditure and revenue for the nine months to 31 March 2021 are shown in the graphs below, compared to the budget and expenditure/revenue for 2019/20.

Expenditure to 31 March 2021



Revenue to 31 March 2021



2.2 Statement of Financial Position

The following table shows Council's financial position at 31 March 2021 compared to the budget (at 30 June 2021). The financial position figures do not include all the accruals for receivables and payables.

	Budget @ 30/6/2021	Actual to 31 Mar 2021	Comments
Assets:			
Current assets:			
Cash & cash equivalents	\$2,648,950	\$3,385,779	
Receivables	\$1,377,790	\$1,250,384	
Inventories	\$1,495,800	\$1,219,632	Includes residential developments
Non-current assets:			
Property, plant and equipment	\$68,517,750	\$68,204,905	
Intangible assets	\$85,100	\$55,926	
Other financial assets	\$36,250	\$36,252	
Total Assets	\$74,161,640	\$74,152,878	
Liabilities:			
Current liabilities:			
Payables, provisions & employee benefits	\$3,136,260	\$1,976,035	
Borrowing	\$10,340	\$5,203	
Non-current liabilities:			
Provisions & employee benefits	\$249,530	\$237,481	
Borrowing	\$9,560	\$19,917	
Total Liabilities	\$3,405,690	\$2,238,636	
Ratepayers Equity	\$70,755,950	\$71,914,242	
Total liabilities & ratepayers equity	\$74,161,640	\$74,152,878	

2.3 Statement of Cashflow

The cashflow statement shows a decrease of \$407.8k in Council's cash position up to 31 March 2021.

	Budget @ 30/6/2021	Actual to 31 March 2021
Cashflow from operating activities:		
Rates	\$10,620,810	\$8,180,830
Subsidies	\$1,393,820	\$971,816
Fees & Charges	\$2,853,730	\$1,957,185
Interest Received	\$28,310	\$18,567
Payments to suppliers and employees	\$(11,468,730)	\$(8,372,905)
Interest paid on debt	\$(6,200)	\$(2,463)
Net cashflow from Operations	\$3,421,740	\$2,753,030

	Budget @ 30/6/2021	Actual to 31 March 2021
Net cashflow from investing:		
Disposal of Assets	\$1,860,000	\$1,860,000
Property, Plant & Equipment purchase (less asset disposals)	\$(6,350,250)	\$(5,005,942)
Net cashflow from investing:	\$(4,490,250)	\$(3,145,942)
Net cashflow from financing:		
Debt repayment	\$(20,030)	\$(14,850)
Net cash inflow/(outflow)	\$(1,088,540)	\$(407,762)
Opening balance (1/7)	\$3,737,490	\$3,793,541
Closing cash balance	\$2,648,950	\$3,385,779

3 Non-Financial Performance

The following is a summary of the non-financial targets performance to date:

Activity	2020/21 No. of Targets	Achieved	%	2019/20 Achievement Rate
Democracy	5	5	100%	38%
Economic & Community Development	7	7	100%	67%
Environmental Services (excludes N/As)	18	16	88.9%	37%
Roading (including Footpaths)	7	6	85.7%	44%
Stormwater	3	3	100%	100%
Water Supply	12	11	91.7%	77%
Wastewater	7	5	71.4%	63%
Solid Waste Management	4	4	100%	63%
Leisure and Recreation	16	13	81.3%	40%
TOTAL	79	70	88.6%	51%

Most targets are on track to be achieved and are comparable with previous years.

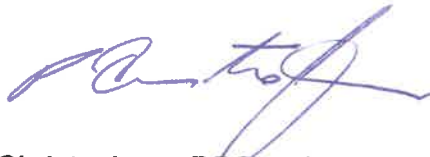
4 Capital Expenditure

The following is Council's capital budget (including carry forwards and amendments) and expenditure for the year.

Activity	2020/21 Budget	Actual	Comments
Economic & Community Development	\$1,523,740	\$1,384,216	Residential developments – Porritt Glade
Environmental Services	\$720,000	\$83,370	Dog Pound building
Roading	\$1,405,810	\$996,614	Later part of year
Stormwater	\$250,000	\$47,012	Pipe renewal
Water Supply	\$2,557,150	\$977,095	Pipe replacement
Wastewater	\$740,000	\$353,682	WWTP renewals
Solid Waste	\$5,000	\$11,930	
Leisure & Recreation	\$1,165,970	\$267,125	Pool & Library renewals
Plant, Depot and Office	\$563,080	\$254,061	New plant/vehicles, PCs & office building
Total	\$8,930,750	\$4,375,105	

5 **RECOMMENDATION**

That the report “Annual Plan Performance for the six months to 31 March 2021” be received.



Peter Christophers, BBS, ACA
Manager, Finance & Corporate Services

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Meeting: Audit and Risk Committee

Meeting Date: 1 June 2021

Subject: Review of Council's Fraud Risk Assessment

File No: 201000

1 Purpose

The purpose of this report is to review Council's fraud risk assessment and following any amendments, recommend it for adoption by Council.

2 Background

Council is required to manage its risks which also includes the risk of fraud occurring.

The Office of the Auditor-General requires every public entity to formally address the matter of fraud and formulate an appropriate policy on how to minimise it and if it occurs, how to deal with it. As part of the fraud management process, Council needs to assess what its major fraud risks are and what controls are in place to reduce those risks.

Council has a fraud policy, which was last reviewed by this committee 21 July 2020. Therefore, it is prudent that the committee reviews the fraud risk assessment to see if other potential fraud risks need to be added.

3 Fraud Risk Assessment

The appendix to this report contains the Fraud Risk Assessment. There are three categories of likely fraud identified, which include:

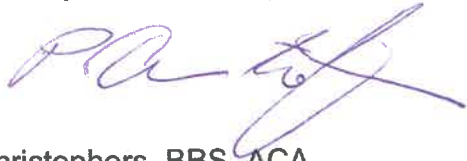
- Financial statement manipulation
- Misappropriation of assets
- Employee corruption

The assessment identifies the likelihood, significance, controls and residual risks for each of these categories.

4 RECOMMENDATIONS

1. That the report "Review of Council's Fraud Risk Assessment" be received.

2. That the Audit and Risk Committee approves the Fraud Risk Assessment (with any amendments) for adoption.



Peter Christophers, BBS, ACA
Manager, Finance & Corporate Services

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Fraud Risk Assessment:

Fraud refers to an intentional act by an individual to deceive for the purposes of obtaining an unjust or illegal advantage.

3 categories of fraud are identified:

- Financial Statement manipulation
- Misappropriation of Council assets
- Employee corruption

Identified fraud risks	Likelihood	Significance	People / Department	Existing controls	Assessment of existing controls	Residual Risks	Fraud Risk Response
Financial Reporting: 1) Expenditure recognition -Holding invoices -Incorrect coding 2) Revenue recognition -Timing of income -Incorrect coding 3) Public Debt -Incorrectly reported or kept off books	Low. Council is not profit driven nor is pay dependent on financial performance. However, there is some pressure to ensure expenditure/revenue is within budget.	Not significant	Accounting staff and managers	Management report reviewed by managers each month as well as overview by CEO.	Controls are appropriate for Council	Risk that management will override existing controls	Minimal risk. Risk Acceptable.
Identified fraud risks	Likelihood	Significance	People / Department	Existing controls	Assessment of existing controls	Residual Risks	Fraud Risk Response
Misappropriation of Assets: 1)Cash	Possible	Material	Cashiers (at KDC, library, swimming pool, i-site and transfer station)	Separation of duties and independent reconciliation of cash (daily) Cash kept as secure as possible. Invoices are raised in most cases. Also comparison with revenue from previous years.	Tested/approved by management. Compared to best practice	Controls are bypassed. Eg possible for receipts not to be given (Where no invoice) and money misappropriated.	Customers are encouraged to make automatic payments where possible. Also accept EFTPOS and credit cards. Risk Acceptable.

<p>2)Accounts payable -Fictitious vendors -Inflated invoices -Private Purchases (charged to Council)</p>	<p>Possible</p>	<p>Material</p>	<p>Managers and officers who authorise expenditure. Also Creditors/Payroll Officer .</p>	<p>Separation of duties. Delegations for set limits. Most suppliers known. Use BOPLASS preferred suppliers in some cases. Checks to be undertaken to compare bank accounts with those in payroll system. Sensitive expenditure is approved by respective managers and reviewed by accountant.</p>	<p>Controls are appropriate for council and follow recommendations by Audit</p>	<p>Controls are bypassed.</p>	<p>Monthly costs and revenue reviewed by management for reasonableness</p>
<p>3) Payroll -Fictitious Employees -Unauthorised payments</p>	<p>Possible</p>	<p>Material</p>	<p>Creditors/Payroll Officer.</p>	<p>Review by management of department personnel and costs. Controls within payroll system. Reviewed/authorised by the accountant for new personnel and any changes to rates.</p>	<p>Controls are appropriate for Council and consistent with what other organisations have.</p>	<p>Established controls are bypassed.</p>	<p>Review by management of monthly costs. Risk Acceptable.</p>
<p>4) Assets/Inventory -Theft by employee -Theft by others</p>	<p>Possible</p>	<p>Material</p>	<p>All staff</p>	<p>Inventory/asset registers. Assets at risk are locked away when not in use. Alarms in Council buildings. Policy around private use of council assets. Review by Managers/Supervisors.</p>	<p>Controls are tested by management and considered appropriate for the risk level</p>	<p>Assets (especially portable items such as laptops) are taken by either employees or others.</p>	<p>Insurance for loss of assets. Risk Acceptable.</p>

Identified fraud risks	Likelihood	Significance	People / Department	Existing controls	Assessment of existing controls	Residual Risks	Fraud Risk Response
<p>Corruption: 1) Conflict of interest - Kickbacks/gifts - Engaging/contracting relatives</p>	Possible	Material	Supervisors/Managers	Established policy whereby staff unable to accept gift exceeding specified value. Also staff and councilors are required to declare any "interest" or possible conflict.	Control considered effective for level of risk.	Policies are ignored	Review by management. Risk Acceptable.

Meeting: Audit and Risk Committee

Meeting Date: 1 June 2021

Subject: Residential Developments (Central Cove, Te Ariki Place and Porritt Glade) – Progress and Risk Analysis Update

File No: 206700

1 Purpose

The purpose of this report is to further update the committee on the progress for these residential developments, highlight what the risks are for Council and also determine the mitigations that are in place to reduce these risks.

2 Background

Central Cove

Council acquired the Bowen Street land, which was formerly Central School at the end of 2014 for \$70,000. Following an increased demand for both houses and sections in Kawerau and a substantial increase in house and land prices, Council decided that it would look at developing this land.

Registrations of interest were sought from developers and Council selected Generation Homes to sell a house and land package to prospective buyers.

Council has undertaken the development of the land and purchasers acquire a house and land package through Generation Homes. Council receives the payment for the land once the sale has been made. To date nine house and land packages have been acquired and Council has received payment of \$967,522 for these sections. The values of the remaining sections have been reviewed and there will be a 16% to 22% increase from 1 August 2021.

Seven houses have been completed to date with two to start construction shortly.

Te Ariki Place

Council also decided that the reserve at Te Ariki Place was surplus to the community's need and swapped the "reserve status" with freehold land near the skatepark. The land at Te Ariki Place has been subdivided into four sections and Council has developed the land. As with the Bowen Street development, Generation Homes will sell a house and land package. No sections have been sold to date.

Council has recently, with the approval of the property subcommittee, renewed the option agreement with Generation Homes for Te Ariki Place as the initial option agreement had not been exercised within a year of the titles being available. Also the subcommittee and Generation Homes confirmed the same section values (for a further 12 months) that were previously agreed in July 2020.

Porritt Glade – Retirement Village

Finally, Council had been asked by the Kawerau Social Services Trust to make available the land next to Mountain View Resthome for further housing for the aged. Council managed to acquire the land and have it designated local purpose reserve. However, Kawerau Social Services Trust subsequently informed Council (27 August 2017) that they could not proceed with their proposed development and therefore no longer wanted to lease the land. Council decided that it would develop 29 retirement units on the land and sell a “right to occupy”.

Council had initially proposed re-purchasing the retirement units from occupants at the end of the tenancy, however, as this would have created an ongoing liability and possible risk for Council, it was decided that the units would be sold directly to a new occupant at the end of each tenancy. This is how the Mountain View retirement units are operated.

Council contracted Generation Homes in November 2020 to construct another six units which will be completed at the end of June 2021. All units are under contract (or deposits have already been received) and therefore Council has resolved to construct a further seven units. Contract documents are in the process of being finalised.

Six units were initially built and all are paid for and occupied. A blessing and open day was held Saturday 18 July 2020.

Council consulted the community on these proposals as part of the 2018 – 2028 Long Term Plan, which was adopted 26 June 2018.

The latest indicative costs for these developments, now that most costs have been received, are:

	Bowen Street	Te Ariki Place	River Road (incl GST)
Number of sections	31	4	29
Development Cost – Land & Utilities	\$1,100,000	\$130,000	\$1,640,000
Development Costs - buildings			\$250,500 per unit – for first 12 units
Sales to date	9	0	6 units sold & occupied plus 6 units signed up for
Sales to break even	10	1	29

3 Risks associated with the Developments

There were a number of risks initially identified by Council when considering these developments. However, there were also risks identified with not proceeding with the developments, which Council took into consideration when deciding whether to proceed with these proposals. Evidence at the time was that there was a demand for residential housing in Kawerau including retirement village dwellings. There continues to be a strong demand for housing, which is evidenced by the increase in house prices for the district and the short listing times for residential property.

The following table lists the high level risks and the mitigations for these developments:

Description	Risk	Impact	Current Mitigation	Is risk acceptable? Y/N
Residential Developments (Te Ariki Place and Central Cove):				
Demand for housing	There is a risk that a lack of residential housing availability is (and would) restrict growth for the town	Council has contributed significant investment into economic development, however, there is not sufficient housing to meet a potential growth in the workforce. This may result in future developers being reluctant to invest in commercial enterprises. Also the lack residential housing will restrict any future growth.	Council has developed 35 residential home and land packages (in conjunction with a contractor) as well as providing for the construction of a 29 unit retirement village. 6 retirement units have been sold and a further six are due to start construction. Also 6 sections have been sold in Central Cove	No (Council acknowledges that demand is likely to exceed supply and is continuing to investigate future residential development options)
Selling residential sections to developer	Sections (if sold to a developer) could be land banked and there would continue to be a shortage of residential houses	There is an immediate demand for residential housing and an even greater demand once planned commercial developments begin. Therefore, it is important that residential sections/houses be made available as soon as possible. Also a developer would keep the potential returns from any development (not the community)	Council did not sell the land to a developer, but instead undertook the development, so it could retain control and determine the timing for each development. Also the returns on these investments will be used for the benefit of the community	Yes. (Council has proceeded with the developments)
Community response to developments	There was a risk that the community responds negatively to Council getting involved in residential developments	Community could have been unhappy with Council getting involved in residential developments and may feel that Council should stick to delivering its existing services as efficiently as possible.	Council consulted extensively on the proposed residential developments as part of the 2018-28 Long Term Plan. The community was overwhelmingly in favour of the proposed developments.	Yes
Small rating base and reliance on small number of significant ratepayers	There is an ongoing risk that one or more of the major ratepayers could cease operating.	The loss of one or more major ratepayers would result in significant rate increases for other ratepayers. One ratepayer currently pays over 20% of the total council rates.	Council has undertaken a number of initiatives to promote growth and expand the rating database. The development of the residential sections is one of the initiatives to promote growth and will add 64 rateable properties.	No (Council will continue to assist economic development to further minimise this risk)
Potential financial loss The total outlay by Council (including 29 retirement units) is \$10.5 million	Financial risk. There is significant financial investment by Council in these developments and there is a potential risk that there will be a delay before Council sees a return on its investment.	Council will have less funds available for a period and may have to have to borrow funds. Council has spent \$5.5 mil to date on these developments and received \$967.5k from the sale of 9 sections in Bowen Street, and \$1.9 mil from the sale of 6 units in Porritt Glade	Council will regularly monitor its cash flow projections for these developments. Council had initially only constructed 6 retirement units which have been sold and therefore has built a further 6 units which are all under contract	Yes

Description	Risk	Impact	Current Mitigation	Is risk acceptable? Y/N
Lack of expertise in residential developments	There is a risk Council will incur more costs and be less efficient as it is not in the business of developing residential property.	Council may take longer to do residential developments and also incur more costs, which may result in potentially less return for the community	Council has engaged experts (Generation Homes) as well as consulting with its lawyers, to assist with the development of the sections.	Yes
Change in economic outlook resulting from external influences such as COVID-19	There is a risk that the economic outlook and therefore "demand for housing" may be adversely affected by external factors such as COVID-19 and global recession	It may take considerably longer to sell the residential properties and retirement units. Therefore Council potentially could have a longer period before it recovers the investment in these developments	Council has consulted with the community on raising a loan to undertake the programmed capital work for 2020/21 if required. Council has become a member of LGFA, which will reduce the interest rate for any loans	Yes
Porritt Lodge (Retirement Units):				
Demand for this type of housing	There is a risk that there is only limited demand for this type of residence	Council may have units that are vacant and not receive the funds that have spent building the units	Council initially constructed 6 units which are sold and a further 6 are under construction – all are under contract. Also there are still a number of people that have registered an interest in other units	Yes
Lack of knowledge and expertise for managing retirement village	There is a potential risk that Council may not fulfil its legal obligations and also not provide sufficient resources to meet the day to day management of the retirement village	There are legal and operational demands when operating a retirement village. Council had considered the option of asking the Kawerau Social Services Trust to lease and manage the new retirement village.	Council has engaged its lawyers to advise the legal obligations for running a retirement village. Also Council has approached KSST about the possibility of managing these units once completed. Council has also appointed a statutory supervisor to minimise any risks associated with legal obligations or operational matters	Yes
Inflation	There is a risk that construction costs may escalate during the construction period.	Council will need to sign a contract with occupants that will include the cost of the unit. If costs rise and Council has to pay more for the construction, then there will be a loss incurred.	Council signed a fixed price contract with Generation Homes for the construction of 12 units. This will mitigate the risk of construction costs exceeding the revenue	Yes

The above list is not exhaustive but it does identify most of the significant risks and the mitigations that are in place.

4 **RECOMMENDATION**

That the report “Residential Developments (Central Cove, Te Ariki Place and Porritt Glade) – Progress and Risk Analysis Update” be received.



Peter Christophers, BBS, ACA

Manager Finance and Corporate Services

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KAWERAU DISTRICT COUNCIL

The Meeting of the Audit and Risk Committee will be held on
Tuesday 1 June 2021 in the Council Chamber
commencing at 1.00pm

AGENDA

Apologies

Declarations of Conflict of Interest

Any member having a "conflict of interest" with an item on the Agenda should declare it, and when that item is being considered abstain from any discussion or voting. The member may wish to remove themselves from the meeting while the item is being considered.

1 Occupational Health and Safety Management System Status (Health and Safety Officer) (509500)

Pgs. 1 - 18

Attached is the report for the Health and Safety Manager covering The OSH Management System.

Recommendation

That the report "Occupational Health and Safety Management System Status" be received.

2 Treasury Report to 30 April 2021 (Manager, Finance and Corporate Services) (110551)

Pgs. 19 - 23

Attached is a report which discloses Councils financial position as of 30 April 2021 and where surplus funds are invested.

Recommendation

That the report "Treasury report to 30 April 2021" be received.

3 Annual Plan Performance for the Nine Months Ended 31 March 2021 (Manager, Finance and Corporate Services) (110400)

Pgs. 25 - 29

Attached is a report which summarises the Councils performance to 31 March 2021.

Recommendation

That the report "Annual Plan Performance for the Nine Months Ended 31 March 2021" be received.

4 Review of Council's Fraud Risk Assessment (Manager, Finance and Corporate Services) (201000)

Pgs. 31 - 35

Attached is Councils Fraud Risk Assessment for the Committee to review.

Recommendation

1. *That the report "Review of Council's Fraud Risk Assessment" be received.*
2. *That the Audit and Risk Committee approves the Fraud Risk Assessment (with any Amendments) for adoption.*

5 Residential Developments (Central Cove, Te Ariki Place and Porritt Glade) – Progress and Risk Analysis Update (Manager, Finance and Corporate Services) (206700)

Pgs. 37- 41

Attached is a report updating members on the progress and risks for the residential developments currently being done by Council.

Recommendation

That the report "Residential Developments (Central Cove, Te Ariki Place and Porritt Glade) Progress and Risk Analysis Update" be received.

R B George

Chief Executive Officer

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