



**The Meeting of the  
Audit and Risk Committee will be  
held on Monday 3 April 2023  
commencing at 1.00pm**

**AGENDA**

## **AUDIT AND RISK COMMITTEE**

**Her Worship the Mayor – F K N Tunui**

**Councillor C J Ion**

**Councillor A Rangihika**

**Councillor B J Julian**

**Philip Jones – Consultant - P J Associates (Chair)**

**KAWERAU DISTRICT COUNCIL**

The Meeting of the Audit and Risk Committee will be held on  
Monday 3 April 2023  
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 - 16**

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 28 February 2023 (Group Manager, Finance and Corporate Services) (110551)**

**Pgs. 17 - 20**

Attached is a Treasury report from the Group Manager, Finance and Corporate Services covering the period to 28 February 2023.

**Recommendation**

*That the report “Treasury report to 28 February 2023” be received.*

**3 Annual Plan Performance for the Six Months Ended 31 December 2022 (Group Manager, Finance and Corporate Services) (110400)**

**Pgs. 21 - 24**

Attached is a report informing members of Councils Annual Plan Performance for the six months ended 31 December 2022.

**Recommendation**

*That the report “Annual Plan Performance for the Six Months Ended 31 December 2022” be received.*

4 **Audit and Risk Review Timetable for 2023 (Group Manager, Finance and Corporate Services) (101300)**

**Pgs. 25 - 27**

Attached is a report informing members of the proposed timetable for the review of key risk and financial policies and performance.

**Recommendation**

*That the report "Audit and Risk Timetable for 2023" be received.*

R B George

**Chief Executive Officer**

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**Meeting:** Audit and Risk Committee

**Meeting Date:** 3 April 2023

**Subject:** Occupational Health and Safety Management System Status

**File No:** 509500

## 1 Executive Summary

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

Kawerau District Council's Top 5 Hazards identified by workers				
Hazard	Raw Risk Score	Residual Risk Score	Status	Comment
<b>Public/People/Customers</b>	15 High	10 Moderate	<b>Completed</b>	Target is: 20 Control Measures Completed
				Control Measures
				Completed 20
				Underway 0
<b>Stress</b>	15 High	10 Moderate	<b>Completed</b>	Target is: 25 Control Measures Completed
				Control Measures
				Completed 25
				Underway 0
<b>Slips, Trips and Falls</b>	15 High	10 Moderate	<b>Completed</b>	Target is: 24 Control Measures Completed
				Control Measures
				Completed 24
				Underway 0
<b>Lone Working</b>	15 High	10 Moderate	<b>Underway</b>	Target is: 22 Control Measures Completed
				Control Measures
				Completed 21
				Underway 1
<b>Manual Handling</b>	15 High	12 Moderate	<b>Completed</b>	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 aligns with Council's Financial Year period to 28 February 2023. Source data is identified and accessed from VAULT/Damstra Health and Safety software.

Some additional data for this report has been identified and accessed from Operations and Services files specifically regarding the Swimming Pool complex.

My Everyday Wellbeing web platform for staff has been approved by the Leadership team and implementation is underway. The web platform covers all areas of wellbeing including healthy eating, exercising and mental wellness.

Health and safety related policies continue to go through a review cycle by the Health and Safety Committee (HSC) and Leadership team.

Staff and Contractor Health and Safety Inductions and Site Specific Safety Inductions (SSSI) are ongoing.

Inductions are refreshed triennially unless there are significant changes triggering an earlier refresher date.

Health and Safety Reports are scheduled to managers for review, evaluation and planning.

Annual occupational health monitoring and face fit testing will be scheduled for mid – 2023.

The influenza vaccine will be offered to staff as soon as it becomes available.

Drug and Alcohol testing continues as per policy.

There have been no notifiable events reported to WorkSafe during this period.

Near Miss Events continue to be reported by staff providing opportunities to review risk management and implement potential learning opportunities.

Sites recording events are consistent with previous years – Pools and Recreation are identified as the top two.

Persons involved mostly in events are the public and workers.

Health and Safety Committee (HSC) meetings continue as scheduled.

Appropriate training for staff is ongoing for new staff and refresher training for existing staff.

Contractors safety performance monitoring is ongoing and on track according to the Key performance indicator.

Planning is underway for the Annual Health and Safety Awards 27 April aligning closely with International Labour Organisation World Health and Safety Day.

## Priorities

The table below identifies current areas of work that are priorities.

	Priority Task	Status
1	Hazard, Identification, Assessment and management	June 2016 Ongoing
2	Information, Training and Supervision	June 2016 Ongoing
3	Worker Participation in Health and Safety Management	June 2016 Ongoing
4	Near Miss, Incident & Injury Reporting, Recording & Investigation	June 2016 Ongoing
5	Contractor Health and Safety Management	June 2016 Ongoing
6	Emergency Planning and Readiness	June 2016 Ongoing
7	Employer Commitment to Safety Management Practices	June 2016 Ongoing
8	Planning, Review and evaluation	June 2016 Ongoing
9	Introduce My Everyday Wellbeing for Staff Web Platform	Feb 2023 Underway
10	Covid - 19 Pandemic Response	Jan 2020 Ongoing

## **2 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/thorough event investigation.

Near Miss events are considered 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.

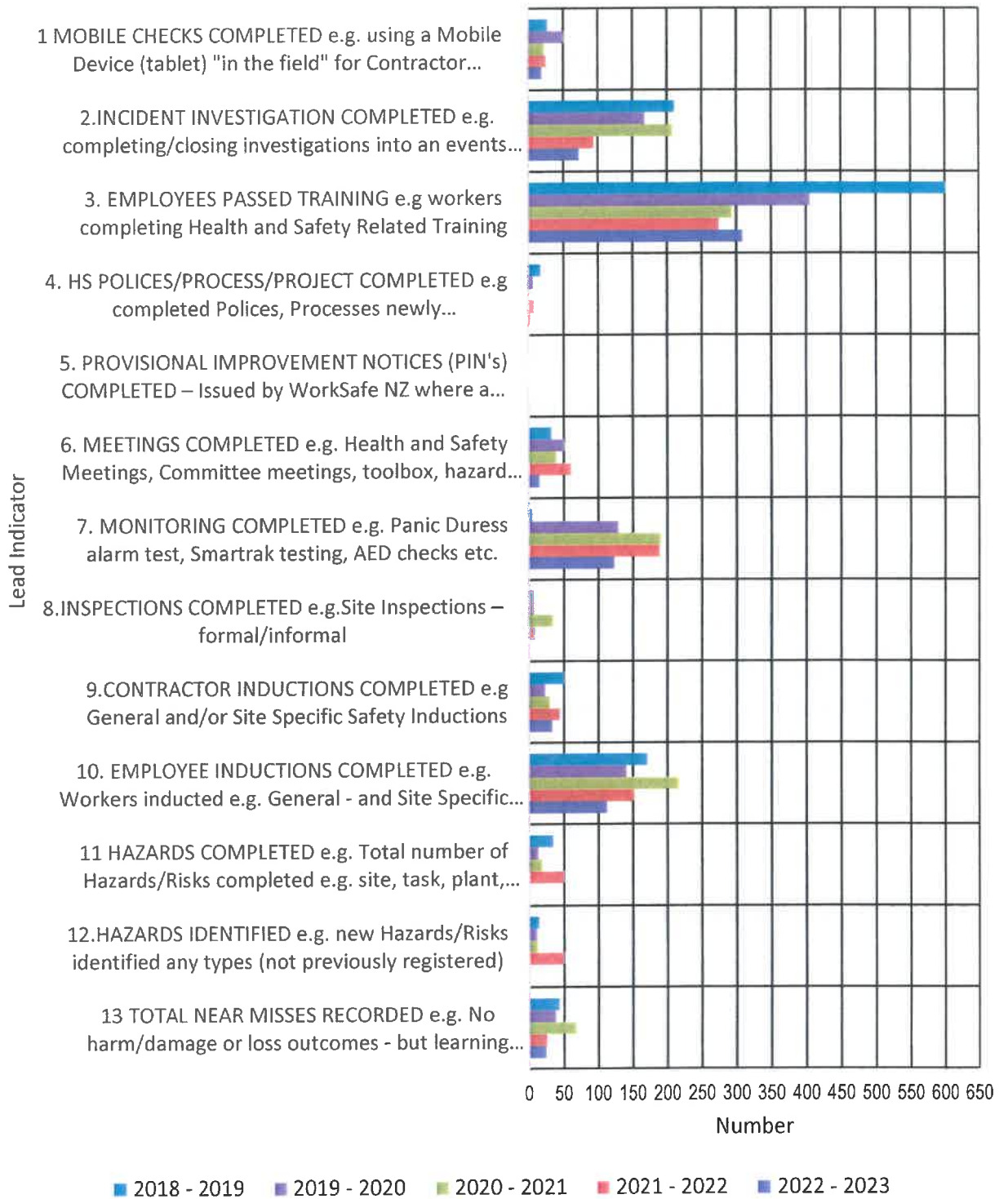
Near Miss events when reviewed will identify learning and continuous improvement opportunities, potentially adding to the preventative approach in Health and Safety management.

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

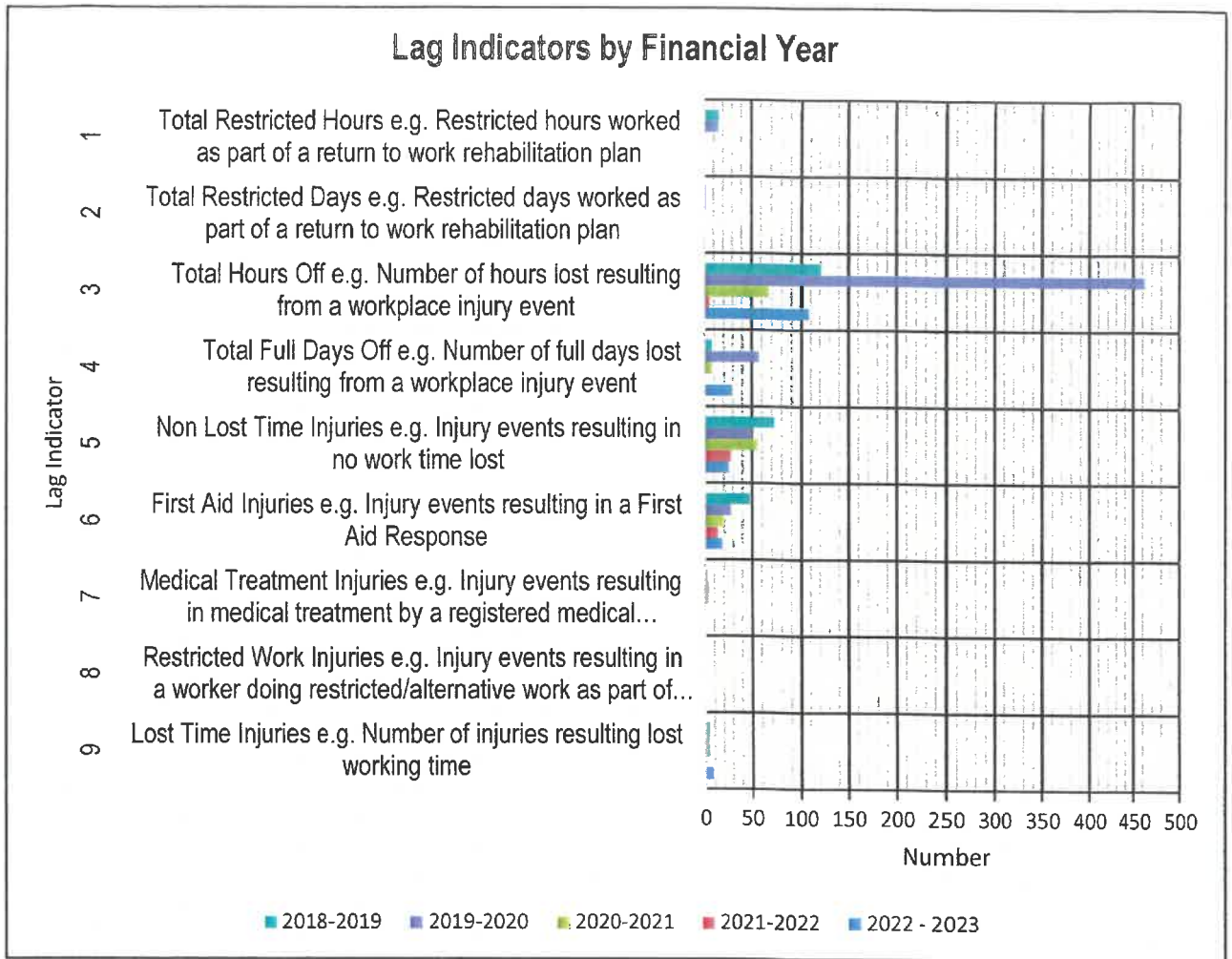
First aid events, medical events and lost working time are identified.

The bar graphs below identify lead and lag indicators by financial year.

## Lead Indicators by Financial Year







The 2019 - 2020 total hours and days off results identify as higher than other years because of one notifiable worker accident and the rehabilitation time.

### 3 Employer Commitment to Safety Management Practices

Policies are developed 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 and is signed by the CEO and the Leadership team.

#### Organisational Policies/Documents

The table below identifies Policy Documents under review.

Organisational Policy/Document	Status
<b>HSR Induction Manual</b>	Slideshow Presentation Review 29/08/2021 (Underway)
<b>Workplace Stress &amp; Fatigue Policy</b>	Review 30/08/2022 (Underway)
<b>Working Alone Policy</b>	Review 05/06/2022 HSC – (Underway)
<b>Drug and Alcohol Policy</b>	Review 01/08/2022 (Underway)

## **4 Planning, Review and Evaluation**

VAULT/Damstra status reports are scheduled electronically to managers, supervisors and Health and Safety Representatives for review.

## **5 Hazard Identification, Assessment and Management**

Work associated with managing the top 5 recorded hazards is outlined below:

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

### **1 Public/People**

Face to face Customer Conflict Awareness training and refresher training will be scheduled for mid-2023.

### **2 Stress**

The Workplace Stress and Fatigue policy is under review as of August 2022. Input from staff has been helpful and the improvements identified are being incorporated.

Mental Health Awareness training and refresher training planned for February has been postponed with a new date still to be confirmed.

Employee assistance support programmes are in place for staff to freely and confidentially access 24/7.

A web based Wellbeing platform has been approved and is being implemented for staff to access.

### **3 Slips, Trips and Falls**

The risk of death, injury, damage or loss from slipping tripping or falling is recorded with safety controls on the hazard register. Staff ownership of slip and trip hazards is strongly encouraged to help maintain a safe workplace.

### **4 Lone Working**

The Working Alone policy and process is under review by the HSC.

GPS tracking devices are in use for lone workers in higher risk work situations. The systems are monitored by staff and tested weekly. All vehicles and mobile plant are GPS tracked.

### **5 Manual Handling**

The risks associated with manual handling and safety controls is recorded on the hazard register.

Early pain, discomfort and injury reporting is encouraged along with seeking professional medical advice.

## 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 staff perceptions 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 continue.

## COVID - 19

The organisation continues to review and work according to Government health advice.

## Health Monitoring

Annual Occupational Health Monitoring is planned for mid – 2023 which includes Audiometry and Spirometry for certain staff.

## Health & Wellbeing

My Every Day Wellbeing internet based platform covering anything and everything that contributes to building and maintaining a healthy lifestyle. This has been approved by the Leadership Team and arrangements for implementation are underway.

Face-Fit testing and training for staff who use respirators during their work will be scheduled for mid - 2023. The fit test ensures staff have the correct size/type of mask that is properly fitted achieving a seal preventing the ingress of airborne contaminants. This aligns to standard AS/NZS 1715 the selection and Use of Respirators.

The HSO maintains a Respiratory Register in accordance with the above standard.

The influenza vaccine will be offered to staff as soon as it becomes available.

The heart foundation is scheduled to visit KDC for a free staff presentation and blood pressure check for those that are interested 6 April.

Planning is underway for the KDC Staff Health and Safety Awards 27 April.

The ILO (International Labour Organisation) this year is focused on enhancing social dialogue towards a culture of safety and health.

## Drug & Alcohol Policy

Tests identified in the policy are:

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

Random testing is on track and all new staff are tested prior to engagement while completing their pre- employment medical.

#### Workplace Monitoring

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

#### Information, Training and Supervision

Investment in Health and Safety training continues relevant to the organisation's needs. Some training requires biennial re-certification e.g. First Aid, Confined Space Entry, Advanced Height and Confined Space Entry and scheduled accordingly. These have NZQA (New Zealand Qualifications Authority) Units attached

Other training is scheduled triennially e.g. staff core training like Mental Health, Customer Conflict, Drug and Alcohol awareness and Bullying & Harassment.

These do not have NZQA Units attached.

Core trainings are mostly presented as workshops and all staff are required to attend.

## **6 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 notifiable events have been reported during this period.

#### Event Statistics

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

Total 230 averaging 19 events per month for financial year 2018 - 2019
Total 155 averaging 13 events per month for financial year 2019 - 2020
Total 206 averaging 17 events per month for financial year 2020 - 2021
Total 91 averaging 8 events per month for financial year 2021 - 2022
Total 84 averaging 10 events per month for financial year 2022 - 2023

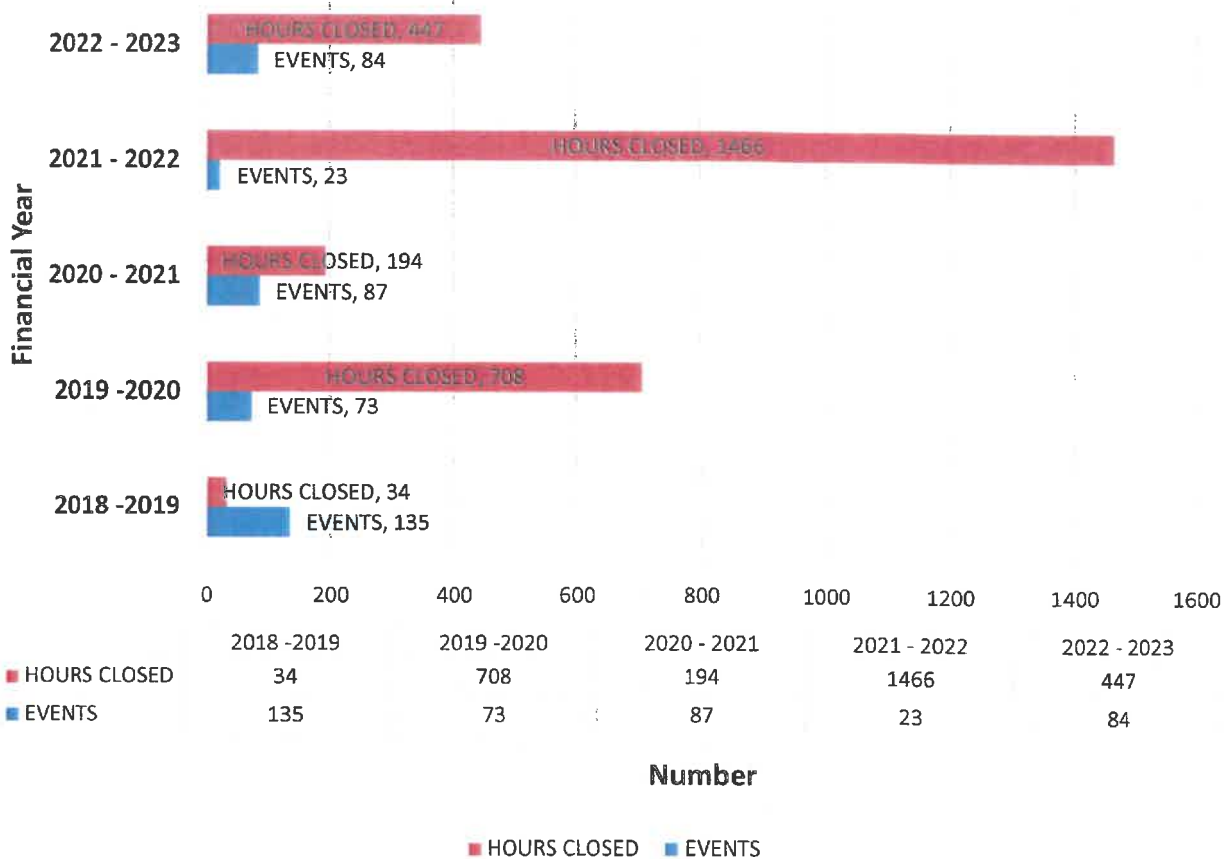
Event Statistics are lower than usual for 2021 - 2022 due to COVID – 19 and the swimming pools being temporarily closed to the public for essential maintenance or other reasons.

They were closed to the public for 1466 hours resulting in a lower number of events for the financial period 2021 – 2022.

Below is a bar graph identifying the events and hours closed to the public by financial year for the swimming pool complex.

The main reasons for closure include, COVID – 19, Maintenance, Rebuild, Thunder, Sewer/Electrical/Power supply/Steam Bore Issues and staffing.

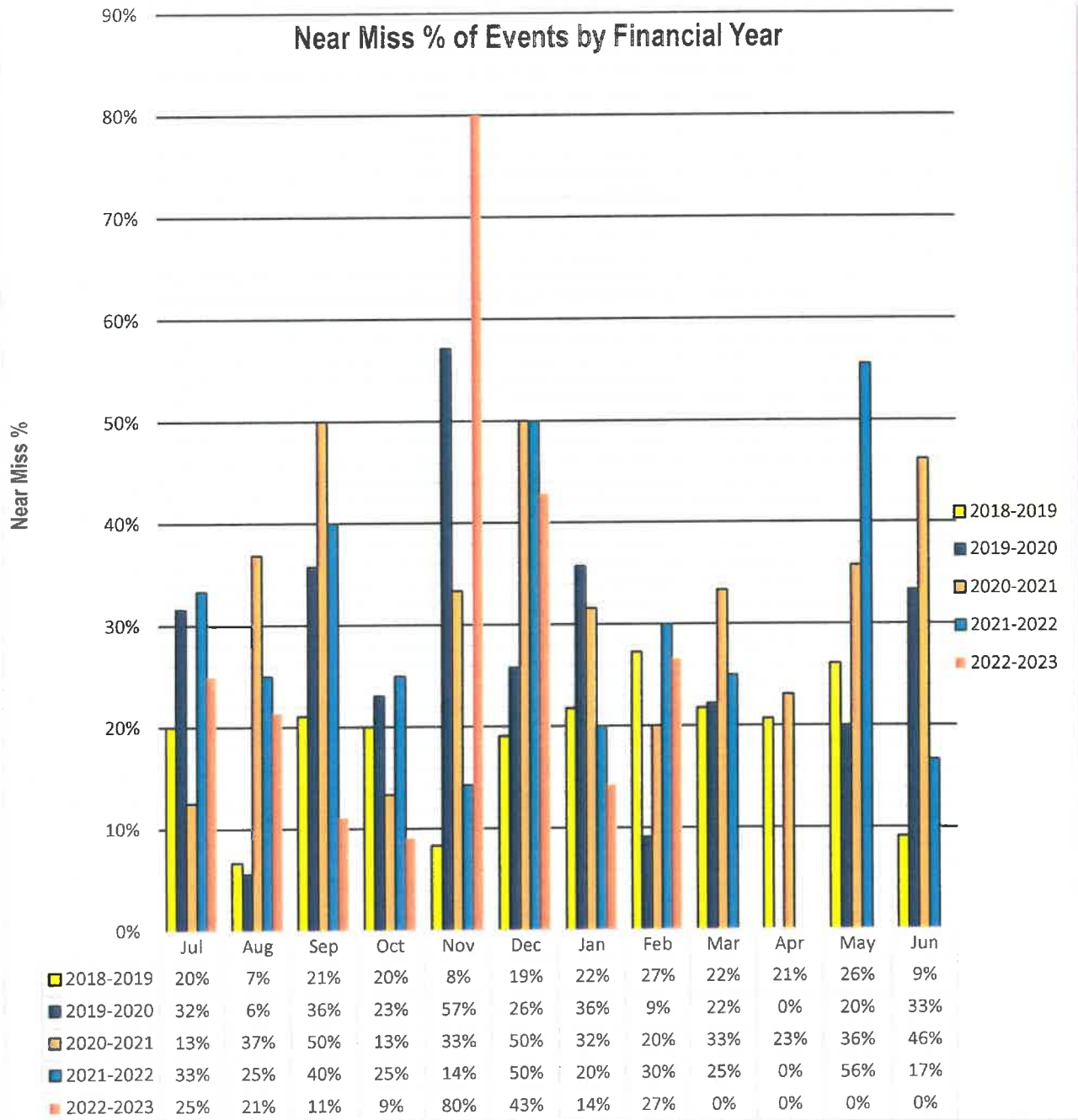
## Number of Events and Hours the Pools were Closed to the Public by Financial Year



### 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.

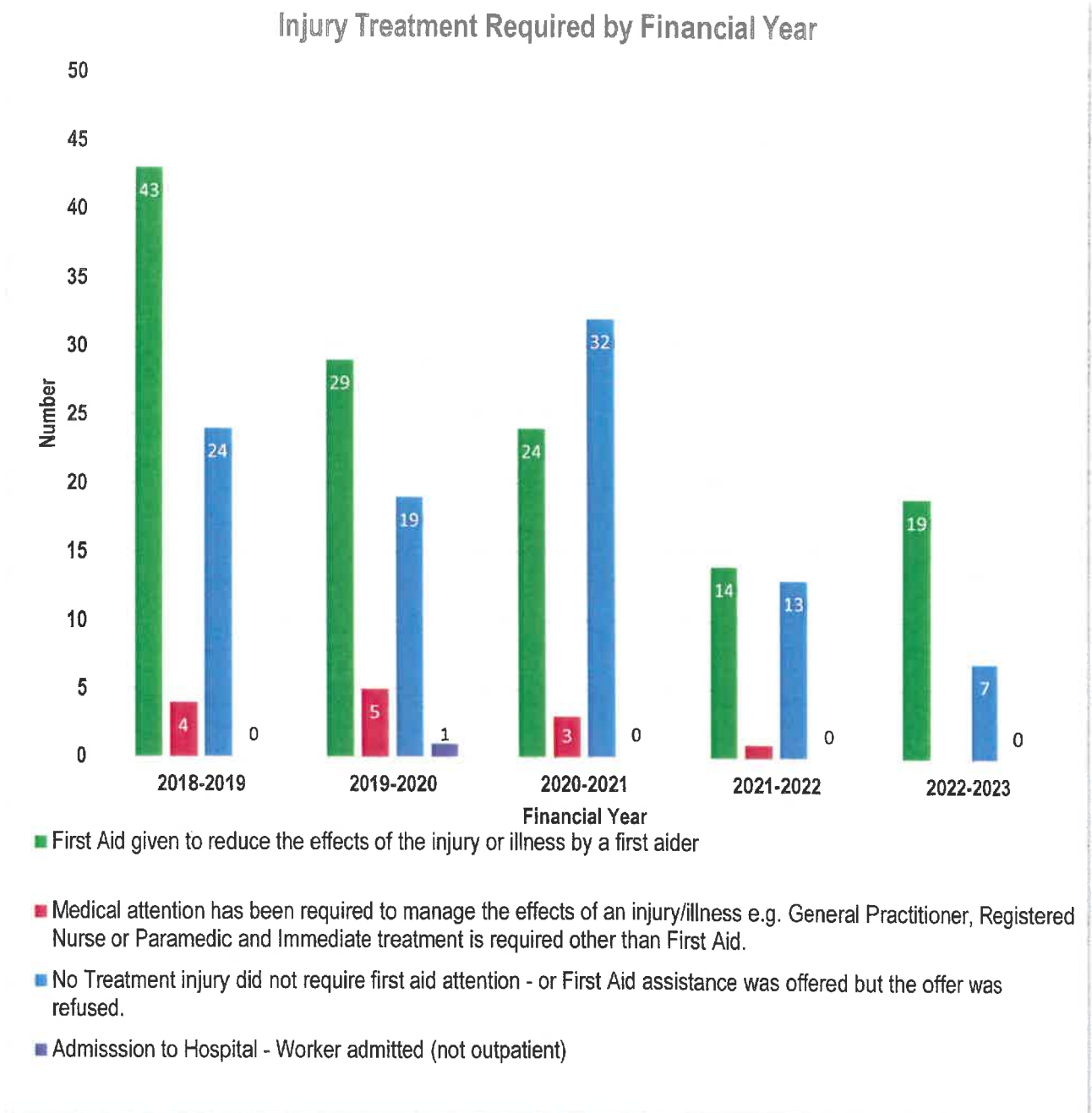
- Near miss events contributed to 18% of total events for financial year 2018-2019
- Near miss events contributed to 25% of total events for financial year 2019- 2020
- Near miss events contributed to 32% of total events for financial year 2020-2021
- Near miss events contributed to 29% of total events for financial year 2021-2022
- Near miss events contributing to 27% of total events for the financial year 2022-2023



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

Note: The high number of near misses for November are a mix of site management issues, failure to follow safe work processes, pool lifeguard interventions, failure to wear appropriate PPE and slip, trip and fall situations involving workers, public and contractors that could have resulted in harm, damage or loss.

## Accidents



The column combination graph above identifies injury/illness treatment outcomes by financial year for all sites. All sites and all person types are included in the data.

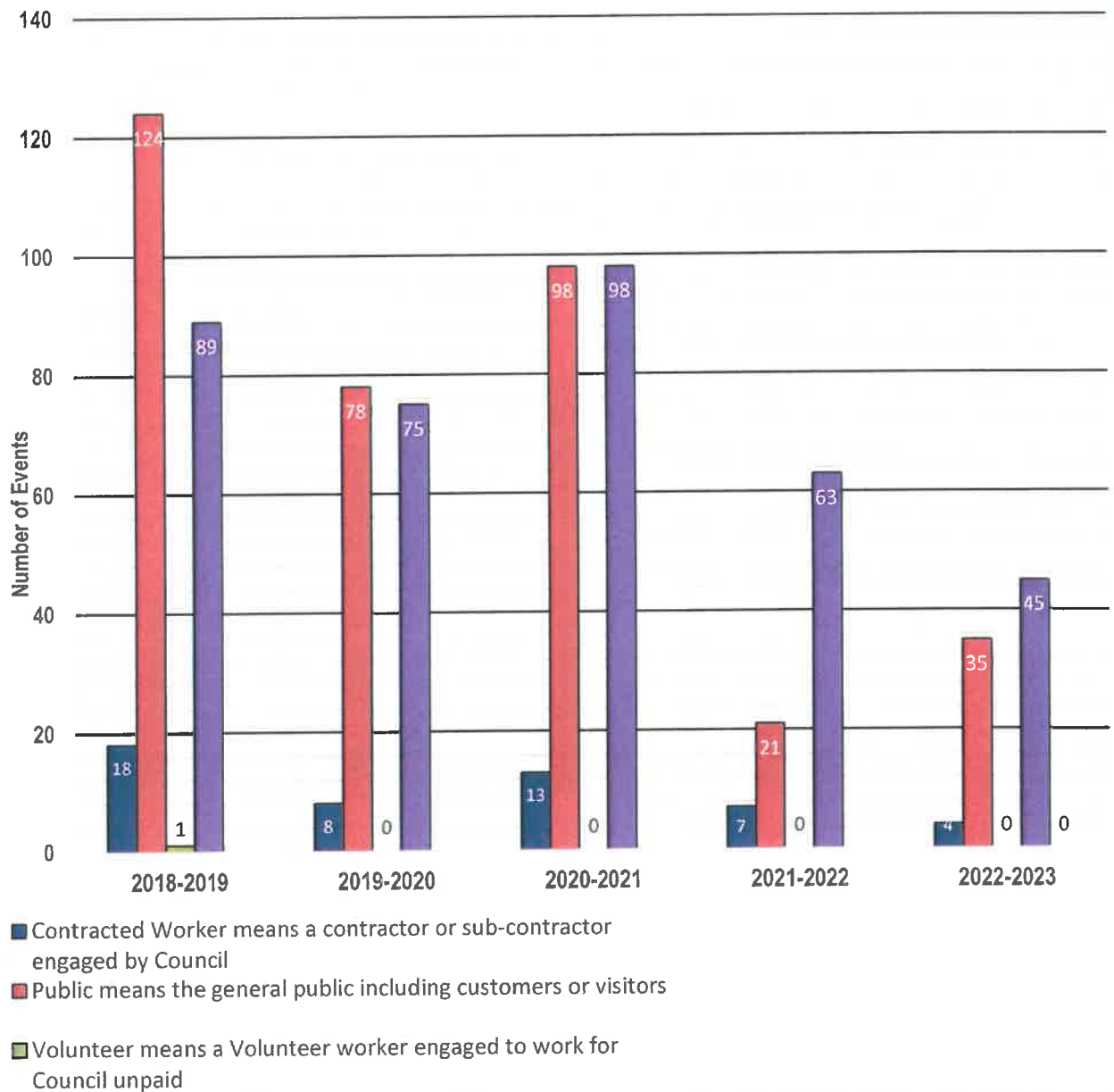
A person can choose not to consent to staff providing First Aid assistance for them.

This is according to the NZ Bill of Rights Act 1990 s.11 Right to refuse to undergo medical treatment. Everyone has the right to refuse to undergo any medical treatment.

### Types of Person Involved in Events

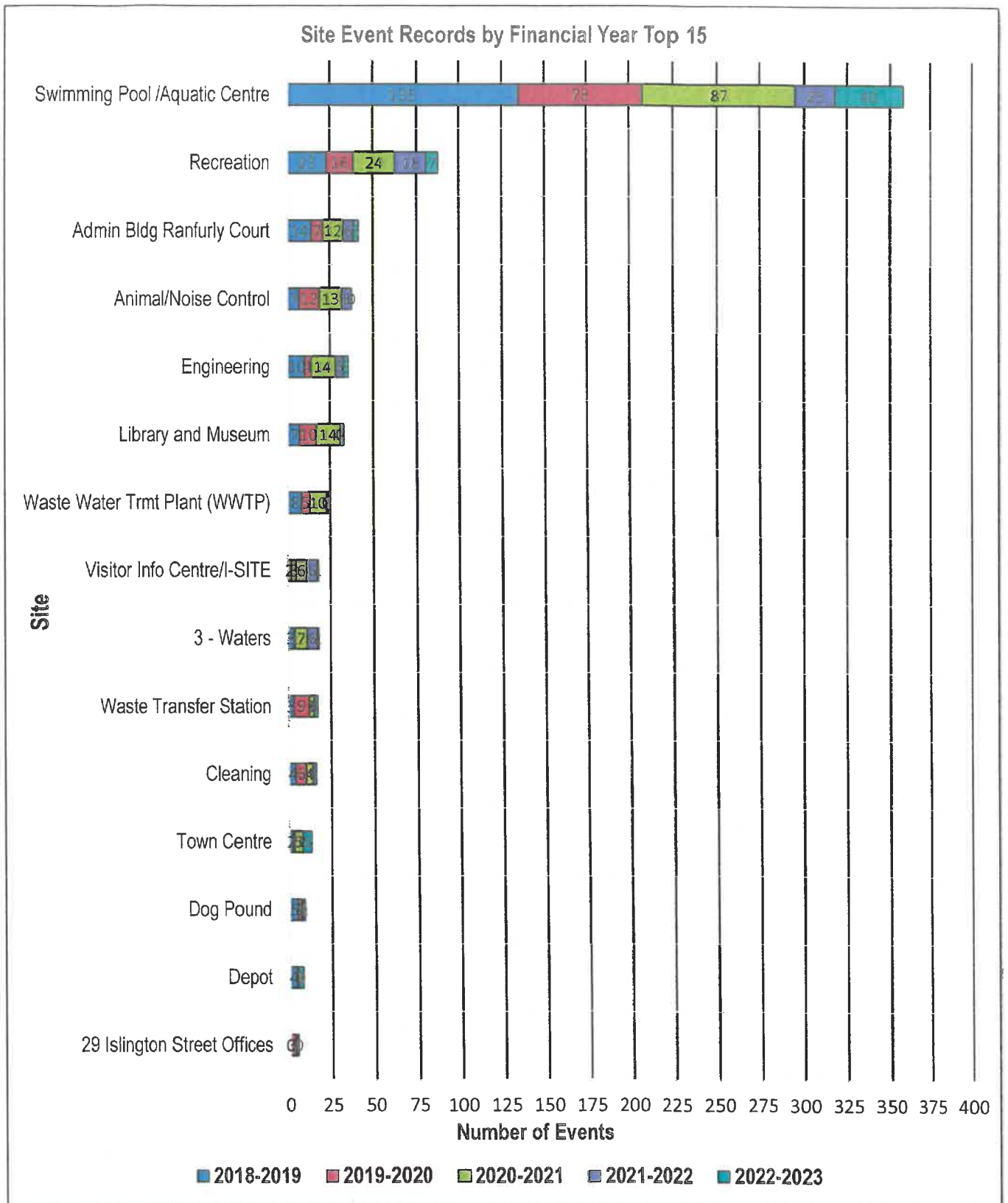
The organisation records the type of person involved in events. Most of the public events occur at the Swimming pool site but this has been closed for several weeks impacting event data results for this financial year.

## 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.





The stacked bar chart above identifies the top 15 sites out of 29 where an event has been reported and recorded for financial years 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023.

## 7 Employee Participation in Health and Safety Management

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

The organisation is split into different workgroups e.g. Library, Garden team, 3 Waters etc.

Workgroups elect a Health and Safety Representative (HSR) who can serve for a term of 3 years and can stand for re-election if they choose.

HSR Training is scheduled for 2 workers in March 2023.

Amenity Gardens, Library and Aquatic centre will be electing new HSR's. Workers in these positions have recently tendered their resignation from the organisation.

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

## **8 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. These 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 Bay Building Company.

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

First Aid equipment, training and provision is maintained.

An Emergency Response Team guideline document is being reviewed by the HSC.

### Duress Alarms and Emergency Lock Down

All Council counter services have duress alarms and emergency lockdown buttons which are tested regularly and records of testing maintained in VAULT.

## **9 Protection of Employees from On-site Work undertaken by Contractors and Sub-contractors**

### Contractor Monitoring Key Performance Indicator (KPI)

Contractors can be subject to site monitoring by the HSO and the relevant Kawerau District Council (KDC) contract manager.

Contractor monitoring is measured using a Key Performance Indicator (KPI) with a target set at one Audit per month – except during holiday periods when contractor activity is usually low.

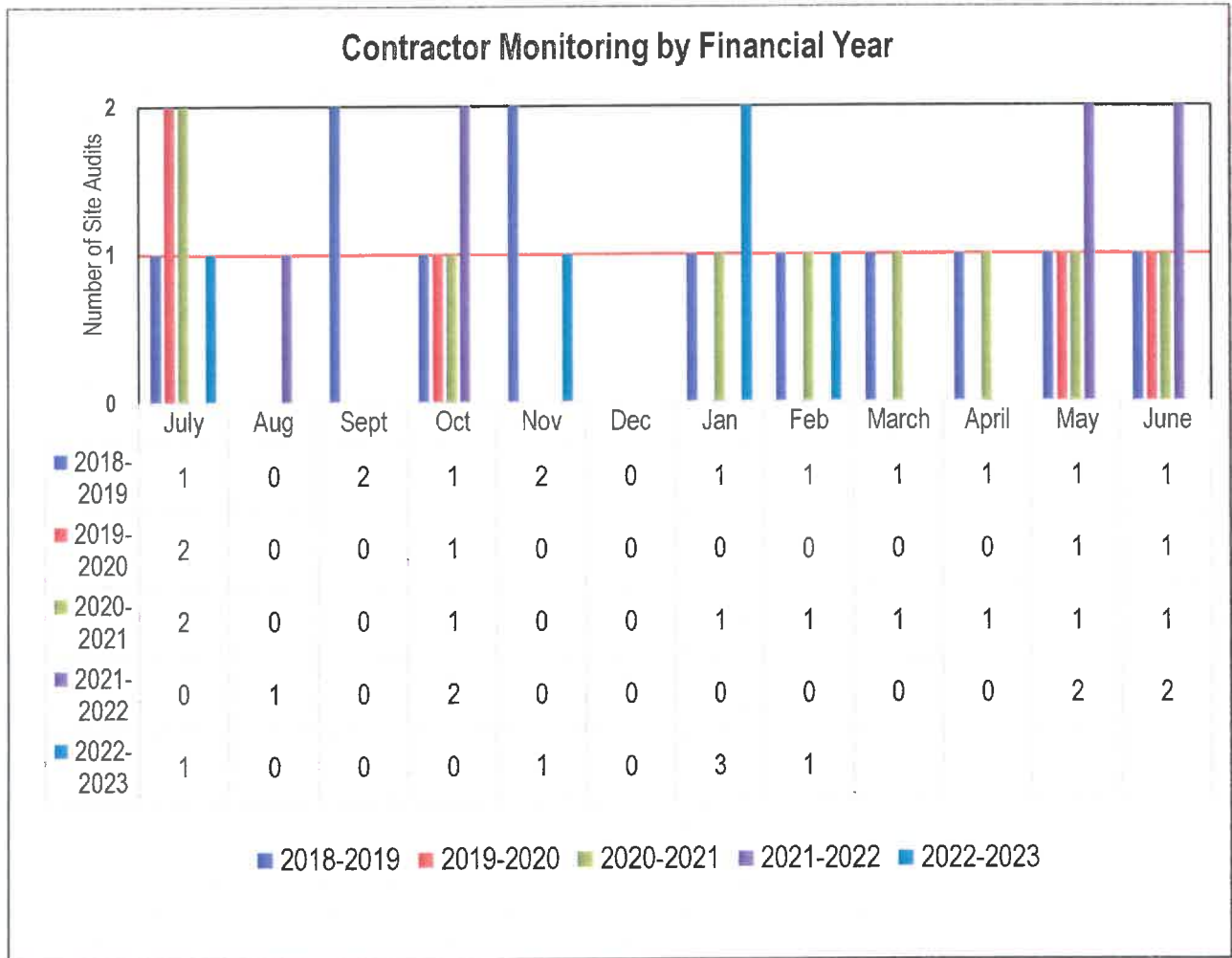
Individual or combined factors influence the KPI target being met - like; unplanned or reactive work taking priority, leave, availability of a variety of contractors, suitable projects to audit, pandemic restrictions and weather.

The KPI target is 10 for the financial year.

- 2020/2021 - 9 completed
- 2021/2022 - 7 completed
- 2022/2023 - 6 completed to reporting date (on track)

Key Performance Indicator (KPI) Contractor Health and Safety Monthly Monitoring Financial Year 1 July 2022 – 30 June 2023				
Month	Monthly Site Inspections Required	Monthly Site Inspections Completed	Monthly KPI Achieved	Comment
July 2022	1	1	Yes	<i>Asbestos Removalists – Aquatic Centre club rooms. No issues identified. Tree Removal/Logging monitoring Monika Lanham basin scheduled. Contractors not on site – heavy rain.</i>
Aug 2022	1	0	No	<i>No Contractors identified for Monitoring</i>
Sept 2022	1	0	No	<i>No Contractors identified for Monitoring</i>
Oct 2022	1	0	No	<i>Swimming Pool office builders – monitoring scheduled. Company not on site for monitoring.</i>
Nov 2022	1	1	Yes	<i>Painters – Swimming Pool Maintenance. Recommended empty pools are fully fenced to manage the risk falling below ground level. No other issues identified.</i>
Dec 2022	0	0	N/A	<i>No contractors identified for monitoring</i>
Jan 2022	0	3	Yes	<i>18/01/23 Roading Contractor – kerb and channel project no issues identified, some opportunities for improvement. 19/01/23 Arborists – KDC Reserve – emergency dangerous tree removal. Warning signage to be improved, First Aid kit replenishment overdue no other issues – since followed up. 23/01/23 Civil Engineers – Water line project – some opportunities for improvement- Spill containment and Event reporting – since rectified.</i>
Feb 2022	1	1	Yes	<i>22/02/23 Arborist – tree removal from bank in KDC Reserve - follow up monitoring. No issues identified opportunities for improvement all implemented.</i>
March 2022	1			
April 2022	1			
May 2022	1			
June 2022	1			
<b>Totals</b>	<b>10</b>	<b>6</b>		-
<b>KPI:</b> 1 Monthly Site Inspection			<b>Assigned to:</b> Health & Safety Officer (HSO)	
<b>Review:</b> as a minimum - Annually Next Review Date 31/09/23			<b>Review team:</b> Chief Executive Officer (CEO), Group Manager Regulatory & Planning (GMRP) & HSO.	
<b>Review Objectives:</b> Identify opportunities for improvement ensuring KPI remains Specific, Measurable, Achievable, Realistic and Time bound.			<b>Method of Review:</b> 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, 2019-2020, 2020-2021, 2021-2022 and 2022-2023.



**10 Conclusion**

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

**11 RECOMMENDATION**

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

Paul Snook, ProfNZISM. MIIRSM. HASANZ

**Health & Safety Officer**

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**Meeting:** Audit and Risk Committee

**Meeting Date:** 3 April 2023

**Subject:** Treasury Report to 28 February 2023

**File No:** 110551

## 1 **Purpose**

The purpose of this report is to inform members of the funds held by Council as at 28 February 2023 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.

Council's investment policy allows up to 50% of total funds to be invested with any one bank but up to a limit of \$1.5 million.

The exception is Council's principle bank where funds can exceed 50% and/or \$1.5 million.

Council now has less surplus funds making it is more difficult to spread investments but it still is required to act prudently.

Council raised a loan of \$2.0 million in December, which will be used to fund water renewal projects. The interest rate for this loan is 5.75% (fixed) and the maturity date is April 2025. Staff recommended a relatively short-term loan due to the increasing interest rates and the uncertainty around the 3 waters and other reforms that are currently being undertaken.

## 3 **Funds Held**

The following table shows Council's reserve and general funds balances as at 28 February 2023:

	February 2023	February 2022
<b>Special Funds</b>		
Depreciation Funds	\$2,335,774	\$7,097,843
Loan	\$2,000,000	\$0
<b>Total Special Funds</b>	<b>\$4,335,774</b>	<b>\$7,097,843</b>
General Funds	\$742,953	\$1,081,221
<b>Total – comprising cash &amp; internal loans</b>	<b>\$5,078,727</b>	<b>\$8,179,064</b>

The figures show that overall Council has \$3.1 million less funds at the end of February, than this time last year, which is as a result of:

- Less revenue (than budgeted) from Central Cove section sales, due to asbestos contamination and slowing of market
- Increased costs for refuse transport and disposal
- Construction of remaining 11 retirement units - \$2.8 million to date, although there have been sales in March 2023 of \$1.444 million to offset this cost.

The following funds were held at 28 February 2023:

Invested in	\$	Mean Interest	% External
ANZ – on call	776	0.09%	0.02%
BNZ – current & on-call	2,914,633	0.15%	85.07%
Rabobank (on-call)	510,560	2.00%	14.90%
<b>Total Funds (Cash)</b>	<b>3,425,968</b>		<b>100.0%</b>
Internal Loans	1,652,759		
<b>Total Investments</b>	<b>5,078,727</b>		

\*These figures include the accrued interest to 28 February 2023

#### 4 **RECOMMENDATION**

That the report “Treasury Report to 28 February 2023” be received.

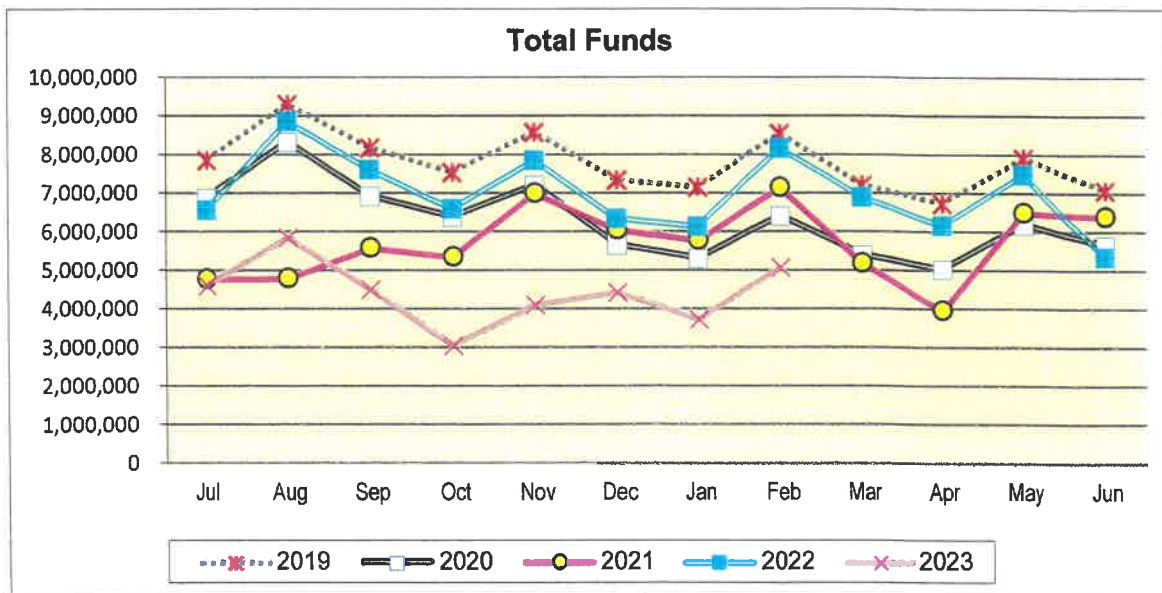
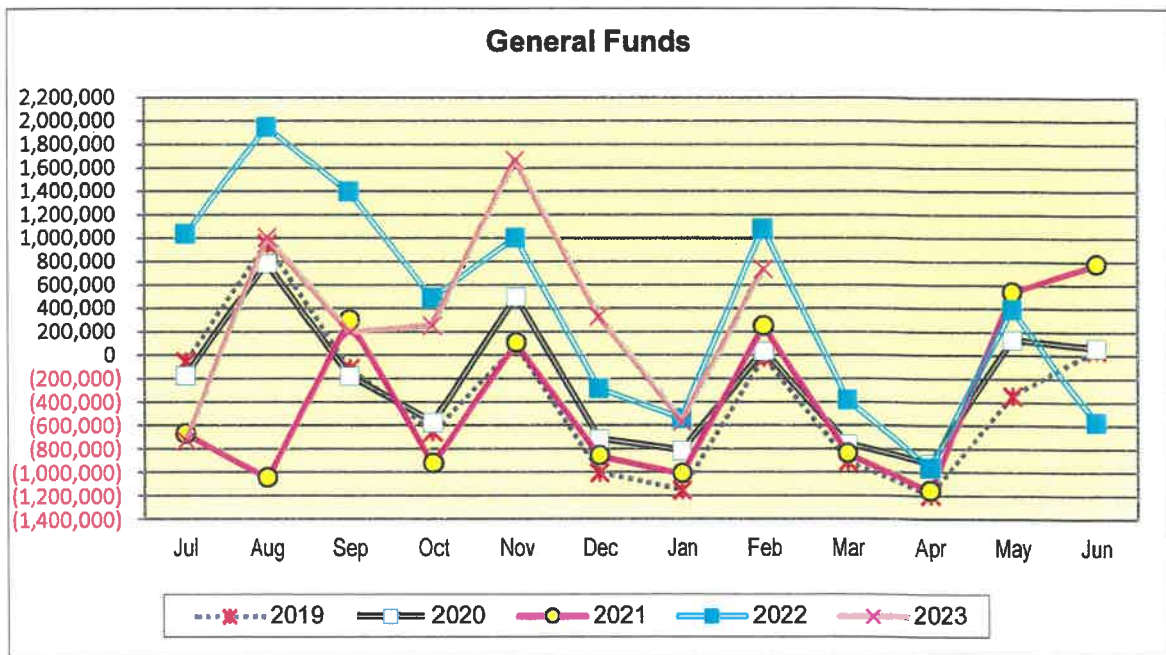
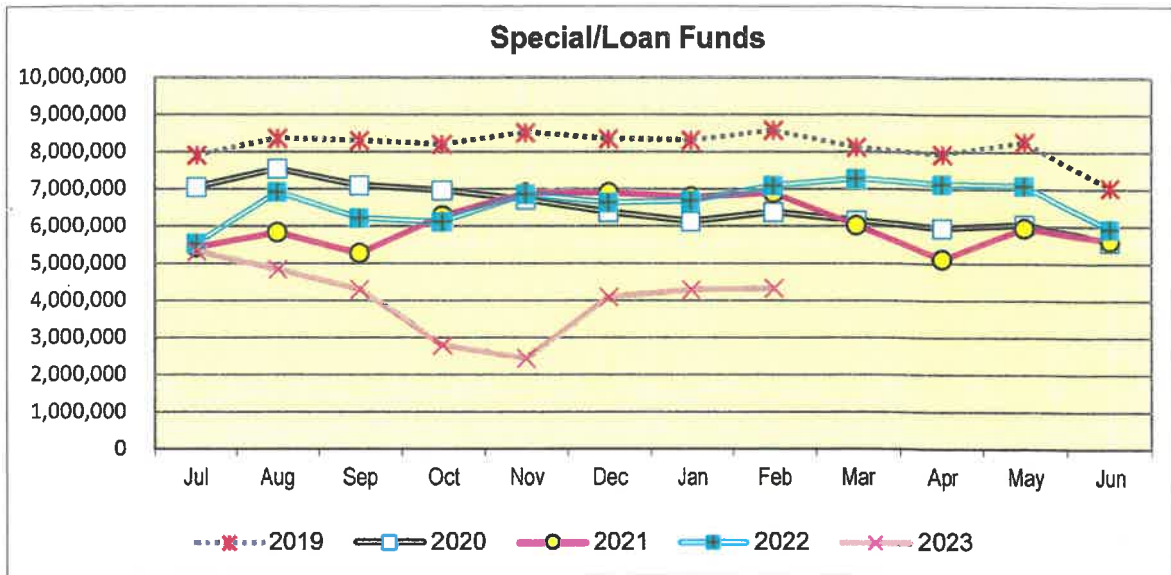
Lee-Anne Butler, CA, BMS

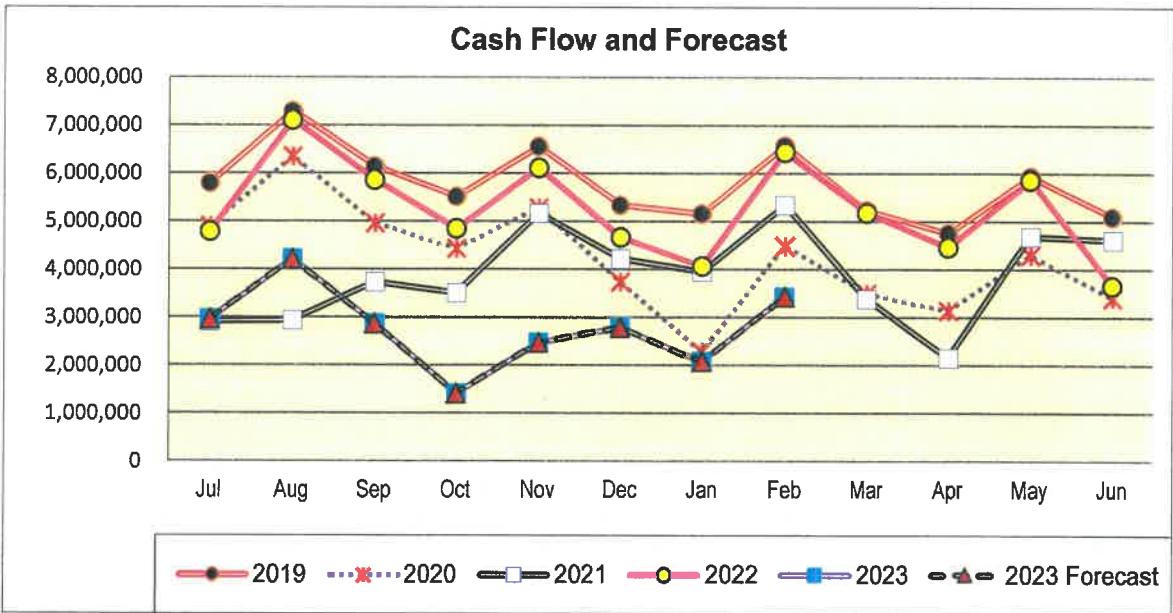
**Group Manager, Finance & Corporate Services**

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**Appendix  
February 2023**







**Meeting:** Audit and Risk Committee

**Meeting Date:** 3 April 2023

**Subject:** Annual Plan Performance for the six months ended 31 December 2022

**File No.:** 110400

## 1 **Purpose**

The purpose of this report is to review Council's financial and non-financial performance for the first six months of the year compared to the Annual Plan budget for 2022/23. The report provides a summary of the financial performance, capital renewals and performance targets for the year.

Comments are provided where expenditure/revenue is likely to vary from budget, or the performance target is unlikely to be achieved for the year.

This is a summary of the report that went to the Council meeting 22 February 2022.

## 2 **Financial Performance**

### 2.1 **Statement of Comprehensive Revenue and Expense**

The following table shows Council's financial performance for the six months compared to the adopted annual budget. The capital budget for 2022/23 has been amended to include the carried forward figures as well as any budget amendments approved by Council.

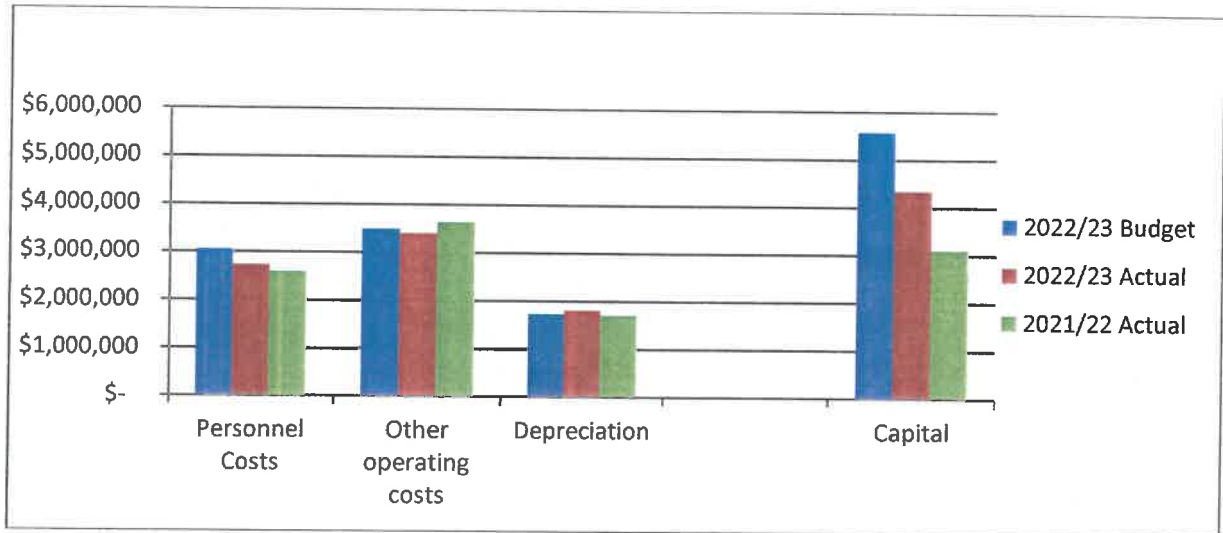
NB: There will be timing differences for some revenue and expenditure such as grants as well as subscriptions which generally occur at the beginning of the year.

	Adopted Budget	Actual 31-12-2022	Comments
<b>Revenue:</b>	<b>\$</b>	<b>\$</b>	
Rates	11,953,620	6,004,196	
Subsidies and Grants	1,075,800	515,026	
Interest Revenue	34,390	14,868	
Fees and Charges	3,610,500	1,411,398	Includes additional refuse fees
Other Revenue	70,000	16,165	Petrol Tax
<b>Total Revenue</b>	<b>16,744,310</b>	<b>7,961,652</b>	
<b>Expenditure:</b>			
Personnel Costs	6,111,890	2,734,316	Some staff vacancies
Depreciation	3,316,270	1,811,387	
Finance Costs	110,000	296	
Other Expenses	6,967,200	3,397,745	Additional expenditure for refuse disposal and Mayors Taskforce for Jobs
<b>Total Expenditure</b>	<b>16,505,360</b>	<b>7,943,744</b>	
<b>Surplus (Deficit)</b>	<b>238,950</b>	<b>\$17,908</b>	

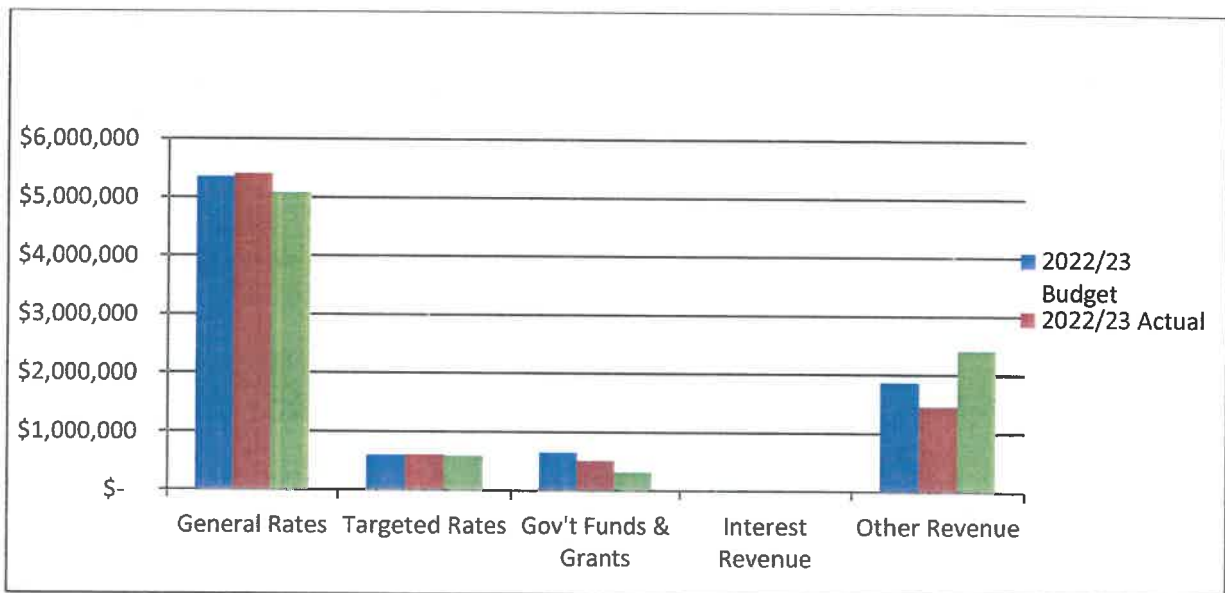
	Revised Budget	Actual 31-12-22
Capital	11,066,253	4,351,972

Council's expenditure and revenue for the year to date are shown in the graphs below, compared to the budget and expenditure/revenue for 2022/23.

**Expenditure to 31 December 2022**



**Revenue to 31 December 2022**



**2.2 Statement of Financial Position**

The following table shows Council's financial position at 31 December 2022 compared to the budget. The financial position does not include all accruals for receivables and payables, which will be done at year end for the Annual Report

	Budget @ 30/6/2023	Actual at 31 December 2022	Comments
<b>Assets:</b>			
Current assets:			
Cash & cash equivalents	\$5,074,310	\$2,811,908	
Receivables	\$1,720,340	\$1,230,210	
Inventories	\$417,910	\$1,305,973	Includes sections
Non-current assets:			
Property, plant and equipment	\$96,502,730	\$109,172,874	
Intangible assets	\$60,240	\$123,108	
Other financial assets	\$36,250	\$36,252	
<b>Total Assets</b>	<b>\$103,811,780</b>	<b>\$114,680,325</b>	
<b>Liabilities:</b>			
Current liabilities:			
Payables, provisions & employee benefits	\$3,565,870	\$1,960,703	
Borrowing	\$16,500	\$799	
Non-current liabilities:			
Provisions & employee benefits	\$242,460	\$216,384	
Borrowing	\$2,034,000	\$2,000,000	
Deferred Revenue/Resident's Liability	\$10,634,600	\$5,616,330	
<b>Total Liabilities</b>	<b>\$16,493,430</b>	<b>\$9,794,217</b>	
<b>Ratepayers Equity</b>	<b>\$87,318,350</b>	<b>\$104,886,108</b>	
<b>Total liabilities &amp; ratepayers equity</b>	<b>\$103,811,780</b>	<b>\$114,680,325</b>	

### 2.3 Statement of Cashflow

The cashflow statement shows a decrease of \$854k in Council's cash position.

	Budget @ 30/6/2023	Actual to 30 Dec 2022	Comments
<b>Cashflow from operating activities:</b>			
Rates	\$11,970,010	\$6,056,304	
Subsidies	\$1,075,800	\$761,141	
Fees & Charges	\$3,680,500	\$1,011,080	
Interest Received	\$34,440	\$14,868	
Payments to suppliers and employees	\$(12,497,310)	\$(6,341,696)	
Interest paid on debt	\$(110,000)	\$(296)	
<b>Net cashflow from Operations</b>	<b>\$4,153,390</b>	<b>\$1,501,401</b>	
<b>Net cashflow from investing:</b>			
Disposal of Assets/Contributions	\$3,986,000	\$0	11 x retirement units
Property, Plant & Equipment	\$(8,850,360)	\$(4,351,972)	
<b>Net cashflow from investing:</b>	<b>\$(4,864,360)</b>	<b>\$(4,351,972)</b>	
<b>Net cashflow from financing:</b>			
Loans raised	2,034,000	\$2,000,000	Loan raised in December
Debt repayment	\$(11,500)	\$(4,245)	
<b>Net cash inflow/(outflow)</b>	<b>\$1,311,530</b>	<b>\$(854,816)</b>	
Opening balance (1/7)	\$3,762,780	\$3,666,724	
<b>Closing cash balance</b>	<b>\$5,074,310</b>	<b>\$2,811,908</b>	

### 3 Non-Financial Performance

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

Activity	2022/23 No. of Targets	On target to achieve	2021/22 Achievement Rate
Democracy	5	4	33%
Economic & Community Development	6	6	80%
Environmental Services (excludes N/As)	14	12	*64%
Roading (including Footpaths)	9	5	57%
Stormwater	3	3	100%
Water Supply	12	11	83%
Wastewater	7	7	43%
Solid Waste Management	5	5	50%
Leisure and Recreation	21	18	58%
<b>TOTAL</b>	<b>82</b>	<b>71</b>	<b>65%</b>

\* This percentage has been increased to reflect the actual result per the Annual Report to 30 June 2022 (was previously 50%).

### 4 Capital Expenditure

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

Activity	2022/23 Budget	Actual	Comments
Economic & Community Development	\$3,311,600	\$2,886,882	Residential developments – Porritt Glade
Roading	\$1,069,000	\$277,054	
Stormwater	\$390,000	\$52,226	Pipe renewal
Water Supply	\$2,843,639	\$456,037	Pipe renewal
Wastewater	\$1,411,000	\$138,588	WW pipe renewals
Solid Waste	\$50,000	\$3,127	Recycle Bins
Leisure & Recreation	\$1,558,894	\$341,525	Pool & Library renewals
Plant, Depot and Office	\$432,120	\$196,534	New plant/vehicles, PCs & office building renewals
<b>Total</b>	<b>\$11,066,253</b>	<b>\$4,351,973</b>	

### 5 RECOMMENDATION

That the report "Annual Plan Performance for the six months ended 31 December 2022" be received.

Lee-Anne Butler, CA, BMS

**Group Manager, Finance & Corporate Services**

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**Meeting:** Audit and Risk Committee  
**Meeting Date:** 3 April 2023  
**Subject:** Audit and Risk Review Timetable for 2023  
**File No:** 101300

**1 Purpose**

The purpose of this report is to inform the members of the proposed timetable for the review of key risk and financial policies and performance for the Audit and Risk Committee for 2023.

**2 Background**

Council has appointed an Audit and Risk Committee to overview Council's finances and that adequate controls are in place to ensure that the community's assets are safe, as recommended by the Office of the Auditor General.

**3 Proposed Audit and Risk Review Timetable**

At the last Audit and Risk committee meeting of 13 February 2023, the responsibilities and delegations for the committee were reported and received by the committee. Also included were the meeting dates for the Audit and Risk Committee for 2023.

The Appendix to this report contains the proposed timetable for the review of risk management, financial policy review, as well as financial reporting and planning, for the 2023 scheduled meetings.

**4 RECOMMENDATION**

That the report "Audit and Risk Review Timetable for 2023" be received.



Lee-Anne Butler, CA, BMS  
**Group Manager, Finance & Corporate Services**

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## Appendix

### Audit & Risk Committee Meetings and Task Schedule

Topic	Tasks	13 February 2023	3 April 2023	12 June 2023	7 August 2023	2 October 2023	4 December 2023
	Insurance renewal plan			Report on current Council insurance policies		Provide insurance renewal proposals	
	Health and safety policy and reporting requirements	Reports (monthly) monitoring Council's Health and Safety systems throughout the year					
<b>Risk management</b>	Review/update Risk Policy, Risk Register and Risk Framework	Report on Council's risk management programme		Review/update risk framework, register and policy		Undertake further reviews as required in line with best practice	
	Identification of risks and mitigations for significant projects			Residential Developments – Risks identified and mitigations/controls		Identification of risks and mitigations associated with significant capital projects	
<b>Policy Review</b>	Sensitive Expenditure Policy			Review/update policy for committee consideration			
	Procurement Policy (OAG guidelines)					Review/update policy for committee consideration	
	Other policies (Code of Conduct, Gifts Policy, Fraud Policy)	Review/update Council's Fraud Policy	Proposed Timetable for Policy and tasks	Review/update Council's gift policy			
<b>Financial reporting and Annual Report</b>	Treasury Reports	Reports (monthly) on Council's treasury position throughout the year along with the projected cashflow for the year					
	Quarterly financial and non-financial performance		Performance report to 31 December 2022	Performance report to 31 March 2023	Performance report to 30 June 2023	Performance report to 30 September 2023	

Topic	Tasks	13 February 2023	3 April 2023	12 June 2023	7 August 2023	2 October 2023	4 December 2023
	Audit Management Report			Audit Management Report for 2021/22 and progress on recommendations	Interim Audit Management Report 2022/23		Final Audit Management Report 2022/23
	Prepare 2022/23 Annual Report			Timetable and issues		Draft Annual Report	
<b>Annual Plan/LTP amendments</b>	Timetable for the preparation and adoption of AP/LTP amendments	2023/24 Annual Plan timetable and amendments to LTP (if any)		Draft Annual Plan			
<b>Internal Audit</b>	KPMG appointed to undertake internal audit function for BOPLASS councils			Proposed internal audit programme for Council	Report on progress of internal audit programme		
<b>Asset Management Plans</b>	On-going programme to improve the AMPs			Report programme/progress to update asset management plans in line with best practice for 2024-34 Long Term Plan			

