



# **Agenda**

## **Audit and Risk Committee Meeting**

**Tuesday 10 February 2026  
at 9.00am**

**Council Chambers  
Queen Street  
Te Kuiti**

Waitomo District Council is committed to conducting its business in a manner that is open, transparent and facilitates accountability and public participation. Any member(s) of the public wishing to address the Council at a Meeting or Workshop are asked to make arrangements through the Mayor's Office at least three clear working days before the scheduled Meeting or Workshop.

All attendees at this meeting are advised that the meeting will be electronically recorded (audio and video) for the purpose of webcasting to the Council's website. Every care will be taken to maintain individuals' privacy; however, attendees are advised they may be recorded as part of the general meeting proceedings.



## NOTICE OF MEETING

**A MEETING OF THE WAITOMO DISTRICT COUNCIL AUDIT AND RISK COMMITTEE IS TO BE HELD IN THE COUNCIL CHAMBERS, QUEEN STREET, TE KUITI ON TUESDAY 10 FEBRUARY 2026 COMMENCING AT 9.00AM**

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### COMMITTEE MEMBERS

Jaydene Kana (Independent Chair)  
Cr Olivia Buckley

Mayor John Robertson  
Cr Janette Osborne

Deputy Mayor Eady Manawaiti

A handwritten signature in blue ink, appearing to read "Michelle Higgie".

MICHELLE HIGGIE

**MANAGER – GOVERNANCE SUPPORT**

### ORDER PAPER

<b>Item of Business</b>	<b>Page No.</b>
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9. Local Government Funding Agency – Debt Guarantee	To be circulated separately
10. Treasury Management Report for the quarter ended 31 December 2025	26
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<u>Separate Enclosure: Final Deloitte Audit Report - 30 June 2025</u>	

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12.	Progress Report: Key Performance indicators – period ended 31 December 2025	41
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**IMPORTANT NOTE**

1. The business papers attached to this Order Paper set out recommendations and suggested resolutions only. Those recommendations and suggested resolutions **DO NOT** represent Council policy until such time as they might be adopted by Council resolution.
2. This Order Paper may be subject to amendment either by the addition or withdrawal of items contained therein.
3. This Meeting will be webcast in real time to the Waitomo District Council website and will also be available for viewing on demand as soon as reasonably practicable following the meeting.

**Document No:** 948908

**Report To: Audit and Risk Committee**



**Meeting Date:** 10 February 2026  
**Subject:** **Chair Report – February 2026**  
**Type:** Information Only  
**Author(s):** Jaydene Kana  
Independent Chairperson

**1. Purpose of Report**

- 1.1 The purpose of this business paper is to present the Independent Chairperson's report for February 2026.
- 1.2 Attached to and forming part of this business paper is the Chair Report.

**2. Suggested Resolution**

- 2.1 The following is a suggested resolution only and does not represent Council policy until such time as it is adopted by formal resolution.
  - 1 The Chair Report – February 2026 be received.

**3. Attachments/Separate Enclosures**

Attachment:

- 1 Chair Report – February 2026 (Doc # 948907)

## WAITOMO DISTRICT COUNCIL

## AUDIT AND RISK COMMITTEE

## FEBRUARY 2026 – CHAIR REPORT

Teena koutou katoa. Nau mai haere mai e nga mema hou, nau mai hoki mai e nga mema tawhito ki teenei hui tuatahi o te Audit and Risk Committee moo te waa nei. Welcome new and returning elected members to the first Audit and Risk Committee meeting for this triennium.

I am looking forward to the ARC members building on the momentum from previous triennium and serving the Waitomo community through best practice governance (from the Institute of Director's Four Pillars of Governance Best Practice), including:

- open debate, diversity, thoughtful challenge and constructive dissent
- holding management to account through informed, astute, effective and independent oversight of performance and conformance
- probity of financial reports and processes and a high standard of compliance with regulatory environments.

The table below outlines my reflections from relevant events that I have attended, for the Committee's consideration:

Forum	Summary Reflections
<p><b>OAG Forum for audit and risk committee chairpersons on Water services reform updates</b> 5 December 2025 <b>Presenters from Department of Internal Affairs</b></p>	<p><b>Water Services Plans</b></p> <ul style="list-style-type: none"> <li>▪ 44 Councils forming water service CCO's</li> <li>▪ 23 Councils forming In-house business units</li> <li>▪ \$47.9 billion in water infrastructure projects over the next 10 years, \$16 billion relating to growth - 38% on renewals, 33% on growth, 29% on levels of service</li> <li>▪ Numbers do not reflect growth pays for growth</li> </ul> <p><b>Immediate Challenges</b></p> <ul style="list-style-type: none"> <li>▪ Optimising investment: through improved procurement, project and asset management</li> <li>▪ Reducing costs: for example, design and consenting costs to achieve new wastewater standards</li> <li>▪ Training and supporting a local workforce: 9,000 jobs short nationwide to deliver CAPEX projects</li> </ul> <p><b>Next Challenges</b></p> <ul style="list-style-type: none"> <li>▪ Organisational establishment (CCO's) or Ring-fencing</li> <li>▪ Discussions with lenders (LGFA) on the shape of debt</li> <li>▪ Discussions with banks/advisors on credit ratings/hedging strategies</li> </ul> <p><b>Water Services Delivery Plans – Specific Monitoring Items</b></p> <ul style="list-style-type: none"> <li>▪ Delivery of projects required to achieve regulatory compliance</li> <li>▪ Delivery of the capital programme</li> <li>▪ Pricing strategy and/or path</li> <li>▪ Funding arrangements (borrowing required/headroom)</li> <li>▪ Insurance arrangements</li> <li>▪ Asset management approach</li> <li>▪ Operational expenditure</li> <li>▪ Compliance with ring-fencing requirements</li> </ul> <p><b>Reporting and Regulation</b></p> <ul style="list-style-type: none"> <li>▪ Department of Internal Affairs: Reporting on Water Services Delivery Plan implementation beginning Q1 2026, templates and other material to be made available in December 2025</li> <li>▪ Commerce Commission: Economic Regulation</li> <li>▪ Te Taumata Arowai/Water Services Authority: Water Quality Regulation</li> </ul> <p>Also, attached is the most read article in 2025 from the Institute of Director's website: <a href="#">A path forward for New Zealand's water reforms</a></p>

<p><b>OAG Forum on National Infrastructure Planning</b> 14 November 2025 <b>Presenters from National Infrastructure Commission</b></p>	<p><b>Research on New Zealand’s infrastructure assets – Key findings</b></p> <ul style="list-style-type: none"> <li>▪ Around 60% of investment needs to go to renewing existing assets, not building more: Between 2013 and 2022, depreciation costs for infrastructure were equal to 58% of new capital investment. For every \$10 we spent on new infrastructure, almost \$6 of existing infrastructure wore out. If we want to maintain our existing infrastructure for future generations, that’s roughly how much we need to spend on renewal. That leaves \$4 out of every \$10 of investment available for new or improved infrastructure.</li> <li>▪ The value of our infrastructure assets is rising over time: The inflation-adjusted value of New Zealand’s infrastructure assets rose from \$32,900 per person in 1990 to \$55,800 per person in 2022. In 2022, our infrastructure assets, excluding land, were valued at \$287 billion. 45% of this infrastructure is owned by central government, 26% is owned by local government, and 29% is commercially or privately owned.</li> <li>▪ Current investment rates signal likely future investment levels: Between 2003 and 2022, infrastructure investment averaged 5.8% of GDP. We spent an average of 3.4% of GDP on horizontal infrastructure such as transport, electricity, water and telecommunications networks. We spent 4% on vertical infrastructure such as education, hospitals, social housing, and defence infrastructure. Sustaining higher investment would require us to increase taxes, rates, or user charges, while lower investment would require us to accept less or lower-quality infrastructure.</li> </ul> <p><b>Other key takeaways</b></p> <ul style="list-style-type: none"> <li>▪ Over the last 10 years, New Zealand as a proportion of GDP has spent more than any other country, over the last 30 years, New Zealand has been in the top 10%</li> <li>▪ New Zealand is in the bottom 10% in measures of efficiency, i.e. turning cash into services so the Commission is focussed on barriers to more effective infrastructure as we’re not finding ways of growing that strengthens our balance sheets</li> <li>▪ Every year in New Zealand, about \$15 billion of infrastructure wears out, and that is a cost that falls on ratepayers and taxpayers</li> <li>▪ Governors are encouraged to know where their assets are, their condition and their renewal cycles and also kick the tyres to really understand demand projections and their sensitivities that could lead to something being higher or lower than forecast</li> </ul>
<p><b>Meeting of Independent Members of LG Audit and Risk Committees</b> 13 November 2025</p>	<p><b>Topics/Presenters</b></p> <ul style="list-style-type: none"> <li>▪ Office of the Controller and Auditor-General</li> <li>▪ Legislative Compliance</li> <li>▪ Local Water Done Well</li> <li>▪ Insurance</li> <li>▪ Risk Appetite</li> </ul>

Finally, thank you to Chief Executive Ben and his Team for their work in supporting the Audit and Risk Committee for today’s hui and for the remainder of the 2025-2028 triennium. Nei ra te mihi ki a koutou, thanks everyone.

No reira rau rangatira maa, teena koutou, teena koutou, teena koutou katoa.

### Recommendation

That the Audit and Risk Committee receive the report.

Jaydene Kana  
Chair, Audit and Risk Committee  
1 February 2026

**Document ID:** 948491

## **Report To: Audit and Risk Committee**



**Meeting Date:** 10 February 2026

**Subject:** **Audit and Risk Committee – Terms of Reference**

**Type:** Information Only

**Author(s):** Michelle Higgin  
Manager – Governance Support

### **1. Purpose of Report**

- 1.1 The purpose of this business paper is to present the Audit and Risk Committee Terms of Reference adopted by Council on 25 November 2025 and to advise that in adopting these Terms of Reference, Council also resolved that a review be undertaken by the new Committee.

### **2. Suggested Resolutions**

- 2.1 The following are suggested resolutions only and do not represent Council policy until such time as they might be adopted by resolution.
- 1 The business paper on Audit and Risk Committee – Terms of Reference be received.

### **3. Background**

- 3.1 The last full review of the Audit and Risk Committee Terms of Reference (ToR) was completed in August 2025. The amendments made at that time were minor in nature relating to the changed staff structure at that time and also to amend the ToR to reflect changed membership of the Committee i.e. Council had changed the membership to exclude elected members (other than the Mayor) who were on the Te Raangai Whakakaupapa Koorero Committee to better share the workload of elected members.

### **4. Commentary**

- 4.1 Following the 2025 elections the Council established a new Audit and Risk Committee and adopted ToR for the Committee. A copy of the ToR are attached. The Council also resolved that the new Committee complete a review of the ToR.
- 4.2 As part of the August 2025 review, the Independent Chair recommended that self-evaluations be considered for inclusion in the ToR going forward. However, the Committee noted that with the triennial elections coming up it would be prudent for the new Committee to carry out a further review following the elections.
- 4.3 The Independent Chair undertook to put together ToR review topics for consideration by the new Committee.
- 4.4 A workshop will be scheduled at a time suitable to the Independent Chair to consider proposed amendments to the ToR.

### **5. Attachments/Separate Enclosures**

Attachment: Audit and Risk Committee Terms of Reference (Doc # 904263)

# **Waitomo District Council**

## **Audit and Risk Committee**

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### **Terms of Reference**

<b>First Adopted:</b>	29 November 2022
<b>Review History:</b>	26 August 2025
<b>Date of Next Review:</b>	November 2025 (or sooner if required)
<b>Responsibility:</b>	Manager – Governance Support
<b>Adopted by:</b>	Council

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## **Audit and Risk Committee**

### **Terms of Reference**

#### **1. PURPOSE AND SCOPE**

- 1.1 The purpose of the Audit and Risk Committee (the Committee) is to provide guidance, assurance and assistance to Waitomo District Council on matters specific to risk, compliance, controls and external accountabilities by:
- 1 Overseeing that control mechanisms are in place that ensure compliance with standards, regulatory and legislative requirements
  - 2 Ensuring appropriate management and monitoring processes in place to manage significant risks
  - 3 Monitoring internal and external audits and the resolution of issues raised.
  - 4 Provide clear line of communication between Council, Management and External and Internal Auditors; and
  - 5 Seeking reasonable assurance regarding the integrity of Councils financial and non-financial planning and reporting

#### **2. RESPONSIBILITIES**

##### **2.1 External Audit**

- 2.6 To engage with Council's external auditors regarding the audit programme and agree the terms and arrangements for the external audit programme.
- 2.7 To review Council's Annual Report in depth and provide advice and recommendation to Council with respect to the integrity and appropriateness of the documents and disclosures and also recommend adoption.
- 2.8 To review matters raised in the audit reports and recommend organisational response priorities based on significance and risk.
- 2.9 To monitor the extent to which recommendations made in the audit report are implemented.

##### **2.10 Risk Management**

- 2.11 To monitor Council's treasury management practices in order to provide assurance that policy limits are being adhered to. Recommendations should be made to Council when there are good reasons to exceed policy.
- 2.12 To review Council's insurance covers and limits on an annual basis for appropriateness.
- 2.13 To work in conjunction with the Chief Executive in order to be satisfied with the existence and quality of appropriate cost effective financial risk management systems and processes and the proper application of these.
- 2.14 To recommend to Council any internal audit work or additional work streams required to strengthen Council's risk management framework.

- 2.15 To maintain an overview of the non-financial performance with a view to providing assurance that these are within parameters established in the Annual or Long Term Plans.
- 2.16 To consider all matters referred to the Committee by the Council.

### **3. DELEGATIONS**

- 3.1 The Council delegates to the Committee the following powers and duties:
- 1 Recommend changes to its Terms of Reference to the Council for adoption
  - 2 Receive and consider staff reports on audit, internal controls, financial and risk management related matters
  - 3 Recommend new accounting and reporting requirements or changes to accounting policies
  - 4 Approve the engagement and arrangement letters of Auditors
  - 5 Make recommendations to Council on financial, internal control and risk management and financial policy and procedure matters as appropriate
  - 6 Recommend the adoption or non-adoption of the Annual Report
  - 7 The Audit and Risk Committee may not delegate any of its responsibilities, duties or powers.

### **4. MEMBERSHIP**

- 4.1 The Committee shall be appointed by resolution of Council.
- 4.2 The Committee shall comprise elected members of Council and such independent member(s) as the Council may resolve from time to time.
- 4.3 An independent member will Chair the Committee.
- 4.4 All members of the Committee, including independent members, will have voting rights.
- 4.5 The Chief Executive shall attend all meetings in an advisory capacity but is not a member and has no voting rights. Other staff as may be required will attend the meetings.

### **5. MEETINGS**

- 5.1 Meetings of the Committee shall be conducted in accordance with Standing Orders for Meetings of the Waitomo District Council.
- 5.2 The Committee will meet once every three months and at least four times in each financial year.
- 5.3 All minutes and recommendations of the Committee will be presented to the Council.

### **6. REVIEW OF TERMS OF REFERENCE**

- 6.1 These Terms of Reference will be reviewed by the Council no later than the November following a triennial election.

<b>Document ID:</b> 948471	
<b>Report To: Audit and Risk Committee</b>	
	<b>Meeting Date:</b> 10 February 2026
	<b>Subject:</b> <b>Mastercard Expenditure Report: September - December 2025</b>
	<b>Type:</b> Information Only
	<b>Author(s):</b> Michelle Higgle Manager – Governance Support

## 1. Purpose of Report

- 1.1 The purpose of this business paper is to report on expenditure incurred via WDC issued Corporate Mastercard for the period September to December 2025.

## 2. Suggested Resolutions

- 2.1 The following is a suggested resolution only and does not represent Council policy until such time as it is adopted by formal resolution.
- 1 The business paper on Mastercard Expenditure Report: September – December 2025 be received.

## 3. Commentary

### 3.1 Introduction

- 3.2 In today's technological climate, the use of credit cards is an everyday norm. The issue of WDC Corporate credit cards is also deemed a prudent and sometimes necessary form of currency.
- 3.3 Many purchases can be made online with discounts not applicable through other purchasing avenues, necessitating the use of a credit card. In other circumstances the only purchase method available is online. Online purchases also significantly reduce staff time in making purchases.
- 3.4 From time to time WDC incurs work related expenses where the use of a WDC corporate credit card is the most expedient method of payment. The use of corporate credit cards avoids time consuming processes for arranging pre-purchase cheques, petty cash or making payment personally and claiming back the expense after the fact.

### 3.5 Acknowledgement of Risk

- 3.6 However, it is also acknowledged that as with dealing with any type of cash equivalent, there is always a risk.
- 3.7 To mitigate the level of risk in WDC employees utilising credit cards, WDC has a policy relative to the use of corporate credit cards.

### 3.8 Policy

- 3.9 Credit card expenditure is classed as "sensitive expenditure" and the policy relating to credit card use is contained in Council's Sensitive Expenditure Policy.
- 3.10 The policy makes provision that copies of all Mastercard Statement Authorisation Forms shall (at the Committee's discretion) be presented to the Audit and Risk Committee for monitoring and public transparency purposes.

**3.11 Presentation of Expenditure Details**

- 3.12 Historically, copies of the monthly "Mastercard Statement Authorisation Forms" have been presented to each Audit and Risk Committee Meeting.
- 3.13 Copies of the supporting invoices/receipts are not included in any Agendas, however, should a Committee Member wish to view any of this supporting information, that information can be made available by arrangement.
- 3.14 The publishing of credit card expenditure in public Agendas has also reduced requests made under the Local Government Official Information and Meetings Act for this information.

**4. Considerations****5.1 RISK**

- 5.2 There is no risk in reporting, or not reporting, on credit card expenditure.
- 5.3 Other than transparency, the only benefit of reporting publicly on credit card expenditure is the reduction in requests for the information under LGOIMA.

**5.4 CONSISTENCY WITH EXISTING PLANS AND POLICIES**

- 5.5 Council's Sensitive Expenditure Policy provides that reporting on credit card expenditure is "at the Committee's discretion," and is therefore consistent with Council's Policy.
- 5.6 Regardless of whether the Committee chooses to receive these reports or not, the Mastercard Authorisation Forms must still be completed for audit purposes, so there is no additional resource load in providing these reports to the Committee.

**5.7 SIGNIFICANCE AND COMMUNITY VIEWS**

- 5.8 As credit card expenditure is of very low value in the overall scheme of Council's budgets, there are no triggers for community engagement as provided for in Council's Significance and Engagement Policy.

**5. Attachments/Separate Enclosures**

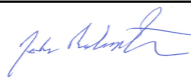



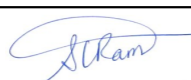
Attachments:

- 1 Mastercard Authorisation Forms: September - December (Doc #892581)

Mastercard Expenditure Authorisation - 2025/2026

Cardholder	Position	Statement Date	Creditor	Date	Total Amount	Amount Detail	GL Code	Expenditure Detail
<b>September 2025</b>								
Michelle Higgie	Manager - Governance Support	27/09/2025						
			Waka Kotahi (NZTA)	2/09/2025	\$772.44		82027792	10,000km Road User Charges for Fleet Vehicle (PFN108) - Water Services
			Air New Zealand	2/09/2025	\$1,003.01		11140551	(Hamilton to Napier return) Tawhirangi Thompson (Mayor's 2025 Rangatahi for the TUIA Programme) - Attendance at Wananga in Hawkes Bay on 19-21 September 2025.
			Grand Millenium Hotel (Auckland)	2/09/2025	\$278.00		81138310	Accommodation (x 1 night) Rates Officer (Jacqui Le Grange) attendance at 2025 Taituarā Rating and Funding Conference in Auckland on 20-21 October 2025.
			Waka Kotahi (NZTA)	11/09/2025	\$772.44		82027518	10,000km Road User Charges for Fleet Vehicle (QTU440) - Water Services
			Waka Kotahi (NZTA)	12/09/2025	\$772.44		82027515	10,000km Road User Charges for Fleet Vehicle (QTU437) - Water Services
			Hamilton Airport Parking	16/09/2025	\$60.00		23038310	Car Parking - District Librarian (Julie O'Toole) to attend LIANZA Conference 23-24 September 2025
			Waka Kotahi (NZTA)	19/09/2025	\$392.44		82027774	5,000km Road User Charges for Fleet Vehicle (NKQ165) - ISBU Manager
			Waka Kotahi (NZTA)	19/09/2025	\$1,152.44		82027521	15,000km Road User Charges for Fleet Vehicle (RKJ383) - Animal Control
			Waka Kotahi (NZTA)	23/09/2025	\$772.44		82027793	10,000km Road User Charges for Fleet Vehicle (PFN109) - Water Services
					<b>\$5,975.65</b>			
Helen Beever	General Manager - Community Services	27/09/2025						
			Air New Zealand	19/09/2025	<b>-\$60.00</b>	\$20.00 \$20.00 \$20.00	Split: 81238310 23038310 82538310	Reimbursement of Insurance on rescheduled Airfares for Manager Community Development, District Librarian and Customer Services Team Leader to attend Leadership Conference in Wellington
					<b>-\$60.00</b>			
Shyamal Ram	General Manager - Infrastructure Services	27/09/2025						
			Origin Coffee Co Ltd, Otorohanga		\$10.00			
					<b>\$10.00</b>			

Authorisation:

Position	Date	Signature
Mayor	24/10/2025	
Chief Executive	23/10/2025	
Manager Governance Support	23/10/2025	
General Manager Community Services	23/10/2025	
General Manager Strategy & Environment	N/A	
General Manager Infrastructure Services	23/10/2025	

**Note:**  
In accordance with Council's Sensitive Expenditure Policy, approval for monthly credit card statement monitoring and authorisation is as follows:



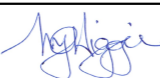


<b>Cardholder</b>	<b>Authoriser</b>
Chief Executive	Mayor (or Deputy Mayor in the Mayor's absence) and Manager – Governance Support
Senior Management Team Members	Chief Executive
Manager – Governance Support	Mayor (or Deputy Mayor in the Mayor's absence) and Chief Executive
Mayor	<u>Note:</u> The current Mayor does not hold a corporate credit card.

In those months where no expenditure is incurred on a credit card, no authorisation signature is required.

Mastercard Expenditure Authorisation - 2025/2026

Cardholder	Position	Statement Date	Creditor	Date	Total Amount	Amount Detail	GL Code	Expenditure Detail
<b>October 2025</b>								
Michelle Higgie	Manager - Governance Support	27/10/2025						
			Waka Kotahi (NZTA)	30/09/2025	\$772.44		82027516	10,000km Road User Charges for Fleet Vehicle (QTU438) - Water Services
			Waka Kotahi (NZTA)	1/10/2025	\$772.44		82027519	10,000km Road User Charges for Fleet Vehcile (QUZ721) - Water Services
			Waka Kotahi (NZTA)	6/10/2025	\$772.44		82027522	10,000km Road User Charges for Fleet Vehicle (RKJ399) - ISBU
			Waka Kotahi (NZTA)	9/10/2025	\$772.44		82027517	10,000km Road User Charges for Fleet Vehicle (QTU439) - Water Services
			Waka Kotahi (NZTA)	9/10/2025	\$4.08		82027513	Replacement Road User Charges Label for Fleet Vehicle (QPA8) Animal Control. No receipt issued.
			Waka Kotahi (NZTA)	10/10/2025	\$772.44		82027523	10,000km Road User Charges for New Fleet Vehicle (RKT823) - Roading
				20/10/2025	\$772.44		82027513	10,000km Road User Charges for Fleet Vehicle (QPA9) - ISBU
					<b>\$4,638.72</b>			
Helen Beever	General Manager - Community Services	27/10/2025						
			Supershuttle NZ	15/10/2025	\$74.84		81738310	Shuttle (Wellington Airport - Wellington CBD return) 22 and 23 October 2025 for Manager Community Development, District Librarian and Customer Services Team Leader attendance at Leadership Conference in Wellington
			Hamilton Airport	15/10/2025	\$44.00		81738310	Carparking (Hamilton Airport) 22 and 23 October 2025 for Manager Community Development, District Librarian and Customer Services Team Leader attendance at Leadership Conference in Wellington
					<b>\$118.84</b>			
Alex Bell	General Manager - Strategy & Environment	27/10/2025						
			Public relations institute of New Zealand	20/10/2025	\$175.00		81438310	Registration for Communications Officer to attend "Hands On AI Course"
					<b>\$175.00</b>			

Authorisation:

Position	Date	Signature
Mayor	26/11/2025	
Chief Executive	26/11/2025	
Manager Governance Support	5/11/2025	
General Manager Community Services	6/11/2025	
General Manager Strategy & Environment	26/11/2025	
General Manager Infrastructure Services		N/A

**Note:**  
 In accordance with Council's Sensitive Expenditure Policy, approval for monthly credit card statement monitoring and authorisation is as follows:

<b>Cardholder</b>	<b>Authoriser</b>
Chief Executive	Mayor (or Deputy Mayor in the Mayor's absence) and Manager – Governance Support
Senior Management Team Members	Chief Executive
Manager – Governance Support	Mayor (or Deputy Mayor in the Mayor's absence) and Chief Executive
Mayor	<u>Note:</u> The current Mayor does not hold a corporate credit card.

In those months where no expenditure is incurred on a credit card, no authorisation signature is required.

Mastercard Expenditure Authorisation - 2025/2026

Cardholder	Position	Statement Date	Creditor	Date	Total Amount	Amount Detail	GL Code	Expenditure Detail
<b>November 2025</b>								
Michelle Higgle	Manager - Governance Support							
			Air New Zealand	29/10/2025	\$737.32		11142700	Airfares (Hamilton-Wellington return) - Deputy Mayor's attendance at Local Government New Zealand Rural & Provincial Sector Meeting on 12/13 November 2025.
			Ibis Hotel Wellington	29/10/2025	\$635.55		11142700	Accommodation (2 nights) - Deputy Mayor's attendance at Local Government New Zealand Rural & Provincial Sector Meeting on 12/13 November 2025.
			Waka Kotahi (NZTA)	11/11/2025	\$2,557.76	\$240.44	82027774	3,000km Road User Charges for Fleet Vehicle (NKQ165) - Parks & Reserves (ISBU)
			Waka Kotahi (NZTA)			\$772.44	82027524	10,000km Road User Charges for new Fleet Vehicle (RLU506) - Parks & Reserves (ISBU)
			Waka Kotahi (NZTA)			\$772.44	82027525	10,000km Road User Charges for new Fleet Vehicle (RLU507) - Parks & Reserves (ISBU)
			Waka Kotahi (NZTA)			\$772.44	82027526	10,000km Road User Charges for new Fleet Vehicle (RLU508) - Parks & Reserves (ISBU)
			Ibis Hotel Wellington	12/11/2025	\$490.96		11142700	Accommodation (2 Nights) - Councillor Wallace attendance at Local Government New Zealand Te Maruata Hui in Wellington on 27 November 2025.
			Air New Zealand	12/11/2025	\$716.95		11142700	Airfares (Hamilton-Wellington return) - Councillor Wallace attendance at Local Government New Zealand Te Maruata Hui in Wellington on 27 November 2025.
			RubberTree (Majestic Textiles)	24/11/2025	\$119.26		82061700	Boot Liner for new Fleet Vehicle (RLY226) GM-Infrastructure Services
					<b>\$5,257.80</b>			
Helen Beever	General Manager - Community Services							
			Air New Zealand	6/11/2025	\$1,914.58		41240715	Airfares x2 (Hamilton - Blenheim return) Mayors Taskforce for Jobs Outward Bound Scholarship Recipients 14 - 21 November 2025
			Snapfish	7/11/2025	\$99.14		23024700	3 x Collaborative Story Books for Library
			Air New Zealand	18/11/2026	\$144.60		41240715	Airfare - Change of return flight (Blenheim-Hamilton) for Mayors Taskforce for Jobs Outward Bound Scholarship Recipient
					<b>\$2,158.32</b>			
Shyamal Ram	General Manager - Infrastructure Services							
			Robert Harris Coffee Te Awamutu	3/11/2025	\$24.99		83039705	Roading Meeting
					<b>\$24.99</b>			

**Authorisation:**

Position	Date	Signature
Mayor	21/01/2026	
Chief Executive	20/01/2026	
Manager Governance Support	20/01/2026	
General Manager Community Services	20/01/2026	
General Manager Strategy & Environment		N/A
General Manager Infrastructure Services	20/01/2026	

**Note:**  
 In accordance with Council's Sensitive Expenditure Policy, approval for monthly credit card statement monitoring and authorisation is as follows:




<b>Cardholder</b>	<b>Authoriser</b>
Chief Executive	Mayor (or Deputy Mayor in the Mayor's absence) and Manager – Governance Support
Senior Management Team Members	Chief Executive
Manager – Governance Support	Mayor (or Deputy Mayor in the Mayor's absence) and Chief Executive
Mayor	<u>Note:</u> The current Mayor does not hold a corporate credit card.

In those months where no expenditure is incurred on a credit card, no authorisation signature is required.

Mastercard Expenditure Authorisation - 2025/2026

Cardholder	Position	Statement Date	Creditor	Date	Total Amount	Amount Detail	GL Code	Expenditure Detail
December 2025								
Michelle Higgle	Manager - Governance Support		Waka Kotahi (NZTA)	22/12/2025	\$4.08		82027522	Replacement Road User Charges Label for Fleet Vehicle (RKJ399) Manager - ISBU No receipt issued.
					\$4.08			

Authorisation:

Position	Date	Signature
Mayor	21/01/2026	
Chief Executive	20/01/2026	
Manager Governance Support	20/01/2026	
General Manager Community Services		N/A
General Manager Strategy & Environment		N/A
General Manager Infrastructure Services		N/A

**Note:**  
 In accordance with Council's Sensitive Expenditure Policy, approval for monthly credit card statement monitoring and authorisation is as follows:

<b>Cardholder</b>	<b>Authoriser</b>
Chief Executive	Mayor (or Deputy Mayor in the Mayor's absence) and Manager – Governance Support
Senior Management Team Members	Chief Executive
Manager – Governance Support	Mayor (or Deputy Mayor in the Mayor's absence) and Chief Executive
Mayor	<u>Note:</u> The current Mayor does not hold a corporate credit card.

In those months where no expenditure is incurred on a credit card, no authorisation signature is required.

Document No: 947984

## Report To: **Audit and Risk Committee**



**Meeting Date:** 10 February 2026

**Subject:** **Progress Report: Health and Safety**

**Type:** Information Only

**Author(s):** Tanchia Pitts-Brown  
Health and Safety Coordinator

Helen Beever  
General Manager – Community Services

### 1. Purpose of Report

- 1.1 The purpose of this business paper is to brief the Committee on Waitomo District Council's (WDC) health and safety performance during quarter two of the 2025/26 year.

### 2. Suggested Resolutions

- 2.1 The following is a suggested resolution only and does not represent Council policy until such time as it is adopted by formal resolution.
- 1 The Progress Report: Health and Safety be received.

### 3. Background

- 3.1 Elected Members are provided with ongoing progress reports to provide visibility of health and safety performance and agreed Key Performance Indicators. This report covers the October to December 2025 period.
- 3.2 This report has been structured to align with the SafePlus Programme developed by WorkSafe NZ, ACC and MBIE in 2017. The programme is voluntary and aims to support organisations wanting to improve their health and safety culture and exceed minimum compliance requirements.

### 4. Commentary

- 4.1 **LEADERSHIP COMMITMENT**
- 4.2 Under the Health and Safety at Work Act 2015, "Officers" are required to exercise due diligence to provide them with a level of assurance that health and safety is being effectively managed. Due diligence requires "Officers" to keep up to date with health and safety matters and information; ensure critical risks are effectively controlled; ensure health and safety is adequately resourced; and ensure appropriate monitoring and reviews are conducted to provide assurance and verify that health and safety matters are being appropriately addressed.
- 4.3 During the reporting period, senior leadership continued to demonstrate a high level of commitment to health and safety through the active oversight and progression of key leadership and risk-focused initiatives. These included the completion of critical risk reviews relating to aggressive customer interactions, driving and vehicle use, and confined space and gas risks.

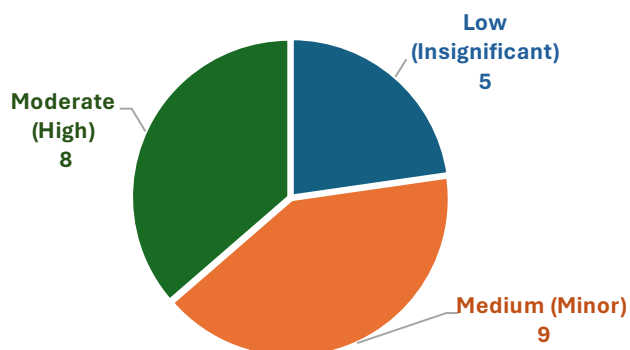
- 4.4 The Te Kuiti Wastewater Treatment Plant Fire Evacuation Scheme has been approved, with six-monthly drills scheduled, alongside ongoing monitoring of emergency preparedness activities, including earthquake and fire drills conducted across multiple sites.
- 4.5 Leadership oversight also supported the ongoing implementation and monitoring of Lone Worker Devices, with requirements incorporated into the Personal Protective Equipment (PPE) Policy. Feedback on device performance was generally positive, with minor battery-related issues identified and addressed through staff guidance and operational advice.
- 4.6 Health and safety performance for this quarter is outlined in the table below. Site and workplace inspections were conducted regularly and worker engagement maintained through scheduled HSR meetings. Near-miss reporting continues to reflect a proactive safety culture, while a small number of outstanding actions require follow-up to ensure timely resolution. Overall, inspection and reporting activities demonstrate effective oversight and risk management.

KPI	PERFORMANCE OUTCOMES	PROGRESS
<b>Site Inspections</b> H&S inspections carried out on physical works' sites (contractors and staff) Target: 5 per month	<ul style="list-style-type: none"> <li>▪ 17 Site Safety Inspections</li> </ul>	
<b>Workplace Inspections</b> Target: 1 per month	<ul style="list-style-type: none"> <li>▪ 2 Workplace – Operational e.g. Plants</li> <li>▪ 1 Workplace – Non-operational</li> </ul>	
<b>Worker Engagement</b> Target: 1 HSR meeting per month	<ul style="list-style-type: none"> <li>▪ Scheduled meetings completed</li> </ul>	
<b>Outstanding Actions in Tomo</b> Target: Zero	<ul style="list-style-type: none"> <li>▪ 3 – awaiting supplier quotes</li> </ul>	
<b>Near Miss Reporting</b> Target: 5 per month	<ul style="list-style-type: none"> <li>▪ 16 for Q2</li> </ul>	

- Red Light = Target not reached – management focus required
- Yellow Light = Target almost reached – maintain management focus
- Green Light = Target achieved or exceeded

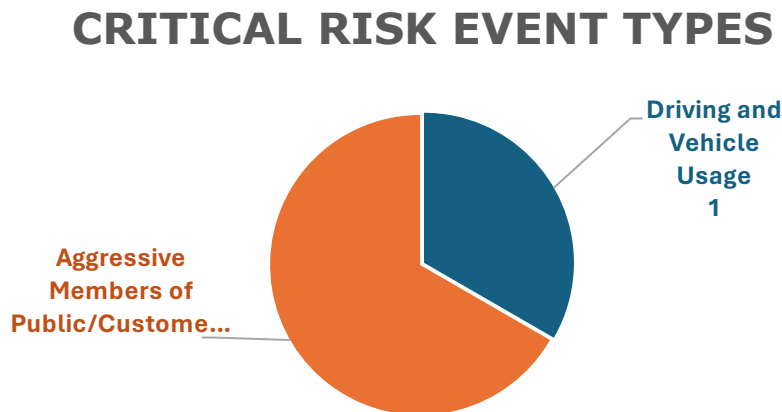
**Figure 1: Key Performance Indicators**

**EVENTS BY SEVERITY**



**Figure 2: Events by Severity**

- 4.7 Figure 2 summarises workplace events by severity for the reporting period. There were 5 low (insignificant) events, 9 medium (minor) events, 8 moderate (high) events, and zero extreme (critical) events. The majority of events were low to medium severity, indicating that most incidents had limited impact. All moderate (high) events were investigated, with corrective actions implemented to mitigate recurrence and ensure ongoing risk management.
- 4.8 Of the 22 reported events, three were associated with two of our top five critical risks, as outlined in the following graph. Targeted control measures have since been implemented to strengthen risk management and reduce the potential for recurrence.



**Figure 3: Critical Risk Event Types**

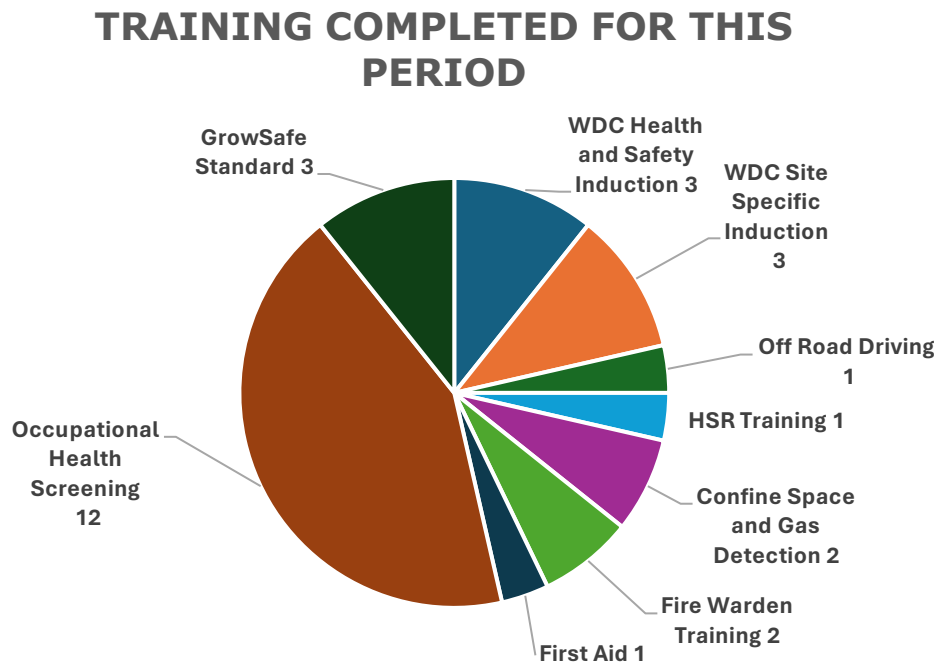
- **Aggressive Members of Public/Customers:**
  1. The customer was instructed to cease the unsafe behaviour and was informed of the associated safety risks.
  2. Theft and vandalism occurred, resulting in loss of property and damage to site infrastructure. The incident was reported to Police and temporary measures were implemented. Repairs were arranged, and site security controls were reviewed.
- **Driving and Vehicle Usage:**
  1. The incident was documented, and staff were reminded of safe vehicle operation and reversing procedures when entering and exiting premises.

#### 4.9 **RISK MANAGEMENT**

- 4.10 Workplace health and exposure monitoring was undertaken on 23 and 24 October 2025 as a key risk control to identify and manage health risks arising from work activities and to verify the effectiveness of existing control measures. Monitoring was completed in accordance with the Health and Safety at Work Act 2015 and the Health and Safety at Work (General Risk and Workplace Management) Regulations 2016.
- 4.11 Assessments included audiometry, spirometry (lung function), range of movement assessments, and qualitative respirator fit testing. Baseline monitoring was completed for new employees, with annual and comparative testing undertaken where applicable. No systemic or unmanaged health and exposure risks were identified.
- 4.12 Respirator fit testing was completed in line with AS/NZS 1715, supported by education on correct use, facial-hair requirements, and user seal checks. Overall, the monitoring programme provides reasonable assurance that health risks are being identified, controlled, and monitored effectively, and that legislative obligations are being met.
- 4.13 Risk management activities during the reporting period continued to focus on identifying, assessing, and controlling critical risks across council operations. Senior Management oversight was supported through regular inspections, incident reporting, and review of emerging risks.

#### 4.14 **STAFF COMPLIANCE TRAINING**

4.15 Compliance training continues to be delivered effectively across the organisation, ensuring staff are aware of their obligations and responsibilities. Training programmes are monitored to ensure completion rates meet organisational requirements (refer to Figure 4 - Training completed for this period) with refresher sessions provided where necessary to maintain competency. Ongoing tracking and reporting support risk management and regulatory compliance. Overall, the compliance training programme demonstrates a structured approach to embedding awareness, reducing risk, and fostering a culture of accountability.



**Figure 4: Training completed for this period**

#### 4.16 **WORKER ENGAGEMENT PARTICIPATION AND REPRESENTATION**

4.17 Workers continue to show strong engagement in health and safety matters. Health and Safety Representatives contribute proactively to initiatives that promote a positive safety culture. During the reporting period, one representative attended the HSR Level 2 course, enhancing their knowledge and ability to apply risk assessment principles. Key insights were shared with the HSR Committee and will be communicated with staff to support continuous improvement.

#### 4.18 **STAFF WELFARE AND WELLBEING**

4.19 The occupational health monitoring programme supports staff welfare and wellbeing through early identification of work-related health impacts and timely access to confidential health information and professional advice. Monitoring results are provided directly to employees.

4.20 Health education formed part of the programme, including guidance on hearing health, respiratory protection, and appropriate use of PPE. Respirator fit testing reinforced the importance of effective protection to reduce long-term health risks. Overall, the programme demonstrates the organisation's commitment to proactive health management while maintaining employee privacy and informed consent.

4.21 Ongoing promotion of the My Everyday Wellbeing programme continues to be actively promoted across the organisation as part of the wider health and wellbeing framework. The platform provides staff with accessible, evidence-informed resources supporting mental wellbeing, fatigue management, nutrition, movement, and work-life balance, complementing existing health and safety controls. Engagement remains strong, with 66% staff account activation, an 86% email open rate, and 84% click-through rate. The most accessed content relates to fatigue management, mental wellbeing, and work-life balance, aligning with key workforce wellbeing and psychosocial risk areas.

- 4.22 Together, these initiatives support a healthy, engaged, and resilient workforce and demonstrate the organisation's ongoing commitment to staff welfare and wellbeing.

## **5. Continuous Improvement – Quarter Two Focus**

- 5.1 Continuous improvement remains a key focus, informed by monthly Senior Management reporting and quarterly performance analysis.
- 5.2 Areas of ongoing focus include:
- Monitoring and timely closure of outstanding corrective actions.
  - Continued focus of near miss reporting consistency.
  - Ongoing review of critical risks and emergency preparedness.
  - Refinement of Lone Worker Device use and supporting documentation.
  - Sustained engagement with wellbeing initiatives to support a healthy and resilient workforce.

Document ID: 948966

**Report To: Audit and Risk Committee****Meeting Date:** 10 February 2026**Subject:** Risk Management and Mitigation**Type:** Information Only**Author(s):** Ben Smit  
Chief Executive**1. Purpose of Report**

- 1.1 The purpose of this business paper is to update the Committee on progress implementing the Risk Management Framework.

**2. Suggested Resolutions**

- 2.1 The following are suggested resolutions only and do not represent Council policy until such time as they might be adopted by resolution.

1 The business paper on Risk Management and Mitigation be received.

**3. Background**

- 3.1 During the 13 May 2025 meeting the Committee changed the Risk Management Framework. We continue to work with Aon to look for improvements in strategic and operational risks.
- 3.2 Pragmatically this will mean looking at performing a more in-depth review of our risks.

**4. Commentary**

- 4.1 A road map has been developed for WDC's risk management programme. This plan has been developed to identify the key deliverables for the 2025 reporting year to this committee. This plan is informed by the findings of the risk maturity exercise which has been conducted with WDC's Senior Management Team.

- 4.2 The four key deliverables for 2025 are as follows, noting that the order of delivery is fluid.

Deliverable	Purpose	Status
Plan of key deliverables	A road map of key milestones and deliverables in order to strengthen and enhance WDC's risk management framework.	<b>Completed</b>
Risk Maturity Review	Senior Leaders are surveyed to ascertain WDC's current risk maturity levels. The findings will inform decision of levels that WDC wish to achieve, and what needs to be done to achieve this.	<b>Completed</b>
Review of existing risk management framework (RMF) document	A full review of the generic policy level document to tailor and better reflect WDC's risk management approach and practice.	<b>Completed</b>

Deliverable	Purpose	Status
Organisational Risk Register	A review of the organisational risk register to, not only consider content, but more importantly investigate a revised format to better display risks, as well as providing detail of their analysis/treatment. Consideration will also be given to the viability of automated dashboard visuals such as heat mapping of risks for reporting purposes.	TBC

#### 4.3 Waikato Waters Transition

4.4 The agenda contains a separate paper on this topic.

#### 4.5 Two activities for the 'deep drive' had been programmed

##### 4.6 Water and Wastewater Activity

4.7 Given the transition of these activities to WW it was felt important that a wider risk assurance was undertaken during the time that the transition activities were undertaken. We had hoped to develop this programme but staff vacancies in the activity and a need to concentrate the resource we have on maintaining operations and delivering the transition to WWL have meant that this assurance review needs to be put on hold.

##### 4.8 Information Technology / Information Systems / Information Management Review

4.9 Another area of change over the last few years has been IT/IS/IM. An agreeable scope of work is still being developed with Aon's Asia Pacific specialist IS team to cover high-level assurance around such things as disaster recovery, backup processes, data security, internet access and security, user access controls, network management, cyber security, system change control and vendor management. We have moved away from trying to contract with this provider to working with a New Zealand specialist. A scoping meeting for this is scheduled the week starting 2 February 2026.

Document No: 947514

## Report To: **Audit and Risk Committee**



**Meeting Date:** 10 February 2025

**Subject:** **Treasury Management Report for the quarter ended 31 December 2025**

**Type:** Information Only

**Author(s):** Wayne La Roche  
Asset Accountant

Tina Hitchen  
Chief Financial Officer

### 1. Purpose of Report

- 1.1 The purpose of this business paper is to provide an update on Council's debt position and compliance with borrowing limits for the quarter ended 31 December 2025.

### 2. Suggested Resolutions

- 2.1 The following are suggested resolutions only and do not represent the Committee's decision until such time as they are adopted by formal resolution.
- 1 The business paper on Treasury Management Report for the quarter ended 31 December 2025 be received.
  - 2 The Committee notes the minor policy breach with respect to fixed interest rate hedging bands for the 2-to-4-year time horizon. The breach is a result of pausing any further hedging due to the anticipated debt transfer to Waikato Waters Limited.

### 3. Background

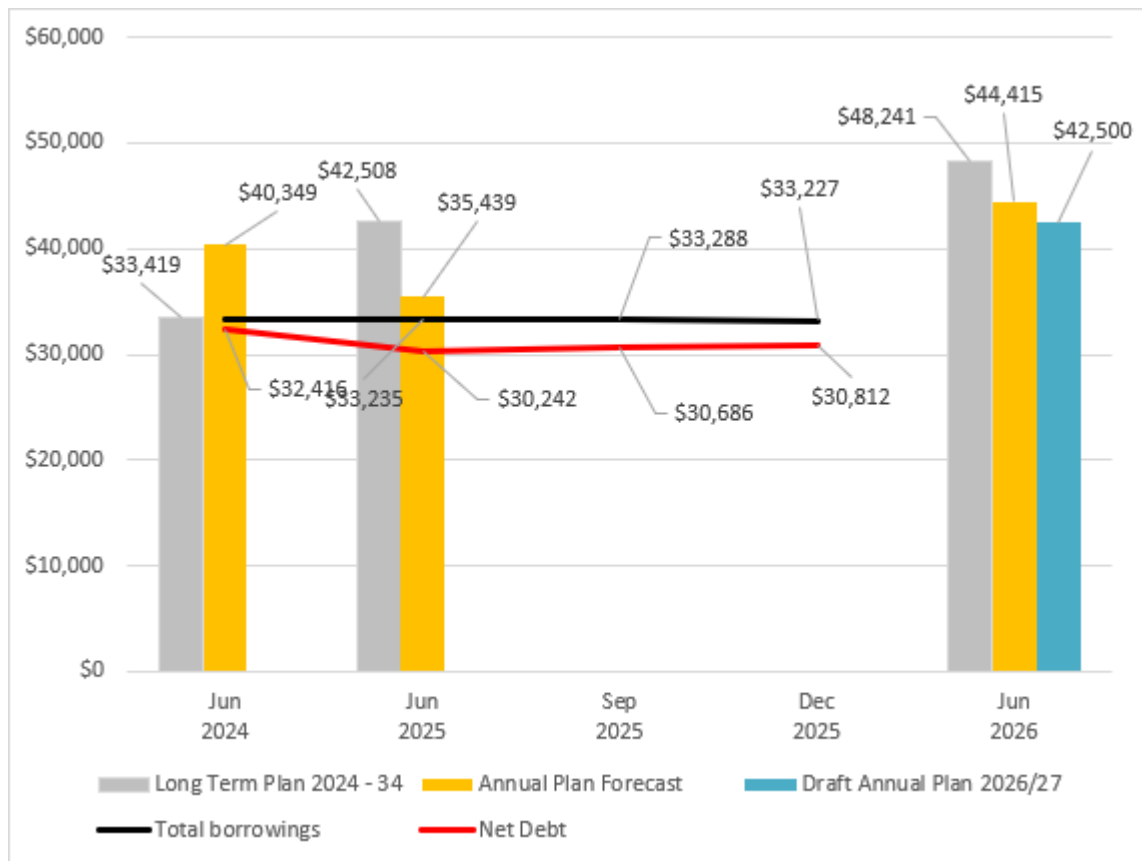
- 3.1 The total borrowings and net debt position are regularly reviewed, monitored and compared to the Long Term Plan 2024-34 (LTP) and Annual Plan forecasts. This includes monitoring Council's borrowing limits as set out in the Financial Strategy, with reporting to the Audit and Risk Committee, or in their absence the Council on a quarterly basis.
- 3.2 Bancorp Treasury Services Limited, Council's external treasury advisors, have prepared a quarterly Treasury Reporting Dashboard report for the quarter ended 31 December 2025. A copy is enclosed separately and forms part of this business paper.

### 4. Commentary

#### 4.1 **PUBLIC DEBT**

- 4.2 At 31 December 2025 public debt was **\$33.2 million** and net debt<sup>1</sup> was \$30.8 million. Debt has remained at a similar level since June 2024.
- 4.3 The following graph shows the total borrowings and net debt position compared to forecast debt from the LTP and relevant Annual Plan.

<sup>1</sup> Net debt is total public debt less NZLGFA Borrower notes and unrestricted cash.



- 4.4 Actual public debt at 30 June 2025 was lower than forecast in Annual Plan 2025/26 due mostly to the timing of two large capital projects (Te Kuiti Water Resilience Project and Te Kuiti stormwater improvements) and the landfill cell development not proceeding as forecast.
- 4.5 Cash proceeds from property sales over the last two years and dividend revenue received last year also contributed to the lower actual debt.
- 4.6 The forecast debt position to 30 June 2026 has been updated as part of the development of the draft Annual Plan 2026/27 and is included in the above graph (blue bar). The estimated increase in debt from current levels to \$42 million is due mostly to the expected spend on the Te Kuiti Water Resilience Project by June 2026.
- 4.7 The minor movements in debt between 30 June 2025 and 31 December 2025 is attributable to changes in accrued interest and minor repayments of the finance lease.

#### 4.8 **INTEREST EXPENSE**

- 4.9 Total interest expense for the six months ended 31 December 2025 was \$721,000 which was \$51,000 less than budget of \$773,000 for the same period.
- 4.10 The assumed interest rate adopted in the Annual Plan for the 2025/26 year was 4.33%. The weighted average interest rate at 31 December 2025 was 4.08% (September 25: 4.35%), and including the Westpac call advance credit facility fee is **4.15%** (September 25: 4.42%) as presented in the Bancorp Treasury Reporting Dashboard.
- 4.11 Of the total borrowings of \$33.2 million, the floating interest rate debt totals \$13 million which is impacted by any interest rate changes. The remaining \$20 million of public debt is on a fixed interest rate exposure and is unaffected by short term interest rate changes, up until the date the fixed rate arrangement expires (the remaining amount is accrued interest and finance lease liability).

#### 4.12 **MARKET INTEREST RATES**

- 4.13 Currently the OCR is set at 2.25% with the next monetary policy statement and OCR review due on 18 February 2026 with the market fully pricing in there will be no change to the rate at that meeting but a 100% chance of a 25bps increase by October 2026.

#### 4.14 **BORROWING LIMITS**

4.15 The borrowing limits set in the Financial Strategy are:

- The ratio of net debt to total revenue will not exceed 165%.
- Net interest will not exceed 20% of annual rates.

4.16 Council is currently well below these limits so has adequate borrowing capacity should this be required.

	Limit	Actual June 2025	Actual Dec 2025
Net debt to total revenue	<165%	62%	Measured at the end of the year
Net interest to annual rates	<20%	6%	5%

4.17 A standby credit facility with Westpac bank with a credit limit of \$6 million is in place of which none was drawn at 31 December 2025. It should be noted that the facility has been used for short term cash requirements (over a matter days) and may be used more frequently prior to raising core debt, as set out in the annual plan.

#### 4.18 **TRANSACTIONS DURING THE LAST QUARTER**

4.19 The \$6 million Commercial Paper (CP) that matured in November 2025 was refinanced with a CP for three months maturing 19 February 2026, with credit margin unchanged of 0.20%, and total applicable interest rate of 2.69%. The shortened maturity time for this loan was to take advantage of decreasing short term interest rates in the market at that time.

#### 4.20 **DEBT AND COVER PROFILE**

4.21 Council's projected debt and interest rate exposure is shown on page 4 of the Treasury Reporting Dashboard. It shows the proportion of projected debt that has a fixed interest rate and therefore interest cost exposure and the remaining portion on a floating interest rate exposure, where if interest rates increase then interest costs will also increase.

4.22 The projected debt profile is based on the Council's current debt position of \$33 million with the remaining profile based on LTP 2024-34 debt projections. Overlaid on the chart is the fixed rate hedging bands as per Council's Treasury Policy 2024 and shown in the bottom right table on page 3 of the attachment.

4.23 The chart on page 4 of the attachment shows there was a minor breach of policy based on the existing debt profile, for the proportion of debt that should be on a fixed interest rate profile for the 2-to-4-year time horizon. The forecast debt profile will be revisited once information on the debt transfer to WWL is known.

4.24 Due to the anticipated debt transfer to WWL, it is recommended that no further hedging is undertaken at this time and the Committee note the policy breach in the resolution.

#### 4.25 **INTEREST RATE SWAP VALUATIONS**

4.26 Included in the balance sheet is the valuation of the interest rates swaps that are in place at balance date for both current and forward starting swaps. These are included as "Derivative Financial Instruments" and recognised at market value at balance date.

4.27 As at 31 December 2025 the indicative valuation was \$578,000 liability (September 25: \$908,000) The decrease in liability is due to increasing medium and longer term future interest rates.

## **5. Attachment**

Attachment:

1 Bancorp Treasury Reporting Dashboard as at 31 December 2025 (947756)



# Treasury Reporting Dashboard

As at 31 December 2025

STRICTLY PRIVATE AND CONFIDENTIAL



**BANCORP**

BANCORP TREASURY SERVICES LIMITED



In Q4 2025, major central banks continued their monetary easing, with a clear focus on supporting growth amid cooling inflation, labour market softening in some regions, and persistent uncertainties from geopolitical tensions and trade policies.

The global environment featured a gradual easing in advanced economies, though at varying paces and with increasing signs of divergence entering 2026. Inflation continued to moderate toward targets in most regions, but remained sticky in services and above target in the US, prompting a more cautious approach.

The Fed pursued a measured easing path in Q4 2025, delivering additional 25 basis point cuts (including in December), bringing the Federal Funds target range to 3.50%–3.75% by year-end. This followed earlier reductions, totalling around 75–100 bps for the year.

Key drivers included a cooling labour market, sticky but declining inflation, and risk management priorities. The December decision was split (e.g., 9-3 or similar), reflecting divisions on the balance between employment risks and inflation persistence. Longer-term yields remained elevated, with the 10-year Treasury closing the year at 4.12%.

Overall, Q4 2025 marked the maturing phase of the global easing cycle: supportive financial conditions supported asset prices, but central banks grew more selective, preparing for potential policy divergence in 2026 amid uncertainties such as trade fragmentation and geopolitical risks.

Global growth remained resilient but modest (IMF projections around 3.2% for 2025), with inflation declining further – setting the stage for more range-bound or status quo policies in early 2026.

## New Zealand

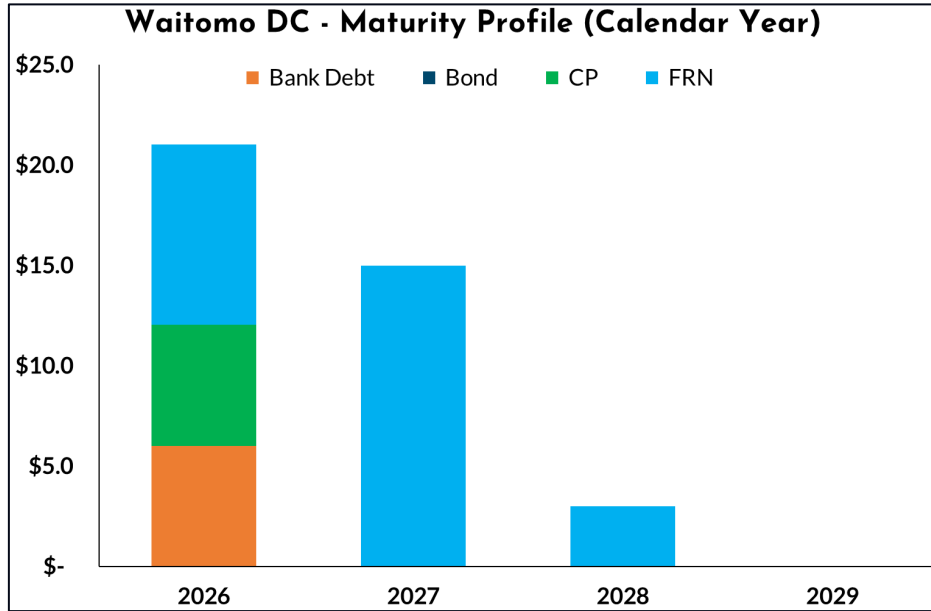
	OCR	90 day	1 year swap	2 year swap	3 year swap	5 year swap	10 year swap
30-Sept-25	3.00%	2.80%	2.56%	2.62%	2.78%	3.10%	3.68%
30-Dec-25	2.25%	2.49%	2.61%	2.93%	3.19%	3.56%	4.09%
Change	-0.25%	-0.31%	+0.05%	+0.31%	+0.41%	+0.46%	+0.41%

During the December 2025 quarter the Reserve Bank of New Zealand (“RBNZ”) appeared to signal that it had completed its aggressive easing cycle that began in mid-2024, with the Official Cash Rate (“OCR”) reaching a multi-year low. The final move came on 26 November 2025, when the Monetary Policy Committee (“MPC”) voted 5–1 to reduce the OCR by 25 basis points to 2.25% – its lowest level since mid-2022. This followed a larger-than-expected 50 bps cut to 2.50% in October 2025, bringing cumulative reductions since the peak (5.50% in August 2024) to 325 bps. The statement marked the last *Monetary Policy Statement* ahead of the new Governor Anna Breman taking office in December.

The market reaction to the unexpectedly hawkish cut was extreme, with the 5-year swap rate up from 3.14% on the day of the OCR announcement to 3.77% on 15 December. The extent of the movement prompted the new Reserve Bank Governor to issue a statement that essentially said the markets had gone too far, stating that “*Financial market conditions have tightened since the November decision, beyond what is implied by our central projection for the OCR.*” As a consequence of the statement, 5-year swap rates retreated to 3.52%. Overall during the quarter the yield curve steepened considerably with the spread between the 90 day rate and the 5 year swap rate increasing from 0.30% on 1 October to 1.04% on 31 December.

The consensus view is that the new Governor will be cautious around inflation and would need to see a material surge in growth to contemplate any change in the OCR until 2027, which is when we see the first hike.

# Funding, Liquidity and Hedging Bands <sup>31</sup>



Total WDC Debt  
**\$33.0m**  
 External Council Drawn Debt (LGFA + Bank)

Core WDC Debt (all drawn from the LGFA)  
**\$33.0m**

Headroom = undrawn bank facility + cash in bank  
**\$8.36m**

Liquidity Ratio (must be >110%)  
**125.33%**  
 Definition: Includes Cash Reserves + Undrawn lines of Credit + Drawn Debt)/Drawn Debt (excludes Borrower Notes and restricted cash).

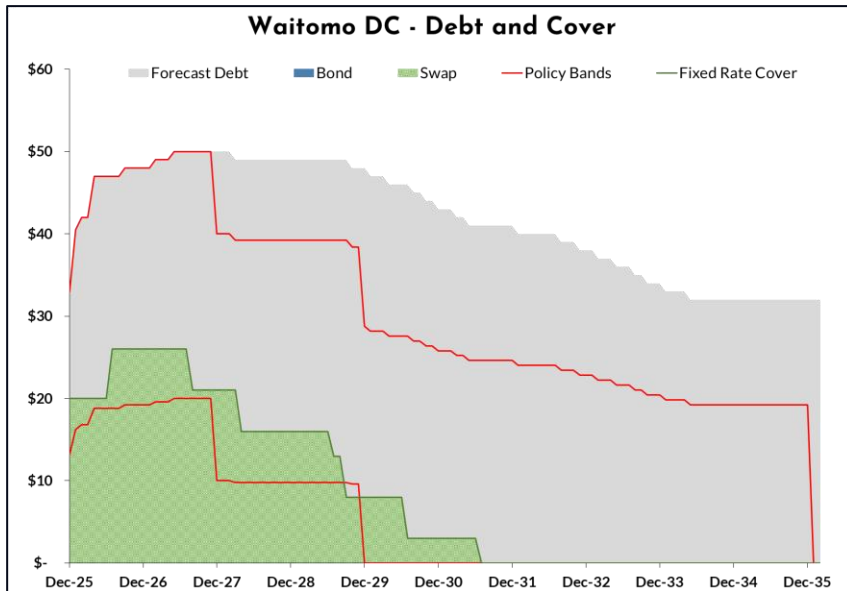
Cost of Funds as at 31 December 2025  
**4.15%**

Policy Compliance	Compliant
Have all transactions been transacted in compliance with policy?	Yes
Is fixed interest rate cover within policy control limits?	No
Is liquidity within LGFA control limits?	Yes
Are swaps transacted with approved counterparties?	Yes

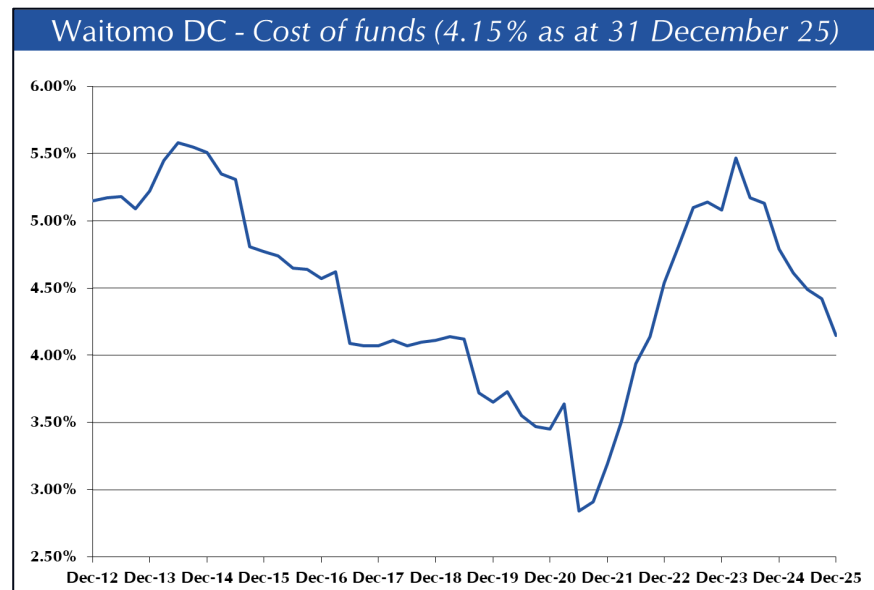
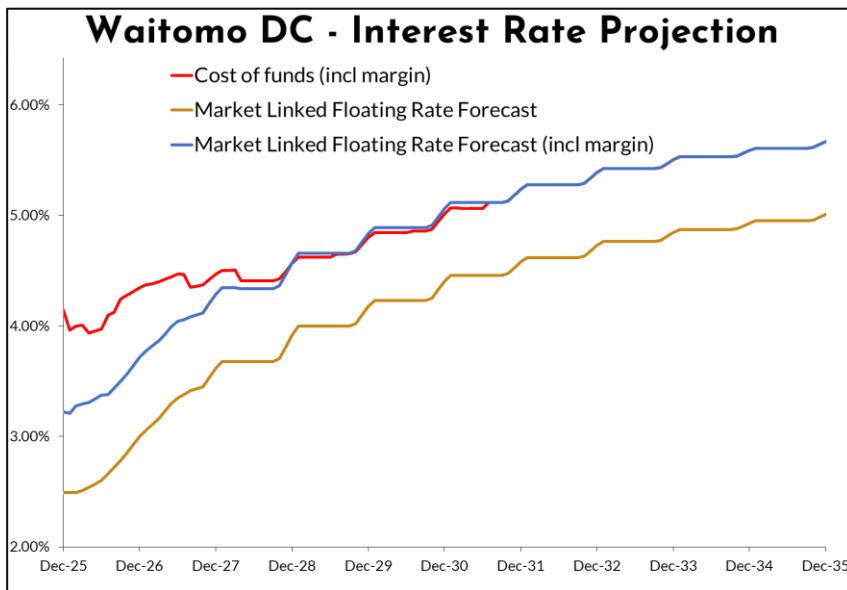
The very minor non compliance with the Fixed Rate Hedging Bands has been noted by management but with the impending transfer of the water services to a new entity and the effect that this would have WDC's debt levels (see chart next page) it was decided that it would be appropriate not to rectify the breach.

Fixed Rate Hedging Bands			
	Minimum	Maximum	Policy
0 - 2 years	40%	100%	Compliant
2 - 4 years	20%	80%	Non Compliant
4 - 10 years	0%	60%	Compliant

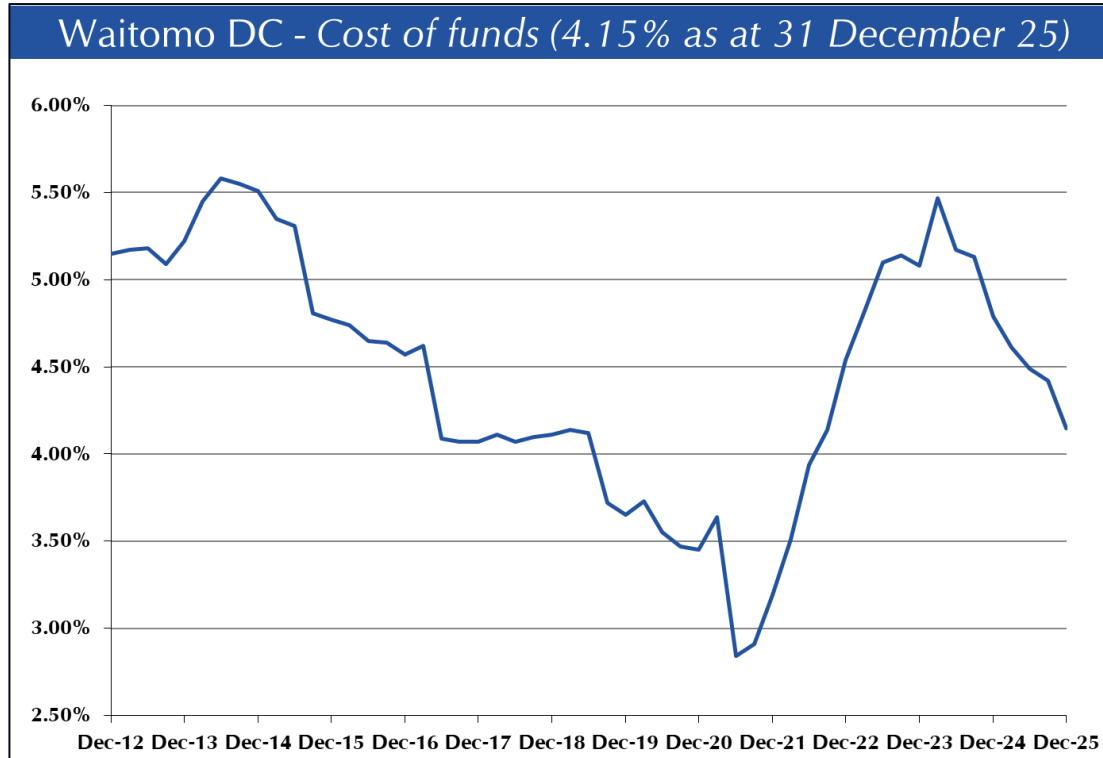
# Interest Rate Risk Management<sup>32</sup>



<b>Current % of Debt Fixed</b>	60.6%
<b>Current % of Debt Floating</b>	39.4%
<b>Value of Fixed Rate (m)</b>	\$20.0
<b>Value of Forward Starting Cover</b>	\$16.0
<b>Value of Floating Rate (m)</b>	\$13.0
<b>Current Floating Rate</b>	2.49%
<b>Current Floating Rate (incl margin)</b>	3.22%
<b>All Up Weighted Average Cost of Funds Including Margin</b>	4.15%
<b>Total Facilities In Place</b>	\$39.0



# Historical Cost of Funds 33



# WDC - LGFA Borrowings <sup>34</sup>

As at 31 December 2025, WDC had \$33.0 million of core debt, all of which is sourced from the LGFA using Commercial Paper and FRNs. WDC also has a bank facility with Westpac Bank for \$6.0 million that matures on 1 July 2026, which has a margin of 100 basis points and a line fee of 40 basis points. Details of WDC's debt as at 31 December is as follows:

Instrument	Maturity	Yield	Margin	Amount
LGFA CP	19-Feb-26	2.69%	0.20%	\$6,000,000
LGFA FRN	24-July-26	3.18%	0.66%	\$5,000,000
LGFA FRN	30-Aug-26	3.11%	0.66%	\$2,000,000
LGFA FRN	11-Sept-26	3.185%	0.70%	\$2,000,000
LGFA FRN	11-Mar-27	3.255%	0.77%	\$3,000,000
LGFA FRN	18-Apr-27	3.305%	0.78%	\$3,000,000
LGFA FRN	19-Apr-27	3.335%	0.81%	\$1,000,000
LGFA FRN	22-Jul-27	3.37%	0.85%	\$5,000,000
LGFA FRN	30-Aug-27	3.21%	0.76%	\$3,000,000
LGFA FRN	22-Apr-28	3.37%	0.85%	\$3,000,000
				<b>\$33,000,000</b>



# Swap details and valuation<sup>35</sup>

As at 31 December 2025, WDC had nine interest rate swaps, five of which were current and four forward starting, which convert a portion of the floating interest rate exposures into a fixed rate. Details of the swaps are contained in the following table.

Waitomo District Council - valuations and testing											
Hedge effectiveness testing as at 31 December 2025											
Bank Ref	Derivative Product	Currency	Notional Amount at Inception	Inception Date	Effective Date	Maturity Date	Fixed Rate	Clean Value	+	Accrued Interest	= Total Swap Value
<b>INTEREST RATE SWAPS</b>											
WPAC 10370267	IR Swap	NZD	5,000,000	20-Apr-23	22-Apr-25	22-Jul-26	3.96%	-39,512		-13,808	<b>-53,320</b>
WPAC 7189464	IR Swap	NZD	5,000,000	13-Dec-18	11-Sept-20	11-Sept-26	2.89%	-12,463		-1,110	<b>-13,573</b>
WPAC 11271805	IR Swap	NZD	3,000,000	26-Jun-24	27-Jun-24	30-Aug-27	4.65%	-90,694		-5,967	<b>-96,661</b>
WPAC 11271834	IR Swap	NZD	2,000,000	26-Jun-24	27-Jun-24	30-Aug-27	4.65%	-60,463		-3,978	<b>-64,441</b>
WPAC 11271848	IR Swap	NZD	5,000,000	26-Jun-24	27-Jun-24	24-Apr-28	4.55%	-171,356		-18,910	<b>-190,266</b>
WPAC 11361626	IR Swap	NZD	3,000,000	2-Aug-24	22-Jul-26	23-Jul-29	3.57%	-9,768		0	<b>-9,768</b>
WPAC 10968070	IR Swap	NZD	5,000,000	2-Feb-24	11-Sept-26	11-Sept-29	3.96%	-61,434		0	<b>-61,434</b>
WPAC 11271761	IR Swap	NZD	5,000,000	26-Jun-24	22-Jul-26	22-Jul-30	4.105%	-89,962		0	<b>-89,962</b>
WPAC 11361569	IR Swap	NZD	3,000,000	2-Aug-24	18-Jul-26	18-Jul-31	3.74%	1,845		0	<b>1,845</b>
<b>Totals</b>		<b>NZD</b>	<b>36,000,000</b>					<b>-533,808</b>		<b>-43,773</b>	<b>-577,580</b>

# LGFA Borrowing Rates

36

8

Listed below are the credit spreads and applicable interest rates for Commercial Paper (“CP”), Floating Rate Notes (“FRN”), and Fixed Rate Bonds (“FRB”), at which Waitomo DC could source debt from the Local Government Funding Agency (“LGFA”) as at 31 December 2025.

Maturity	Margin	FRN (or CP Rate)	FRB
3 month CP	0.20%	2.69%	N/A
6 month CP	0.20%	2.75%	N/A
April 2027	0.58%	3.07%	3.26%
May 2028	0.68%	3.17%	3.66%
April 2029	0.72%	3.21%	3.94%
May 2030	0.74%	3.23%	4.16%
May 2031	0.88%	3.37%	4.45%
May-2032	0.95%	3.44%	4.66%
April 2033	1.00%	3.49%	4.82%
May 2035	1.11%	3.60%	5.12%
April 2037	1.15%	3.64%	5.30%



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Document No: 946552

**Report To: Audit and Risk Committee****Meeting Date:** 10 February 2026**Subject:** **Progress Report: Audit Findings for year ended June 2025****Type:** Information Only**Author(s):** Charmaine Ellery  
Manager – Strategy and PolicyTina Hitchen  
Chief Financial OfficerSaeed Jouzdani  
Chief Information Officer**1. Purpose of Report**

- 1.1 The purpose of this business paper is to provide an update on WDC's progress on the audit findings from the audit conducted by Deloitte Limited for the year ending 30 June 2025.

**2. Suggested Resolutions**

- 2.1 The following are suggested resolutions only and do not represent Council policy until such time as they might be adopted by resolution.

The business paper on Progress Report – Audit findings for year ending June 2025 be received.

**3. Background**

- 4.1 As part of the annual audit, Deloitte issues a report to Council highlighting matters that should be addressed to enhance the control environment and reporting. The recommendations are evaluated by Council staff and a management response provided.
- 4.2 The confidential audit report was presented by Deloitte to the Audit and Risk Committee at the 7 October 2025. The final audit report is attached and forms part of this business paper.
- 4.3 This business paper provides an update on staff progress and follow-up actions on the audit report items arising from the 2025 audit.

**4. Commentary**

- 5.1 No significant issues were identified through the course of the audit in any areas, recommendations for improvements have been noted and discussed with management.
- 5.2 The table below outlines the audit findings and the progress that has been made in these areas.

Audit Area	Audit Findings	Target/Result	Commentary
Finance	Treatment of Accrued expenses and Payables	Further Refresher training will be provided to staff and the process reviewed to ensure we continue to accurately account for transactions.	<b>Completed.</b> Staff received additional training, and task responsibilities were redefined. The implementation of the PO processing module has also supported this area of the year-end process.

Audit Area	Audit Findings	Target/Result	Commentary
Policies	Timely review of policies	A review timetable was pushed out in incorporate the 5 <sup>th</sup> edition government procurement changes. A review policy was taken to the Council meeting in August where members made the decision to defer the review until a new Council was formed after the local body elections.	Key staff are working on a current draft of the procurement policy, this will be workshopped with Elected Members. The draft incorporates the 5 <sup>th</sup> edition updates and the approach to 'buy local'.
Finance	Timely Claiming of expenses	Additional reminders will be communicated to ensure that claims are submitted in a timely manner.	<b>Completed.</b> The process for expense claims is operating well, with claims being provided in a timely manner.
Finance	Fixed asset register processing	The completion of regular updates to the asset register continues to be a work in progress for our team. Additions and disposals are completed during the year where information is readily available however in some instances such as-built and componentisation of additions needs to be worked through which can delay the process.	<p>The completion of regular updates to the asset register is continuing throughout the year as information becomes available.</p> <p>The more complicated network and constructed type assets that rely on componentisation and as-built information need to be worked through before being processed into the accounts, which delays the processing into the fixed asset register.</p> <p>Progress on additions to the asset register has been impacted by staff involvement in the waters transition work programme.</p>
Statement of Service Performance	We recommend that managements should develop a formal mechanism for each performance measure, which includes reviews undertaken by staff with appropriate expertise in each group of activities being reported. We would also recommend ensuring that there is evidence retained of those reviews.	Administration staff collating SSP data work closely with those teams and by and large have a good understanding of the data they are submitting. Checks of data are in some cases are done verbally and not recorded. A checking and sign-off record will be added to the process to formally capture this process.	Email records are currently being used to capture review/sign-off by appropriate staff. A more formal capture method is being worked on to add to the KPI result spreadsheets.
Information Technology	Enhance user access management procedures.	Reliable process for provision/de-provision of user access and regular review of access.	Feb 25: A monthly report is setup to be generated and sent to Chief Financial Officer, Financial Accountant, Chief Information Officer and Customer and Information Manager reviewing the general access users have to

Audit Area	Audit Findings	Target/Result	Commentary
			<p>different modules. The CFO reviews the Finance level of access of the users. An onboarding/offboarding process review with a wider organisational team has started to refine and clarify these processes.</p> <p>May 25: The review of the onboarding/offboarding process is continuing. An online HR module (Elmo) is in the early stages of implementation which will assist with managing the onboarding/offboarding process.</p> <p>Aug 25: Elmo will be live in the coming weeks, the onboarding/off boarding function is still work in progress. User access reports are reviewed by CFO and IM.</p> <p><b>Completed</b></p>
Information Technology	Third party vendor risks not documented or monitored.	Third party vendors risks appropriately managed.	<p>Feb 25: A request has been sent to our enterprise system software provider (MagiQ) to provide WDC with their Risk Management Procedure documentation.</p> <p>Aug 25: Policy supplied- MAGIQ Software Backup and Restoration Policy 2025 (Confidential)</p> <p><b>Completed</b></p>
Information Technology	No formal change management policy or monitoring of vendor database changes	Change request policy in place with clear guidelines and approval procedures. Controls in place for reviewing database associated with requested application changes.	<p>Feb 25: A Change Management Process documents has been developed and will be critiqued and approved by the end of March 2025.</p> <p>Aug 25: Draft document in progress.</p> <p><b>Completed</b></p>
Information Technology	Passwords parameter settings in MagiQ not aligned with password policy.	Review policy and align parameters to meet the policy.	<b>Completed</b>
Information Technology	Larger number of vendor support staff have access to database.	Review that the vendor users with access are appropriate.	<p><b>Completed.</b> Feb 25: WDC staff will review the access that MagiQ support team has to fix issues raised.</p> <p>Aug 25: The number of MagiQ support team with access has been reduced to 3 from 20.</p>

## 5. Attachments/Separate Enclosures

Separate Enclosure: Final Deloitte Audit Report - 30 June 2025 (Doc #917888)

**Document No:****Report To: Audit and Risk Committee****Meeting Date:** 10 February 2026**Subject:** **Quarterly Report: Key Performance Indicators for the period ended 31 December 2025****Type:** Information Only**Author(s):** Alice Tasker  
Senior Strategy and Policy AdvisorRajeshwari Mahadevappa  
Policy AdvisorCharmaine Ellery  
Manager Strategy and Policy**1. Purpose of Report**

- 1.1 The purpose of this business paper is to present Waitomo District Council's delivery performance on non-financials for the 2025/26 financial year for the period ending 31 December 2025 (Quarter 2).
- 1.2 A copy of the KPI (Key Performance Indicator) Quarterly Report is included as an attachment to this business paper.

**2. Suggested Resolution**

- 2.1 The following is a suggested resolution only and does not represent Council policy until such time as it is adopted by formal resolution.
  - 1 The Quarterly Report: Key Performance Indicators for the period ended 31 December 2025 be received.

**3. Background**

- 3.1 The WDC Long Term Plan (LTP) 2024-2034 was adopted in June 2024 which includes the outcomes Council is aiming to deliver for the community through each activity area. Each group of activities has a level of service that we have agreed with the community to deliver.
- 3.2 These outcomes and levels of service are reported on to the community via the Annual Report at the end of each financial year.
- 3.3 Each quarter, a report is produced to monitor the performance of the activities and levels of service by way of the KPI's developed through the LTP 2024-2034.
- 3.4 This is the second quarterly report for the 2025/26 year, covering the period 1 October to 31 December 2025 (Quarter 2).

**4. Commentary****4.1 Service Performance Summary**

- 4.2 Of the 74 key performance indicators measured this quarter, 53 (72%) are achieved, 10 (14%) were not achieved, 1 (1%) nearly achieved, and 8 (11%) with no data available.

**4.3 KPI Results from the Resident Survey**

- 4.4 This financial year's resident survey will be carried out in May 2026, until then all KPIs which are measured using resident survey results show as no data.
- 4.5 **Reporting Yearly Progress**
- 4.6 This quarter we have added into the report an indicator for progress toward year end results. Because KPIs are annual rather than quarterly measures, in some areas there may be poor progress for a quarter but for the measure overall to be well on track to achieving by year end – or vice versa.
- 4.7 The column Target/Result has been shaded as a traffic light to show whether progress for year end is either: green for 'on track'; yellow for 'off track'; red for 'not achieved'.
- 4.8 **Leadership**
- 4.9 Three measures have been achieved, these are for Council agendas, communicating with our community regularly and getting back to the customers requiring feedback.
- 4.10 The result for satisfaction with the effectiveness of Council communications is no data waiting on annual survey results.
- 4.11 **Community and Partnerships**
- 4.12 Four out of five measures have been achieved. These are for contestable grant funding, events delivered in partnership with other organisations and number of participants in library programmes and activities, as well as active members.
- 4.13 The result for satisfaction with the helpfulness and friendliness of the customer services team is no data as this is waiting on annual survey results.
- 4.14 **Recreation and Property**
- 4.15 One out of three measures have been achieved, all facilities have current Building Warrant of Fitness.
- 4.16 Parks and open spaces, and cleanliness of toilets are resident survey measures.
- 4.17 **Regulatory Services**
- 4.18 Four of the seven measures have been achieved. These are for building consents, alcohol licenses, food licenses, and accreditation of building consent authorities (BCA).
- 4.19 The KPI for completing Land Information Memorandum (LIM) applications within the statutory period is nearly achieved this quarter after one LIM was processed over this time period.
- 4.20 The result for satisfaction with animal control services will show no data until the resident survey. The Civil Defence training KPI will show no data until the training exercise is held in Quarter 4.
- 4.21 **Resource Management**
- 4.22 The one measure in this area has been achieved with all resource consents processed within statutory timeframes for Quarter 2.
- 4.23 **Solid Waste**
- 4.24 Two of the four measures have been achieved, these are for complaints about uncollected rubbish and waste diversion rate.
- 4.25 The result for satisfaction with the rural transfer stations and the Waitomo District Landfill will be measured by the Resident Survey 2026.
- 4.26 **Stormwater**
- 4.27 Five of the six measures for stormwater have been achieved. Whilst there was heavy rain and some flooding experienced in the District on 14 October 2025, there were no instances of a 'flooding event'. For the purposes of this KPI a flooding event is defined as an overflow from the

Council's stormwater system that enters a habitable floor. Properties flooded in Awakino were as a result of the river flooding, not the stormwater network.

4.28 The measure for stormwater complaints is not achieved as 5 complaints were received between 14 and 20 October 2025 related to the heavy rain and mostly blocked drains. This equates to 2.7 complaints per 1000.

4.29 **Wastewater**

4.30 Five of seven measures have been achieved with response times within the target and number of complaints remained within the target.

4.31 The measure related to complaints for Piopio is not achieved for this quarter and will not be achieved for the year as the number of complaints has already exceeded the annual target. Most complaints relate to an ongoing issue with electrical faults on septic tank alarms.

4.32 The measure for the number of wastewater complaints related to a dry weather overflows is also not achieved and is off-track for year end as it is already very close to the annual target. Four of the six complaints received this quarter related to overflows in Piopio (again septic tank issues) with two in Te Kūiti.

4.33 **Water Supply**

4.34 25 out of 31 measures have been achieved.

4.35 Measures related to T3 Protozoa Rules for both Te Kūiti and Piopio have been not achieved this quarter, in both the levels were non-compliant for a number of days. This was due to operational faults.

4.36 Measure related to the percentage of water loss for Te Kūiti and Mōkau are recorded as no data, these will be measured before the end of this financial year. The water loss percentage for Maniaiti/Benneydale is not achieved, a leak was identified in the reticulation at Georgetti Street, which has since been fixed.

4.37 The measure for complaints related to continuity of supply has not been achieved this quarter (6 complaints) and is off-track for year end. These complaints relate to unplanned water outages.

4.38 **Roads and Footpaths**

4.39 Three out of six measures have been achieved. These are related to the smooth travel exposure rating which is measured every three years, ratings for footpath network and responding to service requests.

4.40 The measure for serious crashes has not been achieved due to one serious crash this quarter.

4.41 The percentage of the sealed road network resurfaced each year has been marked as not achieved for this quarter as 0% of the 15% target has been resealed. However, this work is on track for the year because 95% of the preparatory works (pre-seal repairs) has been completed and seals can be completed over the next two quarters.

4.42 The measure related to percentage of unsealed road metaled each year is not achieved this quarter with only 0.3% of the network sealed. This was due to poor weather conditions and storm events.

## **5. Attachments/Separate Enclosures**

Attachment: KPI Quarterly Report Quarter 2 for period ending 31 December 2025

# Key Performance Indicators Quarterly Report Q2

For the period 1 October to 31 December 2025



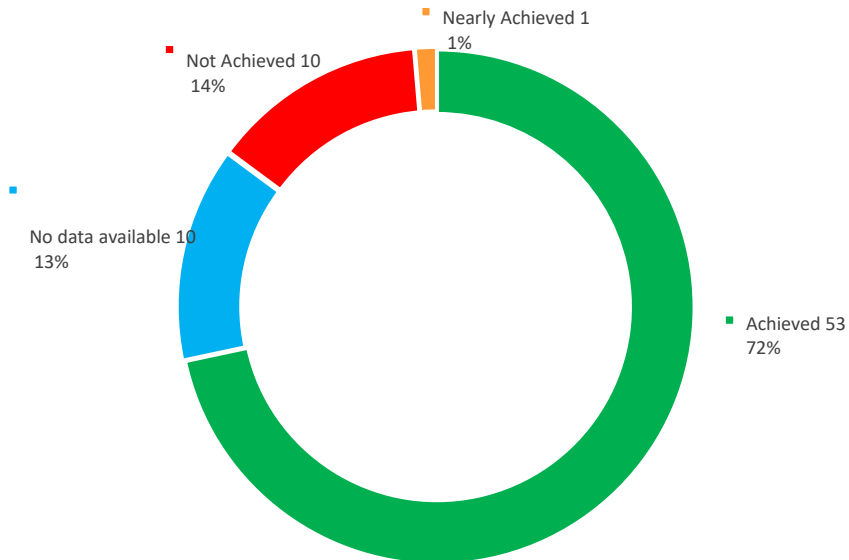
## INTRODUCTION

The 2024-2034 Long Term Plan (LTP) was adopted in June 2024. It sets out outcomes we aim to deliver for our community through the activities we undertake. Within each group of activities outlined in the LTP, we have outlined the levels of service we intend to deliver.

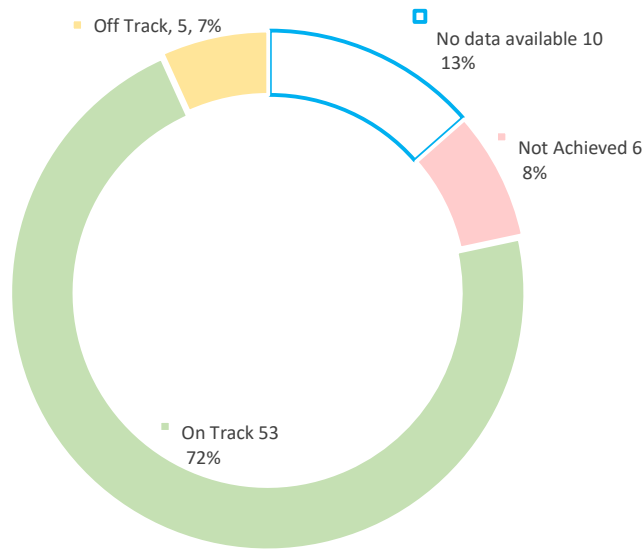
The purpose of this report is to provide high-level updates of these Council activities for the months of 1 October to 31 December 2025. The report covers non-financial KPI (Key Performance Indicators) of groups of activities.

Each KPI reported on in the quarterly report is given a result of either achieved, not achieved, nearly achieved, and no data available. A nearly achieved result is shown when a KPI has not been achieved but was close to achieving. This occurs when a result is within 5% of the target, this being within the margin of error for Resident Survey results.

### SERVICE PERFORMANCE SUMMARY FOR QUARTER TWO 2025/2026



Of the 74 key performance indicators measured this quarter, 53 (72%) are achieved, 10 (14%) are not achieved, 1 (1%) nearly achieved, and 8 (11%) with no data available.



Of the 74 key performance indicators measured this quarter, 53 (72%) are on track to be achieved, 6 (8%) are not achieved, 5 (7%) are off track and 10 (13%) with no data available.

SERVICE PERFORMANCE MEASURES			
Performance Measure Status			
● Not Achieved	● Achieved	⊘ Nearly achieved*	● Data not available
Target/Result shading indicating year end results			
	On track	Off track	Not Achieved

\* A nearly achieved result occurs when a result is within 5% of the target, this being within the margin of error for Resident Survey results.

Leadership							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
Our governance services are robust and transparent.	The percentage of Council agendas that are publicly available before a Council meeting.	●	●			<b>Target:</b> ≥ 70% available 4 working days prior and 100% available 2 working days prior <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	All agendas were published four clear working days prior to the meeting.
We communicate effectively with our community.	Percentage of residents satisfied that they received or could find Council information when they needed it.	●	●			<b>Target:</b> Between 70 - 100% <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Achieved 87%	Result of the June 2025 Resident Survey for the effectiveness and usefulness of Council communications was 87%.

Leadership							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We communicate regularly with our community about what matters.	The number of posts on our Facebook page per week.	●	●			<b>Target:</b> ≥ 5 week for at least 45 weeks <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	All 14 weeks in Q2 exceeded the number of required FB posts. The average was 12 posts per week. The total number of posts not including shares was 175.
We get back to our customers to let them know the outcome of their service requests.	The percentage of service requests where an officer has contacted the customer to inform them of the outcome of the request.	●	●			<b>Target:</b> 100% <b>Q2 Result:</b> 100% <b>2024/25 YE Result:</b> Achieved 100%	All customers that required feedback had been contacted for Quarter 2.

Community and Partnerships							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We facilitate strong and sustainable partnerships to support improved outcomes for our community.	All contestable grant funding <sup>1</sup> is disseminated fairly and equitable in accordance with our Policy.	●	●			<b>Target:</b> Achieved <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	Achieved.
We will work in partnership with others on projects or events that enhance the culture and wellbeing of residents.	The number of projects or events that promote culture or wellbeing delivered in partnership with other organisations.	●	●			<b>Target:</b> ≥ 2 <b>Q2 Result:</b> 2 <b>2024/25 YE Result:</b> 3	Centennial Park Open Day held on 27 September in partnership with Centennial Park sports organisations, and the Waitomo District Christmas Parade on 12 December 2025 was held in partnership with Legendary Te Kūiti.
We provide a comprehensive and well used Library service for our community.	The number of active library members.	●	●			<b>Target:</b> ≥ 2% on the year previous (≥927 members, which is 2% of 909 active members in 2024/25) <b>Q2 Result:</b> Achieved 952 <b>2024/25 YE Result:</b> Nearly Achieved	Active members in Q2 is 952 which exceeds the 927 member target.
We deliver a range of well attended activities and programmes at the Waitomo District Library.	The number of participants in Library programmes and activities.	●	●			<b>Target:</b> ≥ 5% on the year previous (≥ 1752 participants, which is 5% of 1,669 participants in 2024/25) <b>Q2 Result:</b> 615 – achieved <b>2024/25 YE Result:</b> Achieved	An average of 438 participants is needed each quarter for this to be achieved. Programme participants increased in Q2 with 615 participants, this added to the 325 from Q1 brings the YTD total to 940.

<sup>1</sup> Contestable grant funding is the Multi-Year Community Partnership Grant.

Community and Partnerships							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
Our customer service team are friendly and helpful.	The percentage of residents satisfied their initial interaction with council customer services was friendly and helpful.					<b>Target:</b> Increasing trend <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Achieved 88%	Survey due May 2026

Recreation and Property							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We provide parks and open spaces across our district.	Percentage of residents satisfied with our parks and open spaces.					<b>Target:</b> ≥ 85% <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Achieved 92%	Survey due May 2026
We provide community facilities that are compliant with legislative standards.	Ensure facilities with compliance schedules have current Building Warrant of Fitness (BWOFF).					<b>Target:</b> Achieve <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	All facilities have current Building Warrant of Fitness (BWOFF).
We provide clean public toilets for our community and visitors.	Percentage of residents satisfied with the cleanliness of public toilets.					<b>Target:</b> ≥ 85% <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Not Achieved 63%	Survey due May 2026

Regulatory Services							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
Building consents are processed in a timely fashion.	All building consents are processed within 20 working days.					<b>Target:</b> 100% <b>Q2 Result:</b> Achieved 100% <b>2024/25 YE Result:</b> Nearly Achieved 99%	All building consents processed within 20 working days.
We provide regulatory services for alcohol licences.	All premises that sell alcohol are licensed.					<b>Target:</b> 100% Compliance <b>Q2 Result:</b> Achieved 100% <b>2024/25 YE Result:</b> Achieved 100%	All premises that sell alcohol are licensed.
We provide regulatory services for food licences.	All premises that sell food are licensed and registered.					<b>Target:</b> 100% Compliance <b>Q2 Result:</b> Achieved 100% <b>2024/25 YE Result:</b> Achieved 100%	All premises that sell food are licensed.

Regulatory Services							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We provide Land Information Services (LIMs) efficiently.	LIM applications are processed within 10 working days.					<b>Target:</b> 100% Compliance <b>Q2 Result:</b> Nearly Achieved 98% <b>2024/25 YE Result:</b> Nearly Achieved 99%	One LIM was processed over the statutory 10 working day period due to critical staff involved in the civil defence flooding event.
We will process, inspect, and certify building work in the Waitomo District.	WDC maintains building control systems and process to meet IANZ Audit requirements.					<b>Target:</b> BCA accreditation maintained <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	BCA accreditation maintained, next assessment is due in June 2026.
We provide an effective Animal Control service.	Percentage of residents satisfied with the provision of the Animal Control service.					<b>Target:</b> ≥ 75% <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Not Achieved 63%	Survey due May 2026
WDC is resourced and staff trained to effectively support operations of Civil Defence Headquarters during an emergency.	The evaluation of the annual exercise as a measure of effectiveness of training.					<b>Target:</b> ≥ 61% (comprehensive score) <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Nearly Achieved 58%	Training will be completed in Q4.

Resource Management							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
Resource consents are processed in accordance with legislation.	All non-notified land use consent and subdivision consents are processed within 20 days.					<b>Target:</b> 100% <b>Q2 Result:</b> Achieved 100% <b>2024/25 YE Result:</b> Achieved 100%	All resource consents were processed within 20 days.

Solid Waste							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We will provide a reliable kerbside rubbish collection to stop rubbish becoming a health risk. <sup>2</sup>	The number of justifiable complaints per week about uncollected rubbish.					<b>Target:</b> < 7 per week <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	No week exceeded 7 complaints. Total 10 complaints in Q2.
We provide effective and fit for purpose solid waste facilities.	Percentage of users that are satisfied with the rural transfer service stations.					<b>Target:</b> ≥ 90% <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Not Achieved 77%	Survey due May 2026

<sup>2</sup> Kerbside collection services offered in Te Kūiti, Waitomo Village, Piopio, and Mōkau.

Solid Waste							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
	Percentage of users that are satisfied with the Waitomo District Landfill.	●	●			<b>Target:</b> ≥ 90% <b>Q2 Result:</b> No data <b>2024/25 YE Result:</b> Nearly 87%	Survey due May 2026
We encourage waste minimisation by providing recycling services to reduce waste sent to landfill.	Diversion rate <sup>3</sup> of the District's waste to landfill.	●	●			<b>Target:</b> Increasing trend of diversion rate to ≥ 50% <b>Q2 Result:</b> 66% <b>2024/25 YE Result:</b> Achieved 52%	In Q1 the diversion rate was 56%, Q2 increased to 66% due to an increase in kerbside recycling and a decrease in waste to landfill.

Stormwater							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We maintain and operate the stormwater network in a way that minimises the likelihood of stormwater entering habitable buildings.	The number of flooding events <sup>4</sup> that occur in the district in a financial year.	●	●			<b>YE Target:</b> ≤ 2 <b>Q2 Result:</b> 0 <b>2024/25 YE Result:</b> Achieved 0	While there was heavy rain and some flooding experienced in the District on 14 October 2025, there were no instances of a flooding event (as definition below). Properties flooded in Awakino were as a result of river flooding not the stormwater network.
	For each flooding event the number of habitable floors affected in a financial year.	●	●			<b>YE Target:</b> ≤ 5 per 1000 properties (1,862 properties) <b>Q2 Result:</b> 0 <b>2024/25 YE Result:</b> Achieved 0	No flooding events in Quarter 2.
We comply with our resource consent conditions and minimise the impact of stormwater on the environment.	The number of infringement notices related to the management of the stormwater system.	●	●			<b>YE Target:</b> ≤ 2 <b>Q2 Result:</b> 0 <b>2024/25 YE Result:</b> Achieved 0	No notices received in Quarter 2.
	The number of abatement notices, enforcement orders or convictions related to the management of the stormwater system.	●	●			<b>YE Target:</b> 0 <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	No notices received in Quarter 2.

<sup>3</sup> Diversion rate means not sending unwanted materials to disposal facilities. Instead, materials are repurposed through the process of **reuse, recycling, or recovery**. The diversion rate is found by dividing the weight of diverted waste only by the weight of all waste and multiplying this by 100 to get a percentage.

<sup>4</sup> A flooding event means an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor. Habitable floor refers to the floor of a building (including a basement) but does not include ancillary structures such as stand-alone garden sheds or garages.

Stormwater							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We will respond within a reasonable timeframe to flooding.	The median response time to attend a flooding event (measured from the time that the notification is received to the time that service personnel reach the site).	●	●			<b>YE Target:</b> ≤ 180 minutes (3hrs) <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Achieved	No flooding events in Quarter 2.
We provide a reliable stormwater system.	The number of complaints received about the performance of the Council's urban stormwater system per 1,000 properties connected.	●	●			<b>Target:</b> ≤ 5 complaints per 1000 properties (1,862 properties) or 9 complaints <b>Q2 Result:</b> 2.7 per 1000 properties – not achieved <b>2024/25 YE Result:</b> Achieved - 2 complaints per 1,000 properties	Q2 - 2.7 complaints per 1000 properties (total 5). Q1 – 0.5 per 1000 or total 1 complaint. YTD – 3.2 per 1000 To achieve the target, an average of 2.25 complaints can be received each quarter.

Wastewater							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We will attend and resolve issues with the wastewater system within a reasonable timeframe.	The median attendance time for callouts, from the time that we received notification to the time that our service personnel reach the site.	●	●			<b>Target:</b> ≤180 minutes (3hrs) <b>Q2 Result:</b> 46 minutes <b>2024/25 YE Result:</b> Achieved 1hr 30mins	Q2 – 46 mins Q1 – 1 hr 57 mins
	The median resolution time of callouts, from the time that we received notification to the time that our service personnel confirm the fault or interruption has been resolved.	●	●			<b>Target:</b> Rest of District ≤480 minutes (8hrs) <b>Q2 Result:</b> 2hr 20mins <b>2024/25 YE Result:</b> Achieved 3hrs 4mins	Q2 – 2 hr 20 mins Q1 – 1 hr 29 mins
	The median resolution time of callouts, from the time that we received notification to the time that our service personnel confirm the fault or interruption has been resolved.	●	●			<b>Target:</b> Piopio ≤480 minutes (8hrs) <b>Q2 Result:</b> 3hrs 22mins <b>2024/25 YE Result:</b> Achieved 4hrs 22mins	Q2 – 3 hrs 22 mins Q1 – 5 hrs 23 mins
We comply with our resource consent conditions and minimise the impact of wastewater on the environment.	Zero abatement, infringement, enforcement or convictions issued.	●	●			<b>Target:</b> 0 <b>Q2 Result:</b> Achieved <b>2024/25 YE Result:</b> Not Achieved 1 notice received	Q2 – Achieved Q1 - 1 abatement notice issued

Wastewater							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
Our wastewater system is operated and maintained to minimise odour and blockages.	The number of complaints about wastewater odour, system faults or blockages and complaints about our response to issues with its wastewater system.	●	●			<b>Target:</b> Piopio ≤200 complaints per 1,000 connections (213) or 43 complaints <b>Q2 Result:</b> 117 complaints per 1000 connections. <b>2024/25 YE Result:</b> Not Achieved, 232 per 1000 connections	Q2 – 25 complaints or 117 per 1000 connections Q1 – 21 complaints or 99 complaints per 1000 connections YTD – 216 complaints per 1000 Most complaints related to septic tank alarms, triggered by electrical issues (tripping).
		●	●			<b>Target:</b> Rest of District ≤35 complaints per 1,000 connections (2098) or 73 complaints <b>Q2 Result:</b> 5.7 complaints per 1000 connections <b>2024/25 YE Result:</b> Achieved, 23 per 1000 connections	Q2 – 12 complaints or 5.7 per 1000 connections Q1 – 25 complaints or 12 complaints per 1000 connections. YTD – 17.7 per 1000 Most complaints related to blockages following heavy rain.
Our wastewater system is optimised to reduce the risk of harm to the community and environment.	Number of dry weather overflows in a financial year	●	●			<b>Target:</b> ≤5 complaints per 1,000 connections (2311) or 12 complaints <b>Q2 Result:</b> 2.6 complaints per 1000 connections <b>2024/25 YE Result:</b> Not Achieved, 10 per 1,000 connections <b>Previous result:</b> Not Achieved, 10 per 1,000 connections	Q2 – 6 complaints or 2.6 per 1000 connections Q1 – 5 complaints or 2 per 1000 connections. YTD – 4.6 per 1000 To achieve this there should be, on average, fewer than 1.2 complaints per 1000 each quarter

Water Supply							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We provide water that is safe to drink and hygienic to use which meets the drinking water standards.	Water quality complies with the drinking water standards for T2 Treatment Monitoring Rules.	●	●			<b>Target:</b> Mōkau Achieve Compliance <b>Q2 Result:</b> All met <b>2024/25 YE Result:</b> Almost met	Compliance Achieved.
		●	●			<b>Target:</b> Maniaiti/Benneydale Achieve Compliance <b>Q2 Result:</b> All met <b>2024/25 YE Result:</b> All met	Compliance Achieved.

Water Supply							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
	Water quality complies with the drinking water standards for T2 Protozoal Rules.	●	●			<b>Target:</b> <u>Mōkau</u> Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> Almost met	Compliance Achieved.
		●	●			<b>Target:</b> <b>Maniaiti/Benneydale</b> Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
	Water quality complies with the drinking water standards for T2 Filtration Rules.	●	●			<b>Target:</b> <u>Mōkau</u> Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
		●	●			<b>Target:</b> Maniaiti/Benneydale Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
	Water quality complies with the drinking water standards for T2 Chlorine Rules.	●	●			<b>Target:</b> <u>Mōkau</u> Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
		●	●			<b>Target:</b> Maniaiti/Benneydale Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
	Water quality complies with the drinking water standards for T3 Bacteria Rules.	●	●			<b>Target:</b> Te Kūiti Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> Almost met	Compliance Achieved.

Water Supply							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We provide water that is safe to drink and hygienic to use which meets the drinking water standards.		●	●			<b>Target:</b> Piopio Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
	Water quality complies with the drinking water standards for T3 Protozoa Rules.	⊘	●			<b>Target:</b> Te Kūiti Achieve Compliance  <b>Q2 Result:</b> Not achieved  <b>2024/25 YE Result:</b> All met	Non-compliant for 1 day in November and 2 days in December.  November – operational fault.  December – operational. no non-complainant water entered the system.  Q1 – non-compliant for 1 day. There was a changed of flow resulted to high turbidity reading.
		●	●			<b>Target:</b> Piopio Achieve Compliance  <b>Q2 Result:</b> Not achieved  <b>2024/25 YE Result:</b> Almost met	Non-compliant for 1 day in October, 3 days in November, and 2 days in December due to turbidity.
	Water quality complies with the drinking water standards for D2 Distribution System Rule.	●	●			<b>Target:</b> Mōkau Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
We provide water that is safe to drink and hygienic to use which meets the drinking water standards.	Water quality complies with the drinking water standards for D2 Distribution System Rule.	●	●			<b>Target:</b> Maniaiti/Benneydale Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
		●	●			<b>Target:</b> Piopio Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> All met	Compliance Achieved.
	Water quality complies with the drinking water standards for D3 Microbiological Monitoring Rule.	●	●			<b>Target:</b> Te Kūiti Achieve Compliance  <b>Q2 Result:</b> All met  <b>2024/25 YE Result:</b> Almost met	Compliance Achieved.

Water Supply							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We provide an efficient and effective water supply. We will achieve this by undertaking activities such as water leakage detection and maintaining the network of water pipes. <sup>5</sup>	Percentage of real water loss from Council's networked reticulation system						
	Te Kūiti	●	●			<b>Target:</b> ≤ 20% <b>Result:</b> no data <b>2024/25 YE Result:</b> Achieved, 17.4%	Data is taken once annually in winter, Piopio and Maniaiti/Benneydale sampled in September (Q1), Te Kūiti and Mōkau will be completed in June (Q4).
	Mōkau	●	●			<b>Target:</b> ≤ 5% <b>Result:</b> no data <b>2024/25 YE Result:</b> Achieved, 1.98%	A leak was identified in the reticulation at Georgetti Street, Maniaiti/Benneydale and has since been fixed.
	Piopio	●	●			<b>Target:</b> ≤ 5% <b>Result:</b> 0.34% <b>2024/25 YE Result:</b> Achieved, 2.01%	(Percentage calculated using Minimum Night Flow which assumes that there is little consumption overnight, therefore remaining flow is attributed to water loss).
	Maniaiti/Benneydale	●	●			<b>Target:</b> ≤ 5% <b>Result:</b> 50% <b>2024/25 YE Result:</b> No data	
We provide efficient management of demand for water for our community.	The average consumption of drinking water per Waitomo District resident, per day.	●	●			<b>Target:</b> ≤ 400 litres per person per day <b>Q2 Result:</b> 354 litres <b>2024/25 YE Result:</b> Achieved, 340 litres/day	Q2 – 373 litres Q1 – 354 litres
We will respond within a reasonable timeframe to issues with the water supply. <sup>6</sup>	The median attendance time for urgent callouts, from the time that we received notification to the time that our service personnel reach the site.	●	●			<b>Target:</b> ≤ 180 minutes (3hrs) <b>Q2 Result:</b> 1 hr 10 mins <b>2024/25 YE Result:</b> Achieved - 10 mins	Q2 – 1 hr 10 mins Q1 – 5 hrs 41 mins (2 service requests took over 10 hours)
	The median resolution time of urgent callouts, from the time that we received notification to the time that our service personnel confirm the fault or interruption has been resolved.	●	●			<b>Target:</b> ≤ 540 minutes (9hrs) <b>Q2 Result:</b> 3 hrs 37 mins <b>2024/25 YE Result:</b> Achieved 1hr 9mins	Q2 – 3 hrs 37 mins Q1 – 7 hrs 11 mins

<sup>5</sup> Water Losses includes real losses through leaks in the network and apparent losses through metering inaccuracies or water theft. This does not include unauthorised consumption.

<sup>6</sup> Resolution and attendance based on working days are defined as Monday – Friday, excluding public holidays. If notification is received on the weekend or public holiday the timeframes start from the next working day.

Water Supply							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
	The median attendance time for non-urgent callouts, from the time that we received notification to the time that our service personnel reach the site.	●	●			<b>Target</b> ≤ 24 hrs (1 day)  <b>Q2 Result:</b> 5hrs 28mins  <b>2024/25 YE Result:</b> Achieved, 1hr 14mins	Q2 – 2 hrs 35 mins  Q1 – 5 hrs 28 mins
	The median resolution time of non-urgent callouts, from the time that we received notification to the time that our service personnel confirm the fault or interruption has been resolved.	●	●			<b>Target:</b> ≤ 96 hours (4 days)  <b>Q2 Result:</b> 21 hrs 32 mins  <b>2024/25 YE Result:</b> Achieved, 22hrs 34mins	Q2 - 21 hrs 32 mins  Q1 – 18 hrs 14 mins
We provide water that is wholesome and is reliably supplied. The measure indicates customers and community	The total number of complaints received by Council in a year for: <sup>7</sup>						
	Drinking water clarity.	●	●			<b>Target:</b> ≤ 5 per 1000 connections (2609 connections) <b>Q2 Result:</b> 0.75 <b>2024/25 YE Result:</b> Achieved, 1.88	Q2 - 2 complaints or 0.75 per 1000 connections  Q1 – no complaints
	Drinking water taste.	●	●			<b>Target:</b> ≤ 2 per 1000 connections (2609 connections) <b>Q2 Result:</b> 0 <b>2024/25 YE Result:</b> Achieved, 0	Q2 - No complaints  Q1 - No complaints.
	Drinking water odour.	●	●			<b>Target:</b> ≤ 2 per 1000 connections (2609 connections) <b>Q2 Result:</b> 0 <b>2024/25 YE Result:</b> Achieved, 0	Q2 - No complaints.  Q1 - No complaints
	Drinking water pressure flow.	●	●			<b>Target:</b> ≤ 5 per 1000 connections (2609 connections) <b>Q2 Result:</b> 0.75 <b>2024/25 YE Result:</b> Achieved, 1.5	Q2 - 2 complaints or 0.75 per 1000 connections  Q1 – no complaints

<sup>7</sup> Total number of connections is 2659

Water Supply							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
satisfaction with the quality of the water.	Continuity of supply.	●	●			<b>Target:</b> ≤ 4 per 1000 connections (2609 connections) or 10 complaints  <b>Q2 Result:</b> 1.5 not – achieved  <b>2024/25 YE Result:</b> Achieved, 3.4	Q2 – 4 complaints or 1.5 complaints per 1000 connections  Q1 - 6 complaints or 2.25 complaints per 1000 connections  To achieve this must be fewer than 2.5 complaints for 2609 connections for each quarter.
	Council's response to any of these issues.	●	●			<b>Target:</b> ≤ 5 per 1000 connections (2609 connections) <b>Q2 Result:</b> 0 <b>2024/25 YE Result:</b> Achieved, 0	No complaints.

Roads and Footpaths							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We are working towards a safe network with a vision of a decreasing trend of deaths and serious injuries on Waitomo District roads within ten years. We aim to achieve this by delivering projects that are focused on maintaining, upgrading, or changing the conditions of the roading environment to keep our community safe.	The change from the previous financial year in the number of fatalities and serious injury crashes on Waitomo District's local road network. <sup>8</sup>	●	●			<b>Target:</b> maintain or decrease from previous year (previous year result 0 fatal or serious crashes)  <b>Q2 Result:</b> 0 fatal and 1 serious crash  <b>2024/25 YE Result:</b> Achieved	Q2 - 0 fatal and 1 serious crash  Q1 - 0 fatal and 1 serious crash  YTD – 0 fatal and 2 serious crashes
We aim for a smooth road that provides comfort for road users and improves the safety of the roads.	The average smooth travel exposure rating across the sealed road network. <sup>9</sup>	●	●			<b>Target:</b> ≥ 80% (of total network)  <b>Q2 Result:</b> 90%  <b>2024/25 YE Result:</b> Achieved 90%	Achieved at 90% below 150 NAASRA count. Assessment completed every three years, data from 2024.

<sup>8</sup> This is using NZTA Crash Analysis System definitions: fatal is defined as a death occurring as the result of injuries sustained in a road crash within 30 days of the crash, serious is defined as injury (fracture, concussion, severe cuts or other injury) requiring medical treatment or removal to and retention in hospital.

<sup>9</sup> Percentage of measured sealed road lane kilometres not exceeding a NAASRA roughness count rating of 150 to be at least 90%. NAASRA is a generally acceptable measure of road roughness. A NAASRA count of less than 150 indicates an acceptable level of ride comfort.

Roads and Footpaths							
You can expect	Measure	Q1	Q2	Q3	Q4	Target/Result	Commentary
We will maintain the road network by resealing it as needed. Resurfacing is only undertaken as required depending on the condition of the surface in that financial year.	The percentage of Waitomo District's sealed local road network that is resurfaced each year.	●	●			<b>Target:</b> 5% (of total network) <b>Q2 Result:</b> 0 kms <b>2024/25 YE Result:</b> Achieved 8.9%	<p>Of the 30km of road planned for resurfacing (this being more than 5% of the network), 95% of the of the preparatory works (pre-seal repairs) has been completed.</p> <p>While no sealing has yet been carried out, work is on track to completion.</p>
We will provide footpaths that are well maintained. The measure is the percentage of footpaths that meet the service level.	The percentage of footpath network that falls within a condition rating of 3. <sup>10</sup>	●	●			<b>Target:</b> ≥ 85% <b>Q2 Result:</b> 93% <b>2024/25 YE Result:</b> Achieved 93%	Survey due May 2026
We will investigate and respond to the customer about their request for service relating to road and footpath issues.	The percentage of customer service requests relating to roads and foot paths responded to within 10 working days.	●	●			<b>Target:</b> ≥ 90% <b>Q2 Result:</b> 97% <b>2024/25 YE Result:</b> Achieved 93%	<p>Of the 347 service requests received 12 were responded to outside of the 10 working day target.</p> <p>Q1 – 100%</p>
We will maintain the overall condition of the unsealed roads to a specified adequate standard.	Percentage of unsealed road metaled each year.	●	●			<b>Target:</b> ≥ 15% (of total) <b>Q2 Result:</b> 0.3% <b>2024/25 YE Result:</b> Not Achieved 10.5%	<p>A total of 1.97km metalled this quarter. More sealing was planned for both Q1 and Q2 but was prevented due to poor weather conditions and storm events.</p> <p>Q2 – 0.3% (2 km)            Q1 – 5.4% (29.6km)            YTD – 5.8%</p>

<sup>10</sup> Acceptable ratings being 1-very good 2-good and 3-fair as assessed by industry trained raters.

**Document ID:** 948909

## **Report To: Audit and Risk Committee**



**Meeting Date:** 10 February 2026

**Subject:** **Progress Report – Transition to Waikato Waters Limited**

**Type:** Information Only

**Author(s):** Ben Smit  
Chief Executive

### **1. Purpose of Report**

- 1.1 The purpose of this business paper is to update the committee on the transition of WDC's water and wastewater assets and operations to Waikato Waters Limited (WWL).

### **2. Suggested Resolutions**

- 2.1 The following are suggested resolutions only and do not represent Council policy until such time as they might be adopted by resolution.

The business paper on Progress Report – Transition to Waikato Waters Limited be received.

### **3. Background**

- 3.1 Numerous papers have been written on this topic. This paper discusses where each of the workstreams is at and attaches a Risk Register of the Transition of WDC's staff, water and wastewater assets and operations to WWL as at 1 July 2026.
- 3.2 The Waitomo DC Transition Plan outlines the high-level strategy, objectives and approach for the transfer of water services, staff, assets, liabilities, and associated operational and financial responsibilities to WWL by 1 July 2026, referred to as Day 1. This plan represents a methodical and coordinated approach designed to ensure that the transition occurs efficiently and effectively, while safeguarding the continuity of Waitomo DC business as usual (BAU) services, maintains public confidence, stakeholder trust, Mana Whenua/Iwi partnerships and supports robust staff engagement throughout the process.
- 3.3 The establishment of WWL arises from the Government's Local Water Done Well (LWDW) policy, which replaces the previous three waters reform framework and sets a clear requirement for councils to deliver water services that are financially sustainable, safe, resilient, environmentally compliant, and responsive to community needs. The transition to WWL has been shaped by the collaborative Waikato Water Done Well (WWDW) initiative, through which seven councils - including Waitomo DC - worked together to co-design a multi-council owned water services delivery model. This model balances regional efficiencies with local accountability, enables greater financial flexibility, supports workforce sustainability, and provides for more affordable and consistent water services across participating communities.

### **4. Commentary**

- 4.1 This update of the transition to WWL will comprise commentary on WDC's and WWL progress on the implementation of the workstreams being undertaken in the project.
- 4.2 To recap WDC's objectives of our transition plan are:
- To transition wastewater and water assets, liabilities, systems, processes, contracts and people to WWL by 1 July 2026 (transition date).

- Identify the scope, plan for, and then deliver, remaining support services that WWL want to contract from until these services transition to WWL.
- Review options and then implement the delivery of stormwater services, post transition date.
- Provide input into the development of the Long Term Plan for the WDC Stormwater activity, the ongoing relationship with WWL and for a future model of support services to be developed for the post WWL entity.
- Successful transition of WDC to being a viable and cohesive organisation post water and wastewater activities moving to WWL from 1 July 2026.

4.3 The WWL Transition Programme is split into eight workstreams. Each of these workstreams has a WWL lead and team and from WDC a staff member who is the contact point / lead from our perspective. The contents below should be read in conjunction with the attached WWL Transition Risk Register which, in some cases contains more detail.

#### **4.4 People & Capability**

4.5 This workstream has been the most time consuming of all the streams. There has been a lot of discussion in regard to the categorisation of staff transferring to, or having the ability to have offers from WWL.

4.6 Staff have now been classified in one of three categories and have received a letter confirming that category. A new People and Capability transition lead at WWL has pushed for more clarity and speed for our impacted staff which has helped greatly. A WWL organisational structure will be published within the next week and then those who have the option to apply for jobs will be able to put forward an expression of interest. WDC is providing support to staff to do this.

4.7 It is believed that this transition is on track and WDC impacted staff are well informed and supported in this process.

4.8 WDC will start it's own organisational change process to align with WWL timing so that our people have the best opportunities possible.

#### **4.9 Finance, Funding & Commercial**

4.10 A huge amount of work, budgeting, modelling has been done over the years of this process.

4.11 Information has been supplied to support the establishment of WWL financial systems (including financial and budget reporting, payroll, accounts payable).

4.12 Invoicing and collection of wastewater and water rates and fees and charges remains the responsibility of WDC for at least 2026/27 but the information to drive these invoices becomes the responsibility of WWL.

4.13 WWL will undertake invoicing and collection from 1 July 2027. WDC is extremely supportive of them doing this.

4.14 The transfer of WDC's allocated water and wastewater loans, associated reserves and sundry balance sheet current liabilities and assets (eg employee leave) is underway. Sundry and rate debtors and creditor's collection will remain the responsibility of WDC for 2026/27. There is significant complexity involved with developing these details and establishing these systems but generally looks to be on track.

4.15 The exact method and timing for transfer of net debt back to WDC is still being worked on.

4.16 The LGFA Debt Guarantee situation is detailed below.

#### **4.17 Operations and Asset Management & Capital Delivery**

4.18 These are two workstreams that have been largely working together given their interrelationships.

4.19 The process has gone well and most of the operational and capex transfer issues are largely addressed between WWL and WDC.

4.20 They will progress into training and induction and handover in the coming months

#### **4.21 Governance & Legal**

4.22 This has involved the transfer of property that would be WWL's. This included the splitting of property (namely the Te Kuiti water treatment site). Other transfers include easements, other legal arrangements, contracts, consents. This process has also gone well for WDC and WWL.

#### **4.23 Iwi engagement**

4.24 This has involved ongoing communication with iwi chairs and Chief Executives at WWL including the development of a draft partnership agreement.

4.25 At a WDC level this has involved ongoing communication (particularly with TNN) and the signalling of our view on the relationship document with TNN – namely the Joint Management Agreement post TNN settlement including the obligations around the Waipa River catchment.

4.26 No issues are foreseen in the workstream.

#### **4.27 Technology**

4.28 Information Technology and Systems have been largely managed by the WWL transition team given they are implementing systems and processes and the transition from WDC systems. WDC has provided the required information and managed the required system changes from our perspective ie not requiring Assetfinda (asset management system) anymore.

4.29 Information management is an ongoing topic of conversation as we manage the transfer of information and ongoing exchange of information between the two entities ie property files, production of LIMs etc.

#### **4.30 Communication**

4.31 Good communication has occurred between the WWL workstream and our communications lead and Transition Manager. Consistent, clear and accurate messaging is the objective, and this has largely occurred.

4.32 The heightened risks in the project are:

- Securing funding approval from Local Government Funding Agency – the primary lender to the Local Government sector and CCO of councils (LGFA). Taupo District Council was a Shareholder. They had not confirmed the transfer of assets to WWL. This became problematic when the LGFA (as a shareholder) required them to be a Council guarantor of debt for WWL. The pragmatic outcome was that they cease being a shareholder but still maintain the rights they had to join WWL in the future. A separate paper on the LGFA Debt Guarantee is attached in this agenda.
- Time pressure to complete required activities leading up to the Transfer Agreements eg LGFA deed of guarantee
- People stream reset of approach to be more targeted on clarity and detail for staff.
- Focus on achieving Day 1 readiness and associated contingency planning.

#### **4.33 CONSISTENCY WITH EXISTING PLANS AND POLICIES**

4.34 These plans have been consistent with Council's plans such as the LTP, Annual Plan, District Plan or any of its policies.

#### **4.35 SIGNIFICANCE AND COMMUNITY VIEWS**

4.36 Legal changes were put in place to change council's requirements to engage with their communities. WDC has followed this legislation and the protocols. The development of how the Annual Plan and Consultation Document for the Annual Plan is a topic being worked through at the moment.

## **5. Attachments/Enclosures**

Attachment: WWL Transition Risk Register (Doc #948893)

**Waitomo District Council**  
**Waikato Waters Transition Risk Register**  
**10 February 2026**

No.	Risk	Risk Owner and Risk Description	Actions taken	Residual Risk Rating			Status of Risk / What more can we do?
				Likelihood	Consequence	Rating	
1	<b>Negative impact on staff</b>	<b>Transition Manager / Senior Management</b>	Regular group, and when required, one-on-one meetings. Communications from WWL. Significant communication with WWL team.	Likely	Moderate	High (12)	Transitioning staff comfortable and getting ongoing support.
			Significant management effort into getting clarity around staff categories and terms of transfer. Significant interaction between WDC teams and WWL team.	Possible	Moderate	Medium (9)	Significantly more certainty obtained from WWL team. Individual staff meetings scheduled. WWL org structure out in a week.
			Management of tasks and deadlines and individual workloads. Positive meetings with WWL transition team.	Likely	Moderate	High (12)	Workload steady but coping. Some additional resource employed.
			Uncertainty can lead to staff looking at other employment options. There is now certainty around the categories of staff and how they would / could transfer. Very soon the WWL organisational structure will be confirmed and associated expression of interest process for staff not automatically transferring across will begin.	Almost Certain	Minor	High (10)	Ongoing communication with our staff and from WWL. Support for staff during this process. Careful management required by WWL and WDC that we don't have a shortage of appropriately skilled staff for both entities.
2	<b>Strategic Objectives of project not achieved</b>	<b>WDC Council and Chief Executive / WWL Board</b>	WDC to manage the transition and meet project milestones and plan and implement internal change processes well.	Possible	Moderate	Medium (9)	Ongoing management. Processes are on track.
			WWL financial risk as a result of financial assumptions or capital or operating positions of one or more councils being worse than expected. WWL has the opportunity to base the capital works it has planned with the expectations of councils as councils currently do. Tight lending covenants in future years will mean that there is a need for strong operational, capital and financial planning and lending management.	Likely	Major	High (16)	WWL are continuing to model three future financial positions. Total revenue budgets for 2026/27 have remained as forecasted.

No.	Risk	Risk Owner and Risk Description	Actions taken	Residual Risk Rating			Status of Risk / What more can we do?
				Likelihood	Consequence	Rating	
3	Transition timeframes and objectives not achieved	WDC Transition Manager  WWL Board and Transition Team, Shareholder Representation Forum (SRF) and WDC Transition Manager	WDC focused on achieving and monitoring timeframes and objectives of WWL transition. Strong focus on transferring operations to WWL so no change for customers from Day 1.	Possible	Moderate	Medium (9)	WDC on track for transition. Ongoing monitoring.
			WWL Transition project. Each of the transition workstreams progress is detailed in the Waikato Waters Transition report which this attachment is associated to - People & Capability; Finance; Funding & Commercial; Operations; Asset Management and Capital Delivery; Governance and Legal; Iwi engagement; Technology and Communications. Shareholder Representation Forum (all transitioning Council Mayors) established to manage the relationship between councils and with the WWL Board to keep all parties focused on the long term objectives of the project and oversight of the transition process. WWL Board of three in place.	Possible	Major	High (12)	Each workstream has a WWL and WDC lead / key contact. Transition Managers and Chief Executives meet regularly to discuss progress. Contingent planning for major project risks being planned by WWL.
4	Adverse impact on post transition WDC organisation	WDC Council and Chief Executive	Additional rates impact because of 'stranded overheads'. Change management plan developed to plan for no impact on rates. Annual Plan budget reflects this.	Possible	Moderate	Medium (9)	Implementation of change process is key over the next few months.
			Post Waters WDC is less effective for remaining activities and staff not engaged with the change. Risk that not all activities covered and therefore operational or regulatory non-compliance. Plans in place to reshape WDC to be effective for a future post water and wastewater. Significant management time will be spent building and supporting staff for the reshaped WDC. Working with Waikato LG Chief Executives and Colab for opportunities to collaborate on shared services.	Possible	Moderate	Medium (9)	Detailed operational and change management plans will go into place for the reshaped organisation once the organisational change process is in place. Resistance to change and the opportunities of the new structure will be a focus of moving the change process forward.

No.	Risk	Risk Owner and Risk Description	Actions taken	Residual Risk Rating			Status of Risk / What more can we do?
				Likelihood	Consequence	Rating	
5	<b>WDC Ratepayers interests and 'local voice' diminished</b>	<b>WDC Council and Chief Executive</b>	Effective operational transition is being managed through a number of the workstreams. Operationally the same teams and supervisor will be doing the work from 1 July 2026. Billing and the collection of revenue will be undertaken by WDC for at least the first year. Customer Services will also be undertaken by WDC for 2026/27 so most of the customer-facing activities will still involve our people. Ongoing prioritisation of future works will become the role of WWL but in the first period of time they will be doing the capital work WDC have planned out. In the future the high-level prioritisation of works will be managed through the 'Statement of Expectation' agreed to by the Shareholder Representation Forum and the WWL Board. Strong communications from WWL will be required to manage the change.	Possible	Moderate	Medium (9)	Reputational risk needs to be managed by having effective operational change and good communications from WDC and WWL.
6	<b>Information technology, information systems and information management transition not effective</b>		WWL transition workstream in place. WDC transition information passed to WWL. Cyber risks around the confidential transfer of information and the establishment of security systems in place with experienced WWL team.	Possible	Moderate	Medium (9)	Continued focus on ensuring the information management transition and later integration processes are working well.
7	<b>Other Council priorities are not managed during transition</b>		Normal operational management of projects and processes is in place. Ongoing communication with SMT and managers regarding projects and BAU during this change period to ensure operations and capital programme is on schedule.	Possible	Moderate	Medium (9)	Ongoing monitoring of operations and capex required.
8	<b>Damaged relationship with iwi and mana whenua</b>	<b>Transition Manager and WWL Team</b>	Engagement with local iwi and mana whenua continues. No red flags raised at this point. A partnership agreement between iwi in the Waikato Waters areas and shareholding councils has been drafted. This will be discussed with iwi.	Possible	Minor	Medium (6)	Ongoing communications.  Ongoing communication and the finalisation of the iwi partnership agreement.

No.	Risk	Risk Owner and Risk Description	Actions taken	Residual Risk Rating			Status of Risk / What more can we do?
				Likelihood	Consequence	Rating	
9	<b>Stormwater transition from 3 Waters team and Roading team is not effective</b>	<b>Transition Manager</b>	Roading and 3 Waters teams and support staff are working on the operational aspects of the transfer. There is also a project in place to transfer the stormwater asset information into RAMM (Roading Asset Management system).	Possible	Minor	Medium (6)	Both processes are going well.
10	Supplier / Contractor contracts and properties not transferred or in place for WWL	<b>Transition Manager</b>	All contracts, arrangements, easements and properties for transfer have been identified and discussed with WWL. Where required these will be transferred or novated.	Possible	Minor	Medium (6)	Final agreements to be finalised and transferred.

**Document No: 948656**

**Report To: Audit and Risk Committee**



**Meeting Date:** 10 February 2026

**Subject:** **Progress Report: Procurement Summary Schedule (October 2025 – December 2025)**

**Type:** Information Only

**Author(s):** Shyamal Ram  
General Manager – Infrastructure Services

**1. Purpose of Report**

- 1.1 The purpose of this business paper is to present to the Committee a summary of the procurements made in the period 1 October 2025 to 31 December 2025 in accordance with Waitomo District Council's Procurement Policy.

**2. Suggested Resolutions**

- 2.1 The following are suggested resolutions only and do not represent Council policy until such time as they are adopted by formal resolution.

- 1 The business paper on the Progress Report: Procurement Summary Schedule (October 2025 to 31 December 2025 be received.

**3. Background**

- 3.1 Waitomo District Council's (WDC) Procurement Register (Register) provides a formal "one stop" reference to record WDC's procurement decisions.
- 3.2 The Register, at an operational level, provides a summary of the procurement decisions together with the associated financial components.
- 3.3 The Register provides procurement information including:
- Procurement Description
  - Type of Contract: Physical Works, or Professional services, or goods and services
  - Term of contract
  - Procurement Selection process adopted: All of Government (AOG), Syndicated, Tender, Quote or Direct Appointment
  - Reason for exemption (if applicable)
  - Number of tenders/quotes received
  - Tender/quote range
  - Evaluation method
  - Awarded contract value
  - Contractor/supplier
  - The Register provides key financial information for each procurement including:
    - Total cumulative value
    - Price range of Tenders/Quotes received

- 3.4 The keeping of records is part of an overall Risk Management Framework and assists in the early identification of risks.
- 3.5 All procurement documents such as the quotes, tender responses, notices to tenderers and related correspondence are held in the relevant physical contract folder, captured electronically, and the detail added to the Register.

#### 4. Commentary

- 4.1 WDC's Procurement Policy (the Policy) was last reviewed and adopted with amendments by Council on 31 May 2022. The three year review of the policy is currently underway and a draft of the Policy will be workshopped with the Council before presentation for adoption at the August 2025 Council meeting.
- 4.2 Decision taken at the 26 August 2025 meeting to remove the Procurement Policy Review item from the Agenda, with the review to be deferred until early in 2026 as it is beneficial for the new Council to workshop the Policy ahead of its adoption.
- 4.3 The Tenders Subcommittee (a subcommittee of WDC's Senior Management Team) operates to assist the Chief Executive in undertaking the management of procedures to ensure sound probity methods are followed, risks are mitigated, and quality documentation is produced in relation to the procurement of goods and services necessary to deliver WDC's work programme and operations as provided for in adopted 10 Year Plans and Annual Plans.

#### 5. Procurement Summary Schedule

- 5.1 The attached Procurement Summary Schedule (PSS) Report provides details of procurements that result in a total contract award over \$200,000 + GST, and/or where the supplier selection method has deviated from the Procurement Policy, and a procurement exemption has been approved by the Chief Executive.
- 5.2 **EXEMPTION REASON**
- 5.3 The Audit, Risk and Finance Committee have requested that the reason for granting a Procurement Exemption be included in the PSS. As a result, the Headings of the five criteria provided for in the Policy will now be included in the PSS as the reason for granting an exemption.
- 5.4 The Policy extract below provides detail of those five criteria, of which at least one must be met for a Procurement Exemption to be granted.

##### **Procurement Exemption**

*The supplier selection method and process for the relevant threshold should be followed fully. If deviation from the process is required, the reason for the deviation should comply with one or more of the following criteria:*

1. **Monopoly or limited supplier situation:** *Where there is a monopoly or very limited supplier situation and only one or two Suppliers capable of supplying the requirements (e.g. engaging an arrangement for the supply of electricity on a network where the network is owned by a single party); or*
2. **Proprietary technology:** *Where a Supplier is the sole Supplier and/or patent holder of a specific product that is required by WDC. WDC must be satisfied that the proprietary technology is the most appropriate for the needs of WDC; or*
3. **High Risk Activities:** *The risks of a competitive process outweigh the benefits of competition and would potentially create risk for WDC; or*
4. **Unique business proposition:** *Where a Supplier has a unique business proposition that can minimise risks or costs to WDC. This could include existing knowledge relevant to a project; or*

5. **Existing contract:** *If goods, services and/or works are in addition to, or necessary for the completion of, delivery of an existing contract, provided that the original contract was publicly advertised, and a change of Supplier cannot be made for economic, technical, legal, or practical reasons.*

*The key requirement is the direct appointment represents best value for WDC. Poor planning or organisation of procurement is not justification for deviation from the framework. In all instances a procurement exemption must be signed off by the Chief Executive.*

## **6. Attachments/Separate Enclosures**

Attachments:

- 1 Procurement Summary Schedule (Doc #948655)

Contract / Order No.	Contract Title / Procurement Description	Type of Contract (Physical Works, Professional Services or Goods and Services)	Term of Contract	One-off or Ongoing Supply	Selection Process (AOG, Syndicated, Panel, Tender, Quote or Direct Appointment)	Exemption Reason	No. of Tenders/Quotes Received	Tender/Quote Range (GST exclusive)	Evaluation Method	Awarded Contract Value (Total cumulative)	Awarded To	Meeting Date	GM	Remarks
500/25/023	Waste Services	Goods and Services)	7 Years	On going	Tender	N/A	3	\$15,230,499.00 - \$23,670,234.00	PQM	\$10,130,956	Evolve Ventures Limited	09/10/25	Infrastructure Services	

**Key Evaluation Method**

**LPC** The **Lowest Price Conforming** (LPC) method is a procurement strategy where the contract is awarded to the bidder who offers the lowest price while meeting all specified requirements and standards.

**PQM** The **Price Quality Method** (PQM) is a tender evaluation method that balances price and non-price attributes (quality) to determine the best value for money.

Document No: 946938

**Report To: Audit and Risk Committee****Meeting Date:** 10 February 2026**Subject:** **Progress Report: WDC Resource Consents – Compliance Monitoring (October to December 2025)****Type:** Information Only**Author(s):** Mary Grace Bonto  
Environmental TechnicianShyamal Ram  
General Manager - Infrastructure**1. Purpose of Report**

- 1.1 The purpose of this business paper is to brief the Committee on compliance reporting against Resource Consent conditions, due during the second quarter (2025/2026).

**2. Suggested Resolutions**

- 2.1 The following are suggested resolutions only and do not represent Council policy until such time as they are adopted by formal resolution.
- 1 The business paper on WDC Resource Consents – Compliance Monitoring be received.

**3. Background**

- 3.1 Resource consents are authorizations that permit the use or extraction of water, land or coastal resources. These consents come with conditions designed to safeguard people and the environment. The Waikato Regional Council (WRC) oversees activities with consents to ensure compliance with these conditions.

**4. Commentary**

- 4.1 Waitomo District Council (WDC) is required to report on resource consent compliance to Waikato Regional Council (WRC) in accordance with the conditions that regulate the various resource consents held by WDC.
- 4.2 The following tables set out details of the compliance reporting requirements for WDC's resource consents:

RESOURCE CONSENT	REPORT DUE
<b>Monthly</b>	
No. 116844 - Benneydale Water Treatment Plant Condition 9 (Surface Water Take)	Monthly
No. 117290 - Piopio Wastewater Treatment Plant Condition 26 (Discharge)	Monthly

RESOURCE CONSENT	REPORT DUE
No. 140685 - Rangitoto Quarry Landfill, William Street, Te Kuiti Conditions 65 & 66	<i>Not yet commenced</i>
<b>Quarterly</b>	
No. 112639 - Te Kuiti Wastewater Treatment Plant Conditions 7 - 19 (Discharge) Condition 30	Jan, April, July and Oct
No. 140685 - Te Kuiti Landfill, William Street, Te Kuiti Conditions 65 & 66	<i>Not yet commenced</i>
No. 101753 - Te Kuiti Landfill, William Street, Te Kuiti Ring Drain Condition 11 (Within 2 months of sampling)	April, July, October and Jan
No. 124718 - Te Kuiti Landfill, William Street, Te Kuiti (SW 2) Conditions 7 & 14	February, May (included to annual report of Surface or Stormwater), August and November
<b>Six Monthly</b>	
No. 133317 - Te Kuiti Water Treatment Plant Conditions 5, 6, 10 & 11	January/July
No. 118813 - Benneydale Wastewater Treatment Plant Conditions 16 - 23	January/July
No. 117945 - Benneydale Water Treatment Plant (Backwash) Condition 3	April/October
No. 107477 - Piopio Water Treatment Plant Conditions 6, 7, 8 & 9	Jan/July
No. 107478 - Piopio Water Treatment Plant Conditions 10, 15 & 16	May/December
No. 120048 - Te Kuiti Wastewater Treatment Plant Discharge to Land (via seepage)	Feb/Aug
No. 140685 - Te Kuiti Landfill, William Street, Te Kuiti Conditions 62 & 63 (Within 2 months of sampling)	<i>Not yet commenced</i>
No. 124718 - Te Kuiti Landfill, William Street (Groundwater) Conditions 7 & 14	April/October
<b>Annual</b>	
No. 118813 - Benneydale Wastewater Treatment Plant Condition 26	31 March
No. 120340 - Mokau Closed Landfill Conditions 3, 6 & 10	Monitoring ceased by mutual agreement with WRC (11/2017)
No. 105054/55/56/57/58/59/60 - Waitomo Stormwater Schedule A (22) Conditions 4 - 6	31 May

RESOURCE CONSENT	REPORT DUE
No. 105054 - Te Kuiti Stormwater Condition 6	31 May
No. 143938 - Benneydale Water Treatment Plant Conditions 4 & 12 (Groundwater Take)	28 February
No. 113544 - Mokau Water Treatment Plant (Water Take) Conditions 2 & 4	July
No. 113545 - Mokau Water Treatment Plant (Backwash) Conditions 2 - 8	July
No. 140685 - Rangitoto Quarry Landfill, William Street, Te Kuiti Annual Report Condition 71	<i>Not yet commenced</i>
No. 124718 - Te Kuiti Landfill Annual Report (Condition 13)	August 1
No. 101753 - Te Kuiti Landfill, William Street Annual Report Condition 4 <b>Independent Peer Reviewer</b>	September 1
No. 120048 - Te Kuiti Wastewater Treatment Plant Condition 7	1 December
No. 112639 - Te Kuiti Wastewater Treatment Plant Condition 20 (Discharge)	September
No. 138063 - Te Waitere Wastewater Condition 16	July
No. 124718 - Te Kuiti Landfill - Surface/Stormwater Annual Report (Leachate Monitoring) Conditions 7 & 14	May
No. 103287, 103288 and 103289 - Te Kuiti, Walker Road - Closed Landfill	November
No. 103193 - Benneydale Closed Landfill SH30 Conditions 2, 3 & 5 No. 103194 - Conditions 2 & 3	Monitoring ceased by mutual agreement with WRC (08/2018)
No. 103196 - Piopio Closed Landfill Conditions 2, 3 & 4	Monitoring ceased by mutual agreement with WRC (08/2018)
No. 103198 - Aria Closed Landfill Conditions 2 & 4	Monitoring ceased by mutual agreement with WRC (08/2018)
<b>Biennial</b>	
No. 117290 - Piopio Wastewater Treatment Plant Conditions 7 & 9 (Discharge) (Review Operations and Management)	September 2014 ( <i>and every two years after</i> )
No. 112639 - Te Kuiti Wastewater Treatment Plant Condition 24 (Review Operations Management Plan)	June 2015 ( <i>and every two years after</i> )

RESOURCE CONSENT	REPORT DUE
No. 118813 - Benneydale Wastewater Treatment Plant Condition 27 (Review Management Plan Review)	From 2010 every two years
<b>Other</b>	
No. 112639 - Te Kuiti Wastewater Treatment Plant Condition 28 (Complete Passage/Migration Barrier Assessment within 3 years of commencement date)	Within 3 years Completed: 30 April 2024

## 5. Resource Consent Compliance Reports: October to December 2025

5.1 The following Resource Consent Compliance Reports have been made to WRC during the second quarter of 2025/26:

### 1. AUTH116844.01.01 – Maniaiti/Benneydale Water Treatment Plant Condition 9 (Surface Water Take) Report Due: Monthly

<b>Activity Description</b>	Take up to 180 cubic metres per day of water from an unnamed tributary of the Mangapeehi Stream for Benneydale water supply purposes.
<b>Reporting Period:</b>	September 2025
<b>Compliance Status:</b>	Compliant
<b>WDC Reference:</b>	916817

<b>Activity Description</b>	Take up to 180 cubic metres per day of water from an unnamed tributary of the Mangapeehi Stream for Benneydale water supply purposes.
<b>Reporting Period:</b>	October 2025
<b>Compliance Status:</b>	Compliant
<b>WDC Reference:</b>	929307

<b>Activity Description</b>	Take up to 180 cubic metres per day of water from an unnamed tributary of the Mangapeehi Stream for Benneydale water supply purposes.
<b>Reporting Period:</b>	November 2025
<b>Compliance Status:</b>	Compliant
<b>WDC Reference:</b>	936994

### 2. AUTH112639.01.01 – Te Kuiti Wastewater Treatment Plant (TKWWTP) Discharge Conditions 7, 17, 21 and 30 Report Due : Quarterly

<b>Activity Description</b>	To discharge treated wastewater to the Mangaokewa Stream from the Te Kuiti Wastewater Treatment Plant
<b>Reporting Period</b>	July to Sept 2025

<b>Compliance Status</b>	Compliant
<b>WDC Reference</b>	924499

### 3. AUTH117290.01.01 – Piopio Wastewater Treatment Plant

#### Condition 26 (Discharge)

Report Due: Monthly

<b>Activity Description</b>	Discharge up to 135.4 cubic metres of treated municipal sewage in any 24-hour period from the Piopio Wastewater Treatment System to the Mokau River.
<b>Reporting Period:</b>	September 2025
<b>Compliance Status:</b>	Partially Compliant  There were exceedances of ammoniacal nitrogen and cBOD5, with results of 22.6 mg/L and 21 mg/L compared to respective consent limits 10 mg/L and 20 mg/L. These were likely due to cold weather which slowed down the metabolic activity of the microorganism responsible for nitrification and biological degradation of organic matter. Microorganisms may become dormant reducing the overall treatment efficiency.
<b>WDC Reference:</b>	924499

<b>Activity Description</b>	Discharge up to 135.4 cubic metres of treated municipal sewage in any 24-hour period from the Piopio Wastewater Treatment System to the Mokau River.
<b>Reporting Period:</b>	October 2025
<b>Compliance Status:</b>	Partially Compliant  Three discharges were above the consent limit of 135.4 m3 per day due to inflow and infiltration during rainfall events and inability to control the discharge flow due to the absence of automatic actuator valve.  Ammoniacal showed exceedance, the result was 17.7 mg/L which is above the consent limit of 10 mg/L.  In the historical background level of Piopio WWTP, the plant is struggling to maintain or lower down ammoniacal nitrogen level to consent limit of 10 mg/L during cold season.
<b>WDC Reference:</b>	929582

<b>Activity Description</b>	Discharge up to 135.4 cubic metres of treated municipal sewage in any 24-hour period from the Piopio Wastewater Treatment System to the Mokau River.
<b>Reporting Period:</b>	November 2025
<b>Compliance Status:</b>	Partially Compliant  Ammoniacal and cBOD5 showed exceedance, the results were 26.4 mg/L and 32 mg/L which is above the consent limits of 10 mg/L and 20mg/L. There was a rainfall in the week of sampling which began on 18 November likely caused high flows through the system, reducing the retention time needed for microorganisms to break down organics.  Procurement documentation has been prepared for installing a buffer tank at the inlet to stabilise hydraulic

	loading and is expected to support more effective biological treatment by giving enough time for the microorganism to process.
<b>WDC Reference:</b>	938383

**4. AUTH101753.01.01 – Te Kuiti Landfill, William Street (Ring Drain)  
Condition 11  
Report Due: Quarterly**

<b>Activity Description</b>	The discharge of municipal solid waste into or onto land.
<b>Reporting Period:</b>	1 July to 30 September 2025
<b>Compliance Status:</b>	Partially Compliant  There was a one-off slight increase in conductivity with 113 mS/m reading compared to 96 mS/m trigger level. Subsequent sampling fell back below the trigger level indicating a temporary fluctuation rather than a permanent change.
<b>WDC Reference:</b>	917956

**5. AUTH117945.01.01 – Benneydale Water Treatment Plant Backwash (Condition 3)  
Report Due: Semi-Annual**

<b>Activity Description</b>	Discharge up to 5 cubic metres per day of filter backwash into an unnamed tributary of the Mangapehi Stream.
<b>Reporting Period:</b>	May to October 2025
<b>Compliance Status:</b>	Compliant
<b>WDC Reference:</b>	929708

**6. AUTH107478.01.02 – Piopio Water Treatment Plant – Backwash Discharge to Water  
Conditions 7, 9, 14, 15 and 16  
Report Due: Semi-Annual**

<b>Activity Description</b>	Discharge up to 8 cubic metres of filter backwash water and waste over a 4-minute period, twice a week to the Kuratahi Stream in association with the operation of a municipal water supply.
<b>Reporting Period:</b>	April to November 2025
<b>Compliance Status:</b>	Partially Compliant  There were two exceedances in discharge volume In November 2025 which occurred because the clarifier needed to be cleaned multiple times due to issues with the clogged roughing filters caused by large floc particles.  And three exceedances for dissolved aluminium which happened in July, September and October.  <ul style="list-style-type: none"> <li>Exceedances in July were due to accumulation of alum sludge at the backwash pond.</li> </ul>

	<ul style="list-style-type: none"> <li>September exceedance caused by not performing CIP washing as there was leak at the plant and required isolation of the water within the treatment plant.</li> <li>Rainfall events have impacted the raw water quality at Piopio WTP, requiring us to dose more alum than our operational rate and reflected to our dissolved aluminium.</li> </ul>
<b>WDC Reference:</b>	934094

**7. AUTH124718.01.01 - Te Kuiti Landfill - Leachate Monitoring in Groundwater**

**Conditions 6 and 14**

**Report Due: Semi - Annual**

<b>Activity Description</b>	Discharge leachate from sanitary landfill into ground
<b>Reporting Period:</b>	1 April to 30 September 2025
<b>Compliance Status:</b>	Compliant
<b>WDC Reference:</b>	924483

**8. AUTH1031287.01.01, AUTH103288.01.01 and AUTH103289.01.01 - Waitomo District Council Closed Landfill - Annual Report**

**Conditions 6, 7 & 8**

**Report Due: Semi - Annual**

<b>Activity Description</b>	Take up to 165,929 m <sup>3</sup> per year of water from Kuratahi Stream for municipal water supply purposes.
<b>Reporting Period:</b>	October 2024 to October 2025
<b>Compliance Status:</b>	Compliant
<b>WDC Reference:</b>	925972