

# Audit & Risk Subcommittee Agenda

## 17 February 2021



Meeting is held in the Council Chamber, Level 2, Philip Laing House  
144 Rattray Street, Dunedin

### Members:

Cr Hilary Calvert, Chair  
Mr Andrew Douglas (Independent Member)  
Cr Kevin Malcolm  
Cr Andrew Noone  
Cr Kate Wilson

Senior Officer: Sarah Gardner, Chief Executive

Meeting Support: Liz Spector, Committee Secretary

17 February 2021 02:00 PM

<b>Agenda Topic</b>	<b>Page</b>
1. APOLOGIES No apologies have been received.	
2. PUBLIC FORUM No requests from members of the public to address the Audit and Risk Subcommittee were received prior to publication of the agenda.	
3. CONFIRMATION OF AGENDA Note: Any additions must be approved by resolution with an explanation as to why they cannot be delayed until a future meeting.	
4. CONFLICT OF INTEREST Members are reminded of the need to stand aside from decision-making when a conflict arises between their role as an elected representative and any private or other external interest they might have.	
5. CONFIRMATION OF MINUTES The Subcommittee will consider minutes of the previous meeting as a true and accurate record, with or without changes.	3
5.1 <a href="#">Minutes of the 26 November 2020 Audit and Risk Subcommittee Meeting</a>	3
6. ACTIONS (Status of Subcommittee Resolutions) There are no outstanding actions of the Audit & Risk Subcommittee (public).	
7. MATTERS FOR CONSIDERATION	9

7.1	<b>SAFETY AND WELLBEING REPORT</b>	9
	This report summarises progress towards the Safety and Wellbeing Team's key strategic priorities and safety performance indicators for the period October to December 2020. The report also summarises key areas of focus for the Safety and Wellbeing Team for the 2020/21 financial year.	
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7.1.3	<b>Attachment 3: Fit for Future Wellbeing Programme</b>	17
7.2	<b>LEGISLATIVE COMPLIANCE</b>	18
	This report provides the legislative Warrant of Fitness and Mandatory Documents Register.	
7.2.1	<b>Attachment 1: ORC Mandatory Document Register Jan 2021</b>	21
7.2.2	<b>Attachment 2: ORC Internal Audit Checklist</b>	92
7.2.3	<b>Attachment 3: Legislative Compliance Warrant of Fitness 2020</b>	116
7.3	<b>AUDIT MANAGEMENT LETTER RESPONSE - FOLLOW UP</b>	143
	This report provides an update on the ORC's response to the Audit Management Letter from the audit of the 2020 Annual Report and Financial Statements.	
7.3.1	<b>Attachment 1: Annual Leave Policy</b>	146
7.3.2	<b>Attachment 2: Leave Policies, Procedures and Timewriting</b>	147
7.4	<b>AUDIT &amp; RISK WORK PROGRAMME</b>	150
	This paper outlines the proposed work programme to be covered at each meeting to ensure the responsibilities outlined in the Terms of Reference are fulfilled	
7.4.1	<b>Attachment 1: Audit and Risk Work Programme 2021</b>	152
7.5	<b>LOCAL GOVERNMENT FUNDING AGENCY MEMBERSHIP PROPOSAL</b>	153
	This report provides details to allow the Committee to consider whether the ORC should join the Local Government Funding Agency (LGFA) and approved endorse commencement of the process for that to occur.	
7.5.1	<b>Attachment 1: Bancorp LGFA Presentation</b>	157
8.	<b>RESOLUTION TO EXCLUDE THE PUBLIC</b>	168
	That the public be excluded from the following items:	
	- Minutes of the 26 November 2020 public-excluded A&R Subcommittee meeting	
	- 3.1 Managed Fund Report December 2020 (LGOIMA 48(1)(a): Sec 7(2)(b)(ii), 7(2)(c)(i), and 7(2)(h))	
	- 3.3 Risk Report (LGOIMA 48(1)(a): Sec 7(2)(a), 7(2)(h); and 7(2)(i))	
8.1	<b>Public Excluded Reason and Grounds</b>	168
9.	<b>CLOSURE</b>	



Minutes of a meeting of the Audit and Risk Subcommittee held in  
the Council Chamber on Thursday 26 November 2020,  
commencing at 2:00 PM

**Membership**

Cr Hilary Calvert	<i>(Chairperson)</i>
Mr Andrew Douglas	<i>(Independent Member)</i>
Cr Kevin Malcolm	
Cr Andrew Noone	
Cr Kate Wilson	

**Welcome**

Chairperson Hilary Calvert welcomed Councillors, members of the public and staff to the meeting at 2:05 p.m.

*For our future*

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## 1. APOLOGIES

### Resolution

*That the lateness of Cr Noone be accepted.*

Moved: Cr Wilson  
Seconded: Cr Malcolm  
CARRIED

## 2. CONFIRMATION OF AGENDA

The agenda was confirmed as published.

## 3. CONFLICT OF INTEREST

No conflicts of interest were advised.

## 4. PUBLIC FORUM

No public forum was held.

*Cr Noone joined the meeting at 02:15 pm.*

## 5. CONFIRMATION OF MINUTES

### Resolution

*That the minutes of the (public portion of the) meeting held on 23 September 2020 be received and confirmed as a true and accurate record.*

Moved: Cr Wilson  
Seconded: Cr Noone  
CARRIED

## 6. ACTIONS (STATUS OF COMMITTEE RESOLUTIONS)

There are no outstanding actions of (public) Audit & Risk Subcommittee resolutions.

## 7. MATTERS FOR CONSIDERATION

### 7.1. P&S1887 Safety and Wellbeing Report

This report was provided to summarise progress towards the Safety and Wellbeing Team's key strategic priorities and safety performance indicators for the period July 2020 – Sept 2020 (Quarter 1, FY 20/21). The report also summarised key areas of focus for the Safety and Wellbeing Team for the 2020/21 financial year.

Nicole Ross (Manager People and Safety) and Rebecca Webster (Safety and Wellbeing Partner) were present to speak to the report and respond to questions. Cr Calvert requested that information in the form of a table be added to the report to help subcommittee members track actions and due dates. Ms Webster agreed to add this information to future reports.

A discussion was held about how home work environments were being managed in regards to staff safety, physical hazards, emotional hazards, etc. Ms Webster detailed the comprehensive

tools and resources in place for staff who are working from home. She noted that ORC had been proactive in setting up safeguards for staff who are either working from home and/or had flexible working arrangements due to COVID-19 protocols.

After further discussion of the report, Cr Wilson moved:

#### **Resolution**

*That the Audit and Risk Subcommittee:*

- 1) **Receives** this report.

Moved: Cr Wilson  
Seconded: Cr Malcolm  
CARRIED

#### **7.2. CS1967 External Debt - Local Government Funding Authority Overview**

This report and presentation were provided to give an overview to the Audit and Risk Subcommittee of borrowing externally via the Local Government Funding Authority (LGFA).

Nick Donnelly (GM Corporate Services) and Miles O'Connor from Bancorp (Investment Advisor) were present to speak to the report and respond to questions. Mr O'Connor gave a presentation about the Local Government Funding Agency and implications of joining the LGFA for external borrowing and debt management.

The subcommittee members then discussed how to initiate the process of joining the LGFA and Mr Donnelly said he will bring consideration of this into LTP financial strategy discussions. Cr Noone suggested it would be prudent to have this finalised before September. Mr Donnelly said the critical time to have bridging finances in place for the ORC is by June or July when revenue slows for the year. Mr O'Connor said he would kick off the process LGFA membership in late January. The subcommittee then agreed that consideration of this would best be done by Council, rather than by the Finance Committee in order to save time.

There were no further discussions and Cr Calvert moved:

#### **Resolution**

*That the Audit and Risk Subcommittee:*

- 1) **Receives** this report and the presentation from Bancorp.
- 2) **Notes** that the use of external borrowing via the LGFA will be considered further as part of the LTP 2021-31 discussions.

Moved: Cr Calvert  
Seconded: Cr Malcolm  
CARRIED

#### **RESOLUTION TO EXCLUDE THE PUBLIC**

*That the Council excludes the public from the following part of the proceedings of this meeting (pursuant to the provisions of the Local Government Official Information and Meetings Act 1987) namely:*

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
<p><i>1.1 Minutes of the 23 September 2020 public-excluded Audit &amp; Risk Subcommittee meeting</i></p>	<p>Section 7(2)(b)(ii) - To protect information where the making available of the information—would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p> <p>Section 7(2)(c)(i) - To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information—would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.</p> <p>Section 7(2)(c)(ii) - To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information—would be likely otherwise to damage the public interest.</p> <p>Section 7(2)(h) - To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities.</p>	
<p><i>3.1 Audit Management Letter – Initial Response</i></p>	<p>Section 7(2)(c)(i) - To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information—would be likely to prejudice the supply of similar</p>	<p>Section 48(1)(a): that the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>

	<p>information, or information from the same source, and it is in the public interest that such information should continue to be supplied.</p>	
<p><i>3.2 Managed Fund Report – Sept 2020</i></p>	<p>Section 7(2)(b)(ii) - To protect information where the making available of the information—would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p> <p>Section 7(2)(c)(i) - To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information—would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.</p> <p>Section 7(2)(h) - To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities.</p>	<p>Section 48(1)(a): that the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>
<p><i>3.3 Risk Report</i></p>	<p>Section 7(2)(c)(i) - To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information—would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.</p> <p>Section 7(2)(c)(ii) - To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information—would be likely otherwise to damage public interest.</p>	<p>Section 48(1)(a): that the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>

**9. CLOSURE**

There was no further public business and Chairperson Calvert declared the meeting closed at 03:37 pm.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Date

DRAFT



### 7.1. A&R2102 Safety and Wellbeing

<b>Prepared for:</b>	Audit and Risk Subcommittee
<b>Report No.</b>	A&R2102
<b>Activity:</b>	Governance Report
<b>Author:</b>	Rebecca Webster, Safety and Wellbeing Partner
<b>Endorsed by:</b>	Amanda Vercoe, Executive Advisor
<b>Date:</b>	17 February 2021

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#### PURPOSE

- [1] This report summarises progress towards the Safety and Wellbeing Team's key strategic priorities and safety performance indicators for the period October 2020 – December 2020 (Quarter 2, FY 20/21). The report also summarises key areas of focus for the Safety and Wellbeing team for the 2020/21 financial year and beyond.

#### RECOMMENDATION

*That the Council:*

- 1) **Receives** this report.

#### LEGISLATIVE COMPLIANCE AND RISK MANAGEMENT

- [2] Continuous improvement of ORC's safety system is a key priority for the Safety and Wellbeing Team to ensure legislative compliance and best practice in managing risk. A summary of key activities for Quarter 2 are as follows:

##### Health and Safety Committee (HSC)

- [3] Positive feedback was obtained via a Health and Safety Representative (HSR) survey in December 2020 with members stating they feel freely able to raise health and safety matters, and that actions are followed up in a timely manner following HSC meetings. The group has chosen to meet quarterly in 2021. Formal training for Health and Safety Representatives (HSRs) was completed in October 2020. Participants felt the training was valuable and helped provide a greater understanding of their roles and responsibilities as an HSR. Improvements in HSR capabilities have also been observed by the Safety and Wellbeing Team.

##### Policy and Procedure Development

- [4] The internal audit of current safety policies and procedures is in progress with topics being prioritised according to risk (further detail is provided in the "risk management" section of this report). It is expected the internal review will be completed by June 2021 with ongoing development of existing policies and new policies through to June 2022. This process is subject to continuous improvement with annual policy reviews planned to ensure policies remain relevant. A consultation process for safety policy and procedure reviews is in place to ensure that employees can contribute and provide feedback via the HSC. An internal Policy Review Group is now operational to finalise

policies/procedures across the organisation to ensure a consistent approach. The revised contractor health and safety policy & procedure was approved by this group in November 2020. Refer to "Attachment 1 - Summary Table of Key Strategic Initiatives" for further information.

### **Risk Management**

- [5] A key goal for the Safety and Wellbeing Team is to partner with ORC leaders to ensure a focus on risk identification, elimination and control, ensuring safety management forms part of each leadership role. Refer also to "Attachment 1 - Summary Table of Key Strategic Initiatives".
- [6] Rebecca Webster (Safety and Wellbeing Partner) and Gina Watts (Safety and Wellbeing Coordinator) are continuing to work with teams particularly those who are field based, to assist in identifying and addressing key hazards and risks. This includes meeting with staff in the field to understand the work being done, updating risk assessments, providing guidance to staff in developing Safe Operating Procedures (SOPs) and undertaking Site Safety Inspections. Site inspections have been completed for all sites and will be reviewed every six months or as required. Independent audits are also being undertaken for specific areas of risk including a hazardous substances review in August 2020 and a pump station safety review focussed on falls prevention in September 2020. Corrective actions are in place following these reviews.
- [7] The assessment and management of ORC's risks is an ongoing process, subject to continuous improvement. In November 2020, the Safety & Wellbeing Team proposed a list of 'critical risks' to ELT for review, with agreement on the risks identified. Critical risks are those which can cause serious harm, injury or a fatality, therefore Worksafe recommend they should be identified and managed as a priority. These risks have been determined based on ORC incident data, feedback from staff and HSR's, feedback from other councils, in addition to Worksafe and other government data. Critical risks are presented in the Safety & Wellbeing Dashboard (Attachment 2) under "Progress on Risk Management Activities" and "Priority Initiatives". Examples are contractor health and safety, hazardous substance management, mental health, operation of a vehicle, fatigue, lone/remote and isolated workers. The dashboard shows progress towards management of these critical risks. Risk management strategies include undertaking audits/surveys to understand the risks and identify gaps, updating policies, Safe Operating Procedures (SOP's), implementing specific risk controls such as PPE or equipment, and staff training.
- [8] A new initiative over summer months is the "Safe Driving for Summer" campaign which has been delivered in conjunction with the Automobile Association (AA). This has included an educational "lunch 'n' learn" session in December 2020 and safe driving tips that have been communicated to all staff on topics such as fatigue and speed management.
- [9] Secondary risks are also displayed on the Safety & Wellbeing dashboard. These risks require management however have less severe consequences and therefore are not defined as critical (e.g. hazardous manual handling, slips and trips).

## **SYSTEMS AND PROCESS IMPROVEMENT**

- [10] A fit for purpose online safety management system is currently being sought to support the ongoing improvements to ORC's safety system. In November 2020, ELT approved the next stage of this process to proceed to a request for proposal (RFP). Refer also to "Attachment 1 - Summary Table of Key Strategic Initiatives"
- [11] Action plans developed by the indoor/security working group and outdoor working group are currently progressing well with most items addressed. Outstanding actions from these groups are now being tracked via the relevant Health and Safety Representatives (HSRs) and the HSC.

## **TRAINING AND DEVELOPMENT**

- [12] Core training modules such as first aid, advanced driver and 4WD training and river safety will continue in 2021. Following a successful pilot training programme for de-escalation and tactical communication in September 2020 to address the risks associated with customer aggression, this programme will be rolled out to relevant staff from March 2021.
- [13] Training for team leaders and managers regarding their safety and human resources responsibilities is a key priority. A "People and Safety 101" training programme is being developed to increase leadership capability and confidence in leading safety. The programme will be implemented from March 2021.
- [14] A training workshop for ELT is also being provided by Dr Philip Voss from 'Leading Safety' which will cover exercising due diligence to ensure that ORC meets its legal obligations under the Health and Safety at Work Act 2015 (HSWA 2015), and the important role ELT serve as "Officers" under the HSWA (2015).
- [15] Upskilling and development of the Health and Safety Representatives (HSR) group is occurring and will continue, to ensure HSRs are performing their roles effectively. An internal HSR induction program has been implemented, with formal HSR training completed in October 2020.
- [16] Focus areas for the future are to implement a training needs analysis for high risk and field-based positions; training for staff on incident and near miss reporting will also occur as the new online safety system is implemented. Refer also to "Attachment 1 - Summary Table of Key Strategic Initiatives" which includes progress towards training and development.

## **STAFF WELLBEING**

- [17] The organisational wellbeing policy was successfully launched in September 2020 during Mental Health Awareness Week. A staff wellbeing survey was undertaken to establish staff values regarding aspects of their wellbeing. The results were used to develop the 'Fit for Future' annual wellbeing programme that is intended to support the wellbeing needs of ORC employees. Refer to the "Attachment 3 - Fit for Future Wellbeing Programme" for details.
- [18] Wellbeing activities are continuing for the remainder of 2020/2021 financial year and beyond, with the wellbeing survey to be repeated annually to capture changing values

and to ensure that the programme is delivering for our people. Refer also to “Attachment 1 - Summary Table of Key Strategic Initiatives”.

**SAFETY AND WELLBEING PERFORMANCE REPORTING**

- [19] In Quarter two there were 15 events reported in total. This consisted of 12 incidents, two near misses and one hazard. Of the 12 incidents, two were related to contractors working on the wilding conifer project. For ORC staff, five incidents involved customer aggression or adverse behaviour. Two related to equipment use and one was vehicle related. One incident was a child who was stung by a bee on an Enviroschools trip. The near miss reports were both related to vehicle use, one related to a contractor using an ORC vehicle. Key definitions for incident/near miss reporting are shown in table two.
- [20] All incidents and near misses that have resulted in an injury or potential for injury have been investigated with corrective actions implemented as needed. For example, five incidents relate to customer aggression which has been identified as a critical risk. The Safety and Wellbeing team are rolling out a training programme to upskill staff in de-escalation techniques, as well as releasing a policy/procedure on managing customer aggression and violence with supporting Safe Operating procedures (SOP’s).
- [21] Proactive lead indicators form part of ORC’s reporting, such as participation in safety training and completion of activities such as risk assessments, site safety inspections, contractor safety audits and SOP’s. Further reporting on lead indicators will occur as the safety system continues to improve. Refer to “Attachment 2 - Safety and Wellbeing Dashboard” which displays performance indicators and progress towards managing priority “critical” risks.

[22] Table 2) Key Definitions for Incident/Near Miss Reporting

<b>Equipment</b>	All reported near miss or incidents relating to any equipment used in the workplace.
<b>Vehicles</b>	All reported near miss or incidents relating to vehicles or their use.
<b>Field Activities</b>	All reported near miss or incidents relating to activities undertaken in the field.
<b>Chairs/Desks</b>	All reported near miss or incidents relating to chairs, desks or workstation ergonomics.
<b>Slips, Trips and Strains</b>	All reported near miss or incidents relating to slipping, tripping or strain injuries in the workplace (field or office).
<b>Environmental</b>	All reported near miss or incidents relating to the work environment, for example appropriate temperatures, or the psychological environment.

**COVID-19 INTERNAL RESPONSE**

- [23] In addition to business as usual Health and Safety activity, the Safety and Wellbeing team have worked with Council’s Continuity Management Team (CMT) on the internal response to COVID-19. ORC has operated in line with Central Government advice and requirements for management of risks relating to COVID-19, having taken a cautious and humanistic approach through all COVID19 Alert Levels.
- [24] The CMT continues to review the Safety Plan for the organisation in line with advice from Central Government.

**ATTACHMENTS**

1. Summary Table of Key Strategic Initiatives for Safety and Wellbeing [**7.1.1** - 2 pages]
2. Safety and Wellbeing Dashboard Q 2 2020-21 [**7.1.2** - 1 page]
3. Fit for Future Wellbeing Programme A 3 [**7.1.3** - 1 page]

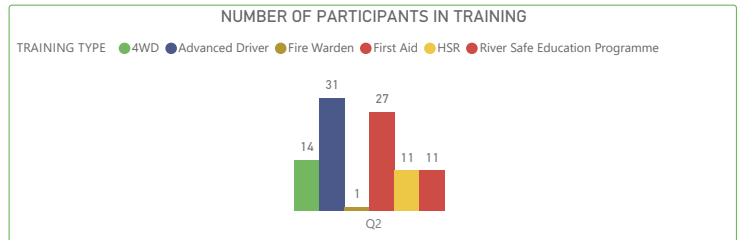
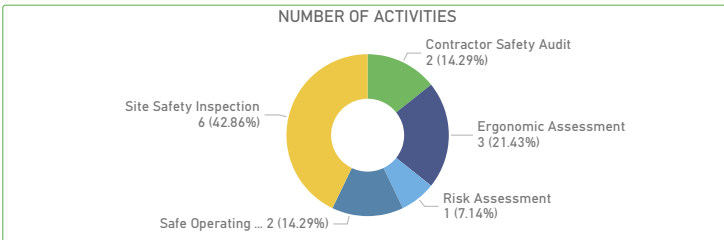
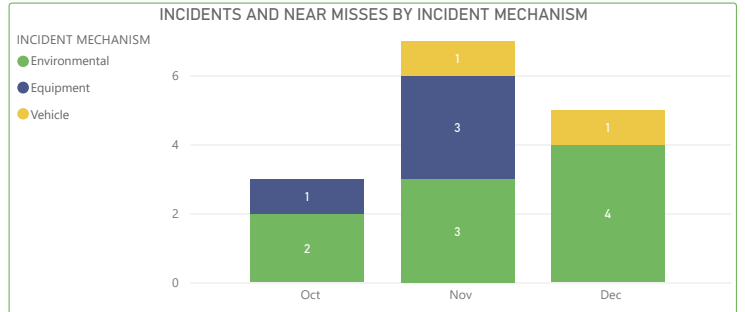
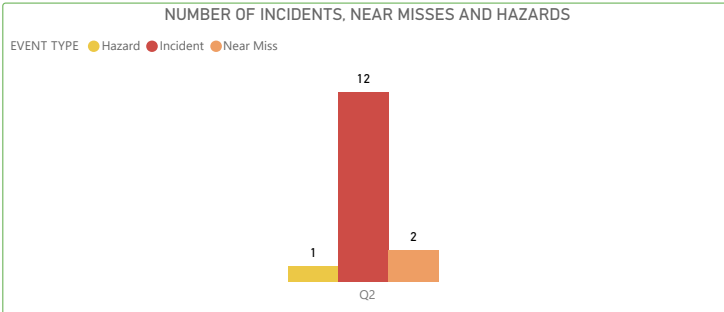
**Table 1) Summary of Key Strategic Initiatives for Safety and Wellbeing (17.2.2021)**

<b>Initiative</b>	<b>Activities</b>	<b>Status</b>	<b>Expected Completion Date</b>
<b>Policy &amp; Procedure Development</b>	Internal audit of all policies/procedures and Safe Operating Procedures (SOPs)	In Progress	June 2021
	Revision/update of all required health and safety policies/procedures	In Progress	July 2022
<b>Contractor Safety</b>	Contractor health and safety policy/procedure finalised	Completed	Nov 2020
	Staff training/communication regarding contractor safety process	In Progress	April 2021
	Internal audit of adherence to policy/procedure, contractor spot audits	In Progress	Ongoing activity
<b>Hazardous Substances Project</b>	Site audits completed	Completed	Aug 2020
	Hazardous Substances policy/procedure finalised	In Progress	Feb 2021
	Staff training programme	Not started	April 2021
	Site internal audit programme	In Progress	Ongoing activity
<b>Pump Station Safety</b>	Initial site audits on selected pump stations (falls prevention)	Completed	Sept 2020
	Implement revised systems for fall protection (harness system, training, safe work procedures)	In Progress	March 2021
<b>Emergency Management</b>	Emergency procedures for all sites to be updated in line with current Regulations	In Progress	June 2021
<b>Occupational Violence and Aggression (OVA)</b>	OVA policy, procedure and supporting guidance to be finalised	In Progress	April 2021
	Training programme in de-escalation and tactical communication to be rolled out to relevant staff (Pilot completed successfully in Sept 2020)	In Progress	March 2021 and ongoing

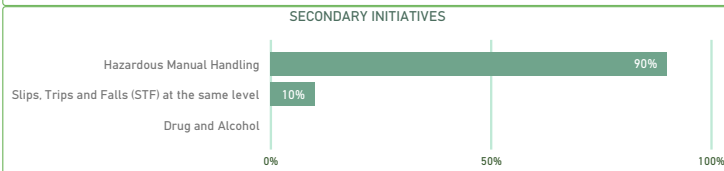
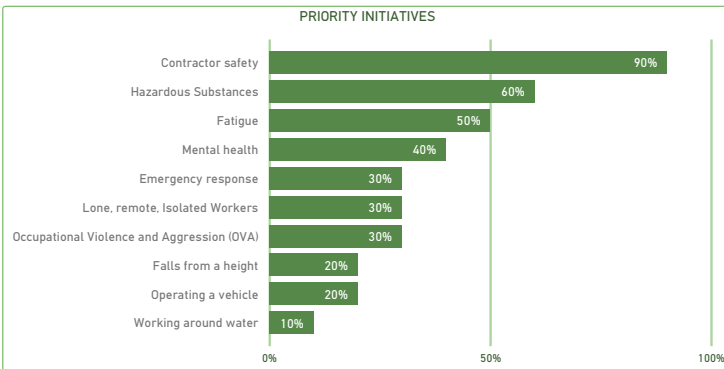
<b>Fatigue Management</b>	Policy for fatigue management and supporting guidance to be finalised	In Progress	Feb 2021
	Staff communication regarding policy including manager info sessions	Not started	April 2021
	Staff education sessions on personal fatigue management	Not started	April 2021
<b>Staff Wellbeing</b>	Finalisation of wellbeing policy	Completed	Sept 2020
	"Fit for Future" wellbeing programme for 2021 created	Completed	Dec 2020
	Wellbeing programme to be implemented with review/evaluation upon completion	In progress	Dec 2021
<b>Online Safety Management System</b>	Approval granted by ELT to move to a Request for Proposal (RFP)	Completed	Nov 2020
	Request for Proposal (RFP) to be put out to the market to source a provider	In Progress	March 2021
	Provider selected for online system	Not started	May 2021
	Overall system implementation of all modules (components) which will be staged over time, including staff training and communication	Not started	May 2023
<b>Training and Development</b>	All Health and Safety Representatives (HSR's) formally trained	Completed	Oct 2020
	ELT workshop provided by Dr Philip Voss from 'Leading Safety' covering due diligence	Booked	March 2021
	"People and Safety 101" sessions for managers/team leaders to be developed and implemented	In progress	April 2021 and ongoing
	Quarterly health and safety training requirements calendar for staff to be finalised	In progress	March 2021
	Training needs analysis to be completed for field-based roles	In progress	June 2022

ORC SAFETY AND WELLBEING DASHBOARD

2019-20		2020-21	
Q1	Q2	Q3	
Contractor	member of public	ORC Staff Member	



Progress on Risk Management Activities



Key	Explanation
0-20%	Early stages of planning (e.g. audits of requirements, staff surveys, data collection)
20-40%	Development has started (creation of policies, procedures, supporting tools such as risk assessments; reviewing control measures)
40-60%	Development in progress and on track (consultation has commenced on policies, procedures supporting tools/resources, recommended control measures; establishing staff training needs)
60-80%	Development in final stages of consultation and refinement
80-100%	Completed (Risk management process finalised, communication to staff complete, training plans & mechanisms for review in place)

Initiative	Wellbeing Initiatives	Completion Date
	Annual flu vaccinations (2020)	August 2020
	Communication of Mental Health Awareness Week	September 2020
	Communication of Wellbeing Policy	September 2020
	Staff Wellbeing Survey	September 2020
	SunSafe Lunch'n'Learn Session	October 2020
	Ergonomic Workstation Presentation	November 2020
	CAMPAIGN: Looking after yourself after returning back to work	January 2021
	Launch of "Fit for Future" Programme	February 2021



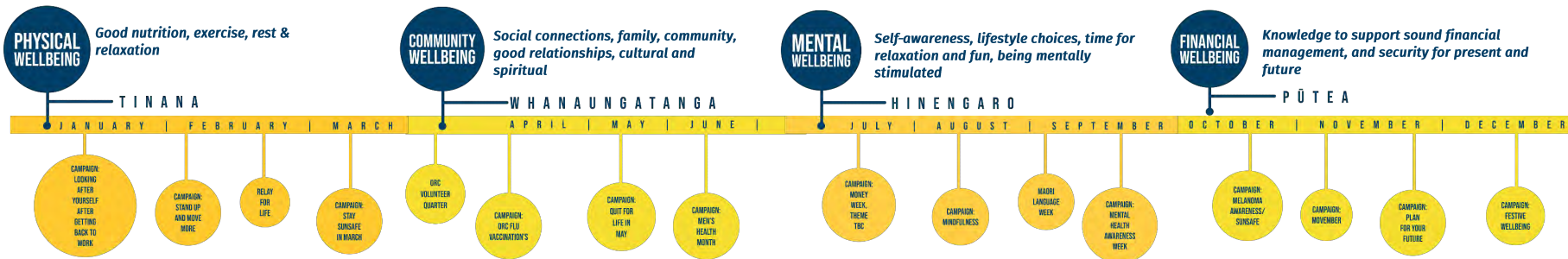
# FIT FOR FUTURE WELLBEING PROGRAMME



2021

Our wellbeing objective for 2021 is to:

**“Create a healthy and resilient workforce by enabling and supporting our people to build healthy habits”**



**Where can I find campaign & event information?**

Information can be found in the Jostle library/ safety & wellbeing/ wellbeing

**I have a question, who do I contact?**

Contact the Safety & Wellbeing team:  
[healthandsafety@orc.govt.nz](mailto:healthandsafety@orc.govt.nz)

## 7.2. CS2105 Legislative Compliance

<b>Prepared for:</b>	Audit and Risk Subcommittee
<b>Report No.</b>	CS2105
<b>Activity:</b>	Governance Report
<b>Author:</b>	Peter Kelliher, Legal Counsel Sophie Butt, Administration Officer - Legal
<b>Endorsed by:</b>	Nick Donnelly, General Manager Corporate Services
<b>Date:</b>	17 February 2021

### PURPOSE

[1] To receive Council's legislative Warrant of Fitness and Mandatory Documents Register.

### EXECUTIVE SUMMARY

[2] Otago Regional Council staff have prepared the 2020 legislative Warrant of Fitness as a tool to review and monitor performance against the legislative framework and identify areas where improvement or action is required.

[3] In addition to the Warrant of Fitness, a Mandatory Documents Register has been prepared which provides a list of:

1. Legislation and regulations that Regional Authorities are subject to; and
2. All documents that a Regional Authority must produce under an Act or legislative instrument (such as a long-term plan).

[4] The Warrant of Fitness and Mandatory Documents Register will be prepared annually for the Audit and Risk Subcommittee.

### RECOMMENDATION

*That the Audit and Risk Subcommittee:*

- 1) **Receives** this report.

### BACKGROUND

[5] The Otago Regional Council ("Council") is a creature of Statute and derives its functions, duties, and responsibilities from a range of Acts, Regulations, and other legislative instruments.

[6] Council must ensure it is compliant with these instruments. In order to do so, it must periodically review its performance against these instruments to ensure ongoing compliance.

### DISCUSSION

[7] A legislative compliance framework is required to reduce the risk of consequences for the Council, such as:

- a. Loss of reputation;
- b. Loss of accreditation;

- c. Civil and criminal proceedings; and
  - d. Investigation and censure from monitoring bodies (e.g. The Ombudsman, Auditor-General, Minister of Local Government, Minister for the Environment).
- [8] The legislative Warrant of Fitness (“WoF”) provides a snapshot of Council’s current position. The WoF is a tool to identify areas where improvement or action is required.
- [9] The WoF sets out:
- a. The key Acts and other legal obligations or requirements;
  - b. The general elements which have a duty or compliance requirement
  - c. The member of staff responsible for each element, and/or any delegations under legislation.
  - d. What the process is to make sure Council is in compliance.
  - e. Whether Council complies with the requirements or not.
- [10] For reporting on compliance, legislation has been grouped into seven key functions of Council.
- [11] Every effort has been made to identify the key legislation which staff and others are likely to encounter in the normal course of their employment. The list of statutes and other obligations which are set out in the WoF are not exhaustive – but are reviewed annually.
- [12] A Matter that is “Non-compliant” does not necessarily mean all facets of the matter do not comply with the legislation or best practice.
- [13] The grades applied (i.e. compliant/non-compliant) are based on information provided by staff and evidence of process/procedures. The WoF does not include verification of the information provided by staff or checking whether the processes/procedures have been followed.
- [14] To enable verification, in 2020 staff developed an Internal Audit Template which will be used in conjunction with the WoF. The first Audit was undertaken by an external provider on Information Requests under the Local Government Official Information and Meetings Act 1987. The Audit was completed in January 2021. A copy of the LGOIMA Audit is attached. The Council is planning an internal audit programme for other areas of the WoF.
- [15] In August 2020, the Society of Local Government Managers (SOLGM) published a Mandatory Documents Register which provided an overview of documents that are required by legislation to be produced by local government organisations.
- [16] Council staff have adapted this register to produce the attached Council Mandatory Documents Register (“MDR”) document that is specific to Regional Council matters.
- [17] The MDR provides a list of:
- 1. legislation and regulations that Regional Authorities are subject to, and
  - 2. documents that a Regional Authority must produce under an Act or legislative instrument (such as a long-term plan).
- [18] The MDR does not include obligations under the general law, such as administration of GST or for other legal entities.

[19] The coverage of the MDR is restricted to the list of public Acts in Appendix One and the list of legislative instruments in Appendix Two. This reflects the need to manage both the sheer number and length of public Acts affecting Councils and the importance of the accuracy of this Register. Requirements under local Acts and private Acts are out of scope for this register.

[20] Like the WoF, the MDR includes comment on whether the document is compliant based on the information provided by staff.

[21] The MDR complements and should be read alongside Council's annual Legislative Compliance WoF which also includes documents/processes that may not be required by legislation but for which it is best practice to have written documented processes or policies.

[22] The MDR will be updated on an ongoing basis.

[23] The Council's MDR is included as an attachment to this report.

## **CONSIDERATIONS**

### **Policy Considerations**

[24] There are no policy considerations arising from this report.

### **Financial Considerations**

[25] There are no financial implications associated with this report. There is a cost associated with the external auditing of matters under the WoF. To minimise costs, the Legal Team will also be conducting internal audits using the prepared template.

### **Significance and Engagement**

[26] No matters in this report trigger the Council's significance policy or require additional or specific consultation.

### **Legislative and Risk Considerations**

[27] It is important that Council has an appropriate system in place to identify any areas of risk of non-compliance so that these can be addressed before they cause issues.

## **ATTACHMENTS**

1. ORC Mandatory Document Register January 2021 [7.2.1 - 71 pages]
2. Otago Regional Council Internal Audit Checklist [7.2.2 - 24 pages]
3. Legislative Compliance WOF 2020 [7.2.3 - 27 pages]



## ORC Mandatory Documents Register

A register of documents that the Otago Regional Council is required to produce by legislation

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## Introduction

### Scope of this document

In August 2020, the Society of Local Government Managers (SOLGM) published a Mandatory Documents Register providing an overview of documents that are required by legislation to be produced by local government organisations. Otago Regional Council ("ORC") have adapted this register to produce the following document that is specific to regional council issues. For clarity, areas of legislation that apply only to territorial authorities have been omitted.

This register provides a list of:

1. legislation and regulations that local authorities are subject to, and
2. documents that a local authority must produce under an Act or legislative instrument (such as a long-term plan).

This register does not include obligations under the general law, such as administration of GST or for other legal entities, as required for council-controlled organisations (CCO's).

For each of the documents listed under item 2 above, statutory references are included where applicable, for:

1. the power or duty to create the document
2. the content of the document
3. the engagement required to produce the document
4. the disclosure requirements for the document
5. the review period and/or deadline for the document.

Where no review period is legislated, councils must decide on a suitable review date. For those documents aligned with the long-term plan, timely review would be the year prior to each long-term plan.

Space has been included to record ORC's compliance with each mandatory document and for any relevant comment. The grades applied (i.e. compliant/non-compliant etc..) and comments are based on information provided by staff.

The coverage of this register is restricted to the list of public Acts in Appendix One and the list of legislative instruments in Appendix Two. This reflects the need to manage both the sheer number and length of public Acts affecting councils and the importance of the accuracy of this Register.

Requirements under local Acts and private Acts are out of scope for this register.

ORC aims to review and update this register on an ongoing basis as legislation changes. Updates are listed at the end of the document. The register is accurate to the best of ORC's knowledge.

## How to use this document

The Acts and legislative instruments in this register are presented as follows:

- subject order
- Acts/legislative instruments
- mandatory documents and sections of the act or regulation

The navigation pane can be brought up by going to “View” in the top ribbon and ticking “Navigation Pane”. The entire document can be searched electronically, using “Ctrl+F”

The Register contains hyperlinks to Acts and legislative instruments throughout.

This document complements and should be read alongside ORC’s annual Legislative Compliance WoF which also includes documents/processes that may not be required by legislation but for which it is best practice to have written documented processes or policies.

## Mandatory Documents

### Annual Plan/Long-term Plan

Local Government Act 2002

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Long-Term Plan (LTP) Consultation Document	<a href="#">s93A, LGA 2002</a> <a href="#">ss93B to 93G, LGA 2002</a>	<p>The content of the LTP must meet the purpose of local government to:</p> <ul style="list-style-type: none"> <li>• promote the accountability of local authorities to their communities, and</li> <li>• promote the social, economic, environmental, and cultural well-being of their communities, taking a sustainable approach <a href="#">s3, LGA 2002</a></li> </ul> <p>Financial management policies required for the LTP and Annual Plan <a href="#">s102, LGA 2002</a>.</p>	<p>Under <a href="#">s93A, LGA 2002</a> council must use the special consultative procedure under <a href="#">s83, LGA 2002</a></p> <p><a href="#">s93B LGA 2002</a> The purpose of LTP is for public participation in the decision-making processes.</p> <p><a href="#">s93C(3)</a> and <a href="#">s93F, LGA 2002</a> The local authority must ensure that the contents of the consultation document are presented in a concise and simple manner, and in a form that enables the consultation document to achieve its purpose.</p>	<p>The LTP consultation document is required every 3 years, and</p> <p>is to be adopted by the TA under <a href="#">s93A</a> and <a href="#">93G, LGA 2002</a></p>	Y	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p>A financial strategy and infrastructure strategy are required for the LTP</p> <p><a href="#">s101A, LGA 2002</a></p> <p><a href="#">s101B, LGA 2002</a></p> <p><a href="#">s93C, LGA 2002</a> The content of the consultation document must describe:</p> <ul style="list-style-type: none"> <li>• issues as per the significance and engagement policy</li> <li>• issues of importance</li> <li>• proposed content of the financial strategy under <a href="#">s101A</a></li> <li>• proposed content of the infrastructure strategy under <a href="#">s101B</a></li> <li>• significant changes to operating and expenditure capital</li> <li>• significant changes to rating system under <a href="#">clause 15(5)</a> of Schedule 10</li> </ul>	<p><a href="#">s93C LGA 2002</a> The content of consultation document for LTP Disclosure is stated in <a href="#">s93(10), LGA 2002</a>.</p>			

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<ul style="list-style-type: none"> <li>• <a href="#">s93C(4)&amp;(5)</a> it must contain a report from the Auditor General</li> <li>• <a href="#">s93E</a> and <a href="#">s97</a> any significant commencement or cessation of activity; transfer of ownership or control of a strategic asset.</li> <li>• <a href="#">s100</a> must have a balanced budget, or be financially prudent as per the clauses in this section</li> </ul>				
	<a href="#">s93(8), LGA 2002</a>	The LTP must include such detail, as the local authority considers on reasonable grounds to be appropriate.			Y	
	<a href="#">s93(9), LGA 2002</a>	<p>A local authority must, in deciding what is appropriate to include, have regard to the following provisions:</p> <p><a href="#">78 Community views in relation to decisions</a></p> <p><a href="#">79 Compliance with procedures in relation to decisions</a></p>			Y	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p><a href="#">80 Identification of inconsistent decisions</a></p> <p><a href="#">81 Contributions to decision-making processes by Māori</a></p> <p><a href="#">82 Principles of consultation</a></p> <p><a href="#">83 Special consultative procedure</a></p> <p><a href="#">96 Effect of resolution adopting long-term plan or annual plan</a></p> <p><a href="#">97 Certain decisions to be taken only if provided for in long-term plan</a></p> <p><a href="#">101 Financial management</a></p> <p>and the significance of any matter; and the extent of the local authority's resources.</p>				

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
	<a href="#">s83, LGA 2002</a> <a href="#">s83AA, LGA 2002</a>	The LTP consultation document must include a summary of the information contained in the proposal.			Y	
Long-Term Plan (LTP)		The content of the LTP must meet the purpose of local government to: <ul style="list-style-type: none"> <li>• promote the accountability of local authorities to their communities, and</li> <li>• promote the social, economic, environmental, and cultural well-being of their communities, taking a sustainable approach <a href="#">s3, LGA 2002</a></li> </ul>		The LTP is required every 3 years <a href="#">s93(3), LGA 2002</a>	Y	
	<a href="#">s93(7(a)), LGA 2002</a>	The LTP must cover a period of not less than 10 consecutive financial years.			Y	
	<a href="#">s93(7(b)), LGA 2002</a>	The LTP must include the information required by <a href="#">Part 1 of Schedule 10</a> as follows:	The LTP must be publicly available within one month of adoption and copies sent to the	<a href="#">s93(3), LGA 2002</a>  A long-term plan must be	Y	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p><a href="#">1 Community outcomes</a></p> <p><a href="#">2 Groups of activities</a></p> <p><a href="#">3 Capital expenditure for groups of activities</a></p> <p><a href="#">4 Statement of service provision</a></p> <p><a href="#">5 Funding impact statement for groups of activities</a></p> <p><a href="#">6 Variation between territorial authority's long-term plan and assessment of water and sanitary services and waste management plans</a></p> <p><a href="#">7 Council-controlled organisations</a></p> <p><a href="#">8 Development of Māori capacity to contribute to decision-making processes</a></p> <p><a href="#">9 Financial strategy and infrastructure strategy</a></p> <p><a href="#">10 Revenue and financing policy</a></p> <p><a href="#">11 Significance and engagement policy</a></p>	<p>Secretary, the Auditor-General and the Parliamentary Library.</p>	<p>adopted before the commencement of the first year to which it relates and continues in force until the close of the third consecutive year to which it relates.</p>		



Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<a href="#">12 Forecast financial statements</a> <a href="#">13 Financial statements for previous year</a> <a href="#">14 Statement concerning balancing of budget</a> <a href="#">15 Funding impact statement</a> <a href="#">15A Rating base information</a> <a href="#">16 Reserve funds</a> <a href="#">17 Significant forecasting assumptions</a> <a href="#">17A Additional information to be included in long-term plan for unitary authority with local boards</a>				
	<a href="#">s93(8), LGA 2002</a>	The LTP must include such detail, as the local authority considers on reasonable grounds to be appropriate.			Y	
	<a href="#">s93(9), LGA 2002</a>	A local authority must, in deciding what is appropriate to include,			Y	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p>have regard to the following provisions:</p> <p><a href="#">78 Community views in relation to decisions</a></p> <p><a href="#">79 Compliance with procedures in relation to decisions</a></p> <p><a href="#">80 Identification of inconsistent decisions</a></p> <p><a href="#">81 Contributions to decision-making processes by Māori</a></p> <p><a href="#">82 Principles of consultation</a></p> <p><a href="#">83 Special consultative procedure</a></p> <p><a href="#">96 Effect of resolution adopting long-term plan or annual plan</a></p> <p><a href="#">97 Certain decisions to be taken only if provided for in long-term plan</a></p>				

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p><a href="#">101 Financial management</a></p> <p>and the significance of any matter; and the extent of the local authority's resources.</p>				
	<p><a href="#">s95, LGA 2002</a></p>	<p>The Annual Plan must include the information required by <a href="#">Part 2 of Schedule 10</a> as follows:</p> <p><a href="#">18 Forecast financial statements</a></p> <p><a href="#">19 Financial statements for previous year</a></p> <p><a href="#">20 Funding impact statement</a></p> <p><a href="#">20A Rating base information</a></p> <p><a href="#">21 Reserve funds</a></p> <p><a href="#">21A Additional information to be included in annual plan for unitary authority with local boards</a></p>	<p><a href="#">s95(2),(2A), LGA 2002</a></p> <p>Consultation must give effect to the principles of consultation in <a href="#">s82, LGA 2002</a>. However, this does not apply if the proposed annual plan does not include significant or material differences from the content of the long-term plan for the financial year to which the proposed annual plan relates.</p>		<p>Y</p>	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<a href="#">22 Annual plan and amendment of long-term plan</a>				
Annual Plan consultation document	<a href="#">s95A, LGA 2002</a>	<p>The content of the Annual Plan must meet the purpose of local government to:</p> <ul style="list-style-type: none"> <li>• promote the accountability of local authorities to their communities, and</li> <li>• promote the social, economic, environmental, and cultural well-being of their communities, taking a sustainable approach <a href="#">s3, LGA 2002</a></li> </ul> <p><a href="#">s95A(3), LGA 2002</a> It must contain:</p> <ul style="list-style-type: none"> <li>• a draft of the annual plan</li> <li>• a full draft of any policy</li> <li>• other detailed information</li> <li>• where the public can obtain more pertinent information</li> </ul>	<p><a href="#">s95A(1)(b)(c) and (3), LGA 2002</a></p> <ul style="list-style-type: none"> <li>• matters must be explained in a way that is readily understood</li> <li>• informing discussions between the TA and its communities</li> <li>• be concise and simple</li> </ul> <p>Consultation under <a href="#">s82A(3), LGA 2002</a></p>	Annually, prior to the annual plan. However, it may be combined with LTP consultation under <a href="#">s95B, LGA 2002</a>	Y	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p><a href="#">s95A(2), LGA 2002</a></p> <ul style="list-style-type: none"> <li>• identifying significant or material differences between the proposed annual plan and the content of the long-term plan</li> <li>• explain identified differences, if any, between the proposed annual plan and what is described in the LTP</li> <li>• an explanation of any significant or material variations or departures from the financial statements or the funding impact statement</li> <li>• a description of significant new spending proposals, the costs associated with those proposals, and how these costs will be met</li> <li>• an explanation of any proposal to substantially delay, or not proceed with, a significant project, and the</li> </ul>				

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		financial and service delivery implications of the proposal <ul style="list-style-type: none"> <li>outline the expected consequences of proceeding with matters, including the implications for the local authority's financial strategy</li> </ul>				
	<a href="#">s83, LGA 2002</a> <a href="#">s83AA, LGA 2002</a>	The Annual Plan consultation document must include a summary of the information contained in the proposal.			Y	
Annual Plan	<a href="#">s95(1), LGA 2002</a>	The content of the Annual Plan must meet the purpose of local government to: <ul style="list-style-type: none"> <li>promote the accountability of local authorities to their communities, and</li> <li>promote the social, economic, environmental, and cultural well-being of their communities, taking a sustainable approach <a href="#">s3, LGA 2002</a></li> </ul> <a href="#">s95(6), LGA 2002</a> and <a href="#">Part 2 of Schedule 10</a>	Under <a href="#">s95(2) and (2A), LGA 2002</a> , consultation must give effect to <a href="#">s82, LGA 2002</a> unless the annual plan includes no significant or material differences from the content of the <a href="#">long-term plan</a> .  Disclosure stated in <a href="#">s95(7), LGA 2002</a> . Annual plan must be publicly available within one month of adoption and copies sent to the Secretary, the	Under <a href="#">s95(1), LGA 2002</a> , a local authority must prepare and adopt an annual plan for each financial year.  Under <a href="#">s95(4), LGA 2002</a> , the financial statement and funding impact statement	Y	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<a href="#">s48L(3), LGA 2002</a> specifies additional content required in annual plans of unitary authorities for which decision-making authority is allocated to one or more local boards	Auditor-General and the Parliamentary Library.	included in the first year of a long-term plan must be regarded as the annual plan for that year.		

## Annual Report

Local Government Act 2002

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Annual Report	<a href="#">s98, LGA 2002</a>	<a href="#">s98(2), LGA 2002</a> The purposes of an annual report are to compare the actual activities and the actual performance of the local authority and  to promote the local authority's accountability to the community.	<a href="#">s98(3)-(6), LGA 2002</a> Made publicly available within 1 month of adoption.	<a href="#">s98(3)-(6), LGA 2002</a> Completed and adopted within 4 months of the end of the financial year.	Y	

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
	<a href="#">s99(1), LGA 2002</a>	<p>It must contain the Auditor-General’s report on <a href="#">Part 3 of Schedule 10, LGA 2002</a></p> <p>parts as follows:</p> <p><a href="#">24</a> <a href="#">Capital expenditure for groups of activities</a></p> <p><a href="#">29</a> <a href="#">Financial statements</a></p> <p><a href="#">30</a> <a href="#">Funding impact statement</a></p> <p>Any other compliances with the requirements of Schedule 10 that are applicable to the annual report</p>	<p><a href="#">s98(3)-(6), LGA 2002</a></p> <p>Made publicly available within 1 month of adoption.</p>	<p><a href="#">s98(3)-(6), LGA 2002</a></p> <p>Completed and adopted within 4 months of the end of the financial year.</p> <p><a href="#">s98(4)-(6), LGA 2002</a></p> <p>Made publicly available within 1 month after adoption of annual report.</p>	Y	
	<ul style="list-style-type: none"> <li><a href="#">Part 3 of Schedule 10, LGA 2002</a></li> </ul>	<p><a href="#">23</a> <a href="#">Groups of activities</a></p> <p><a href="#">24</a> <a href="#">Capital expenditure for groups of activities</a></p> <p><a href="#">25</a> <a href="#">Statement of service provision</a></p> <p><a href="#">26</a> <a href="#">Funding impact statement for groups of activities</a></p>	<p><a href="#">s98(3)-(6), LGA 2002</a></p> <p>Made publicly available within 1 month of adoption.</p>	<p><a href="#">s98(3)-(6), LGA 2002</a></p> <p>Completed and adopted within 4 months of the end of the financial year.</p>	Y	



Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<a href="#">27 Internal borrowing</a> <a href="#">28 Council-controlled organisations</a> <a href="#">29 Financial statements</a> <a href="#">30 Funding impact statement</a> <a href="#">30A Rating base information</a> <a href="#">31 Reserve funds</a> <a href="#">31A Insurance of assets</a> <a href="#">32 Remuneration issues</a> <a href="#">32A Employee staffing levels and remuneration</a> <a href="#">33 Severance payments</a> <a href="#">34 Statement of compliance</a> <a href="#">34A Additional information to be included in annual report of unitary authority with local boards</a> <a href="#">34B Additional information: RFT schemes</a> <a href="#">35 General</a>		<a href="#">s98(4)-(6), LGA 2002</a> Made publicly available within 1 month after adoption of annual report. <a href="#">s98(4)-(6), LGA 2002</a> Made publicly available within 1 month after adoption of annual report.		

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
	<ul style="list-style-type: none"> <li><a href="#">s261B, LGA 2002 Non-financial performance measures rules 2013, DIA</a></li> </ul>	The DIA <a href="#">Non-financial performance measures rules 2013</a> regulations specify the 19 mandatory performance measures for local authorities across the five core activities of water, sewerage, stormwater, flood protection and roads.			Y	
	<a href="#">Local Government (Financial Reporting and Prudence) Regulations 2014</a>	Financial reporting and financial prudence regulations.			Y	
Annual Report Summary	<ul style="list-style-type: none"> <li><a href="#">s98(4)(5)(6)LGA 2002</a></li> <li><a href="#">s99(2), LGA 2002</a></li> </ul>	Must contain the Auditor-General’s report on whether the summary represents, fairly and consistently, the information regarding the major matters dealt with in the annual report.	<a href="#">s98(4)-(6), LGA 2002</a> Made publicly available within 1 month of adoption.	<a href="#">s98(3)-(6), LGA 2002</a> Completed and adopted within 4 months of the end of the financial year.	Y	

## Building

### Building (Accreditation of Building Consent Authorities) Regulations 2006

### Building Act 2004

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Building Consent Authority (BCA) Accreditation and Registration	<a href="#">s212, BA 2004</a> <a href="#">s215, BA 2004</a>  <a href="#">Building (Accreditation of Building Consent Authorities) Regulations 2006</a>	<p>The Authority must apply for and gain accreditation, be registered as a building consent authority, and maintain accreditation and registration at all times.</p> <p>The criteria and standards for accreditation as BCA are:</p> <p><a href="#">Requirements for policies, procedures, and systems</a></p> <p><a href="#">Building consent authority's decisions under policies,</a></p>	Any significant change of the BCA, managers, employees, functions, policies, procedures or systems under <a href="#">s6A, B(ABCA)R 2006</a>	Must notify MBIE within 20 working days	Y	<p>ORC's current Certificate of Accreditation was issued on 31 August 2020.</p> <p>ORC's next reassessment is scheduled for April 2022.</p>

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p><a href="#">procedures, and systems</a></p> <p>7 <a href="#">Performing building control functions</a></p> <p>8 <a href="#">Ensuring enough employees and contractors</a></p> <p>9 <a href="#">Allocating work to competent employees or contractors</a></p> <p>10 <a href="#">Establishing and assessing competence of employees</a></p> <p>11 <a href="#">Training employees</a></p> <p>12 <a href="#">Choosing and using contractors</a></p> <p>13 <a href="#">Ensuring technical leadership</a></p>				

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p><a href="#">Ensuring necessary technical resources</a></p> <p><a href="#">Keeping organisational records</a></p> <p><a href="#">Filing applications for building consents</a></p> <p><a href="#">Assuring quality</a></p> <p><a href="#">Requiring technical qualifications</a></p>				
Building consents and certificates in accordance with the Building Act 2004	<a href="#">s14F(b), BA2004</a>	<ul style="list-style-type: none"> <li>Information about buildings <a href="#">s216, BA 2004</a></li> <li>Building consents <a href="#">s12, BA2004</a></li> <li>Code compliance certificates <a href="#">s91, BA2004,</a></li> </ul>	<a href="#">s217, BA 2012</a> A person has access to the BCA information held under <a href="#">s216, BA 2004</a> by the Authority	As required for the issue of each consent or certificate	Y	

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<ul style="list-style-type: none"> <li>• Certificate of acceptance <a href="#">s96, BA2004,</a></li> <li>• Certificate of public use <a href="#">s363A, BA2004</a></li> </ul>				
Audit of building consents for purpose of ascertaining payment of levy	<a href="#">s64, BA 2004</a>	Records of building consents granted must include the estimated value of the building work, the amount of levy payable, the date of payment of levy to the Authority.	Records must be provided to the CE of MBIE on request.	An Authority must comply immediately upon request.	Y	
Register of dams	<a href="#">s151, BA 2004</a>	Regional authorities must establish and maintain a register of dams in its district	<a href="#">s152, BA 2004</a> Regional authorities must provide information to the CE of MBIE in accordance with the regulations.	N/A	Y	
Policy on dangerous	<a href="#">s161, BA 2004</a>	The policy must state information about	<a href="#">s162, BA 2004</a> The policy must be	<a href="#">s162, BA 2004</a> Review within 5 years of	N	Review/update is overdue, however any

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
dams, earthquake-prone dams, and flood-prone dams		how the RC will perform its functions, its priorities and application to heritage dams	adopted using the special consultative procedure. A copy of the policy must be sent to the CE of MBIE	adoption and then at intervals of not more than 5 years.		review is frustrated by the absence of government regulations which are needed to fully define “dangerous dam”. Promulgation of the necessary regulations has been delayed numerous times by successive governments. We are awaiting advice from officials on the proposed timeframe.

### Civil Defence Emergency Management Civil Defence Emergency Management Act 2002

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Civil defence emergency	<a href="#">s13, CDEMA 2002</a>	<a href="#">s49, CDEMA 2002</a>	Before making the plan, public notice and submission	Every 5 years <a href="#">s56, CDEMA 2002</a>	Y	

<p>management group plan. Every local authority must be a member of a Civil Defence Emergency Management Group</p>	<p><a href="#">§17 CDEMA 2002</a> <a href="#">§48-57, CDEMA 2002</a> Every Civil Defence Emergency Management Group must prepare and approve a civil defence emergency management group plan.</p>	<p>The plan includes the following and must have written guidelines re:</p> <ul style="list-style-type: none"> <li>• councils involved</li> <li>• hazards and risks</li> <li>• management and recovery objectives of plan</li> <li>• area of group</li> <li>• liabilities</li> <li>• arrangements for declaring a state of emergency</li> <li>• local transition period</li> <li>• co-operation/co-ordination with other groups</li> <li>• timeframe for plan</li> </ul> <p>The plan must not be inconsistent with national civil defence or other</p>	<p>period must occur <a href="#">§52, CDEMA 2002</a></p> <p>A proposed plan is to be sent to the Minister of Civil Defence and Emergency Management, and must allow them 20 days to comment. <a href="#">§49, CDEMA 2002</a></p>			
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		strategies or standards <a href="#">s53, CDEMA 2002</a>				
Plan and provide for civil defence emergency management	<a href="#">S64 CDEMA 2002</a>	A local authority must plan and provide for civil defence emergency management within its district and ensure that it is able to function to the fullest possible extent, even though this may be at a reduced level, during and after an emergency.	NA	NA	Y	

## COVID-19 Response (Urgent Management Measures) Legislation Act 2020

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<b>Document(s)</b>	<b>Statute</b>	<b>Content</b>	<b>Engagement and/or Disclosure</b>	<b>Review Period and/or Deadline</b>	<b>Compliant (Y/N)</b>	<b>Comment</b>
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<p>Amendments to the requirements to be physically present for meetings and making meetings and documents “open” to the public.</p>	<p><a href="#">Parts 3 &amp; 4 C-19 RUMMLA 2020</a></p>	<p>A member of local authority can attend meetings through audio or audiovisual link whether or not the standing orders allow for this. This also applies to local authority committees and CDEM Groups.</p> <p>Members who attend in this way are counted present for the purposes of a quorum.</p> <p>Meetings are “open to the public” by livestreaming and making the recording and written summary of the meeting available as soon as practicable after the meeting.</p> <p>Agendas, reports and minutes can be made publicly available on websites alone.</p>	<p>Modifications to legislation while epidemic notice is in force:</p> <p>s25A LGA 2002</p> <p>Schedule 7 LGA 2002</p> <p>S46A, 46B, 47A, 51AA LGOIMA 1987</p>	<p>The clause is repealed when Epidemic Preparedness (COVID-19) Notice 2020 expires or is revoked.</p> <p><a href="#">S8 C-19RUMMLA 2020</a></p>	<p>Y</p>	<p>No amendment to the Standing Orders was required as the Epidemic Preparedness Notice 2020 overrode anything to the contrary in such Standing Orders.</p> <p>The only meetings ORC invoked the remote quorum rule were during Council Meetings of 9 April 2020, 22 April 2020, a public-excluded extraordinary Council Meeting of 6 May and the Strategy and Planning Committee meeting of 13 May 2020 as these were all conducted 100% electronically.</p>
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## Elections

### Local Government Act 2002

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Pre-election report	<a href="#">s99A, LGA 2002</a>	<p><a href="#">s99A(6), LGA 2002</a> A pre-election report must not contain a statement by, or a photograph of, an elected member of the local authority.</p> <p><a href="#">s99A(5), LGA 2002</a> The purpose of a pre-election report is to provide information to promote public discussion about the issues facing the local authority.</p> <p><a href="#">s36 of Schedule 10, LGA 2002</a></p> <p>For Authorities with population &gt;20k people, it must include:</p> <p>3 yrs data before the election:</p> <ul style="list-style-type: none"> <li>• funding impact statement</li> <li>• summary balance sheet</li> <li>• a statement that compares rates information, returns on investment</li> </ul> <p>3 yrs data after the election:</p>		A pre-election report must be completed and published no later than the day that is 2 weeks before the nomination day for a triennial general election of members of a local authority under the Local Electoral Act 2001.	N/A	N/A for 2019/20 period – next election is in 2022

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<ul style="list-style-type: none"> <li>• funding impact statement</li> <li>• summary forecast balance sheet</li> <li>• major projects planned</li> </ul> <p><a href="#">§37 of Schedule 10, LGA 2002</a> For TAs with population &lt;20k people, it must include:</p> <p>1 yr data before the election:</p> <ul style="list-style-type: none"> <li>• funding impact statement</li> <li>• summary balance sheet</li> <li>• a statement that compares rates information, returns on investment</li> </ul>				

Local Electoral Act 2001

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Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Public notice of an election or poll	<a href="#">s52, LEA 2001</a>	<ul style="list-style-type: none"> <li>• Date of election or poll</li> <li>• Local government area</li> <li>• Electoral officers</li> <li>• Electoral system</li> <li>• Voting method</li> <li>• Other information required by the <a href="#">regulations</a></li> </ul> Other information in <a href="#">s53</a> and <a href="#">54, LEA 2001</a>	Must not be given later than 28 days before the electoral roll closes or when nominations are received	N/A	N/A	N/A for 2019/20 period – next election is in 2022
Public notice of procedures for enrolment as ratepayer on electoral roll	<a href="#">s39, LEA 2001</a>	<ul style="list-style-type: none"> <li>• Public notice of the qualifications and procedures for enrolment or nomination as a ratepayer elector.</li> </ul>	It must be given during the month of May in each year in which a triennial general election is held	N/A	N/A	
Public notice that an electoral roll is available for inspection	<a href="#">s42, LEA 2001</a>	Public notice of the place or places where the roll is kept	The roll must be open for public inspections not less than 28 days before the closing of the roll	N/A	N/A	
Further notice to electors of election or poll	<a href="#">s65, LEA 2001</a>	<ul style="list-style-type: none"> <li>• Date of election or poll</li> <li>• Day and time voting period begins and ends</li> <li>• Electoral system</li> <li>• Voting method</li> </ul>	As soon as practicable after the close of nominations or the closing of the electoral roll	N/A	N/A	

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<ul style="list-style-type: none"> <li>Number of vacancies to be filled</li> <li>Names and affiliations of the candidates</li> </ul>				
Return of electoral donations and expenses to be open for public inspection	<a href="#">§112F, LEA 2001</a>	The electoral officer must keep every return filed.	Every return must be published, be made available for public inspection, and given upon request (subject to any charges)	Records must be kept for 7 years	Y	
Public notice of election or poll result	<a href="#">§86, LEA 2001</a>	Declaration of the official result	As soon as possible after special votes and all valid votes have been counted	N/A	N/A	
Public notice of right to demand poll on electoral system	S28, LEA 2001	Notice the electors of the ORC have a right to demand a poll on the electoral system to be used for ORC elections	Public may demand a poll by 21 February 2021		Y	<p>On 26 August 2020, Council resolved to retain the FPP system for 2022 elections.</p> <p>Public notice was given of the right for electors to demand a poll on the electoral system to be used for ORC elections.</p>



## Employer Responsibilities

### Health and Safety at Work Act 2015

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Duty to notify notifiable event	<a href="#">s56, HSWA 2015</a>	The details of the event must be provided.	The regulator (Worksafe or other regulator) is to be notified of the event by telephone or in writing.	N/A	Y	No notifiable events
Records of notifiable events must be kept	<a href="#">s57, HSWA 2015</a>	Records of each notifiable event.		Records must be kept for 5 years.	Y	

### Local Government Act 2002

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Personnel Policy that complies with the principle of being a good employer	<a href="#">Cl36 Sch 7 LGA 2002</a>	Sets out the fair and proper treatment of employees as per the details in <a href="#">Cl36(2)&amp;(3)</a>	Not stated	Not stated	Y	A number of HR policies such as the Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy, Recruitment

						and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy, Health and Safety Policy and Remuneration policy ensure compliance with this requirement.
Equal Employment Policy	<a href="#">s40 LGA 2002</a>	Prohibited grounds for discrimination are in <a href="#">s105, Employment Relations Act 2000</a>  The Local Governance Statement for each council must have information on its equal employment policy.	Not stated	Not stated	Y	

## Environment

### Resource Management Act 1991

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
RMA data disclosures re the National Monitoring System information	<a href="#">s27, RMA 1991</a>	RMA data disclosures as required by the Minister for the Environment regarding details of how the RMA is being implemented.	Disclosure to the Ministry for the Environment	Within 20 working days of notice or as required. Current requirements are <a href="#">here</a>	Y	Annual reporting data was submitted within an agreed deadline extension.
Regional Council monitoring information	<a href="#">s28A, RMA 1991</a>	Provide data to the Minister of Conservation as reasonably required, re coastal permits, regional coastal plan, protected customary rights	Disclosure to the Minister of conservation	Within 20 working days of notice or as required.	Y	No requests received from Minister of Conservation
Duty to gather information, monitor and keep records to carry out functions	<a href="#">s35, RMA 1991</a>	As specified in <a href="#">s35, RMA 1991</a>	Information to be kept by local authorities is listed in <a href="#">s35(5), RMA 1991</a>  Every local authority must, compile and	Local authorities must make available to the public a review the results of its monitoring relating to <a href="#">s35(2)(b)</a> at	N	Council gathers specified information.  No review has been undertaken.

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
effectively under the Act			make available to the public a review of the results of its monitoring under subsection (2)(b). <a href="#">s35(2A), RMA 1991</a>	intervals of not more than 5 years.		
Regional Policy Statements (RPS)	<a href="#">s30, RMA 1991</a> <a href="#">s60, RMA 1991</a>	Regional Councils are responsible under <a href="#">s61</a> for preparing and changing the RPS. <a href="#">s62, RMA</a> specifies the content of the RPS.	As per <a href="#">Schedule 1</a>	See <a href="#">Schedule 1</a> for the preparation, change, and review of policy statements and plans.	N	Plans have not been reviewed within the timeframes required by the RMA – all are scheduled to be reviewed within the next 10 years
Regional Plans	<a href="#">s30, RMA 1991</a> <a href="#">s63, RMA 1991</a>	<a href="#">s66, RMA</a> specifies matters to be considered in Regional Council Plans.		See <a href="#">Schedule 1</a> for the preparation, change, and review of policy statements and plans.	N	Plans have not been reviewed within the timeframes required by the RMA – all are scheduled to be reviewed within the next 10 years
		<a href="#">s67, RMA</a> specifies the content of Regional Plans.	<a href="#">Schedule 1</a> specifies the notification and consultation process for the preparation and change of Regional Plans.	See <a href="#">Schedule 1</a> for the preparation and change of Regional Plans.	N	Plans have not been reviewed within the timeframes required by the RMA – all are scheduled to be reviewed within the next 10 years

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Regional Coastal Plans	<a href="#">s30, RMA 1991</a> <a href="#">s64, RMA 1991</a>		<a href="#">Schedule 1</a> specifies the notification and consultation process for the preparation and change of Regional Coastal Plans.  Regional councils are responsible for adopting proposed Regional Coastal Plans under <a href="#">Schedule 1, clause 18</a> . The Minister of Conservation is responsible for approving them under <a href="#">Schedule 1, clause 19</a> .	See <a href="#">Schedule 1</a> for the preparation and change of Regional Coastal Plans.	N	
Incorporate regulations by the Governor General, by Order in Council prescribing national	<a href="#">s43, RMA 1991</a> <a href="#">s35(2)(a), RMA 1991</a> <a href="#">s35(2AA), RMA 1991</a>	National environmental standards as prescribed by the Governor-General:  (a) for the matters referred to in <a href="#">section 9</a> , <a href="#">section 11</a> , <a href="#">section</a>	Local authorities are required to provide information gathered under sections <a href="#">35</a> and <a href="#">35A</a> to the Minister, and prescribing the content of the information to be provided and the		Y	Compliance - Resource Management (National Environmental Standards for Air Quality) Regulations 2004

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
environmental standards		<a href="#">12</a> , <a href="#">section 13</a> , <a href="#">section 14</a> , or <a href="#">section 15</a> , including, but not limited to— (i) contaminants: (ii) water quality, level, or flow: (iii) air quality: (iv) soil quality in relation to the discharge of contaminants: (b) standards for noise: (c) standards, methods, or requirements for monitoring.	manner in which, and time limits by which, it must be provided. <a href="#">s360(1)(hk) &amp;(hl)</a> , <a href="#">RMA 1991</a>			
Evaluation reports	<a href="#">s32, RMA 1991</a>	Evaluation reports must be prepared for any regulation plan or change under the RMA.	It must be made available for public inspection as soon as practicable after the proposal is made (in the case of a standard, regulation,	Requirements for undertaking and publishing further evaluations are in <a href="#">s32AA, RMA 1991</a>	Y	Most recently, PC6AA, PC7 and PC8 have had s32's. Part of the process for requesting council approval to notify is for them to also approve the s32.

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		It must include an evaluation of the proposal against its objectives.	national policy statement, or New Zealand coastal policy statement); or at the same time as the proposal is notified.			

Maritime Transport Act 1994

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Regional Oil Spill Contingency Plan	S288 <a href="#">Maritime Transport Act 1994</a>	A regional marine oil spill contingency plan is to promote a planned and regionally co-ordinated response to any marine spill	Consultation with the Department of Conservation, tangata whenua, other stakeholders as appropriate  <a href="#">S291 MTA 1994</a>	Every 3 years  <a href="#">S209 MTA 1994</a>	Y	

## Financial Management

### Local Government Act 2002

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Financial Strategy	<a href="#">s101A, LGA 2002</a>	<p>Part of the LTP. The strategy must include a statement of factors that are expected to have a significant impact on the council in the consecutive years covered by the strategy.</p> <p>It must include information on rate increases and borrowing, meet levels of service, and information on securities.</p>			Y	Included in ORC's LTP
Infrastructure Strategy	<a href="#">s101B, LGA 2002</a>	Part of the LTP. The infrastructure strategy must be for			Y	Flood protection, control works and assets are maintained, repaired and renewed in line with ORC's Infrastructure Strategy



Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<p>a period of at least 30 years.</p> <p>It must outline how infrastructure assets will be managed, projected capital and expenses, assumptions and other information</p>				
Revenue and Financing Policy	<a href="#">s103, LGA 2002</a> <a href="#">s102 LGA 2002</a>	The funding of operating expenses and capital expenditure as listed in s103(2)	Consultation must be done on a draft policy under <a href="#">s82, LGA 2002</a> , Principles of Consultation	<a href="#">s106(6)</a> Every 3 years	Y	
Liability Management Policy	<a href="#">s104, LGA 2002</a> <a href="#">s102 LGA 2002</a>	The management of borrowing and liabilities as listed in s104	Consultation must be done on a draft policy under <a href="#">s82, LGA 2002</a> , Principles of Consultation	<a href="#">s106(6)</a> Every 3 years	Y	The ORC has established a Treasury Management Policy, which combines the Local Government Act requirement for local authorities to adopt a Liability Management Policy and an Investment Policy
Investment Policy	<a href="#">s105, LGA 2002</a>	The policies of investment mix,	Consultation must be done on	<a href="#">s106(6)</a> Every 3 years	Y	The ORC has established a Treasury Management Policy, which

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
	<a href="#">s102 LGA 2002</a>	acquisition of new investments, how they are managed and reported, how risks are assessed and managed.	a draft policy under <a href="#">s82, LGA 2002</a> , Principles of Consultation			combines the Local Government Act requirement for local authorities to adopt a Liability Management Policy and an Investment Policy
Policy on the remission and postponement of rates on Māori freehold land	<a href="#">s102 LGA 2002</a> <a href="#">s108, LGA 2002</a>	The policy must state the objectives sought and criteria for remissions or postponement.	Consultation must be done on a draft policy under <a href="#">s82, LGA 2002</a> , Principles of Consultation	<a href="#">s108(4A)</a> Every 6 years	Y	Last reviewed in 2015

## Governance

### Local Government Official Information Act 1987

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Records of meeting agendas, reports and minutes	<a href="#">s45 LGOIMA 1987</a> <a href="#">s46A LGOIMA 1987</a> <a href="#">Cl28(1) Sch7, LGA 2002</a>	Meeting agendas and associated reports, <a href="#">s46A LGOIMA 1987</a>  Definition of “meeting” is in <a href="#">s45 LGOIMA 1987</a>  Information can be withheld under <a href="#">ss5, 6 &amp; 7 LGOIMA 1987</a>	Must be made available to members of the local authority and for public inspection	At least 2 working days prior to the meeting	Y	Available on ORC’s website

### Local Government Act 2002

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Code of Conduct for Elected Members	<a href="#">cl15, Sch7 LGA 2002</a>	The understandings and expectations adopted by the local authority about the manner in which	Adoption must have occurred after LGA was enacted. Amendments require not less than 75%	COC must not be revoked but can be amended.	Y	Code of Conduct available on ORC’s website

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		members mat conduct themselves.	support of the members present.			
Standing Orders	<a href="#">cl27 Sch7 LGA 2002</a>	Local authorities must adopt standing orders for the conduct of its meetings and committee meetings.	Adoption must have occurred after LGA was enacted. Amendments require not less than 75% support of the members present.	As required.	Y	Standing Orders 2019-2022 available on ORC's website
Triennial Agreements	<a href="#">s15, LGA 2002</a> s16, LGA 2002	All local authorities in a region must have an agreement for the co-ordination of responsibilities	Engagement and disclosure is to other councils and the minister as per ss 15 and 16	No later than 1 March after each triennial election	Y	Ratified by ORC – refer Report No OMF201912 dated 17 January 2020
Local Governance Statement	<a href="#">s40, LGA 2002</a>	<a href="#">s40, LGA 2002</a> lists the information required  <a href="#">s48D, LGA 2002</a> unitary councils with one or more local boards need to provide additional information.	Under s40(1), LGA 2002, statement must be publicly available.	s.40(2)&(3), LGA 2002  A local authority must comply within six months after each triennial general election, and update it as appropriate.	Y	Information required is on ORC's website: <a href="https://www.orc.govt.nz/our-council-our-region/our-council/local-governance-statement">https://www.orc.govt.nz/our-council-our-region/our-council/local-governance-statement</a>

## Management

### Local Government Act 2002

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Significance and Engagement policy	<a href="#">s76AA, LGA 2002</a>	<p>The policy must set out the TAs general approach, criteria, procedures, responses and community engagement to issues, proposals, assets, decisions or activities which are significant or may have significant consequences.</p> <p><a href="#">s76AA(3), LGA 2002</a> It must list the assets considered by the TA to be strategic assets.</p>	Councils must consult in accordance with <a href="#">s82, LGA 2002</a> when adopting or amending the policy. See <a href="#">s76AA(5)</a>	<a href="#">s76AA(4), LGA 2002</a> The policy may be amended from time to time	Y	
Delivery of Services, s17A reviews	<a href="#">s17A, LGA 2002</a>	<a href="#">S17A(4)</a> Reporting against delivery of services, cost-effectiveness for local infrastructure, public	<a href="#">s17A (8)&amp;(9) LGA 2002</a> Information to be made	A review must be undertaken in conjunction with consideration of	Y	A joint s17A review was carried out by all TA's and was completed in 2017.

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		services, and performance of regulatory functions.	publicly available.  Council must make decisions in accordance with <a href="#">s.76, LGA 2002</a> including consideration of community views under <a href="#">s78, LGA 2002</a> .	any significant change to relevant service levels;  within 2 years before the expiry of any contract relating to that service; and not later than 6 years following the last review; subject to exceptions in s17A(2) and s17A(3)		

## Rates

### Local Government (Rating) Act 2002

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Rating Information Database	<a href="#">s27, LG(R)A 2002</a>	<p><a href="#">s27(4) to (6), LG(R)A 2002</a></p> <p>The database must include:</p> <ul style="list-style-type: none"> <li>all information that relates to each rating unit</li> <li>rating category</li> <li>category for targeted rate</li> <li>other matters under <a href="#">s117K, Part 1 and Part 2</a></li> <li>It must be searchable by address or reference number</li> </ul>	The rating information must be available for inspection, <a href="#">s28, LG(R)A</a>	The local authority must, during the month of May, give public notice that the rating information database is available for inspection and of the place and times it may be inspected, <a href="#">s28(4), LG(R)A</a>	Y	
Rates records	<a href="#">s37, LG(R)A</a>	<p>Rates records must show:</p> <ul style="list-style-type: none"> <li>the rates liability for each rating unit</li> <li>other matters under <a href="#">s117K,</a></li> </ul>	Rates records must be kept and maintained.	N/A	Y	
Notice of rates assessment	<a href="#">s44, LG(R)A</a>	<a href="#">s45, LG(R)A</a> specifies the contents of a rates assessment.	It must be delivered to a ratepayer to give	Delivery must be either before or at the same time as	Y	

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
			them notice of payment.  Notification details are in <a href="#">s136, LG(R)A</a>	the rates invoice in accordance with <a href="#">s48, LG(R)A</a>		
Rates invoice	<a href="#">s46, LG(R)A</a>	The contents of a rates invoice are specified in <a href="#">s46, LG(R)A</a>	<a href="#">s46(1), LG(R)A</a>  The local authority must deliver to the ratepayer a rates invoice for the rating unit for that period.  Notification details are in <a href="#">s136, LG(R)A</a>	Delivery must be at least 14 days before the payment is due <a href="#">s48, LG(R)A</a>	Y	
Procedure for setting rates	<a href="#">s23, LG(R)A</a> <a href="#">s24, LG(R)A</a>	Rates must: <ul style="list-style-type: none"> <li>• be set by council resolution</li> </ul>	Within 20 working days after making a resolution, the resolution must be made publicly	Prior to the financial period to which the rate applies.	Y	Rates resolution has been adopted by Council for the 2020/21 financial year



Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
		<ul style="list-style-type: none"> <li>relate to a financial year or part of financial year</li> <li>be in accordance with the LTP and funding impact statement</li> </ul> The resolution must state: <ul style="list-style-type: none"> <li>state the applicable financial year</li> <li>the date(s) that the rate must be paid</li> </ul>	available on an Internet site maintained by it or on its behalf to which the public has free access.			

Transport  
Land Transport Management Act 2003

Document(s)	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Regional Land Transport Plans	<a href="#">s13 LTMA 2003</a>	That the Regional Transport Committee prepares a regional land transport plan that takes into account the objectives and purpose of the Act,		Every 6 years	Y	Otago Southland Regional Land Transport

		energy efficiency and conservation strategies and national policy statements,				Plan 2015-2021
Regional Public Transport Plans	<a href="#">S119 LTMA 2003</a>	A regional council must have a regional public transport plan. Content is listed in <a href="#">s120 LTMA 2003</a>	Consultation requirements set out in <a href="#">s125 LTMA</a>  Notice of adoption or variation must be given in relevant newspaper and other parties notified as outlined in <a href="#">s121 LTMA 2003</a>		Y	Regional Public Transport Plan 2014
Policy on significance variations to, and activities included in, regional land transport plans	s106 LTMA 2003	Variations made to regional land transport plans and activities that are included in the land transport plan			Y	Addendums to the RLTP included in ORC's website

## Treaty of Waitangi

### Local Government Act 2002

Document	Statute	Content	Engagement and/or Disclosure	Review Period and/or Deadline	Compliant (Y/N)	Comment
Policies for liaising with Maori. (Consultation requirement across all decision making including LTP)	s40(1)(i) <a href="#">LGA 2002</a>	The Local Governance statement must have policies for liaising with and memoranda or agreement with Maori. s40(1)(i) <a href="#">LGA 2002</a>	This policy is required under the requirements for the Local Governance Statement	Not stated	Y	Refer "Development of Maori Capacity to Contribute to Decision-Making" in the ORC's LTP 2018-2028

## Appendix One - List of public Acts covered by this Register

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
1.	<a href="#">Biosecurity Act 1993</a>	The Biosecurity Act 1993 allows regional councils to control pests by developing pest management strategies (sections 71 to 83). These set out the objectives of the strategy, the pests to be managed or eradicated and the methods of management.	1 October 2018
2.	<a href="#">Building Act 2004</a>	Territorial authorities (and some Regional C are Building Consent Authorities. They issue building consents and undertake building inspections under the Building Act 2004, but have no role in setting building standards and cannot set higher or lower building standards than the Building Code.  Regional Councils are Building Consent Authorities for dams, which usually require resource as well as building consent.  The Act includes provisions relating to residential pool safety.	12 November 2018
3.	<a href="#">Building (Earthquake-prone Buildings) Amendment Act 2016</a>	This Act amends the Building Act 2004 with special provisions for earthquake-prone buildings (including powers of regional councils in respect of dangerous dams).	1 July 2017
4.	<a href="#">Bylaws Act 1910</a>	An Act to make better provision for the validity of bylaws.	1 July 2013
5.	<a href="#">Civil Defence Emergency Management Act 2002</a>	Requires local authorities to co-ordinate, through regional groups, planning, programmes, and activities related to civil defence emergency management across the areas of reduction, readiness,	26 November 2018

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
		response, and recovery, and encourage co-operation and joint action within those regional groups. Provides a basis for the integration of national and local civil defence emergency management planning and activity through the alignment of local planning with a national strategy and national plan.	
6.	<a href="#">Climate Change Response Act 2002</a>	Local authorities are subject to the Kyoto Protocol.	1 January 2019
7.	<a href="#">Conservation Act 1987</a>	Section 35 stipulates that, "A local authority may make contributions out of its general fund or account for the management, improvement, or maintenance of any conservation area even if the area is outside its district."	21 December 2018
8.	<a href="#">Copyright Act 1994</a>		30 December 2018
9.	<a href="#">Crimes Act 1961</a>		12 March 2019
10.	<a href="#">Crown Pastoral Land Act 1998</a>	Concerns crown owned land where local authorities have an interest.	12 November 2018
11.	<a href="#">Defence Act 1990</a>	There are security provisions in the Act for any state of emergency declared under the Civil Defence Emergency Management Act 2002.	1 September 2017
12.	<a href="#">Electoral Act 1993</a>	Enables electoral officers of local authorities to obtain from the Electoral Commission certain specified information required for any election, by-election or poll required by, or under, any Act.	9 April 2019
13.	<a href="#">Environmental Reporting Act 2015</a>	The Governor-General may make environmental reporting regulations for local authorities to comply with.	27 June 2016

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
14.	<a href="#">Evidence Act 2006</a>	The purpose of this Act is to help secure the just determination of proceedings.	1 July 2019
15.	<a href="#">Fencing Act 1978</a>	An Act to reform the law relating to the erection and repair of dividing fences.	12 November 2018
16.	<a href="#">Fire and Emergency New Zealand Act 2017</a>	Fire services were unified under this Act. It established Fire and Emergency New Zealand whose functions are to promote fire safety and the safe use of fire, provide fire prevention.	8 May 2019
17.	<a href="#">Health and Safety at Work Act 2015</a>	Provides for a balanced framework to secure the health and safety of workers and workplaces. Regard must be had to the principle that workers and other persons should be given the highest level of protection against harm to their health, safety, and welfare from hazards and risks arising from work or from specified types of plant as is reasonably practicable.	1 October 2018
18.	<a href="#">Heritage New Zealand Pouhere Taonga Act 2014</a>	The purpose of this Act is to promote the identification, protection, preservation, and conservation of the historical and cultural heritage of New Zealand. Heritage New Zealand Pouhere Taonga may make recommendations to the local authorities that have jurisdiction in the area where the historic area is located, as to the appropriate measures that those local authorities should take to assist in the conservation and protection of the historic area.	12 November 2018
19.	<a href="#">Human Rights Act 1993</a>	An Act to provide better protection of human rights in New Zealand in general accordance with United Nations Covenants or Conventions on Human Rights.	1 July 2019

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
20.	<a href="#">Interpretation Act 1999</a>	The purposes of this Act are to state principles and rules for the interpretation of legislation; and to shorten legislation; and to promote consistency in the language and form of legislation.	1 January 2014
21.	<a href="#">Land Drainage Act 1908</a>	The Act confers on local authorities the same powers with respect to cleaning, repairing or other maintenance as were had by elected drainage (and river) boards. Local authorities may order the removal of obstructions to waterways and dams, and may also be compelled to do so by individuals.	12 November 2018
22.	<a href="#">Land Transport Act 1998</a>	An Act to promote safe road user behaviour and vehicle safety; and to provide for a system of rules governing road user behaviour, the licensing of drivers, and technical aspects of land transport, and to recognise reciprocal obligations of persons involved; and to consolidate and amend various enactments relating to road safety and land transport; and to enable New Zealand to implement international agreements relating to road safety and land transport. Local authorities are Enforcement Authorities under the Land Transport Act.	14 November 2018
23.	<a href="#">Land Transport Management Act 2003</a>	The Act manages the process of developing and maintaining land transport systems to achieve “an affordable, integrated, safe, responsive, and sustainable land transport system” (section (3)(1)). This largely affects regional councils and unitary authorities, who must ensure the production, by a regional transport committee, of a regional land transport programme. The Act directs where funds are disbursed through Regional Land Transport Strategies. It also confers various powers on regional councils: standard setting for commercial public transport services; regulation of commercial public transport	12 November 2018

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
		services; requirements for public transport services to be provided under contract by the council.	
24.	<a href="#">Legislation Act 2019</a>	The purpose of this Act is to promote high-quality legislation for New Zealand that is easy to find, use, and understand. It provides definitions of terms where not elsewhere provided for.	28 October 2019
25.	<a href="#">Local Authorities (Members' Interests) Act 1968</a>	The Act consolidates and amends the law relating to the making of contracts between local authorities and the members thereof, and to the restrictions on the actions of such members when matters in which they have a pecuniary interest are under consideration.	1 July 2017
26.	<a href="#">Local Electoral Act 2001</a>	The purpose of this Act is to modernise the law governing the conduct of local elections and polls.	9 April 2019
27.	<a href="#">Local Government Members (2019/20) Determination 2019</a>	A remuneration determination for elected members of local government.	Came into force on 1 July 2019
28.	<a href="#">Local Government (Rating) Act 2002</a>	Promotes the purpose of local government set out in the Local Government Act 2002 by providing local authorities with flexible powers to set, assess, and collect rates to fund local government activities; ensures that rates are set in accordance with decisions that are made in a transparent and consultative manner; and provides for processes and information to enable ratepayers to identify and understand their liability for rates.	21 March 2019
29.	<a href="#">Local Government Act 1974</a>	Residual regulatory powers – sewerage and stormwater, waste management. Continues to confer bylaw-making powers in various statutory areas.	21 March 2019



	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
30.	<a href="#">Local Government Act 2002</a>	This Act establishes and empowers local authorities, confers local authorities with a power of general competence, empowers local authorities to make bylaws, and prescribes how local authorities exercise their regulatory functions.	14 May 2019
31.	<a href="#">Local Government Borrowing Act 2011</a>	This Act facilitates the operation of the New Zealand Local Government Funding Agency Limited. It exempts the Funding Agency from certain regulatory or taxation criteria that would otherwise apply to it; and applies certain regulatory or taxation criteria to the Funding Agency that would otherwise not apply to it; and authorises local authorities to deal with the Funding Agency in a manner in which they would otherwise not be authorised to do so; and authorises or requires local authorities, in certain situations, to act in a manner in which they would otherwise not be authorised or required to act.	1 December 2014
32.	<a href="#">Local Government Official Information and Meetings Act 1987 (LGOIMA)</a>	Regulates the public availability of official information held by local authorities.	21 March 2019
33.	<a href="#">Maritime Transport Act 1994</a>	Local authorities are required to provide navigational aids inside the ports they operate. Regional councils are required to have and update regional oil spill plans and to notify the director of the Maritime Safety Authority regarding hazardous substances on ships, or substances being discharged from ships in their waters. The Act also confers bylaw-making powers and powers of investigation and enforcement (prosecution) for acts endangering safety.	14 November 2018
34.	<a href="#">Marine and Coastal Area (Takutai Moana) Act 2011</a>	If a customary marine title planning document is lodged with the local authority that has statutory responsibilities in the district or	12 November 2018

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
		region where that title is located, the local authority must take the planning document into account when making any decision under the LGA02 with respect to the customary marine title area.	
35.	<a href="#">National Parks Act 1980</a>	Local authorities may make contributions towards national park purposes.	21 December 2018
36.	<a href="#">NZ Bill of Rights Act 1990</a>	The Act affirms, protects, and promotes human rights and fundamental freedoms in New Zealand; and affirms New Zealand's commitment to the International Covenant on Civil and Political Rights	1 July 2013
37.	<a href="#">Oaths and Declarations Act 1957</a>	An Act to consolidate and amend certain enactments of the Parliament of New Zealand relating to oaths, affirmations, and declarations	1 March 2017
38.	<a href="#">Ombudsmen Act 1975</a>		24 October 2018
39.	<a href="#">Port Companies Act 1988</a>	An Act to promote and improve efficiency, economy, and performance in the management and operation of the commercial aspects of ports. To provide for the formation of port companies to carry out port related commercial activities and control the ownership thereof; and to establish requirements concerning the accountability and ownership of such companies and the responsibilities of Harbour Boards.	1 December 2014
40.	<a href="#">Privacy Act 2020</a>	Promotes and protect individual privacy, in particular, to establish certain principles with respect to the collection, use, and disclosure, by public and private sector agencies, of information relating to	9 December 2020

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
		individuals; and access by each individual to information relating to that individual and held by public and private sector agencies.	
41.	<a href="#">Private Security Personnel and Private Investigators Act 2010</a>	People offering private security and investigations under this Act can be authorised by local authorities as RMA enforcement officers.	1 May 2019
42.	<a href="#">Property Law Act 2007</a>	The purpose of this Act is to restate, reform, and codify (in part) certain aspects of the law relating to real and personal property.	1 October 2019
43.	<a href="#">Protected Disclosures Act 2000</a>	Promotes the public interest by facilitating the disclosure and investigation of matters of serious wrongdoing in or by an organisation; and protects employees who, in accordance with this Act, make disclosures of information about serious wrongdoing in or by an organisation.	28 September 2017
44.	<a href="#">Public Audit Act 2001</a>	This Act has the primary purposes of establishing the Controller and Auditor-General and the Deputy Controller and Auditor General as officers of Parliament and restating the law relating to the audit of public sector organisations and public entities, which includes local authorities.	21 March 2017
45.	<a href="#">Public Bodies Contracts Act 1959</a>	An Act to make provision for the making of contracts by local authorities and other public bodies	26 November 2018
46.	<a href="#">Public Bodies Leases Act 1969</a>	An Act to consolidate and amend the law relating to the powers of certain public bodies to lease land.	12 November 2018
47.	<a href="#">Public Records Act 2005</a>	Enhances public confidence in the integrity of public records and local authority records; and provides an appropriate framework	28 September 2017

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
		within which public offices and local authorities create and maintain public records and local authority records, as the case may be.	
48.	<a href="#">Public Works Act 1981</a>	This Act regulates the execution of public works, including by local government. The Act grants local authorities powers necessary to carry out public works, including (but not limited to) acquiring necessary land, managing compensation processes, conducting surveying and managing road traffic.	12 November 2018
49.	<a href="#">Queen Elizabeth the Second National Trust Act 1977</a>	An Act to commemorate the Silver Jubilee of Her Majesty Queen Elizabeth the Second by establishing a national trust to encourage and promote the provision, protection, and enhancement of open space for the benefit and enjoyment of the people of New Zealand.	12 November 2018
50.	<a href="#">Rates Rebate Act 1973</a>	An Act to make provision for the granting of rebates of rates payable in respect of certain residential properties.	21 March 2019
51.	<a href="#">Rating Valuations Act 1998</a>	Provides for the Valuer-General to be a statutory officer within Land Information New Zealand; and introduces contestability to the rating valuations market by assigning to the Valuer-General a regulatory rather than a participatory role in the preparation of district valuation rolls.	12 November 2018
52.	<a href="#">Remuneration Authority Act 1977</a>	The Authority reviews and sets local government sector remuneration.	29 September 2018
53.	<a href="#">Resource Management Act 1991</a>	The Resource Management Act confers significant powers and functions on local authorities concerning the regulation of activities relating to natural and physical resources. Local authorities are	19 December 2018

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
		required to prepare and implement plans and policy statements, and to process and adjudicate resource consent applications.	
54.	<a href="#">Search and Surveillance Act 2012</a>	The purpose of this Act is to facilitate the monitoring of compliance with the law and the investigation and prosecution of offences in a manner that is consistent with human rights. Has links to the Dog Control Act 1996; Animal Welfare Act 1999; Food Act 2014; Local Government Act 2002; Resource Management Act 1991; Sale and Supply of Alcohol Act 2012; Smoke-free Environments Act 1990; Waste Minimisation Act 2008	26 June 2019
55.	<a href="#">Secret Commissions Act 1910</a>	An Act for the prohibition of secret commissions.	7 November 2015
56.	<a href="#">Smoke-free Environments Act 1990</a>	The purposes are to prevent the detrimental effect of other people's smoking on the health of people in workplaces, or in certain public enclosed areas, who do not smoke or do not wish to smoke there.	14 March 2018
57.	<a href="#">Soil Conservation and Rivers Control Act 1941</a>	Some residual enabling clauses for local authorities and catchment, drainage and river boards to perform certain functions (for instance, purchasing plant and machinery) for soil conservation and river control purposes.	12 November 2018
58.	<a href="#">Summary Proceedings Act 1957</a>	This Act has the procedure for infringement offences and service of documents.	21 December 2018
59.	<a href="#">Treaty of Waitangi Act 1975</a>	An Act to provide for the observance, and confirmation, of the principles of the Treaty of Waitangi by establishing a Tribunal to make recommendations on claims relating to the practical	1 August 2019

	Public Act	Regulatory Responsibilities of Local Government	Reprint as at
		application of the Treaty and to determine whether certain matters are inconsistent with the principles of the Treaty.	
60.	<a href="#">Walking Access Act 2008</a>	The Act enables controlling authorities (which can include local authorities, as appointed by the New Zealand Walking Access Commission) to enact bylaws to maintain walkways within their jurisdiction, and regulate their use.	12 November 2018
61.	<a href="#">Wildlife Act 1953</a>	The Minister can coordinate the policies and activities of local authorities that relate to the Act.	21 December 2018

## Appendix Two - List of legislative Instruments covered by this Register

### Legislative Instrument

1. [Building \(Accreditation of Building Consent Authorities\) Regulations 2006](#)
2. [Building \(Fee for Determinations\) Regulations 2005](#)
3. [Building \(Forms\) Regulations 2004](#)
4. [Building \(Infringement Offences, Fees, and Forms\) Regulations 2007](#)
5. [Building \(Minor Variations\) Regulations 2009](#)
6. [Building Practitioners \(Complaints and Disciplinary Procedures\) Regulations 2008](#)
7. [Building \(Product Certification\) Amendment Regulations 2019](#)
8. [Building \(Product Certification\) Regulations 2008](#)

## Legislative Instrument

9. [Building \(Registration of Building Consent Authorities\) Regulations 2007](#)
10. [Building Regulations 1992](#)
11. [Building \(Specified Systems, Change the Use, and Earthquake-prone Buildings\) Regulations 2005](#)
12. [Civil Defence Emergency Management Regulations 2003](#)
13. [Health and Safety at Work \(General Risk and Workplace Management\) Regulations 2016](#)
14. [Local Electoral Regulations 2001](#)
15. [Local Government Members \(2020/2021\) \(Local Authorities\) Determination 2020](#)
16. [Local Government \(Financial Reporting and Prudence\) Regulations 2014](#)
17. [Maritime Rules – Part 91 – Navigation Safety Rules](#)



## Legislative Instrument

18. [Rating Valuations \(Local Authority Charges\) Regulations 1999](#)
19. [Rating Valuations Regulations 1998](#)
20. [Resource Management \(Discount on Administrative Charges\) Regulations 2010](#)
21. [Resource Management \(Exemption\) Regulations 2017](#)
22. [Resource Management \(Forms, Fees, and Procedure\) Regulations 2003](#)
23. [Resource Management \(Discount on Administrative Charges\) Regulations 2010](#)
24. [Resource Management \(Infringement Offences\) Regulations 1999](#)
25. [Resource Management \(Marine Pollution\) Regulations 1998](#)
26. [Resource Management \(Measurement and Reporting of Water Takes\) Regulations 2010](#)

Legislative Instrument

27. [Resource Management \(National Environmental Standard for Assessing and Managing Contaminants in Soil to Protect Human Health\) Regulations 2011](#)
28. [Resource Management \(National Environmental Standards for Air Quality\) Regulations 2004](#)
29. [Resource Management \(National Environmental Standards for Sources of Human Drinking Water\) Regulations 2007](#)
30. [Resource Management \(National Environmental Standards for Telecommunication Facilities\) Regulations 2016](#)



**Otago Regional Council Internal Audit Checklist**





# Otago Regional Council Internal Audit Checklist

Otago Regional Council Internal Audit Checklist

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## Otago Regional Council Internal Audit Checklist

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### Guidance

#### About this Checklist

The audit checklist stands as a reference point before, during and after the audit process and if developed for a specific audit and used correctly will provide the following benefits:

- Ensures the audit is conducted systematically;
- Promotes audit planning;
- Ensures a consistent audit approach;
- Actively supports the organization's audit process;
- Provides a repository for notes collected during the audit;
- Ensures uniformity in the performance of different auditors;
- Provides reference to objective evidence.

This audit checklist comprises tables of the certifiable ('shall') requirements, each required is phrased as a question.

#### Audit Scoring Criteria

A risk-based internal audit approach allows the internal audit to concentrate on reviewing the major risks to the organization. The audit's role is to provide assurance that key risks to the organization's objectives in relation to legislative compliance and statutory duties are being well controlled.

The audit findings 'traffic lights' are intended to visually communicate the risk posed by the audit finding of any system or processes being audited. The rating system is stratified from 'compliant' to 'major non-compliance' to convey a concise and consistent method for scoring each audit finding. At the end of the audit, findings can be transferred into an Excel spreadsheet to create charts, summary tables and trend data to use in audit reports or management review documentation or Council papers.



## Otago Regional Council Internal Audit Checklist

Finding	Definition/Impact	Action/Mitigation
<b>COMPLIANT</b>	Compliant means adherence with the requirements of the standard. The process is implemented and documented and records exist to verify this.	Continue to monitor trends/indicators.
<b>OPPORTUNITY FOR IMPROVEMENT (OFI)</b>	A <b>low risk issue</b> that offers an opportunity to improve current practice. Processes may be cumbersome or overly complex but meet their targets and objectives. Unresolved OFIs may degrade over time to become non-compliant.	Review and implement actions to improve the process(s). Monitor trends/indicators to determine if improvement was achieved.
<b>MINOR N/C</b>	A <b>medium risk</b> , minor non-compliance resulting in deviation from best practice that is not likely to result in non-compliance with the relevant legislation and associated enforcement action. Low likelihood of detrimental effect on financial or reputational position of the organisation.	Investigate root cause(s) and implement corrective action by next reporting period or next scheduled audit.
<b>MAJOR N/C</b>	A <b>high risk</b> , major non-compliance which results or is likely to result in non-compliance with the relevant legislation and associated enforcement action and financial/reputational risks to the organisation.	Implement immediate containment action, investigate root cause(s) and apply corrective action. Re-audit in 4 weeks to verify correction.

### Principles of Auditing

Auditing relies on a number of principles whose intent is to make the audit become an effective and reliable tool that supports the organisation's policies, procedures and statutory duties whilst providing suitable objective information that the organisation can act upon to continually improve its performance. Adherence to the following principles are considered to be a prerequisite for ensuring that the conclusions derived from the audit are accurate, objective and sufficient. It also allows auditors working independently from one another to reach similar conclusions when auditing in similar circumstances. The following principles relate to auditors.

1. **Ethical conduct:** Trust, integrity, confidentiality and discretion are essential to auditing;
2. **Fair presentation:** Audit findings, conclusions and reports reflect truthfully and accurately the audit activities;
3. **Professional care:** Auditors must exercise care in accordance with the importance of the task they perform;
4. **Independence:** Auditors must be independent of the activity being audited and be objective;
5. **Evidence-based approach:** Evidence must be verifiable and be based on samples of the information available.



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#### Audit Methodology

##### Introduction

The adoption of the 'process approach' is one of the most important concepts relating to quality management systems. Process auditing is about auditing your organization's processes and their interactions, which together comprise the quality management system.

The process approach is one of the core quality management principles, which is defined as a 'consistent and predictable results are achieved more effectively and efficiently when activities are understood and managed as interrelated processes that function as a coherent system'.

The process audit provides assurance that the processes have been implemented as planned and provides information on the ability of the process to produce a quality output. Done properly, a process audit is much more than verification that processes are being followed.

A process is a set of interrelated activities that transform inputs, such as materials, organizational requirements and labor, via a series of activities into outputs, such as a finished product, publication or service. Various stages of the process must meet various applicable clauses of the standard. There are six characteristics to look out for when auditing a process:

1. Does the process have an owner?
2. Is the process defined?
3. Is the process documented?
4. Are links between other processes established?
5. Are processes and their links monitored?
6. Are records maintained?

The process approach to auditing should cover three vital stages:

1. Preparing for the audit; (desk review)
2. Auditing the process and its linkages;
3. Preparing the summary and audit report;





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Audits should be conducted at planned intervals in order to determine whether the processes conform to planned arrangements in order to determine whether the process is properly implemented and maintained and to provide feedback on process performance and legislative compliance.

Effective auditing requires the auditor to identify and record audit trails that will make a difference to your organization. The audit should begin with the process owner in order to understand how the process interacts with the other process inputs, outputs, suppliers, rate payers and the wider public.

The auditor should be able to determine whether the outputs are complete, fit for purpose and compliant with the relevant legislation.

#### Preparation

Before the audit, prepare thoroughly! Spending an hour or three in preparation will make you a better auditor and you will be much more effective during the audit. Auditors should not skip this step as it provides much needed value to the audit. Taking the time to prepare and organize actually saves time during the audit.

Gather together all the relevant documented information that relates to the process you will be auditing. Look at process metrics, work instructions, turtle diagrams, process maps and flowcharts, etc. If applicable, collect and review any control plans and failure mode effects analysis work sheets too. Review these thoroughly and highlight the aspects that you plan to audit. Using the documented information in this way ensures they become audit records.

Your organization's documented information may not cover all of the requirements that may be relevant to the process. If certain information is not available, it may become your first audit finding, not bad for the pre-audit review! Certain information and linkages should be audited. Some are required and some are simply good audit practice. Putting these sections into a worksheet format gives auditors a guide to follow, to ensure the relevant links are audited.

#### Documented Information Review

Following are examples of information that should be gathered and reviewed. The audit scope, audit objectives, audit criteria are required and this information be defined and documented. Usually, this is just basic formality, document it and move on.

1. The audit scope defines what is included and excluded from the audit, what will be audited.
2. The audit objectives define the purpose and what the audit should achieve.
3. The audit criteria define what systems, standards and documented information will be audited.



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#### Process Criteria, Metrics and Objectives

Each process is required to define this in the quality management system. Evaluate metrics and objectives to determine strengths and weaknesses. Compare actual performance to targets. This will guide you on how to should allocate your audit time. If targets are not met, identify it as an audit trail. Where goals are met, focus more on other areas with bigger issues.

#### Previous Audit Findings

Verify if actions from previous audits remain effective and closed. Review previous audit trails to see if there is more to review, or whether they should be audited again. Past problem areas may reveal more improvement opportunities.

#### Complaints and Corrective Actions

Review previously identified problems and the effectiveness of any actions taken. Note what should be re-verified to ensure problems and issues remain closed. There could be incomplete actions, or new personnel that are not aware of previous issues.

#### Inputs and Outputs

The quality management system must define and document the inputs, activities and the outputs for each process. If your management system uses flowcharts, turtle diagrams, process maps, etc., it should be documented there. Are inputs and outputs clearly defined? Do you see issues?

#### Review the Process

The first task for the auditor is to establish which process (or processes) have been established that help the organization achieve the aim of full legislative compliance. Some pieces of legislation that apply to the organization will have mandatory documented process/policy requirements while others will not, but a documented process may still be helpful to ensure legislative compliance and best practice. This may particularly apply to areas of the organization where there have been instances of legislative non-compliance in the past.

#### Collate the Findings

Work through the checklist below with the relevant team/staff member. More than one team may be involved in ensuring legislative compliance with each piece of legislation. For example, for compliance issues relating to the Local Government Official Information and Meetings Act 1987 (LGOIMA), both the legal team and the Committee Secretary are primarily responsible for ensuring that the organization complies with the statutory requirements found in this piece of legislation.



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Mark findings and issues as you go on the checklist. On completion of each audit any issues, areas for improvement or areas that have improved since an earlier audit. These should have been marked clearly so you are now able to quickly review and capture them as you write the audit report.

Audits will primarily be carried out by the legal team except where the audit applies to areas of legislative compliance that the legal team have primary responsibility for or where the legal team do not have capacity to carry out the audit within a required timeframe. In these instances, audits will be carried out by an external provider. The audit process will generally involve members of the legal team meeting/speaking with the relevant team members and working through the audit checklist below. If there is disagreement over some findings, ORC's Legal Council has the final vote as to the result after evaluating the audit evidence.

### Prepare the Report

A good summary report is the output which is the value of the audit. As you moved through the audit, you should have noted the issues and improvements you saw. These should have been marked clearly so you are now able to quickly review and capture them as you write the report.

These findings and conclusions should be formally documented as part of the summary report to be presented at the Audit and Risk Committee of the Otago Regional Council. This summary should be reviewed first with ORC's Legal Council and the relevant team's Manager and staff members. Make final revisions and file the audit report and all supporting audit materials and notes in the appropriate location in Objective.



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#### Local Government Official Information and Meetings Act 1987 (LGOIMA) – Information Requests

Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
1	Has the organization established, documented, implemented and maintained and continually improved a policy or process (or policies/processes) for dealing with information requests?	✓				<p>Provide reference to documented information to justify the finding</p> <ul style="list-style-type: none"> <li>Two current documents set out the policy and process for dealing with information requests:                             <ul style="list-style-type: none"> <li>The Otago Regional Council Official Information Policy and Procedure (Local Government Official Information and Meetings Act 1987) December 2020 (<b>the Policy</b>),</li> <li>The Local Government Official Information and Meetings Act 1987 (LGOIMA) and Privacy Act 2020 Request Handling Process (<b>the Process</b>).</li> </ul> </li> <li>The Policy and the Process are relatively new documents and therefore have not yet been subject to review. Both the Policy and the Process have</li> </ul>	<p>Provide suggestions for process improvement</p> <ul style="list-style-type: none"> <li>We recommend clarifying the difference between a request that is Routine and a request that is not Routine early on in both the Policy and Process documents.</li> <li>We are informed by the Process that a Routine request is one which can be dealt with by providing information immediately (<b>Routine request(s)</b>).</li> <li>Staff training, the Policy and the Process should highlight that all requests (other than Routine requests) should be referred to the legal team. This will help to ensure that proper processes are followed and reduce the possibility that a request is overlooked/</li> </ul>



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
					Provide reference to documented information to justify the finding  appropriate scheduled review dates. <ul style="list-style-type: none"> <li>▪ The Process is scheduled for annual review.</li> <li>▪ The Policy is scheduled for biannual review.</li> </ul>	Provide suggestions for process improvement  unanswered. It will also ensure that each request (other than a Routine request) is tracked in the legal team's Excel spreadsheet of information requests under the LGOIMA (the <b>Spreadsheet</b> ) or any replacement tracking system. <ul style="list-style-type: none"> <li>• We recommend including a flow chart in the Process or the Policy summarising the ORC's process and the key timeframes for quick reference by staff. Although the Process refers to a flowchart, we were unable to locate a flowchart within the Process document.</li> </ul>	
2	If the answer to Q1 is yes, does this policy/process document outline the following: <ul style="list-style-type: none"> <li>• Purpose and scope of policy/process</li> <li>• Key roles &amp; expectations</li> <li>• Procedures and processes for handling</li> </ul>	✓			<ul style="list-style-type: none"> <li>• The purpose and scope of the policy and process is set out at parts 1 &amp; 2 of the Policy.</li> <li>• The Policy sets out key roles and expectations:</li> </ul>	<ul style="list-style-type: none"> <li>• We recommend editing the Policy to ensure clarity over the role of staff and the legal team (i.e. to emphasise that requests other than Routine</li> </ul>	



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
	information requests inc. timelines, clarification of requests, extensions and charging.					Provide reference to documented information to justify the finding <ul style="list-style-type: none"> <li>▪ the Policy applies to all staff (part 2);</li> <li>▪ all staff and contractors are responsible for the application of the Policy (part 3); and</li> <li>▪ the legal team is responsible for responding to information requests under the LGOIMA (part 3).</li> </ul> <ul style="list-style-type: none"> <li>• The Process outlines that decisions are to be made by the Chief Executive and/or in accordance with the ORC's delegation's manual (page 2 of the Process).</li> <li>• The Policy at Part 5 summarises the process for responding to an information request. The Process sets out in detail the procedures and processes including timeline, clarification of requests, extension and charging.</li> </ul>	Provide suggestions for process improvement <ul style="list-style-type: none"> <li>• requests should be referred to and overseen by the Legal Team).</li> <li>• We recommend that the Policy and/or the Process to detail relevant delegations so that staff have a clear understanding as to who can make decisions on the release of information under the LGOIMA – (including Routine requests).</li> </ul>



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
3	How is the policy/process implemented and documented? E.g. Checklists, sign off, legal advice, tracking of requests		✓			<ul style="list-style-type: none"> <li>All requests (other than Routine requests) are required to be provided to the legal team in accordance with the Policy. This will ensure that legal advice is provided where appropriate and that requests are tracked using the Excel spreadsheet.</li> <li>An excel spreadsheet (<b>the spreadsheet</b>) maintained by the ORC's legal team tracks progress of each LGOIMA request referred to the legal team. A copy has been provided to us.</li> <li>The Policy requires that a file is opened in Objective (the ORC's file management system) for each request appearing on the Spreadsheet and that all relevant correspondence is saved in Objective. We have not verified whether this is happening consistently but we have been informed that written legal</li> </ul>	<ul style="list-style-type: none"> <li>A checklist setting out what steps are required in accordance with the LGOIMA may help to ensure that responses are appropriately dealt with. The ORC could consider adapting the checklist at page 42 of the Ombudsman's guide on the LGOIMA for Local Government Agencies.</li> <li>The Ombudsman recommended to the Christchurch City Council (following an investigation into its compliance with the LGOIMA) that it tracks requests for information under the LGOIMA using a database, rather than a spreadsheet. The ORC should consider introducing a database to track information requests.</li> </ul>



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
						<p>Provide reference to documented information to justify the finding</p> <p>advise is generally saved to the Objective file.</p> <ul style="list-style-type: none"> <li>The Spreadsheet has a significant limitation: only requests referred to the legal team are recorded in the Spreadsheet. Requests that have not been referred are not captured by the Spreadsheet and their processing is not necessarily documented.</li> <li>The "status" column on the Excel spreadsheet is sometimes used to record when legal advice is sought, consultation is undertaken or why the time for response has been extended. However, this is not uniformly used and relies on staff pro-actively completing the spreadsheet.</li> </ul>	<p>Provide suggestions for process improvement</p> <ul style="list-style-type: none"> <li>We are aware of a module which we understand runs on Objective (the ORC's file management software) called Opengov. It may be worthwhile investigating whether that software would aid compliance.</li> <li>If the ORC determines to retain its Spreadsheet, information should be consistently recorded. Information recorded should include:                             <ul style="list-style-type: none"> <li>Whether and why the request was transferred; and</li> <li>The reasons for any extension of time and the date the extension was notified;</li> </ul> </li> <li>It is also likely to be beneficial to record:</li> </ul>





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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence  Provide reference to documented information to justify the finding	Opportunities for Improvement (OFI)  Provide suggestions for process improvement
		Compliant	OFI	Minor N/C	Major N/C		
						<ul style="list-style-type: none"> <li>▪ The name of the staff member approving the response; the type of request (was it made under part 2, 3 or 4 of the LGOIMA);</li> <li>▪ What consultation/notification took place;</li> <li>▪ Whether legal advice was sought and, if so, whether this was in-house or external; The reason for any delay in the response;</li> <li>▪ The reasons for any refusal to provide information together with an assessment of the public interest; The reasons for any controversial decision to release information; and a statement as to whether the information was proactively published.</li> </ul> <ul style="list-style-type: none"> <li>• The ORC may wish to consider whether it would be beneficial</li> </ul>	



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence  Provide reference to documented information to justify the finding	Opportunities for Improvement (OFI)  Provide suggestions for process improvement
		Compliant	OFI	Minor N/C	Major N/C		
						<p>to have other staff members trained to use the Spreadsheet in the event that the legal team is absent from the office.</p> <ul style="list-style-type: none"> <li>• If the ORC upgrades to a database, the information listed above should be recorded using that system.</li> <li>• The Spreadsheet records the due date for a response but there are a number of errors in the due date calculation – particularly around public holidays which are not working days for the purposes of the LGOIMA. By way of example, we refer to requests numbered 399, 400, 414-416 and 417-421 (this list is not exhaustive). While these errors have not led to a failure to provide a response within time (and are generally in the</li> </ul>	



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence  Provide reference to documented information to justify the finding	Opportunities for Improvement (OFI)  Provide suggestions for process improvement
		Compliant	OFI	Minor N/C	Major N/C		
						requester's favour), care should be taken to ensure that the due date is properly recorded. <ul style="list-style-type: none"> <li>• Utilisation of work-based calendars or other software would ensure that staff are alerted to response deadlines and help to ensure responses are provided within time.</li> <li>• Alternatively, a staff member should be tasked with regular review of the Spreadsheet to ensure that the legal team is aware of pending due dates.</li> <li>• It would be useful to add an approval column to the Excel spreadsheet to note when the response has been approved.</li> <li>• Consultation, legal advice and discussions should be documented and recorded in the Spreadsheet or the</li> </ul>	



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
						Provide reference to documented information to justify the finding	Provide suggestions for process improvement
							Objective file.
4	If the answer to Q1 is yes, have all relevant staff received, understood and agreed to abide by the policy/process? And if so, is that documented?			✓		<ul style="list-style-type: none"> <li>We are informed that all new staff attend a training module as part of their induction to the ORC which covers dealing with information requests under the LGOIMA, however an understanding of the Policy does not appear to be confirmed.</li> <li>We are informed that they discuss the training informally during the training session with attending staff to ensure that they understand the content of the training.</li> </ul>	<ul style="list-style-type: none"> <li>Staff should all be provided with a copy of the Policy and asked to sign an acknowledgement that they have read and understood and agree to comply with the Policy.</li> </ul>
5	Do staff (both legal team and wider ORC) receive training on the LGOIMA?			✓		<ul style="list-style-type: none"> <li>We are informed that:                             <ul style="list-style-type: none"> <li>all of staff training was provided on the LGOIMA in 2020; and</li> <li>new staff attend a training session introducing them to the legal team.</li> </ul> </li> <li>Powerpoint slides provided by the ORC show the content</li> </ul>	<ul style="list-style-type: none"> <li>A record of attendances at internal training should be maintained.</li> <li>The ORC should consider specialist training for the legal team and the customer service team on the LGOIMA. Legal team training needs may be best met by collaborating</li> </ul>



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
						Provide reference to documented information to justify the finding	Provide suggestions for process improvement
					covered in such training and confirm that the training covers requests for information the LGOIMA. <ul style="list-style-type: none"> <li>▪ The legal team has provided calendar invites as confirmation that the training took place.</li> <li>▪ The legal team informs us that training for new staff is scheduled monthly and all staff who started at the ORC in the month prior attend.</li> <li>• There appears to be no formal training programme for the legal team on the LGOIMA although the legal team informs us that it accesses the Ombudsman's resources where appropriate. In-house training provided to other staff will consolidate the legal team's knowledge.</li> </ul>	with other councils or by holding study groups to consider new decisions and guidance issued by the Ombudsman. <ul style="list-style-type: none"> <li>• A record of attendance at training for legal staff should be kept. Legal team study groups, cross-council collaboration, research and self-directed study should be recorded. This does not need to be separately recorded and could form part of the staff member's general CPD or training record.</li> </ul>	
6	Does the training cover the following: <ul style="list-style-type: none"> <li>• Aims of the Act (Principle of availability)</li> </ul>			✓	<ul style="list-style-type: none"> <li>• The ORC has provided PowerPoint slides used during all of staff training and the training</li> </ul>	<ul style="list-style-type: none"> <li>• We recommend that training be developed to cover:                             <ul style="list-style-type: none"> <li>▪ the aims of the Act,</li> </ul> </li> </ul>	



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
	<ul style="list-style-type: none"> <li>What is and is not "official information"</li> <li>Who creates "official information"</li> <li>How to recognise a request</li> <li>Requirement to assist requesters</li> <li>Statutory timeframes</li> <li>How and when to consider charging for information requests</li> <li>Withholding grounds and considerations</li> <li>The Ombudsman's role and requirement to inform requesters of ability to complain to the Ombudsman</li> </ul>					Provide reference to documented information to justify the finding	Provide suggestions for process improvement
						for new staff on the LGOIMA. The slides indicate that training covers most of the listed items. However, it appears that the following items are not covered: <ul style="list-style-type: none"> <li>Aims of the Act;</li> <li>The requirement to assist requesters; and</li> <li>The role of the Ombudsman and obligation to inform requesters of their right to complain to the Ombudsman are not covered.</li> </ul>	<ul style="list-style-type: none"> <li>who creates "official information",</li> <li>the requirement to assist requesters; and</li> <li>the requirement to inform requestors of the right to complain to the Ombudsman and the Ombudsman's role.</li> </ul>
7	How is the training documented?			✓		<ul style="list-style-type: none"> <li>PowerPoint slides detail training content for staff other than the legal team.</li> <li>The ORC has provided calendar invites as evidence training was held but informs us that there is no attendance record.</li> </ul>	<ul style="list-style-type: none"> <li>As above, we recommend providing the Policy to all staff and having staff sign an acknowledgement that they have understood the Policy and agree to comply with it.</li> <li>We also recommend keeping an attendance record of staff who attend training.</li> </ul>
8	Is there any ongoing or refresher training?			✓		<ul style="list-style-type: none"> <li>We have been informed that the training has been recently</li> </ul>	<ul style="list-style-type: none"> <li>We recommend implementing a training</li> </ul>



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
					Provide reference to documented information to justify the finding  implemented and refresher training will be scheduled.	Provide suggestions for process improvement  policy, detailing refresher training or including this in the Policy. <ul style="list-style-type: none"> <li>Refresher training should be scheduled and held.</li> </ul>	
9	How many LGOIMA requests were received in the last financial year?	✓			<ul style="list-style-type: none"> <li>140 requests are listed in the Excel spreadsheet of requests (note, this includes one request listed for financial year ending 2021 but received by the ORC June 2020). As above, the spreadsheet only records the LGOIMA information requests that have been notified to the legal team.</li> </ul>	<ul style="list-style-type: none"> <li>We recommend that the tracking of information requests be expanded to ensure all requests (other than Routine requests) are tracked. If practicable, Routine requests should ideally be recorded as well.</li> <li>With the current manual system, it is not possible to record all requests. Elsewhere, we have recommended exploring a database or software option. A simple way to track routine requests would be desirable.</li> </ul>	
10	Of the information requests received by the legal team, how many were responded to with the statutory			✓	<ul style="list-style-type: none"> <li>137</li> <li>The ORC did not respond to two requests within time. One</li> </ul>		



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
	timeframe?					Provide reference to documented information to justify the finding	Provide suggestions for process improvement
	timeframe?					request was one day late, and one was approximately three weeks late. <ul style="list-style-type: none"> <li>A third request (#468) may have been responded to within time. However, we are informed that the requester alleges that the initial request was made some time before the request was referred to the legal team and was later expanded. We have not included this request in the total number of requests responded to within the LGOIMA timeframes.</li> <li>We have assumed that all extensions comply with the statutory requirements.</li> </ul>	
	If any requests were not responded to within the statutory timeframe, what were the reasons? What steps have been taken to remedy any non-compliance?		✓			<ul style="list-style-type: none"> <li>The legal team informs us that in both instances, the failure to meet the timeframes was an oversight.</li> <li>The ORC did provide a response to the requests, albeit belatedly.</li> </ul>	<ul style="list-style-type: none"> <li>Consideration should be given to whether the tracking of requests could be improved. Could a staff member review the Spreadsheet daily or weekly to ensure the team is</li> </ul>





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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
						Provide reference to documented information to justify the finding	Provide suggestions for process improvement
						<ul style="list-style-type: none"> <li>The legal team informs us that there are no specific changes were implemented as a direct result of the failures. However, at the time, the legal team was already in the process of drafting the Policy and the Process and preparing to provide in-house training for all staff. A new column was added to the Excel spreadsheet of information requests to record when the request was forwarded to the legal team around September 2019. The purpose of this column is to improve accountability.</li> </ul>	alert to impending deadlines? Could calendars of databases be used to alert the legal team to deadlines.
11	Is there a documented process for handling Ombudsman complaints?	✓				<ul style="list-style-type: none"> <li>The Process covers how complaints to the Ombudsman are handled.</li> </ul>	
12	How many Ombudsman complaints were received by organisation in the last financial year?	✓				<ul style="list-style-type: none"> <li>The ORC has provided correspondence relating to Ombudsman's complaints for the last financial year.</li> </ul>	



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
						Provide reference to documented information to justify the finding	Provide suggestions for process improvement
13	If any Ombudsman complaints were received what was the outcome of any investigation? Were any recommendations made and if so, how were they dealt with?	✓				<ul style="list-style-type: none"> <li>The correspondence provided discloses 1 complaint, which is not relevant to the current audit (it relates to meetings not information requests).</li> <li>This is not applicable as the one complaint made to the Ombudsman did not relate to a request for information under the LGOIMA.</li> <li>However, the ORC has provided details of Ombudsman complaints back to 2018. Although not strictly relevant to this audit for completeness, we have reviewed the two complaints which related to requests for information under the LGOIMA:                             <ul style="list-style-type: none"> <li>One complaint (by S) related to a decision to charge for requested documents. We are not aware of the outcome of the Ombudsman's investigation.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>While there are no current recommendations to be implemented, the ORC should ensure that it has taken steps to address the failures highlighted by D's complaint – what new measures have been implemented to ensure that requests are not overlooked. Our audit shows that since the complaint, the ORC has introduced the Policy, the Process and audit for LGOIMA requests for information.</li> </ul>



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Question No.	Audit Question	Audit Findings (Score '1' per box)				Audit Evidence	Opportunities for Improvement (OFI)
		Compliant	OFI	Minor N/C	Major N/C		
						Provide reference to documented information to justify the finding	Provide suggestions for process improvement
						<ul style="list-style-type: none"> <li>▪ One (made by D) related to a failure to respond to a request for information under the LGOIMA within time. The Ombudsman did not investigate as the ORC acknowledged the failure and provided the requested information. The Ombudsman reminded the ORC of the fundamental obligation to comply with the legislative timeframes.</li> <li>• We have also received correspondence relating to a third complaint (made by A) which may relate to a request for official information, but this not clear from the Ombudsman's correspondence. The Ombudsman did not investigate and directed the complainant to contact the Chief Executive in the first instance.</li> </ul>	

**Legislative Warrant of Fitness – 2020**

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**Council as a good employer**

Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Processes	Compliance Y/N/NA	Comments
<p><b>Criminal Records (Clean Slate) Act 2004</b> The Criminal Records (Clean Slate) Act establishes a clean slate regime that enables eligible individuals to conceal their criminal record in some circumstances.</p>	<p>Compliance with the prohibition to ask or require a person to disregard the effect of the clean slate scheme when answering a question about their criminal records. It is an offence to require or request an individual to disregard the effect of the clean slate and disclose, or give consent to the disclosure of his or her criminal record</p>	<p>Manager People and Safety</p>	<p>Y</p>	<p>Application for employment process  Police checks for senior appointments (General Manager level) and as required.</p>	<p>Y</p>	<p>The requirements of the Act are met in Council’s application process and during Criminal Conviction checks</p>
<p><b>Employment Relations Act 2000</b> This Act covers the negotiation of employment agreements and procedures for employment relations problems. It is integral to the function of the Council as an employer</p>	<p>Compliance with legislative requirements regarding employment agreements, bargaining, union membership, personal grievance processes, record keeping etc</p>	<p>Manager People and Safety</p>	<p>Y</p>	<p>Collective and Individual Employment Agreements  Storage of Employee Records Policy  Processes - Staff requests for flexible hours, review process.</p>	<p>Y</p>	<p>The requirements of this Act are met - HR ensures compliance with all Individual and Collective Employment Agreements. Changes were made to the ERA last year and HR processes were updated to reflect the changes – these updates include restoration of the 30 day rule (all new employees are covered by the Collective Employment agreement for 30 days etc.), providing employees a form to indicate whether they want to join a union, and we have also</p>

						met with the PSA to discuss how we will include pay rates in the collective agreement. HR ensure that meal and rest breaks are accounted for in collective employment contracts, individual contract are cover by the upcoming Meal and Rest breaks policy.
<b>Equal Pay Act 1972</b> This Act enables the elimination and prevention of gender discrimination in remuneration rates in all sectors of paid employment	Rates paid to male or female staff (with the same (or substantially similar) skills, responsibilities and service) are consistent	Manager People and Safety	Y	Equal Opportunities Policy  Remuneration Policy  Job Sizing system	Y	The Job Sizing system is used to evaluate most positions at Council. This system determines what rates are paid for positions.
<b>Health and Safety at Work Act 2015</b> An Act relating to the health and safety of employees and other people at work, to promote health and safety management by employers	Compliance with the requirements of as person conducting a business or undertaking under the Health and Safety at Work Act 2015.	Manager People and Safety  CE, General Managers and staff all have statutory duties under the Act also	Undertake all the duties and functions of a person conducting a business or undertaking under the Health and Safety at Work Act 2015	Health and Safety Manual  H&S Committee  Operational H&S Policy and Procedures  Paper based H&S reporting system	Y	Current health and safety manual. H & S Committee  Compliance with health and safety procedures and systems  Reporting undertaken in accordance with the Act
<b>Holiday Act 2003</b> The purpose of this Act is to promote balance between work and other aspects of employees' lives and, to that end, to provide employees with	As an employer, the Council must ensure that its employment contracts comply with the legislation and employees and allowed leave accordingly.	Manager People and Safety  Manager Finance - Reporting	Y	Leave Policy  Individual and Collective Employment agreements	Y	HR ensures compliance with the Holiday Act and Individual and Collective Employment Agreements from a policy perspective. Finance handle the operational side.

minimum entitlements to annual holidays, public holidays, sick leave and Bereavement leave	All required records are kept of this.					
<b>Human Rights Act 1993</b> This Act governs the protection of human rights in New Zealand. It is applicable to the Council in employment and the provision of access to the disabled.	Compliance with requirement not to discriminate based on a prohibited ground *  *Prohibited Grounds: Discrimination on the basis of gender, pregnancy and childbirth, marital status, religious ethical belief, colour, race, ethnic or national origins, disability, age, political opinion, employment or family status, sexual orientation.	Manager People and Safety  Manager Transport	No delegation required as Council is not exercising a power under legislation.	Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy (in draft), Code of Conduct  Transport – no specific policy/process but number of requirements in the Regional Public Transport Plan (“RPTP”)  Administration of the Total Mobility Scheme	Y	HR ensures compliance with the Human Rights Act. Various policies are in place  RPTP – Appendix 1 of the RPTP summarises a collaborative assessment of the accessibility needs of the transport-disadvantaged in the Otago region.  Page 98: “Assessment of the Transport Disadvantaged”
<b>Injury Prevention, Rehabilitation and Compensation Act 2001.</b> This Act regulates the area of accident compensation coverage	Comply with obligations as an employer for the payment of levies and premiums	Manager People and Safety  Manager Finance - Reporting	Y	Council has a login to the ACC website to trace our injuries.	Y	Council staff have meet with ACC- ACC have not raised any issues or concerns.
<b>Kiwi Saver Act 2006</b> This Act is to encourage a long-term savings habit	Provision of employees with information packs, meet enrolment	Manager People and Safety	No delegation required as Council is not	Employee payroll start form	Y	Staff manually link a person in Kiwisaver. If we do not put a Kiwisaver line in Pay Global,

<p>and asset accumulation by individuals for retirement. The Act aims to increase individuals' well-being and financial independence, particularly in retirement, and to provide retirement benefits.</p>	<p>requirements for employees, compulsory contributions and tax credit entitlements etc.</p>	<p>Manager Finance - Reporting</p>	<p>exercising a power under legislation</p>	<p>Kiwisaver employee information sheet  Kiwisaver information – existing staff wanting to join  Cease KiwiSaver form  Compulsory Employer Contribution form</p>		<p>results in a pop up with a warning checking whether or not the person needs to be added.</p>
<p><b>Local Government Act 2002</b> This Act sets out the requirements of Council to be a good employer, and certain disclosure requirements regarding employee salaries in its Annual Reporting.</p>	<p>Compliance with requirement to be a good employer and other reporting requirements under this legislation.  s42 Chief Executive A chief executive appointed under subsection (1) is responsible to his or her local authority for— (c)ensuring that all responsibilities, duties, and powers delegated to him or her or to any person employed by the local authority, or imposed or conferred by an Act, regulation, or bylaw, are properly performed or exercised; and</p>	<p>Manager People and Safety  Manager Finance - Reporting</p>	<p>The Local Government Act 2002 specifically identifies the CE as the employer of Council staff. S42 of the Act provides authority for the CE to comply with legislation  Employment delegations are included in Council's Delegation Manual</p>	<p>There are a number of policies that relate to Council being a good employer such as: Remuneration Policy, Equal Employment Opportunities Policy, Harassment (including bullying and discrimination) Policy, Recruitment and Selection Policy, Substandard Performance, Misconduct and Disciplinary Policy (in draft), Training and Development Policy (in draft), Domestic Violence Policy. Parental Leave Policy (new), Good Employer Statement (draft).</p>	<p>Y</p>	<p>Manager Finance - Reporting is responsible for meeting the reporting requirements under the Local Government Act 2002 in relation to employee salaries and the number of employees which is included in the annual report.</p>



	(g)employing, on behalf of the local authority, the staff of the local authority (in accordance with any remuneration and employment policy); and (h) negotiating the terms of employment of the staff of the local authority (in accordance with any remuneration and employment policy).			Appointment Approval form – signed off by relevant senior manager		
<p><b>Minimum Wage Act 1983</b> The Act provides for minimum wage rates for adults and for youth workers to be paid. The Minister has discretion to set the minimum wage order</p>	Compliance with minimum wage rates.	Manager People and Safety	No delegation required as Council is not exercising a power under the legislation	Y - Process - Process payroll end of tax year  Individual and Collective Employment Agreements	Y	Pay Global (payroll system) has a warning for minimum wage rates that warns Council staff if we try and pay a person less than the current minimum wage.
<p><b>Parental Leave and Employment Protection Act 1987</b> Prescribes the minimum entitlement with respect to parental leave for male and female employees and protects employees during pregnancy and parental leave.</p>	Comply with the requirements regarding parental leave under this legislation	Manager People and Safety	No delegation required as Council is not exercising a power under the legislation	Leave Policy, Policy, Harassment (including bullying and discrimination) Policy, Collective and Individual Employment Agreements  Parental Leave Policy (new)	Y	Requirements are met as outlined in Council's employee parental leave process

<p><b>Protected Disclosures Act 2000</b> An employee of the Council (including a former employee and a person working under contract of services) may disclose information about serious wrongdoing in or by the organisation which the employee believes on reasonable grounds to be true or likely to be true and the purpose is to enable investigation of the allegations and the employee wishes the disclosure to be protected</p>	<p>Compliance with the requirements regarding protection of employees, advising staff of Council's protected disclosures policy as required by legislation.</p>	<p>Legal Counsel</p>	<p>No delegation required as Council is not exercising a power under the legislation</p>	<p>The Protected Disclosures Policy was updated during the year, and a new policy is now in place.</p>	<p>Y</p>	<p>There were no protected disclosures in the 2019/20 financial year.</p> <p>The Protected Disclosures Act is currently going through the Select Committee process and it is likely that changes will be made sometime in 2021 that will require amendments to ORC's existing policy.</p>
<p><b>Smoke Free Environments Act 1990</b> The Act is intended to protect persons from cigarette smoke within all premises other than private homes. Another part limits sponsorship by tobacco companies</p>	<p>Employers must ensure that no smoking takes place in the workplace (with specific exceptions outlined in the Act – these do not apply to ORC)</p>	<p>Manager People and Safety</p>	<p>No delegation required as Council is not exercising a power under the legislation</p>	<p>Smokefree Policy (including ORC vehicles) also covered in Health and Safety Induction process.</p>	<p>Y</p>	

<p><b>Waitangi Day Act 1976</b> The Act prescribes the observance of Waitangi Day as a public holiday.</p>	<p>Observance of Waitangi Day as a public holiday.</p>	<p>Manager People and Safety</p>	<p>No delegation required as Council is not exercising a power under the legislation</p>	<p>Leave Policy  Individual and Collective Employment Agreements</p>	<p>Y</p>	<p>HR ensures compliance with the Holidays Act and Individual and Collective Employment Agreements</p>
<p><b>Wages Protection Act 1983</b> This legislation restricts the ability of an employer to deduct money from an employee's wages.</p>	<p>Comply with restrictions on making deductions from employee wages.</p>	<p>Manager People and Safety  Manager Finance - Reporting</p>	<p>No delegation required as Council is not exercising a power under the legislation</p>	<p>Individual and Collective Employment Agreements.  Form for Union deductions  Instructions from staff members that wants to change payroll deductions sought in writing  Induction packs for new staff</p>	<p>Y</p>	<p>HR ensure compliance with legislation and Individual and Collective Employment Agreements</p>
<p><b>The Domestic Violence – Victim's Protection Act 2018</b> Adds legal protections in the workplace for people affected by domestic violence</p>	<p>Compliance with employee's rights to take 10 days of paid domestic violence leave, ask for short term flexible working arrangements and not be treated adversely in the workplace because they might have experienced domestic violence.</p>	<p>Manager People and Safety</p>	<p>Y</p>	<p>Domestic Violence Policy  Request for flexible working hours form and Flexible Working Policy (new)  Leave application process</p>	<p>Y</p>	

**Council as a landlord and landowner**

Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Processes	Compliance Y/N/NA	Comments
<b>Otago Regional Council (Kuriwao Endowment Lands) Act 1994</b> Act confirms vesting of land to the Council Redefines purpose for which land is held by Council Recognises existing leases in land	Statutory process to be followed when selling and leasing land in this area	Legal Counsel	Y	Financial transactions authorised by General Manager Corporate Services	Y	Two properties sold in 2020
<b>Fencing Act 1978</b> This Act sets out the rights and obligations of property owners when fencing common boundaries.	Compliance with Council's obligations under the legislation as a property owner	Manager Support Services	Y	No specific process – issues dealt with as they arise in accordance with the Act	Y	
<b>Property Law Act 2007</b> This act sets out various laws regarding leases.	Compliance with obligations under the Act – the area most commonly dealt with is obligations around commercial leases and rural licences.	Manager Support Services Manager Engineering	Y	No specific process – leases and renewals follow statutory process	Y	Council has approximately 129 leases/licences in place including floodbanks.
<b>Trespass Act 1980</b> This act sets out the ability of person/entity to warn and trespass persons from land that they occupy or own	Compliance with processes regarding trespassing person from Council property. Persons who are trespassed have been done so on a sound legal basis	Manager Support Services Manager Customer Experience	Y	A new Trespass Policy is now in place	Y	

<p><b>Public Bodies Leases Act 1969</b> This Act relates to the powers of certain public bodies to lease land</p>	<p>Council ceased to be a leasing authority under the Public Bodies Leases Act as from 1 July 2003 – the exception is with respect to leases entered into before, and current as at, that date and renewals</p>	<p>General Manager Corporate</p>	<p>Y</p>	<p>Statutory process followed</p>	<p>Y</p>	<p>Council holds leases in which the Public Bodies Leases Act continues to apply</p>
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**Council as an information holder and provider**

Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Processes	Compliance Y/N/NA	Comments
<p><b>Copyright Act 1994</b> The Copyright Act protects the property right associated with ownership of original works. The Council has compliance risks in relation to the use of original works by staff in conducting their work,</p>	<p>The Council must not copy, or allow to be copied, original works for which it does have this right.</p>	<p>Manager Communication Channels  Manager Communications and Engagement</p>	<p>No delegation required as Council is not exercising a power under the legislation</p>	<p>No documented process or policies.</p>	<p>N</p>	<p>Staff copyright policy to be developed</p>
<p><b>Local Government Official Information and Meetings Act 1987</b> The intent of this Act is to make official information more freely available, to provide for proper access by each person to official information relating to that person, to protect official information to the extent consistent with public interest and the preservation of personal privacy. Where the Council makes official information available</p>	<p>Compliance with the requirements to release information under LGOIMA and a duty to assist a requestor in order for them to make a request</p>	<p>Legal Counsel</p>	<p>Y – Council has delegation to make decisions on requests for information which can include withholding information under certain circumstances</p>	<p>Official Information Policy  LGOIMA and Privacy Act 2020 Request Handling Process</p>	<p>N</p>	<p>During the 2019/20 period, two requests were responded to outside the statutory process. Timeliness of responses is reliant on other departments of Council.  New LGOIMA policy, process and website information was finalised at the end of 2020  An audit of this area has been carried out by an external party.</p>

in good faith no civil or criminal proceedings should lie against it.						
<p><b>Privacy Act 2020</b> The New Zealand Privacy Act 2020 came into force 1 December 2020. It sets out the principles of privacy the Council must adhere to and matters relating to the collection, use and storage of private information and response to requests/complaints regarding private information.</p>	Compliance with privacy principles and obligation to release/update private information.	Legal Counsel	Y – Council has the power to appoint privacy officers and the power to respond to requests for information under the Privacy Act.	Privacy Process  Storage of Employee Records Policy	Y	<p>Legislative changes came into force in December 2020.</p> <p>Council has a new Customer Privacy Policy available on its website.</p> <p>An internal Privacy Policy and Procedure has been developed specifically to comply with the new changes, including a process for dealing with notifiable privacy breaches.</p>
<p><b>Public Records Act 2005</b> This Act establishes a recordkeeping framework and focuses on supporting good recordkeeping in government. The Council is to create and maintain records and to dispose of them in accordance with the authority of the Chief Archivist.</p>	The Council is required to create and maintain full and accurate records in accordance with normal, prudent business practice. These records must also be accessible over time. The Council must gain the Chief Archive authorisation before disposing of public records.	Manager Support Services	No delegation required as Council is not exercising a power under the legislation	Information Management Policy (in draft)  Training Material on use of Objective  Storage of Employee Records Policy – (draft)	N	Information Management Policy needs to be finalised.

**Council as a governance body**

Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Processes	Compliance Y/N/NA	Comments
<p><b>Civil Defence Emergency Management Act 2002</b></p> <p>The purpose of this Act is to improve and promote the sustainable management of hazards and provide for planning and preparation for emergencies and for response and recovery in the event of an emergency.</p>	<p>Compliance with Council's obligations to co-ordinate civil defence readiness and operations under the Act.</p>	<p>Director Emergency Management</p>	<p>Y- Appointments are made by the Civil Defence Emergency Management Group</p>	<p>Joint Council approach (ORC/DCC/QLDC/CODC/CDC/WDC).</p> <p>Staff training on-going.</p> <p>Incident Management team appointed and trained.</p> <p>Regular attendance at meetings.</p>	<p>Y</p>	<p>Civil Defence Emergency Management Group meets regularly for planning, exercises etc.</p>
<p><b>Local Authorities (Members' Interests) Act 1968</b></p> <p>This Act sets limits on the total of all payments made or to be made by or on behalf of the local authority in respect of all contracts made by it to elected members, and restrictions regarding voting where the elected member has a pecuniary interest</p>	<p>Compliance with limits for contract payments, voting restrictions and disclosures to Auditor General</p>	<p>Executive Advisor</p>	<p>No delegation required as Council is not exercising a power under the legislation</p>	<p>Members' Interests process &amp; register of interests maintained</p> <p>Council and Committee Meeting Standing Orders</p> <p>Conflict of Interest Declaration form</p>	<p>Y</p>	<p>To the best of staff's knowledge, this Act has been complied with.</p>
<p><b>Local Electoral Act 2001</b></p> <p>The purpose of this Act is to provide uniform rules</p>	<p>Compliance with the obligations to undertake local body elections every three years</p>	<p>Executive Advisor</p>	<p>Y – Council delegates directly to the EO to carry out functions</p>	<p>Issuing special votes process.</p>	<p>Y</p>	<p>Public notice placed in the newspaper regarding voting systems in compliance with Act's requirements</p>



<p>in relation to the timing of local elections; and the right of individuals to vote, stand for election, and nominate candidates for election.</p>						
<p><b>Local Government Act 2002</b>                  The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their communities for good quality local infrastructure, local public services, and</p>	<p>Compliance with the obligations of local authorities relating to community outcomes, the purpose of local government, Maori decision making and decision making/consultation processes under the Act.</p>	<p>Executive Advisor</p>	<p>No delegation required as Council is not exercising a power under the legislation</p>	<p>Statutory processes followed                   Significance and Engagement Policy                   MOU and Participation Protocol between Council and Ngāi Tahu/Kāi Tahu for Effective Consultation and Liaison</p>	<p>Y</p>	

performance of regulatory functions.						
<p><b>Local Government Official Information and Meetings Act 1987</b>                  This act provides for the public notification of meeting to ensure the community has reasonable knowledge of when they will be held.</p>	Compliance with obligations to publicly notify meetings and agendas/minutes.	Executive Advisor	Y	Adding minutes and agendas to the website How to place a notice of meetings advertisement  Advertising notice of meetings deadlines Adding minutes and agendas to the website	Y	Meetings have all been notified in accordance with the Act for 2020.  Agendas and minutes have been provided as required.
<p><b>Ombudsmen Act 1975</b>                  The purpose of this Act is to create the Ombudsmen’s office and set out its functions and powers.</p>	Comply with obligations to respond to and assist ombudsmen’s investigations under LGOIMA and the Ombudsmen Act 1975	Legal Counsel	Act includes a requirement to assist the Ombudsman	No Processes identified – Council would be expected to comply with Ombudsmen directions.	Y	Two complaints were made to the Ombudsmen’s office in 2019/20 regarding information requests/Council meetings – Council assisted the Ombudsmen with their investigations and responded to all requests from the Ombudsman in a timely manner

**Council as a policy maker**

Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Processes	Compliance Y/N/NA	Comments
<p><b>Human Rights Act 1993</b> This Act governs the protection of human rights in New Zealand. It is applicable to the Council in employment and the provision of access to the disabled.</p>	<p>Accessibility for all as applies to public transport services</p>	<p>Manager Transport</p>	<p>No delegation required as Council is not exercising a power under legislation</p>	<p>Not really a specific policy/process but a number of items in the RTP (Regional Public Transport Plan) are applicable.</p> <p>Total Mobility Scheme</p> <p>Contracts with transport operators</p>	<p>Y</p>	<p>Various parts of the RTP touch on this, but more specifically: Appendix 1 of the RTP summarises a collaborative assessment of the accessibility needs of the transport-disadvantaged in the Otago region (page 98 of the document).</p>
<p><b>Local Government Act 2002</b>  The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and</p>	<p>The following documents in place and reviewed in accordance with legislative requirements:</p> <ul style="list-style-type: none"> <li>• Significance and Engagement Policy</li> <li>• Development Contribution Policy</li> <li>• Policy on the Remission and Postponement of Rates</li> <li>• Rates Remission Policy</li> <li>• Revenue and Financing Policy</li> <li>• Treasury Management Policy</li> <li>• Financial Strategy</li> <li>• Long Term Plan</li> <li>• Annual Plan</li> <li>• Annual Report</li> <li>• Code of Conduct and standing orders</li> </ul>	<p>Manager Corporate Planning</p>	<p>Y</p>	<p>Relevant policies in place</p>	<p>Y</p>	

provides for local authorities to play a broad role in meeting the current and future needs of their communities for good quality local infrastructure, local public services, and performance of regulatory functions.	<ul style="list-style-type: none"> <li>• Local Governance Statement</li> <li>• Triennial Agreement</li> <li>• Representation review</li> <li>• Pre-election report</li> </ul>					
<b>Local Electoral Act 2001</b> The purpose of this Act is to provide uniform rules in relation to the timing of local elections; and the right of individuals to vote, stand for election, and nominate candidates for election	Representation review	Executive Advisor	Not required – Council decision process	Y – Council Election Protocols for elected members.  Election protocol for Council staff	Y	Representation review - completed in 2018/2019.  Must be reviewed at least once every six years
<b>Resource Management Act 1991</b> The purpose of this Act is to promote the sustainable management of natural and physical resources.	Regional Plans in place and reviewed in accordance with legislative requirements, including compliance with requirements in RPS, NES and NPS documents.	Manager Policy and Planning		Statutory process followed – no documented process	N - Plans have not been reviewed in timeframes required by the RMA	All plans scheduled to be reviewed within the next 10 years.
<b>Bylaws Act 1910</b>  <b>Local Government Act 2002</b>  <b>Maritime Transport Act</b>  <b>Council Bylaws</b>	The Council’s Flood Protection Management Bylaw 2012 and Navigation Safety Bylaw 2020 are in place	Manager Engineering  Harbourmaster	Not required – Council adopts the bylaws.  Staff have appropriate warrants to enforce bylaws.	Statutory process followed – no documented process	Y	Under the LGA, Council must review bylaws made under the LGA and the Maritime Transport Act 1994 no later than 10 years after it was last reviewed.

The above Acts have provisions regarding the creation of bylaws by local authorities.						
<b>Biosecurity Act 1993</b>	In 2019, the Regional Pest Management Plan for Otago came into force. The Pest Plan is supported by a new Biosecurity Strategy which outlines Council's broader role in biosecurity	Manager Biosecurity	Y – Council has delegated various powers as provided in the Delegations Manual	Statutory process followed – no documented process	Y	
<b>Land Transport Management Act 2003</b>	Plans, strategies and programmes prepared and assessed.  Delivery of public transport activities	Manager Transport	Y – Council has delegated various powers to Manager Transport and GM Operations	Development of Regional Public Transport Plan and Regional Land Transport Plan	Y	New vehicles have entered the fleet the week commencing 18 January 2021. The process of inspecting the vehicles commenced 26 January 2021 in Queenstown.  Older vehicles have now left the fleet.  Estimate all inspections finished within the next month or so.  Advice provided to staff in relation to variations to the RLTP

**Council as a financially prudent public entity**

Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Processes	Compliance Y/N/NA	Comments
<p><b>Good and Services Tax 1985</b></p> <p>This act provides the framework and rules for the payment of goods and services tax.</p>	The Council must account for and pay GST	Manager Finance - Reporting	No delegation required as Council is not exercising a power under the legislation	Y	Y	<p>Council properly accounts for and pays GST.</p> <p>Council uses a creditor checklist which must be completed before a creditor is loaded into the finance system. This includes GST status. Once the GST status is set the system works out if we have to pay GST or not.</p> <p>Staff manually review all suppliers before payment that are not having GST charged to check it is reasonable (IE overseas expenditure or not GST registered)</p>
<p><b>Income Tax Act 2007</b></p> <p>The main purposes of this Act are to define, and impose tax on, net income, to impose obligations concerning tax and to set out rules for calculating tax and for satisfying the obligations imposed.</p>	<p>The Council must deduct and pay to the Commissioner of Inland revenue the following taxes or levies:</p> <ul style="list-style-type: none"> <li>• ACC</li> <li>• PAYE</li> <li>• Fringe Benefit Tax</li> <li>• Withholding tax</li> </ul> <p>The Council must comply with disclosure and tax rules</p>	Manager Finance - Reporting	No delegation required as Council is not exercising a power under the legislation	Fringe Benefit Tax Policy, Creditor check process that includes Withholding Tax questions, Employees complete IRD form to advise of their tax rate which may be corrected by IRD	Y	<p>Council properly attends to the taxes/levies listed.</p> <p>Council has a policy on FBT to trace FBT costs.</p> <p>Staff check all creditors for WHT when we set up as creditors and ask for exemption certificates (if they have them). Council has a process to</p>

	relating to the sale and purchase of land					<p>ensure we don't continue use expired ones.</p> <p>Employee tax rates are set via their own IRD form that they complete for us. IRD may then advise through website portal if is wrong and Council changes it accordingly.</p>
<p><b>Local Government Act 2002</b></p> <p>The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their communities; and provides for local authorities to play a broad role in meeting the current and future needs of their</p>	Compliance with the statutory disclosures required in the Long Term Plan, Annual Plan and Annual Report and associated regulations.	Manager Finance - Reporting	Y	Work to standards stated in the Plans and Reports and external audit checks compliance with these.	Y	

communities for good-quality local infrastructure, local public services, and performance of regulatory functions.						
<p><b>Local Government Borrowing Act 2011</b>                      The purpose of this Act is to facilitate the operation of the New Zealand Local Government Funding Agency Limited. The Act authorises local authorities to deal with the Funding Agency in a manner in which they would otherwise not be authorised to do so; and authorises or requires local authorities, in certain situations, to act in a manner in which they would otherwise not be authorised or required to act.</p>	Compliance with the requirements for Local Authorities under the Act	Manager Finance - Reporting	N/A	N/A – not required as yet	N/A	Council currently does not have any borrowing. This will need to be developed when/if we borrow.
<p><b>Local Government (Rating) Act 2002</b> This Act provides local authorities with flexible powers to set, assess, and collect rates to fund local government activities, ensures that rates are set in</p>	Compliance with the processes for establishing rating structures and striking/collecting rates.	Manager Finance – Revenue  Manager Finance - Reporting	Y – flexible powers to set, assess, and collect rates to fund local government activities	Y – Internal process to check compliance with the Act and checked as part of statutory audit in October 2020	Y	



accordance with decisions that are made in a transparent and consultative manner and provides for processes and information to enable ratepayers to identify and understand their liability for rates.						
<b>Port Companies Act 1988 and Companies Act 1993</b>	The principle objective of every port company shall be to operate as a successful business (s5 Port Companies Act)	Council	N/A	Shareholders meeting  Appointment of Directors  Adoption, alteration and revocation of constitution  Statement of intent	Y	
<b>Land Transport Management Act 2003</b> The Act sets out the requirements for the operation, development and funding of public transport.  The purpose of the LTMA is to contribute to the aim of achieving an affordable, integrated, safe, responsive and sustainable land transport-system	Funding of public transport in accordance with the Act	Manager Transport	Y	Procurement procedures must be approved by the New Zealand Transport Agency.  Use approved funding procedures to obtain the Crown subsidiary	Y	Funding of public transport in accordance with the Act.

<p><b>Public Audit Act 2001</b> Public entities, such as local authorities, are accountable to Parliament and the public for their use of public resources and powers conferred by Parliament. The Auditor-General provides independent assurance that public entities are operating, and accounting for their performance, in keeping with Parliament's intentions.</p>	<p>Audited information is compliant</p>	<p>Manager Finance - Reporting</p>	<p>N/A</p>	<p>N/A</p>	<p>Y</p>	<p>The Auditor General appointed Heidi Rautjoki, using the staff and resources of Deloitte Limited to report on the information in Council's Annual Report.</p> <p>The report provided comment on: whether the requirements of Schedule 10 of the LGA that apply to the annual report; and the completeness and accuracy of the Council's disclosures about its performance and benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.</p>
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**Council as a regulator and matters of compliance**

Legislation and Purpose	Area of compliance	Responsible Manager	Delegations Y/N	Processes	Compliance Y/N/NA	Comments
<b>Building Act 2004</b> The purpose of this Act is to regulate the building of structures in New Zealand.	The role of a regional council is provided in section 13 of the Building Act 2004, this includes Performing the functions of a building consent authority (BCA) for dams and carrying out functions and duties, including monitoring and enforcement.	Manager Engineering	Y – existing delegations	Y - Procedures and policies form part of the Building Consent Authority (“BCA”) documentation  Policies require updating in light of changes to delegation/process.	N – policies and procedures do not match existing delegations	ORC’s current Certificate of Accreditation was issued on 31 August 2020.  ORC’s next reassessment is scheduled for April 2022.  Dangerous Dams Policy overdue for review – see comment in the Mandatory Document Register.
<b>Local Government Act 2002</b> The purpose of this Act is to provide for democratic and effective local government that recognises the diversity of New Zealand communities. The Act provides a framework and powers for local authorities to decide which activities they undertake and the manner in which they will undertake them; and promotes the accountability of local authorities to their	Provides power to make bylaws for specific areas. Provides powers of entry.  Provides warranting requirements for Council officers	Manager Compliance  Manager Engineering	Y – existing delegations	Reference to powers of entry in warrant training document	Y	Those warranted in relation to entry of land are performed in accordance with the Act.

communities; and provides for local authorities to play a broad role in promoting the social, economic, environmental, and cultural well-being of their communities, taking a sustainable development approach.						
<b>Public Works Act 1981</b> This act provides the framework for Council to take land for the purposes of public works; it also provides the framework for the disposal of land no longer required for a public work.	Land is acquired for public works in accordance with the act Land no longer required for public works is disposed of in accordance with the act	Manager Support Services	N	Council adheres to the statutory procedure.	Y	
<b>Resource Management Act 1991</b> The purpose of this Act is to promote the sustainable management of natural and physical resources	Implementation of the Regional Plans, processing of resource and other consents within statutory timeframes, investigation on breaches of the Regional Plans and Act.  Compliance with NES and NPS	Manager Consents  Manager Compliance	Y	Record complaints  Investigation and enforcement  Resource consent processes	N	100% of resource consent applications were processed within the statutory timeframe.  Backlog of compliance monitoring and consent auditing for 2019/20  Enforcement statistics are reported periodically
	Compliance with resource consents issued to Council	Manager Engineering	No delegation required as Council is not exercising a power under the	N/A	Y – note timeliness of results submitted	There were no abatement notices; infringement notices; enforcement orders, or convictions, received in relation

			legislation – this is a compliance matter			to those resource consents in 2019/20.  Historically performance monitoring requirements were outstanding.  In 2020, the previous 3 years of performance monitoring requirements have been submitted to the consent authority.
<b>Search and Surveillance Act 2012</b> The purpose of this Act is to facilitate the monitoring of compliance with the law and the investigation and prosecution of offences in a manner that is consistent with human rights values by— • modernising the law of search, seizure, and surveillance to take into account advances in technologies and to regulate the use of those technologies; and • providing rules that recognise the importance of the rights and entitlements affirmed in other enactments, including the New Zealand Bill of	Compliance with requirements to issue notices and record warrantless searches and otherwise obtain warrants in accordance with legislation.	Manager Compliance	Y – through the Resource Management Act 1991	No internal Processes.  Selected enforcement officers are warranted to apply for and execute search warrants	Y	

Rights Act 1990, the Privacy Act 1993, and the Evidence Act 2006; and • ensuring investigative tools are effective and adequate for law enforcement needs.						
<b>Council Bylaws</b>  Flood Protection Management Bylaw 2012  Navigation Safety Bylaw 2020	Investigation and enforcement of breaches of Council bylaws	Manager Engineering   Harbourmaster	Engineering staff are warranted to undertake inspections.  Harbourmasters appointed	Record complaints  Investigation and enforcement  Bylaw approval processes	Y	Navigation Safety Bylaw has been updated to include the waters of Lake Dunstan.  New infringement regime (Maritime) proposed for 2021
<b>Biosecurity Act 1993</b>	Investigation of non-compliance of the Pest Management Plan	Manager Biosecurity	Appointment of Authorised Persons by virtue of the Pest Management Plan and Biosecurity Act.  Delegations are recorded in Council's delegation manual	SOP for Biosecurity Compliance and Enforcement has been created	Y	
<b>Soil Conservation and Rivers Control Act 1941</b> Provides functions to Council to minimise and prevent damage within the region by floods and erosion	The Act provides Council with such powers, rights, and privileges as necessary or expedient to carry out its functions including the power to construct, reconstruct, alter, repair, and maintain any flood protection/drainage works.	Manager Engineering	Y	Council flood and drainage schemes established and operated under the Act.  Assets are listed, funded and depreciated under LGA documents.	Y	Council operated under the Soil Conservation and Rivers Control Act 1941 for the flood damage repairs in Albert Town.

### 7.3. CS2106 Audit Management Letter Response - Follow Up

<b>Prepared for:</b>	Audit and Risk Subcommittee
<b>Report No.</b>	CS2106
<b>Activity:</b>	Governance Report
<b>Author:</b>	Sarah Munro, Finance Manager - Reporting
<b>Endorsed by:</b>	Nick Donnelly, General Manager Corporate Services
<b>Date:</b>	10 February 2021

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#### PURPOSE

- [1] This report provides a further update on our response to the Audit Management Letter from the audit of the 2020 Annual Report and Financial Statements. An initial report was provided to the Audit and Risk subcommittee on 26 November 2020. This paper focuses on the three actions that have been recorded on the Audit and Risk subcommittee action register.

#### EXECUTIVE SUMMARY

- [2] Responsibilities of the Audit and Risk Subcommittee include to:  
*“Review the external Auditor’s audit plan, audit management letter and management response to any issues raised during the external audit.”*
- [3] Deloitte is Otago Regional Council’s statutory auditor appointed by the Officer of the Auditor General.
- [4] Deloitte completed its audit of the 2020 Annual Report and Financial Statements and reported its findings to the Audit and Risk Subcommittee in September 2020.
- [5] The following areas were noted in the Management Letter as requiring action from Council:
- Statement of service performance (SSP).
  - OAG audit brief - sensitive expenditure.
  - Accrued leave.
- At the 26 November 2020 Audit and Risk Subcommittee meeting it was requested these were included on the action register.
- [6] Deloitte’s comments and recommendations on these areas are provided in the report below together with a response from staff. Areas where Deloitte had no findings to report have not been included in this report.

#### RECOMMENDATION

*That the Audit and Risk Subcommittee:*

- 1) **Receives** this report.
-

**STATEMENT OF SERVICE PERFORMANCE (SSP)****Audit Recommendation**

- [7] Deloitte recommended that Council in its approach to future SSP considers adopting the OAG guidelines when reviewing its performance reporting framework and establishing future measures and targets. Measures that are inaccurate, unachievable or unable to be measured are not valuable to Council or the community. We encourage collaboration between Corporate and the managers responsible for each performance measure when setting performance measures and targets.

**Staff Comment / Action**

- [8] Performance measures are established in the Long-Term Plan (LTP). Council has initiated discussion and development of new performance measures for the Long-Term Plan 2021-31 process to ensure that adopted performance measures met OAG guidelines and best practise.
- [9] The draft LTP measures will be reviewed by Deloitte as part of the audit of the LTP. Draft LTP measures will be provided to Council for review on 25 February 2021.

**OAG AUDIT BRIEF- SENSITIVE EXPENDITURE****Audit Recommendation**

- [10] Deloitte noted that there are no formal guidelines in place to determine the appropriate amount of koha to gift when attending a tangi or other Maori gathering at which it is traditional to provide such donations. Deloitte recommended that Council should implement a formal policy (perhaps as an addition to the sensitive expenditure policy) which sets out the process to determine the amount of cash to give as koha. This will ensure a consistent approach is taken instead of varied amounts each time.

**Staff Comment / Action**

- [11] Council has proposed a change to the sensitive expenditure policy to incorporate a formal policy on koha. The sensitive expenditure policy is under review by Council's policy review staff group. Koha is intended to be included in a revised sensitive expenditure policy.
- [12] It has been tentatively agreed by the staff policy review group that koha will be set at \$200 or a fixed dollar amount per person (dependant on if Council is effectively paying koha for catering supplies). Koha will need to be approved by a General Manager and will be paid via electronic banking (an envelope with bank transfer support will be provided for presentation on the day). A review to check that this koha recommendation is in line with other councils and whether electronic payment is preferable to Aukaha is to be completed before the policy is finalised.

**ANNUAL LEAVE****Audit Recommendation**



[13] That Council actively monitor untaken annual leave and work toward reducing the outstanding leave balance. Council should discuss and encourage employees to utilise the leave available. In addition, consideration should be given to establishing a holiday leave policy or enforcing holiday leave accrual restrictions in employment agreements.

**Staff Comment / Action**

[14] Annual leave balances continue to be an area of focus for Council’s Executive Leadership Team and managers. Regular reporting and communication is made with managers and staff to ensure focus on the reduction in annual leave balances.

[15] Note that leave balances have been difficult to manage since March 2020. Covid has prevented a number of staff from taking planned leave, especially long overseas holidays that they had specifically accrued leave for.

[16] Attached to this report is the Annual Leave Policy and Leave Policies, Procedures and Timewriting (Flexi time Policy) requested at the 26 November 2020 Audit and Risk Subcommittee meeting. Both Council policies are currently under view by the staff policy review group. Note the current policy state that annual leave is not to be accumulated beyond 1.5 times the annual entitlement and that where leave exceeds this, staff may be directed on notice of one month to reduce outstanding leave to a maximum of one year’s entitlement.

[17] The table below details the annual leave balances for Council staff at 30 June 2020 (reported on by Deloitte) and 5 February 2021. There has been a reduction of 2 staff from the reported annual leave ranges.

Annual Leave available (hours)	Number of staff as at 30 June 2020	Number of staff as at 5 February 2021
150 - 200	17	33
200 - 250	28	16
250 – 300	13	12
300 – 350	16	8
350 - 400	5	8
Greater 400	7	7
<b>Total</b>	<b>86</b>	<b>84</b>

**ATTACHMENTS**

1. Annual Leave Policy [7.3.1 - 1 page]
2. Leave Policies, Procedures and Timewriting [7.3.2 - 3 pages]

## **OTAGO REGIONAL COUNCIL ANNUAL LEAVE POLICY**

### **Principle**

*The Council upholds the purpose of the Holidays Act, which is to “promote balance between work and other aspects of employees’ lives.” Annual holidays are to provide opportunity for rest and recreation.*

### **Policy**

It is the joint responsibility of managers and staff to manage annual holidays in accordance with our employment agreements and any rules or policies that may be in place:

- Annual leave is subject to management approval. Staff must apply for annual leave using the Annual Leave form found under *Forms* on the intranet
- Requests for annual leave in advance of annual entitlement will be considered, however annual entitlement should not be eroded to the extent that provision does not remain for a reasonable period of holiday at the time annual entitlement falls due.
- Annual leave is not to be accumulated beyond 1.5 times the annual entitlement. Where leave exceeds this, staff may be directed on notice of one month to reduce outstanding leave to a maximum of one year’s entitlement.
- Staff may request exceptions to the maximum allowable accumulation of annual leave to cover situations where an extended holiday is planned. Such exceptions will be reasonably considered.

Cashing up of Annual Holidays:

From 1 April 2011, changes to the Holidays Act allow employees to ask their employer to pay out in cash up to one week of their minimum entitlement to annual holidays a year, *except* where the employer has a policy not to consider such requests.

- Consistent with the principle that annual leave is for the purpose of rest and recreation, the ORC policy is that requests to cash up part or all of one week of outstanding annual leave entitlement will not be considered.

**March 2011**



1 April 2010  
 Updated as at 11 July 2011 (increase in overtime rate from \$47,278 to \$48,500)  
 Updated as at 13 July 2013 (increase in overtime rate from \$48,500 to \$50,000)  
 Updated as at 31 October 2014 – travel time for conferences/courses  
 Updated as at 18 December 2014 – on-call statutory holiday entitlement  
 Updated as at 13 July 2015 ((increase in overtime rate from \$50,000 to \$52,500)  
 Updated as at 5 November 2019 (Bereavement Leave and Flexible Time)

## Leave: Policies, Procedures and Timewriting

### Annual Leave Requests

Apply for annual leave through the GO time-recording system as per the GO Timesheet User Guide which is located on Council's intranet.

### Management of Annual Leave

Managers are responsible for actively managing annual leave. They must ensure that you accurately record and code annual leave on your timesheet and that it is signed off. Managers must consider operational needs and before approving leave, ensure that you have leave entitlement. Your annual leave entitlement is shown on the bottom of your electronic payslip. If you have questions about your leave, please discuss with Payroll or the People and Safety Team. Council allows **reasonable** use of leave in advance. Enquiries about the use of leave in advance should be referred to the Manager People and Safety.

### Leave Without Pay

Apply, as for annual leave, through the GO time-recording system. Your request will go to your General Manager for endorsement/comment before being referred to the Chief Executive for a decision. **The Chief Executive has absolute discretion to approve, or not approve, leave without pay.**

### Bereavement Leave

If, for good reason, you feel that you need to request bereavement leave in excess of that provided for in your employment agreement, please discuss this with your manager who will need to take it to your General Manager for approval, in consultation with the People and Safety Team. The request may also be referred to the Chief Executive for a final decision.

### Study Leave

Requests for study leave should take the form of a brief summary of the reasons for the request and the benefits that will result to you and to the Council from the course of study proposed. Requests go to the Chief Executive for a decision and should include the endorsement/recommendations of your Manager and General Manager.

### Sick Leave – Separation of Sick Leave and Domestic Leave

Please note that the following codes are to be used:

<b>Sick Leave</b>	<b>4130</b>	To be used you are absent from work because <b>you</b> are sick
<b>Domestic Leave</b>	<b>4132</b>	To be used when you need to be absent from work due to the illness of a <b>child or other dependant</b> .



### Leave in Lieu and Overtime

Leave in lieu is frequently and perhaps understandably, confused with flexible time.

**You are only entitled to leave in lieu if you are entitled to overtime payments in terms of your employment agreement, i.e. you are on an annual salary of \$52,500 or less.**

### Paid Overtime – if eligible

Overtime is only to be worked on the request of, or with the express **prior** approval of your Manager, General Manager or the Chief Executive.

For paid overtime, the correct account code is **4425 Overtime Earned** used in association with the appropriate job code.

### Leave in Lieu of Overtime

If you are eligible for paid overtime, you may elect to take time in lieu (hour for hour) of payment at overtime rates.

The correct account code to use at the time you work the extra time is **4547 Time in Lieu Earned**, along with the relevant job code.

**Note that you must apply through the GO time-recording system to request leave in lieu and this must be approved by your manager. Approved leave in lieu of overtime must be taken within 2 months of the date on which it was worked.**

**When approved leave in lieu earned is taken** you are to use the **Leave in Lieu code 4120** together with your Homepage code.

Overtime payment or time in lieu may not be claimed for time spent travelling outside of normal work hours to attend training and conferences. *(See Note under Flexible Time below).*

### Flexible Time

If you are not eligible for paid overtime, time worked in any one day in excess of ordinary hours may be considered as flexible time, subject to the consent of your line manager\* (as given authorisation through the ORC delegations matrix). Consent must be obtained **in advance** of additional time being worked. Approved flexible time should be taken before the end of the next pay period, however, with the approval of your General Manager, this time may be extended by up to two further pay periods.

#### Note:

“Time Worked” in any one day **does not** include time spent travelling outside of normal work hours to attend training and conferences and flexible time may not be claimed in these situations. (Managers may exercise some discretion in **exceptional** circumstances.)

When flexible time is approved, it must be submitted as an expense claim in the GO time-recording system.

When flexible time earned is taken, you must use the leave application process in the GO time-recording system and draw down on your Flexi-time balance.



**NOTE: Managers are not entitled to flexible time.**

### **Statutory Holiday On-Call, Call-Out and Alternative Days**

If you are on-call for pollution or flood response on a statutory holiday, or if you are called out on as statutory holiday, you are entitled to an alternative holiday at a later date to be agreed with your manager. In both situations, use the **Statutory Holiday Call-Out code 4525** together with the relevant job code. Note that this will trigger the earning of an alternative holiday under the Holidays Act 2003.

**When the Alternative Holiday is used, use the Alternative Holiday Code 4155.**

**Please note that it is important that the procedures are followed and correct codes used. Correct coding ensures that extra time expenses are recorded under the correct projects and that there is no duplicate costing.**

#### **List of Current Leave Codes:**

<b>Account Code</b>	<b>Description</b>
4110	Annual Leave
4115	Flexi-time
4120	Leave in Lieu
4125	Leave Without Pay
4130	Sick Leave
4132	Domestic Leave
4135	Non-Work Accident Leave
4140	Study Leave
4150	Long Service Leave
4155	Alternative Holiday
4160	Statutory Holiday
4170	Jury Service
4180	Bereavement Leave
4190	Work Accident Leave

#### **Non-Leave Codes:**

<b>Account Code</b>	<b>Description</b>
4547	Time in lieu earned
4425	Overtime earned
4345	Flexible time earned

*\* Line Manager: your immediate reporting manager. This could be a team leader, senior, third tier manager, or general manager. The person must hold the appropriate level of delegated authority (held in the ORC delegations matrix).*

#### 7.4. CS2104 Audit and Risk Work Programme

<b>Prepared for:</b>	Audit and Risk Subcommittee
<b>Report No.</b>	CS2104
<b>Activity:</b>	Governance Report
<b>Author:</b>	Nick Donnelly, General Manager Corporate Services
<b>Endorsed by:</b>	Nick Donnelly, General Manager Corporate Services
<b>Date:</b>	9 February 2021

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#### PURPOSE

- [1] The Audit and Risk Subcommittee is governed by its Terms of Reference which outlines the purpose and responsibilities of the Subcommittee. It is intended to hold Subcommittee meetings quarterly in February, May, September, and November.
- [2] This paper outlines the proposed work programme to be covered at each meeting to ensure the responsibilities outlined in the Terms of Reference are fulfilled.

#### RECOMMENDATION

*That the Audit and Risk Subcommittee:*

- 1) **Receives** this report.
- 2) **Endorses** the proposed work programme for the 2021 calendar year.

#### BACKGROUND

- [3] The responsibilities of the Subcommittee as outlined in the Terms of Reference are covered under the headings of:
  - Audit and Reporting
  - Risk Management
  - Health and Safety
  - Investments
  - Legal Compliance
  - Other (any other matters referred by Council or the Finance Committee).
- [4] A proposed timetable to cover these matters is attached.

#### CONSIDERATIONS

##### Policy Considerations

- [5] There are no policy considerations.

**Financial Considerations**

- [6] There are no financial considerations. The cost of the proposed work programme is included in existing budgets.

**Significance and Engagement**

- [7] There are no significance and engagement considerations.

**Legislative Considerations**

- [8] There are no legislative considerations in setting the work programme itself.
- [9] Specific pieces of work defined in the programme are included to ensure the Audit and Risk Subcommittee has oversight over various legislative requirements i.e. statutory reporting and audit requirements under the Local Government Act and health and safety requirements under the Health and Safety at Work Act.

**Risk Considerations**

- [10] There are no risk considerations in setting the work programme itself.
- [11] Not having a defined work programme and not adhering to that programme increases the risk that the Audit and Risk Subcommittee will not fulfil its purpose and responsibilities.

**ATTACHMENTS**

1. Audit and Risk Work Programme 2021 [7.4.1 - 1 page]

AUDIT AND RISK SUBCOMMITTEE						
Purpose: To assist the ORC in fulfilling governance responsibilities relating to its financial, reporting, legislative, health and risk management practices.						
Terms of Reference	Responsibility	Comments	Feb	May	Sep (Annual Report)	Nov
<b>Audit and Reporting</b>	Review the external Auditor's audit plan, audit management letter and management response to any issues raised during the external audit	Audit plan pre year end (Auditors to attend)				
		Audit management letter (Auditors to attend)				
		Management response (initial response November, follow up actions in February)				
	Consider changes in accounting policies, standards or reporting requirements and make recommendations for Council adoption	Prior to year end				
	Oversee internal control processes and procedures including financial policies, delegations and sensitive expenditure.	Prior to year end				
	Review the draft Annual Report including the Statement of Service and Performance and Financial Statements and make recommendation for Council adoption.					
	Oversee any internal audit functions or reviews and consider any matters referred to it by that function	Report on reviews as required				
<b>Risk Management</b>	Ensure a corporate risk management framework is in place and review risk reports	Risk report presented six monthly				
	Review Council's insurance matters and annual renewal process	Insurance renewal prior to year end				
	Review Council's business continuity and disaster recovery matters					
<b>Health and Safety</b>	Review Council's adherence to the Health and Safety at Work Act 2015 including monitoring health and safety performance, incidents and response	Standing agenda item at all meetings				
<b>Investment</b>	Review the performance of Council's investment portfolio including the long-term managed fund	Managed fund quarterly performance reports provided to each meeting (Fund Manager to report in person annually)				
	Oversee the performance of Council's investment manager including compliance of the managed fund with the Statement of Investment Policies and Objectives (SIPO)	Managed fund quarterly performance reports provided to each meeting (Fund Manager to report in person annually)				
	Review the Treasury Management Policy and SIPO and recommend changes to Council as required					
	Oversee the Investment Manager appointment process and make recommendations to Council on that appointment	As required				
<b>Legal Compliance</b>	Review Council's adherence to legislation that affects Council	Legislative compliance summary				
	Receive and consider updates on legislation that Council is required to operate under and/or enact	Report as legislation changes occur				
<b>Other</b>	Review any other financial matters referred to the Subcommittee by Council or the Finance Committee	As required				

Key:

meeting this item will be covered in      item by request at any meeting



### 7.5. CS2102 Local Government Funding Agency Membership Proposal

**Prepared for:** Audit and Risk Subcommittee  
**Report No.** CS2102  
**Activity:** Governance Report  
**Author:** Nick Donnelly, General Manager Corporate Services  
**Endorsed by:** Nick Donnelly, General Manager Corporate Services  
**Date:** 9 February 2021

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#### PURPOSE

- [1] To consider whether Council should join the Local Government Funding Agency (LGFA) and approve commencement of the process for that to occur.

#### EXECUTIVE SUMMARY

- [2] Council currently has no external debt but does fund some activities with internal debt. This is primarily in flood and drainage and transport activities. This internal lending is provided from Council reserves.
- [3] Over recent years the level of internal debt has increased together with general reserves also being utilised to fund increasing levels of budgeted and unbudgeted expenditure.
- [4] This has resulted in Council's operating cashflow being almost fully exhausted prior to the latest annual rates strike in September 2020.
- [5] Cashflow forecasts for the 2020-21 financial year and Long-term Plan 2021-31 indicate working capital cashflow will be insufficient to fund expenditure through to the next rates strike in September 2021. Council could manage the short term cashflow deficit via a temporary overdraft facility as it did in 2020 (although the facility was not utilised).
- [6] Alternatively, in the future it is proposed to replace internal debt with externally debt. This will allow reserves to be replenished and realign their balances to the underlying position.
- [7] It is recommended Council join the LGFA and utilise them as Council's preferred funding source. A summary of the LGFA and the benefits of joining is attached.
- [8] Historically Council has used internal funding in preference to external debt. This is because, for a number of years, Council maintained cash reserves in excess of \$50M. The interest cost of providing internal debt has then been aligned to the cash returns Council has received on financial investments (term deposits and the fixed interest portion of the managed fund). This has typically provided a funding cost lower than externally sourced debt.
- [9] Current debt funding costs are now significantly lower than historic levels, particularly through the LGFA, and there is now a benefit in utilising external debt rather than internal.

[10] Staff are therefore recommending that Council initiates the process to join the LGFA.

### RECOMMENDATION

*That the Audit and Risk Subcommittee:*

- 1) **Receives** this report and the attached LGFA Presentation to the Audit and Risk Committee from Bancorp Treasury Services.
- 2) **Approves** staff to commence the process of joining the LGFA including preparing a statement of proposal, amending the Treasury Management Policy and preparing a consultation plan and documentation to undertake a special consultative process (SCP).
- 3) **Notes** that Bancorp Treasury Services will assist Council with this process.

### BACKGROUND

[11] The Local Government Funding Agency (LGFA) is a Council Controlled Trading Organisation (CCTO). It has around 70 member Councils and has provided around \$13B of loans.

[12] The process to join the LGFA includes:

- Undertaking community consultation via an SCP to get approval to apply to join.
- Development of a statement of proposal in relation to membership as part of the consultation.
- Amendments to key supporting policies (Council's Treasury Management Policy) to allow Council to hold a CCTO's borrower notes; and
- Establishing a debenture trust deed and appointments of a Trustees and a Registry (or paying agent).
- Completion of accession documents and certificates.

[13] The process is expected take approximately four months to complete and will cost around \$30,000. There will also be ongoing annual costs of maintaining membership of the LGFA.

[14] Council currently retains Bancorp Treasury Services as an independent financial advisor, and they will assist Council with the process of joining the LGFA. Bancorp has advised a number of Councils who have joined the LGFA in recent years.

[15] Specific services Bancorp will provide include:

- Statement of proposal.
- Amended Treasury Management Policy.
- Debt structuring advice.

[16] An external legal advisor will also be engaged to provide:

- Establishment of the Debenture Trust Deed.
- LGFA accession.

### DISCUSSION

[17] At this stage the Audit and Risk Subcommittee is only being asked to approve staff commencing the process of joining the LGFA.

- [18] As this process progresses, further decisions will be required from Council:
- To join the LGFA (or not).
  - Whether to join as a guaranteeing or non-guaranteeing member.
    - Note, if borrowing is greater than \$20M the borrower must be a guaranteeing member.
  - The amount to borrow and debt structure.
    - Note internal debt is currently in excess of \$25M.
  - Approval of documents to allow consultation with the community including:
    - The statement of proposal.
    - The Treasury Management Policy.
- These decisions will be brought to future Council meetings.

## **OPTIONS**

- [19] At this stage the options are to proceed and initiate the process of joining the LGFA or not.
- [20] If the Subcommittee chooses not to proceed with joining the LGFA, some form of external debt will still be required from another external funding source.
- [21] The attached paper outlines the benefits of funding via the LGFA compared to funding via bank facilities.

## **CONSIDERATIONS**

### **Policy Considerations**

- [22] The Treasury Management Policy (TMP) will need to be amended to enable Council to join the LGFA. This includes allowing the LGFA to be a permitted investment (CCTO borrower notes are required to be held and these may convert to equity)
- [23] Alignment of borrowing limits in the TMP to those required by the LGFA is also required.

### **Financial Considerations**

- [24] Use of external debt is being included in the draft LTP 2021-31 that is currently being prepared. Proposed debt levels will be finalised as that process progresses.
- [25] Funding via the LGFA provides a lower cost of debt to schemes that are in deficit and allows for Council's cash reserves to be reinstated and cashflow managed more effectively.
- [26] Loans from the LGFA will be secured via a charge of Council's rates.

### **Significance and Engagement**

- [27] Under the Local Government Act 2002 (LGA), community consultation is required via a special consultative process to allow Council to join the LGFA. This is because the borrower notes may convert to equity and the LGA requires consultation before a Council establishes or becomes a shareholder in a CCTO.

**Legislative Considerations**

- [28] There are a number of legal considerations in joining the LGFA. Some of these are outlined in this paper and the attachment. Other legal considerations will be outlined further as the process progresses.
- [29] An external legal advisor will be engaged to ensure the process of joining the LGFA and all associated documentation is legally compliant.

**Risk Considerations**

- [30] There is risk associated with obtaining and utilising external debt
- [31] There is also risk associated with the ongoing use of internal debt and the impact that has on cashflow management.
- [32] The primary risk considerations are credit risk (note, the LGFA has an S&P AA+ rating), interest rate risk and risk around joining as a guaranteeing member.

**NEXT STEPS**

- [33] The next steps are to prepare the documentation required for consultation including:
- Development of a statement of proposal.
  - Amend the Treasury Management Policy.
  - Engage a legal advisor and establish a debenture trust deed, appoint a Trustee and Registry (or paying agent), prepare accession documents and certificates.
  - Determine desired debt levels and structure and whether guaranteeing or non-guaranteeing membership is preferred.

**ATTACHMENTS**

1. Bancorp Presentation ORC Audit and Risk Committee 17 Feb 2021 [7.5.1 - 11 pages]



**Make Risk Count.**

# LGFA Presentation to the Audit and Risk Committee

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**17 February 2021**

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## Local Government Funding Agency

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- The LGFA is a Council Controlled Trading Organisation established in 2011.
- Has had a major (positive) impact on Council funding.
- Has a S&P Global Ratings long term credit rating of 'AA+', the same as the New Zealand government.
- Now has around 70 council members and has raised around \$13 billion of debt.
- Borrowers must meet certain covenants to be able to borrow from the LGFA.
- Differential pricing applies depending on the borrowers credit standing and whether it is a guarantor or not.



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## Local Government Funding Agency

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- All borrowers are required to contribute 2.5% of the total amount borrowed as capital, these are known as Borrower Notes.
- A joint and several guarantee applies whereby all participating borrowers will be liable in the event of a default by any of the borrowers.
- However, there are a number of safeguards to avert this e.g. liquidity of \$1.3 billion, standby facility from the DMO of \$1.5 billion (currently at \$0.6 billion).
- The guarantee is in proportion to the ratepayer base, for ORC it is 0.37%.



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## Local Government Funding Agency

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- Offers maturities from one month out to April 2037.
- There are three forms of debt that a borrower can access
- Commercial Paper – is a floating rate instrument available for terms from 1 month to 1 year.
- Floating Rate Note – is a floating rate instrument with interest paid quarterly and is available for terms out to April 2037. With an FRN, the margin is set for the term of the instrument, but the base rate (the 3 month bank bill mid rate) can change at the 3 monthly reset dates.
- Fixed Rate Bond - is a fixed rate instrument with interest paid semi-annually. With an FRB the interest rate (the coupon) is set for the life of the instrument.





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# Pricing of LGFA debt

Short Term Borrowing	BKBM Base Rate	Borrowing Yield Rated Councils	Borrowing Yield Unrated Councils	Short Term Borrowing Update: Money market yields are largely unchanged over the past fortnight, remaining just above the 0.25% OCR and unlikely to move in the near term. The recent economic data (GDP, inflation, unemployment, house prices, business confidence) suggests further rate cuts and additional quantitative easing is no longer on the RBNZ agenda. Markets are now pricing in small OCR increases in 2022 rather than OCR cuts.		
1 month	0.260%	0.460%	0.510%	Long Term Borrowing Update: Bond yields have risen and the yield curve steepened since the last pricing update on the strong domestic economic data and rising global bond yields. 2024 bond yields are 4 bps higher while yields on 2029 and longer dated bonds are 20 bps higher. Borrowing spreads have narrowed between 1 bps (2024s) and 3 bps (2037s) over the past fortnight as the rise in yields and steeper curve has attracted both domestic and offshore investor interest. The shortage of high bonds for investors is also helping sentiment.		
2 month	0.275%	0.475%	0.525%			
3 month	0.290%	0.490%	0.540%			
4 month	0.292%	0.492%	0.542%			
5 month	0.293%	0.493%	0.543%			
6 month	0.295%	0.495%	0.545%			
1 year	0.300%	0.550%	0.600%			

Fixed Rate Long Term Borrowing	Base Yield	Borrowing Yield AA rated Councils	Borrowing Yield AA- rated Councils	Borrowing Yield A+ rated Councils	Borrowing Yield Unrated Guarantors	Borrowing Yield Non Guarantors
May-21	0.35%	0.55%	0.60%	0.65%	0.75%	0.85%
Apr-22	0.38%	0.58%	0.63%	0.68%	0.78%	0.88%
Apr-23	0.45%	0.65%	0.70%	0.75%	0.85%	0.95%
Apr-24	0.60%	0.80%	0.85%	0.90%	1.00%	1.10%
Apr-25	0.80%	1.00%	1.05%	1.10%	1.20%	1.30%
Apr-26	1.00%	1.20%	1.25%	1.30%	1.40%	1.50%
Apr-27	1.16%	1.36%	1.41%	1.46%	1.56%	1.66%
Apr-29	1.50%	1.70%	1.75%	1.80%	1.90%	2.00%
Apr-33	1.94%	2.14%	2.19%	2.24%	2.34%	2.44%
Apr-37	2.38%	2.58%	2.63%	2.68%	2.78%	2.88%

Floating Rate Long Term Borrowing	Base Margin	Borrowing Margin AA rated Councils	Borrowing Margin AA- rated Councils	Borrowing Margin A+ rated Councils	Borrowing Margin Unrated Guarantors	Borrowing Margin Non Guarantors
May-21	5 bps	25 bps	30 bps	35 bps	45 bps	55 bps
Apr-22	12 bps	32 bps	37 bps	42 bps	52 bps	62 bps
Apr-23	12 bps	32 bps	37 bps	42 bps	52 bps	62 bps
Apr-24	15 bps	35 bps	40 bps	45 bps	55 bps	65 bps
Apr-25	19 bps	39 bps	44 bps	49 bps	59 bps	69 bps
Apr-26	22 bps	42 bps	47 bps	52 bps	62 bps	72 bps
Apr-27	27 bps	47 bps	52 bps	57 bps	67 bps	77 bps
Apr-29	31 bps	51 bps	56 bps	61 bps	71 bps	81 bps
Apr-33	51 bps	71 bps	76 bps	81 bps	91 bps	101 bps
Apr-37	63 bps	83 bps	88 bps	93 bps	103 bps	113 bps

# Otago Regional Council – possible LGFA debt profile



<i>Instrument</i>	<i>Maturity</i>	<i>Amount</i>	<i>Yield</i>		
Commercial Paper	Aug-21	\$5,000,000	0.55	0.20	0.11
Floating Rate Note	Apr-22	\$2,000,000	0.81	0.08	0.06
Floating Rate Note	Apr-23	\$2,000,000	0.81	0.08	0.06
Floating Rate Note	Apr-24	\$2,000,000	0.84	0.08	0.07
Fixed Rate Bond	Apr-25	\$2,000,000	1.20	0.08	0.10
Floating Rate Note	Apr-25	\$3,000,000	0.88	0.12	0.11
Fixed Rate Bond	Apr-26	\$3,000,000	1.40	0.12	0.17
Fixed Rate Bond	Apr-27	\$3,000,000	1.56	0.12	0.19
Fixed Rate Bond	Apr-28	\$3,000,000	1.74	0.12	0.21
		25,000,000		Weighted average	1.07



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## Advantages of joining the LGFA

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- Pricing – a bank facility for 3 years would be at least 1.30% so pricing benefit based on \$25m would be circa \$875,000 over 5 years.
- Deduct upfront costs of \$29,000 and ongoing costs of \$9,000 p.a including the first year totals \$74,000.
- ***Net savings of joining the LGFA over 5 years = \$801,000*** based on assumption that standby facilities with either bank debt or LGFA would net off.
- Immediacy of funding as LGFA debt can be accessed on a continuous basis.
- Longer funding tenors and allied with this is increased funding flexibility - LGFA debt extends out to 2037.
- Ease of acquiring ongoing replacement and additional debt.



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## Disadvantages of joining the LGFA

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- Being a guaranteeing borrower, but there are significant mitigating factors.
- The need to consult due to the (very unlikely) potential for the Borrower Notes to convert to equity.
- The initial setup process which does take quite a lot of administrative time due to the number of accession documents.
- Need to amend the Treasury Policies.
- The initial setup costs.



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## Process of joining the LGFA

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- **Council resolution needed to borrow.**
- **Have to make amendments to the Treasury Policies.**
- **Need to prepare a Statement of Proposal detailing benefits of joining the LGFA including whether to join as a guarantor or non guarantor.**
- **Need to go through the Special Consultative Process and pass a subsequent resolution to join the LGFA.**
- **ORC must comply with LGFA covenants**
  - Net debt shall not exceed 175% of revenue
  - Net interest shall not exceed 20% of revenue
  - Net interest shall not exceed 25% of rates revenue
  - Liquidity shall be not less than 110%



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## Process of Joining the LGFA

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- Need to appoint a law firm to prepare the DTD.
- Need to establish a Debenture Trust Deed, and appoint a Trustee and a Registry (or paying agent).
- Have to sign up to the accession documents of which there are four if joining as a guarantor and need a Council resolution approving the documents and delegating authority to sign them to 2 elected members.
- Need to sign up to the 4 certificates which the CE signs.
- It is a somewhat lengthy and time consuming process, ORC would need to allow four months to complete.
- There is a one off cost of around \$29,000 to join and there are circa \$9,000 of ongoing costs per annum.



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- Transactional banking review**
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The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under [section 48\(1\)](#) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

<b>General subject of each matter to be considered</b>	<b>Reason for passing this resolution in relation to each matter</b>	<b>Ground(s) under section 48(1) for the passing of this resolution</b>
<p><i>Minutes of the 26 November 2020 A &amp; R Subcommittee Public-Excluded Meeting</i></p>	<p>To protect the privacy of natural persons, including that of deceased natural persons – Section 7(2)(a)</p> <p>To protect information where the making available of the information— would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information – Section 7(2)(b)(ii)</p> <p>To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information— would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied – Section 7(2)(c)(i)</p> <p>To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities – Section 7(2)(h)</p> <p>To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) – Section 7(2)(i)</p>	
<p><i>3.1 Managed Fund Report – December 2020</i></p>	<p>To protect information where the making available of the information— would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information – Section 7(2)(b)(ii)</p> <p>To protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the</p>	<p>Sec 48(1)(a) - Subject to subsection (3), a local authority may by resolution exclude the public from the whole or any part of the proceedings of any meeting only on 1 or more of the following grounds:                      (a) that the public conduct of the whole or the relevant part of the proceedings of</p>



	<p>authority of any enactment, where the making available of the information— would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied – Section 7(2)(c)(i)</p> <p>To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities – Section 7(2)(h)</p>	<p>the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>
<p>3.2 Risk Report</p>	<p>To protect the privacy of natural persons, including that of deceased natural persons – Section 7(2)(a)</p> <p>To enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities – Section 7(2)(h)</p> <p>To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) – Section 7(2)(i)</p>	<p>Sec 48(1)(1) - Subject to subsection (3), a local authority may by resolution exclude the public from the whole or any part of the proceedings of any meeting only on 1 or more of the following grounds:</p> <p>(a) that the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist.</p>

This resolution is made in reliance on [section 48\(1\)\(a\)](#) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by [section 6](#) or [section 7](#) of that Act or [section 6](#) or [section 7](#) or [section 9](#) of the Official Information Act 1982, as the case may require, which would be prejudiced by the holding of the whole or the relevant part of the proceedings of the meeting in public.