



# **AGENDA**

## **Executive, Audit & Risk**

Monday 16 June 2025 10.00am

## Executive Audit and Risk Committee

16 June 2025 10:00 AM



Agenda Topic	Page
1. <a href="#">Cover</a>	1
2. <a href="#">Karakia</a>	3
3. <a href="#">Health and Safety message</a>	4
4. Apologies	
5. <a href="#">Confirmation of Executive Audit and Risk Committee Minutes - 5 May 2025</a>	5
6. <a href="#">Regional Stock Truck Effluent Strategy review</a>	10
7. <a href="#">Health and Safety Update</a>	12
8. <a href="#">Financial and Operational Report</a>	17
9. <a href="#">2024/2025 Audit Planning Report</a>	44
10. <a href="#">Update of Delegations Manual</a>	69
11. <a href="#">Accommodation update</a>	121
12. Public Excluded	
13. <a href="#">Public Excluded Recommendations</a>	126
14. <a href="#">Confirmation of PE Executive Audit and Risk Committee Minutes - 5 May 2025</a>	127
15. <a href="#">Accommodation Project Update June 2025</a>	131
16. <a href="#">Closing Karakia</a>	137
17. <a href="#">Agenda Authorisation</a>	138



**Whakataka te hau**

***Karakia to open meetings***

Whakataka te hau ki te uru  
Whakataka te hau ki te tonga  
Kia mākinakina ki uta  
Kia mātaratara ki tai  
Kia hī ake ana te atakura  
He tio, he huka, he hauhu  
Tūturu o whiti whakamaua kia tina.  
Tina!  
Hui ē! Tāiki ē!

Cease the winds from the west  
Cease the winds from the south  
Let the breeze blow over the land  
Let the breeze blow over the ocean  
Let the red-tipped dawn come with a sharpened air  
A touch of frost, a promise of glorious day  
Let there be certainty  
Secure it!  
Draw together! Affirm!



## **Health and Safety Message**

### **Emergency Procedure**

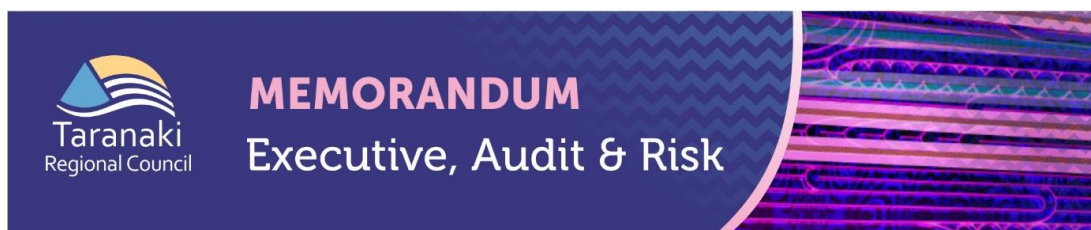
In the event of an emergency, please exit through the emergency door in the Committee Room by the kitchen.

If you require assistance to exit, please see a staff member.

Once you reach the bottom of the stairs make your way to the assembly point at 43 Cloten Road. Staff will guide you to an alternative route if necessary.

### **Earthquake**

If there is an earthquake - drop, cover and hold where possible. Please remain where you are until further instruction is given.



**Date:** 16 June 2025

**Subject:** Executive Audit and Risk Minutes – 5 May 2025

**Author:** M Jones, Governance Administrator

**Approved by:** M J Nield, Director - Corporate Services

**Document:** TRCID-1492626864-753

### Recommendations

That the Taranaki Regional Council:

- a) takes as read and confirms the minutes of the Executive, Audit and Risk Committee meeting of the 5 May 2025
- b) notes recommendations therein were adopted by the Taranaki Regional Council on Tuesday 13 May 2025.

### Appendices/Attachments

TRCID-1492626864-659: [Executive Audit and Risk Committee Minutes – 5 May 2025](#)



Date:	5 May 2025	
Venue:	Taranaki Regional Council Boardroom, 47 Cloten Road, Stratford	
Document:	TRCID-1492626864-659	
Present:	M J Cloke	Chairperson
	S W Hughes	
	A L Jamieson	
	D H McIntyre	
	B J Bigham	(zoom)
	C L Littlewood	(zoom)
	C S Williamson	ex officio
	N W Walker	ex officio
Attending:	D M Cram	
	S J Ruru	Chief Executive
	M J Nield	Director – Corporate Services
	D Harrison	Director – Operations
	A De Faria	Finance Manager
	N Chadwick	Executive Assistant to Chief Executive and Chair
	J Paterson	Project Manager
	C Woollin	Communications Adviser
	B Muir	Senior Health, Safety and Wellness Adviser

The meeting opened with a group Karakia at 10.00am.

**Apologies:** No apologies were received

## 1. Confirmation of Minutes Executive Audit and Risk Committee Minutes – 24 March 2025

### **Resolved**

That the Taranaki Regional Council:

- took as read and confirmed the minutes of Executive Audit and Risk Committee of the Taranaki Regional Council held at 10.00am on Monday 24 March 2025 at Taranaki Regional Council 47 Cloten Road Stratford
- noted the recommendations therein were adopted by the Taranaki Regional Council on Tuesday 1 April 2025.

Hughes/Walker

*Councillor McIntyre joined the meeting at 10:01am*

## 2. Health, Safety and Wellbeing Report

B Muir provided an update on the Health, Safety and Wellbeing report.

### **Resolved**

That the Taranaki Regional Council:

- a) received the April 2025 Health, Safety and Wellbeing Report.

Cloke/Williamson

## 3. Financial and Operational Report

M Nield and A De Faria provided an update on the operational and financial performance.

### **Resolved**

That the Taranaki Regional Council:

- a) received the memorandum Financial and Operational Report and the January, February and March 2025 Monthly Financial Reports
- b) noted the digital media update
- c) received the common seal transactions:
  - 2025/03 – Renewal of lease – 43-49 Centennial Drive, New Plymouth

Walker/Williamson

## 4. Quarterly Operational Report

M Nield provided an update on the Quarterly Operational Report.

### **Resolved**

That the Taranaki Regional Council:

- a) received the Quarterly Operational Report for the quarter ended 31 March 2025.

Hughes/Jamieson

## 5. Accommodation Update

J Paterson provided an update on the progress of the accommodation project.

### **Resolved**

That the Taranaki Regional Council:

- a) received the Accommodation Update Report May 2025
- b) noted the progress to date and the next steps on the Accommodation Project.

Cloke/Williamson

## 6. Taranaki Stadium Plus: Project Update

M Nield and J Paterson provided an update on the Stadium Taranaki Project.

### Resolved

That the Taranaki Regional Council:

- a) noted the successful completion of the Stadium Taranaki Redevelopment Project, delivered within the approved budget, and the next steps, including close out reporting and upcoming community engagement activities.

McIntyre/Williamson

## 7. Public Excluded

In accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987, resolves that the public is excluded from the following part of the proceedings of the Executive Audit and Risk Meeting on 18 March 2025 for the following reason/s:

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

Item 8 – Confirmation of Public Excluded Executive Audit and Risk Minutes – 24 March 2025

That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information where the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information; and/or enable any local authority holding the information to carry out, without prejudice, commercial activities.

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
Item 9: Stadium Taranaki Plus: Project Update	The report contains information relating to performance of the contractor which is subject to ongoing monitoring and negotiation.	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under <a href="#">section 7</a> (2) (h) of the Local Government Official Information and Meetings Act 1987.
Item 10: Accommodation Update Status Dashboard - May 2025	The report contains information relating to performance of the contractor which is subject to ongoing monitoring and negotiation.	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under <a href="#">section 7</a> (2) (h) of the Local Government Official Information and Meetings Act 1987.

Cloke/Williamson



There being no further business the Committee Chairperson, M J Cloke, declared the meeting of the Executive Audit and Risk Committee meeting closed at 10.50am.

**Executive Audit and Risk**

**Committee Chairperson:**

---

**M J Cloke**



**Date:** 16 June 2025

**Subject:** Regional Stock Truck Effluent Strategy review

**Author:** F Ritson, Senior Policy Analyst - Transport

**Approved by:** M J Nield, Director - Corporate Services

**Document:** TRCID-1492626864-791

### Purpose

1. The purpose of this memorandum is to advise of the initiation of a project to complete a review of the Regional Stock Truck Effluent Strategy.

### Recommendations

That the Taranaki Regional Council:

- a) receives the memorandum, Regional Stock Truck Effluent Strategy review
- b) notes that a review of the Regional Stock Truck Effluent Strategy has been initiated for completion during the 2025/2026 financial year.

### Background

2. The existing Regional Stock Truck Effluent Disposal Strategy for Taranaki (the Strategy) was released in September 2001 to guide the work of the Taranaki Stock Truck Effluent Working Party which had been established in 1993 to address and report on the issue of stock truck effluent discharges onto roads.
3. The purpose of this non-statutory document was to set out the strategic and planning framework for avoiding or minimising stock truck effluent discharges onto roads in the Taranaki region. While the agreed process, policies and methods of the Strategy have been successful in reducing the number of complaints received in this area, updating it will properly reflect, and help to consolidate on, these successes.
4. The Strategy is out-of-date and a review has therefore been initiated with aimed completion by June 2026. While the review has been commenced previously, most notably in 2016 and 2018, these attempts were overtaken by work programmes with higher urgency. This has also been the case for a review during the 2024/2025 financial year, with staff efforts of necessity focusing on statutorily required documents and responding to national policy changes.
5. The review is expected to be completed before the end of June 2026 and will involve targeted consultation with key stakeholders. The process will be overseen by the Executive, Audit and Risk Committee.

## Discussion

6. An officers' group, the Taranaki Stock Truck Effluent Disposal Working Group, will be reconvened to assist with the review and any actions going forward. Consisting of representatives from the organisations with functions, roles and responsibilities that have a bearing on the control of effluent discharged from stock trucks – the regional council, district councils, Waka Kotahi NZ Transport Agency, Federated Farmers and stock truck operators.
7. Reviewing the existing Strategy will:
  - Bring the 2001 Strategy up-to-date and therefore make sure it is relevant to the issues which exist today.
  - Outline the successes achieved through the Strategy to date.
  - Identify any outstanding issues and potential resolutions.
  - Create an inventory of sites for easy reference (including improved use of information and communication technologies to make this information more accessible).
  - Identify if and where further disposal facilities may be required.<sup>1</sup>
  - Strengthen cross-boundary interactions in this area.
8. Reviewing the Strategy will involve:
  - Researching what other regional authorities now have in place and the current national guidelines available for this area.
  - Analysing Waka Kotahi's 2023 National Stock Effluent Disposal business case.
  - Undertaking discussion with neighbouring authorities – Waikato and Horizons regional councils; Waitomo, Ruapehu and Whanganui district councils.
  - Undertaking targeted consultation with key stakeholders.
9. The indicative timeline for the 2025/26 review is:
  - June-October 2025 – preliminary planning, research and review of existing Strategy.
  - November 2025-January 2026 – drafting revised Strategy.
  - February-March 2026 – targeted consultation with key stakeholders and collation of feedback.
  - April-June 2026 – finalising and releasing revised Strategy.
10. Given the very low number of incidents/complaints received in recent years regarding spillages or dumping of stock truck effluent, the key tenet of the review is likely support of the work done by the sector as a whole to improve the poor situation that was evident in the 1990s. The construction during 2002-2004 of an in-transit disposal facility in each district (on SH3 south at Waverley, on SH43 at Stratford Sale Yards, and on SH3 north at Ahititi); combined with farmers standing stock off pasture before transporting, and with transport operators fitting effluent tanks on stock trucks, have seen such significant improvements that incidents are now rare in Taranaki. Stakeholders in Taranaki are to be congratulated, as issues with stock truck effluent on roads creating health, safety and environmental issues persist in a number of other regions.
11. The Committee will receive updates on the review of the Strategy as it progresses, and any decision points that arise during the review will be brought back to the Committee.

---

<sup>1</sup> Implementation of any new facilities that the reviewed Strategy may recommend is outside the scope of the review and would become a separate distinct project



**Date:** 16 June 2025

**Subject:** Health, Safety and Wellbeing report

**Author:** B Muir, Senior Health, Safety and Wellness Adviser

**Approved by:** M J Nield, Director - Corporate Services

**Document:** TRCID-1492626864-815

### **Purpose**

1. The purpose of this memorandum is to receive and consider reports on health, safety and wellbeing performance.

### **Recommendations**

That the Taranaki Regional Council:

- a) receives the June 2025 Health, Safety and Wellbeing Report.

### **Discussion**

2. The Health and Safety Report for June 2025 is attached. There are no specific areas of concern that need to be addressed by the Committee.

### **Appendices/Attachments**

Document TRCID-1492626864-816: [Health Safety and Wellness Report – June 2025](#)

# Health, Safety & Wellness Report

## June 2025

### Executive Summary

Since March 2025, when TRC undertook a Health, Safety and Wellbeing Campaign titled 'Learning from Normal Work', there have been several areas of progress including health, safety and wellbeing themes that were identified throughout the campaign and submitted feedback in areas of good practise, dependencies, sensitivities, and frustrations and what supports or derails normal work practises at TRC.

In the immediate action planning post campaign, the following has been completed or commenced:

- Proposed follow-up plan of work from the March 2025 Health and Safety campaign submitted to the Executive Leadership Team (ELT). (Completed)
- Reporting structure reviewed and revised to enhance ELT due diligence opportunities and improve efficiency across Health and Safety worker and committee forums. (Completed)
- Health & Safety Worker Group and Health & Safety Committee meetings held in late May 2025. (Completed)
- Terms of Reference for both groups developed and submitted to the ELT for approval. (Completed)
- Focused effort on strengthening the role and responsibilities of Health and Safety Representatives to support team-level actions and ownership. (Commenced)
- A combination of quick-win initiatives implemented alongside the development of extended programmes of work aligned with the 2025–26 Health and Safety strategy. (Commenced)
- Governance review scheduled to ensure alignment with updated leadership structures and strategic priorities. (Commenced)

A key area of focus moving forward is the continued identification, management, and monitoring of critical risks—those tasks and environments with the highest potential for serious harm. By concentrating our efforts on these elevated-risk areas, we aim to ensure the most effective allocation of resources and controls. This includes refining our understanding of task-specific hazards, strengthening our incident investigation processes, and ensuring frontline teams are equipped with clear guidance and practical tools to mitigate these risks. Our critical risk approach is not only about compliance but about fostering a culture where serious harm is actively prevented through informed, proactive safety management. An annual Risk Assurance programme will be developed to support regular review and deep dive of all elevated risks – this programme will be facilitated by the H&S Team and led by the Leadership Team.

### Management Reporting, Review Focus

- Strengthening a proactive safety culture through timely incident reporting, follow-up, and trend analysis to drive continuous improvement.
- Enhancing training, induction, and competency processes to ensure role readiness and alignment with organisational standards.
- Reviewing and updating safety procedures, with a focus on consistency, relevance, and managing staff–public interactions, including unacceptable behaviour.

### TRC Incident Investigation Team

- 6 May 2025: The TRC Incident Investigation Team convened to review the Incident Investigation Management procedure and processes. This included aligning severity definitions and analysis with the TRC Risk Management Framework, reviewing incident mechanisms, and identifying team- and task-specific critical risks. The Terms of Reference for the Incident Investigation Team are scheduled for review in July 2025.

- Next Meeting – July 2025: The team will review 2024/2025 incident trends and conduct causal analysis to inform future prevention and response strategies.

### TRC Health & Safety Training, Learning and Development, Onboarding Update

- Since the start of the 2024/2025 financial year, the Health, Safety and Wellness Team has supported the onboarding of 103 new and internally transferring employees, including 20 summer students.
- The Learning and Development & Onboarding Framework has been embedded within a major project structure and is guided by a dedicated Steering Committee to ensure strategic alignment and oversight.
- The Training Matrix is currently being finalised, detailing mandatory and discretionary training requirements by role, alongside a team-specific budget breakdown based on experience levels and risk-based analysis.
- Development of competency content and assessment tools is underway for Subject Specialists, with a focus on roles involving elevated risks and technical skill sets.
- Health and Safety training and onboarding processes are being enhanced through increased use of the Moodle Online platform, providing consistent messaging, on-demand learning resources, and individual competency tracking.
- New content has been created and implemented, including the Health, Safety and Wellbeing Induction and Workstation Assessment Guidance modules.
- An ongoing review of training programs and providers is in place to ensure all offerings remain fit for purpose, aligned with operational needs, and meet current industry standards.

### Procurement and Contractor Management Review

The review of all Council procurement and contractor management processes is now in its final stages. A proposal has been circulated for consultation, with the goal of ensuring alignment with government requirements and TRC's internal policies and practices. The next stage will focus on the rollout of supporting resources and an education program to ensure consistent understanding and implementation across the organisation.

### Health Monitoring and Incentives

Type	Attendees
Annual Health Monitoring	12
Cardiovascular Health Risk Assessment	20
Flu Vaccinations (vouchers provided for off-site vaccination)	25
Workstation Assessments *	1

NB: Mandatory Workstation assessments for all new employees has now been replaced by eLearning Self-management workstation assessment tool which is compulsory for all staff to complete. Occupational Health Nurse support is available on request for any additional workstation needs.

### Recovery to Work Plans

- Five Return to Work Plans have just been concluded or currently in place following personal health circumstances, extenuating health related events and either undertaken or planned surgeries.
- One work-related Return to Work Plan is currently active.

## Reporting Period: 1 April-30 May 2025

Source: TRC Safety Management System (Damstra Safety/Vault)

### Events (Financial Year to Date: 1 July 2024 – 30 June 2025, Fourth Quarter)

Illness 0 (0)	Incidents 32 (16)	Injury 25 (6)
ACC Claims 4 (1)	Near Miss 31 (11)	Notifiable Events 0 (0)
<i>Bracketed numbers – number of events since last report</i>		

### Types of Reported Events (total for FY)

Vision Impairment	0	No Treatment	0
Public Interactions	4	First Aid	10
Cuts/Abrasions	3	Medical Centre	1
Bruising	1	Physiotherapy/Osteopath	3
Traffic	3	Hospitalisation	0
Vehicle Damage	7	Safety Observation- Risk ID	2
Vehicle Recovery	2	Formal Investigation	1
Contractor Activity	0	WorkSafe Investigation	0
Staff Safety/Psychological	3	Stakeholder Incident	3
Electric Shock	1	Feedback	7
Stings/bites	1	Police Reports Submitted	3
Burns	2	Other: Asbestos Identified	1
Equipment	3	Other: Concern for landowner	1
Fire	1	TRC Construction Site	4

### Additional Reports Received

<b>Risks</b> <i>Potential to cause harm to a person/property/or the environment.</i>	<b>Feedback</b> <i>Ideas, commendations, complaints.</i>	<b>Observations</b> <i>An Observation can be Safe or Unsafe. *Unsafe Observations require Corrective Action to be added*</i>
20	8	13 (4 Unsafe Observations)

## Annual Leave Statistics

<b>Council Annual Leave Balances</b>	<b>Apr-25</b>	<b>Mar-25</b>	<b>Feb-25</b>	<b>Jan-25</b>
Average Annual Leave Balance per employee	2.7 weeks	2.6 Weeks	2 weeks	2 weeks
<b>Annual Leave Balances</b>	<b>Number of Employees</b>	<b>Number of Employees</b>	<b>Number of Employees</b>	<b>Number of Employees</b>
0 > 2 weeks	112	128	139	139
2 > 4 weeks	78	70	59	60
4 > 6 weeks	33	31	30	26
6 > 8 weeks	13	15	15	16
8 > 10 weeks	8	5	3	4
10 > 12 weeks	3	3	3	2
12 > 14 weeks	0	0	0	0
14 > 16 weeks	0	0	0	0
<b>Total Employees</b>	<b>247</b>	<b>252</b>	<b>249</b>	<b>247</b>

## Health and Safety Training Events

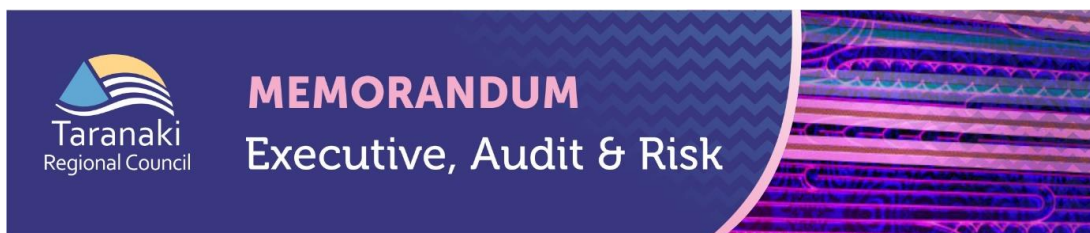
### Completed

<b>Training Type</b>	<b>Date</b>	<b>Attendees</b>
Chainsaw	29/30 April 2025	7
Outdoor First Aid	20/21 May 2025	19
4WD Driving course	22 May 2025	6

## Health, Safety, Wellness - Work in Progress

- HSW SoaP – 2024/2025 goals reviewed with 98% completion year to date
- Health and Safety Strategy 2025/2026 – drafted
- HSW Campaign – Wrap up and programme of work planning underway
- HSW Critical Risk Review – underway
- Damstra / Vault – System review to ensure safety management system is fit for purpose.
- Policies & Safety Procedures status:
  - Health and Safety Policy – finalised
  - Wellbeing Policy – finalised
  - Wellbeing Strategy – planned for development in latter of 2025
  - Respect in Workplace Policy – finalised
  - Drug and Alcohol Policy and testing Procedure – finalised
  - Safety guidelines and Operating Manual for Field Staff review underway with Team Leaders
  - Emergency Management Plan – final review
  - Vehicle and Driving Policy review – under review
  - PPE Policy and procedures review – under review
  - Incident Investigation Procedures – finalised
- UAV/Drone Strategy Business Case, Insurance Policy and UAV Strategy and Compliance – being drafted
- Wider Stakeholder Management – Being reviewed alongside risk and contractor and procurement policies.





**Date:** 16 June 2025

**Subject:** Financial and Operational Report

**Author:** A De Faria, Finance Manager

**Approved by:** M J Nield, Director - Corporate Services

**Document:** TRCID-1492626864-802

### Purpose

1. The purpose of this memorandum is to receive information on operational and financial performance.

### Recommendations

That the Taranaki Regional Council:

- a) receives the memorandum Financial and Operational Report and the April 2025 Monthly Financial Reports
- b) notes the digital media update.

### Background

2. We produce a Monthly Financial Report outlining the financial performance for the month and year to date. This memorandum supports the Monthly Financial Report by providing additional supporting operational and financial information. The Common Seal is operated under delegated authority. Part of that delegated authority is the reporting back of seal transactions.

### Discussion

3. Attached is the Monthly Financial Report for April 2025.
4. In the "Financial Indicators Section", for revenue, expenditure and operating surplus/deficit, for the whole of the Council the actual year to date (YTD) performance is compared against the YTD budget. A green variance indicates that the variance is within plus or minus 5% and less than \$50,000. A yellow variance indicates that the variance is greater than plus or minus 5% and between \$50,000 and \$100,000 but less than plus or minus 10% and more than \$100,000. A red variance indicates that the variance is more than plus or minus 10% and more than \$100,000. The arrow indicates the trend over time. A green up arrow indicates an improving trend and a red down arrow indicates a deteriorating trend.
5. The financial performance pie graphs for operating expenditure and income show the actual performance against budget and the forecast performance against budget, accumulated for all activities. The green slice indicates the number of activities where the variance is within plus or minus 5% and less than \$50,000. The yellow slice indicates the number of activities where the variance is greater than plus or minus 5% and between \$50,000 and \$100,000 but less than plus or minus 10% and

more than \$100,000. The red slice indicates the number of activities where the variance is more than plus or minus 10% and more than \$100,000.

6. For each Group of Activities (Resource management, Catchment management, Transport, Flood protection and hazard management, Regional facilities, and Regional leadership and governance), in the "Financial Indicators Section", for revenue and expenditure, for that group of activities, the actual year to date (YTD) performance is compared against the YTD budget. A green variance indicates that the variance is within plus or minus 5% and less than \$50,000. A yellow variance indicates that the variance is greater than plus or minus 5% and between \$50,000 and \$100,000 but less than plus or minus 10% and more than \$100,000. A red variance indicates that the variance is more than plus or minus 10% and more than \$100,000. The arrow indicates the trend over time. A green up arrow indicates an improving trend and a red down arrow indicates a deteriorating trend.
7. In the "Operating Expenditure by Activity" section, there is a dial for each activity comparing YTD expenditure against budget and a forecast for the rest of the year. The colours are green – variance of less than plus or minus 5%, yellow – plus or minus variance of more than 5% but less than 10% and red – plus or minus variance of more than 10%. The key components of each dial are:
  - The outer ring is the forecast for the rest of the year - green OK, yellow performance at risk, red target will not be achieved.
  - The pointer indicates whether the variance is over or under budget and the colour indicates the scale of the variance - the actual variance figure sits at the bottom of the pointer.
  - The YTD and full year (FY) budgets are included in the grey section.
8. Financially, the overall financial result is ahead of budget to the estimates established for 2024/2025 in the 2024/2034 Long-Term Plan. This is despite the Port Taranaki Limited dividend received being \$1,000,000 under budget there are savings in expenditure that have more than offset this. As at the end of April 2025, significant income and expenditure variances by activity (plus or minus \$100,000) are:
  - *Resource management planning expenditure* - \$459,653 under budget due to delayed expenditure on project costs in response to changes in work programme for the Regional Policy Statement and the Regional Freshwater Plan. Consultant support is expected to increase over the coming months and expend most of the remaining budget for the year.
  - *Compliance monitoring expenditure* – \$149,653 under budget due to timing differences in programme job costings, all scheduled monitoring has been completed for the year and expenditure expected to come in line with budget.
  - *State of the environment monitoring expenditure* - \$296,489 under budget due to timing of external contracts and deferred recruitment.
  - *Environmental science investigations expenditure* - \$241,506 under budget due to reduced personnel and timing of external contracts.
  - *Resource management planning revenue* - \$264,350 behind budget due to phasing of work programme and timing of job closures.
  - *Biosecurity expenditure* - \$283,647 under budget due to operational delays and changes in phasing of workplan.
  - *Sustainable land management expenditure* - \$318,426 under budget due to less riparian plant purchases than planned.
  - *Catchment enhancement expenditure* - \$594,593 under budget due to lower year to date expenditure on STRESS projects. This is expected to be fully spent by year end.
  - *Catchment management direct charges revenue* - \$754,082 over budget due to higher and earlier Waitara river catchment investment returns than planned and additional biosecurity funding received.

- *Transport planning and services expenditure* - \$601,744 under budget due timing of bus service contract costs.
- *Transport direct charges revenue* - \$190,433 ahead of budget due to an increase in fares because of a decrease in government grants (half price fares).
- *Regional gardens expenditure* - \$135,486 under budget due to phasing of workplan.
- *Governance expenditure* - \$115,756 under budget due to phasing of workplan and underspend in Policy and Planning advocacy and response spend.

## Communications and Engagement

- Communications and engagement activities are delivered across publications, media releases, advertising, digital media, events, through stakeholders and through education. Recent points of note are:
- Delivering a marketing campaign for the 'Your House Your Shout' event at Stadium Taranaki on 11 June including the corporate reception, and the free match tickets and buses. Tickets for both stands have been snapped up, with many of the bus routes also at capacity. There is growing public excitement and positive sentiment, which is a great outcome.
- Our election marketing campaign is due to launch in June, with four phases – encouraging people to 1) Enrol to vote, 2) Stand for council, 3) Know the candidates and 4) Vote. We have been working closely with the three district councils to combine resources, while also creating a TRC angle. The overriding goal is to reach a diverse audience across our region and encourage participation in the process, as a voter and a candidate.
- A range of community engagement events, including a World Biodiversity Day event at Rotokare attended by 130 school students, Okato and Patea trapping workshops, various small events with catchment community groups (e.g. stream health, wetland mapping), the Stadium Taranaki Extravaganza (2000 attendees) and garden events – among others.
- We are currently leading the development of a new TRC intranet, to replace the current tool which is being discontinued by Meta. This aligns with the Council's Digital Strategy and will be a valuable tool for staff engagement and communications.
- We've had positive feedback on the Taranaki Public Transport social media pages, following a renewed effort to create more relevant, entertaining content that appeal to our target audiences. This month we'll be running a campaign across various channels (both digital and non-digital) reminding passengers of the bus fare increase that takes effect on 1 July.
- During May, the Council's educators worked with 1,791 students ranging in age from preschool through to high school.

### Social media (Facebook & Instagram)

	May 2025	Financial YTD
<b>Total users reached (organic and paid)</b>	228,739 (↓15% on April)	2.8M
<b>Total interactions or engagement (likes, comments, shares, saves)</b>	6,319 (↓2% on April)	77K

*Note: This includes all TRC-run Facebook and Instagram accounts. As such there may be duplication – i.e. one person may have been reached by two different pages so will be counted twice.*

**Website ([www.trc.govt.nz](http://www.trc.govt.nz) and [www.haveyoursay.trc.govt.nz](http://www.haveyoursay.trc.govt.nz))**

	May 2025	Financial YTD
Total users	76,428 (↓6% on April)	944,378

*Note: Unique users i.e. individuals who visited the site four times in February will only be counted once. A user that visited in January and then again in February will only be counted once in the YTD figure.*

**Common Seal**

16. There were no common seal transactions.

**Appendices/Attachments**

TRCID-1492626864-821: [Monthly Report – April 2025](#)



# PŪRONGO PŪTEA O TE MARAMA MONTHLY FINANCIAL REPORT

Paenga-whawha | April 2024/2025



# Ngā rārangi take

## Table of contents

<a href="#">Executive Summary</a>	1	<a href="#">Ko te mana whakahaere rohe</a>	
<a href="#">Key</a>	2	<a href="#">Regional leadership and governance</a>	14
<a href="#">Statement of comprehensive revenue and expense</a>	3	<a href="#">Ko te whāriki i te āhuatanga pūtea</a>	
<a href="#">Ko ngā ture whakahaere rawa</a>		<a href="#">Statement of financial position</a>	16
<a href="#">Resource management</a>	4	<a href="#">Capital expenditure and disposals</a>	17
<a href="#">Ko te mana whakahaere riu hopuwai</a>		<a href="#">Local Authorities (Members' Interests) Act 1968</a>	18
<a href="#">Catchment management</a>	6	<a href="#">Financial delegations</a>	19
<a href="#">Ko ngā kawenga waka</a>		<a href="#">Aged debtors analysis</a>	19
<a href="#">Transport</a>	8	<a href="#">Reserves</a>	19
<a href="#">Ko te mana tiaki i te waipuke, i ngā pūmate</a>		<a href="#">Borrowing</a>	20
<a href="#">Flood protection and hazard management</a>	10	<a href="#">Borrowing limits</a>	20
<a href="#">Ko ngā noninga ā-rohe</a>		<a href="#">Bank and investment balances</a>	21
<a href="#">Regional facilities</a>	12		

# Executive Summary

## Financial performance

Financial indicators					
Financial threshold key (for adverse variances): ● ≥5% and <10% ● ≥10%					
Total revenue		Operating expenditure		Operating surplus/deficit	
What we earn – rates, charges, grants and investment income		The costs to operate our activities		Total revenue less operating expenditure	
Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook
\$39.9M	● Period Trend budget ↑	\$42.0M	● Period Trend budget ↑	\$-2.2M	● Period Trend budget ↑
\$237.0K behind budget		\$2.7M under budget		\$2.5M ahead of budget	
Against a YTD budget of <b>\$40.1M</b> and a full year budget of <b>\$50.3M</b> .		Against a YTD budget of <b>\$44.7M</b> and a full year budget of <b>\$54.5M</b> .		Against a YTD budget of <b>\$-4.6M</b> and a full year budget of <b>\$-4.2M</b> .	

Financial performance			
Operating Expenditure		Income	
Actual	Forecast	Actual	Forecast
<p>Financial Performance</p> <p>23% 54% 23%</p>	<p>Future Performance</p> <p>12% 77% 11%</p>	<p>Financial Performance</p> <p>6% 88% 6%</p>	<p>Future Performance</p> <p>7% 86% 7%</p>

## Commentary and variances

As at 30 April 2025, the overall financial result is ahead of budget.

## Key

This section defines the symbols and colours used in the Executive Summary and the Groups of Activities.

### Introduction

In the “Financial Indicators Section”, for revenue, expenditure and operating surplus/deficit, for the whole of the Council the actual year to date (YTD) performance is compared against the YTD budget. A green variance indicates that the variance is within plus or minus 5% and less than \$50,000. A yellow variance indicates that the variance is greater than plus or minus 5% and between \$50,000 and \$100,000 but less than plus or minus 10% and more than \$100,000. A red variance indicates that the variance is more than plus or minus 10% and more than \$100,000. The arrow indicates the trend over time. A green up arrow indicates and improving trend and a red down arrow indicates a deteriorating trend.

The financial performance pie graphs for operating expenditure and income show the actual performance against budget and the forecast performance against budget, accumulated for all activities. The green slice indicates the number of activities where the variance is within plus or minus 5% and less than \$50,000. The yellow slice indicates the number of activities where the variance is greater than plus or minus 5% and between \$50,000 and \$100,000 but less than plus or minus 10% and more than \$100,000. The red slice indicates the number of activities where the variance is more than plus or minus 10% and more than \$100,000.

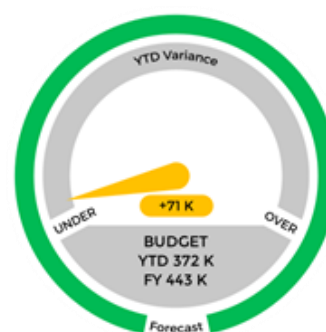
The operational performance pie graphs for levels of service and individual activities show the actual performance against budget and the forecast performance against budget, accumulated for all activities. The green slice indicates the number of levels of service/activities where the actual performance is on target. The yellow slice indicates the number of levels of service/activities where the actual performance is at risk of not being achieved. The red slice indicates the number of levels of service/activities where the actual performance is not meeting the target.

### For each Group of Activities:

In the “Financial Indicators Section”, for revenue and expenditure, for that group of activities, the actual year to date (YTD) performance is compared against the YTD budget. A green variance indicates that the variance is within plus or minus 5% and less than \$50,000. A yellow variance indicates that the variance is greater than plus or minus 5% and between \$50,000 and \$100,000 but less than plus or minus 10% and more than \$100,000. A red variance indicates that the variance is more than plus or minus 10% and more than \$100,000. The arrow indicates the trend over time. A green up arrow indicates and improving trend and a red down arrow indicates a deteriorating trend.

In the “Operating expenditure by activity” section, there is a dial for each activity comparing YTD expenditure against budget and a forecast for the rest of the year. The colours are green – variance of less than plus or minus 5% and less than \$50,000, yellow – plus or minus variance of more than 5% and between \$50,000 and \$100,000 but less than 10% and red – plus or minus variance of more than 10% and \$100,000. The key components of each dial are:

- The outer ring is the forecast for the rest of the year – green OK, yellow performance at risk, red target will not be achieved
- The pointer indicates whether the variance is over or under budget and the colour indicates the scale of the variance – the actual variance figure sits at the bottom of the pointer
- The YTD and Full Year (FY) budgets are included in the grey section.



The operational performance pie graphs for levels of service and individual activities show the actual performance against budget and the forecast performance against budget, accumulated for all activities within that group of activities. The green slice indicates the number of levels of service/activities where the actual performance is on target. The yellow slice indicates the number of levels of service/activities where the actual performance is at risk of not being achieved. The red slice indicates the number of levels of service/activities where the actual performance is not meeting the target.



# Statement of comprehensive revenue and expense

This statement summarises performance against budget for the month and for the year to date.

	Month			Year to date			2024/2025
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	Budget \$
<b>Cost of services</b>							
Resource management	1,439,734	1,483,381	43,647	14,303,206	15,542,313	1,239,107	18,477,101
Catchment management	1,079,218	1,039,189	(40,029)	10,869,663	11,993,868	1,124,205	15,027,004
Transport	858,888	705,143	(153,745)	6,546,692	7,153,362	606,670	8,577,005
Flood Protection and Hazard management	149,911	131,959	(17,952)	1,066,747	1,076,680	9,933	1,278,558
Regional Facilities	325,400	318,428	(6,972)	4,840,385	4,975,871	135,486	6,151,252
Regional Leadership and Governance	225,133	225,966	833	2,333,208	2,464,213	131,005	2,999,183
<b>Total operating expenditure</b>	<b>4,078,283</b>	<b>3,904,066</b>	<b>(174,217)</b>	<b>39,959,902</b>	<b>43,206,307</b>	<b>3,246,405</b>	<b>52,510,103</b>
<b>Revenue from exchange transactions</b>							
Direct charges revenue	583,200	440,446	142,754	5,485,153	5,587,410	(102,257)	6,572,764
Rent revenue	130,625	137,467	(6,842)	1,440,942	1,374,670	66,272	1,649,600
Dividends	-	-	-	7,000,000	8,000,000	(1,000,000)	8,000,000
<b>Revenue from non-exchange transactions</b>							
General rates revenue	-	-	-	12,214,382	12,214,383	(1)	16,285,842
Targeted rates revenue	-	-	-	4,254,717	4,254,717	-	5,672,956
Direct charges revenue	265,163	171,410	93,753	2,987,598	3,187,100	(199,502)	4,079,421
Government grants	499,674	315,355	184,319	3,803,019	3,698,050	104,969	4,864,586
Vested assets	-	-	-	-	-	-	-
<b>Total income</b>	<b>1,478,662</b>	<b>1,064,678</b>	<b>413,984</b>	<b>37,185,809</b>	<b>38,316,330</b>	<b>(1,130,521)</b>	<b>47,125,169</b>
<b>Operating surplus/(deficit) before finance income/expenses &amp; taxation</b>	<b>(2,599,621)</b>	<b>(2,839,388)</b>	<b>239,767</b>	<b>(2,774,092)</b>	<b>(4,889,977)</b>	<b>2,115,885</b>	<b>(5,384,934)</b>
<b>Finance income</b>	<b>249,445</b>	<b>234,583</b>	<b>14,862</b>	<b>2,673,119</b>	<b>1,779,580</b>	<b>893,539</b>	<b>2,267,500</b>
<b>Finance expense</b>	<b>(192,969)</b>	<b>(206,250)</b>	<b>13,281</b>	<b>(2,054,987)</b>	<b>(1,503,750)</b>	<b>(551,237)</b>	<b>(1,935,000)</b>
<b>Net finance expense</b>	<b>56,476</b>	<b>28,333</b>	<b>28,143</b>	<b>618,132</b>	<b>275,830</b>	<b>342,302</b>	<b>332,500</b>
<b>Operating surplus before taxation</b>	<b>(2,543,145)</b>	<b>(2,811,055)</b>	<b>267,910</b>	<b>(2,155,960)</b>	<b>(4,614,147)</b>	<b>2,458,187</b>	<b>(5,052,434)</b>
<b>Other gains/losses</b>							
Gains/(losses) on revaluation of properties	-	-	-	-	-	-	874,360
<b>Operating surplus before taxation</b>	<b>(2,543,145)</b>	<b>(2,811,055)</b>	<b>267,910</b>	<b>(2,155,960)</b>	<b>(4,614,147)</b>	<b>2,458,187</b>	<b>(4,178,074)</b>
<b>Income tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>Surplus/(deficit) for the period</b>	<b>(2,543,145)</b>	<b>(2,811,055)</b>	<b>267,910</b>	<b>(2,155,960)</b>	<b>(4,614,147)</b>	<b>2,458,187</b>	<b>(4,188,074)</b>
<b>Other comprehensive income</b>							
Revaluation of property, plant and equipment	-	-	-	-	-	-	-
<b>Other comprehensive income, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating surplus/(deficit)</b>	<b>(2,543,145)</b>	<b>(2,811,055)</b>	<b>267,910</b>	<b>(2,155,960)</b>	<b>(4,614,147)</b>	<b>2,458,187</b>	<b>(4,188,074)</b>

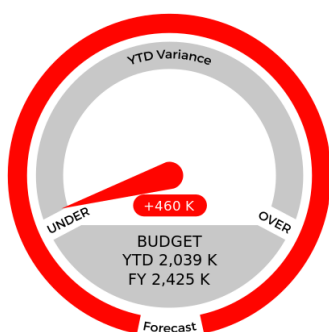
# Ko ngā ture whakahaere rawa

## Resource management

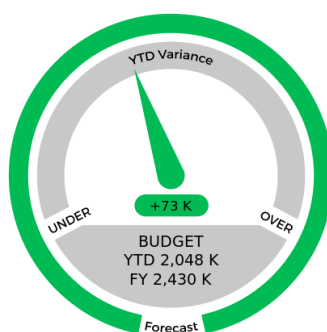
### Financial performance

Financial indicators			
Financial threshold key (for adverse variances): ● $\geq 5\%$ and $< 10\%$ ● $\geq 10\%$			
Total revenue		Operating expenditure	
What we directly earn – charges and grants		The costs to operate our activities	
Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook
\$5.6M  \$201.3K behind budget	● Period Trend budget ↑	\$14.3M  \$1.2M under budget	● Period Trend budget ↓
Against a YTD budget of <b>\$5.8M</b> and a full year budget of <b>\$6.9M</b> .		Against a YTD budget of <b>\$15.5M</b> and a full year budget of <b>\$18.5M</b> .	

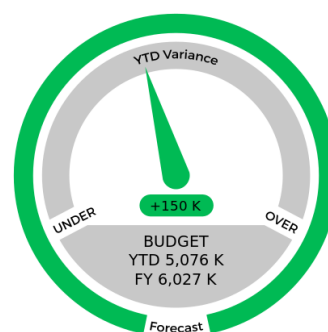
### Operating expenditure by activity



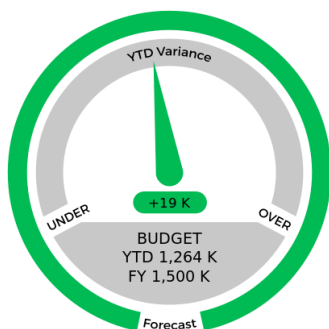
Resource management planning



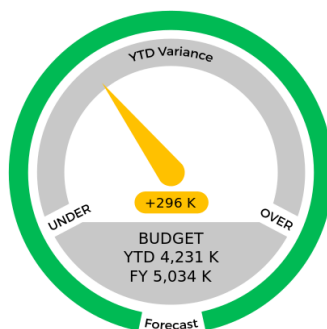
Resource consent processing



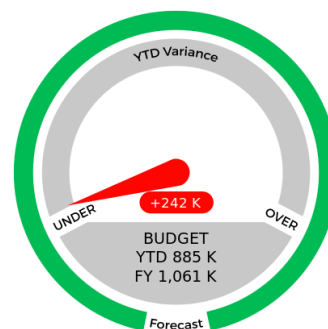
Compliance monitoring



Pollution incidence and response



State of the environment monitoring



Environmental science investigations

Key	YTD Variance
<span style="color: green;">■</span>	< 5% and less than \$50,000
<span style="color: orange;">■</span>	≥ 5% < 10% and between \$50,000 and \$100,000
<span style="color: red;">■</span>	≥ 10% and greater than \$100,000

## Commentary and variances

Overall resource management expenditure is under budget.

Material activity variances (> or < than \$100,000) are:

Resource management planning - \$459,653 under budget due to delayed expenditure on project costs in response to changes in work programme for the Regional Policy Statement and the Regional Freshwater Plan. Consultant support is expected to increase over the coming months and expend most of the remaining budget for the year.

Compliance monitoring – \$149,653 under budget due to timing differences in programme job costings, all scheduled monitoring has been completed for the year and expenditure expected to come in line with budget.

State of the environment monitoring - \$296,489 under budget due to timing of external contracts and deferred recruitment.

Environmental science investigations - \$241,506 under budget due to reduced personnel and timing of external contracts.

Direct charges revenue - \$264,350 behind budget due to phasing of work programme and timing of job closures.

## Cost of services statement

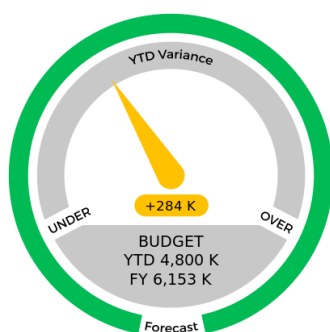
Resource Management							
	Month			Year to date			2024/2025
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	Budget \$
<b>Expenditure</b>							
Resource management planning	155,510	196,710	41,200	1,579,302	2,038,955	459,653	2,424,884
Resource consent processing	190,248	192,052	1,804	1,975,788	2,048,353	72,565	2,430,374
Compliance monitoring	487,710	480,914	(6,796)	4,926,299	5,075,952	149,653	6,026,810
Pollution incidents and response	119,145	120,070	925	1,244,518	1,263,759	19,241	1,500,028
State of the environment monitoring	406,508	404,810	(1,698)	3,934,258	4,230,747	296,489	5,034,088
Environmental science investigations	80,613	88,825	8,212	643,041	884,547	241,506	1,060,917
<b>Total expenditure</b>	<b>1,439,734</b>	<b>1,483,381</b>	<b>43,647</b>	<b>14,303,206</b>	<b>15,542,313</b>	<b>1,239,107</b>	<b>18,477,101</b>
<b>Income</b>							
General rates	519,227	519,227	-	4,999,281	4,999,281	-	5,969,459
Direct charges	642,875	475,978	166,897	5,578,380	5,842,730	(264,350)	6,895,161
Government grants	7,405	-	7,405	63,082	-	63,082	-
Transfer from reserves	-	-	-	-	-	-	-
Transfer to reserves	-	-	-	-	-	-	-
Investment funds	270,227	488,176	(217,949)	3,662,463	4,700,302	(1,037,839)	5,612,481
<b>Total income</b>	<b>1,439,734</b>	<b>1,483,381</b>	<b>(43,647)</b>	<b>14,303,206</b>	<b>15,542,313</b>	<b>(1,239,107)</b>	<b>18,477,101</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Ko te mana whakahaere riu hopuwai

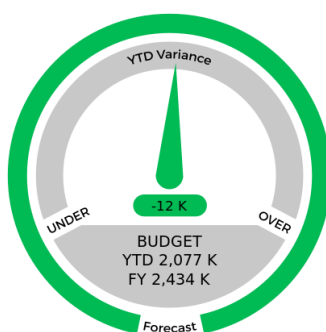
### Catchment management

#### Financial performance

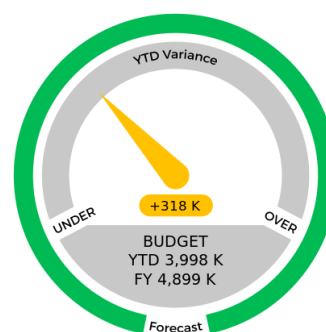
Financial indicators			
Financial threshold key (for adverse variances): <span style="color: orange;">●</span> ≥5% and <span style="color: red;">●</span> <span style="color: red;">●</span> ≥10%			
Total revenue		Operating expenditure	
What we directly earn – charges and grants		The costs to operate our activities	
Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook
<div>\$2.8M</div> <div>\$769.4K ahead of budget</div>	<div><div>●</div><div>Period Trend</div><div><div>↑</div><div>budget</div></div></div>	<div>\$10.9M</div> <div>\$1.1M under budget</div>	<div><div>●</div><div>Period Trend</div><div><div><div>budget</div><div>↑</div></div></div></div>
Against a YTD budget of <b>\$2.0M</b> and a full year budget of <b>\$3.0M</b> .		Against a YTD budget of <b>\$12.0M</b> and a full year budget of <b>\$15.0M</b> .	
Operating expenditure by activity			



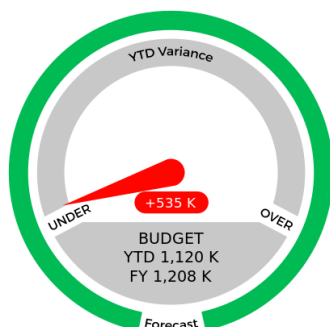
Biosecurity



Biodiversity



Sustainable land management



Catchment enhancement

Key	YTD Variance
■	< 5% and less than \$50,000
■	≥ 5% < 10% and between \$50,000 and \$100,000
■	≥ 10% and greater than \$100,000

## Commentary and variances

Overall catchment management expenditure is under budget.

Material activity variances (> or < than \$100,000) are:

Biosecurity - \$283,647 under budget due to operational delays and changes in phasing of workplan.

Sustainable land management - \$318,426 under budget due to less riparian plant purchases than planned.

Catchment enhancement - \$534,593 under budget due to lower year to date expenditure on STRESS projects. This is expected to be fully spent by year end.

Direct charges revenue - \$754,082 ahead of budget due to higher and earlier Waitara river catchment investment returns than planned and additional funding received.

## Cost of services statement

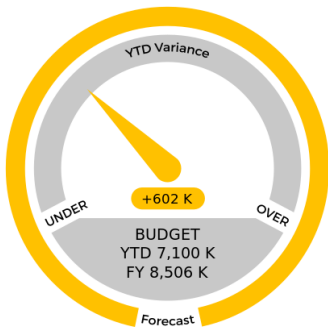
Catchment management							
	Month			Year to date			2024/2025
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	Budget \$
<b>Expenditure</b>							
Biosecurity	495,594	478,662	(16,932)	4,516,063	4,799,710	283,647	6,153,071
Biodiversity	199,251	167,740	(31,511)	2,088,950	2,076,564	(12,386)	2,433,661
Sustainable land management	345,379	356,062	10,683	3,679,080	3,997,506	318,426	4,898,534
Catchment Enhancement	38,984	36,725	(2,260)	585,495	1,120,088	534,593	1,208,218
Waitara river catchment	10	-	(10)	75	-	(75)	333,520
<b>Total expenditure</b>	<b>1,079,218</b>	<b>1,039,189</b>	<b>(40,029)</b>	<b>10,869,663</b>	<b>11,993,868</b>	<b>1,124,205</b>	<b>15,027,004</b>
<b>Income</b>							
General rates	518,987	518,987	-	5,155,373	5,130,329	25,044	6,250,896
Direct charges	109,890	32,251	77,639	2,249,592	1,495,510	754,082	2,404,273
Government grants	32,505	-	32,505	559,846	544,500	15,346	909,500
Transfer from reserves	-	-	-	-	-	-	450,000
Transfer to reserves	(97,981)	-	(97,981)	(1,074,116)	-	(1,074,116)	(600,000)
Investment funds	515,817	487,951	27,866	3,978,967	4,823,529	(844,562)	5,612,335
<b>Total income</b>	<b>1,079,218</b>	<b>1,039,189</b>	<b>40,029</b>	<b>10,869,663</b>	<b>11,993,868</b>	<b>(1,124,205)</b>	<b>15,027,004</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Ko ngā kawenga waka

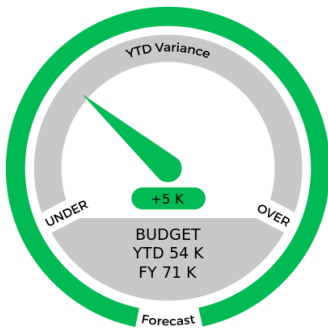
## Transport

### Financial performance

Financial indicators			
Financial threshold key (for adverse variances): <span>●</span> ≥5% and <10% <span>●</span> ≥10%			
Total revenue		Operating expenditure	
What we directly earn – charges and grants		The costs to operate our activities	
Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook
<div>\$4.2M</div> <div>\$162.1K ahead of budget</div>	<div><div></div><div>Period Trend</div><div><div></div><div>budget</div></div></div>	<div>\$6.5M</div> <div>\$606.7K under budget</div>	<div><div></div><div>Period Trend</div><div><div>budget</div><div></div></div></div>
Against a YTD budget of <b>\$4.1M</b> and a full year budget of <b>\$5.1M</b> .		Against a YTD budget of <b>\$7.2M</b> and a full year budget of <b>\$8.6M</b> .	
Operating expenditure by activity			



Transport Planning and Services



Navigation and Safety

Key	YTD Variance
<span style="color: green;">■</span>	< 5% and less than \$50,000
<span style="color: yellow;">■</span>	≥ 5% < 10% and between \$50,000 and \$100,000
<span style="color: red;">■</span>	≥ 10% and greater than \$100,000

## Commentary and variances

Overall transport expenditure is under budget.

Material activity variances (> or < than \$100,000) are:

Transport planning and services - \$601,744 under budget due to timing of bus service contract costs.

Direct Charges - \$190,433 ahead of budget due to an increase in fares due to a decrease in government grants (half price fares).

## Cost of services statement

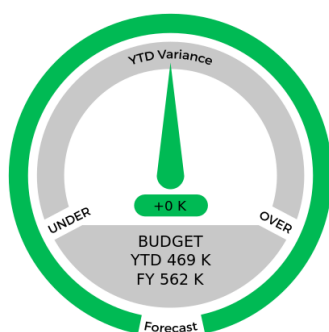
Transport							
	Month			Year to date			2024/2025
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	Budget \$
Expenditure							
Transport Planning and Services	859,164	704,643	(154,521)	6,497,868	7,099,612	601,744	8,506,005
Navigation and Safety	(276)	500	776	48,824	53,750	4,926	71,000
<b>Total expenditure</b>	<b>858,888</b>	<b>705,143</b>	<b>(153,745)</b>	<b>6,546,692</b>	<b>7,153,362</b>	<b>606,670</b>	<b>8,577,005</b>
Income							
General rates	153,046	153,046	-	543,925	543,925	-	422,508
Targeted rates	-	-	-	2,015,998	2,015,997	1	2,687,997
Direct charges	103,968	92,850	11,118	1,118,933	928,500	190,433	1,114,173
Government grants	457,784	315,355	142,429	3,125,235	3,153,550	(28,315)	3,955,086
Government grants for capital	-	-	-	-	-	-	-
Transfer from reserves	-	-	-	-	-	-	-
Transfer to reserves	-	-	-	-	-	-	-
Investment funds	144,090	143,892	198	(257,398)	511,390	(768,788)	397,241
<b>Total income</b>	<b>858,888</b>	<b>705,143</b>	<b>153,745</b>	<b>6,546,692</b>	<b>7,153,362</b>	<b>(606,670)</b>	<b>8,577,005</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Ko te mana tiaki i te waipuke, i ngā pūmate

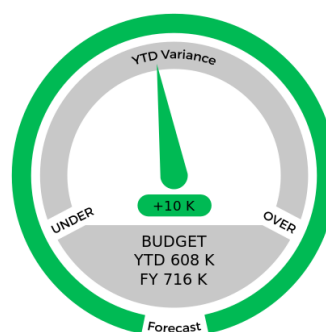
### Flood protection and hazard management

#### Financial performance

Financial indicators			
Financial threshold key (for adverse variances): <span style="color: yellow;">●</span> ≥5% and <10% <span style="color: red;">●</span> ≥10%			
Total revenue		Operating expenditure	
What we directly earn – charges and grants		The costs to operate our activities	
Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook
<div>\$0.1M</div> <div>\$54.7K ahead of budget</div>	<div><div></div><div>Period Trend</div><div><div>↑</div><div><u>budget</u></div></div></div>	<div>\$1.1M</div> <div>\$9.9K under budget</div>	<div><div></div><div>Period Trend</div><div><div><u>budget</u></div><div>↑</div></div></div>
Against a YTD budget of <b>\$0.0M</b> and a full year budget of <b>\$0.0M</b> .		Against a YTD budget of <b>\$1.1M</b> and a full year budget of <b>\$1.3M</b> .	
Operating expenditure by activity			



Emergency management



River and Flood Risk Management

Key	YTD Variance
■	$< 5\%$ and less than \$50,000
■	$\geq 5\% < 10\%$ and between \$50,000 and \$100,000
■	$\geq 10\%$ and greater than \$100,000



## Commentary and variances

Overall flood protection and hazard management expenditure is on budget.

There are no material activity variances (> or < than \$100,000).

## Cost of services statement

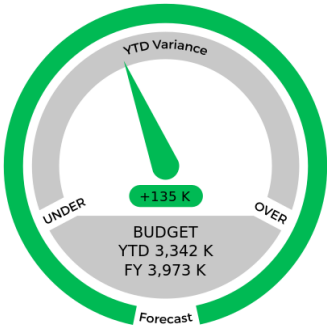
Flood protection and hazard management							
	Month			Year to date			2024/2025
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	Budget \$
<b>Expenditure</b>							
Emergency management	46,866	46,866	-	468,660	468,660	-	562,392
River and Flood Risk Management	103,045	85,093	(17,952)	598,087	608,020	9,933	716,166
<b>Total expenditure</b>	<b>149,911</b>	<b>131,959</b>	<b>(17,952)</b>	<b>1,066,747</b>	<b>1,076,680</b>	<b>9,933</b>	<b>1,278,558</b>
<b>Income</b>							
General rates	68,013	68,013	-	273,514	273,514	-	309,079
Targeted rates	-	-	-	604,718	604,719	(2)	806,290
Direct charges	-	-	-	(139)	-	(139)	-
Government grants	1,980	-	1,980	54,856	-	54,856	-
Transfer from reserves	-	-	-	-	-	-	-
Transfer to reserves	69,746	-	69,746	(148,694)	-	(148,694)	(49,132)
Investment funds	79,918	63,946	15,972	239,774	257,154	(17,380)	290,593
<b>Total income</b>	<b>219,657</b>	<b>131,959</b>	<b>87,698</b>	<b>1,024,029</b>	<b>1,135,387</b>	<b>(111,358)</b>	<b>1,356,830</b>
<b>Operating surplus/(deficit)</b>	<b>69,746</b>	<b>-</b>	<b>(69,746)</b>	<b>(42,718)</b>	<b>58,707</b>	<b>101,425</b>	<b>78,272</b>

Ko ngā noninga ā-rohe

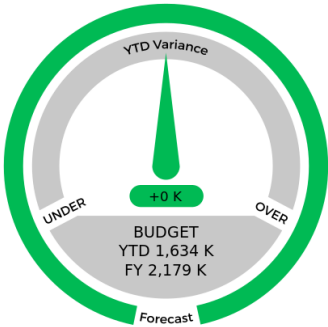
Regional facilities

Financial performance

Financial indicators			
Financial threshold key (for adverse variances): <span>●</span> ≥5% and <10% <span>●</span> ≥10%			
Total revenue		Operating expenditure	
What we directly earn – charges and grants		The costs to operate our activities	
Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook
\$0.1M	<div><div></div><div>Period Trend</div><div><div></div><div>budget</div></div></div>	\$4.8M	<div><div></div><div>Period Trend</div><div><div>budget</div><div></div></div></div>
\$48.9K ahead of budget		\$135.5K under budget	
Against a YTD budget of <b>\$0.1M</b> and a full year budget of <b>\$0.1M</b> .		Against a YTD budget of <b>\$5.0M</b> and a full year budget of <b>\$6.2M</b> .	
Operating expenditure by activity			



Regional gardens



Yarrow Stadium

Key	YTD Variance
<span style="color: #008000;">■</span>	< 5% and less than \$50,000
<span style="color: #FFD700;">■</span>	≥ 5% < 10% and between \$50,000 and \$100,000
<span style="color: #FF0000;">■</span>	≥ 10% and greater than \$100,000

## Commentary and variances

Overall regional facilities expenditure is on budget.

Material activity variances (> or < than \$100,000) are:

Regional gardens - \$135,486 under budget due to phasing of workplan.

## Cost of services statement

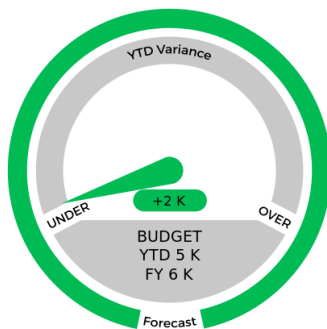
Regional Facilities							
	Month			Year to date			2024/2025
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	Budget \$
<b>Expenditure</b>							
Regional gardens	325,400	318,428	(6,972)	3,206,384	3,341,870	135,486	3,972,583
Yarrow Stadium	-	-	-	1,634,002	1,634,001	(1)	2,178,669
<b>Total expenditure</b>	<b>325,400</b>	<b>318,428</b>	<b>-6,972</b>	<b>4,840,385</b>	<b>4,975,871</b>	<b>135,486</b>	<b>6,151,252</b>
<b>Income</b>							
General rates	159,812	159,812	-	1,679,344	1,679,344	-	1,995,803
Targeted rates	-	-	-	1,634,002	1,634,001	1	2,178,669
Direct charges	1,986	8,361	(6,375)	132,557	83,610	48,947	100,331
Investment funds	163,602	150,255	13,347	1,394,482	1,578,916	(184,434)	1,876,449
<b>Total income</b>	<b>325,400</b>	<b>318,428</b>	<b>6,972</b>	<b>4,840,385</b>	<b>4,975,871</b>	<b>(135,486)</b>	<b>6,151,252</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Ko te mana whakahaere rohe

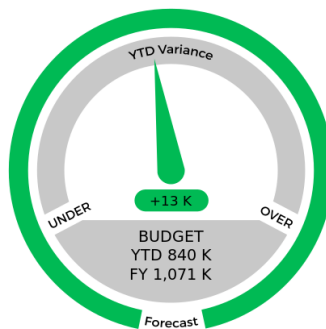
### Regional leadership and governance

#### Financial performance

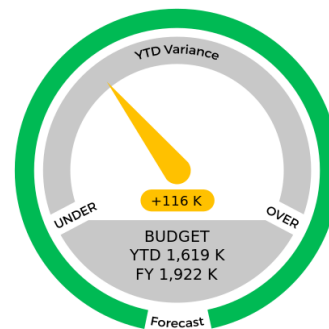
Financial indicators			
Financial threshold key (for adverse variances): <span>●</span> ≥5% and <10% <span>●</span> ≥10%			
Total revenue		Operating expenditure	
What we directly earn – charges and grants		The costs to operate our activities	
Actual YTD	Full Year Outlook	Actual YTD	Full Year Outlook
<div>\$0.3M</div> <div>\$70.1K behind budget</div>	<div><div>●</div><div>Period Trend</div><div><div>budget</div><div>↑</div></div></div>	<div>\$2.3M</div> <div>\$131.0K under budget</div>	<div><div>●</div><div>Period Trend</div><div><div>budget</div><div>↓</div></div></div>
Against a YTD budget of <b>\$0.4M</b> and a full year budget of <b>\$0.4M</b> .		Against a YTD budget of <b>\$2.5M</b> and a full year budget of <b>\$3.0M</b> .	
Operating expenditure by activity			



Investment management



Community engagement



Governance

Key	YTD Variance
■	$< 5\%$ and less than \$50,000
■	$\geq 5\%$ $< 10\%$ and between \$50,000 and \$100,000
■	$\geq 10\%$ and greater than \$100,000

## Commentary and variances

Overall regional leadership and governance expenditure is under budget.

Material activity variances (> or < than \$100,000) are:

Governance expenditure - \$115,756 under budget due to phasing of workplan and underspend in Policy and Planning advocacy and response spend.

## Cost of services statement

Regional leadership and governance							
	Month			Year to date			2024/2025
	Actual \$	Budget \$	Variance \$	Actual \$	Budget \$	Variance \$	Budget \$
<b>Expenditure</b>							
Investment management	-	500	500	3,025	5,000	1,975	6,000
Community engagement	76,939	72,249	(4,690)	826,674	839,948	13,274	1,070,748
Governance	148,194	153,217	5,023	1,503,509	1,619,265	115,756	1,922,435
<b>Total expenditure</b>	<b>225,133</b>	<b>225,966</b>	<b>833</b>	<b>2,333,208</b>	<b>2,464,213</b>	<b>131,005</b>	<b>2,999,183</b>
<b>Income</b>							
General rates	116,337	116,337	-	1,062,632	1,062,632	-	1,338,100
Direct charges	10,176	250	9,926	332,399	402,500	(70,101)	403,000
Investment funds	98,620	109,379	(10,759)	938,178	999,081	(60,903)	1,258,083
<b>Total income</b>	<b>225,133</b>	<b>225,966</b>	<b>(833)</b>	<b>2,333,208</b>	<b>2,464,213</b>	<b>(131,005)</b>	<b>2,999,183</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Ko te whāriki i te āhuatanga pūtea

### Statement of financial position

This statement summarises our assets, liabilities and residual equity. The statement is split between current items (those expected to be realised within 12 months) and non-current items (expected to last longer than 12 months).

	Month End Actual \$	2024/2025 Estimates \$	2023/2024 Annual Report \$
<b>Current Assets</b>			
Cash and cash equivalents	3,319,197	602,359	1,425,807
Current portion of investments	25,853,074	-	24,276,666
Trade and other receivables	1,863,501	4,160,000	8,527,049
Inventories	-	208,000	-
Treasury investments	-	-	112,500
Loan to Taranaki Stadium Trust	-	-	4,500,000
Prepayments	828,276	416,000	368,194
Work in progress	1,358,833	312,000	733,324
<b>Total current assets</b>	<b>33,222,881</b>	<b>5,698,359</b>	<b>39,943,540</b>
<b>Non-current assets</b>			
Treasury investments	2,000,000	27,083,000	675,000
Port Taranaki Ltd	26,000,000	26,000,000	26,000,000
Civic Assurance Ltd	1,000	1,000	1,000
Regional Software Holdings Ltd	798,118	798,118	798,118
Loan to Taranaki Stadium Trust	41,500,000	45,000,000	22,000,000
Investment properties	21,859,000	22,733,360	21,859,000
Intangible assets	983,226	1,550,000	1,268,232
Property plant and equipment	48,878,899	42,153,408	40,676,815
Deferred tax asset	166,401	160,000	166,401
<b>Total non-current assets</b>	<b>136,186,644</b>	<b>165,478,886</b>	<b>113,144,566</b>
<b>Total assets</b>	<b>169,409,525</b>	<b>171,177,245</b>	<b>153,388,106</b>
<b>Current liabilities</b>			
Trade and other payables	4,788,075	6,011,215	10,761,529
Work-in-progress	1,683,960	1,040,000	842,043
Employee entitlements current	1,683,099	1,664,000	1,374,184
Borrowings	1,000,000	2,000,000	4,500,000
<b>Total current liabilities</b>	<b>9,155,134</b>	<b>10,715,215</b>	<b>17,477,756</b>
<b>Non-current liabilities</b>			
Employee entitlements term	408,692	312,000	408,692
Borrowings	53,500,000	58,000,000	27,000,000
<b>Total non-current liabilities</b>	<b>53,908,692</b>	<b>58,312,000</b>	<b>27,408,692</b>
<b>Total liabilities</b>	<b>63,063,826</b>	<b>69,027,215</b>	<b>44,886,448</b>
<b>Public equity</b>			
Retained earnings	63,025,943	63,598,390	66,404,712
Reserves	33,316,983	31,395,885	32,094,173
Asset revaluation reserves	10,002,773	7,155,755	10,002,773
<b>Total public equity</b>	<b>106,345,699</b>	<b>102,150,030</b>	<b>108,501,658</b>
<b>Total liabilities and equity</b>	<b>169,409,525</b>	<b>171,177,245</b>	<b>153,388,106</b>

## Capital expenditure and disposals

Capital expenditure in excess of \$10,000 for the month was:

Description	Amount \$
Acoustic Doppler Velocimeter FlowTracker 2 S/N#5014	22,100
Regional Garden Security - Capital WIP	19,175
New Build and Extra Site Works - Capital WIP	95,781
Pukeiti Walkway Upgrade - Capital WIP	11,272
Pukeiti Staff Service Area - Capital WIP	44,866
Riparian and Hill Country Application - Capital WIP	25,000

Fixed asset disposals in excess of \$10,000 for the month were:

Description	Amount \$
2020 Subaru XV Sport	19,758
2021 Subaru XV Sport x3	64,850

## Local Authorities (Members' Interests) Act 1968

Additions to the Creditors Detail List for the month were:

Code	Creditor name	Address	Date established
12763	New Zealand Post Limited	7 Waterloo Quay, Wellington 6011	Apr-25
12764	Graham Harris Limited	39 De Havilland Drive, New Plymouth 4312	Apr-25
12765	Te Pukenga - T/A Primary ITO	PO Box 10-383, Wellington 6011	Apr-25
12766	Simply Food 2021 Limited	2 Sar Street, Wellington 6012	Apr-25
12767	Francis Douglas Memorial College Board of Trustees	PO Box 5124, New Plymouth 4343	Apr-25
12768	Wood Country Limited	2604 Waitotara Valley Road, Whanganui 4588	Apr-25
12769	Grapheus Limited - T/A Pikirangi	31 Stewart Crescent, Palmerston North 4410	Apr-25
12770	MC Benton	1760 Mountain Road, Inglewood 4386	Apr-25
12772	Pembroke Primary School Board Of Trustees	486 Pembroke Road, Stratford 4394	Apr-25
12773	R&R Mechanical Limited	115a Regan Street, Stratford 4332	Apr-25
12774	Public Sector Network Australia PTY Limited	20-40 Meagher Street, Sydney, Australia	Apr-25
12775	Glanton Holdings Limited	2498 South Road, Hāwera 4678	Apr-25
12776	Southern Humates Limited	14 Cardigan Road, Wyndham 9831	Apr-25
12778	Ngaere Farm Limited	175 Cheal Road, Stratford 4393	Apr-25
12779	Clive Haines	97 Weraroa Road, Waverley 4510	Apr-25
12780	Inchcape Automotive Distribution (NZ) Limited	46 Lady Ruby Drive, Auckland 2013	Apr-25
12781	DTI Lawyers Limited	48 Shortland Street, Auckland 1010	Apr-25
12782	International Plant Propagators Society	20 Whakahaumako Road, Cambridge 3495	Apr-25
12783	Grove Dairy Farm (2008) Limited	424 Pātea Road, Pātea 4597	Apr-25
12787	East Taranaki Environment Trust	PO Box 102, Inglewood 4347	Apr-25

Notes:

The schedule of all previously listed creditors for the purpose of the Local Authorities (Members' Interests) Act 1968 is available for Members' perusal.

The schedule excludes any staff who may have become a creditor.

Under the terms of Section 6 and Section (1) of the Local Authorities (Members' Interests) Act 1968, members are required to declare if they hold directly or indirectly, a pecuniary interest other than an interest in common with the public.



## Financial delegations

The following payments were made during the period to 30 April 2025 that exceeded the budgeted approved delegated authority levels:

Description	Amount \$
Nil	-

## Aged debtors analysis

The total debtors outstanding at 30 April 2025 were aged as follows:

Description	Amount \$	Percent %
Current balance	404,721	47
30 days balance	184,024	21
60 days balance	37,744	4
90 days and over balance	246,166	28
<b>Total debtors</b>	<b>872,655</b>	<b>100</b>

## Reserves

As at 30 April 2025 the following reserve balances were held:

Description	Amount \$
Contingency/Disaster Reserve	1,086,000
North Taranaki/Waitara River Control Scheme Reserve	1,343,401
South Taranaki Rivers Control Scheme Reserve	38,089
Dividend Equalisation Reserve	3,331,829
Egmont National Park Control Reserve	463,000
Endowment Land Sales Reserve	2,935,000
Waitara Lands Act 2018 Reserve	24,119,663
<b>Total reserves</b>	<b>33,316,982</b>

## Borrowing

The total LGFA borrowing at 30 April 2025 was as follows:

Maturity date	Amount \$	Interest rate %*
19/05/2025	1,000,000	4.42
15/04/2026	11,000,000	3.73
15/04/2027	12,000,000	4.00
15/05/2028	11,000,000	4.78
20/04/2029	14,500,000	4.55
15/05/20230	5,000,000	4.77
<b>Total borrowings</b>	<b>54,500,000</b>	<b>4.33*</b>

All borrowings are in accordance with the Liability Management Policy. \*Weighted average interest rate

## Borrowing limits

Council borrowing against policy limits at 30 April 2025 was as follows:

Item	Required performance	Actual performance
Net Debt/Total Revenue	≤225%	51%
Net Interest/Total Revenue	≤15%	-1%
Net Interest/Annual Rates Income	<20%	-2%
Liquidity	>110%	154%
Debt Cap	\$100 million	54.5 million

## Bank and investment balances

As at 30 April 2025 the following cash, bank and investment balances were held:

	% of Total	Council policy % limits	Invested \$	Council policy \$ limits	S&P Credit rating	Yield %	Maturity date
--	------------	-------------------------	-------------	--------------------------	-------------------	---------	---------------

### BNZ

Call Account	6		1,900,494			0.0	On Call
Current Account	6		1,815,079			0.0	On Call
Waitara Lands Account	-		1,750			0.0	On Call
Waitara Lands Term Investment	2		613,962			5.0	20/11/2025
Waitara Lands Term Investment	5		1,587,292			6.1	5/05/2025
Waitara Lands Term Investment	2		581,463			6.1	26/05/2025
Waitara Lands Term Investment	1		316,837			5.0	19/11/2025
Waitara Lands Term Investment	2		496,376			4.0	21/04/2026
<b>Total BNZ</b>	<b>24</b>	<b>50</b>	<b>7,313,253</b>	<b>30,000,000</b>	<b>AA-</b>		

### ASB

Cheque Account	-		10			0.0	On Call
Waitara Lands Term Investment	8		2,502,219			4.9	2/11/2025
Waitara Lands Term Investment	4		1,362,283			4.9	4/11/2025
Waitara Lands Term Investment	16		5,100,086			4.4	30/07/2025
Waitara Lands Term Investment	2		618,952			5.1	30/09/2025
<b>Total ASB</b>	<b>30</b>	<b>50</b>	<b>9,583,550</b>	<b>30,000,000</b>	<b>AA-</b>		

### Westpac

Waitara Lands Account	-		3,675			1.5	On Call
Waitara Lands Term Investment	8		2,627,513			5.8	20/07/2025
Waitara Lands Term Investment	8		2,632,739			5.9	22/06/2025
Waitara Lands Term Investment	5		1,738,836			5.1	11/10/2025
Term Investment	10		3,094,713			4.2	6/10/2025
<b>Total Westpac</b>	<b>31</b>	<b>50</b>	<b>10,097,476</b>	<b>30,000,000</b>	<b>AA-</b>		

### TSB

Cheque Accounts	-		15,148			0.0	On Call
Call Account	-		5,491			2.2	On Call
Waitara Lands Term Investment	8		2,579,803			5.1	31/07/2025
<b>Total TSB</b>	<b>8</b>	<b>25</b>	<b>2,600,442</b>	<b>15,000,000</b>	<b>A-</b>		

### LGFA

Borrower Notes x 26	7	Unlimited	2,112,500	Unlimited	N/A	3.9	Various
<b>Total</b>	<b>100</b>		<b>31,707,221</b>			<b>4.9*</b>	

All investments are in accordance with the Investment Policy. \* Weighted average interest rate.



**Date:** 16 June 2025

**Subject:** 2024/2025 Audit Planning Report

**Author:** A De Faria, Finance Manager

**Approved by:** M J Nield, Director – Corporate Services

**Document:** TRCID-1492626864-599

### Purpose

1. The purpose of this memorandum is to receive and consider the Audit Planning Report relating to the audit of the *2024/2025 Annual Report*.

### Recommendation

That the Taranaki Regional Council:

- a) receives the Audit Planning Report relating to the audit of the *2024/2025 Annual Report*.

### Background

2. We are commencing the process of preparing, auditing and adopting our *2024/2025 Annual Report*. Our auditors (Deloitte) are, similarly preparing for the audit of the *Annual Report*.

### Discussion

3. Deloitte have prepared a Planning Report for the audit of the *2024/2025 Annual Report*. As its name suggests, this report outlines the planning matters that the auditors have identified in preparing for the audit. This year's key areas for audit focus, over and above the normal focus on operational and financial performance are valuation of assets, Yarrow Stadium project, management override of controls, revenue recognition, statement of service performance, environmental, social and governance (ESG) reporting, climate change and the matters raised by the Officer of the Auditor General (OAG).
4. Other planning matters, such as materiality and audit risk, have also been documented.
5. Management have had the opportunity to review and comment on the Planning Report. There are no issues of concern and, accordingly, it is recommended that the document be received.

### Appendices/Attachments

Document TRCID-1492626864-598: [Audit Plan 2024/2025 - Deloitte](#)



## Taranaki Regional Council and Group

Planning report to the Executive, Audit and Risk Committee  
the year ending 30 June 2025

April 2025



### **Purpose of report**

*This report has been prepared for Taranaki Regional Council's Executive, Audit and Risk Committee (the 'Committee') and is part of our ongoing discussions as auditor in accordance with our engagement letter dated 7 February 2025 and as required by auditing standards issued by the Auditor-General that incorporate New Zealand auditing standards.*

*This plan is intended for the Committee (and other Councillors) and should not be distributed further. We do not accept any responsibility for reliance that a third party might place on this report should they obtain a copy without our consent.*

*This report covers the matters for the Taranaki Regional Council (the 'Council') and Taranaki Stadium Trust ('the Trust'). A separate audit plan has been presented to the Board of Directors of Port Taranaki Limited.*

*This report includes only those matters that have come to our attention as a result of performing our audit procedures to date and which we believe are appropriate to communicate to the Committee. The ultimate responsibility for the preparation of the financial statements rests with the Councillors.*

### **Responsibility statement**

*We are responsible for conducting an audit of Taranaki Regional Council and its controlled entities (the 'Group') for the year ended 30 June 2025 in accordance with New Zealand auditing standards issued by Auditor-General that incorporate New Zealand auditing standards issued by the NZ Auditing and Assurance Standards Board.*

*This includes separate opinions on:*

- Taranaki Regional Council and the consolidated Group
- Taranaki Stadium Trust
- Port Taranaki Limited

*Our audit is performed pursuant to the requirements of the Local Government Act 2002, Public Audit Act 2001, the Crown Entities Act 2004 and the Financial Reporting Act 2013, with the objective of forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of the Councillors. The audit of the financial statements does not relieve management or the Councillors of their responsibilities.*

*Our audit is not designed to provide assurance as to the overall effectiveness of the Group's controls but we will provide you with any recommendations on controls that we may identify during the course of our audit work.*



# Contents

Section 1 – Planning report

Introduction	5
Areas of audit focus	6
A focus on the IT control environment	13

Section 2 – Technical update

Tier 3 (PS) Standard	15
----------------------	----

Appendices

Our audit explained	17
Materiality	18
Other compliance matters	19
Independence and fees	20
Continuous communication and reporting	22
Your client service team	23



# Planning report





## Introduction

Dear Executive, Audit and Risk Committee

We are pleased to provide you with our planning report for the audit of Taranaki Regional Council and its controlled entities (the 'Group') for the year ending 30 June 2025. We understand our responsibility to you, and we have developed a tailored audit plan that summarises the key aspects of our audit scope and approach, our planned communications with you, and our team structure.

This report is designed to outline our respective responsibilities in relation to the audit, to present our audit plan and to facilitate a two-way discussion on the plan presented. This plan is therefore intended for the Councillors and should not be distributed further.

We appreciate the opportunity to serve the Group. We hope the accompanying information will be useful to you, and we look forward to answering your questions about our plan.

A handwritten signature in blue ink that reads "B. Dente".

**Bruno Dente**, Partner  
**for Deloitte Limited**

Appointed Auditor on behalf of the Auditor-General  
Hamilton | 4 April 2025



## Areas of audit focus

### Financial statements dashboard

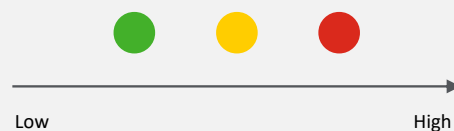
Area of audit focus	Significant risk	Fraud risk	Control testing planned	Level of management judgement	Area of focus status
Valuation of assets	✓	✗	D	●	🔄
Management's override of controls	✓	✓	D	●	🔄
Revenue recognition	✗	✗	D	●	🔄
Yarrow Stadium project	✗	✗	D	●	🔄
Statement of Service Performance	✗	✗	D	●	🔄
ESG and Climate Change	✗	✗	N/A	●	🔄
Matters raised by the OAG	✗	✗	N/A	●	🔄

#### Control testing planned

D: Evaluate whether control design manages risk appropriately

OE: Planning to test if controls were operating effectively and can be relied upon

#### Level of management judgement required



New area of focus



Continuing area of focus



## Areas of audit focus (cont.)

Area of audit focus	Our approach
<p><b>Valuation of assets</b></p> <p>The Council has two asset classes carried at fair value:</p> <ul style="list-style-type: none"> <li>• River and flood protection assets</li> <li>• Investment properties</li> </ul> <p>These two asset classes are revalued annually therefore will be revalued for the year ending 30 June 2025.</p> <p>For Taranaki Stadium Trust, we understand from management that a fair value assessment will be performed to the surrounding property of the stadium to consider if the carrying value are still approximate to the fair value. A full revaluation will be carried out for the stadium for the year ending 30 June 2025 as the build is expected to be completed in March/April 2025.</p> <p>The valuation of assets can be a complicated process and Management and Council need to ensure that a robust review of the valuation process is performed irrespective of the valuation being performed by an independent expert.</p> <p>Management and Council will need to work to ensure a robust and timely review of the revaluations is performed which appropriately considers existing market conditions.</p>	<p>For assets carried at fair value and are revalued in the current year, we plan to:</p> <ul style="list-style-type: none"> <li>• Obtain the valuation reports for these assets;</li> <li>• If the valuation is completed at an earlier date (not as at 30 June 2025), obtain management's assessment of the indicative movement in fair value for these assets from the valuation date to year end;</li> <li>• Obtain representation directly from the independent valuer confirming their independence and methodology;</li> <li>• Review the key underlying assumptions used to ensure these assumptions are reasonable and in line with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS"); and</li> <li>• Ensure the revaluation transaction is correctly accounted for and disclosed in the financial statements in order to comply with PBE IPSAS.</li> </ul> <p>For assets carried at fair value but not revalued in the current year, we plan to:</p> <ul style="list-style-type: none"> <li>• Obtain management's assessment of the indicative movement in fair value for the asset(s) carried at fair value;</li> <li>• Obtain supporting documentation from independent valuers supporting the indicative fair value movement (if applicable);</li> <li>• Review the key assumptions applied in determining the indicative fair value, assess and challenge management's overall conclusions.</li> </ul> <p>We will also consider any required adjustments made to account for the different accounting framework under which Port Taranaki Limited financial statements are prepared.</p>



## Areas of audit focus (cont.)

Area of audit focus	Our approach
<p><b>Management override of controls</b></p> <p>ISA (NZ) 240 The auditor's responsibility to consider fraud in an audit of financial statements requires us to presume there are risks of fraud in management's ability to override controls.</p> <p>We are required to design and perform audit procedures to respond to the risk of management's override of controls.</p> <p>Management's override of controls is identified as a fraud risk because it represents those controls in which manipulation of the financial results could occur.</p> <p>It has a potential impact to the wider financial statements and is therefore a significant risk for our audit.</p>	<p>We plan to:</p> <ul style="list-style-type: none"> <li>• Understand and evaluate the financial reporting process and the controls over journal entries and other adjustments made in the preparation of the financial statements.</li> <li>• Test the appropriateness of a sample of journal entries and adjustments and make enquiries about inappropriate or unusual activities relating to the processing of journal entries and other adjustments.</li> <li>• Review accounting estimates for biases that could result in material misstatement due to fraud, including assessing whether the judgements and decisions made, even if individually reasonable, indicate a possible bias on the part of management.</li> <li>• Perform a retrospective review of management's judgements and assumptions relating to significant estimates reflected in last year's financial statements.</li> <li>• Obtain an understanding of the business rationale of significant transactions that we become aware of that are outside the normal course of business or that otherwise appear to be unusual given our understanding of the Group and its environment.</li> </ul>



## Areas of audit focus (cont.)

Area of audit focus	Our approach
<p><b>Revenue recognition</b></p> <p>ISA (NZ) 240 The auditor's responsibility to consider fraud in an audit of financial statements requires us to presume there are risks of fraud in revenue recognition and therefore this is a focus area for the audit.</p> <p>The Council has various revenue streams which need to be considered separately to ensure they are in-line with Public Benefit Entity Standards.</p> <p>Material misstatement due to fraudulent financial reporting relating to revenue recognition often results from an overstatement of revenues through, for example, premature revenue recognition or recording fictitious revenues. It may also result from an understatement of revenues through, for example, improperly shifting revenues to a later period.</p> <p>Based on the nature of revenue streams within the Council and the Trust, and the processes and risk factors that exist we plan to rebut the significant risk of fraud associated with revenue recognition.</p> <p>Failure to comply with rating law and the associated consultation requirements can create risks for rates revenue. Compliance with the detail of the Local Government (Rating) Act 2002 (LGRA) is vital; if the rate is not within the range of options and restrictions provided for in that Act, it may not be valid.</p> <p>Management and Council need to ensure that the requirements of the LGRA are all adhered to and that there is consistency between the rates resolution, the Funding Impact Statement, and the Revenue and Financing Policy in the respective Long Term Plan (LTP) or Annual Plan (AP).</p>	<p>We will perform the following audit procedures to ensure that revenue recognition is appropriate:</p> <ul style="list-style-type: none"> <li>• Understand, evaluate and assess the relevant controls that address the risks of revenue recognition;</li> <li>• Assess the quality of information produced from the IT system and ensure accuracy and completeness of reports that are used to recognise revenue;</li> <li>• Complete a 'rates questionnaire' compiled by the Office of the Auditor General*, to confirm whether rates have been correctly set; and</li> <li>• Review the meeting minutes recording the adoption of the rates resolution, to ensure the rates are in accordance with the Revenue and Financing Policy as well as reviewing any other information available with regards to rates;</li> <li>• Complete analytical procedures by developing expectations based on our knowledge of the sector and key performance measures;</li> <li>• Complete detailed substantive testing where required; and</li> <li>• Assess the impact of any changes to revenue recognition policies.</li> </ul> <p>*Please note that the completion of the 'rates questionnaire' is not a legal exercise but aims to provide us with some indication of the rates setting processes being used by the Council. We remind Council that the overall responsibility for the compliance of rates rests with the Councillors.</p>



## Areas of audit focus (cont.)

Area of audit focus	Our approach
<p><b>Yarrow Stadium Project</b></p> <p>Significant progress has been made in the project being undertaken to repair and refurbish Yarrow Stadium with the stadium reopening in September 2022. The project has involved a considerable investment from the stakeholders with an initial budgeted spend of \$50 million which has subsequently increased to \$79.7million. While the budget has increased, the total contributed by the ratepayers remains under the \$50m. The Council secured \$30 million in funding from Government's Infrastructure Reference Group (IRG) programme.</p> <p>With the undertaking of this significant project, we will focus our audit effort into the following key areas:</p> <ul style="list-style-type: none"> <li>• Understanding how the project is managed;</li> <li>• Reviewing the costs incurred to ensure they are appropriately capitalised;</li> <li>• Reviewing the recognition of the government grant.</li> </ul>	<p>For the project, we plan to:</p> <ul style="list-style-type: none"> <li>• Gain an understanding of how the project is being managed, what monitoring is in place of actual to budget and how the Trust's governance function oversees this process.</li> <li>• Test a sample of costs incurred in the project against supporting documentation and ensure that capitalisation of costs are appropriate and in accordance with PBE standards.</li> <li>• Understand the accounting treatment of the government grant including how this has been recognised in the Council and the Taranaki Stadium Trust financial statements.</li> <li>• Review disclosures in the financial statements.</li> </ul> <p>We will also assess the ability of the Trust to service the loan that was taken out for the repair and build, and any impact to the going concern assumption.</p>



## Areas of audit focus (cont.)

Area of audit focus	Our approach
<p><b>Statement of Service Performance</b></p> <p>The Council's Annual Report is required to include an audited Statement of Service Performance (SSP) which reports against the performance framework included in the annual plan/long-term plan. This is line with the requirements of <i>PBE FRS 48 Service Performance Reporting</i>.</p> <p>The SSP is an important part of Council's annual performance reporting and it is important it adequately "tells the performance story" for each group of activities.</p> <p>Our audit opinion considers whether the service performance information:</p> <ul style="list-style-type: none"> <li>Is based on appropriately identified elements (outcomes, impacts, outputs), performance measures, targets/results; and</li> <li>Fairly reflects actual service performance for the year (i.e. not just reports against forecast).</li> </ul>	<p>The Council has worked through a process to review its performance reporting framework during the 24/34 Long Term Plan which resulted in changes to its performance measures.</p> <p>As part of the audit process, we plan to:</p> <ul style="list-style-type: none"> <li>Understand, evaluate and assess the relevant controls over performance information;</li> <li>Review Council's SSP against legislative requirements and good practice. This will include checking consistency with the performance framework included in the 2024-2034 LTP;</li> <li>Audit a sample of the reported performance measures, with a focus on the more significant groups of activities;</li> <li>Review the narrative commentary and explanatory information provided in the annual report to ensure that this provides sufficient information to the readers i.e. "tells the performance story".</li> </ul>
<p><b>ESG and Climate Change</b></p> <p>Matters related to climate and the broader Environment, Social and Governance (ESG) landscape are rapidly evolving. Stakeholders are increasingly asking entities to provide transparent disclosures about climate-related risks, and the New Zealand Government is taking action to reduce our emissions profile which over time will impact most entities.</p> <p>ESG and climate related matters will likely create physical and transitional risks and opportunities for the Council and these matters could lead to potential impacts on the financial statements.</p>	<p>As part of the audit process, we will consider information that will be included in the annual report.</p> <p>Where the Council will report on climate-related measures as part of the performance information, these measures and disclosures will be subject to AG-4 The audit of performance reports and we will tailor our audit approach as required to audit the information.</p> <p>Where the Council will include climate-related information in their annual report voluntarily, we will review these as part of "Other Information" and our responsibilities as auditors is limited to reading these information and assess for consistency with the information and understanding we obtain during our audit. Our work is therefore limited, and no assurance is provided on the other information.</p>



## Areas of audit focus (cont.)

### Matters raised by the Office of the Auditor General

Area of audit focus	Our approach
<p><b>Effectiveness, efficiency, waste and probity</b></p> <p>Good practice involves the establishment of policies and controls to ensure that expenses have a justifiable business purpose; preserve impartiality; have been made with integrity; are moderate and conservative; have regard to the circumstances; have been made transparently; and are appropriate in all respects.</p>	<p>We are required to remain alert for issues of effectiveness and efficiency, waste, and a lack of probity or financial prudence throughout the audit. We also plan to:</p> <ul style="list-style-type: none"> <li>Assess policies and procedures in place for expenses and procurement processes, and</li> <li>Test a sample of expenses for appropriateness against good practice and other guidance issued as relevant for the Group. Our tests will focus primarily on sensitive expenditure such as Councillors and senior management pay, travel and expenses; large contract tenders; related party transactions; and payments to offshore locations (if any).</li> </ul>
<p><b>Government reviews and proposals</b></p> <p>There continues to be change in the sector with newly introduced or changes to regulatory requirements (new and updated national policy statements), and other areas being considered by the Government. Most notably for the Council is the government plans on the reform of the resource management system, with the Resource Management (Freshwater and Other Matters) Amendment Act 2024 came into force on 25 October 2024 and the Resource Management (Extended Duration of Coastal Permits for Marine Farms) Amendment Act (2024) came into force on 3 September 2024. There were also several announcement on the Fast-track Approvals Bill were made in October 2024.</p> <p>This constant change makes it challenging for councils to plan ahead, particularly because of uncertainties of regulatory settings and the significant cost implications of these changes.</p>	<p>As part of our audit process we will:</p> <ul style="list-style-type: none"> <li>Continue to follow up and discuss with management on the impact of these initiatives to the Group, where necessary, will consider them within our audit approach; and</li> <li>Maintain close communication with the Office of the Auditor-General, if there are any other areas that requires further consideration.</li> </ul>





## A focus on the IT control environment

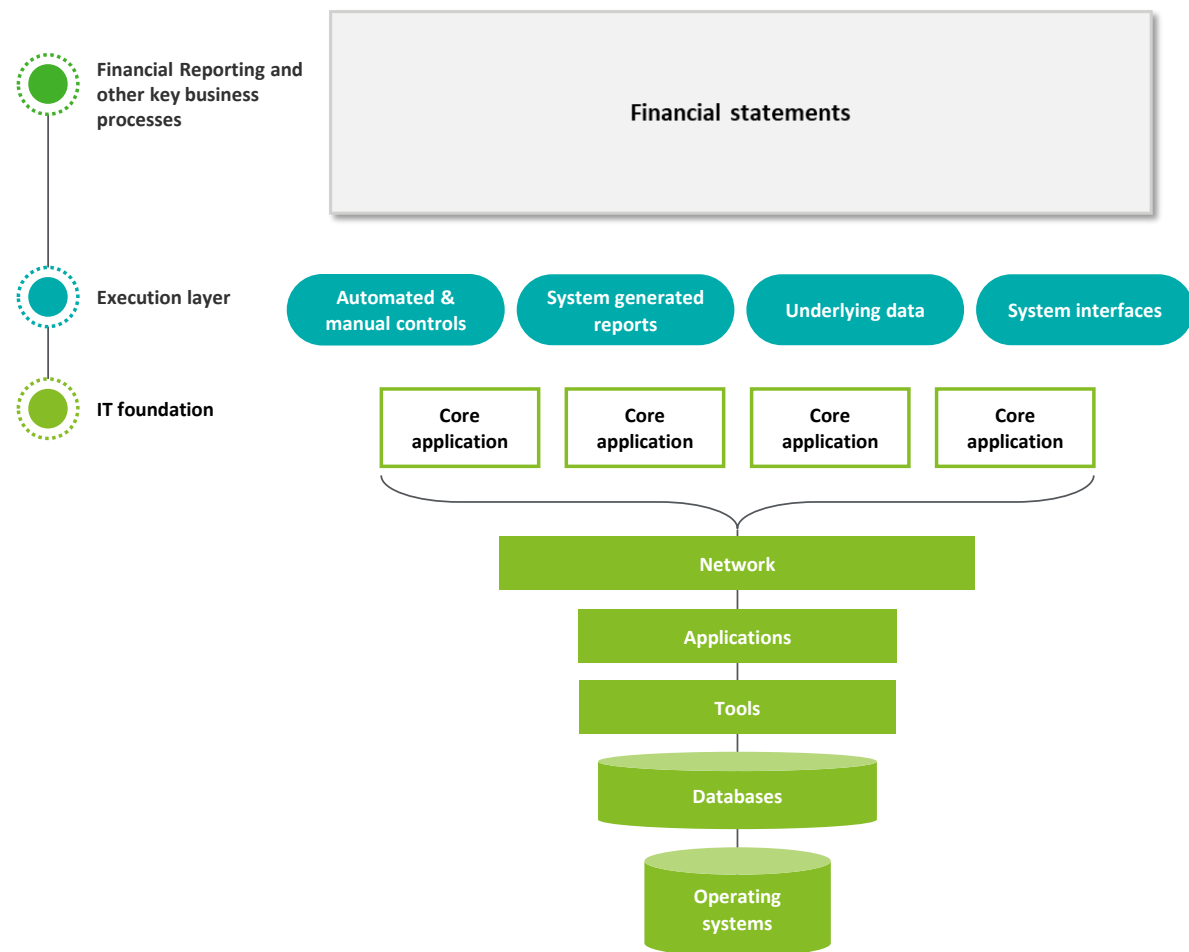
The importance of the IT environment which underpins financial reporting

### A specific focus on foundational technology controls

Technology plays a substantial and increasingly important role in the overall system of internal controls. Manual controls in the form of approvals, reviews and reconciliations typically rely on information produced by IT systems. A myriad of fully automated controls are also baked into modern systems to enhance the integrity of information and protect data and assets. All of these depend, in turn, on effective general IT controls to ensure that access to information is protected, that people are able to fulfill their responsibilities but not bypass any of the controls, and that IT systems continue to operate effectively and evolve to meet ever-changing business needs and the ever-changing risk landscape.

Internal controls over financial reporting are a subset of the overall system of internal controls, and where you have invested in technology based internal controls it allows directors greater confidence in the accuracy of financial reporting and an opportunity for us to leverage your systems in our audit approach. This starts with identification of the most attractive automated and partially automated controls, as well as the underlying and pervasive general IT controls on which they depend. Where effective, reliance on these IT controls provides tremendous benefits in the efficiency and effectiveness of our audit, and allows us to provide feedback, insights and opportunities for improvement in critical business risk areas such as cyber risk and technology change.

The new accounting system - Datascape has gone live in the previous financial year. Our planned audit approach in the current financial year is limited to obtaining an update on prior year deficiencies through combination of inquiry, observation and/or inspection to consider whether control deficiencies in these areas have been remediated.





# Technical update



## Tier 3 (PS) Standard

### New standard setting out reporting requirements for tier 3 Public Sector Entities (PS) entities issued

The new standard was issued in May 2023 and is mandatory for periods beginning on or after 1 April 2024 with early adoption permitted for periods ending after 15 June 2023. The keys changes are below:

Revenue recognition	Accumulated funds	Opting up	Revenue and expenses
<p>'Use or return' conditions is replaced with 'documented expectations' which needs to:</p> <ul style="list-style-type: none"> <li>• have originated from the resource provider;</li> <li>• be agreed with the entity and documented in writing;</li> <li>• specify how funding will be used and the timing of use;</li> <li>• be specific enough to be able to track progress.</li> </ul>	<p>Additional presentation and disclosures required for reserves:</p> <ul style="list-style-type: none"> <li>• How an entity manages its reserves</li> <li>• Categories of reserves introduced: <ul style="list-style-type: none"> <li>– Restricted and discretionary reserves;</li> <li>– PP&amp;E revaluation reserve;</li> <li>– Investment revaluation reserves;</li> <li>– Other reserves.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Impact of opting up direct through accumulated funds rather than other comprehensive income.</li> <li>• Cumulative effect of similar transactions presented as a separate reserve within accumulated funds.</li> <li>• Appendix D of the new standard includes further guidance on opting up.</li> </ul>	<p>New categories of revenue and expenses introduced. Further disaggregation beyond these categories is to be presented in the notes rather than on the primary statements.</p>

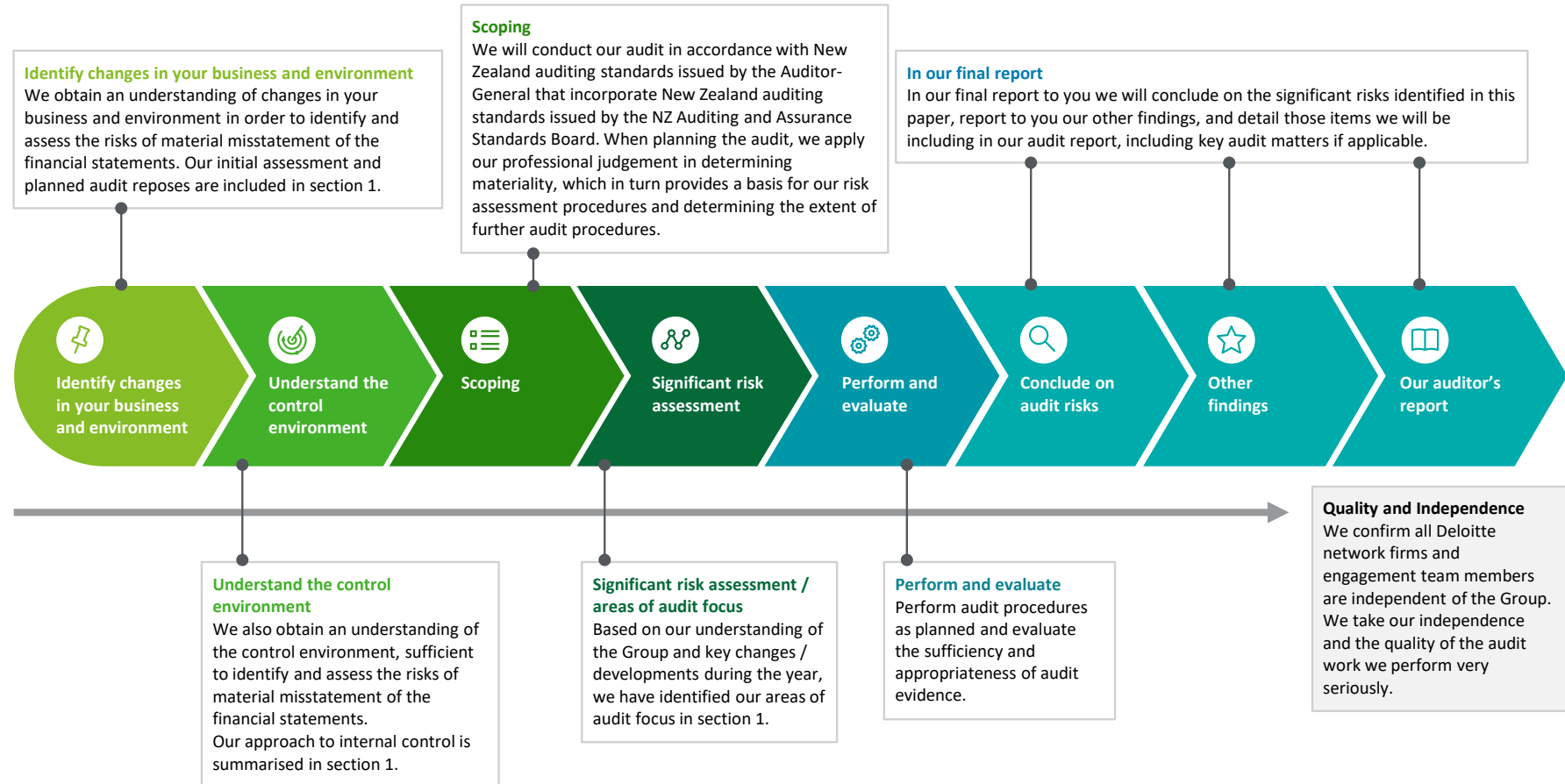


# Appendices



## Our audit explained

We tailor our audit to your business and your strategy





# Materiality

## Our approach to materiality

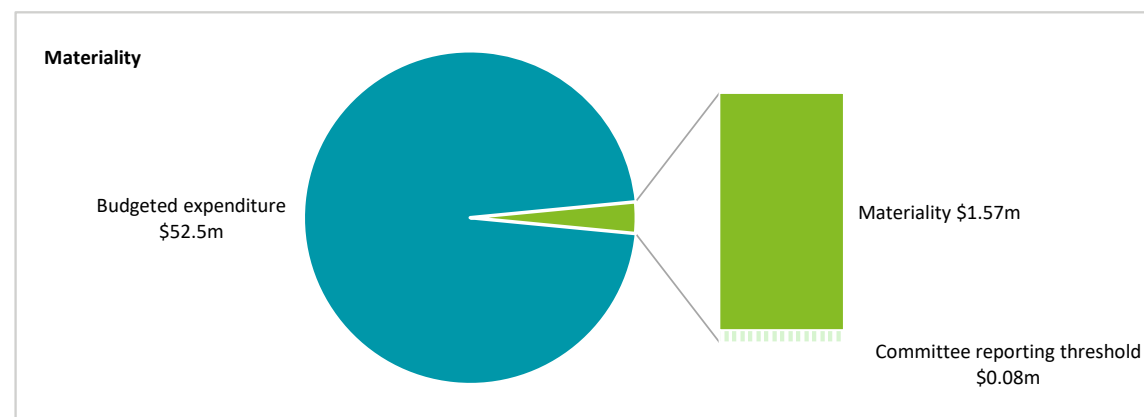
### Establishing an appropriate materiality level

We consider materiality primarily in terms of the magnitude of misstatement in the financial statements that in our judgement would make it probable that the economic decisions of a reasonably knowledgeable person would be changed or influenced (the 'quantitative' materiality). In addition, we also assess whether other matters that come to our attention during the audit would in our judgement change or influence the decisions of such a person (the 'qualitative' materiality). We use materiality both in planning the scope of our audit work and in evaluating the results of our work.

Our quantitative materiality for the Council in the 2025 audit as shown below is based on budgeted expenditure as this is deemed to be a key driver of business value, is a critical component of the financial statements and is a focus for users of those statements.

The extent of our procedures is not based on materiality alone but also on local considerations, the quality of systems and controls in preventing material misstatement in the financial statements, and the level at which known and likely misstatements are tolerated by you in the preparation of the financial statements.

Our quantitative materiality for Taranaki Stadium Trust ('TST') and the consolidated Group will be assessed as part of the year end determination based on actual results.



Although materiality is the judgement of the audit partner, the Committee must satisfy themselves that the level of materiality chosen is appropriate for the scope of the audit.



## Other compliance matters

There are a range of matters we are required to report to you as part of our communications to management and the Councillors.

### Related Party Transaction Disclosures

- The Group is required to Identify, account and disclose related party relationships and transactions in accordance with the applicable financial reporting framework.
- We will perform procedures to obtain an understanding of the controls, if any, that the Group has established around identifying, accounting for, and disclosing related party relationships and transactions in accordance with the applicable financial reporting framework; as well as the authorisations and approvals process for significant transactions and arrangements with related parties or those outside the normal course of business.
- We will also identify and assess the risks of material misstatement associated with related party relationships and transactions, including determining whether any of those risks are fraud or significant risks, and design and perform further audit procedures to obtain sufficient appropriate audit evidence.

### Compliance with Laws and Regulations

- The Group is also required to ensure that its operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the financial statements.
- We are required to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to understand its nature, and evaluate the effect on the financial statements.

### Fraud Characteristics

- In relation to fraud, the primary responsibility for the prevention and detection of fraud rests with management and the Councillors, including establishing and maintaining internal controls over the reliability of financial reporting.
- We will obtain an understanding of how the Councillors exercise oversight of the Group's processes for identifying and responding to the risks of fraud and the internal controls that have been established to mitigate these risks, as well as making enquiries of management and the Councillors to determine whether you have knowledge of any actual, suspected or alleged fraud affecting the Group.

### Written Representations

We will request a number of written representations in a representation letter, relating to each of these areas, including that appropriate disclosure of all matters has been made to the auditor.



## Independence and fees

### Relationships / non-assurance services

We are aware of the following relationships (including provision of non-audit services) between us and the Group that, in our professional judgement, may reasonably be thought to bear on our objectivity and independence. The following relationships represent matters that have arisen in the current financial year.

Relationship / Service provided	Estimated Fees \$'000	Threats to auditor independence	Safeguards in place *	Evidence of informed management
GHG Assurance for Port Taranaki Limited	35	Self-review and self-interest threats	(1), (2)	Signed engagement letter dated 10 July 2023

Where non-assurance services have been provided, we have identified the particular safeguards applied in order to protect our objectivity and independence:

- (1) The non-assurance engagement was provided in part by individuals not involved with the audit engagement. The component audit partner was involved in engagement based on skill set and to leverage understanding of the business.
- (2) The results of the service will not form part of or affect the accounting records, the internal controls over financial reporting or the financial statements. We are not involved in management's decision-making in relation to service provided, and that the outcomes will not be used to drive management's decision that may impact the outcomes of the financial statement audit.





## Independence and fees (cont.)

### Fees

We summarise below our audit fees for the Group. The proposed audit fee for the 2025 audit has been approved by the Office of the Auditor General. The Office of the Auditor General is responsible for monitoring audit fees to ensure that fees are based on realistic hours (that is, hours that reflect the nature and extent of work required), an appropriate audit team mix, and charge-out rates that are in line with market rates.

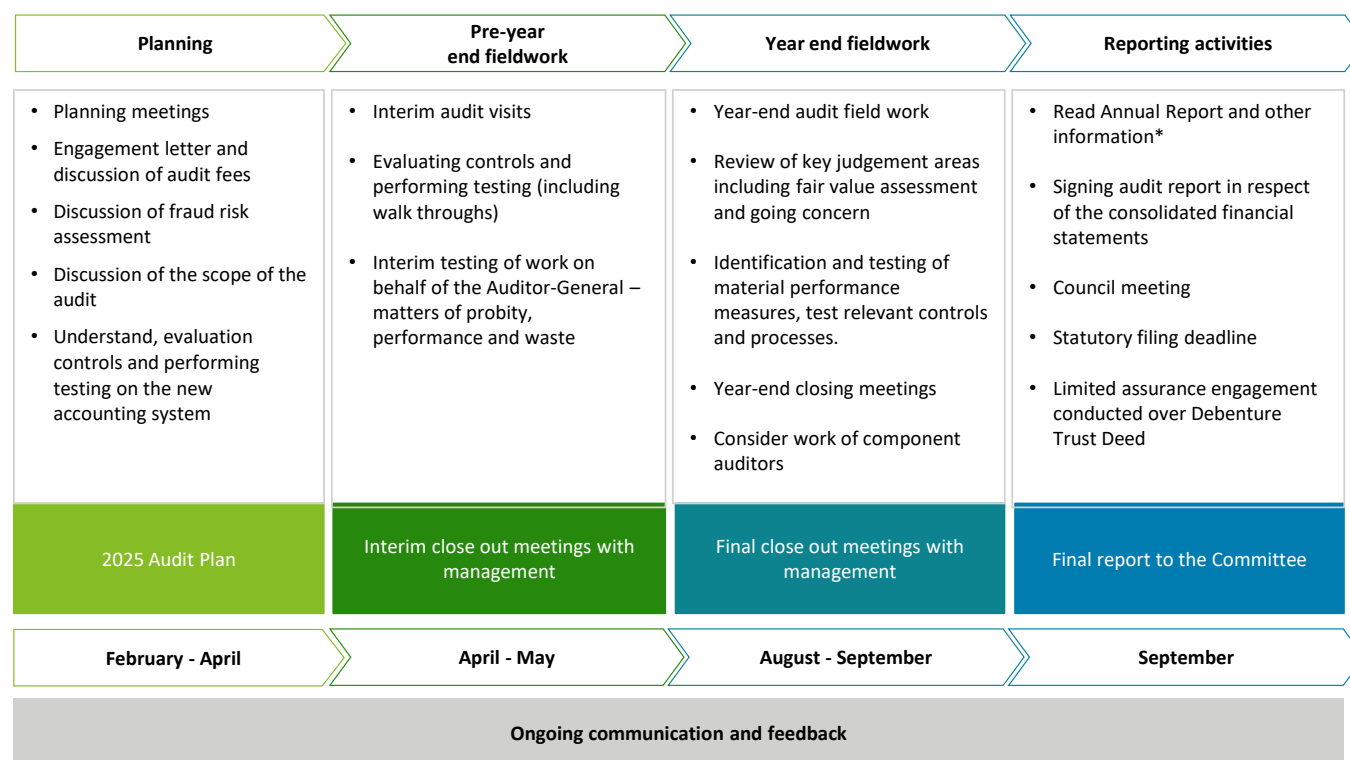
	CY (\$'000)	PY (\$'000)
Fees payable for the audit of the Group financial statements (excluding disbursements and GST)		
- Taranaki Regional Council and consolidated group	182.1	194.0
- Statutory audit for Taranaki Stadium Trust	35.0	24.6
- Statutory audit for Port Taranaki Limited (including scope extension)	148.5	164.1
<b>Total audit fees for financial statements</b>	<b>365.6</b>	<b>382.7</b>
Other assurance services		
- Long Term Plan	-	100.5
- Trustee Reporting	8.7	8.5
- Non assurance service for Port Taranaki Limited	-	115.7
<b>Total audit related and other assurance fees</b>	<b>374.3</b>	<b>607.4</b>



## Continuous communication and reporting

### Planned timing of the audit

As the audit plan is executed throughout the year, the results will be analysed continuously, and conclusions (preliminary and otherwise) will be drawn. The following sets out the expected timing of our reporting to and communication with you.



\* We are required to read the other information to consider if there are any material inconsistencies which we are obliged to report on. We will need sufficient time to perform the review.



## Your client service team

Team member	Role
<b>Bruno Dente</b> <b>Audit Engagement Partner</b> +64 7 834 7842 <a href="mailto:bdente@deloitte.co.nz">bdente@deloitte.co.nz</a>	<ul style="list-style-type: none"><li>• Responsible for overseeing the service delivery to the Group</li><li>• Responsible for the development and execution of our Audit Plan</li><li>• Key point of contact for the Chief Executive, Councillors and the Committee</li></ul>
<b>Yan Yi Oon</b> <b>Audit Associate Director</b> +64 7 834 7898 <a href="mailto:yoong@deloitte.co.nz">yoong@deloitte.co.nz</a>	<ul style="list-style-type: none"><li>• Responsible for overseeing our response to technical accounting issues</li><li>• Responsible for the day-to-day execution of the audit process and activities</li><li>• Key point of contact for management</li></ul>
<b>Natasha De Beer</b> <b>Audit Manager</b> +64 7 834 7836 <a href="mailto:ndebeer@deloitte.co.nz">ndebeer@deloitte.co.nz</a>	



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organisation”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 415,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

Deloitte New Zealand brings together more than 1800 specialist professionals providing audit, tax, technology and systems, strategy and performance improvement, risk management, corporate finance, business recovery, forensic and accounting services. Our people are based in Auckland, Hamilton, Rotorua, Wellington, Christchurch, Queenstown and Dunedin, serving clients that range from New Zealand’s largest companies and public sector organisations to smaller businesses with ambition to grow. For more information about Deloitte in New Zealand, look to our website [www.deloitte.co.nz](http://www.deloitte.co.nz).

© 2025. Deloitte Limited (as trustee for the Deloitte Trading Trust).



**Date:** 16 June 2025

**Subject:** Update of Delegations Manual

**Author:** M J Nield, Director - Corporate Services

**Approved by:** S J Ruru, Chief Executive

**Document:** TRCID-1492626864-825

## Purpose

1. The purpose of this memorandum is to update the Delegations Manual for the passing of the Fast Track Approvals Act 2024.

## Recommendations

That the Taranaki Regional Council:

- a) receives this Update of Delegations Manual
- b) approves the amendment of the Delegations Manual for the Fast Track Approvals Act 2024
- c) determines that this decision be recognised as not significant in terms of section 76 of the Local Government Act 2002
- d) determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with section 79 of the Act, determines that it does not require further information, further assessment of options or further analysis of costs and benefits, or advantages and disadvantages prior to making a decision on this matter.

## Background

2. The Fast Track Approvals Act 2024 has been enacted. The Council needs to confirm operational delegations to allow for the effective application of the Act.

## Issues

3. The issue being addressed is the updating of the Delegations Manual following the passing of the Fast Track Approvals Act 2024.

## Discussion

4. The Council is the only body that can delegate powers and functions to the operational area of the organisation.
5. The Council has a formal register of all Delegations issued – the Delegations Manual.

6. The Fast Track Approvals Act 2024 has been enacted. To allow the implementation of the Act the following delegations are recommended. These delegations are similar to and consistent with other delegations such as those under the Resource Management Act 1991. As they are mainly administrative delegations, it is recommended they be approved and the Delegations Manual (attached) be appropriately updated.

### Fast Track Approvals Act 2024

The purpose of the Fast Track Approvals Act 2024 is to facilitate the delivery of infrastructure and development projects with significant regional or national benefits. Depending on the application, Council has key points where it can engage in the process.

Section	Function	Delegated to:
11	Provide feedback to an applicant before they lodge a referral application.	Chief Executive Director – Resource Management Manager Resource Consents
17	Providing written comments on a referral application.	Chief Executive Director – Resource Management
29	Provide feedback on a listed project before the applicant lodges their substantive application.	Chief Executive Director – Resource Management Manager Resource Consents
30	Advising on existing resource consents for the same activity.	Chief Executive Director – Resource Management Manager Resource Consents Team Leader Consents Principal Planner–Resource Consents
35	Providing written comments on a land exchange application.	Chief Executive Director – Resource Management Manager Resource Consents
46	Providing feedback to the EPA on the completeness of a substantive application.	Chief Executive Director – Resource Management Manager Resource Consents
47	Providing advice to the EPA on if there are any competing applications or existing resource consents for the same activity.	Chief Executive Director – Resource Management Manager Resource Consents Team Leader Consents Principal Planner–Resource Consents
53	Providing written comments on a substantive application.	Chief Executive Director – Resource Management
57	Requesting to be heard at a hearing and approval of subsequent hearing material.	Chief Executive Director – Resource Management.

Section	Function	Delegated to:
67	Providing further information as requested by the EPA.	Chief Executive Director – Resource Management Manager Resource Consents Team Leader Consents Principal Planner–Resource Consents
70	Providing comment on draft consent conditions.	Chief Executive Director – Resource Management Manager Resource Consents
100 & 101	Lodging an appeal on a decision.	Chief Executive Director – Resource Management
Schedule 3, clause 3	Nominating a member to the decision-making panel.	Chief Executive Director – Resource Management
N/A	Any other action required by Council under the Fast Track Approvals Act 2024.	Chief Executive Director – Resource Management Manager Resource Consents

## Options

7. The Council has three options, namely to approve the delegations, to amend the delegations or to decline to give the delegations. As these delegations are administrative in nature and consistent with other delegations, it is recommended that they be approved.

## Significance

8. In terms of the Significance and Engagement Policy, the decision is determined as not significant as:
- the decision does not affect a large number of residents and ratepayers to a moderate extent
  - the consequences of the decision do not affect a small number of residents and ratepayers to a large extent
  - the decision does not have a history of generating wide public interest with the Taranaki region or New Zealand generally.
9. These are administrative arrangements/delegations. As such, further consultation and/or engagement is not considered warranted.

## Financial considerations—LTP/Annual Plan

10. This memorandum and the associated recommendations are consistent with the Council's adopted Long-Term Plan and estimates. Any financial information included in this memorandum has been prepared in accordance with generally accepted accounting practice.

## Policy considerations

11. This memorandum and the associated recommendations are consistent with the policy documents and positions adopted by this Council under various legislative frameworks including, but not restricted to, the Local Government Act 2002, the Resource Management Act 1991 and the Local Government Official Information and Meetings Act 1987.

### **Climate change considerations**

12. There are no climate change impacts to consider in relation to this item.

### **Iwi considerations**

13. This memorandum and the associated recommendations are consistent with the Council's policy for the development of Māori capacity to contribute to decision-making processes (schedule 10 of the *Local Government Act 2002*) as outlined in the adopted Long-Term Plan and/or Annual Plan.

### **Community considerations**

14. This memorandum and the associated recommendations have considered the views of the community, interested and affected parties and those views have been recognised in the preparation of this memorandum.

### **Legal considerations**

15. This memorandum and the associated recommendations comply with the appropriate statutory requirements imposed upon the Council.

### **Appendices/Attachments**

TRCID-68574945-423: [Delegations Manual](#)



# Taranaki Regional Council Delegations Manual

Adopted by Council resolution: 6 August 2024

Document 3284369

August 2024

**Table of contents**

1.	Introduction .....	1
1.1.	Purpose .....	1
1.2.	Background .....	1
1.2.1.	Definition of delegation .....	1
1.2.2.	The legal basis .....	1
1.2.3.	Principles, terms and conditions .....	2
1.2.4.	Sub-delegation .....	3
1.3.	Standardised delegations .....	3
2.	Council and committees .....	5
2.1.	Council .....	5
2.2.	Terms of reference for Council committees .....	5
2.2.1.	Executive, Audit and Risk Committee .....	5
2.2.2.	Operations and Regulatory Committee .....	6
2.2.3.	Policy and Planning Committee .....	6
2.2.4.	Regional Transport Committee .....	7
2.2.5.	Taranaki Civil Defence Emergency Management Group (Joint Committee) .....	7
2.2.6.	Taranaki Solid Waste Management Committee (Joint Committee) .....	7
2.2.7.	Yarrow Stadium Joint Committee .....	7
3.	Administrative delegations .....	8
3.1.	People and employment delegations .....	8
3.1.1.	Legislative delegation to the Chief Executive .....	8
3.1.2.	Principles of people and employment delegations .....	8
3.1.3.	People and employment delegations .....	8
3.2.	Information requests, correspondence, media releases and public records .....	11
3.2.1.	Local Government Official Information and Meetings Act 1987 .....	11
3.2.2.	Privacy Act 2020 .....	12
3.2.3.	Public Records Act 2005 .....	13
3.3.	Correspondence including submissions .....	13
3.4.	Delegated authority to make submissions .....	13
3.5.	Applications for funding, grants or donations from external sources .....	14
3.6.	Grants of funding from the Council to external sources .....	15
3.7.	Authorisation to use the Common Seal .....	15
3.8.	Professional advice and legal proceedings .....	15
3.9.	Authorisation to sign legal documents .....	16
3.10.	Authorisation to release or alter loans, mortgages and statutory land charges .....	16
3.11.	Court proceedings .....	16
3.12.	News media and digital communication platforms .....	17
3.13.	Placement of public notices or advertisements .....	17
4.	Appointments and warranting .....	18

4.1.	Resource Management Act 1991.....	18
4.2.	Biosecurity Act 1993.....	18
4.3.	Local Government Act 2002 (LGA 2002).....	20
4.4.	Building Act 2004.....	20
4.5.	Reserves Act 1977.....	20
4.6.	Soil Conservation and Rivers Control Act 1941.....	20
4.7.	Maritime Transport Act 1994.....	20
5.	Financial delegations.....	22
5.1.	Procurement and expenditure.....	22
5.2.	Bank account signing authorities.....	22
5.3.	Entering into contracts and authorisation of payments.....	22
5.4.	Emergency works and response.....	24
5.5.	Authority to raise revenue.....	25
5.6.	Bad debts.....	25
5.7.	Rates relief.....	25
5.8.	Credit notes and waivers.....	25
5.9.	Leases.....	26
5.10.	Credit cards.....	26
5.11.	Use of Council property, assets and staff by outside organisations.....	26
5.12.	Rating database and collection.....	26
5.13.	Administrative matters in relation to the rating database and collection.....	26
6.	Regulatory delegations – Resource Management Act 1991.....	27
6.1.	General matters.....	27
6.1.1.	Administrative charges.....	27
6.1.2.	Power to waive or extend time limits or waive requirements.....	27
6.1.3.	Commissioning reports.....	28
6.1.4.	Protection of sensitive information.....	28
6.1.5.	Waive reporting requirements to local authority.....	28
6.1.6.	Power to supply information requested by the Minister.....	29
6.2.	Resource consents and certificates of compliance.....	29
6.2.1.	Committee delegations.....	29
6.2.2.	Objections.....	29
6.2.3.	Resource consent decision making delegations.....	29
6.2.4.	Certificates of compliance.....	33
6.2.5.	Direct referrals to Environment Court.....	33
6.2.6.	Proposals of national significance.....	33
6.3.	Policy and planning.....	34
6.3.1.	Regional policy statements and plans.....	34
6.4.	Designations, water conservation orders and reclamations.....	34
6.4.1.	Designations.....	34

6.4.2. Water conservation orders .....	35
6.4.3. Approve or decline plans of survey for reclamation.....	35
6.4.4. Resource management regulations.....	35
6.4.5. National environmental standards.....	35
6.5. Court proceedings.....	35
6.5.1. Environment Court.....	35
6.5.2. High Court .....	36
6.5.3. Court of Appeal and Supreme Court .....	36
7. Enforcement .....	37
7.1. Prosecution .....	37
7.2. Enforcement.....	37
7.2.1. Cancellation of abatement notices .....	37
7.2.2. Infringement notices .....	37
7.2.3. Enforcement orders and interim enforcement orders .....	37
7.2.4. Water shortage directions .....	37
7.2.5. Emergency works.....	37
7.2.6. Warrant to enter and search any place or vehicle including production orders .....	38
7.2.7. Requirement to supply information .....	38
8. Regulatory delegations – other legislation .....	39
8.1. Biosecurity Act 1993 .....	39
8.1.1. Biosecurity Act delegations-actions and proceedings.....	39
8.1.2. Biosecurity Act delegations to officer level .....	39
8.2. Council bylaws .....	39
8.2.1. Navigation Safety Bylaws for Port Taranaki and its approaches 2020 .....	39
8.2.2. River and Flood Control Bylaw 2021 .....	40
8.3. Building Act 2004 .....	40
8.4. Land Transport Management Act 2003 .....	42
8.5. Maritime oil spill response and wreck removal–Maritime Transport Act 1994.....	43
8.5.1. Appointment of Regional On-Scene Commander .....	43
8.5.2. Abandoned ship and wrecks.....	43
8.5.3. Approval and monitoring of Tier One site plan documents .....	43
8.5.4. Sub delegated powers to approve and monitor site plan documents .....	44
8.6. Civil Defence Emergency Management Act 2002.....	44
8.7. Soil Conservation and Rivers Control Act 1941 .....	44
8.7.1. Removal of obstructions, clearance of channels .....	44

## **1. Introduction**

### **1.1. Purpose**

This document is the Delegations Manual for Taranaki Regional Council (Delegations Manual).

The purpose of the Delegations Manual is to set out Taranaki Regional Council's (the Council) delegations given to officers (and members in some instances) in relation to certain administrative and financial matters and also the delegations made in relation to statutory duties, responsibilities and powers.

To assist staff to understand the responsibilities of the Council and its committees, this Delegations Manual also records duties, functions, and powers which cannot be delegated from the Council and the terms of reference for the Council committees including any associated delegations.

### **1.2. Background**

#### **1.2.1. Definition of delegation**

Delegation is the conveying of a duty of power to act to another person, including the authority that the person making the decision would themselves have had in carrying out that duty or exercising that power.

For the purposes of administrative efficiency and expediency when conducting its day-to-day business, the Council delegates certain statutory duties, responsibilities and powers to its committees, members, or staff. Likewise, the Chief Executive delegates certain duties and responsibilities to a subordinate level. These delegations are a necessary operational requirement to promote effective and expeditious decision-making. Delegations avoid administrative delays and inefficiencies that might otherwise occur if all matters have to be referred to the Council or Chief Executive every time a decision needs to be made.

#### **1.2.2. The legal basis**

In most cases, the Council has the primary power of delegation as it is the body that is specified as the delegate in the empowering legislation. In some specific instances the legislation empowers the Chief Executive directly who will have the power of delegation.

The authority to delegate to standing committees, subcommittees, members or staff is principally derived from Clause 32 of Schedule 7 of the *Local Government Act 2002* (LGA 2002) which reads:

- (1) *Unless expressly provided otherwise in this Act, or in any other Act, for the purposes of efficiency and effectiveness in the conduct of a local authority's business, a local authority may delegate to a committee or other subordinate decision-making body, community board, or member or officer of the local authority any of its responsibilities, duties, or powers except—*
  - (a) *the power to make a rate; or*
  - (b) *the power to make a bylaw; or*
  - (c) *the power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan; or*
  - (d) *the power to adopt a long-term plan, annual plan, or annual report; or*
  - (e) *the power to appoint a chief executive; or*
  - (f) *the power to adopt policies required to be adopted and consulted on under this Act in association with the long-term plan or developed for the purpose of the local governance statement; or*
  - (g) *[Repealed]*
  - (h) *the power to adopt a remuneration and employment policy.*
- (2) *Nothing in this clause restricts the power of a local authority to delegate to a committee or other subordinate decision-making body, community board, or member or officer of the local authority the power to do anything precedent to the exercise by the local authority (after consultation with the committee or body or person) of any power or duty specified in subclause (1).*
- (3) *A committee or other subordinate decision-making body, community board, or member or officer of the local authority may delegate any of its responsibilities, duties, or powers to a subcommittee or to another*

*committee or subordinate decision-making body, community board, or member or officer of the local authority, but, to avoid doubt, if doing so is itself a sub-delegation, the power to so delegate is subject to any conditions, limitations, or prohibitions imposed in connection with the primary delegation.*

- (4) *A committee, subcommittee, other subordinate decision-making body, community board, or member or officer of the local authority to which or to whom any responsibilities, powers, or duties are delegated may, without confirmation by the local authority or committee or body or person that made the delegation, exercise or perform them in the like manner and with the same effect as the local authority could itself have exercised or performed them.*
- (5) *A local authority may delegate to any other local authority, organisation, or person the enforcement, inspection, licensing, and administration related to bylaws and other regulatory matters.*
- (6) *A territorial authority must consider whether or not to delegate to a community board if the delegation would enable the community board to best achieve its role.*
- (7) *To avoid doubt, no delegation relieves the local authority, member, or officer of the liability or legal responsibility to perform or ensure performance of any function or duty.*
- (8) *The delegation powers in this clause are in addition to any power of delegation a local authority has under any other enactment.*

Other statutes also confer or limit the ability to delegate decision-making powers and duties. Of particular note are:

- Section 34 (Delegation of functions, etc, by local authorities) and 34A (Delegation of powers and functions to employees and other persons) of the Resource Management Act 1991
- Section 105 (Delegation to authorised persons) of the Biosecurity Act 1993
- Sections 42 (Delegation of powers by local authority) and 43 (Delegation of powers by officers) of the Local Government Official Information and Meetings Act 1987
- Sections 124 (Delegation of powers by local authority) and 125 (Delegation of powers by officers or local authority) of the Privacy Act 1993.

Except as provided for elsewhere in this Delegations Manual, the delegation of a power, function or duty is made under Clause 32 of Schedule 7 of the LGA.

### **1.2.3. Principles, terms and conditions**

Unless a delegation in this Delegations Manual states otherwise, the delegation is derived from the Council. Some delegations are made by the Chief Executive directly and these are recorded as such in this Delegations Manual.

When deciding to delegate any duties, responsibilities, and powers, the Council or Chief Executive will have regard to the principles outlined below.

In the exercise of any delegation, the delegate (i.e. the person given the delegation) must comply with the general terms and conditions, which are also outlined below. In addition to the general terms and conditions, the delegate must also comply with any additional terms and conditions that might apply to specific delegations.

#### **Principles**

Wherever possible, delegations to staff have been made on a wide basis to promote the most effective and efficient implementation and delivery of policies and objectives.

Delegations have generally been made to the lowest level of competence, commensurate with the degree of responsibility and difficulty involved in the undertaking of the task delegated.

In deciding what is the lowest level of competence for each delegation, particular attention has been paid to the fact that the powers and duties contained in the delegation go along with the responsibilities and accountability for their correct and effective implementation and any reporting requirements.

While delegations are made to individual positions it is expected when significant or sensitive decisions are being made under delegated authority, staff will collaborate in the decision-making process to ensure the best outcome.

Where Council is expressly prohibited from delegating some or all of its powers by a particular statute, it may delegate the power to do anything precedent to, or leading up to, the exercise by the Council of that particular power or authority.

#### **Terms and conditions**

No delegations shall limit the power of the Council or other delegator to exercise a function, duty or power in substitution for a delegate.

In the exercise of any delegation, the delegate will ensure they act in accordance with any binding statutory authority (in relation to each delegation, relevant sections of the Act will be identified) and any relevant policy or procedural documents (including reporting and recording) requirements.

In relation to delegations to officer level, every delegation will be to a stated officer and will be exercised in relation to the duties of their position as identified in their Position Description or when an officer has been appointed in an acting capacity.

For the avoidance of doubt, supervisors shall have the same powers of delegation as subordinate staff, unless the exercise of such delegation requires, by law, a particular qualification or registration.

Delegates must consider the significance of the decision that they are making or the powers they are exercising. In particular, if a decision relates to a matter that is out of the ordinary, delegates are encouraged to discuss the matter with their Director or Manager.

Delegates must exercise delegations in accordance with any relevant policy or procedure that is relevant to the delegation.

A delegation to the Chief Executive can be sub-delegated unless specified otherwise. Any other delegation once made cannot be further sub-delegated (other than when a delegation is being exercised by a person in an acting capacity).

The Council may, at any time, revoke, suspend for a period, or amend the terms or conditions in relation to any delegation it has made. Where this occurs, it will be recorded by resolution of the Council.

The Chief Executive may revoke or suspend for a period, or amend the terms and conditions, in any delegation to subordinates that they have made.

#### **1.2.4. Sub-delegation**

At times, it will be necessary for the performance of assigned duties for a staff member to have delegated authority additional to those specifically mentioned in the Delegations Manual. These situations may include staff acting temporarily in a role (such as acting Chief Executive, or when Directors or Managers are on leave, or a one-off Project Manager), or permanently, such as Project Manager of an ongoing project. Such sub-delegations will be recorded in writing, in the job description of the individual where possible, or on a more temporary basis in the form of a memo signed by the person granting the delegation, and a copy kept on the personnel file of the person receiving the delegation.

#### **1.3. Standardised delegations**

Delegations are standardised across management roles (i.e. if a delegation is granted to Managers, then everyone in a Manager role holds that delegation), throughout this Manual. For clarity and to avoid confusion, the following table defines the roles the standardised delegations apply to:

Role	Definition and inclusions
Director	A person holding that title that reports to the CE. This is a second tier leader.
Manager	A person holding that title that reports to a Director. For clarity, this includes the Strategy Lead, the Pou Takawaenga Relationship Facilitator and the Harbourmaster. This is a third tier leader.
Team Leader	A person holding that title/or leads a team and reports to a Manager. This is a fourth tier leader.



## **2. Council and committees**

This section of the Delegations Manual sets out those delegations that remain with the Council and the delegations given to standing Committees through their Terms of Reference.

### **2.1. Council**

In accordance with Clause 32 of Schedule 7 of the LGA, the Council is required by legislation to make decisions on the following matters:

- the power to make a rate
- the power to make a bylaw
- the power to borrow money, or purchase or dispose of assets, other than in accordance with the long-term plan
- the power to adopt a long-term plan, annual plan, or annual report
- the power to appoint a chief executive
- the power to adopt policies required to be adopted and consulted on under this Act in association with the long-term plan or developed for the purchase of the local governance statement
- the power to adopt a remuneration and employment policy.

Other legislation, including the Resource Management Act 1991, the Biosecurity Act 1993, and the Land Transport Management Act 2003, provide that certain matters cannot be delegated and that certain decisions must be made by the Council.

### **2.2. Terms of reference for Council committees**

#### **2.2.1. Executive, Audit and Risk Committee**

This committee handles all of the administrative and financial matters relating to the Council's operations and works programme. Because these matters relate to all aspects of the Council, the membership is aimed to reflect the different aspects of the Council's committee structure.

##### **Responsibilities**

- Risk Management and internal control
- Audit functions (internal and external)
- Financial and other external corporate reporting
- Governance frameworks and processes
- Compliance with legislation, policies and procedures
- Financial and expenditure
- Capital expenditure
- Corporate services and personnel matters
- Port Taranaki Ltd matters
- General contractual matters.

##### **Powers**

- Recommendations to Council
- Power to act in emergencies.

##### **Membership**

- Seven Regional Councillors including two ex-officio and one independent in relation to Yarrow Stadium..

### 2.2.2. Operations and Regulatory Committee

This committee maintains an overview and monitors the effectiveness of the delivery of Council's Operations and Regulatory Services.

#### Responsibilities

- Maintain an overview of the delivery of Operations and Regulatory Services
- Assess and provide advice on strategic issues relating to the provision of Operations and Regulatory Services including infrastructural assets
- Monitor compliance with service delivery policies
- Consider and make decisions on resource consent applications pursuant to the *Resource Management Act 1991*
- Ensure adequate compliance monitoring of resource consents pursuant to the *Resource Management Act 1991*
- Implement the Council's *Resource Management Act Enforcement Policy 2017*
- Consider and make decisions on monitoring and enforcement matters associated with plant and animal pest management.

#### Powers

- Delegated authority to make decisions on consent applications
- Recommendations to Council.

#### Membership

- Seven regional Councillors plus two ex-officio
- Three representatives of the Iwi of Taranaki
- One representative of Taranaki Federated Farmers.

### 2.2.3. Policy and Planning Committee

This committee is responsible for strategy, policy, community engagement and environmental policy development. **Responsibilities**

- Prepare and review policy statements, plans and strategies and convene as a Hearing Committee as and when required for the hearing of submissions
- Monitor plan and policy implementation
- Develop biosecurity policyAdvocate, as appropriate, for the Taranaki region
- Other policy initiatives
- Develop and endorse submissions prepared in response to the policy initiatives of other organisations.

#### Powers

- Recommendations to Council.

#### Membership

- Six regional Councillors plus two ex-officio
- One appointment from each Taranaki District Council (3)
- One person appointed to represent Taranaki Federated Farmers
- Three representatives of the Iwi of Taranaki.

#### 2.2.4. Regional Transport Committee

As defined by the Land Transport Management Act 2003, to prepare a regional land transport plan for the region and to provide the Council with any advice and assistance they may request in relation to its transport responsibilities. All other matters related to the above responsibilities and other transport related issues.

##### **Powers**

- Recommendations to Council.

##### **Membership**

- Two appointed Regional Councillors
- One appointment from each Taranaki District Council (3)
- One appointment from the New Zealand Transport Agency.

#### 2.2.5. Taranaki Civil Defence Emergency Management Group (Joint Committee)

Established as a joint committee of the Taranaki Regional Council, New Plymouth District Council, Stratford District Council and South Taranaki District Council. Responsible for managing civil defence emergency management at the local level across the areas of reduction, readiness, response and recovery. The Council is the administering authority for the Taranaki Civil Defence Emergency Management Group.

The functions of the Taranaki Civil Defence Emergency Management Group include the coordination of civil defence emergency management planning, programmes and activities across the region, carrying out risk management, planning for emergency management by developing, implementing, monitoring and reviewing a civil defence emergency management group plan, and delivering emergency management.

##### **Membership**

- One member of each of the Taranaki local authorities.

#### 2.2.6. Taranaki Solid Waste Management Committee (Joint Committee)

Established as a joint committee of the Taranaki Regional Council, New Plymouth District Council, Stratford District Council and South Taranaki District Council. Its purpose is to provide a forum to consider and implement waste management issues of significance to the Taranaki region, and, in particular, to collaborate in delivery functions arising from the Waste Minimisation Act 2008. The Council is administering authority for the Taranaki Solid Waste Management Committee.

##### **Membership**

- One member of each of the Taranaki local authorities.

#### 2.2.7. Yarrow Stadium Joint Committee

Established as a joint committee of the Taranaki Regional Council and the New Plymouth District Council. Its purpose is to prepare draft asset management plans and budgets for Yarrow Stadium. The New Plymouth District Council is the administering authority for the Yarrow Stadium Joint Committee.

##### **Membership**

- Two members of each of Taranaki Regional Council and New Plymouth District Council.

### **3. Administrative delegations**

This section of the Delegations Manual sets out general administrative delegations including by not limited to, employment matters, the issuing of warrants, the use of the Common Seal, correspondence (including submissions) and the release of information.

#### **3.1. People and employment delegations**

##### **3.1.1. Legislative delegation to the Chief Executive**

Pursuant to section 42(2) of the Local Government Act 2002, the Chief Executive is responsible, on behalf of the Council, for ensuring the effective and efficient management of the Council, employing staff and negotiating the terms of employment of staff.

The Chief Executive has absolute control over all employment-related matters concerning staff.

Specific delegations made by the Chief Executive in relation to people and employment under section 42(2) are prescribed below.

The Chief Executive may appoint in writing any person to be acting Chief Executive during temporary periods of absence from duties together with such of the Chief Executive's powers as he or she considers appropriate.

##### **3.1.2. Principles of people and employment delegations**

In support of, and in addition to, the principles, terms and conditions outlined in Section 1 of this Delegations Manual, the following principles, terms and conditions are applied to the delegation of employment or people management activities:

- People & Employment Delegations are standardised across management roles (i.e. if a delegation is granted to Managers, then everyone in a Manager role holds that delegation).
- People & Employment Delegations automatically apply to the person appointed to that role (i.e. no additional documentation is required beyond acceptance of the employment agreement for the role).
- People & Employment Delegations are granted to the lowest appropriate tier (with demonstrated competence to execute the delegation) to empower and enable our people managers; this authority may also be executed by all managers in a direct line above that position.
- No People & Employment Delegations may be used to self-approve – the one up rule applies.
- People & Employment Delegations must be exercised in accordance with the Working for the TRC document.

##### **3.1.3. People and employment delegations**

The Chief Executive retains the responsibility for all people and employment matters. Delegations for the Chief Executive, Directors and Managers are as follows:

Chief Executive	Directors	Managers & Team Leaders
<b>Hiring</b>		
<p>Recruitment of additional Full Time Equivalent (FTE) permanent employee numbers.</p> <p>Recruitment where a significant change has been made to a role.</p> <p>Approve non-standard terms and conditions in consultation with the Director and People and Wellness Manager.</p>	<p>Undertake like-for-like recruitment subject to consultation with the Finance Manager and People and Wellness Manager.</p> <p>Approve candidate offers within market range subject to discussion with CE.</p> <p>Offer relocation expenses with People and Wellness Manager's agreement.</p> <p>Engage the services of a recruitment agency with People and Wellness Manager's agreement.</p> <p>Approve candidate offers outside market range subject to agreement with CE.</p> <p>Sign offers of employment.</p> <p>Approve recruitment of seasonal casual employees and/or summer students within approved budgets.</p>	<p>Nil.</p>
<b>Employment conditions</b>		
<p>Approve termination of an employment agreement.</p> <p>Approve the outcome of restructures require and set dates for an annual shutdown period.</p>	<p>Approve timesheets.</p> <p>Approve one-off or occasional work from home outside existing policy.</p> <p>Determine actions to address conflict of interest situations.</p> <p>Approve staff entering into secondary employment.</p> <p>Deliver a verbal, first warning or final warning with Human Resources support subject to conversation with CE.</p> <p>Second staff to other teams or other organisations subject to conversation with CE.</p> <p>Determine the course of action following an external complaint</p>	<p>Approve Pre-employment Health Assessments</p> <p>Approve On boarding and Training related expenses</p> <p>Approve timesheets.</p> <p>Approve one-off or occasional work from home outside existing policy.</p> <p>Minor terms and condition changes, ie, position title change, change in hours, letter regarding minor structure change</p>

Chief Executive	Directors	Managers & Team Leaders
	<p>against a staff member subject to conversation with CE.</p> <p>Approve staff to present a paper or publication referencing Taranaki Regional Council.</p> <p>Approve requests for flexible working arrangements subject to conversation with People and Wellness Manager.</p> <p>Initiate a performance improvement process with Human Resources support subject to conversation with CE.</p>	
<b>Leave</b>		
<p>Approve corporate-wide paid leave for staff unable to work due to an emergency or severe weather situation</p> <p>Grant additional paid sick leave in situations of prolonged illness or injury approve the cash-out of annual leave</p> <p>Sign off parental leave.</p>	<p>Approve requests for leave without pay, grant paid and unpaid compassionate leave</p> <p>Sign off parental leave.</p> <p>Approve use of partner/paternity leave</p> <p>Approve the carry-over of outstanding annual leave</p> <p>Approve use of special leave.</p>	<p>Provide a request for exemption from jury service</p> <p>Approve sick, annual, bereavement or jury service leave</p> <p>Approve staff anticipating up to 5 days sick leave in advance subject to conversation with Director</p> <p>Approve time-in-lieu leave.</p> <p>Approve contractual long service milestone leave.</p> <p>Grant additional bereavement/tangi leave subject to conversation with Director.</p>
<b>Training and development</b>		
<p>Approve attendance of overseas learning events</p> <p>Approve individual performance and development objectives for Directors.</p>	<p>Approve study applications.</p> <p>Approve individual performance and development objectives for Managers and direct reports.</p>	<p>Approve attendance at internal or external learning events subject to conversation with Director.</p> <p>Approve individual performance and development objectives for direct reports.</p>
<b>Health, safety and well-being</b>		
Approve consumption of alcohol for work-related functions	Approve HSW related training	<p>Approve new and replacement garments for field work. .</p> <p>Approve HSW related training</p>

Chief Executive	Directors	Managers & Team Leaders
Approve Disaster Preparedness Policy  Decide actions following harassment or bullying investigations unless delegated to a Director or Manager.		
<b>Recognition, reward &amp; remuneration</b>		
Approve overall salary increase (within set budget)	Approve well done/recognition awards  Decide appointment and amount of higher duties payments subject to conversation with CE.	

### 3.2. Information requests, correspondence, media releases and public records

#### 3.2.1. Local Government Official Information and Meetings Act 1987

Section	Function	Delegated to:
42 & 43	The authority to exercise the Council's powers and duties under Parts 2 to 5 of the Local Government Official Information and Meetings Act 1987 (except those in section 32 of that Act).	Chief Executive  Director—Corporate services
46	Public notification of meetings	Executive Assistant to the Chief Executive and Chair
46A, 49, 51	Availability of agendas, reports and minutes	Executive Assistant to the Chief Executive and Chair
51A	Public notification of resolution at emergency meeting	Executive Assistant to the Chief Executive and Chair

Explanatory note: The powers under Parts 2 to 5 of the Local Government Official Information and Meetings Act 1987 (LGOIMA) include the powers to:

- Transfer requests to another authority where the information is not held or is more closely connected with the functions of another local authority (section 12)
- Make decisions on requests (including to consult those affected by a proposed decision) (section 13)
- Extend time limits (section 14).

The Council, in the release or making information available to the public, will conduct its business in an open, transparent, and democratically accountable manner. As a general rule, all information may be disclosed to the public unless the following applies:

- The information is of a personal nature (e.g. names and addresses of living and deceased persons) and its release would compromise a person's right to privacy; or
- There are significant administrative difficulties in complying with the request for information; or
- The disclosure of information would be prejudicial to the maintenance of the law, including the prevention, investigation and detection of offences, and a person's right to a fair trial; or

- The disclosure of information would disclose a trade secret or be prejudicial to the commercial position of the person who supplied or who is the subject of the information; or
- The disclosure of information, of an evaluative nature, would breach and expressed or implied promise to the person who supplied the information that their identity and the information would be held in confidence; or
- The disclosure of information would be prejudicial to measures protecting the health and safety of or material loss to members of the public; or
- The disclosure of information would be prejudicial to the effective conduct of public affairs and the free and frank expression of opinions; or
- The disclosure of information would offend tikanga Māori or disclose the location of any wāhi tapu site (refer section 42, Resource Management Act 1991); or
- For any other matters listed in sections 27 to 29 of the Local Government and Official Information and Meetings Act.

The authority to determine to disclose information where any of the above circumstances might apply is delegated to:

- Chief Executive
- Director—Corporate Services

### 3.2.2. Privacy Act 2020

Section	Function	Delegated to:
201	Power to appoint Privacy Officer(s)	Chief Executive
47, 49, 50, 51, 52, 53	<ul style="list-style-type: none"> <li>• Decision to refuse access to personal information</li> </ul>	Director—Corporate Services Privacy Officers
41, 43, 45, 46, 48, 55, 56, 60, 62, 63, 64, 65, 66	<ul style="list-style-type: none"> <li>• To treat the requests with urgency</li> <li>• To decide to transfer a request to another agency</li> <li>• To decide whether the request can be granted (including the decision to impose a charge)</li> <li>• Where a request has been granted, whether any information should be withheld</li> <li>• Decision to extend the time limits</li> <li>• Deciding the way information is to be provided</li> <li>• Providing the reasons for refusal.</li> </ul>	Director—Corporate Services Privacy Officers
All	All other powers and duties under the Privacy Act 2020. This delegation may be sub-delegated.	Chief Executive Director—Corporate services



### 3.2.3. Public Records Act 2005

The Council has certain obligations under the Public Records Act 2005, including in relation to the disposal of records.

Section	Function	Delegated to:
All	All powers, duties and functions	Chief Executive Director—Corporate services

### 3.3. Correspondence including submissions

Authorisation to sign correspondence. Pursuant to section 42(2)(d) of the LGA 2002, the Chief Executive has determined that the following delegations to sign outward correspondence.

Section	Function	Delegated to:
Correspondence of a significant or confidential nature	<p>Authority to sign. Correspondence with content of a 'significant and confidential nature' includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• A decision outside an officer's delegated authority</li> <li>• Matters that might be inconsistent with a policy or plan of the Council</li> <li>• Matters that potentially impact on the Council's capacity to meet its statutory responsibilities</li> <li>• Matters that have a history of generating wide public interest within the Taranaki region or New Zealand generally</li> <li>• Matters that might unreasonably prejudice the commercial position of a person</li> <li>• Matters that might prejudice the maintenance of the law, including the prevention, investigation and detection of offences and the right to a fair trial.</li> </ul>	Chief Executive Directors
All other correspondence	Authority to sign	Chief Executive Directors, Managers and Team Leaders.

### 3.4. Delegated authority to make submissions.

The authority to make a submission on any matters of general interest or concern to the Council, proposed Government policies, discussion documents and legislation:

Section	Function	Delegated to:
General submissions	Authority to sign	Council and Council committees Chief Executive Directors

Section	Function	Delegated to:
Resource Management Act submissions	<ul style="list-style-type: none"> <li>Make a submission or further submission on any national direction proposal under Part 5 Subpart 1 of the Resource Management Act</li> <li>Make a submission to the Environment Court in relation to a special tribunal's report relating to a water conservation order (section 209 of the Resource Management Act)</li> <li>Be heard at an inquiry for a proposed Water Conservation Order (section 211 of the Act); and</li> <li>Apply for the revocation or amendment of any Water Conservation Order (section 216 of the Act).</li> </ul>	Council and Policy and Planning Committee  Chief Executive  Director—Resource Management

Council is responsible for setting the region's policy direction through its regional policy statement (RPS) which territorial authorities must give effect to. An important part of implementing the RPS is through making submissions on proposed plans, plan changes, and resource consent applications. These submissions seek to implement Council's previous decisions so generally will not require further approval from Council.

Section	Function	Delegated to:
Resource Management Act section 96	Lodge or withdraw a submission on a resource consent application on behalf of Council.	Director—Resource Management Manager Resource Consents
Resource Management Act Schedule 1, Clause 6 Schedule 1, Clause 8	Lodge or withdraw a submission or further submission on a proposed plan or plan change on behalf of Council.	Director—Resource Management Policy Manager
COVID-19 Recovery (Fast-track Consenting) Act 2020 section 21, section 22. Schedule 6 clause 7, and Schedule 6 clause 17	Providing written comments on an application for referral to the expert consenting panel or the expert panel itself; and providing requested information to the Minister or the EPA,	Director—Resource Management Manager Resource Consents

### 3.5. Applications for funding, grants or donations from external sources

The authority to seek and obtain external funding by way of grant or donation or other form of gifted funding for any project or programme or other activity that has been approved by Council or a committee of Council and the power to receive and/or administer grants or funding is delegated to the Chief Executive and Directors. In some cases there may be a need to seek this approval retrospectively.

From time to time the Council seeks funding for its projects and programmes identified in the Long-Term Plan and Annual Plan. This delegation is to be exercised in so far that the funding is relevant to the projects and programmes within that person's position description.

### 3.6. Grants of funding from the Council to external sources

The authority to grant external funding by way of grant or donation or other form of gifted funding for any project or programme or other activity that has been approved by the Council and is in the Long-Term Plan and Annual Plan is delegated to the Chief Executive and Directors.

In addition to receiving external funding, the Council grants funding to a range of projects. These are identified in the Long-Term Plan and/or Annual Plan. These delegations must be exercised in accordance with the Financial Delegations.

### 3.7. Authorisation to use the Common Seal

The Council has delegated to the Chairperson and Deputy Chairperson of the Council, Chief Executive and the Director—Corporate Services the authority to impress on any document the Common Seal of the Council to give effect to a resolution of the Council; or any delegation to the Chief Executive, which is legally required to use the common seal.

The Common Seal will be affixed to any document that is required to be executed under the Seal, including:

- Warrants to enter private land on behalf of the Council, including warrants made under the Resource Management Act 1991, the Biosecurity Act 1993, the Building Act 2004, and the Local Government Act 2002.
- When executing any Memorandum of Transfer pursuant to section 80 of the Local Government (Rating) Act 2002.
- Regional policy statements and regional plans prepared under the Resource Management Act 1991. The Common Seal is also used to certify that regional policy statements and regional plans (including proposed plans and variations) are true and correct copies of the documents.
- Bylaws prepared under the Local Government Act 2002 or other relevant statutes.
- Property transactions including sale, purchase and lease agreements.
- Any documents (e.g. covenants, caveats, or consent notices) which otherwise require the use of the Common Seal.

All Common Seal transactions will be:

- Authorised and signed by either the Chairperson or Deputy Chairperson and either the Chief Executive or the Director—Corporate Services.
- Recorded on the Common Seal Register.
- Reported to the Executive, Audit and Risk Committee.

### 3.8. Professional advice and legal proceedings

The authority to obtain professional advice, including but not limited to legal, engineering, financial, accounting and professional advice on Council's behalf is delegated to:

- Chief Executive
- Directors
- Managers

In accordance with the general terms and conditions this delegation may only be exercised in accordance with financial delegations.

Any advice must also be sought in accordance with any arrangements that the Council has regarding the procurement of services (i.e. if there is a preferred or agreed service provider).

This delegation does not prohibit other staff members from liaising with professional advisors as part of the Council obtaining advice. Instead it is intended to operate to ensure that the engagement of the advisor has been approved by one of the above staff members.

### 3.9. Authorisation to sign legal documents

The authority to sign on Council's behalf any routine legal administrative document is delegated to the Chief Executive, Directors and the Finance Manager. Where appropriate, the Chief Executive will report the circumstances to Council or a Committee where this delegation has been exercised.

Property deeds must be signed by two Councillors in accordance with section 9 of the Property Law Act 2007.

### 3.10. Authorisation to release or alter loans, mortgages and statutory land charges

The authority to release or alter loans, mortgages and statutory land charges has been delegated to the Chief Executive and the Director—Corporate Services.

### 3.11. Court proceedings

Delegations in respect of specific statutory proceedings are listed in the regulatory delegations (e.g. under the Resource Management Act 1991 and Biosecurity Act 1993). The following delegations apply to any other Court proceeding the Council may be involved with.

Section	Function	Delegated to:
Clause 32, Schedule 7 of LGA	The authority to decide whether to commence or defend any action before a Court, tribunal, arbitral panel or other such body.	Chief Executive
Clause 32, Schedule 7 of LGA	In the event the Chief Executive is unavailable or in exceptional circumstances where time does not permit consideration by the Chief Executive and where such action is necessary to protect or further Council's interests, the authority to commence or defend any action before a Court, tribunal, arbitral panel or other such body.	Director—Corporate Services
Clause 32, Schedule 7 of LGA	The authority to settle a dispute or issues at stake at mediation or other dispute resolution sessions in relation to any matter before any Court, tribunal, arbitral panel, or other such body.	Chief Executive Directors
Clause 32, Schedule 7 of LGA	The authority to initiate to have Court costs awarded and initiate legal proceedings to collect Court costs awarded.	Chief Executive Directors
Clause 32, Schedule 7 of LGA	The authority to take appropriate action within Council policy to recover debts, including, but not limited to Court and, Tribunal proceedings.	Director—Corporate Services Finance Manager
High Court Rule 30.3, Clause 32, Schedule 7 of LGA	Lodge, withdraw, oppose or join an application for Judicial Review with the High Court and any related applications or proceedings and be heard in relation to any application or proceedings.	Chief Executive
High Court Rule 30.3, Clause 32, Schedule 7 of LGA	The authority to settle a dispute or issues at stake at mediation or other dispute resolution sessions in relation to judicial review proceedings.	Chief Executive

The authority to settle any matter against the Council must be exercised in accordance with any financial delegations.

### **3.12. News media and digital communication platforms**

Responding to or coordinating media requests are actioned by the Communications Team. Communications Team need to address whether this is an official information request that should be transferred to the Governance Team.

The authority to make statements to the news media and/or the placement of information on the Council's digital communication platforms is delegated to the Chief Executive, Directors and Managers (in conversation with Director). The Chief Executive or a Director may delegate to an appropriate staff member a specific media task.

Delegates are authorised to communicate with the news media and/or place information on Council's digital communication platforms, but may do so only:

- Subject to any instructions from the Council or the Chief Executive
- In relation to the duties of their position
- In accordance with their carrying out the duties of any position to which they may be appointed in an acting capacity.

### **3.13. Placement of public notices or advertisements**

The authority to place public notices and advertisements in relevant newspapers, other publications or online media is delegated to:

- Chief Executive
- Directors
- Managers
- Team Leader - Consent Business Support for notified applications.

## 4. Appointments and warranting

The Council has appointed enforcement officers to carry out regulatory duties under the Resource Management Act 1991, the Biosecurity Act 1993, the Building Act 2004, and the Local Government Act 1974 and has the ability to appoint officers under the Local Government Act 2002 and to issue warrants.

The powers available to enforcement officers in relation to those statutes are limited to those specified on their warrant and will vary according to their responsibilities, experience and expertise. Outlined below is a summary of the powers that may be available to officers and the procedure for authorising the appointment of such officers.

### 4.1. Resource Management Act 1991

The authorisation and responsibilities of an enforcement officer under the Resource Management Act (RMA) are addressed in section 38(1)(a) of that Act.

As per section 34A of the RMA, the Council authorises an enforcement officer to enter onto land and carry out all, or any, of the functions and powers of the Resource Management Act outlined below. The regulatory powers available to officers are confined to those specified on their warrant of appointment.

For ease of process, the Chief Executive, in the presence of an elected member of Council, is authorised to 'warrant' such appointments, which includes the use of the Common Seal.

Powers available to enforcement officers:

Number:	Power:	Relevant section of the RMA:
1	Entry for inspection	332
2	Entry for survey	333
3	Seek information	22
4	Issue abatement notice	322
5	Invoke emergency works & power to take preventative or remedial action	330
6	Apply for Interim Enforcement Order	320
7	Apply for an Enforcement Order	316
8	Apply for a warrant for entry to search	334
9	Issue an Infringement Notice	343C

### 4.2. Biosecurity Act 1993

The appointment of an authorised person (i.e., enforcement officer) under the Biosecurity Act is addressed in sections 103(3) & (7) of that Act. The power of appointment lies with the Principal Officer (i.e., the Chief Executive).

The Chief Executive appoints an authorised person to enter onto land and carry out all, or any, of the functions and powers under the Biosecurity Act 1993 outlined in Table 3. The regulatory powers available to officers are confined to those specified on their warrant of appointment.

For ease of process, the Chief Executive, in the presence of an elected member of Council, warrants such appointments, which includes the use of the Common Seal.

Powers available to authorised persons:

Number:	Power:	Relevant section of the Act:
1	Duty to provide information	43
2	Inspectors, authorised persons, and accredited persons	103(3)&(7)
3	Delegation to authorised persons	105
4	Power to require assistance	106
5	Power of inspection	109
6	Warrant to inspect dwelling house, marae, etc.	110
7	Duties on exercising power of entry	112
8	Power to record information	113
9	General powers	114
10	Application of articles or substances from aircraft.	114A
11	Use of dogs and devices	115
12	Power to seize abandoned goods	119
13	Power to intercept risk goods	120
14	Power to examine organisms	121
15	Power to apply article or substance to place	121A
16	Power to give directions	122
17	Power to vaccinate, etc.	123
18	Power to act on default	128
19	Liens	129
20	Declaration of restricted place	130
21	Declaration of controlled area	131
22	Enforcement of area controls	134
23	Options for cost recovery	135
24	Failure to pay	136
25	Seize evidence	118

#### **4.3. Local Government Act 2002 (LGA 2002)**

The appointment of an enforcement officer under the LGA 2002 is addressed in section 174 of that Act.

Pursuant to section 174 of the LGA 2002, the Council appoints an enforcement officer under this Act to exercise powers in relation to offences against, and infringement offences under, the Act, including enforcement of Council bylaws. This includes the power to enter private property.

#### **4.4. Building Act 2004**

The Council has responsibilities for dams under the Building Act 2004. The Council, along with other North Island councils, has transferred its Building Control Authority functions and complementary non-building control authority functions, under the Building Act, to Waikato Regional Council. Some non-Building Control Authority functions are retained by the Council.

For ease of process, the Chief Executive, in the presence of an elected member of Council, is authorised to warrant appointments under the Building Act.

Refer to the *Building Act Manual – Non-Building Consent Authority Procedures for Dams* (Document 710205).

Schedule 1 Clause 2, Decision on a Discretionary Exemption for Building Consent, is delegated to the Chief Executive and the Director-Resource Management.

#### **4.5. Reserves Act 1977**

The Council manages the Lower Waitara River Local Purpose Reserve under a management plan prepared under the Reserves Act 1977. The flood control assets in the Lower Waitara River are the Council's primary focus.

In terms of warranting, section 93(4) of the Act states that "... the production by any officer of his or her warrant, instrument of appointment, or other written evidence of identification shall be sufficient evidence of the authority of that officer to exercise the powers conferred by this section".

This means that any warranted officer of the Council 'may summarily interfere to prevent any actual or attempted breach of this Act or of any regulation or bylaw thereunder, and may require any person found offending to desist from the offence. If any person when so required continues the offence, they commit a further offence against this Act'.

Only the Council as administering authority can issue the warrant under section 8(9) of the Act and specify the powers provided to the officer.

#### **4.6. Soil Conservation and Rivers Control Act 1941**

This Act is relevant to the Council's responsibilities with regard to flood control schemes. Section 126 of the Act sets out the functions under the Act, including the power to construct, reconstruct, alter, repair, and maintain works to control or regulate water or to prevent or lessen the overflow or breaking of banks of any watercourse. Section 131 of the Public Works Act 1981 empowers the Council to exercise certain powers and authorities in the Soil Conservation and Rivers Control Act 1941 as well as other relevant Acts. The duties under these functions are delegated to the Chief Executive and the Director-Operations.

#### **4.7. Maritime Transport Act 1994**

The Council has responsibility for navigation safety within Port Taranaki and its approaches. The Maritime Transport Act 1994 sets out these responsibilities and the associated powers awarded to the Council.

Under section 33D of the Maritime Transport Act 1994 and section 174(1) of the Local Government Act 2002, only the Council can appoint harbourmasters and enforcement officers and issue warrants for navigation safety functions and entry of private land under the Acts.



The Council can authorise an officer appointed as a Harbour Master (or Deputy Harbour Master) and/or an enforcement officer to exercise any of the following functions and powers under the Maritime Transport Act 1994:

- Section 33E Functions of Harbour Masters
- Section 33F Harbour Masters' general powers
- Section 33H Powers of entry
- Section 33J Wreck removal
- Section 33L Remove or sell abandoned ships
- Section 33P Infringement notices
- Section 423 Infringement notices.

## 5. Financial delegations

This section of the Delegations Manual sets out financial delegations including but not limited to, contracting and agreements, financial matters (including rating) and property delegations.

### 5.1. Procurement and expenditure

The Council enters into a range of different contracts and agreements as part of undertaking its day to day business. These range from non-binding memorandum of understanding, contracts and agreements of low financial value, to high financial value contracts and agreements.

The following principles apply when procuring goods and/or services on behalf of the Council:

- Council has a responsibility to manage its resources in an effective and efficient manner, and in doing so will consider public value for money over the whole of life cycle when procuring goods and services
- Council may procure goods and services as sole procurer or in conjunction with other Councils or entities
- Council will ensure open and effective competition as a competitive procurement process, as this is likely to result in a better procurement outcome
- Council will provide a full and fair opportunity for both local and national suppliers
- Council will comply with all relevant legislation, policies and procedures when engaging in the procurement process
- Council will require sustainably produced goods and services whenever possible, having regard to economic, environmental, social and cultural impacts over their life cycle.

The Council's Procurement policies and procedures are to be complied with in addition to the delegations within this Manual.

### 5.2. Bank account signing authorities

Signing authority on all bank and investment accounts is delegated to the Chief Executive, Directors, the Finance Manager and the Senior Financial Reporting Lead. The authority to:

- Bank and invest funds held in accordance with the investment policy, subject to the observance of appropriate internal controls
- Sign and countersign withdrawal notices or authorise electronic payments
- Approve payroll payments and all payroll related matters
- Approve all tax payments and tax related matters.

### 5.3. Entering into contracts and authorisation of payments

The following table sets out the authority to enter into contracts and to approve payments. Contracts and payments are to purchase specifically budgeted for routine normal expenditure (including capital expenditure) which is provided for in the Long-Term Plan or Annual Plan budget or approved annual work programme up to the stated value (exclusive of GST) in respect of any contract.

Expenditure not provided for by the Long-Term Plan or Annual Plan and work programme must first have the authorisation of a respective Director and the Chief Executive (who will also consider the need to report to Council). This does not include routine expenditure which may exceed budget.

Contracts for amounts in excess of the delegation of the Chief Executive and/or not provided for in a Long-Term Plan or Annual Plan need to be approved by the Council.

The authority to approve operating expenditure within Council approved capital and operating authorised budgets is delegated to the following officers in accordance with the identified reporting thresholds.

Officer	Delegation (GST exclusive)	Reporting to:
Chief Executive	<p>Unlimited within approved budgets.</p> <p>\$100,000 for unbudgeted expenditure.</p> <p>Unlimited for investments in accordance with the Treasury and Investment Management policies.</p> <p>Approval of payroll within approved budgets.</p> <p>Unlimited for taxation.</p>	Executive, Audit and Risk Committee
Directors	<p>\$200,000 within approved budgets.</p> <p>Unlimited for investments in accordance with the Treasury and Investment Management policies.</p> <p>Approval of payroll within approved budgets.</p> <p>Unlimited for taxation.</p>	Chief Executive
Managers	\$50,000 within approved budgets.	Directors
Finance Manager	<p>\$50,000 within approved budgets.</p> <p>Unlimited for investments in accordance with the Treasury and Investment Management policies.</p> <p>Approval of payroll within approved budgets.</p> <p>Unlimited for taxation.</p>	Director—Corporate Services
<p>Team Leaders</p> <p>Senior Financial Reporting Lead</p> <p>Projects and Programmes Coordinator</p>	\$10,000 within approved budgets.	Managers
<p>Operations Team Assistant</p> <p>Executive Assistant to Chief Executive and Chairperson</p> <p>Health &amp; Safety Advisor</p> <p>Facilities Coordinator</p> <p>Botanical Records and Interpretation Officer</p> <p>Events Officer</p>	\$1,000 within approved budgets.	Managers

Venues Officer  Rhododendron Collection and Projects Officer  Climate Change Coordinator  Freshwater Programme Manager		
---	--	--

Unbudgeted operating and capital expenditure will be reported to the Executive, Audit and Risk Committee.

#### **5.4. Emergency works and response**

The authority to approve contingency expenditure for an emergency including but not limited to flood events, a civil defence emergency management event, maritime oil spills or a pest animal, plant or disease outbreak is delegated to the officers identified below and in accordance with the identified reporting thresholds.

Officer	Delegation (GST exclusive)	Reporting to:
Chairperson	Unlimited	Council and/or Executive, Audit and Risk Committee
Chief Executive	Unlimited	Council and/or Executive, Audit and Risk Committee
Directors	\$200,000	Chief Executive
Managers	\$50,000	Directors
On-Scene Commander in a Tier II Oil Spill	\$100,000	Chief Executive

### 5.5. Authority to raise revenue

The Chief Executive, Directors, Managers and Team Leaders have the authority to authorise the production of invoices where required for their normal duties, and in line with the policies in the Long-Term Plan, Annual Plan and Revenue and Financing Policy, and any established charging regimes.

### 5.6. Bad debts

The Chief Executive and Director—Corporate Services are authorised to write off debts of less than \$10,000 where:

- the Chief Executive or Director—Corporate Services is satisfied that no prospect of collection exists
- it is uneconomic to pursue the matter further.

All other bad debts are to be referred to the Executive, Audit and Risk Committee for approval.

### 5.7. Rates relief

The Chief Executive, Director—Corporate Services and Manager Financial Services have approval to apply all rates collection, postponement and remission policies as adopted by Council in the Long-Term Plan or Annual Plan.

### 5.8. Credit notes and waivers

Credit notes to correct errors in charges may be issued by the Chief Executive, Directors or Managers in accordance with financial delegation limits above. Credit notes may not be used to write off debt only to correct invoices issued where errors are identified.

The authority to waive or reduce fees or charges, up to a maximum of the delegated threshold, in the following situations:

- Where any activity or event is of regional benefit, the payment of fees and charges which would otherwise be payable
- Where the Council has required work to be undertaken on private property, to waive or reduce any associated fees or charges where payment would impose severe financial hardship on the property owner
- Where any person has proposed to undertake work that will result in significant benefit to the region, to waive or reduce any associated fees or charges
- Where costs are not accurate or reasonable.

## 5.9. Leases

The Chief Executive, Directors and the Finance Manager are authorised to issue approvals/consents in respect of leasing matters relating to sale, assignment, sub-letting, mortgage of leasehold, lessee improvements, granting, rent, rebates, review of lease rentals and appointment of lessor's arbitrator. The authority to:

- Approve the leasing or granting of any licence to occupy or tenancy or to vary the terms and conditions of any lease, licence to occupy or tenancy involving Council owned land
- Terminate any lease, licence to occupy or tenancy in respect of all non-residential property.

## 5.10. Credit cards

Delegated authority to approve credit card expenditure is assigned to the:

Credit Card Assignee	Reviewer	Approver
Digital Technology Manager	Finance Manager	Director - Corporate Services
Communications and Engagement Manager	Finance Manager	Director - Corporate Services
People and Wellness Manager	Finance Manager	Director - Corporate Services
Director - Operations	Finance Manager	Director - Corporate Services
Director - Corporate Services	Finance Manager	Chief Executive
Chief Executive	Director - Operations	Chairperson

## 5.11. Use of Council property, assets and staff by outside organisations

The authority to approve:

- The use of any Council building, facility or equipment by an outside person or organisation in accordance with established guidelines
- The disposal (whether by tender or otherwise) of any motor vehicle or item of plant in accordance with a recognised programme of vehicle and plant replacement
- The disposal (whether by tender or otherwise), and the terms thereof, of any other surplus Council asset
- The hiring out, and the terms and conditions thereof, of any Council asset and staff.

Is delegated to the Chief Executive and the Directors.

## 5.12. Rating database and collection

The authority to collect the rates set by the Council and to maintain the Rating Information Database, in relation to their district, is delegated to the New Plymouth, Stratford and South Taranaki district councils.

## 5.13. Administrative matters in relation to the rating database and collection

The authority to resolve administrative matters in relation to the collection of the Council's rates and the administration of the Rating Information Database is delegated to the Chief Executive and the Director–Corporate Services.

## 6. Regulatory delegations – Resource Management Act 1991

### 6.1. General matters

#### 6.1.1. Administrative charges

Section	Function	Delegated to:
36(5)	Require payment of additional charges over and above any fixed charges to enable the recovery of actual and reasonable costs.	Chief Executive Director-Resource Management Director-Environment Quality Manager Resource Consents Compliance Manager
36AAB(1)	Waive or remit the whole or any part of any charge referred to in section 36 which would otherwise be payable.	Chief Executive Director-Resource Management Director-Environment Quality Manager Resource Consents Compliance Manager
36(3) and 36(5)	Authorisation to recover or write-off administrative charges.	Refer to Financial Delegations section above.
36AAB(2)	Where a charge of a kind referred to in Section 36 is payable, cease performing the action to which the charge relates until the charge has been paid in full.	Chief Executive Director-Resource Management Director-Environment Quality Manager Resource Consents Compliance Manager
36AA	Determine any discount under section 36AA on an administrative charge imposed under section 36.	Chief Executive Director-Resource Management Director-Environment Quality Manager Resource Consents

#### 6.1.2. Power to waive or extend time limits or waive requirements

Section	Function	Delegated to:
37(1)(a)	Extend time periods associated with a resource consent process, if the applicant has agreed to the extension.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Consents Officers Business Support–Customer Engagement Business Support–Data and Insights
	Extend time periods associated with a resource consent process, where special circumstances exist (without agreement of the applicant to the extension).	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
	Extend any other time period not associated with a resource consent process.	Chief Executive Director-Resource Management Policy Manager
37(1)(b)	In relation to resource consent processes, waive a failure to comply with a requirement regarding the time or method of services of documents.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents

Section	Function	Delegated to:
	In relation to any process other than a resource consent process, waive a failure to comply with a requirement regarding the time or method of service of documents.	Chief Executive Director-Resource Management Policy Manager
37(2)	In relation to a resource consent process, waive compliance with a requirement (including a procedural requirement) to provide information or direct that the omission or inaccuracy be rectified, and the manner of the correction.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
	In relation to any process other than a resource consent process, waive compliance with a requirement (including a procedural requirement) to provide information or direct that the omission or inaccuracy be rectified, and the manner of the correction.	Chief Executive Director-Resource Management Policy Manager

### 6.1.3. Commissioning reports

Section	Function	Delegated to:
42A	Require an officer or commission a consultant or other person to prepare a report.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner – Resource Consents
42A(3) 42A(4)(b)	Waive compliance with the requirements in sections 42A(3) and 42A(4)(b).	Chief Executive Director-Resource Management Policy Manager

### 6.1.4. Protection of sensitive information

Section	Function	Delegated to:
42	<p>Make an order under this section to avoid:</p> <ul style="list-style-type: none"> <li>serious offence to tikanga Maori, or to avoid the disclosure of the location of wahi tapu</li> <li>the disclosure of a trade secret or unreasonable prejudice to the commercial position of the person who supplied, or is the subject of, the information.</li> </ul> <p>and, in the circumstances of the particular case, the importance of avoiding such offence, disclosure, or prejudice outweighs the public interest in making that information available.</p>	Chief Executive Director-Resource Management Policy Manager Manager Resource Consents Compliance Manager

### 6.1.5. Waive reporting requirements to local authority



The authority to waive compliance with time period stipulated in section 42A(5) of the Resource Management Act, subject to the delegate not being aware of any material prejudice to a person who should have been sent a copy of the report, is delegated to the Chief Executive, the Director–Resource Management, the Manager Resource Consents and the Policy Manager.

#### 6.1.6. Power to supply information requested by the Minister

The authority to supply information as requested by the Minister under section 27 is delegated to the Chief Executive, the Director–Resource Management, the Director–Environment Quality and the Director–Operations.

### 6.2. Resource consents and certificates of compliance

Refer to the document entitled *Resource Consents Procedure Document for Council* policy and procedure (including reporting and recording requirements) relating to resource consent matters.

#### 6.2.1. Committee delegations

The authority to:

- delegate, under section 34A(1), its functions, powers, and duties required to hear and decide an application, to Councillors and independent hearings commissioners, accredited under the Resource Management Act

is delegated to the Operations and Regulatory Committee, the Chief Executive, and any accredited Committee or Commissioner(s) appointed by the Operations and Regulatory Committee or the Chief Executive, for the purpose of hearing and deciding on resource consent applications.

The authority to:

- determine publicly notified resource consent applications, including those under sections 127 and 128, in accordance with sections 104A-D of the Act

is delegated to the Operations and Regulatory Committee.

#### 6.2.2. Objections

The authority to determine objections made under sections 357, 357A and 357B of the Act is delegated to the Operations and Regulatory Committee, except where the objection is made in accordance with section 357A(f) for a publicly notified application.

#### 6.2.3. Resource consent decision making delegations

Section	Function	Delegated to:
41B and 41C	In consultation with the Chairperson of a hearing panel or a sole Commissioner, power to issue directions or requests to applicants and/or submitters, including to provide briefs of evidence within time limits, and to direct certain procedural aspects of the hearing before the hearing.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
41C and 42A	Provide copies of further information received before a hearing.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents

Section	Function	Delegated to:
87BB	To decide and give notice that an activity is deemed to be a permitted activity due to marginal or temporary non-compliance.	Chief Executive Director-Resource Management  Manager Resource Consents Team Leader Consents
88	Determine the adequacy of an application.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Consents Officer
91	Defer the notification or hearing of an application for a resource consent.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner-Resource Consents
92	In relation to a resource consent application, request further information and commission a report.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner-Resource Consents
92A(2)	Set a reasonable timeframe within which an applicant must provide information requested.	Chief Executive Director-Resource Management Manager Resource Consents Consents Officers Team Leader Consents
95A and 95C	Determine whether or not to publicly notify a resource consent application, including whether special circumstances exist and determining persons to be served.	Chief Executive Director-Resource Management Manager Resource Consents
95B	Determine whether or not to limited notify a resource consent application, including whether special circumstances exist and determining persons to be served.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner-Resource Consents
95A, 95B and 95C	Serve notice of the application on all prescribed persons.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner-Resource Consents
95D	Decide if adverse effects may be more than minor	Chief Executive Director-Resource Management Manager Resource Consents
95E, 95F and 95E	Decide if a person is affected person or affected order holder	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner-Resource Consents
99	Determine whether to hold a pre-hearing meeting and the parties to be invited to such a meeting	Chief Executive Director-Resource Management Manager Resource Consents
99(2)	Require an applicant or submitter to attend a pre-hearing meeting	Chief Executive Director-Resource Management Manager Resource Consents
99(8)	Decline to process an application or consider a submission.	Chief Executive Director-Resource Management Manager Resource Consents

Section	Function	Delegated to:
100	Determine whether to hold a formal hearing.	Chief Executive Director-Resource Management  Manager Resource Consents
101	Fix the commencement date and time, and the place of a hearing.	Chief Executive Director-Resource Management  Manager Resource Consents
102(1)	Determine whether the Council participates in a joint hearing with other consent authorities, when applications for resource consents in relation to the same proposal have been made to two or more consent authorities.	Chief Executive Director-Resource Management  Manager Resource Consents
102(2)	Determine, when a joint hearing is to be held, that another authority is to be the administrative authority.	Chief Executive Director-Resource Management Manager Resource Consents
103	Determine to hear and decide two or more consent applications together where the resource consent applications relate to the same proposal.	Chief Executive Director-Resource Management Manager Resource Consents
104A to 104D	Determine resource consent applications, including those under section 127 of the Act, where the application is non-notified or limited notified, and there are no submitters who wish to be heard.	Chief Executive Director-Resource Management Manager Resource Consents
109	Ascertain whether work carried out for the purposes of a resource consent condition has been completed satisfactorily and, in cases where the work has not been completed, determine to undertake the work and recover costs from the consent holder out of money or securities deposited with the consent authority or from money paid by the guarantor.	Chief Executive Director-Resource Management
110	Determine to retain or refund any portion of a financial contribution paid, where a resource consent activity does not proceed.	Chief Executive Director-Resource Management Manager Resource Consents
124(2)(e)	Allow a resource consent holder to operate under the original resource consent while the application for a new consent and any appeals to the Environment Court are determined.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner-Resource Consents
125	Fix a longer period before a resource consent lapses.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents Principal Planner-Resource Consents
126	Cancel a resource consent application where the consent has been exercised but has not	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents

Section	Function	Delegated to:
	been exercised during the preceding five years.	
128	Serve notice in accordance with section 129 of the Act on a resource consent holder of the Council's intention to review the conditions of a consent.	Chief Executive Director-Resource Management Manager Resource Consents
131	Notify the review of a resource consent in accordance with section 130 of the Act and decide on the matters to be considered in that review.	Chief Executive Director-Resource Management Manager Resource Consents
132	Change the conditions of a resource consent on a review or cancel a resource consent.	Chief Executive Director-Resource Management Manager Resource Consents
133A	Determine what is a minor mistake or defect in a resource consent.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
133A	Issue an amended consent that corrects minor mistakes or defects in the consent.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
136	Grant the transfer of whole or any part of a consent holder's interest in water permits (other than for damming or diverting of water).	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
137	Grant the transfer of whole or any part of a consent holder's interest in a discharge permit.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
138	Refuse the surrender of part of a resource consent.	Chief Executive Director-Resource Management Manager Resource Consents Team Leader Consents
36(3) and 149ZD(1)	To determine additional charges in accordance with the Long-Term Plan or Annual Plan.	Chief Executive Director-Resource Management Manager Resource Consents
357D	Determine objections made under sections 357 to 357B where the objection has been resolved.	Chief Executive Director-Resource Management Manager Resource Consents
36(1)	Estimate the additional cost of Hearing Commissioners requested under section 100A of the Act.	Chief Executive Director-Resource Management Manager Resource Consents
N/A	Determine who is a suitably qualified person for the purposes of relevant national direction, such as clause 14(5) of the Resource Management (National Environmental Standards for Greenhouse Gas Emissions from Industrial Process Heat) Regulations 2023.	Chief Executive Director-Resource Management Manager Resource Consents

#### **6.2.4. Certificates of compliance**

The authority to grant a certificate of compliance and require further information before a certificate of compliance is granted under section 139 [Certificates of Compliance] of the Resource Management Act is delegated to the Chief Executive, the Director–Resource Management and the Manager Resource Consents.

#### **6.2.5. Direct referrals to Environment Court**

Under sections 87E to 87G the authority to:

- (a) return an incomplete application for a direct referral (section 87E(1) of the Act )
- (b) return the request for a direct referral (sections 87E(2) and (4) of the Act)
- (c) defer its decision on the request for a direct referral (section 87E(3) of the Act)
- (d) decide to grant or decline the request for a direct referral (sections 87E(5) and (6) of the Act)
- (e) if it grants the request for a direct referral, prepare a report (section 87F(3) of the Act)
- (f) provide copies of the report to the applicant and submitters (section 87F(5) of the Act)
- (g) provide the Environment Court with documents related to the application (section 87G(3) of the Act).

Is delegated to the Chief Executive, the Director–Resource Management and the Manager Resource Consents.

#### **6.2.6. Proposals of national significance**

The authority to:

- (a) Request the Minister to call-in a matter as a proposal of national significance relating to resource consents and plans (section 142 of the Act)
- (b) Provide views to the Minister on direction of a matter of national significance (section 147 (4) of the Act)
- (c) Provide suggestions to the Minister for members of a board of inquiry (section 149K of the Act)
- (d) Make a submission or further submission to the EPA on a matter that the Minister had made a direction on (called-in) and publicly notified under section 149C (section 149E and F of the Act).

Is delegated to the Operations and Regulatory Committee for matters related to resource consent applications, the Policy and Planning Committee for matters related to regional plans and the Chief Executive excluding (a) where meeting schedules do not allow time for the decision by the appropriate committee.

The authority to:

- (e) Prepare a report on the key issues in relation to the matter called-in (section 149G of the Act)

Is delegated to the Chief Executive and the Director–Resource Management.

The authority to:

- (f) Withdraw a plan change or variation called-in no later than 5 working days after close of further submissions (section 149 I of the Act)
- (g) Provide views to a board of inquiry before the board decides to accept or reject a request for the preparation of a regional plan or change to a plan (section 149 M of the Act).

Is delegated to the Policy and Planning Committee or the Chief Executive where meeting schedules do not allow time for the decision by the committee.

The authority to:

- (h) Provide comments to a board of inquiry on a draft report (section 149 Q of the Act)
- (i) Join a matter referred to Environment Court as a section 274 party (section 149 T of the Act)
- (j) Appeal to the High Court (on points of law) against a decisions of a board of inquiry or Environment Court (section 149 V)
- (k) Recover from an applicant the costs incurred in complying with Part 6AA (section 149 ZD).

Is delegated to the Chief Executive and the Director–Resource Management.

### **6.3. Policy and planning**

#### **6.3.1. Regional policy statements and plans**

The authority to:

- (a) Amend a plan or proposed plan to remove duplication or conflict with a National Environmental Standard (NES) and do so without using the schedule 1 process (section 44A)
- (b) Amend the Regional Policy Statement and regional plan documents to include specific objectives and policies set out in a National Policy Statement (NPS) or that objectives and policies specified in the documents give effect to the NPS and do so without using the schedule 1 process and give public notice of amendments
- (c) If so directed by a national planning standard, power to amend any planning document (sections 58I(2) and 58I(7))
- (d) Power to provide copies of planning documents to relevant parties and determine time for advice (First schedule Clause 3 and 4A)
- (e) Power to fix notification date, and decide on whom public notices will be sent in relation to a policy statement or plan or a change or variation thereto, including limited notification (First schedule Clause 5, 5A)
- (f) Power to summarise for and on behalf of the local authority submissions made in respect of a policy statement or a change or variation thereto (First schedule Clause 7, 51)
- (g) Power to fix a pre-hearing meeting and attend to all associated matters regarding notification, conduct, and reporting except the power of declining a request for a pre-hearing meeting (First schedule Clause 8AA)
- (h) Power to apply for extension of time if a local authority is unable, or likely to be unable, to meet decision making obligations under Clause 10(4)(a) (First schedule Clause 10A)
- (i) Power to give public notice if Council decides to establish a collaborative group and to notify any report from a collaborative group, and any proposed planning instrument as determined under Clause 46 (First schedule Clause 43,45, and 49)
- (j) Power to publically notify a local authority decision (First schedule Clause 57)
- (k) Power to establish a review panel to consider submissions arising from a collaborative planning process (First schedule Clause 64)
- (l) Power to publically notify the Minister's decisions under the streamlined planning process (First schedule Clause 88, 90)
- (m) Power to remit the whole or part of any charge and to not commence or continue processing a private plan change application if insufficient money has been paid as required by Council's schedule of charges (section 36AAB(2))
- (n) Power to notify changes to plans as directed by any Regulation (Section 360D)
- (o) Power to consult the relevant iwi authority on whether it is appropriate to appoint a commissioner with an understanding of tikanga Maori (section 34A1(A)).

Is delegated to the Chief Executive, the Director–Resource Management and the Policy Manager.

### **6.4. Designations, water conservation orders and reclamations**

#### **6.4.1. Designations**

Where the Council has a financial responsibility for a public work, the authority to:

- (a) Give notice to a territorial authority of its requirement for a designation under 168 of the Resource Management Act
- (b) Give consent to include a requirement in a proposed plan under section 170 of the Act
- (c) Accept or reject a territorial authority's recommendation in relation to a designation in accordance with section 172 of the Act

- (d) Prepare or submit an outline plan of a public work, project or other work on designated land to a territorial authority (section 176A of the Act)
- (e) Decide whether or not to make changes to an outline plan requested by a territorial authority in accordance with section 176A of the Act
- (f) Do anything in relation to a designation that is already subject to an earlier designation or heritage order in place, or agree for other persons to do anything in relation to the designation (section 177 of the Act)
- (g) Transfer responsibility of a delegation (section 180 of the Act)
- (h) Alter a Designation (section 181 of the Act)
- (i) Remove a designation (section 182 of the Act).

Is delegated to the Chief Executive, the Director–Operations and the Director–Resource Management.

#### **6.4.2. Water conservation orders**

The authority to determine who may be heard at an inquiry for a proposed water conservation order under section 211 of the Resource Management Act 1991 is delegated to the Chief Executive.

The authority to impose such conditions as are necessary to ensure that a Water Conservation Order is not breached when granting a resource consent (section 217 of the Act) is delegated to the Chief Executive, the Director–Resource Management and the Manager Resource Consents.

#### **6.4.3. Approve or decline plans of survey for reclamation**

The authority to approve or decline a plan of survey of reclamation submitted under section 245 of the Act has been delegated to the Chief Executive.

#### **6.4.4. Resource management regulations**

The authority to implement the Measurement and Reporting of Water Takes Regulations 2010 is delegated to the Chief Executive, the Director—Environment Quality, the Manager Science & Technology, the Team Leader - Environmental Data, and the Compliance Manager.

#### **6.4.5. National environmental standards**

The Ministry for the Environment has both proposed and active NESs in place. Given these are recognized through the consent process no specific delegations are considered necessary.

### **6.5. Court proceedings**

#### **6.5.1. Environment Court**

The authority to:

- (a) Settle a dispute or issues at stake at mediation or other alternative dispute resolution sessions or via direct negotiation between parties
- (b) Approve Memoranda of Counsel, draft Consent Orders and side agreements
- (c) Decide to appear at proceedings before the Environment Court and call evidence
- (d) Lodge, oppose, or withdraw a Notice of Motion (or originating application) with the Environment Court seeking an order and give or withdraw notice of a wish to be heard on an application
- (e) Lodge, withdraw, join, or oppose an application for declaration with the Environment Court

Is delegated to the Chief Executive, the Director-Resource Management, the Policy Manager, Manager Resource Consents and Compliance Manager.

The authority to:

- (f) Lodge, withdraw, or oppose a notice of intention to become an interested party to Environment Court proceedings. Seek, withdraw, or oppose orders in accordance with sections 278 and 279
- (g) Lodge, withdraw, or oppose an application for a waiver or direction in accordance with section 281
- (h) Approve an application for costs, respond to an application for costs, or waive the pursuit of costs in Court proceedings.

Is delegated to the Chief Executive and the Director-Resource Management.

#### **6.5.2. High Court**

The authority to:

- (a) Lodge, withdraw, oppose, or join an appeal to the High Court and any related applications or proceedings
- (b) Settle a dispute or issues at stake at mediation or other dispute resolution sessions
- (c) Approve Memoranda of Counsel, draft Consent Orders, side agreements, or other documents required to settle a matter
- (d) Decide to appear at proceedings before the High Court and call evidence for the Council
- (e) Give or withdraw notice of intention to appear and be heard on appeal in High Court proceedings
- (f) Lodge, withdraw, oppose, or join an appeal to the High Court
- (g) Lodge, withdraw, or respond to an application for an extension of time.

Is delegated to the Chief Executive.

#### **6.5.3. Court of Appeal and Supreme Court**

The authority to:

- (a) Lodge, withdraw, join, or otherwise respond to an application for leave to appeal to the Court of Appeal, a Notice of Appeal to the Court of Appeal, or any related applications or proceedings and be heard in relation to any application or proceedings
- (b) Settle a dispute or issues at stake at mediation or other dispute resolution sessions
- (c) Approve Consent Memoranda, draft Consent Orders, side agreements, or other documents required to settle a matter

Is delegated to the Chief Executive.



## **7. Enforcement**

Refer to the documents entitled *RMA Enforcement Policy 2017 and Enforcement provisions and procedures under the RMA (2017)* for policy and procedure (including reporting and recording requirements) relating to RMA enforcement action.

### **7.1. Prosecution**

The authority to consider and make decisions to prosecute for offences under sections 4(9) and 338 of the Resource Management Act is delegated to the Chief Executive.

Decisions to prosecute are made subject to Council policy (RMA Enforcement Policy 2017 and Enforcement Provisions and Procedures under the Resource Management Act 2017) and legal advice. Charging documents (charges) may be withdrawn at a later date arising from:

- (a) an Environmental Court victim impact statement
- (b) receipt of legal advice that the case will not succeed
- (c) where other charging documents against the same party have been laid that are worse. The Environmental Court makes the determination as to whether the charging documents can be withdrawn.

### **7.2. Enforcement**

#### **7.2.1. Cancellation of abatement notices**

The authority to cancel an abatement notice (sections 4(5) and 325A of the Resource Management Act) is delegated to Enforcement Officers (subject to section 322 of the Resource Management Act being identified on their warrant) or the Compliance Manager.

#### **7.2.2. Infringement notices**

The authority to issue an infringement notice (sections 4(8) and 343C of the Resource Management Act) is delegated to the Chief Executive, the Director–Resource Management and the Compliance Manager.

#### **7.2.3. Enforcement orders and interim enforcement orders**

Refer the Environment Court section above.

The authority to apply for an enforcement order against an instrument of the Crown (section 4(6)(b) of the Act) is delegated to the Chief Executive and the Director–Resource Management.

#### **7.2.4. Water shortage directions**

The authority to issue Water Shortage Directions (section 329 of the Resource Management Act) when at any time there is a serious temporary shortage of water in part of or the whole of the Taranaki region is delegated to the Chief Executive and the Director–Resource Management.

In addition to the aforementioned documents, further guidance specific to water shortage events is provided in the document entitled *Water Shortage Event Standard Operating Procedure*.

#### **7.2.5. Emergency works**

The authority to enter any place and take such action (including directing the occupier to take action) as is immediately necessary and sufficient to remove the cause of, or mitigate any actual or likely adverse effect of an emergency (section 330) is delegated to Compliance Officers as per the provisions outlined in the *Enforcement, Provisions and Procedures Document*.

The authority to require reimbursement or seek compensation for any emergency action undertaken (section 331) is delegated to the Chief Executive, the Director–Corporate Services, the Director–Environment Quality, the Director–Operations, the Director–Resource Management and the Compliance Manager.

#### **7.2.6. Warrant to enter and search any place or vehicle including production orders**

The authority to apply for a warrant from a District Court Judge to authorise the entry and search of any place or vehicle (section 334 of the Resource Management Act) is delegated to the Chief Executive, the Director–Environment Quality, the Director–Operations, the Director–Resource Management, the Compliance Manager.. and the Team Leader-Prosecutions and Compliance

#### **7.2.7. Requirement to supply information**

The authority to require information to be supplied by a person exercising a resource consent as to the nature and extent of the activities carried out under the consent and the effects of the activities on the environment within the Taranaki region (section 388 of the Resource Management Act) is delegated to the Chief Executive, the Director–Environment Quality, the Director–Resource Management, the Manager Resource Consents and the Compliance Manager.

The authority to supply information to the Minister of Conservation in relation to the monitoring of coastal permits, Regional Coastal Plan and recognised customary activity (Section 28A of the Act) is delegated to the Chief Executive, the Director–Resource Management and the Director–Environmental Quality.

## **8. Regulatory delegations – other legislation**

This section sets out regulatory delegations under the Biosecurity Act, the Building Act, the Public Transport Management Act, the Maritime Transport Act, the Civil Defence Emergency Management Act, the Land Drainage Act and the Soil Conservation and Rivers Control Act.

### **8.1. Biosecurity Act 1993**

#### **8.1.1. Biosecurity Act delegations-actions and proceedings**

The authority to:

- (a) Initiate default action where the cost of that action is likely to equal or exceed \$5,000 per property per annum and recover the costs of that action (section 128 of the Act)
- (b) Initiate legal proceedings against a person that has committed an offence against section 154 [Offences] of the Act
- (c) To impose a liens under section 129[Liens] of the Act.

Is delegated to the Chief Executive and the Director–Operations (except (b)).

#### **8.1.2. Biosecurity Act delegations to officer level**

The authority to:

- (a) Exempt a person from any specified requirement in a plan rule (section 78 of the Biosecurity Act)
- (b) Initiate default action where the cost of that action is likely to be less than \$5,000 per property per annum (exclusive of GST) and recover the costs of that action (section 128 of the Act)
- (c) Declare any area to be a 'controlled area' to enable the institution of movement and other controls (section 131 of the Act).

Is delegated to the Chief Executive, the Director–Operations, the Policy Manager and the Environment Services Manager.

The authority to:

- (a) Settle a dispute or issues at stake at mediation or other alternative dispute resolution sessions or via direct negotiation between parties
- (b) Approve Memoranda of Counsel, draft Consent Orders and side agreements
- (c) Decide to appear at proceedings before the Environment Court and call evidence.

Is delegated to the Chief Executive, the Director-Operations and the Policy Manager and Environment Services Manager.

## **8.2. Council bylaws**

### **8.2.1. Navigation Safety Bylaws for Port Taranaki and its approaches 2020**

The Navigation Safety Bylaws for Port Taranaki and its approaches 2020 establishes a range of responsibilities, obligations and rules for the purpose of ensuring maritime safety for the waters in Port Taranaki and its approaches as defined in the bylaw. Except as provided below, delegations for the Navigation Safety Bylaw 2019 are provided for in the Maritime Transport Act 1994 and the Bylaw itself.

- (a) Approve/refuse authority to temporarily suspend the application of reserved and restricted area under the Bylaws
- (b) Approve/refuse authority to temporarily reserve an area under the Bylaws
- (c) Determine, refund, remit or waive the whole or any part of any fee payable under the Bylaw
- (d) Revoke an authority granted under the Bylaw.

Is delegated to the Harbourmaster and Director–Resource Management.

### 8.2.2. River and Flood Control Bylaw 2021

The Taranaki River and Flood Control Bylaw 2021 establishes a range of responsibilities, obligations and rules for the purpose of river and flood control infrastructure managed or owned by the Taranaki Regional Council. Except as provided below, delegations for the Navigation Safety Bylaw 2019 are provided for in the Maritime Transport Act 1994 and the Bylaw itself.

The authority to:

- (a) Approve/refuse authority to carry out works under the Bylaw, including granting authority on such conditions as are considered appropriate
- (b) Determine, refund, remit or waive the whole or any part of any fee payable under the Bylaw for works carried out;
- (c) Revoke an authority granted under the Bylaw
- (d) Issue a notice to remedy noncompliance with the Bylaws
- (e) Authorize the removal of works and cost recovery as per Local Government Act 2002 delegations.

Is delegated to the Chief Executive, Director–Operations and Rivers Manager.

### 8.3. Building Act 2004

Refer to the document entitled *Building Act Manual-Non-Building Consent Authority Procedures for Dams, Dangerous Dams Policy 2024*, and the *Deed of Transfer of Building Consent Authority Functions*.

The Building Act 2004 (the Act) confers on regional authorities, functions, duties and powers in relation to dams.

The authority to:

- (a) Transfer one or more of the Council's functions, duties and powers in relation to dams (section 244 of the Act)
- (b) Make an application for registration as a Building Consent Authority (section 194 of the Act)
- (c) Appeal a decision of the CEO of the Ministry responsible for the administration of the Building Act 2004 (section 208 of the Act)
- (d) Request to change the scope of accreditation (section 252(4) of the Act)
- (e) Make submissions on a review of the regional authority (section 276(2)(b) of the Act)
- (f) Commence proceedings where an infringement notice has been issued (section 371(1))
- (g) Authorise officers to issue infringement notices (section 371B(2))
- (h) Informations for offences under the Act (section 377)
- (i) Making an application to the District Court for an injunction (section 381(1) and (2))
- (j) Make submission as an *interested person* to proposed Orders in Council or regulations (section 403(4)(b)).

Is delegated to the Chief Executive and the Director–Resource Management.

The initial decision to transfer functions under the Act (section 244) was made following appropriate processes under the LGA and consideration by the Council. Minor changes to this may be made by the Chief Executive.

The authority to:

- (a) Make the decision to take immediate action to remove danger (section 157(2) of the Act)
- (b) Require a person to carry out building work (section 220(1) of the Act)
- (c) To make an application to the District Council for an order in respect of building work required to be done (section 220(2) of the Act)
- (d) To seek recovery of costs associated with carrying out building work authorised under section 220(2) (section 220(4)(b) of the Act)

- (e) To destroy, sell, or otherwise dispose of any materials that result from carrying out building work authorised under section 220(2) (section 221(2)(a) of the Act)
- (f) To make a complaint about a licensed building practitioner (section 315(1) of the Act of the Act)
- (g) To make an application to the District Court for an injunction in respect of certain continuing breaches (section 381(1) of the Act).

Is delegated to the Chief Executive, the Director–Resource Management and the Compliance Manager.

To authority to:

- (a) Allow a period beyond 15 working days for a dam safety assurance programme re-audit (section 145(2) of the Act)
- (b) Decide whether a dam is dangerous in terms of section 153 (section 154(1) of the Act)
- (c) Make the decision to require actions specified in section 154(1) in relation to dangerous dams (section 154(1) of the Act)
- (d) Make the decision to apply to the District Court for an order enabling the regional authority to carry out building work (section 156(1) of the Act)
- (e) Make the decision to recover costs of regional authority undertaking building work in accordance with section 156(1) (section 156(3)(b) of the Act)
- (f) Make the decision to recover costs of regional authority taking action in accordance with section 157(2) (section 157(3)(b) of the Act)
- (g) Authorise officers to issue infringement notices under section 372 (section 229(1)(a) of the Act)
- (h) Commence proceedings where an infringement notice has been issued (section 371(2) of the Act)
- (i) Require further information where there has been an application for a project information memoranda (section 33(1)(b) or (c))
- (j) Re-issue a project information memoranda in certain circumstances (section 34(4))
- (k) Attach a development contribution notice to project information memoranda (section 36 of the Act)
- (l) Make the decision to issue a certificate of acceptance (section 96(1) and section 98(1) of the Act)
- (m) Specify the information that the regional authority “reasonably requires” to be lodged with an application for a certificate of acceptance (section 97(c) of the Act)
- (n) Require further information in relation to an application for a certificate of acceptance (section 98(2) of the Act)
- (o) Qualify a certificate of acceptance to the effect that only parts of the structure were able to be inspected (section 99(2) of the Act)
- (p) Specify the information that the regional authority “reasonably requires” to be lodged with an application for an amendment to a compliance schedule (section 106(3) of the Act)
- (q) Amend a compliance schedule in response to an application to do so (section 106(4) of the Act)
- (r) Make the decision to amend a compliance schedule on the regional authority’s own initiative (section 107(2) of the Act)
- (s) Make the decision to accept a recommendation to amend a compliance schedule arising from the annual warrant of fitness (section 109(c) of the Act)
- (t) Require an owner of a dam to produce compliance schedule reports under section 110(a) (section 110(c) of the Act)
- (u) Make the decision to inspect dam or specified systems where a compliance schedule has been issued (section 111(1) of the Act)
- (v) Charge a fee for inspections under section 111(1) (section 111(2) of the Act)
- (w) Make the decision to allow the change of use of a dam (section 115 of the Act)
- (x) Make the decision to allow the extension of life of a dam (section 116(1) and (3) of the Act)
- (y) Make the decision to allow subdivision of land affecting a dam (section 116A of the Act)
- (z) Make the decision to approve a dam safety classification (section 136(1) of the Act)
- (aa) Allow a period beyond 15 working days for a dam safety classification re-audit (section 138(2) of the Act)
- (bb) Make the decision to approve a dam safety assurance programme (section 143(1) of the Act)
- (cc) Agree on the location of the dam safety assurance programme (section 148(a)(ii) of the Act)
- (dd) Make the decision that a notice to fix should be issued (section 164(1) of the Act)
- (ee) Make the decision that another authority should issue a notice to fix

- (ff) Determine a reasonable timeframe within which a notice to fix must be complied with (section 165(1)(b))
- (gg) Determine whether a notice to fix should include a requirement to apply for a certificate of acceptance or a building consent (or amendment to an existing building consent) (section 165(1)(c) and (d))
- (hh) Determine whether a notice to fix should include a direction to cease building work and, if so, determining if and when work is able to resume (section 165(1)(f) of the Act)
- (ii) Determine whether a notice to fix has been complied with (section 167(2) of the Act)
- (jj) Refuse to perform functions under the Building Act 2004 where fees, charges or levies are unpaid (section 240(2) of the Act).

Is delegated to the Chief Executive, the Director–Resource Management, the Manager Resource Consents, the Compliance Manager and Team Leader Consents (delegations (a), (z), (aa), (bb) and (cc) only).

#### 8.4. Land Transport Management Act 2003

The Land Transport Management Act 2003 sets out the legal framework for managing and funding land transport activities. Through the Regional Transport Committee, the Council prepares a Regional Land Transport Plan. The Council also has responsibilities for public transport systems.

Section	Function	Delegated to:
116(2)	Duty of a regional council to contract for the provision of every unit on an exclusive basis.	Chief Executive Director- Corporate Services
121	Obligations regarding notification and provision of copies of plans.	Chief Executive Director- Corporate Services
127	Power to (1) require information from operators of public transport services, including patronage and fare revenue data and (2) disclose other data to a person who is registered by the regional council to tender for the provision of a unit.	Chief Executive Director- Corporate Services Transport Engagement Manager
128	Power to make decisions on the release of information and a duty to consult with relevant organisations.	Chief Executive Director- Corporate Services Transport Engagement Manager
129	Power to make decisions on release of information and duty to consult with organisation.	Chief Executive Director- Corporate Services Transport Engagement Manager
133	Authority to make decisions regarding the notification of a proposal to operate or vary exempt services.	Chief Executive Director- Corporate Services Transport Engagement Manager
134	Authority to decide on the grounds in section 134 to decline registration or variation of exempt services.	Chief Executive Director- Corporate Services Transport Engagement Manager
136	Authority regarding the registration of exempt services or variations to exempt services.	Chief Executive Director- Corporate Services Transport Engagement Manager
137	Authority to decide to deregister an exempt service and remove details of variations.	Chief Executive Director- Corporate Services Transport Engagement Manager

Section	Function	Delegated to:
138	Authority to undertake the process for deregistering exempt services or removing details of variations.	Chief Executive Director- Corporate Services Transport Engagement Manager
139	Authority to make decisions in relation to the withdrawal of exempt services	Chief Executive Director- Corporate Services Transport Engagement Manager
146, 147, 148 and 149	Authority to require a person to produce and inspect records. Authority to manage offences, including making decisions to initiate or withdraw a prosecution.	Chief Executive Director- Corporate Services

## 8.5. Maritime oil spill response and wreck removal–Maritime Transport Act 1994

Refer to the *Taranaki Marine Oil Spill Contingency Plan* for Council policy and procedure (including reporting and recording requirements) relating to marine oil response matters and the Navigation Safety Bylaws.

### 8.5.1. Appointment of Regional On-Scene Commander

Maritime NZ train and approve a person being a Regional On-Scene Commander (ROSC). The authority to appoint a ROSC for the Taranaki Region, under section 318 of the Maritime Transport Act, is delegated to the Chief Executive.

### 8.5.2. Abandoned ship and wrecks

The authority to deal with abandoned ships, under s 33L of the Act, and removing or dealing with wrecks, under s 33J, is delegated to the Chief Executive and the Harbour Master.

Note: the insurance amounts available to address wreck removal-refer to the Finance Manager.

### 8.5.3. Approval and monitoring of Tier One site plan documents

The Director of Maritime New Zealand has delegated to the Chief Executive the authority to:

- Grant application for issue of marine protection document in respect of approval of an oil transfer site marine oil spill contingency plan (site plan document) under rule 130B.16 of the marine protection rules for a site within the Taranaki region (section 270(1) of the Maritime Transport Act)
- Suspend or impose conditions on a site plan document for a site within the Taranaki region (section 272(1) of the Act)
- Suspend site plan document for a further period or impose further conditions (section 272(3) of the Act)
- Amend or revoke site plan document for a site within the Taranaki region as requested in writing by a holder of document (section 275(1)(a) of the Act)
- Amend site plan document for a site within the Taranaki region to correct clerical errors or obvious mistake (section 275(1)(b) of the Act)
- Amend or revoke site plan document for a site within the Taranaki region to reflect that privileges or duties relating to the document are no longer being carried out or able to be carried out (section 275(2) of the Act)
- Require any person holding or required to hold a site plan document for a site within the Taranaki region to undergo, or carry out, inspections or audits relating to that plan or site (section 396(1) of the Act)
- Carry out an inspection or audit in respect of any person holding or required to hold a site plan document for a site within the Taranaki region (section 396(2) of the Act)

- (i) Require information relevant to an inspection or audit of an oil transfer site within the Taranaki region (section 396(3)(a) of the Act).

Sub delegation of these powers requires the consent of the Director of Maritime New Zealand.

#### **8.5.4. Sub delegated powers to approve and monitor site plan documents**

The Chief Executive's delegated authority to approve and monitor site plan documents (those powers identified above) is sub delegated to the Regional On-Scene Commander.

Sub delegation of these powers requires the consent of the Director of Maritime New Zealand and will be reviewed every two years. Sub delegation cannot be further delegated. Sub delegated powers must not be exercised in any case where the delegate has a personal interest.

### **8.6. Civil Defence Emergency Management Act 2002**

The authority to represent the Council and act on its behalf on the Civil Defence Emergency Management Group (section 13 (1) of the Civil Defence Emergency Management Act 2002) is delegated to the Chairperson of the Council (or an elected member of Council approved by the Chairperson).

The Chief Executive (or a person acting on the Chief Executive's behalf) is a member of the Civil Defence Emergency Management Co-ordinating Executive Group.

The Civil Defence Emergency Management (CDEM) Group is a joint standing committee of all local authorities in Taranaki and is responsible for managing civil defence in the region. Every local authority must be a member of a Civil Defence Emergency Management Group.

The Civil Defence Emergency Management Co-ordinating Executive Group is responsible for:

- (a) Providing advice to the CDEM Group (and advisory groups) and implementing its decisions
- (b) Overseeing the development, implementation, monitoring and evaluation of the CDEM Group Plan.

### **8.7. Soil Conservation and Rivers Control Act 1941**

#### **8.7.1. Removal of obstructions, clearance of channels**

The authority to:

- (a) Determine to carry out or execute any works that the Council is empowered to undertake under the Soil Conservation and Rivers Control Act 1941 or any other Act and exercise all the powers and authorities given to the Council by the Public Works Act 1981 (section 131)
- (b) Determine to undertake urgent work to meet an emergency in respect of any watercourse or defences against water under section 133 of the Soil Conservation and Rivers Control Act 1941
- (c) Determine to take action or do all such other matters provided for under section 135 of the Act
- (d) Approve giving notice to the relevant public body that works by the Council under the Act will interfere with a road, street, or footpath, or any other public work that the public body has control of (section 136).

Is delegated to the Chief Executive, the Director–Operations and the Rivers Manager.

The authority to consider and make decisions to take enforcement action under sections 153 and 154 of the Soil Conservation and Rivers Control Act 1941 in relation to any person preventing, obstructing or impeding the Council in carrying out any provisions of the Act or doing any work or thing authorised by the Act, is delegated to the Chief Executive.





**Date:** 16 June 2025

**Subject:** Accommodation Project Update June 2025

**Author:** J Paterson – Project Manager

**Approved by:** M J Nield, Director - Corporate Services

**Document:** TRCID-1492626864-822

## Purpose

1. The purpose of this memorandum is to provide an update on the progress of the accommodation upgrade project.

## Recommendations

That the Taranaki Regional Council:

- a) receives the Accommodation Update Report June 2025
- b) notes the progress to date and the next steps on the Accommodation Project.

## Background

2. The Council operates out of the former Stratford dairy factory, which was converted to office accommodation in the 1980's. Since then, there have been a number of enhancements to the site.
3. In June 2023 Council approved \$10.4m to demolish the Inspectorate Building, which was only 19% of NBS earthquake standards; construct a new stand-alone building, which meets the current and future facilities requirements and replace the heating and cooling in the main administration building (estimated \$10.4 million). This option was identified as the most cost effective and will cause minimal disruption to council operations during the build. Any further works on the main building can be addressed at a later date, if additional demands arise.
4. The core drivers established in 2019 for the proposed masterplan remain a key focus as the project progresses:

**Connectivity** - Communication and information across departments is vital to business success. New spaces will maximise connectivity between departments

**Sustainable Initiatives** - Self sustainability (energy generation), sustainable building materials and waste minimisation will all play a significant role in the rebuild design.

**Security** - Increased threat and risk assessments for government buildings will require multiple security layers and buffer zones between staff/public.

**Quality workplace and well-being** - Provisions for future growth are incorporated. Future building uses considered if the local government reforms change the working models. Designs will be flexible for any future requirements.

**Cultural and community connection** - Early engagement with iwi and collaborative design approaches. References to the site context and heritage will be incorporated into new build design.

## General Project Update

5. Following the Council decision in June 2023 an internal project team was established with support from external architects and project management.
6. Engagement and partnership with local iwi has commenced on a collaborative partnership to ensure that cultural narrative and connection to the new building, and overall the Stratford site continues as the site develops in the future.
7. Work on upgrades to the administrative building and compliance requirements of this project were complete February 2025. This included the electrical upgrade, new generator, fire alarm upgrade and HVAC internal works. All sub projects were complete within budget.

## New Build

8. The above core drivers have been used to create the new build objectives which include:
  - Functional
  - Fit for purpose
  - Sustainable
  - Future flexible
  - Innovative
  - Delivered on budget
9. The project budget remains sufficient and on track to support the construction of a new 1,300 sqm facility. Financial oversight continues to ensure costs align with projections.
10. The building has been designed as a simple rectangular structure with an open-plan layout. A large meeting room, located in the northwestern corner, has been designed for flexible use. It can be isolated from the main building and accessed separately by the public, allowing for greater community engagement and independent use.
11. All necessary consents have been obtained, and the project remains on track to meet key milestones, including the completion of river outfall works by 1 May 2025.
12. Engagement with iwi and neighbours is ongoing and positive, with a Kaitiaki Forum Group monitoring earthworks and a communication system in place for nearby residents.
13. The removal of contaminated soil, previously identified as the project's highest risk item, is now nearly complete. Only a small volume remains across a few locations, including the water tank foundations, final wastewater trenches, and a minor pocket near the carpark. Completion of this phase signals the end of the high-risk groundworks, with remaining work expected to conclude by the end of June.
14. Platform and hardfill works have been completed, and the project transitioned to foundation formation in late May. Excavation, formwork, and reinforcing were undertaken across the lower pad area, with inspections completed in early June. The first concrete foundation pours have now commenced.
15. Design and procurement work is advancing across all key packages, including HVAC, structural steel, aluminium joinery, and internal partitions. Shop drawings are underway, and no issues have been reported with subcontractor performance or long-lead item procurement.
16. Looking ahead to June 2025, the focus shifts to foundation works and slab formation. Foundation reinforcing, inspections, and concrete pouring are scheduled for early June, with a key pre-pour inspection taking place on 3 June. Once complete, the team will move into slab service installation and edge boxing through the latter half of the month. The consent amendment that captures recent minor changes is due for submission, and contractor Clelands will provide a revised programme to account

for the 10-day delay caused by site discoveries and inspection requirements. Concurrently, procurement continues for long lead-time items including HVAC components, windows and doors, and structural materials.

17. Site inspections and documentation will intensify in June as works above ground level commence, with health and safety, quality assurance, and compliance processes remaining a high priority.
18. No significant issues have arisen to date, and the project team continues to manage health and safety, compliance, and environmental monitoring to a high standard.

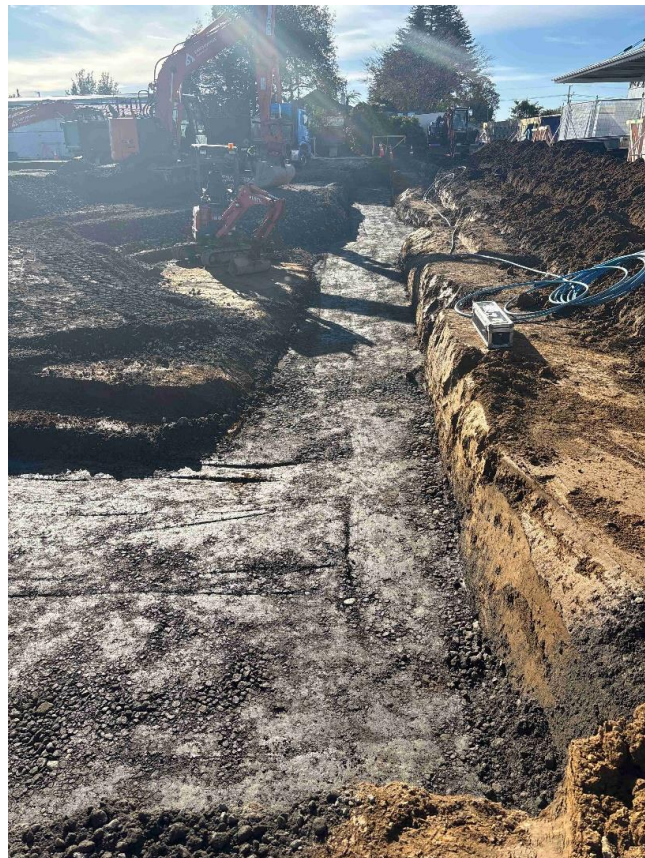
## Communication

19. A communication and stakeholder engagement plan is in development from both an internal and external perspective. Staff and contractors will be made aware that work needs to continue with minimal interruptions; equally there will be disruptions to nearby neighbours that will be closely monitored and managed with proactive communication such as text alerts and direct personal engagement.
20. A pamphlet has been developed to provide nearby residents with an update on the project and communication avenues should they have any enquires during the next 12 months. The option of receiving text message updates has also been provided.

## Photos of the development











**Public Excluded Recommendations – Executive Audit and Risk Committee 16 June 2025**

In accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987, resolves that the public is excluded from the following part of the proceedings of the Executive Audit and Risk Meeting on 16 June 2025 for the following reason/s:

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

**Item 14 – Confirmation of Public Excluded Executive Audit and Risk Minutes – 5 May 2025**

That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information where the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information; and/or enable any local authority holding the information to carry out, without prejudice, commercial activities.

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution	When can the item be released into the public
Item 15: Accommodation Project Update	To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities. To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 7 (2) (h) and (2) (i) of the <i>Local Government Official Information and Meetings Act 1987</i>	Upon the formal resolution of the Council.



**Kia uruuru mai**

***Karakia to close meetings***

Kia uruuru mai  
Ā hauora  
Ā haukaha  
Ā haumaia  
Ki runga, Ki raro  
Ki roto, Ki waho  
Rire rire hau  
Paimārie

Fill me with  
Vitality  
Strength  
Bravery  
Above, below  
Within, outwards  
Let the wind blow and bind  
Peace upon you

**Nau mai e ngā hua**

***Karakia for kai***

Nau mai e ngā hua  
o te wao  
o te ngakina  
o te wai tai  
o te wai Māori  
Nā Tāne  
Nā Rongo  
Nā Tangaroa  
Nā Maru  
Ko Ranginui e tū iho nei  
Ko Papatūānuku e takoto ake nei  
Tūturu o whiti whakamaua kia  
tina  
Tina! Hui e! Taiki e!

Welcome the gifts of food  
from the sacred forests  
from the cultivated gardens  
from the sea  
from the fresh waters  
The food of Tāne  
of Rongo  
of Tangaroa  
of Maru  
I acknowledge Ranginui above and Papatūānuku  
below  
Let there be certainty  
Secure it!  
Draw together! Affirm!

**AGENDA AUTHORISATION**

Agenda for the Executive, Audit and Risk Committee meeting held on Monday 16 June 2025.

Approved:

Not Submitted

M J Nield

**Director Corporate Services**

Approved:



10 Jun, 2025 3:17:09 PM GMT+12

S J Ruru

**Chief Executive**