
Monday, 12 April 2021

Te Hui o Te Kaunihera ā-Rohe o Heretaunga

Hastings District Council

Risk and Assurance Committee Meeting

Kaupapataka

Attachments Under Separate Cover

Te Rā Hui:
Meeting date: **Monday, 12 April 2021**

Te Wā:
Time: **1.00pm**

Te Wāhi:
Venue: **Landmarks Room
Ground Floor
Civic Administration Building
Lyndon Road East
Hastings**

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TE KAUNIHERA Ā-ROHE O HERETAUNGA

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1. Executive Summary

1.1. Scope and objectives

The objective of this assignment was to review the effectiveness of the business processes and controls in place for the management of building and resource consents processing and to identify opportunities for improvement in operational practices, management oversight and reporting.

The review included a range of governance, management, operational and financial processes followed across the building and resource consent processes as well as the specific fraud and corruption controls that are in place.

The scope and objectives for this engagement were developed jointly by Crowe and by the Council's Risk & Corporate Services Team. This engagement was delivered jointly by Crowe and by the Council's Risk & Corporate Services Team. The detailed scope, including the areas which were covered by the Council's internal Risk & Corporate Services Team and those covered by Crowe, is provided in Appendix 1.

1.2. Conclusion

We noted the following in relation to the Council's consents processing operations:

- Our review was conducted at a time of **changes in the key Management positions**. Both Resource and Buildings Consents Managers were new to their roles. To support their transition and to allow them to focus more on management of their respective teams, more emphasis should be put on **monthly management reviews and monitoring**. Our report provides recommendations to further support these Managers to successfully fulfil their roles.
- Both areas have seen an increased volume of consents applications and were having **challenges processing all applications within the statutory timeframes**. This situation creates an opportunity to further **streamline the Council's resource processing practices**, for example by reviewing current delegations.
- Both teams regularly use **third-party consultants** to provide relevant subject matter expertise and help with capacity challenges. This situation requires the Council to have **robust supplier management processes** in place to ensure the Council receives the services of sufficient quality at appropriate cost.
- From an operational perspective we were pleased to see that the resource consent application processing process is supported by a structured workflow within the main Council's ERP (enterprise resource planning) system, Technology One (Ci module). Further assurance over the building consents processing is provided by the 'internal audits' conducted by the Building Accreditation Manager. We note however that these audits are focused on regulatory compliance, i.e. compliance with the Building Regulations. We also noted several areas where **current controls should be improved** to mitigate operational and fraud risks.

1.3. Summary of findings

Our review identified four medium risk findings, three low risk findings and two process improvement opportunities. More detail on the risk rating scale is provided in the table in Appendix 4.

Indicator	Risk ratings	Findings
	High risk	0
	Medium risk	4
	Low risk	3
	Process improvement	2

The following table provides an overview of the findings of the review which had a risk rating of Medium.

Audit area	Summary of findings
FINDINGS AND OPPORTUNITIES FOR IMPROVEMENT	
Finding 2.1: Insufficient revenue controls	<ul style="list-style-type: none"> The Council's resource management processes lack several key controls, such as: <ul style="list-style-type: none"> independent review of invoices and fee reductions revenue reconciliations monitoring of overdue debt
Finding 2.2: Inappropriate non-financial delegations	<ul style="list-style-type: none"> A significant number of roles within the Building Consents Team have delegations to grant and issue a building consent and Code of Compliance Certificate, which is inappropriate.
Finding 2.3: Insufficient IT access controls	<ul style="list-style-type: none"> Inappropriate user accounts have access to key IT systems used for consents processing. The Council does not perform regular user access rights reviews to ensure that only authorised accounts and individuals have access to the Council's consenting systems in line with their job responsibilities.
Finding 2.4: Weak contract management practices	<ul style="list-style-type: none"> There is limited evidence of strong relationship management activities between suppliers and Council, e.g. regular meetings, monitoring of quality, identifying continuous improvement opportunities, etc.

The following findings had a risk rating of either Low or Process improvement.

Audit area	Summary of findings
FINDINGS AND OPPORTUNITIES FOR IMPROVEMENT	
Finding 2.5: Inadequate fraud and corruption risk management	<ul style="list-style-type: none"> Council has not performed a formal fraud risk assessment relating to building & resource consents and staff have not received any specific fraud and corruption training.
Finding 2.6: Conflicts of Interest	<ul style="list-style-type: none"> There was an inconsistent understanding of what constitutes a conflict of interest (COI) and the need to formally record the COI.
Finding 2.7: Strategic Projects Key Accounts Process	<ul style="list-style-type: none"> It is recognised that the key account structure and pre-lodgement meetings provide significant value in application quality, however, there can be instances of roles becoming unclear internally.
Finding 2.8: Management Meetings	<ul style="list-style-type: none"> There is opportunity to widen the scope of management meetings to ensure robust oversight for managers, and to wrap up some of the above findings into the meetings for efficiency.
Finding 2.9: Performance Planning & Reviews	<ul style="list-style-type: none"> All staff should have a current performance plan in place within the organisational system and, for the Resource Consent team, the establishment of standardised team ethics/principles could help contribute towards effective decision making.

OBSERVATION: CONSENT TURN AROUND TIMEFRAMES

An assessment of the turnaround time for both Resource and Building consents was performed to evaluate the drivers behind the time taken to issue consents. This review found that the internal process generally

runs well with no significant bottlenecks, and that most of the delay is caused by the need for additional information to reach a decisions to issue the consent.

A sample of information requests was reviewed to understand the nature of information being sought by the consents teams. This sample found that the information requested was of a material nature to ensure activities within the district meet the requirements of the District Plan, Engineering Code of Practice and Building Act and Code to ensure protection of the people and the environment sought.

Detailed commentary of the analysis is included in Section 3.

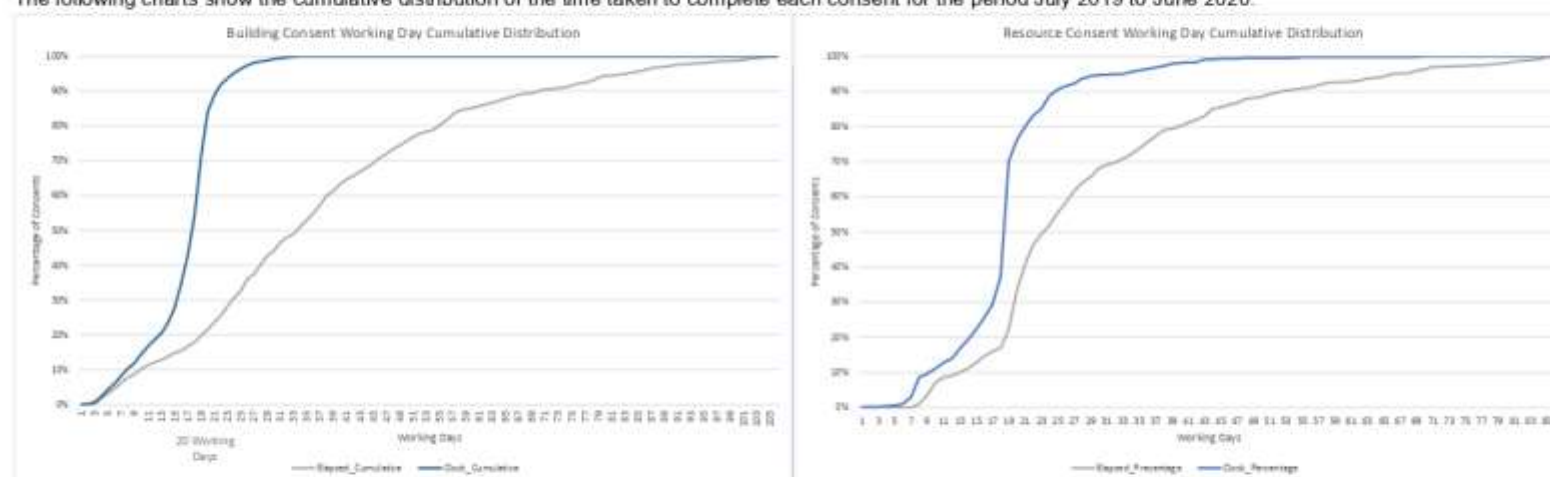
1.4. Basis and Use of this Report

This report has been prepared in accordance with the scoping document dated November 2020 and subject to the limitations set out in Appendix 5 - Basis and Use of the Report.

2. Processing Times Observations

Analysis was completed of consent application processing times and lapsed processing times (inclusion of time spent with application on hold, while awaiting RFI responses), for both Resource and Building Consent teams. The results of this analysis determined that most consents are processed within the required processing clock days, but to total elapsed time varied considerable.

The following charts show the cumulative distribution of the time taken to complete each consent for the period July 2019 to June 2020.



These charts show that the elapsed time (shown by the grey line) departs considerably from the processing clock day line, indicating that delays in receiving information while the consents are processed is contributing to the longer total time to issue the consents. For Building Consents in particular, the general pattern was that RFI (Request for Information) letter sent to an applicant added an additional 10 days to the total elapsed time.

Due to this pattern, the Hastings District Council's Risk & Assurance team sampled and discussed a small selection of applications that ranged in processing times with the Consent teams to determine whether there were any systemic organisational issues contributing to longer processing times. Following these conversations, we are confident that in most cases, the detail being sought in RFI letters is substantive and necessary to ensure that material risks to the community are managed effectively (e.g. ponding and stormwater management, geotechnical evaluations, structural building elements and cladding weather tightness). The quality of applications appeared to be a cause for

the variation in the need to request further information. It was noted that in the past, both consents teams have endeavored to help support applicants to obtain consent approval, rather than refusing the application outright. Both teams have identified the opportunity to improve processing efficiencies by lifting the expectation of applications at the initial review. Understanding how this could impact the applicant experience, teams will begin by informing applicants of issues that will result in consent refusal in future.

The Environmental Consents Team are undertaking work to collate common RFI items into one document, which will enable the use of standardised and appropriate wording. This will provide a chance to streamline the RFI process for the team members, as well as ensuring the right language is used to limit regulatory impacts.

Appendices

Appendix 1 – Detailed scope

Area of Review	Key Review Questions	Reviewer
Governance and Management		
Team Structure/Processes	<ul style="list-style-type: none"> Are there clearly defined roles and responsibilities documented for the team? What regular reporting occurs for oversight by management? How do the roles and responsibilities ensure regulatory requirements and timeframes are met? 	HDC Risk Team
Succession Planning & Performance Appraisals	<ul style="list-style-type: none"> What is the process for succession planning? Are any staff involved with any professional bodies (external) that may be appropriate/relevant to their role? Who is responsible for planning and implementing succession planning? 	HDC Risk Team
Competency Assessment	<ul style="list-style-type: none"> How often are competency assessments reviewed? What is the process for managing any skill gaps? 	HDC Risk Team
Key Performance Indicators	<ul style="list-style-type: none"> Do staff have standard, agreed KPI's as part of their PRP/role? How do these KPI's align to management's broader strategies and/or HDC objectives? 	HDC Risk Team
Team Objectives & Goals	<ul style="list-style-type: none"> Does the team have any agreed upon goals for their day to day operations? Do any of the goals hinder staff from achieving another one? 	HDC Risk Team
Delegations	<ul style="list-style-type: none"> What is the process for staff training on delegations? Do contracts/position descriptions provide staff with a summary of what delegated powers the role entails? How are delegations updated? What is the understanding of delegations across the different functions/levels within the team? 	HDC Risk Team
Operations		
Contractor Management	<ul style="list-style-type: none"> Who manages any contracts being outsourced on behalf of the building or resource consents teams? How is the communication with the applicant managed? What type of training/induction occurs for those that are managing outsourcing contracts? What level of oversight does management have for outsourcing? How often do they receive reporting on contract status? What is the method of reviewing the relationship between the BCA and any contractors? How often? Are the contracts subject to legal review, in particular for liability clauses? 	HDC Risk Team
Complex Consents	<ul style="list-style-type: none"> What is the process for complex consent requests? Who determines the appropriate assessor for any consent, is this the same for complex consents? Are applications initially assessed to identify any high-risk factors (e.g. retirement village)? If high risk factors are identified, what level of scrutiny/prioritisation are given to higher-risk applications prior to reviewing the application docs? What level of oversight do management have of complex consents? 	HDC Risk Team
Level of Coordination	<ul style="list-style-type: none"> With regards to applications, how is the end-to-end process managed? What handover occurs when applications/projects move to another part of HDC (and when they return)? How are any changes to legislation managed between the Consents teams and HDC's General Counsel? Who monitors for any upcoming changes? What procedures and monitoring are in place for assessing building work that departs from an approved consent as minor variation versus a formal consent amendment? What procedures are in place for ensuring third party producer statements are received on a complete and timely basis? 	HDC Risk Team

Area of Review	Key Review Questions	Reviewer
Key Account Services	<ul style="list-style-type: none"> How do key account teams (e.g. Project teams) communicate/work with the Consents Teams about work in progress? What level of oversight do management have of ongoing projects? How are the relationships with authorities and other local authorities managed? What policies, procedures and protocols are in place for ensuring completeness of and communicating hazardous activities and industries information to the regional council? 	HDC Risk Team
Finance		
Revenue Strategy	<ul style="list-style-type: none"> Benchmark the Council's approach to the funding of consents (direct charges versus council funding through rates revenue) against other Councils. 	Crowe
Revenue Policies	<ul style="list-style-type: none"> Establish whether documented calculation bases or fixed rates are in place for all revenue streams. Establish whether these calculations bases and rates have been appropriately reviewed and approved. Establish whether the rates are consistent with the rates communicated to the public (e.g. on the HDC website/Annual Plan). 	Crowe
Billing Information	<ul style="list-style-type: none"> Review the procedures for monitoring and reconciling the receipt of revenues. A selection of reconciliations will be reviewed to ensure the reconciliations are being undertaken accurately and completely. Review the procedures for preparing invoices to ensure invoices are created on a complete, accurate and timely basis. <ul style="list-style-type: none"> Completeness of billable time recording and analysis of outlying information. Capture, reporting and monitoring of fee reductions and waivers. Review of credit note processes, in particular where deposit regimes are in place. Review the procedures for ensuring variable revenues (e.g. time or materials-based charges) are recorded on a complete, accurate and timely basis. Establish whether effective reconciliation procedures are in place to ensure all revenue has been invoiced. A selection of reconciliations will be reviewed to ensure the reconciliations are being undertaken accurately and completely. Review the accuracy of the calculation of levies for MBIE and BRANZ levies as well as adjustments when there are changes to the build cost. 	Crowe
Revenue Collection	<ul style="list-style-type: none"> Review the procedures for ensuring consents are issued only after payment of appropriate fees or deposits has been received. A sample of consents issued will be selected for review to ensure they have been issued appropriately. Review the procedures for collecting overdue debt. Review the procedures in place for authorising credit notes or cancellation of fees or fines. Ensure appropriate levels of approval and documentation are required. Review the systems procedures in place for issuing credit notes and ensure appropriate levels of approval are in place. Review system controls to ensure credit notes and cancellations of fees or fines can only be made by authorised staff. Establish whether reporting and monitoring procedures for credit notes and invoice cancellations are in place. 	Crowe
Fraud & Corruption		
Fraud Risk Assessment	<ul style="list-style-type: none"> Has a formal fraud risk assessment been undertaken to identify potential fraud and corruption risks? Have staff in the consents teams received recent fraud and corruption awareness training? 	Crowe
Council policies	<ul style="list-style-type: none"> Are staff members aware of Council policies on fraud, conflicts of interest, Code of Conduct, and protected disclosures and their relevance to consent processes? 	Crowe

Area of Review	Key Review Questions	Reviewer
	<ul style="list-style-type: none"> How many conflicts of interest have been logged by the teams in the past 24 months? 	
Inducements and Pressure	<ul style="list-style-type: none"> Are staff aware of the risks of pressure from elected members, senior management or developers and procedures to follow should they be pressured into prioritising or relaxing regulatory standards with respect to a consent? Are staff aware of the risks relating to developer inducements and the Council's gift policies? Does the gifts register include any gifts relating to developers? 	Crowe
Fraud Monitoring	<ul style="list-style-type: none"> Are reports generated or available which could highlight potentially suspicious behaviour. Reports could include: <ul style="list-style-type: none"> Consents issued in short timeframes Fees and charges waived Unrecorded/unbilled time Officers processing consents by developer (to identify developers unexpectedly having all consents processed by a single officer). Inspections billed to inspections undertaken What quality assurance and review procedures are undertaken that could identify suspicious activities? 	Crowe
Segregations of duty	<ul style="list-style-type: none"> Are consent applications issued to consents officers on a random basis? Does 'self-allocation' of work occur? Are inspections booked allocated to building inspectors on a random basis? Does 'self-allocation' of work occur? Does the Council have consents officers appointed as single points of contact with specific developers? If so, what controls are in place to prevent potential conflicts of interest arising? Are segregations of duty on place over the processing and approval of consents? For building consents are there segregations between processing a consent, performing inspections and issuing a Code of Compliance Certificate? 	Crowe
IT Systems Access Controls	<ul style="list-style-type: none"> Are user profiles and systems access managed on a roles/needs basis? Are user access rights understood and reviewed on a periodic basis? Are systems used that are not managed by the HDC IT Team. If so, who controls user access to these systems? Do contractors have access to council consent processing systems. If so, how is their access controlled and monitored? 	Crowe

Appendix 2 – Interviews completed

The following schedule includes the interviews that were completed as part of the audit.

Name	Role
Caleb Sutton	Environmental Consents Manager
Shane Lambert	Environmental Consents Team Leader
Kelly Smith	Environmental Planning Assistant
John Tait	Building Consents Manager
Molly Matchitt	Senior Business Support Officer
Abby Foote	Personal Assistant
Helen McGregor	Building Accreditation Manager

Appendix 3 – List of applications sampled for processing times

Application Reference	Processing Clock Days	Elapsed Working Days
RMA20190221	8	10
RMA20190239	16	17
RMA20190258	25	29
RMA20190237	20	26
RMA20190246	40	80
RMA20190227	22	48
RMA20190219	13	71
RMA20190290	19	89
RMA20190294	41	77
RMA20190324	29	49
ABA20190734	16	17
ABA20190744	10	10
ABA20190714	24	102
ABA20190615	17	42
ABA20190599	19	34
ABA20190416	15	57
ABA20190536	19	40
ABA20190469	19	105
ABA20190870	17	51
ABA20190895	14	62

Appendix 4 – Classification of internal audit findings

Risk ratings are based on the use of professional judgement to assess the extent to which deficiencies could have an effect on the performance of systems and controls of a process to achieve an objective.

Rating	Definition	Guidance	Action required
High	<ul style="list-style-type: none"> Issue represents a control weakness, which could cause or is causing major disruption of the process or major adverse effect on the ability of the process to achieve its objectives. 	<ul style="list-style-type: none"> Material errors and departures from the organisation's policies and procedures Financial management / accountability / probity concerns Non-compliance with governing legislation and regulations may result in fines or other penalties Collective impact of many moderate or low issues 	<ul style="list-style-type: none"> Requires significant senior management intervention and may require significant mobilisation of resources, including external assistance. Ongoing resource diversionary potential Requires high priority to immediate action
Medium	<ul style="list-style-type: none"> Issue represents a control weakness, which could cause or is causing moderate adverse effect on the ability of the process to meet its objectives. 	<ul style="list-style-type: none"> Events, operational, business and financial risks that could expose the organisation to losses that could be marginally material to the organisation Departures from best practice management procedures, processes 	<ul style="list-style-type: none"> Requires substantial management intervention and may require possible external assistance. Requires prompt action.
Low	<ul style="list-style-type: none"> Issue represents a minor control weakness, with minimal but reportable impact on the ability to achieve process objectives. 	<ul style="list-style-type: none"> Events, operational and business risks that could expose the organisation to losses which are not material due to the low probability of occurrence of the event and insignificant impact on the operating capacity, reputation and regulatory compliance Departures from management procedures, processes, however, appropriate monitoring and governance generally mitigates these risks. 	<ul style="list-style-type: none"> Requires management attention and possible use of external resources. Requires action commensurate with the process objective.
Process Improvement	<ul style="list-style-type: none"> Audit recommendation is for improving already existing processes and controls. 	<ul style="list-style-type: none"> Potential improvements in efficiency and effectiveness of existing process and controls which already demonstrate compliance with procedures and legislation 	<ul style="list-style-type: none"> Recommendations made for management consideration and implementation as determined by management.

Appendix 5 - Basis and use of opinion

This report is prepared on the basis of the limitations set out below:

- Our procedures were performed according to the standards and guidelines of The Institute of Internal Auditors' International Professional Practices Framework. The procedures were not undertaken in accordance with any auditing, review or assurance standards issued by the External Reporting Board (XRB).
- This report has been prepared pursuant to our terms of engagement. In preparing our report, our primary source of information has been the internal data supplied to us by management and representations made to us by management. We have not, however, sought to establish the reliability of the information sources by reference to other evidence. This report presents the results of our analysis of the information we have relied upon.
- If our report makes reference to 'Data Analysis'. This indicates only that we have (where specified) undertaken certain analytical activities on the underlying data to arrive at the information presented. We do not accept responsibility for the underlying data.
- The statements and findings included in this report are given in good faith, and in the belief that such statements and findings are not false or misleading, but no warranty of accuracy or reliability is given. In accordance with our firm policy, we advise that neither the firm nor any employee of the firm undertakes responsibility arising in any way whatsoever to any persons. Our findings are based solely on the information set out in this report. We reserve the right to amend any findings, if necessary, should any further information become available.
- Because of the inherent limitations of any internal control structure, it is possible that errors or irregularities may occur and not be detected. Our procedures were not designed to detect all weaknesses in control procedures as they were not performed continuously throughout a specified period and any tests performed were on a sample basis.
- Any projection of the evaluation of the control procedures to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.
- The matters raised in this report are only those which came to our attention during the course of performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist.
- Recommendations for improvement should be assessed by management for their full commercial impact, before they are implemented.
- This Report is not to be used by any other party for any purpose nor should any other party seek to rely on the opinions, advice or any information contained within this Report. In this regard, we recommend that parties seek their own independent advice. Crowe disclaims all liability to any party other than the client for which it was prepared in respect of or in consequence of anything done, or omitted to be done, by any party in reliance, whether whole or partial, upon any information contained in this Report. Any party, other than the client for which it was prepared, who chooses to rely in any way on the contents of this Report, does it so at their own risk.

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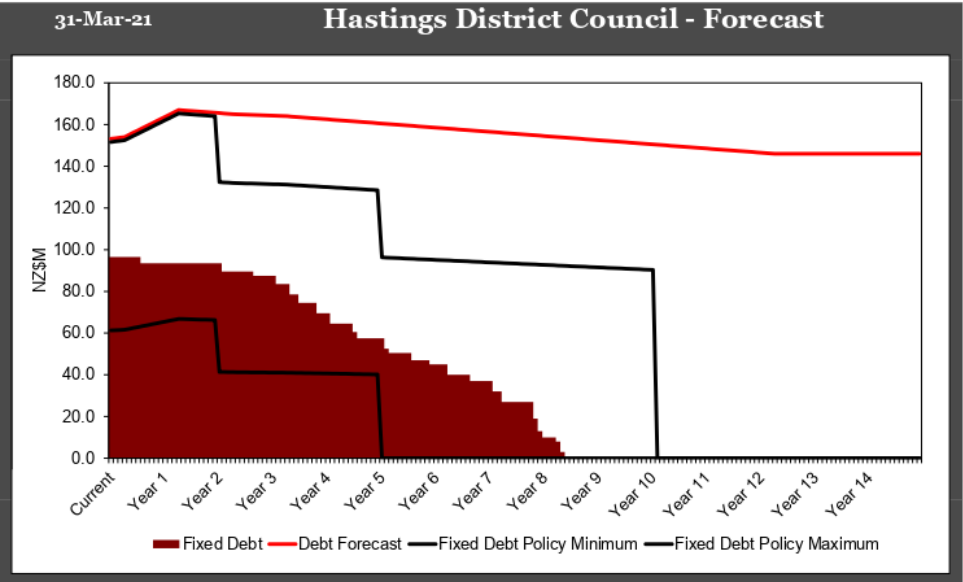
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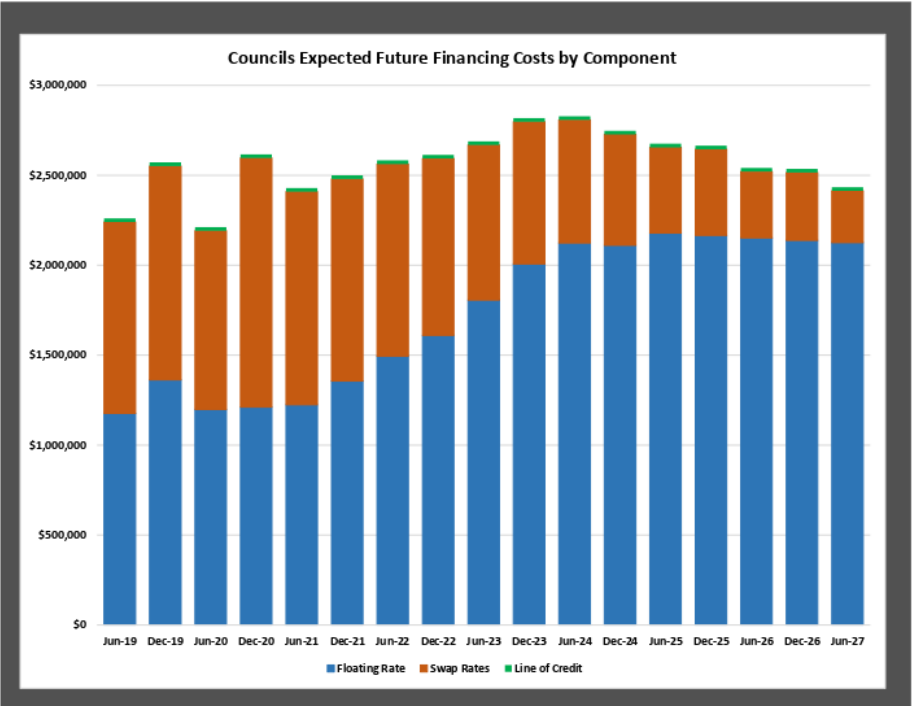
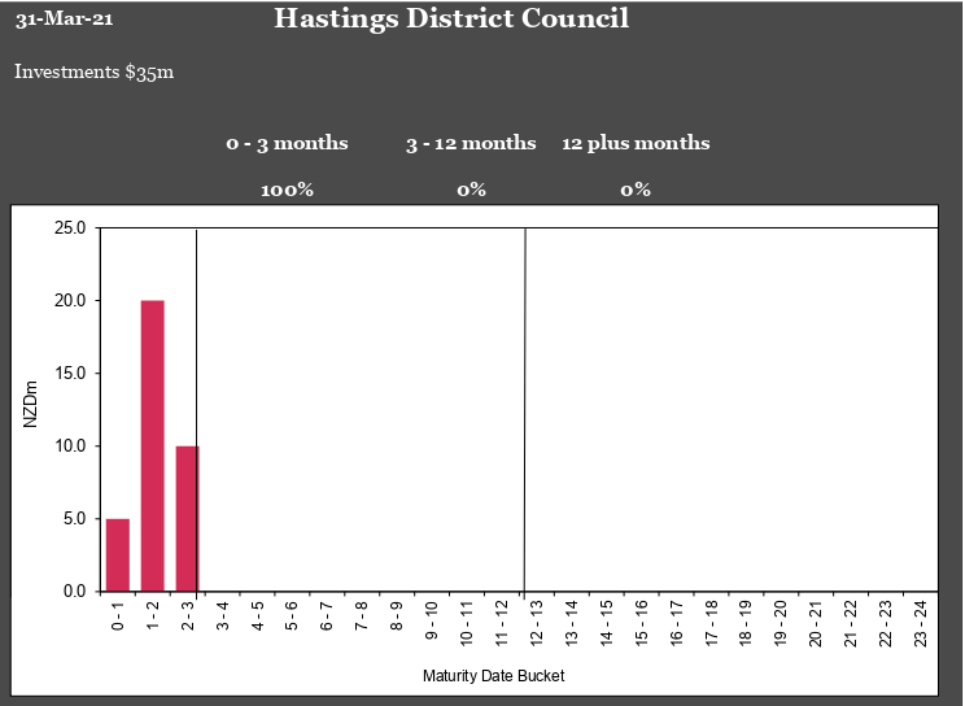
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Interest Rate Risk Position

31 March 2021



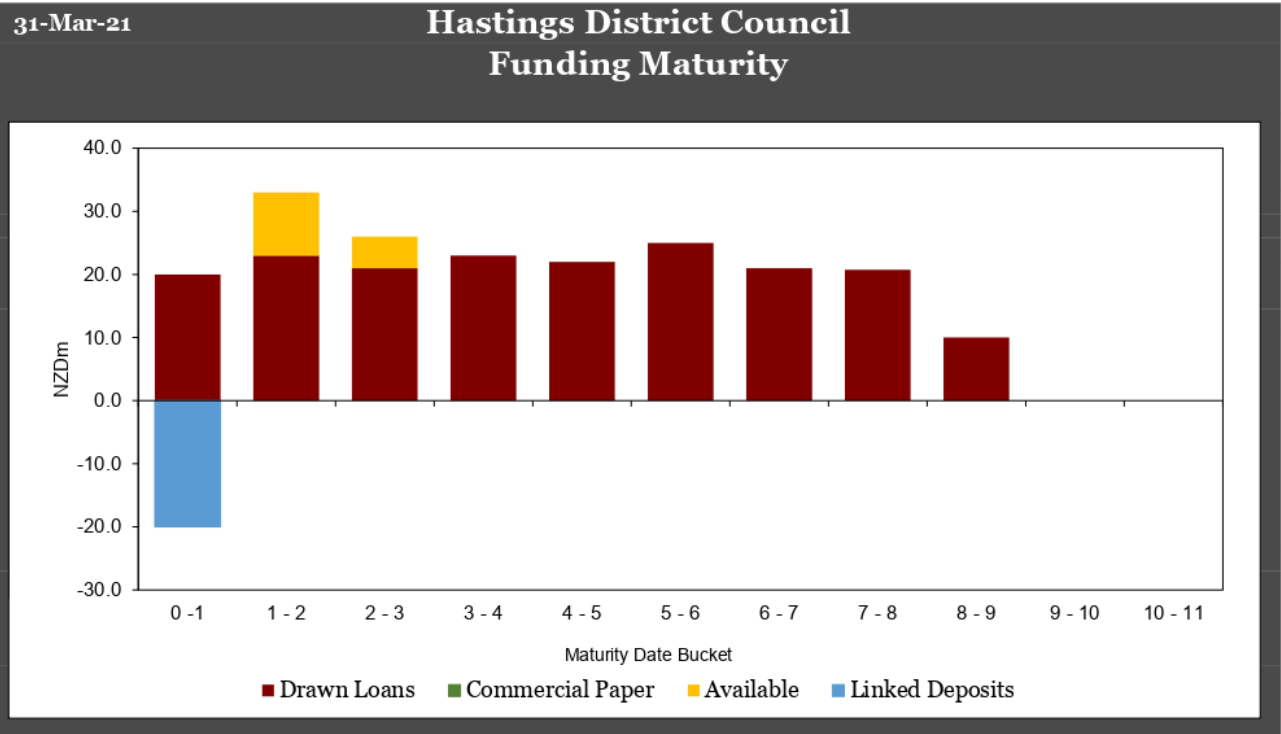
Debt Interest Rate Policy Parameters					
(calculated on rolling monthly basis)					
Debt Period Ending	Debt Forecast	Minimum %	Maximum %	Actual	Compliant (Y/N)
Current	186	40%	99%	52%	Yes
Year 1	164	40%	99%	57%	Yes
Year 2	166	25%	80%	56%	Yes
Year 3	164	25%	80%	53%	Yes
Year 4	163	25%	80%	43%	Yes
Year 5	161	0%	60%	36%	Yes
Year 6	159	0%	60%	28%	Yes
Year 7	157	0%	60%	24%	Yes
Year 8	155	0%	60%	6%	Yes
Year 9	153	0%	60%	0%	Yes
Year 10	151	0%	60%	0%	Yes
Year 11	149	0%	0%	0%	Yes
Year 12	147	0%	0%	0%	Yes
Year 13	146	0%	0%	0%	Yes
Year 14	146	0%	0%	0%	Yes
Year 15	146	0%	0%	0%	Yes
Weighted Avg Cost of Fixed Rate Instruments				3.86%	
Value of Live Fixed Rate Instruments				\$ 96,500,000	
Weighted Avg Length of Fixed Rate Instruments				5.57 Years	



Cost of Holding Fixed Interest Position				31-Mar-21			30-Jun-20			Movement for Year		
Live Interest Rate Swaps				Notional Swap Value	Avg Int Rate	Valuation	Notional Swap Value	Avg Int Rate	Valuation	Notional Swap Value	Avg Int Rate	Valuation
Forward Starting Interest Rate Swaps				88,500,000	4.00%	(8,329,856)	80,500,000	4.14%	(10,915,528)	8,000,000	(0.14%)	2,585,672
Total Interest Rate Swaps				126,000,000	4.07%	(11,803,447)	134,000,000	4.06%	(18,762,061)	(8,000,000)	0.01%	6,958,614
Average Cost of Funds				31-Mar-21			30-Jun-20			Movement for Year		
Fixed Rate Loans with LGFA				Notional Value	Avg Int Rate		Notional Value	Avg Int Rate		Notional Value	Avg Int Rate	
Floating Rate Loans with LGFA				8,000,000	2.37%		8,000,000	2.37%		0	0.00%	
Live Interest Rate Swaps				177,000,000	0.81%		142,000,000	2.26%		35,000,000	(1.45%)	
Westpac Lines of Credit				88,500,000	4.00%		80,500,000	4.14%		8,000,000	(0.14%)	
Fixed Rate Loans with HNZ				15,000,000	0.27%		15,000,000	0.27%		0	0.00%	
Total External Loans / Average Cost of Borrowing				740,000	0.00%		740,000	0.00%		0	0.00%	
				185,740,000	2.67%		150,740,000	3.62%		35,000,000	(0.95%)	

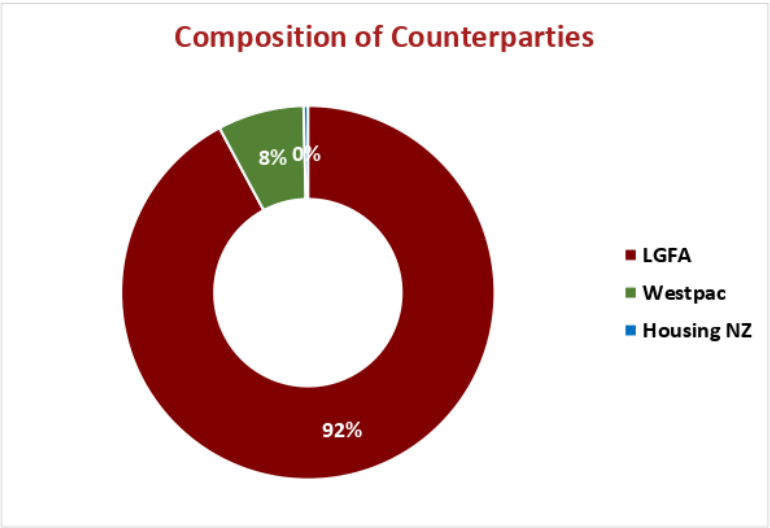
Funding and Liquidity Risk Position

31 March 2021



Funding KPI's

	Minimum %	Maximum %	Actual	Compliant (Y/N)
Liquidity	110%	170%	116%	Yes
Fixed Interest Debt	40%	99%	52%	Yes
Funding Maturity Profile				
0-1 Year	0%	33%	16%	Yes
1-2 Year	0%	33%	15%	Yes
2-3 Year	0%	33%	12%	Yes
3-4 Year	0%	33%	11%	Yes
5-6 Year	0%	33%	10%	Yes
6-7 Year	0%	33%	12%	Yes
7-8 Year	0%	33%	10%	Yes
8-9 Year	0%	33%	10%	Yes
9-10 Year	0%	33%	5%	Yes
10-11 Year	0%	33%	0%	Yes
Net Debt as % Equity		20%	7%	Yes
Net Debt as % Income		150%	101%	Yes
Net Interest as % Income		15%	4%	Yes
Net Interest as % of Rates		20%	6%	Yes



Funding and Liquidity Characteristics

Total External Council Drawn Debt	185,740,000
Funds Drawn from LGFA	185,000,000
Undrawn Bank Facilities	15,000,000
Term Deposits	35,000,000.00
LIQUIDITY RATIO Definition: (Cash Reserves + Lines of Credit + Drawn Debt) / Drawn Debt	1.16
Weighted Average Length of Funding	3.89 Years



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TE KAUNIHERA O HERETAUNGA

Date: 30 March 2021
Subject: List of Council Policies

The following tables provide a summary of the key Hastings District Council policies.

Policies Approved by the Council

Policy Name	Reason for Policy	Date Approved	Review Period
<i>Long Term Plan Policies</i>	<i>LGA statutory obligation</i>	<i>28/06/2018</i>	<i>3 years</i>
Development Contributions Policy	" " "	"	"
Rate Remission & Postponement Policy	" " "	"	"
Rating Policy	" " "	"	"
Revenue & Financing Policy	" " "	"	"
Policy on Rate Remission & Postponement of Rates on Maori Freehold Land	" " "	"	"
Significance & Engagement Policy	" " "	"	"
Treasury Policy	" " "	30/11/2020	1 year
<i>Other Council Approved Policies</i>			
Council Standing Orders	LGA Statutory obligation	28/01/2021	-
Delegated Financial Authority Policy	Governance responsibility for financial control	17/04/2019	2 years
Elected Member Training Policy	LGA Statutory obligation	31/10/2016	-
Enterprise Risk Management Policy and Framework	Enterprise wide oversight of risk.	10/07/2020	1 year
Healthy Beverage Policy	Governance direction on reduction of sugar consumption	28/02/2018	3 years
Health & Safety Policy	Governance responsibility for health and safety management	03/09/2020	2 years
Local Alcohol Policy (HDC & NCC)	Statutory obligation	11/07/2019	-
Policy on Elected Members' Allowances and Expenses	LGA Statutory obligation	10/12/2019	-
Procurement Policy	Governance responsibility for financial management	20/03/2020	Dec 2021
War Memorial Amendment Policy	A matter of significance to the community.	26/09/2019	2 years

Policies Approved by the Chief Executive

Policy Name	Reason for Policy	Date Approved	Review Period
Business Continuity Management Policy and Framework Manual	Management responsibility for operational effectiveness	18/6/2014	As Required
CCTV Community Safety Camera System Policy	Management responsibility for protection of personal information and natural privacy.	05/02/2019	5 years
Compliments and Complaints Policy	Management responsibility for operational effectiveness	29/0/2019	3 years

Conflict of Interest & Gifts Policy	Management responsibility for operational integrity	7/8/2009	-
Council Rules & Code of Conduct	Management responsibility for staff conduct	16/3/2021	2 years
Disposal Policy for the Disposal of Council Land and Other Assets	Governance responsibility for financial control	28/10/2015	2 years
Enterprise Risk Incident Investigation Policy Matrix	Management responsibility for operational effectiveness	18/12/2020	3 years
Fraud and Corruption Prevention Policy	Management responsibility for operational integrity	22/02/2018	3 years
HDC Child Protection Policy	Management responsibility for operational compliance	09/10/2018	3 years
HDC Motor Vehicle Policy and Procedures	Management responsibility for operational effectiveness	30/10/2014	-
Internal Facility CCTV & Live Streaming Policy	Management responsibility for operational safety	14/04/2021	-
pCard policy	Management responsibility for effective financial control	01/11/2016	2 years
Protected Disclosures Policy	Management responsibility for effective financial control	June 2014	-
Records Management Policy	Management responsibility for operational integrity	24/01/2020	2 years
Rehabilitation and Fit For Work Policy	Management responsibility for staff wellbeing	12/07/2019	-
Remuneration, Deductions, Overtime, Reimbursement Policies	Management responsibility for fair and reasonable staff remuneration	16/3/2021	2 years
Shared Sick Leave Scheme Policy	Management responsibility for staff wellbeing	02/12/2020	2 years
Statutory Warrants & Delegations Register	Management responsibility for operational integrity	31/03/2021	-
Travel & Accommodation Policy	Management responsibility for operational integrity	08/08/2018	-
Work-Related Stress Management Policy	Management responsibility for operational safety	20/12/2020	-
Working Alone Policy	Management responsibility for operational safety	01/07/2019	-

Policies Approved by Line Managers

Policy Name	Reason for Policy	Date Approved	Review Period
Acceptance and Management of Professional opinions (Producer Statements) Policy & Procedure	Discipline specific operational policy	07/10/2019	-
Access Control Policy	Organisation wide operational policy	04/06/2018	3 years
BCA Compliments and Complaints Policy	Discipline specific operational policy		-
Consultant and Contractor Engagement and Review Policy	Discipline specific operational policy	12/11/2019	-
Dangerous and Insanitary Building Policy	Discipline specific operational policy	15/09/2016	5 years
Email Policy	Organisation wide operational policy	04/06/2018	3 years
Internet Policy	Organisation wide operational policy	26/04/2019	1 year
Mobile Device & BYOD Policy	Organisation wide operational policy	25/01/2019	1 year
Password And Authentication Policy	Organisation wide operational policy	04/06/2018	3 years
Resource Consent Prelodgement Policy	Discipline specific operational policy		

Records Management Policy and Procedures Manual	Discipline specific operational policy	24/01/2020	2 years
Release of impounded dogs policy	Discipline specific operational policy	05/07/2019	-
Remote Working Policy Data Security	Discipline specific operational policy	16/04/2020	1 year
Resource Consent Outsourcing Policy	Discipline specific operational policy	01/07/2019	-
Resource Consent Work Allocation Policy	Discipline specific operational policy	01/07/2019	-
Transportation Policy Manual	Discipline specific operational policy	22/07/2020	-

Regan Smith
Risk & Corporate Services Manager



Hastings District Council
Risk and Assurance Committee
Status of Actions Sheet – April 2021

Item No.	Meeting Date	Action	Reporting Officer	Progress	Complete
1	02/07/19	<u>Governance Oversight of Finances</u> • Finance to develop a inhouse training package.	GM:C	Delayed due to COVID-19	
2	27/07/20	<u>Health & Safety Risk Management</u> • Internal audit against ISO 45001:2018 Gap Analysis standard be undertaken with progress reports to Committee.	Jennie Kuzman	Addressed on H&S agenda item	
3	18/10/20	<u>Risk Assurance</u> • Review Risk Appetite statements in 2021 following adoption of 2021-31 Long Term Plan • Incorporate annual review of growth nodes (industrial and residential) for Committee, focusing on risks being addressed by Council	Regan Smith GM:C	For July meeting For July meeting	
4	07/12/20	<u>2019/2020 Annual Report</u> • Feedback to be given to Department of Internal Affairs as part of audit reform – seeking revocation of the current requirement regarding individual recording of subsequent complaints on the same matter, as well as the initial complaint.	Aaron Wilson/ Karen Young	A working group has been established by SOLGM/Taituarā	
5	02/02/21	<u>Annual Review of Treasury Management Policy</u> • Proposed changes to the Treasury Management Policy relating to an adjustment to the net external debt as a percentage of income from 150% up to 175%.	GM:C	Council adopted the revised Treasury Management Policy for inclusion in the Draft 2021-31 LTP	Complete

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6	02/02/21	<u>Policies</u> <ul style="list-style-type: none"> A list of formal Council policies including those addressed by Council/Committees and that by the Management Team. Develop compliments and complaints reporting to Operations & Monitoring. 	GM:C / Regan Smith GM:C	<p>Included in agenda.</p> <p>For inclusion in May report.</p>	
7	02/02/21	<u>Operations & Monitoring</u> <ul style="list-style-type: none"> Include holistic view of risk appetite reporting. 	Regan Smith	First cut to be included in May report.	
8	02/02/21	<u>Digital Exclusion</u> <ul style="list-style-type: none"> Invite interested councillors (e.g. Cr Schollum) to be involved with any work in this space in the future. 	Regan Smith		
9	02/02/21	<u>IT Risk and Controls</u> <ul style="list-style-type: none"> Officers investigate a process to provide independent assurance for Council's IT systems to an appropriate level of security. 	CIO		
10	02/02/21	<u>LTP</u> <ul style="list-style-type: none"> Population and Household Growth: Final review and update to LTP to account for Statistics NZ April 2021 sub national population projections Consultation Document: Add a section conveying in simple terms "How we know" asset condition and programming of renewal. Future Proofing Assets: Report back on outcomes of ongoing modelling work, particularly flooding scenarios. Improvement Plan Programme: Report back on Improvement Plan Programme and Implementation LTP Audit Report: Report back any outcomes from the review and recommend any appropriate action to the Committee 	<p>Strategy Manager</p> <p>Strategy Manager</p> <p>GM: Assets</p> <p>GM: Assets</p> <p>GM:C / Strategy Mgr</p>	<p>Due June 2021</p> <p>Due March 2021</p> <p>As appropriate during 2021/22</p> <p>As appropriate during 2021/22</p> <p>Due September 2021</p>	Completed

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General Overview

A performance review and improvement toolkit that invites ideas and feedback from people at all levels of an organisation, to build collaboration in making work safer and healthier for everyone.

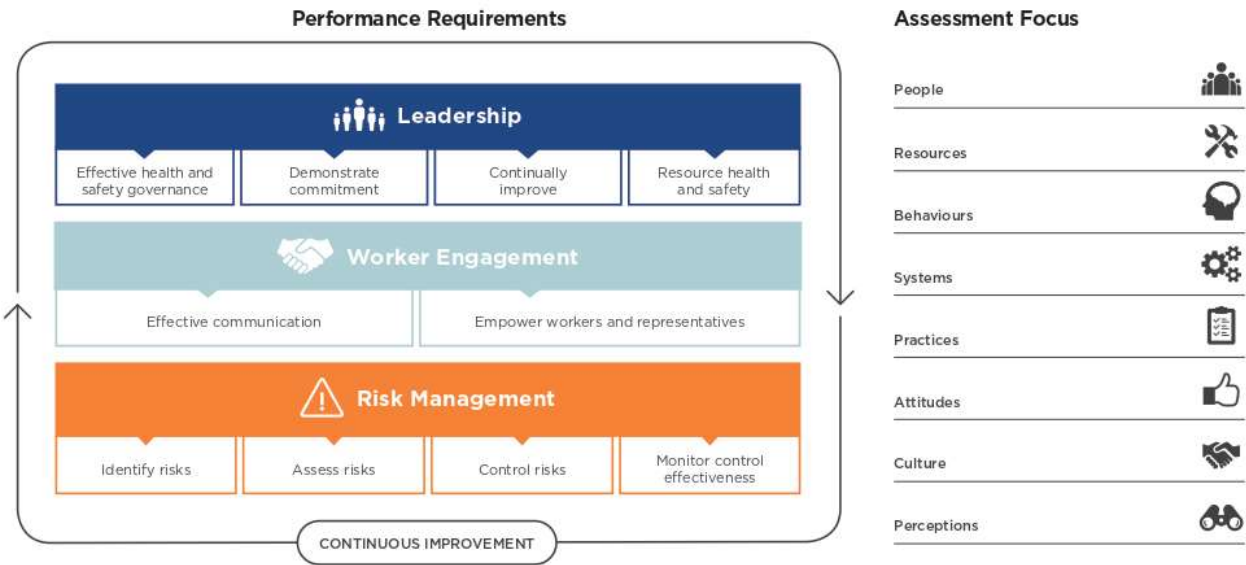
WHO IS IT FOR

Designed for all sectors



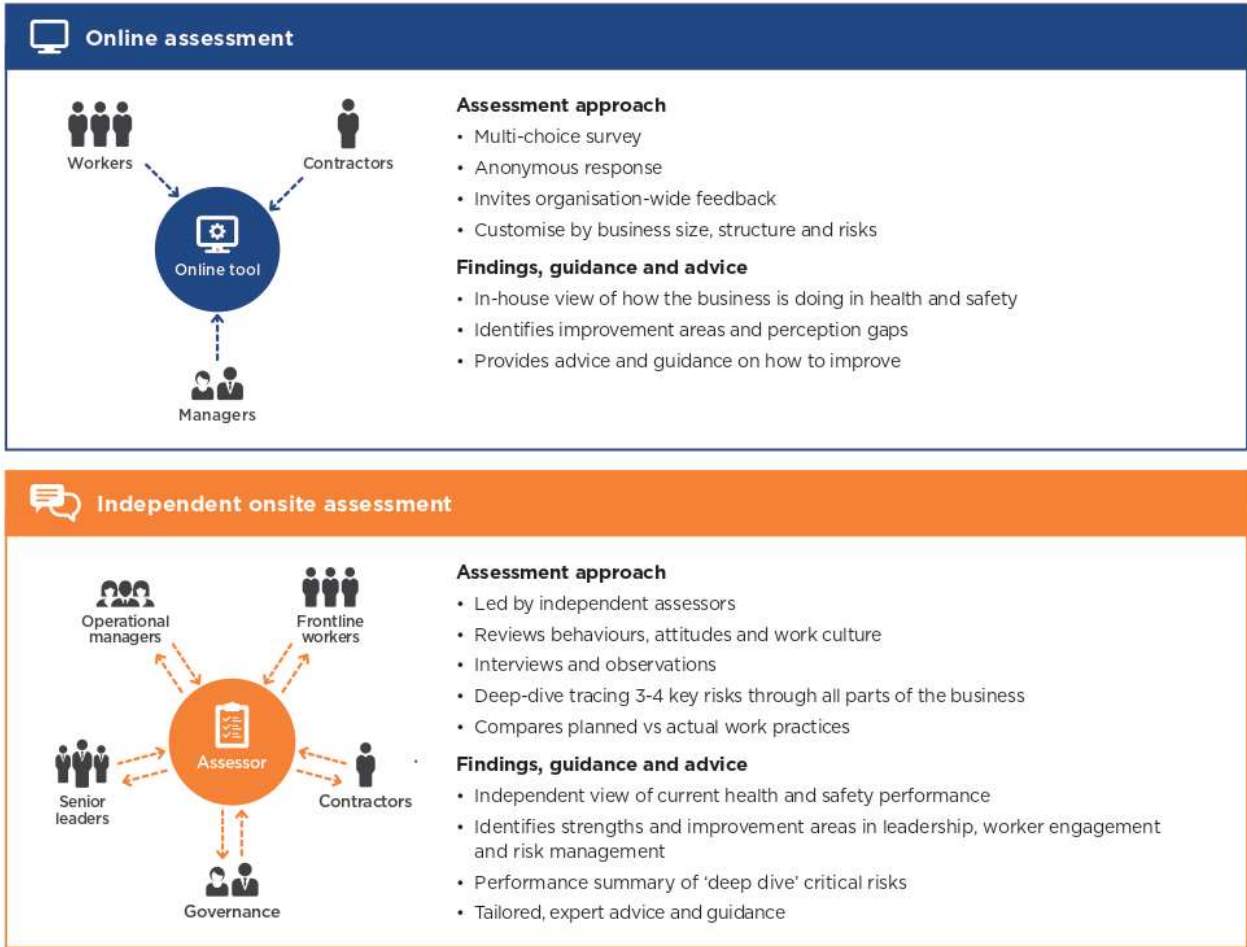
PERFORMANCE REQUIREMENTS

There are 10 performance indicators of good health and safety practice across three key themes – leadership, worker engagement and risk management. These measures have been developed and tested with New Zealand businesses.



HOW IT WORKS

Assessment process, choose one or both:



MEASURING PERFORMANCE

A three level maturity scale is used for each performance requirement to help determine current health and safety strengths and areas for improvement and support ongoing performance improvement.

