

## Notice of the Risk and Audit Committee

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### Buller District Council

Te Kaunihera O Kawatiri



**BULLER**  
DISTRICT COUNCIL  
Te Kaunihera O Kawatiri

### Agenda | Rārangi take

**Date:** Wednesday 10 December 2025  
**Time:** 3:30 pm  
**Location:** Clock Tower Chambers, Palmerston Street, Westport

**Interim Chairperson** Cr D Hingston

**Members**

- Cr Linda Webb
- Cr Dave Hawes
- Cr Rosalie Sampson
- Cr Toni O'Keefe
- Cr Philip Rutherford
- Cr Ray Curnow
- Mayor Chris Russell
- Deputy Mayor Shayne Barry
- Cr Colin Reidy
- Cr Paul Reynolds

Quorum (6)

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

**Risk and Audit Committee**

<b>Reports to:</b>	The Council
<b>Interim Chairperson:</b>	<b>Councillor Dave Hingston</b>
<b>Membership:</b>	They Mayor, all Councillor and Māori
<b>Meeting Frequency:</b>	Representative Bi-Monthly
<b>Quorum:</b>	A majority of members (including vacancies)

**GENERAL PRINCIPAL**

1. The work of this Committee will be in accordance with the priorities and work programme agreed by the Council.
2. This Committee has the powers necessary to perform the Committee's responsibilities, in accordance with the approved Long Term Plan and Annual Plan budgets. Subject to confirmation of compliance with the financial strategy.

**PURPOSE**

3. The Risk and Audit Committee is responsible for:
4. Monitoring Council's financial strategy, and financial performance against the Annual and Long Term Plans.
5. Monitoring Council's interests in its Council Controlled Organisations (CCOs).
6. Reviewing the Council's risk register and associated process for managing current and emerging risk.
7. Ensuring the independence and effectiveness of Council's External and Internal Audit processes.
8. Monitoring existing corporate policies and recommending new or amended policies as required.
9. Ensuring that Council policies and practices will prevent unethical, questionable or illegal activities.
10. Providing a communication link between management, internal auditors/external auditors and Council.
11. Supporting measures to improve management performance and internal controls.

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12. Ensuring Council's Policies and Bylaws are fit for purpose and comply with all relevant legislation.
13. Guiding the development of Council's Climate Change Adaptation Plan

**TERMS OF REFERENCE:**

**General**

14. To receive regular reports regarding Council's financial and non-financial performance against Annual and Long-Term Plans.
15. To consider reports related to significant expenditure outside of the Annual and Long-Term Plans and make appropriate recommendations to Council.
16. To develop and monitor policy related to the following matters:
  - a. Financial management; Revenue generation;
  - b. Procurement and tendering; and
  - c. The appointment and remuneration of directors and CCOs
17. To monitor the probity of processes relating to policies developed by the Risk and Audit Committee.
18. To provide clear direction to Council's CCOs on Council's expectations, including feedback on draft statements of intent.
19. To receive Quarterly reports of Council's CCOs, including board performance.
20. To undertake any reviews of CCOs and make appropriate recommendations for approval by Council.
21. Review CCO requests for major transaction approval and recommend appropriate actions to Council.
22. To monitor Council's debt and investments to ensure compliance with Council policy.
23. To monitor the Council's outstanding debtors' positions.
24. Engage with Council's external auditors regarding the external audit work programme and agree the proposed terms and arrangements of the external audit.

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25. Assess management response to audit reports and the extent to which external audit recommendations concerning internal accounting controls and other matters are implemented.

**Internal Audit**

26. Agree the scope of internal audits.
27. Monitor the delivery of the internal audit work programme and results
28. Assess whether Internal Audit's recommendations have been properly implemented by management.
29. Review the annual Internal Audit Plans to ensure appropriate organisational structures, authority, access, independence, resourcing and reporting arrangements are in place.

**Strategy, plans and policy**

30. Develop and agree to strategies, plans and policies for the purposes of consultation and/or engagement with community.
31. Recommend to Council for adoption.
32. Monitor and review as and when required.

**Bylaws**

33. Develop and agree to the statement of proposal for new or amended draft bylaws for consultation.
34. Recommend to Council new or amended bylaws for adoption.

**Consultation and engagement**

35. Ensure appropriate, effective and transparent engagement with the community, tangata whenua and other stakeholders.
36. Conduct any public engagement required on issues before the Committee, in accordance with Council's Significance and Engagement Policy.
37. Conduct hearings, where appropriate, to consider submissions from members of the public and external organisations, making determinations on such matters unless they are reserved for Council to decide.

## **RISK AND AUDIT COMMITTEE**

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#### **Submissions and legislation**

- 38. Approve submissions to external bodies/organisations on legislation and proposals, related to the Committee's areas of responsibility, that impact governance policy or matters.
- 39. Monitor and oversee strategic projects and programmes.
- 40. Monitor Council's Asset Management Plans/Strategic Infrastructure Plan.

#### **Contracts**

- 41. Approve and monitor contracts and other legally binding arrangements provided that such contracts/arrangements:
  - a. Do not require the approval of the whole of Council; and
  - b. Fall within the budget approved under the Long Term Plan or Annual Plan and have a value exceeding the Chief Executive's financial delegation.

#### **Reserves and Halls Subcommittees**

- 42. Monitor and oversee the Reserves and Halls Subcommittees.

#### **Creative Communities Subcommittee**

- 43. Monitor and oversee the Creative Communities Subcommittee.

#### **Other Matters**

- 44. Review the effectiveness of the risk control environment established by management to safeguard Council's financial and non-financial assets, including the adequacy and appropriateness of insurance policies in place and management's actions to mitigate risks
- 45. Review the effectiveness of the systems for monitoring the Council's compliance against legislation, regulation, policy, and guidelines (including health and safety).
- 46. Conduct and monitor special investigations in accordance with Council policy and approved budget or in response to material matters raised by staff or committee members, including engaging expert assistance, on matters within its Terms of Reference.
- 47. Provide an annual review of Council's risk management framework and amend as required.

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48. Review and monitor business continuity planning.
49. Consider and make decisions which are within the Chief Executive Officer's delegations, and which the Chief Executive Officer has referred to the Committee for recommendation to Council.
50. Consider and make decisions on operational matters that fall within a Committee's area of responsibility that are outside of delegations to the Chief Executive Officer or other Council officers.
51. Commission new Committee reports and work required to respond to significant or compliance issues, or to complete the agreed programme of Council.
52. Monitor Audit recommendations and ensure completion.

**The Committee is delegated the following powers:**

- The Committee may make recommendations to Council.
- The Committee will provide three-monthly reports to Council on its activities with appropriate recommendations. Special Notes:
- In fulfilling their role on the committee, members shall be impartial and independent at all times.
- The Chairperson will be an independent appointment, not an elected member, to strengthen the independent nature of the Committee's monitoring responsibility of Council activities.
- Members are appointed for an initial term of no more than three years that aligns with the triennial elections, after which they may be eligible for extension or reappointment.
- The Chief Executive Officer and Chief Financial Officer are required to attend all meetings but are not members and have no voting rights. Other Council officers may attend the Committee meetings, as required.
- The Chairperson of the Committee shall review the travel and other reimbursed expenses of the Chief Executive Officer and confirm compliance with Council policies and practice. This information will be provided to the Chairperson on a monthly basis.
- The Chairperson shall review the travel and other reimbursed expenses of the Mayor and confirm compliance with Council policies. This information will be provided to the Chairperson on a monthly basis.
- The Chief Executive Officer (Principal Advisor) shall be responsible for drawing to the Committee's immediate attention to any material matter that relates to the financial condition of Council, any material breakdown in internal controls, and any material event of fraud or malpractice.

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- The Chairperson shall present an annual Audit and Risk Self Review to Council summarising the Committee's activities during the year and any related significant results and findings.

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Venue: Clock Tower Chambers

Live streamed on Buller District Council YouTube channel

**Agenda Topic**

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**AGENDA ITEM:        1.1 APOLOGIES**

**Prepared by:**        Lesley Crichton  
                                 **Interim Group Manager Corporate Services**

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**REPORT PURPOSE**

That the Risk and Audit Committee receive any apologies or requests for leave of absence from elected members.

**DRAFT RECOMMENDATION**

- 1. That there are no apologies to be received and no requests for leave of absence.**

**OR**

- 2. That the Risk and Audit Committee receive apologies from (insert name) and accepts (insert name) request for leave of absence.**

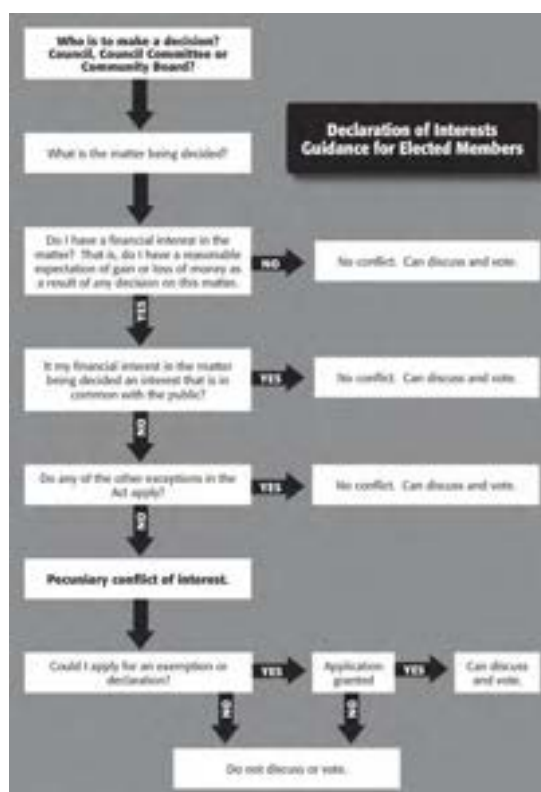
**RISK AND AUDIT COMMITTEE**  
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**AGENDA ITEM: 2.1 MEMBERS INTERESTS**

**Prepared by:** Lesley Crichton  
**Interim Group Manager Corporate Services**

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1. Members are encouraged to consider the items on the agenda and disclose whether they believe they have a financial or non-financial interest in any of the items in terms of Council's Code of Conduct.
2. Councillors are encouraged to advise the Governance Advisor of any changes required to their declared Members Interest Register.
3. The attached flowchart may assist members in making that determination.



**DRAFT RECOMMENDATION**

1. That Members disclose any financial or non-financial interest in any of the agenda items.

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**3 ACTION POINTS**

**AGENDA ITEM: 3.1 ACTION POINTS REPORT**

**Prepared by:** Lesley Crichton  
**Interim Group Manager Corporate Services**

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**DRAFT RECOMMENDATION**

- 1. That the Risk and Audit Committee receive the Action Points Report for information.**

**Attachments**

1. Risk and Audit Action Points December 2025 [**3.1.1** – 1 page]

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## **RAC Action Points - CURRENT**

<b>No.</b>	<b>Meeting Of / Action Point</b>	<b>Responsible</b>	<b>Update:</b>	<b>Date Required By:</b>
<b>249</b>	<b>11 December 2024</b> <b>CAPITAL WORKS PROGRAMME REPORT</b> The Waimangaroa Water Upgrade Surplus (from the Capital Works Programme Report) is to be updated in the bimonthly Risk and Audit Committee report around the progress of options for this surplus with the intention of a paper brought back Council regarding options for the surplus.	<b>J Curtis/L Crichton</b>	<u>Update 23 January 2025</u> A paper regarding the surplus will be brought to Council in April 2025 <u>Update 1 April 2025</u> Draft paper being reviewed, aiming for May 2025 Council <u>Update 5 June 2025</u> Draft paper under reviewed, aiming for July 2025 Council <u>Update 13 August 2025</u> Paper is included in the August Risk and Audit Committee Agenda. <u>Update 17 September 2025</u> A paper is to be brought back to the new Council with additional detail that includes impact on rating, project scope and approval and five years' worth of information on how the money has been spent. <u>Update 10 December 2025</u> Paper paused while new finance team starts. To be reviewed in early 2026 between Infrastructure and Finance.	<del>12 February 2024</del> <del>30 April 2025</del> <del>May 2025</del> <del>July 2025</del> <del>August 2025</del> <b>March 2026</b>
<b>252</b>	<b>18 June 2025</b> Resilient Explorer Platform Workshop to be held.	<b>S Bastion</b>	Resilient Explorer (REx) is a online Platform that provides comprehensive risk data to drive adaptation planning for assets and natural hazards. We have incorporated into business as usual (BAU). It is currently under development to incorporate council information. Until all assets are loaded, we will defer the workshop.	April 2026
<b>253</b>	<b>18 June 2025</b> Internal Audit Schedule to be created	<b>L Crichton</b>	<u>Update from meeting 13 August 2025</u> Due date by end of February 2026	<del>Early 2026</del> <b>28 February 2026</b>

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## **4 OFFICERS REPORTS**

**AGENDA ITEM:**           **4.1 PROJECT STATUS REPORT SUMMARIES**

**Prepared by:**           Penny Bicknell  
                                 **Programme Manager – Recovery**

**Reviewed by:**          Lesley Crichton  
                                 **Interim Group Manager Corporate Services**

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### **REPORT PURPOSE**

1. The purpose of this report is to bring the Risk and Audit Committee a summary of the Project Status Reports for Better Off Funded projects for the month ended November 2025 (October 2025 financials) and for the Reefton Campground Accommodation project for the month ended November 2025 (October 2025 financials).
2. No decision is needed in relation to this information.

### **EXECUTIVE SUMMARY**

3. Key points to note from each of the Programmes of Work for November 2025

#### **Better Off Funded Projects (3 projects remaining) – see full report Attachment 1**

- 3 Waters projects – 4 projects completed. Final project co-funded by BAU capital works. Procurement of materials will complete the BoF component
- Reefton Stormwater modelling – awaiting final report on Stage 2
- Cultural Community Hub – Heritage Works finalising concept design for close out of this project

#### **Reefton Campground Accommodation Project – see full report Attachment 2**

- Project was completed in September with CCC granted on 26 September 2025.

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- Project team officially handed over the project to the IS team with a handover briefing from the project team to IS staff, finance staff, campground manager and campground subcommittee members.
- Endura mining and Development West Coast were appraised of the handover and contact details for future communications.
- The project was delivered slightly under budget.

**DRAFT RECOMMENDATION**

- 1. That the Project Status Report Summaries dated 10 December 2025 be received.**

**ATTACHMENTS**

1. Better Off Funded Projects Status Report November 2025 [**4.1.1** – 7 pages]
2. Reefton Campground Accommodation Project Status Report November 2025 [**4.1.2** – 15 pages]

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Project Status Report – Better Off Funding Projects overview – November 2025



Programme/Project Details

<b>Location and Region:</b>	Buller District
<b>Contracted Amount:</b>	\$3,500,000
<b>Reporting Period:</b>	November 2025 (October 2025 financials)
<b>Project Principal:</b>	Buller District Council (BDC)
<b>Project Partner(s):</b>	Crown Infrastructure Partners (CIP)/DIA/NIFFCo
<b>Programme Manager:</b>	Penny Bicknell
<b>Programme Outcomes:</b>	The original scope was made up of 13 projects approved by DIA that meet the funding criteria and demonstrate wellbeing outcomes. 2 of the completed projects were under budget with the surplus funds transferred to 2 new 3 Waters projects as directed by CIP. See Scope for full list of projects.

# RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

Project Overview/traffic Light Status/High-Level Summary (G = Green; A = Amber; R = Red)		
Aspect	Status	Comments
Overall:	G	The programme was prioritised by Council and approved by Crown Infrastructure and DIA
Budget:	G	\$3,500,000
Scope:	G	<p>The Programme of works includes the following approved projects:</p> <ul style="list-style-type: none"> <li>• Three Waters projects include Programme Management</li> <li>• Reefton Wastewater/Stormwater modelling</li> <li>• Climate Change Adaptation and Master Planning (<b>completed</b>)</li> <li>• Community Hub Feasibility Study and Concept Designs (<b>Feasibility completed</b>)</li> <li>• Civil Defence Procurement (<b>completed</b>)</li> <li>• Airport Relocation options study (<b>completed</b>)</li> <li>• Karamea Reserve Water Supply (<b>completed</b>)</li> <li>• Westport Emergency Water supply (<b>completed</b>)</li> <li>• Reefton Campground Accommodation (<b>BOF part completed</b>)</li> <li>• Westport Stormwater/wastewater work (<b>completed</b>)</li> <li>• Test bore and sampling for non-compliant water supplies - Little Wanganui and Mokihinui (<b>completed</b>)</li> <li>• Granity Fundraising Centre (<b>completed</b>)</li> <li>• Ngakawau Swimming Pool improvements (<b>completed</b>)</li> <li>• Local Water Done Well – reallocated funding from Airport Relocations Study surplus (<b>completed</b>)</li> <li>• Resilient Westport Stormwater concept study – reallocated funding from Westport Critical Water surplus (<b>completed</b>)</li> </ul>
Resource:	G	Resource to be assigned to each project as required
Schedule:	G	Schedule for each project to be determined. Final deadline for Crown Infrastructure projects programme is 30 June 2027
Risks / Issues:	G	Scope of works may need to be reduced in some projects to ensure they remain in budget



# RISK AND AUDIT COMMITTEE

## 10 DECEMBER 2025

State of Play	
Last Month (November)	Next Month (December)
<ul style="list-style-type: none"> <li>Submitted claims for 3 projects totalling \$178,210. One is approved and two are awaiting approval by CIP/NIFFCo</li> <li>3 Waters – <ul style="list-style-type: none"> <li>Submitted procurement plan for approval to purchase materials to exhaust the BoF. Remainder of project will be managed from BAU funds</li> </ul> </li> <li>Reefton stormwater/wastewater modelling – DO provided a scope for the required survey to fill the data gaps required for the model. The missing data will be delivered by WestReef.</li> <li>Community Hub Feasibility Study/concept - Continued discussions re set up of Charitable Trust. Heritage works funding for the concept work is split between the BoF funding and the funding being managed Homebuilders from the Resilience Trust fund. Heritage consulted with the NGO group and Iwi.</li> </ul>	<ul style="list-style-type: none"> <li>Submit further claims to CIP for claims balances.</li> <li>On approval of procurement plan, purchase materials, delivery January 2026. Final close out and claim to be lodged February 2026</li> <li>Awaiting final report from DO</li> <li>The Architect - Heritage Works Limited continues to develop the BCCH Concept Design, incorporating feedback and information gathered from the BCCH Project Group, Feasibility Study findings, AMK Structural Engineering, Studio Hutchinson, Landcult, Isthmus, BDC staff, DOC, and the PM, with design references based around the preferred site. The Architect plans to present an initial concept design to BCCH Project Group</li> </ul>

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Programme delivery schedule																	Comments
Project task	Feb to June 2023	Jul	Aug	Sep	Oct	Nov	Dec	Jan 2024	Feb	Mar	Apr	May	Jun	Jul	Aug 2025	Sep	
3 Waters																→	Purchase of materials for the final project will complete the BoF projects – Jan 2026 delivery date
Reefton WW/SW modelling																→	Completion of stage 2 November 2025. Stage 3 to be confirmed
Climate Change Adaptation																	Completed BoF involvement
Master planning (Stage 1)																	Complete
Cultural Community Hub			Feasibility Study complete													→	Concept plan being prepared by Heritage Works.
Civil Defence																	Complete
Airport relocations options study																	Study completed – surplus funds to be reallocated to LWDW
Karamea Reserve Water																	Complete
Westport critical Water Supply																	Completed. Surplus funding to be reallocated to Resilient Westport Stormwater concept study
Reefton Campground																→	Contracts awarded. Completion scheduled for end August. BoF part complete
Westport Stormwater/Wastewater																→	Complete
Test Bores & Sampling																	Complete

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Granity Fundraising Centre																	Complete
Ngakawau Swimming Pool																➔	Complete

Financials (31 October 2025)
Budget and Expenditure Summary.

October 2025 Financials			Claims submitted		Revenue to		Forecast Cost	
Project	Budget	Actual Cost to date	Oct 25	date	to complete	To claim		
3 Waters	\$ 1,095,000	\$ 869,685		\$ 810,323	\$ 225,315	\$ 59,362		
Programme Management	\$ 165,000	\$ 165,000		\$ 165,000	\$ -	\$ -		
Reefton Wastewater modelling	\$ 150,000	\$ 95,907	\$ 88,373	\$ -	\$ 54,093	\$ 7,534		
Climate Change adaptation	\$ 250,000	\$ 250,000		\$ 250,000	\$ -	\$ -		
Master planning	\$ 250,000	\$ 250,000		\$ 250,000	\$ -	\$ -		
Community Hub Feas/concept	\$ 200,000	\$ 175,874	\$ 32,295	\$ 143,578	\$ 24,126	\$ 1		
Civil Defence	\$ 275,000	\$ 275,000		\$ 275,000	\$ -	\$ -		
Airport Relocation options study	\$ 34,358	\$ 34,358		\$ 34,358	\$ -	\$ -		
Karamea Reserve Water	\$ 65,000	\$ 65,000		\$ 65,000	\$ -	\$ -		
Westport Critical Water	\$ 110,288	\$ 110,288		\$ 110,288	\$ -	\$ -		
Reefton Campground	\$ 300,000	\$ 300,000		\$ 300,000	\$ -	\$ -		
Ngakawau Swimming Pool	\$ 310,000	\$ 310,000		\$ 310,000	\$ -	\$ -		
Granity Fund raising centre	\$ 25,000	\$ 25,000		\$ 25,000	\$ -	\$ -		
Stormwater/Wastewater	\$ 135,000	\$ 134,922	\$ 57,542	\$ 77,380	\$ -	\$ -		
Bore water tests	\$ 50,000	\$ 50,000		\$ 50,000	\$ -	\$ -		
LWDW report	\$ 15,642	\$ 15,642		\$ 15,642	\$ -	\$ -		
RW Stormwater concept	\$ 69,712	\$ 69,712		\$ 69,712	\$ -	\$ -		
<b>Total</b>	<b>\$ 3,500,000</b>	<b>\$ 3,196,388</b>	<b>\$ 178,210</b>	<b>\$2,951,281</b>	<b>\$ 303,534</b>	<b>\$ 66,897</b>		
<b>Colour key:</b>		Project completed	Awaiting approval	Draw down complete			(3 Waters retentions \$28,849)	
			Blue highlight approved					

## RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

**Surplus funding:** Directive from Crown Infrastructure Partners to use any surplus funding for 3 Waters projects or for the setup of a new Water entity.

- \$15,642 Airport Relocations surplus to be used for the T + T report commissioned by 3 District Councils into 3 Waters – project completed and funding claimed
- \$69,712 Critical Water surplus funding to be used for contribution to Worley’s stormwater concept work for Resilient Westport –project completed and funding claimed

### Communications

#### An update on media, marketing and communication activity for the programme/project

Westport News reported on the request to reprioritise funding from Waimangaroa and Westport smoke testing projects and the subsequent discussions at the April Council meeting. Better off Funding Tranche 2 funding has been withdrawn by Government.

Westport News reported on the additional funding available of \$950k from the Westport Wastewater/stormwater smoke testing project and Waimangaroa water project discontinuation.

Westport News reported on the allocation of \$300k to Reefton Campground Accommodation

Westport News reported on the Council workshop in September and the outcome of the Council meeting for the unallocated funding of \$650k

Cultural Community Hub working group met with Westport News Reporter in November to ensure correct facts are in the public domain

Westport News reported on DIA directive of expenditure on water infrastructure rather than Community projects.

Emergency Water - Comms to Westport Community w/c 12 April after first tank installed

Media release for WaStop completion under the 3 Waters BoF funding May

Media Release for completion of Granity Fundraising Centre – July

August Media coverage from last RAC meeting re funders reviewing KPMG report

October – Media coverage from RAC meeting re funding hold.

November – Plan media release for Inangahua tender

December – media release for Inangahua contract

April/May – media releases for Reefton Campground Accommodation award of construction and site works contracts

July – Reefton Campground Accommodation project update – Reefton Clarion and Fb update (28 July)

September 2025 – Minister visit and opening of Reefton Campground accommodation.





## Reefton Campground Accommodation Project

Reporting Month Ending:	<i>31/08/2025</i>
Project Sponsor:	<i>Lesley Crichton</i>
Business Owner:	<i>Anthony Blom</i>
Programme Manager:	<i>Penny Bicknell</i>
Project Manager:	<i>Rick Barry</i>
Last RAC Meeting:	<b><i>18 September 2025</i></b>
Next RAC Meeting:	<b><i>10 December 2025</i></b>



## RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

### R.A.G (Red, Amber, Green) Status

<b>Overall:</b>		<i>Project completed and hand over to BAU</i>
<b>Budget:</b>		<i>Project is within budget</i>
<b>Scope:</b>		<i>Design changes and consent amendments were required for the factory build.</i>
<b>Resource:</b>		<i>After issues with contract negotiations, all resources were contracted for the project. The project manager had increased duties due to the additional contracting requirements.</i>
<b>Schedule:</b>		<i>Due to necessary factory build construction alterations and consent amendments, the ran two weeks behind in the factory, with delivery on site from 11 to 15 August. Aiming for a handover the week of 15 September. Handover on revised schedule</i>
<b>Risks / Issues:</b>		<i>Biggest risk is onsite weather delays, which may impact the final completion date and budget. Stakeholders are updated regularly and completed to revised schedule with occupation of cabins on granting of CCC on 26 September 2025</i>

### Decision log

Decision	Description	Outcome implications



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## Project / Programme State of play

October	Remaining work
<ul style="list-style-type: none"><li>• Compliance checks and CCC granted on 26 September 2025</li><li>• Project closure and handover briefing to Council Staff, Campground Management and subcommittee on Thursday 16 October 2025</li></ul>	<ul style="list-style-type: none"><li>• <b>Onsite Civil - WestReef</b><ul style="list-style-type: none"><li>○ 2-coat chipseal to be applied during Summer (IS team to manage with funding as budgeted)</li></ul></li></ul>





## Project / Programme Financials

Funds	Approved Budget (A)
Better Off Fund	\$300,000
Federation Mining	\$350,000
DWC Loan	\$700,000
BDC Amenities Reserve	\$338,000
BDC IS BAU	\$43,102.30
<b>Totals</b>	<b>\$1,731,102.30</b>



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Life to Date - Expenditure to 31 October 2025

August 2025 - Reefton Campground Accommodation	Approved Budget (A)	Total Spend to Date (Actuals) (B)	Forecast cost to complete (C)	Forecast cost at completion (B+C = D)	Project Variance (A-D)	Commentary
Planning	\$5,000	\$4,305	\$0	\$4,305	\$695	
Tender/contract management	\$22,000	\$21,084	\$0	\$21,084	\$916	
Design	\$50,000	\$42,379	\$0	\$42,379	\$7,622	
Consents & Approvals	\$26,500	\$36,908	\$0	\$36,908	-\$10,408	
Legal	\$20,000	\$34,888	\$0	\$34,888	-\$14,888	
Project/Programme Management	\$80,000	\$110,639	\$1,000	\$111,639	-\$31,639	6.4% of total project
Construction – site prep/ 3 waters	\$262,806	\$219,645	\$35,033	\$254,678	\$8,128	
Construction on site	\$318,500	\$327,858	\$0	\$327,858	-\$9,358	
Cabin construction off site	\$760,946	\$741,922	\$20,524	\$762,446	-\$1,500	retentions
Other Contractors on site	\$101,460	\$125,132	\$0	\$125,132	-\$23,672	
Insurance		\$6,076	\$0	\$6,076	-\$6,076	
Contingency	\$83,890		\$0			
<b>Totals</b>	<b>\$1,731,102</b>	<b>\$1,670,835</b>	<b>\$56,557</b>	<b>\$1,727,391</b>	<b>\$3,710</b>	



## Project / Programme High-Level Roadmap

Project Name	FY FY25				FY FY26			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Reefton Campground Accommodation								



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## Project / Programme Milestones

Milestone	Baseline Date	Actual Date	% Complete	Comment
Resource consent	22-Nov-24	31-Mar-25	100%	Completed and approved
Building consent process	24-Jan-25	31-Mar-25	100%	BC250011 approved. Factory build variations and BC amendments approved. Scheduling ongoing for building consent inspections and consent documents; to achieve CCC.
Tender (GETS)	13-Feb-25	31-Mar-25	100%	Completed and Contracts approved
Council and Stakeholder approvals	31-Mar-25	10-Apr-25	100%	Approvals complete
South Peak Homes (SPH) factory build	30-Apr-25	19-Sep-25	100%	Factory build completed. Minor remediation works onsite
WestReef Services Stage One – siteworks/earthworks	30-Apr-25	19-May-25	100%	Complete
WestReef Services Stage Two – 3 waters	30-Apr-25	08-Aug-25	100%	All stage two work completed
Onsite piling/foundations etc	04-Jun-25	25-Jun-25	100%	All driven piling and concrete foundation work is complete. AMK Engineers certification for piles and intertenancy concrete nib walls approved
Onsite inground pre-pipe drainage and plumbing trenching and install	19-Jun-25	25-Jul-25	100%	All prep-pipe work is completed.
Onsite decking, step, ramp and access footpath construction	19-Jun-25	06-Sep-25	100%	Deck, step and ramp construction 80% completed. Concrete pathways being poured 3 September.
Onsite construction of east boundary fence	28-Jul-25	15-Sep-25	100%	Supply and construction now scheduled last job



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Cabin units transport, unloading and fixing to piles	11-Aug-25	15-Aug-25	100%	All cabin units are on site and fixed to piles
Install new power supply	04-Aug-25	05-Sep-25	100%	The mains cable and cable ducts are installed. Final power connections completed, awaiting Energy Certificate documentation
Drainage and plumbing underfloor installation and connections	18-Aug-25	01-Sep-25	100%	The underfloor plumbing and final connections completed baring hose taps, terminal vents and downpipes (waiting on perimeter baseboards)
Onsite – complete pile fixings, baseboards, verandas, decks, steps and ramps, pathways, hard landscaping	11-Aug-25	16-Sep-25	100%	Deck, step and ramp construction 80% completed. Concrete pathways being poured 3 September. Handrails are currently being fabricated with installation scheduled 8 to 11 September
Stage 3: Construct Access Lane and carparking	15-Aug-25	12-Sep-25	50%	Survey site and mark-out on 2 September. Timber edging construction commences 4 September with gravel surface finishing scheduled 8 to 11 September. Chip seal coating delayed until summer weather
Commissioning, Compliance certification and handover	15-Sep-25	26-Sep-25	100%	Three-week delay from original date



## Project / Programme Key Documents

Sharepoint link	Document	Expected submission date	Approval date	Comments
	Indicative Business Case	[Insert date]	[Insert date]	
	Detailed Business Case	14-Apr-25	16-Apr-25	
	Change Request(s)	[Insert date]	[Insert date]	[All change requests must be listed. Insert lines as needed.]
	Closure Report	[Insert date]	[Insert date]	

## Project / Programme Risks

Risk ID	Date last Reviewed	Short Risk Name	Source of Concern / Opportunity	Implications	Risk Owner	Rating	Trend	Treatments
01	27/06/25	Non-Compliance	Failure to meet building and/or resource consent conditions	Non-compliance with construction, causing illegal building Loss of reputation for Stakeholders	Project Manager	Medium	Closed	Ensure early engagement with compliance authorities and regular audits to identify and resolve issues in a timely manner.
02	27/06/25	Timeline Overruns	Changes to construction	Not meeting Stakeholder	Project Manager	High	Closed	Ensure early and continuous engagement with the Contractors,



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			methodology, amendments to Consents, delays with resources, adverse weather, unanticipated event	and/or Investor expectations				Compliance authorities and Stakeholders. Identify and resolve or negotiate timeline issues
03	27/06/25	Cost Overruns	Shortfall in external funding or cost escalations beyond approved budget	Not completing the project work to code compliance, due to lack of budget	Project Manager Project Working Group	Medium	Closed	Secure commitments from external funders early  Secure tender offers within the approved budget  Confirm with stakeholder the elements of project that are negotiable
04	27/06/25	Operational responsibilities	Ineffective coordination among stakeholders, leading to decision and responsibility uncertainties	Misunderstandings with decision-making responsibilities between the Project Manager, Project Team and Camp Management, leading to decision delays, duplications or unauthorised decisions.	Project Manager Project Working Group	Medium	Closed	Regular stakeholder meetings, confirming and document roles and responsibilities



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05	27/06/25	Stakeholder responsibilities	Community or stakeholder opposition, requiring consultation process	Decision delays, causing timeline and/or financial challenges	Project Manager Project Working Group Main Stakeholders	Medium	Closed	Proactive engagement through regular stakeholder meetings, Stakeholder and public consultation as necessary
06	27/06/25	Health and Safety responsibilities	Inadequate safety measures during construction activities, Interaction with camp BAU Managing unauthorised public interaction on the site	Injury to work personnel, camp staff or members of the public Non-compliance	Project Manager Contractor Camp Manager	Medium	Closed	Implement robust Site-specific health and safety plans with Contractors and Subcontractors, including Tool Box meetings  PM to complete regular site inspections to ensure onsite compliance.
07	27/06/25	Environmental responsibilities	Negative environmental impact, due to poor Contractor environmental controls and/or infrastructure strain.	Non-compliance	Project Manager Contractor BDC IS	Low	Closed	Contractor to adopt proactive practices in compliance with Enviro Management Plan.  Upgrades to freight infrastructure





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08	27/06/25	Legal and Governance responsibilities	Unclear responsibility or poorly managed contractual obligations	Contractual disputes	Project Manager Contract or Investors	Medium	Closed	Develop clear contracts and formalise ownership responsibilities.
		Project handover to BDC operations	Due to the financial obligations to repay loans, need clarity on BDC operational responsibilities and Camp Management responsibilities and ongoing reporting requirements	Risk of decision delays by BDC, cost disputes, and ongoing operational gaps without clarity of responsibilities and obligations	BDC business As Usual Reefton Recreational Reserve Subcommittee Finance Team	Medium	Closed	Confirm clear understanding of various financial and operational responsibilities

## Project / Programme Issues

Issue ID	Date Raised	Issue Description	Priority	Action Required	Issue Owner
01	27-Jun-25	South Peak Homes (SPH) factory design changes, consent compliance process	High	SPH to continue working with their sub-contractors to recover time, including	Project Manager



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		timelines with intertenancy fire walls, plus a two-week delay in window joinery supply has pushed the cabin delivery from 21 July to the week of 11 to 15 August 2025.		<p>accelerating internal works for plastering, painting, final fit-out of kitchens, bathrooms and services</p> <p>Project Manager to work closely with SPH to monitor factory progress. Reefton onsite Builders - West Coast Building and Development (WCBD) are completing some roofing work in the SHP factory to help reduce roofing work onsite. WCBD and other onsite contractors are committed to actively identify and implement opportunities to pull back time once cabins are delivered and fixed to piles</p>	South Peak Homes Onsite Contractors
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## Project / Programme Dependencies

Ref #	Description	Urgency	Owner	Critical Date	Progress / Actions
01	The damaged sewer main is part of the essential infrastructure required to provide compliant wastewater drainage for the new cabin units. The location of the sewer main is the access lane to the new cabin site	H	<p>BDC Infrastructure Services</p> <p>Project Manager</p> <p>WestReef Services</p>	08-Aug-25	Completed



## Partnerships / Relationship Management

Partnership / Relationship	Notes
Development West Coast	Loan funding secured. Included in monthly stakeholder meeting. First draw down of \$500k due mid July 2025. \$700k drawn down.
Federation Mining/Endura	Final client and funding contributor. Included in monthly stakeholder meetings and kept up to date on potential delays to the project. New contact details for BAU staff supplied to Endura
Reefton Campground Committee	Consulted in all decision making. Monthly report whilst project in progress.
Buller District Council	<p>Vested ownership responsibilities of the Reefton Campground, which is located on Recreational Reserve, managed in accordance with the provisions of the Reserves Act 1977</p> <p>Responsible for the ongoing management of the camp operations</p> <p>Responsible for local infrastructure: roads, footpaths, water supply, wastewater, stormwater, and waste services.</p> <p>Recipient of the DWC loan funding with responsibility for ensuring repayments of the loan.</p> <p>Additional loan funding through the Amenities Reserve Fund. BDC finance team to ensure repayments to the fund and appropriate interest payments.</p> <p>BDC Finance team to invoice Endura monthly in advance of year 2 of Licence to Occupy agreement.</p>



## Media and Communications

- Community consultation was completed as part of the Council approval process, with public submission opportunities and public updates communicated via the BDC Facebook page, the Westport News, and the Reefton Clarion.
- The BDC Community Engagement team has worked with the Project Manager to provide project milestone media releases and activity updates through the BDC Facebook page, Reefton Clarion, neighbourhood mail drops, and notices at the BDC Reefton Information Centre.
- The Westport News recently reported positively on project support from Federation Mining, Development West Coast (DWC), Buller District Council (BDC), and Central Government, following a stakeholder visit to the South Peak Homes factory, which includes the Buller Mayor and BDC Corporate Services Manager.
- Project update submitted to Reefton Clarion for 28 July 2025.
- Media release – Minister visit 12 September 2025

## Images (Sept 2025)



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**AGENDA ITEM:**           **4.2 BULLER DISTRICT COUNCIL PROJECTS CONTROL GROUP REPORT**

**Prepared by:**           Jess Curtis  
                                  **Manager Capital Works**

**Reviewed by:**           Anthony Blom  
                                  **Group Manager Infrastructure Services**

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**REPORT PURPOSE**

1. The attached Buller District Council (BDC) Projects Control Group report provides a status update on key operational and capital projects for the Council's information. The report captures project health through budget, scope, resource, schedule, risks/issues and financial tracking for each project.
2. No decision is needed in relation to this information.

**EXECUTIVE SUMMARY**

3. The BDC Project Control Group report shows key operational and capital projects that are run by Council by capturing project health through budget, scope, resource, schedule, risks/issues and financial tracking for each project.
4. High risks, health and safety events including notifiable events and communications for the month are also included in the report. Risks are reviewed and adjusted monthly with high risks and mitigations identified in the September/October report from page 3, with the following risk added to the report:
  - IAF programme – If construction costs exceed the budget, then further decisions will be required on the final scope. The mitigation for this is that the programme has been portioned into three, with the transport portion and bridge replacement to be confirmed once construction costs are received through procurement processes.
5. Project summaries are shown in **Attachment 2** with the project name, scope, start date, baseline delivery date and actual delivery date to show delivery progress at the end of the 25/26 financial year.

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6. Further projects for the wider organisation will be added as the year progresses with the report format changing to suit the wider organisation.

7. The report colour coding represents the following:

Colour	Description
	<p><b><u>Off track</u></b></p> <ul style="list-style-type: none"> <li>• Budget – budget variation is forecasted to be 10% over budget, insufficient to deliver or external funding unconfirmed</li> <li>• Scope – not well defined and/or highly likely that the approved scope cannot be delivered</li> <li>• Resources – project is significantly under resourced and/or specific skills not in place</li> <li>• Schedule – no clear visibility of deliverable dates and/or delays in completing deliverables for the delivery dates</li> <li>• Risk/Issues – risks are not able to be managed at programme/project level despite controls in place and/or risks are expected to eventuate and impact the programme/project delivery.</li> </ul>
	<p><b><u>On track for now, aspects need resolution</u></b></p> <ul style="list-style-type: none"> <li>• Budget – budget variation is forecasted to be 5-10% over budget with work underway to resolve</li> <li>• Scope – not well defined with a scope change identified which may require additional budget/resources/time</li> <li>• Resources – some variances exist and/or required skills</li> <li>• Schedule – not enough visibility of deliverable dates, delays may impact final delivery dates</li> <li>• Risk/Issues – some mitigation strategies are in place but with improvement needed. Risk status overall is worsening.</li> </ul>
	<p><b><u>On track</u></b></p> <ul style="list-style-type: none"> <li>• Budget – project on track against approved budget</li> <li>• Scope – well defined and on track for delivery</li> <li>• Resources – required resources/capabilities are in place</li> <li>• Schedule – clear deliverable dates with no delays to baseline delivery dates</li> </ul>

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	<ul style="list-style-type: none"><li>• Risk/Issues – risks are fully assessed and managed</li></ul>
	Baselines not yet set to measure report against.

8. The standard considerations have been thoroughly evaluated, and there are no additional comments at this time.

**DRAFT RECOMMENDATION**

- 1. That the Buller District Council Projects Control Group report dated 10 December 2025 be received.**

**ATTACHMENTS**

1. BDC Projects Control Group Report Sept-Oct 2025 [**4.2.1** – 27 pages]
2. BDC Projects List by Scope and Delivery Date Sept-Oct 2025 [**4.2.2** – 11 pages]



## Buller District Council Projects Control Group report

Reporting Month Ending:	October 2025
Financial Month Ending:	September 2025
This Control Group Meeting:	Cancelled
Next Control Group Meeting:	17 December 2025

### Purpose

This report provides an overview of project health, high risks, communications, health, safety and environmental event for projects run by Buller District Council. Information on many of these projects can be found under [Key projects](#) on the Buller District Council website. Finances for each project look at the project lifespan which may run over multiple financial years.

### Overall Capital Financials

The table below provides a rolled-up overview of the annual capital budgets, carryovers, and costs to date along with remaining expenditure for each portfolio within Infrastructure Services. The figures below represent the 25/26 capital programme budget, tracked against delivery. Figures in red show an overspend compared to budget.



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Portfolio	25/26 Full Year budget	Carryovers from 24/25	2025/26 Total Approved Budget inc. c/f	2025/26 YTD Budgets September	2025/26 YTD Actuals September	2025/26 YTD variance September	2025/26 YTD % variance September	Commentary
Local Roads	\$4,606,788	\$507,718	\$5,114,506	\$1,151,697	\$748,203	\$403,494	35.0%	
Special Purpose Roads	\$1,633,848	\$0	\$1,633,848	\$408,462	\$350,655	\$57,807	14.2%	
Transport & Urban Development	\$2,048,136	\$0	\$2,048,136	\$512,034	\$0	\$512,034	100.0%	
Sewerage Schemes	\$5,304,463	\$235,000	\$5,539,463	\$524,385	\$642,241	(\$117,856)	(22.5%)	
Water Supplies	\$3,444,512	\$3,060,479	\$6,504,991	\$204,747	\$1,353,416	(\$1,148,669)	(561.0%)	
Stormwater Network	\$1,474,371	\$420,000	\$1,894,371	\$478,267	\$550,157	(\$71,890)	(15.0%)	
Solid Waste	\$966,557	\$0	\$966,557	\$0	\$1,040	(\$1,040)	0.0%	
Community Facilities	\$1,383,722	\$511,654	\$1,895,376	\$175,254	\$985,369	(\$810,115)	(462.3%)	
<b>Total</b>	<b>\$20,862,397</b>	<b>\$4,734,851</b>	<b>\$25,597,248</b>	<b>\$3,454,846</b>	<b>\$4,631,080</b>	<b>(\$1,176,234)</b>	<b>(34.0%)</b>	

## High Risks and Issues

The following table outlines the most significant risks and issues facing Council projects and the mitigation measures in place to address them.

Project name	Risk/Issue Name	Description	Action/Mitigation
<b>IAF Programme</b>	Construction costs exceeding budget	If construction costs exceed the budget, then further decisions will be required on the final scope.	Programme portioned into three with transport portion and bridge replacement to be confirmed once construction costs are received through procurement processes.
<b>Carnegie Library</b>	Achieving a fit for purpose and affordable outcome	If the design of and purpose for the Carnegie building is not agreed by the BDC and community, then the outcome may be unaffordable, unachievable and not fit for purpose.	Regular meetings between the project manager and the Carnegie committee with final approval through Council.
<b>Carnegie Library</b>	Investigation costs	If construction is not completed there may be write off and demolition costs for operating.	Costs to be held as Work in Progress until a decision on phase 2 construction is made.
<b>Stormwater management improvements - 52061</b>	Delivery funding not confirmed.	Funding for stormwater improvements not included in the June 2022 Westport Flood Resilience Business Case.	Once modelling is completed, active engagement with central government on external funding sources.
<b>Stormwater management improvements - 52061</b>	Modelling cost write offs	If modelling is charged to capital, and construction is not completed there may be write off costs for operating.	Working with finance to agree on an accounting treatment for this work.
<b>Discharge resource consent application - 10235</b>	Consent compliance	If the Council's consent application is not complete within the timeframes or issues with onerous conditions that are unable to be fulfilled, then the Council may incur penalties and reputational damage for breaching conditions.	Reduce stormwater discharge into wastewater network.
<b>Westport Wastewater sludge treatment and disposal</b>	Consent compliance	If the Council's consent application is not complete within the timeframes or issues with onerous conditions that are unable to be fulfilled, then the council may incur penalties and reputational damage for breaching conditions.	Site improvements for composting of sludge.

## Health, Safety and Environmental

This register tracks the health, safety and environmental audits and reports completed for construction projects in the previous month.

Programme/project name	Events Reported	Notifiable Events	Audits Completed
Coates Street Mains Replacement	0	0	1
Wilsons Lead Road stock water	0	0	1
Walsh Street Main replacement	0	0	1
Trunkmain stage 2	0	0	1
NBS theatre HVAC	0	0	10

## Communications/Community and Stakeholder Engagement

No project specific communication was released in October.

## Regulatory Services projects health check

The key projects in the Regulatory Services team are:

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Community halls solar panels							\$330,000	\$10,000	\$320,000	\$330,000	\$0
Commentary	Procurement underway to confirm a delivery supplier. MBIE funding of \$265,000, BDC funding of \$65,000										

## Port projects health check

The key projects at the Port are:

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Bell Pump							\$434,390	\$575,487	\$0	\$575,487	-\$141,097
Commentary	<p>The Port RIF project was delayed due to the signing of the funding documents. To date, only the bell pump purchase and installation have been completed, resulting in an overspend of \$141k due to installation costs not included in the original budget.</p> <p>\$315k of the bell pump expenditure is funded through the Regional Infrastructure Fund. BDC contribution funds sufficient to accommodate the full project cost, including this overspend (total dredge capital budget \$966k).</p>										
Roll off Roll on ramp							\$1,155,000	\$0	\$1,155,000	\$1,155,000	\$0
Commentary	<p>In project planning phase and documentation development.</p> <p>Project funded through the Regional Infrastructure Fund.</p>										
Floating pontoons							\$3,157,000	\$0	\$3,157,000	\$3,157,000	\$0
Commentary	<p>In project planning phase and documentation development.</p> <p>Project funded through the Regional Infrastructure Fund.</p>										
Fisherman's Wharf							\$245,000	\$0	\$245,000	\$245,000	\$0
Commentary	<p>In project planning phase and documentation development.</p> <p>Project funded through the Regional Infrastructure Fund.</p>										

## Infrastructure Accelerated Fund Programme Health Check

The Infrastructure Accelerated Fund programme looks to deliver infrastructure investment to catalyse the development of future new housing in Alma Road funded through Kāinga Ora. The stage 1 (design) budget of \$1,300,500 included \$1,100,000 from Crown Funding and \$200,500 of BDC funds.

	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Programme summary – Design stage 1</b>							\$1,300,500	\$1,283,572	\$21,552	\$1,305,124	-\$4,624
<b>Commentary</b>	Budgets to be updated reflecting the inclusion of the construction stage budgets.										

The stage 2 construction budget of \$5,999,500 is funded from Crown Funds. The priorities for the programme have been confirmed with the combined path Alma Rd to McPadden Road and intersection crossing portion to be confirmed once other programme construction costs are received and value engineering undertaken.

	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Programme summary – Construction stage 2</b>							\$5,999,500	\$0	\$5,999,500	\$5,999,500	\$0
<b>Commentary</b>	Procurement plan approval underway. Drafting of construction contacts and Request for Tender underway. Resource consent and detailed design integration started. Speed reduction process with NZTA followed up.										

## Community Facilities Portfolio health check

The key projects in the Community Facilities portfolio are:

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Mokihinui Campground Sewerage</b>							\$800,000	\$76,867	\$651,320	\$728,187	\$71,813
<b>Commentary</b>	Detailed design and revised procurement documents underway. Funding sources are \$400,000 BDC and \$400,000 of TIF funding.										
<b>NBS theatre HVAC</b>							\$457,000	\$16,701	\$440,299	\$457,000	\$0
<b>Commentary</b>	Contract work continue for completion by 8 November. Code of Compliance aimed for end of November. Budget made up of \$372K BDC funds, \$85K from Buller Arts and Recreation Trust (BART) with BART payment confirmed.										
<b>Carnegie Library</b>							\$547,157	\$125,961	\$421,196	\$547,157	\$0
<b>Commentary</b>	Funding provided by BDC through the 2023-24 Annual Plan, to provide seed funding to enable external funding to be sourced for strengthening and refurbishment work so the building can be reused. Project paused until further direction is provided.										
<b>Reefton swimming pool HVAC and upgrade</b>							\$707,000	\$259,912	\$447,088	\$707,000	\$0
<b>Commentary</b>	Budget made up from \$300k approved Lotteries funding to fund HVAC system work along with \$407K BDC funding. Project budget updated to cover forecasted variance, this remains within the approved 23/24 AP budget. Scope no longer includes the changing rooms and focuses on the HVAC installation to remove dampness due to budget constraints. 200 kVA power supply upgrade switchboard, new pool cover installed, external door relocated and repairs completed to pool water dosing system all completed. Detailed design underway with speciality inputs from installers.										

## Roading and Transport Portfolio Health Check

The key projects in the Roading and Transport portfolio are listed below. 24-27 projects within the bridge programmes have been added to the report.

Key Projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Omau Road intersection upgrade</b>							\$1,974,332	\$437,812	\$1,367,575	\$1,805,387	\$168,945
<b>Commentary</b>	During setout resource consent requirements were identified prior to delivery starting. Resource consent and ecological report application underway for lodgement at the end of November. Design and estimates to be reviewed by end of November. Delivery date to be confirmed.										
<b>24-27 Road resealing</b>							\$4,329,000	\$920,395	\$3,408,605	\$4,329,000	\$0
<b>Commentary</b>	Contract award underway. Physical works are to be carried out over two periods (Dec 24 - Mar 25 and Nov 25 - Mar 26). Work for the 24/25 financial year completed. Work for the 25/26 summer intended to begin in December 2025.										
<b>24-27 footpath renewals</b>							\$471,843	\$0	\$471,843	\$471,843	\$0
<b>Commentary</b>	Procurement closed, evaluation underway.										
<b>Speed Management Plan</b>							\$245,000	\$172,771	\$0	\$172,771	\$72,229
<b>Commentary</b>	Council paper underway to show options available under the Ministry of Transport - Setting of Speed Limits Rules 2024										
<b>Kelly's Creek Bridge replacement</b>							\$250,000	\$2,456	\$245,000	\$247,456	\$2,544

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Key Projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Commentary</b>	NZTA to confirm proposed solution prior to resource consent application.										
<b>Little Wanganui Bridge deck replacement</b>							\$870,000	\$23,053	\$845,000	\$868,053	\$1,947
<b>Commentary</b>	Design and procurement process underway.										
<b>Blue Grey Bridge replacement</b>							\$1,150,000	\$121,847	\$1,054,951	\$1,176,798	-\$26,798
<b>Commentary</b>	Resource consent affected party sign off completed. Programme level adjustments to be confirmed before progression.										
<b>Brown Grey Bridge replacement</b>							\$1,250,000	\$115,250	\$1,162,000	\$1,277,250	-\$27,250
<b>Commentary</b>	Resource consent affected party sign off nearly complete with DOC permission and affected party ongoing.										
<b>Karamea highway corner widening 24-27</b>							\$1,520,000	\$70,129	\$1,449,841	\$1,520,000	\$0
<b>Commentary</b>	Low complexity work to be started in November. Complex sites undergoing design options and costs estimation to confirm delivery methods.										
<b>Karamea highway drainage 24-27</b>							\$1,900,000	\$406,483	\$1,493,517	\$1,900,000	\$0
<b>Commentary</b>	Culvert capacity assessment completed to provided prioritisation during delivery. Culvert replacement underway for high priority crossings.										



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Key Projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Mairs Bridge upgrade							\$512,000	\$26,134	\$485,866	\$512,000	\$0
Commentary	Design completed, procurement process underway.										

## Waste Water Portfolio Health Check

The key projects in the Waste Water portfolio are:

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Riley Place pumpstation - 52052							\$250,000	\$2,522	\$247,478	\$250,000	\$0
Commentary	Project manager approved and set up underway.										
Packington Street electrical cabinet							\$237,000	\$2,030	\$234,970	\$237,000	\$0
Commentary	Final design and procurement underway.										
Little Wanganui erosion control							\$75,000	\$0	\$133,000	\$133,000	-\$58,000
Commentary	Resource consent underway. Budget availability review to be confirmed.										
70 Broadway Reefton pipe replacement - 52073							\$320,000	\$218,108	\$101,892	\$320,000	\$
Commentary	Delivery completed, reseal to be finalised.										
Reefton discharge resource							\$300,000	\$0	\$300,000	\$300,000	\$0

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
consent - 52084											
Commentary	Project scoping being arranged.										
Grit and contaminate discharge to land - 52060							\$100,000	\$9,817	\$90,183	\$100,000	\$0
Commentary	Technical report completed to define consent scope. Consent to incorporate stormwater sump cleaning as well as fats, oils and greases with final detailed needed prior to consent application.										
Treatment plant alternative water supply - 52070							\$85,000	\$34,823	\$50,177	\$85,000	\$0
Commentary	Technical report received for optioneering.										
Buller bridge diffusers - 52074							\$150,000	\$2,999	\$147,001	\$150,000	\$0
Commentary	Initial report received, further testing to be completed.										
9 Pakington street pipe replacement - 52076							\$270,571	\$0	\$270,571	\$270,571	\$0
Commentary	Procurement strategy to be approved										

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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>4 Hughes PI pipe replacement - 52078</b>							\$50,000	\$0	\$50,000	\$50,000	\$0
<b>Commentary</b>	Procurement strategy to be approved										
<b>Reefton Brick Arch – 52066</b>							\$220,000	\$265	\$219,735	\$220,000	\$0
<b>Commentary</b>	Condition assessment is underway.										
<b>Shiel pipe replacement – reactive – 52085</b>							\$250,000	\$0	\$250,000	\$250,000	\$0
<b>Commentary</b>	Reactive work - procurement strategy to be approved and delivery instruction to be released.										

## Waste Water Improvement Programme Health Check

The wastewater improvements programme looks to reduce the inflow and infiltration of stormwater into the wastewater network and meet resource consent conditions. The projects within this programme are currently being reviewed and will be updated in the future.

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Discharge resource consent application - 10235							\$455,000	\$397,525	\$110,000	\$507,525	-\$52,525
Commentary	Orowaiti consent AEE waiting for final sampling results before lodgement. Further RFI tasks being completed for submission to WCRC. Buller River consent variation draft finalised for lodgement to WCRC. Public information improvement through signage and webpage continues.										
Waste water model preparation – 10236							\$315,000	\$79,493	\$121,000	\$200,493	\$114,507
Commentary	Wastewater modelling and optioneering ongoing. Flow meter installation pricing and options being explored.										
Stormwater model preparation - 10237							\$420,000	\$191,970	\$228,030	\$420,000	\$0
Commentary	Additional survey results were received and passed on to include Northern Westport Stormwater outlets into survey. The model is complete however requires the remaining survey input, before the final model can be developed.										
Waste water/storm water separation – 10238							\$800,000	\$445,937	\$150,000	\$595,937	\$204,063

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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk / Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Commentary</b>	Construction work on going. Queen Street Stormwater upgrade to connect 4 sumps is planned for the next dry spell. 3 small sites are remaining for investigation.										
<b>Waste water/storm water private separation – Rintoul Catchment</b>							\$350,000	\$0	\$350,000	\$350,000	\$0
<b>Commentary</b>	Data management tool confirmed, procurement for inspectors/drainlayers underway.										

## Westport Waste Water Sludge Treatment and Disposal Health Check

The Westport waste water sludge treatment and disposal programme was set up in December 2024 due to changes in the management of the existing sludge disposal process. The programme looks to achieve the safe handling of wastewater sludge and the transformation of sludge into a usable resource. A key dependency for the programme is the management of greenwaste which is a key component of the composting process for wastewater sludge.

	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Programme finances summary	\$200,000	\$14,284	\$185,716	\$200,000	\$0

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues
Composting facility upgrade						
Commentary	Business case underway to confirm scope and cost. Option assessment for cover options at the WWTP was completed and prices are exceeded BDC budget. Scale of cover required has been revisited and is now being repriced. Funding for a BDC owned shredder is currently investigated, with potentially ~\$300k available from MfE for this equipment.					
Biosolids disposal						
Commentary	Options assessment is currently underway, including discussions with mining entities and potential resellers of the product. Also seeking WCRC input regarding what disposal options are allowed and what the consent requirements might be for those options. Once the waste services contract is renewed and the composting process is understood, the disposal outcome decision will be able to be made.					
Compost processing						
Commentary	Greenwaste trial ongoing. Options investigations for processing greenwaste underway to identify the most cost effective and efficient way to process this valuable material. A key decision point will be once the waste services contract is renewed.					

## Water Supplies Portfolio Health Check

The largest project in the water supplies portfolio is the final stage of the Westport Trunk Main replacement. Funding was approved in the 24/25 Annual Plan and the project setup is currently underway. The Westport trunk main replacement project was broken into 4 stages. Stage 1a has been fully closed, 1b and 2 are shown below.

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Westport water Sectorisation - 51008							\$380,000	\$134,950	\$245,050	\$380,000	\$0
Commentary	Flowmeter installation and telecommunications connection underway										
Westport Trunk Main Stage 1b - 10240							\$1,634,954	\$1,158,408	\$6,800	\$1,165,208	\$469,746
Commentary	Physical works completed. Easements to be finalised.										
Westport Trunk Main Stage 2 - 51080							\$3,092,985	\$1,624,151	\$501,293	\$2,125,444	\$967,541
Commentary	Project walk over between Principals Engineers Representative and the Contractors Representative for sign off, as built has started. Installation, commissioning, validating and facilitating data to the cloud for the projects three flow meters completed to understand consumption within Westport and assist in the detection of leaks or issues over time.										
Coates Street Mains Replacement - 51076							\$250,000	\$191,598	\$58,402	\$250,000	\$0
Commentary	Final inspection completed with final remediation tasks to be resolved.										



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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Walsh street Main replacement							\$108,755	\$111,585	-\$2,830	\$108,755	\$0
Commentary	Switchover completed, final reinstatement to be completed during fine weather. Final inspection still required.										
Wilsons lead road stock supply							\$126,213	\$59,877	\$66,336	\$126,213	\$0
Commentary	Larger sized flow meter and flush points installed. Smaller items to be installed over summer.										
Giles Creek alternative water supply							\$6,200,000	\$0	\$6,200,000	\$6,200,000	\$0
Commentary	Project manager confirmed and project set up underway.										
Untreated water supply – Mokihiui							\$428,098	\$0	\$428,098	\$428,098	\$0
Commentary	Programme manager assessment completed for approval.										
Untreated water supply – Little Wanganui							\$419,726	\$0	\$419,726	\$419,726	\$0
Commentary	Programme manager assessment completed for approval.										
Untreated water supply – Waimangaroa							\$1,188,699	\$0	\$1,188,699	\$1,188,699	\$0

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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Commentary</b>	Programme manager assessment completed for approval.										
<b>Inangahua water main replacement</b>							\$70,000	\$0	\$70,000	\$70,000	\$0
<b>Commentary</b>	Pricing and schedule proposal underway.										
<b>Romilly St (East)-Bright St-Gladstone St Pipe replacement</b>							\$70,000	\$0	\$70,000	\$70,000	\$0
<b>Commentary</b>	Procurement strategy to be finalised.										
<b>Romilly St-Disraeli St-176 Romilly St Pipe replacement</b>							\$60,000	\$0	\$60,000	\$60,000	\$0
<b>Commentary</b>	Procurement strategy to be finalised.										
<b>Queen St (East)-85 Queen St-Rintoul St Pipe replacement</b>							\$45,000	\$0	\$45,000	\$45,000	\$0
<b>Commentary</b>	Procurement strategy to be finalised.										
<b>Queen St (West)-Fonblanque St-</b>							\$70,000	\$0	\$70,000	\$70,000	\$0

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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Rintoul St Pipe replacement											
Commentary	Procurement strategy to be finalised.										
Peel St (West)- Bentham St - Disraeli St Pipe replacement							\$70,000	\$0	\$70,000	\$70,000	\$0
Commentary	Procurement strategy to be finalised.										
Peel St (East & West)- Pakington St- Cobden St Pipe replacement							\$130,000	\$0	\$130,000	\$130,000	\$0
Commentary	Procurement strategy to be finalised.										
Fonblanque St- Derby St-Colvin St Pipe replacement							\$148,241	\$0	\$148,241	\$148,241	\$0
Commentary	Delivery programme underway.										
Pakington St - Hospital boiler- Lot 23 Pakington Street Pipe replacement							\$35,548	\$0	\$35,548	\$35,548	\$0

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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Commentary</b>	Delivery programme underway.										
<b>Pakington St - Lot 23 Pakington Street-Domett St Pipe replacement</b>							\$74,998	\$0	\$74,998	\$74,998	\$0
<b>Commentary</b>	Delivery programme underway.										
<b>Orowaiti Rd-Lot 17B-Lot45 Pipe replacement</b>							\$64,581	\$0	\$64,581	\$64,581	\$0
<b>Commentary</b>	Procurement strategy to be finalised.										
<b>Russell St (West)- Wakefield St- Pipe replacement</b>							\$50,000	\$0	\$50,000	\$50,000	\$0
<b>Commentary</b>	Procurement strategy to be finalised.										
<b>Rintoul St - Palmerston to Adderley Pipe replacement</b>							\$80,000	\$0	\$80,000	\$80,000	\$0
<b>Commentary</b>	Procurement strategy to be finalised.										
<b>Henley St- Domett St-</b>							\$171,195	\$0	\$171,195	\$171,195	\$0

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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Derby St Pipe replacement											
Commentary	Delivery programme underway.										

## Stormwater Portfolio Health Check

The key projects in the Stormwater portfolio are:

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
<b>Brougham Street Stormwater Upgrade – 53001</b>							\$150,000	\$127,728	\$7,500	\$135,228	\$14,772
<b>Commentary</b>	Easement process underway.										
<b>Cobden Street outfall repair - 53031</b>							\$650,000	\$578,582	\$73,588	\$652,170	-\$2,170
<b>Commentary</b>	Construction completed except the long lead time backflow valve to be installed Q3 2025.										
<b>Stormwater management improvements - 52061</b>							\$150,000	\$104,511	\$45,489	\$150,000	\$0
<b>Commentary</b>	Application to Regional Infrastructure Fund for capital confirmed. Council paper underway for funding approval.										
<b>4 Hughes PI network connection</b>							\$40,000	\$0	\$40,000	\$40,000	\$0
<b>Commentary</b>	Procurement strategy to be approved.										
<b>Hughes PI outfall - 53034</b>							\$420,000	\$0	\$420,000	\$40,000	\$0

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Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Commentary	Design completed with procurement approvals underway.										
Hector stormwater model							\$23,000	\$0	\$23,000	\$23,000	\$0
Commentary	Modelling underway.										

## Waste Management Portfolio Health Check

The key projects in the Waste Management portfolio are:

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Current Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Construction and demolition waste recovery facility							\$949,999	\$170,145	\$779,854	\$949,999	\$0
Commentary	<p>Westland District Council has withdrawn from the project, but MfE happy to continue with Buller and Greymouth District Council. Final agreements with MfE for the construction stage are in progress. MfE committed to providing 75% of funding up front to reduce cashflow challenges for councils. Review of benefits associated with purchasing a shredder to assist with processing of material underway.</p> <p>Project majority funded by the Ministry for the Environment (MfE). Budget shows combined regional total which will be revised once the Westland project is confirmed.</p>										



## Return to Service Programme Health Check

The NZTA funded Return to Service roading work is a programme of works separated into 12 bundles of work identified either by work of a similar nature or geographic similarity. The majority of construction work has been completed and is in defects liability stage so the programme reporting has been consolidated onto one report. A large review on the programme scope was completed in December with the programme forecasting an overspend of \$700,035. Reprioritisation of projects in Buller's three-year \$30M National Land Transport Programme (NLTP) to be completed to resolve the variance.

	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Programme summary							\$13,492,234	\$14,117,664	\$74,605	\$14,192,269	-\$700,035
Commentary	All construction works completed with minor works left and defects liability periods underway.										

## Large Procurement Projects Health Check

The large procurements that are underway as a standalone project are:

Key projects	Overall	Budget	Scope	Resource	Schedule	Risk/Issues	Current Budget	Cost to Date	Forecast Cost to Complete	Final Forecast to Complete	Variance
Waste Services contract renewal							\$300,307	\$468,111	\$7,000	\$475,111	-\$174,804
Commentary	<p>Proposal evaluation report underway for Council recommendation.</p> <p>Budget includes previous two consultations, statement of proposal elaboration, contract renewal, procurement plan, request for proposal, legal review, probity and audit advice, tender evaluation and moderation. Co-founding from GDC and WDC was \$34,664</p>										
Parks and Reserves Contract review							\$36,410	\$4,574.08	\$31,835.92	\$36,410	\$0
Commentary	Preparation for November workshop and interviews underway.										



## Buller District Council Projects List

This report provides an overview of active projects (both capital and operational) for Buller District Council with a summary of the project scope, forecasted delivery date and actual delivery date. Information on many of these projects can be found under [Key projects](#) on the Buller District Council website.

### Regulatory Services projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
Community halls solar panels	Installation of solar PU systems on community halls	August 2025	September 2026	

### Port projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
Bell pump	Procurement of a cutter suction (Bell) pump Regional Infrastructure Fund \$315,000, BDC funds \$119,390	June 2025	August 2025	August 2025
Roll off Roll on ramp	Design and construction of a roll-on-roll-off board ramp in the Floating Basin (Westport Harbour) to support emergency transport provision	September 2025	October 2026	
Floating pontoons	Design and construction of additional floating pontoons for vessel berthing the Floating Basin (Westport Harbour)	September 2025	March 2027	

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Fisherman's Warf</b>	Design and construction of fenders on the Fisherman's Wharf (Westport Harbour) to improve berthing capacity and remove unsafe conditions	September 2025	May 2026	

## Infrastructure Accelerated Fund Programme

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Transport -Pedestrian Cycleway</b>	The safe crossing of SH67, the extension of the cycleway/walkway from Temporary Village to McPaddens Road.	June 2023	TBC	
<b>Transport Road safety improvements</b>	Re-design of the intersection with Alma Road, road widening along Alma Road to McPaddens, and a Bridge extension (new or add on) over Lagoon Creek.	June 2023	TBC	
<b>WWTP Upgrade</b>	Upgrade of wastewater treatment plant.	June 2023	TBC	
<b>WW Pressure Lines</b>	New pumping station and DN 90 and DN 180 pressure lines.	June 2023	TBC	
<b>Water Supply - Watermain Ext</b>	Water main extension from the Temporary Village to McPadden Road.	June 2023	TBC	
<b>Stormwater</b>	Culverts, Stormwater conveyance McPadden to State Highway which will be completed alongside the road widening project.	June 2023	TBC	

## Community Facilities projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Mokihinui campground sewerage</b>	Upgrade of Mokihinui Campground Effluent discharge funded by both the MBIE Tourism Infrastructure Fund and BDC.	October 2024	July 2025	
<b>NBS theatre HVAC</b>	Upgrade of heating and ventilation system for NBS theatre.	June 2024	August 2025	
<b>Carnegie Library</b>	Primary seismic upgrade and associated refurbishments to meet the building act.	October 2023	To be confirmed with community group	
<b>Reefton swimming pool HVAC and upgrade</b>	Upgrade of heating and ventilation system to ensure swimming pool air temp consistent with water temp to rectify severe condensation problem.	October 2023	September 2025	
<b>Emergency Operations Centre upgrade</b>	Develop options business case for Emergency Operation Centre	July 2025	To be estimated through a business case	
<b>Brougham House upgrade</b>	Develop options business case for Brougham House	July 2025	To be estimated through a business case	
<b>Parks and Reserves Contract review</b>	S17a contract review and procurement approach options	July 2025	June 2026	
<b>Cleaning contract review</b>	Contract review and procurement for new contract	July 2025	June 2026	
<b>Fleet management tool</b>	Procurement and installation of fleet management tool	July 2025	June 2026	
<b>Library/NBS review</b>	Develop options business case for the library and NBS theatre	July 2025	To be estimated through a business case	

## Roading and Transport projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Omau Road intersection upgrade</b>	Council is proposing to upgrade the Omau intersection due to safety concerns and to provide a safe alignment for the Kawatiri Coastal Trail. This stage will involve the detailed design of the intersection to be completed by 30th June 2024.	June 2023	December 2025	
<b>24-27 road resealing</b>	Sections of road requiring resealing as part of regular maintenance.	November 2024	March 2026	
<b>24-27 footpath renewals</b>	Sections of footpaths requiring regular maintenance.	November 2024	June 2027	
<b>Speed Management Plan</b>	This project aimed to deliver on the outcomes of the Regional Speed Management Plan 2024-2026 consultation that proposed to lower the speed limit around eight schools, and seven high priority roads/high priority areas.	July 2023	March 2026	
<b>Kelly's Creek bridge</b>	Kelly's Creek bridge options including ford or replacement being explored.	January 2025	TBC	
<b>Little Wanganui bridge decking replacement</b>	Little Wanganui bridge decking replacement	January 2025	TBC	
<b>Blue Grey bridge replacement</b>	Blue Grey bridge replacement	January 2025	June 2026	
<b>Brown Grey bridge replacement</b>	Brown Grey bridge replacement	January 2025	June 2026	
<b>Karamea highway corner widening 24-27</b>	Provide corner widening at identified locations to allow trucks (dairy tankers and large trucks) to stay in lane and not cross centre line when going around corner.	August 2025	June 2027	
<b>Karamea highway drainage 24-27</b>	Install additional culvert crossings under road, improve roadside drainage to convey run off.	August 2025	June 2027	
<b>Mairs Bridge upgrade</b>	Deck and strengthening improvements.	July 2025	June 2027	

## Waste Water projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Riley Place pumpstation - 52052</b>	The current pump station, rated at 4 litres per second (l/s), is outdated, frequently struck by vehicles, and deteriorating. This project looks to investigate options available.	June 2024	June 2028	
<b>Westport Wastewater sludge treatment and disposal – 52075</b>	Long term management optioneering and implementation of sludge in Westport.	December 2024	June 2026	
<b>Packington Street electrical cabinet - 52058</b>	Replacement of the electrical cabinet on Packington Street	May 2025	February 2026	
<b>Little Wanganui erosion control</b>	Install Rock Rip Rap to protect ground area around existing ponds from sea and river erosion.	September 2025	July 2026	
<b>70 Broadway Reefton pipe replacement - 52073</b>	Pipe replacement at Kelly Street, Reefton.	July 2025	December 2025	
<b>Reefton discharge resource consent - 52084</b>	Project scope to be confirmed	July 2025	TBC through project set up	
<b>Grit and contaminate discharge to land - 52060</b>	Resource consent application for fats/oils/greases, grit and stormwater sump cleanings contaminates discharge to land.	July 2025	June 2026	
<b>Treatment plant alternative water supply - 52070</b>	Supplemental water supply for waste water treatment plant including UV corrections investigations.	July 2025	December 2025	
<b>Buller bridge diffusers - 52074</b>	Testing of diffusers and replacement of high-risk items.	July 2025	June 2026	
<b>9 Packington street pipe replacement - 52076</b>	9 Packington street pipe replacement	July 2025	June 2026	
<b>4 Hughes PI pipe replacement - 52078</b>	4 Hughes PI pipe replacement	July 2025	June 2026	
<b>Reefton Brick Arch – 52066</b>	Condition assessment, optioneering and delivery as required.	July 2025	June 2026	

## Waste Water Improvement Programme

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Discharge resource consent application – 10235</b>	Buller river and Orowaiti river resource consent application. Includes iwi liaison, environmental reporting etc.	July 2022	June 2027	
<b>Waste water model preparation – 10236</b>	Waste Water model and optioneering to identify improvement works that will need to be carried out over short and longer term.	July 2022	June 2031	
<b>Stormwater model preparation - 10237</b>	Stormwater model and optioneering to identify improvement works that will need to be carried out over short and longer term.	July 2022	March 2025	
<b>Waste water/stormwater separation investigation – 10238</b>	Repairs for immediate cross connections.	July 2022	March 2025	
<b>Waste water/stormwater private separation – Rintoul Catchment</b>	Cross connection of Stormwater and waste water on private properties reversal in the Rintoul Catchment	July 2025	June 2027	

## Westport Waste Water Sludge Treatment and Disposal Programme

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Composting facility upgrade</b>	Long term facility management optioneering and implementation of biosolids in Westport	December 2024	June 2026	
<b>Biosolids disposal</b>	Long term management for disposal of biosolids in Westport	December 2024	June 2026	
<b>Compost processing</b>	Long term management strategy for Westport greenwaste and use in biosolids composting process	December 2024	June 2026	



## Water Supplies projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Westport water sectorisation - 51008</b>	Sectorisation of the Westport Water system to understand the areas of water loss and allow improvements through management.	April 2025	June 2025	
<b>Westport Trunk Main stage 1b - 10240</b>	The project is a continuation of the Westport Trunk main, construction of PE trunk main pipeline towards Westport.	August 2022	Completed	
<b>Westport Trunk Main stage 2- 51080</b>	The project is the final stage of the Westport Trunk main, construction of PE trunk main pipeline towards Westport.	July 2024	June 2025	
<b>Coates Street Mains Replacement - 51076</b>	Replacement of mains in Coates Street	July 2024	June 2025	
<b>Reefton Backflow prevention</b>	In order to meet Taumata Arowai anticipated compliance testable backflow prevention valves are being rolled out firstly with rural water connections.	February 2025	June 2025	
<b>Westport backflow preventions</b>	In order to meet Taumata Arowai anticipated compliance testable backflow prevention valves are being rolled out firstly with rural water connections.	July 2024	June 2025	
<b>Walsh street Main replacement</b>	Replacement of mains in Walsh Street.	February 2025	February 2025	
<b>Wilsons Lead Road stock supply</b>	Improve the reliability and resilience of the existing untreated rural stock water supply servicing farmlands in the Cape Foulwind area	August 2025	January 2026	
<b>Orowaiti cultural display</b>	Design and delivery of a kai display for the Orowaiti	July 2025	April 2026	
<b>Giles Creek alternative water supply</b>	To provide an additional water source within the current catchment that meets resource consent conditions and enough safe drinking water for the Westport township with 0.5% growth per annum	July 2025	To be estimated through a business case	

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Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
Untreated water supply – Mokihiui	Delivery of acceptable solutions for the untreated water supply.	July 2025	July 2028	
Untreated water supply – Little Wanganui	Delivery of acceptable solutions for the untreated water supply.	July 2025	July 2027	
Untreated water supply – Waimangaroa	Delivery of acceptable solutions for the untreated water supply.	July 2025	July 2027	
Inangahua water main replacement	Inangahua water main replacement	July 2025	January 2026	
Romilly St (East)-Bright St-Gladstone St Pipe replacement	Romilly St (East)-Bright St-Gladstone St Pipe replacement	July 2025	October 2026	
Romilly St-Disraeli St-176 Romilly St Pipe replacement	Romilly St-Disraeli St-176 Romilly St Pipe replacement	July 2025	October 2026	
Queen St (East)-85 Queen St-Rintoul St Pipe replacement	Queen St (East)-85 Queen St-Rintoul St Pipe replacement	July 2025	October 2026	
Queen St (West)-Fonblanque St-Rintoul St Pipe replacement	Queen St (West)-Fonblanque St-Rintoul St Pipe replacement	July 2025	October 2026	
Peel St (West))-Bentham St - Disraeli St Pipe replacement	Peel St (West))-Bentham St -Disraeli St Pipe replacement	July 2025	October 2026	
Peel St (East & West)-Pakington St-Cobden St Pipe replacement	Peel St (East & West)-Pakington St-Cobden St Pipe replacement	July 2025	October 2026	
Fonblanque St-Derby St-Colvin St Pipe replacement	Fonblanque St-Derby St-Colvin St Pipe replacement	July 2025	June 2026	
Pakington St -Hospital boiler-Lot 23 Pakington Street Pipe replacement	Pakington St -Hospital boiler-Lot 23 Pakington Street Pipe replacement	July 2025	June 2026	

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Pakington St -Lot 23 Pakington Street-Domett St Pipe replacement</b>	Pakington St -Lot 23 Pakington Street-Domett St Pipe replacement	July 2025	June 2026	
<b>Orowaiti Rd-Lot 17B-Lot45 Pipe replacement</b>	Orowaiti Rd-Lot 17B-Lot45 Pipe replacement	July 2025	June 2026	
<b>Russell St (West)-Wakefield St Pipe replacement</b>	Russell St (West)-Wakefield St Pipe replacement	July 2025	October 2026	
<b>Rintoul St - Palmerston to Adderley Pipe replacement</b>	Rintoul St - Palmerston to Adderley Pipe replacement	July 2025	October 2026	
<b>Henley St-Domett St-Derby St Pipe replacement</b>	Henley St-Domett St-Derby St Pipe replacement	July 2025	June 2026	

## Stormwater projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Brougham street stormwater upgrade – 53001</b>	Installing a new stormwater pipe at 143-149 Palmerston Street.	October 2023	June 2025	
<b>Cobden Street outfall repair - 53031</b>	Reactive repairs to the Cobden Street outfall. Design required prior to construction.	May 2024	May 2025	
<b>Stormwater management improvements - 52061</b>	Upgrade to the Westport township stormwater network integrated into the flood protection wall construction.	Sept 2024	May 2027	
<b>4 Hughes Pl network connection</b>	Connection of stormwater to network post outfall construction at 4 Hughes Pl.	July 2025	April 2026	
<b>Hughes Pl outfall</b>	Renewal of last 130m of stormwater pipe, upgrade outfall structure and backflow prevention.	October 2025	April 2026	
<b>Hector stormwater model</b>	Modelling for stormwater planning in Hector.	July 2025	December 2025	

## Waste Management projects

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Construction and demolition waste recovery facility</b>	Regional project to design, build and operate three construction and demolition waste recovery facilities around the region (Westport, Hokitika, Greymouth).	March 2022	November 2025	
<b>Waste Services contract renewal</b>	Procure the contract that will provide the Buller Waste Management services and facilities operations from July 2025 until 2035 (10yr).	July 2023	January 2025	
<b>Automatic transfer station compactor</b>	Investigate a new compactor to allow for safe unloading of rubbish at York facility and meet requirements to continue using (design, purchase, consenting and installation)	July 2025	To be estimated through a business case	
<b>Birchfield landfill purchase and remediation</b>	Investigate the purchase and remediation of the retired Birchfield landfill	July 2025	To be estimated through a business case	

## Return to Service Programme

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Bundle 1</b>	13 sites in the Inangahua, Reefton and Springs Junction areas, requiring a variety of minor works to bridges, roading, shoulders and removal of slip material. Gannons Bridge removed from scope.	April 2022	June 2023	March 2024
<b>Bundle 2</b>	7 sites in Lyell, Reefton & Springs Junction areas. Works include roading and culvert repairs, and minor rock replacement adjacent to bridge abutments.	April 2022	October 2023	March 2024
<b>Bundle 3</b>	8 sites on the Karamea / Bluff Highway. Works comprise mainly of machine works (clearing of vegetation, slip material and overhangs, drainage repairs, fill and repair road shoulders and layby).	April 2022	September 2023	March 2024

## RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

Project Name	Project Description	Project start date	Estimated delivery date	Actual delivery date
<b>Bundle 4</b>	5 sites on the Karamea / Bluff Highway. 1 site requiring a designed retaining wall, 4 sites requiring machine works and rock placement for scour protection, 2 sites requiring minor machine works.	April 2022	September 2023	April 2024
<b>Bundle 5</b>	9 sites located in the Karamea Basin and Little Wanganui. Works consist of clearing slip debris, placing rock buttressing to support road shoulders, replacing lost river erosion rock and minor retaining walls. Works expected to commence early August.	April 2022	October 2023	December 2023
<b>Bundle 6</b>	7 sites on the Denniston Road. 5 sites requiring retaining walls and 2 requiring removal of uphill slip material.	April 2022	November 2023	May 2024
<b>Bundle 7</b>	8 sites on local road networks within the Seddonville and Granity areas. Scope consists of road, shoulder, culvert and drainage repairs with 3 sites requiring rock scour protection to be constructed.	April 2022	October 2023	March 2024
<b>Bundle 8</b>	4 sites on the Karamea / Bluff highway requiring engineered / designed retaining walls.	April 2022	January 2024	December 2024
<b>Bundle 9</b>	BDC and NZTA have agreed to remove the largest worksite (Darkies Terrace, sites requiring rebuild/repair of 60 m of road and shoulder) from this Bundle. The remaining six sites, covering minor works will be reassessed with a contractor to see what the programme of work will now look like.	April 2022	August 2023	Removed from scope
<b>Bundle 10</b>	8 sites on the Karamea / Bluff highway. 4 sites requiring engineered / designed retaining walls and 4 sites requiring culvert repairs / rock placement.	April 2022	October 2023	November 2024
<b>Bundle 11</b>	1 underslip site on the Karamea / Bluff Highway requiring a culvert replacement and construction of a retaining wall.	April 2022	December 2023	November 2024
<b>Bundle 13</b>	Bridge / ford repairs at Burkes Creek and Christmas Creek.	April 2022	December 2024	April 2025

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

**AGENDA ITEM: 4.3 FINANCIAL PERFORMANCE REPORT TO 31 OCTOBER 2025**

**Prepared by:** Glen Pellew  
**Financial Accountant**

**Reviewed by:** Lesley Crichton  
**Interim Group Manager Corporate Services**

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**REPORT PURPOSE**

1. The purpose of this report is to provide the Risk and Audit Committee with an update on Council financial performance and is provided for information.
2. No decision is needed in relation to this information.

**EXECUTIVE SUMMARY**

3. This report provides an update on the Council's financial performance for the period ended 31 October 2025. This report is to assist in understanding the operational results and is presented in three sections – business-as-usual, – additional grants and – flood recovery.

**DISCUSSION**

4. The operational financial performance summary report as at 31 October 2025 and discussion is provided as follows:

	<b>Actual YTD</b>	<b>Annual Plan</b>	<b>YTD Variance</b>	
Operational Revenue	14,799,936	16,047,774	(1,247,838)	■
Operational Expenditure	13,511,209	13,085,049	(426,160)	■
TOTAL OPERATIONAL VARIANCE	1,288,726	2,962,725	(1,673,999)	■
Additional Grant Revenue	2,378,095	56,328	2,321,767	●
Additional Grant Expenditure	58,433	0	(58,433)	■
TOTAL ADDITIONAL GRANT VARIANCE	2,319,662	56,328	2,263,334	●
Flood Event Revenue	1,035,995	0	1,035,995	●

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

	<b>Actual YTD</b>	<b>Annual Plan</b>	<b>YTD Variance</b>	
Flood Event Expenditure	(1,398)	0	1,398	▲
TOTAL FLOOD EVENT VARIANCE	1,037,392	0	1,037,392	●
<b>Total Surplus / (Loss)</b>	<b>4,645,780</b>	<b>3,019,053</b>	1,626,727	●

**Key**

- Favourable variance +  
\$50k or more
- Unfavourable variance -  
\$50k or more
- ▲ Neutral variance within  
+/- \$50k

5. The operational variance to date is a \$ 1.67m unfavourable variance.
6. As per the attached Performance Report:
7. Westport Harbour revenue is \$ 766k below budget because of Dredge Income being below budget impacted by the delayed sign off of the RIF contracts, allowing only 12 days of the 30 day contract being delivered. Additional Dredge Income has not materialised as the mineral sands contract is on hold due to vessel repairs.
8. The Roding & Transport Revenue is \$655k below budget but needs to be looked at in conjunction with Flood Event Revenue under Additional Grants as part of this Flood event Revenue is allocated to Roding.
9. Operational Expenditure for Community Services is \$ 344k over budget. The Grants Budgeted was phased in equally over 12 months. As a result, the Grants allocated in July have not matched the Budget.
10. Operational Expenditure for the Westport Harbour shows a favourable variance of \$ 409k as a result of RIF contract sign off delays, which has shifted the Port project schedule and the saving reflects timing rather and a permanent variance.
11. The Roding Variance is expected to be timing based, as the budgets were phased equally which does not align with how the costs are incurred.

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

12. The unfavourable YTD variance for Support Services is largely driven by personnel related costs. This includes an overlap between the outgoing Group Manager Corporate Services, and the Interim Group Manager.
13. The variance also reflects several changes in staffing where it was necessary to reassess the market salary rate.
14. A portion of the variance is also timing related, as the budget is split by twelve equal payments, while actual payments are not split evenly.
15. The Stormwater operational expenditure favourable variance of \$ 165k is because the budget was phased equally over 12 months. The work carried out has not matched the budget
16. Additional Grant Revenue of \$ 2,394k has been received for RIF Funding for the Westport Harbour, Better Off Funding from the DIA for Stormwater and the Reefton Camping Ground for Community Facilities.
17. The standard considerations have been thoroughly evaluated, and there are no additional comments at this time.

**DRAFT RECOMMENDATION**

- 1. That the Financial Performance Report to 31 October 2025 dated 10 December 2025 be received.**

**ATTACHMENTS**

1. Performance Report October 2025 [**4.3.1** – 2 pages]



# RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

## BULLER DISTRICT COUNCIL Monthly Financial Performance Report for the Month to October 2025

Prepared by: Glen Fellow  
Reviewed by: Sohana Singh- Naicker

	Actual Year to Date	Annual Plan YTD Budget	YTD Variance	Status	Full Year Prediction	Annual Plan Budget
<b>Operational Revenue</b>						
Community Services	184,314	90,776	93,538	●	272,328	272,328
Westport Harbour	535,889	1,301,884	(765,995)	■	3,905,652	3,905,652
Governance & Representation	0	9,972	(9,972)	▲	29,936	29,936
Water Supplies	1,709,279	1,737,168	(27,889)	▲	5,211,504	5,211,504
Airport	52,639	68,672	(16,033)	▲	206,036	206,036
Community Facilities	755,978	658,640	97,338	●	1,975,920	1,975,920
Roading & Transport	2,355,994	3,013,056	(655,062)	■	9,033,368	9,033,368
Regulatory Services	769,768	683,480	86,288	●	2,050,440	2,050,440
Solid Waste	484,666	473,378	11,288	▲	1,444,600	1,444,600
Support Services	45,468	8,120	37,348	▲	46,860	46,860
Council – General Rates & Treasury	6,776,158	6,863,348	(87,190)	■	13,847,672	13,847,672
Wastewater	1,129,782	1,139,508	(9,727)	▲	3,418,524	3,418,524
Stormwater	0	1,772	(1,772)	▲	5,316	5,316
<b>Total Operational Revenue</b>	<b>14,799,936</b>	<b>16,847,774</b>	<b>(1,247,838)</b>	■	<b>41,447,956</b>	<b>41,447,956</b>
<b>Operational Expenditure</b>						
Community Services	1,263,052	918,948	(344,104)	■	2,756,844	2,756,844
Westport Harbour	948,210	1,331,107	382,897	●	3,993,720	3,993,720
Governance & Representation	726,628	728,826	2,198	▲	2,017,426	2,017,426
Water Supplies	1,577,127	1,564,012	(13,115)	▲	4,692,036	4,692,036
Airport	169,805	170,920	1,115	▲	512,760	512,760
Community Facilities	1,097,153	1,180,184	83,031	●	3,595,552	3,595,552
Roading & Transport	3,715,850	3,643,264	(72,586)	■	10,929,792	10,929,792
Infrastructure Delivery (cost recovery and expenditure netted off)	(34,601)	(68,200)	(33,599)	▲	(204,600)	(204,600)
Regulatory Services	1,084,249	1,136,116	51,867	●	3,408,348	3,408,348
Solid Waste	563,131	602,964	39,833	▲	1,808,892	1,808,892
Support Services	671,543	199,884	(471,250)	■	599,652	599,652
Wastewater	1,391,512	1,289,352	(1,160)	▲	3,868,056	3,868,056
Stormwater	437,948	387,672	(50,276)	■	1,163,016	1,163,016
<b>Total Operational Expenditure</b>	<b>13,511,299</b>	<b>13,085,949</b>	<b>(426,140)</b>	■	<b>39,141,494</b>	<b>39,141,494</b>
<b>OPERATIONAL Surplus / (Deficit)</b>	<b>1,288,726</b>	<b>2,962,725</b>	<b>(1,673,999)</b>	■	<b>2,306,422</b>	<b>2,306,422</b>

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

	Actual Year to Date	Annual Plan YTD Budget	YTD Variance	Status	Full Year Prediction	Annual Plan Budget
<b>Additional Grant Revenue</b>						
Community Services	0	0	0	▲	0	0
Regulatory Services	0	0	0	▲	0	0
Westport Harbour	1,585,500	0	1,585,500	●	0	0
Commercial and Corporate Services	265,642	0	265,642	●	0	0
Water Supplies	(1,764)	8,520	(10,284)	▲	425,000	425,000
Wastewater	0	33,140	(33,140)	▲	1,657,000	1,657,000
Stormwater	194,587	0	194,587	●	0	0
Community Facilities	316,258	0	316,258	●	0	0
Roading & Transport	0	14,668	(14,668)	▲	44,004	44,004
Council - Resilience	0	0	0	▲	0	0
Solid Waste	17,871	0	17,871	▲	0	0
<b>Total Additional Grants Revenue</b>	<b>2,378,095</b>	<b>56,328</b>	<b>2,321,767</b>	●	<b>2,127,004</b>	<b>2,127,004</b>
<b>Additional Grant Expenditure (excludes Capital Expenditure)</b>						
Community Services	11,250	0	(11,250)	▲	0	0
Regulatory Services	0	0	0	▲	0	0
Westport Harbour	8,975	0	(8,975)	▲	0	0
Commercial and Corporate Services	0	0	0	▲	0	0
Water Supplies	0	0	0	▲	0	0
Community Facilities	0	0	0	▲	0	0
Council - Resilience	38,207	0	(38,207)	▲	0	0
Solid Waste	0	0	0	▲	0	0
<b>Total Additional Grants Expenditure</b>	<b>58,433</b>	<b>0</b>	<b>(58,433)</b>	■	<b>0</b>	<b>0</b>
<b>ADDITIONAL GRANTS SURPLUS / (DEFICIT)</b>	<b>2,319,662</b>	<b>56,328</b>	<b>2,263,334</b>	●	<b>2,127,004</b>	<b>2,127,004</b>
<b>Flood Event Revenue</b>						
All Flood Event Revenue	1,035,995	0	1,035,995	●	0	0
<b>Total Unbudgeted Flood Event Revenue</b>	<b>1,035,995</b>	<b>0</b>	<b>1,035,995</b>	●	<b>0</b>	<b>0</b>
<b>Flood Event Expenditure (excludes Capital Expenditure)</b>						
Flood Event Operational Expenditure	(1,398)	0	1,398	▲	0	0
<b>Total Unbudgeted Flood Event Expenditure</b>	<b>(1,398)</b>	<b>0</b>	<b>1,398</b>	▲	<b>0</b>	<b>0</b>
<b>FLOOD EVENT SURPLUS / (DEFICIT)</b>	<b>1,037,392</b>	<b>0</b>	<b>1,037,392</b>	●	<b>0</b>	<b>0</b>
<b>TOTAL SURPLUS / (DEFICIT)</b>	<b>4,445,780</b>	<b>3,059,053</b>	<b>1,626,727</b>	●	<b>4,433,428</b>	<b>4,433,428</b>

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

**AGENDA ITEM: 4.4 INVESTMENTS AND BORROWINGS REPORT**

**Prepared by:** Sohana Singh-Naicker  
**Management Accountant**

**Reviewed by:** Lesley Crichton  
**Interim Group Manager Corporate Services**

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**EXECUTIVE SUMMARY**

1. This report summarises Council's cash investments and borrowings for the month of October 2025, and compliance with Council treasury management policy.
2. Please note that no decision is required in relation to this information.

**DRAFT RECOMMENDATION**

- 1. That the Investments and Borrowings Report dated 10 December 2025 be received**

**ISSUES & DISCUSSION**

**BACKGROUND**

3. The last reported period for Council's cash investments and borrowings was for the month of August 2025.

**CURRENT ISSUES**

4. Council is now a Local Government Funding Agency (LGFA) guarantor, which removes the former \$20 million borrowing cap previously applied to non-guarantor councils. Borrowing capacity is now determined by LGFA covenant requirements and Council's own Financial Strategy limits.
5. All local authorities can borrow from the LGFA, however different benefits apply depending on the level of participation. Council has been a borrowing local authority since 2015 and has now joined as a guaranteeing local authority. The benefit of becoming a guarantor is reduced interest rates – noting the margins that the LGFA provide are lower than the Commercial Banks which results in this saving.

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

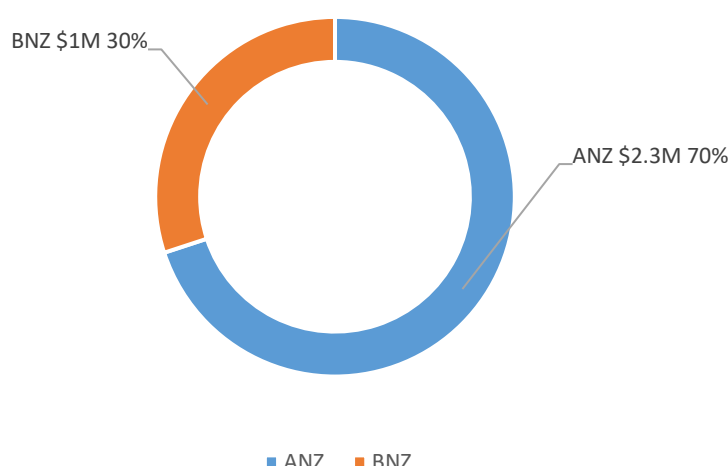
6. Staff are currently working with our auditors on the finalisation of the Council's Annual Report and Audit Opinion for the year ended 30 June 2023 as well as the accounts for the year ended 30 June 2024, as both lenders require a copy of the annual reports to complete their renewal processes. The LGFA has requested the 2022/23 and 2023/24 audited financial statements by 31 March 2026 and 2024/25 audited financial statements by 30 June 2026.

**Term Investments**

7. Total term investments are recorded at \$3.3M as at 31 October 2025.

Bank or Society	Interest Rate	Start Date	Maturity Date	Capital Balance as at 31 October 2025
ANZ	3.85%	22/07/2025	20/04/2026	1,129,015.89
ANZ	3.60%	8/10/2025	8/04/2026	1,199,821.00
BNZ	3.50%	28/10/2025	25/06/2026	1,000,000.00
TOTAL Term Deposits Term Deposits				3,328,836.89

**Term Investments as at 31 October 2025**



8. Council's Treasury Management Policy requires that all term deposits be placed in New Zealand registered banks, with a maximum exposure of \$10 million to any single institution. Investment maturities are intentionally staggered to manage interest rate risk and maintain liquidity, while still seeking to optimise interest returns.

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

9. Council's Treasury Management Policy permits investment in Building Societies up to a maximum of 10% of the total portfolio, with exposure to an individual society limited to the lower of \$1 million or 4% of society's asset base. At present, Council holds no term deposits with any Building Society.
10. In addition to term investments, the Council also has a loan to Buller Holdings Ltd (BHL) of \$1.5m and LGFA borrower notes of \$1.013 million.

Investment Type	Counterparty	Amount	Maturity Date	Floating Interest Rate
LGFA Borrower Note	LGFA	125,000.00	29/05/2026	3.776%
LGFA Borrower Note	LGFA	125,000.00	31/03/2027	3.776%
LGFA Borrower Note	LGFA	500,000.00	30/06/2027	2.930%
LGFA Borrower Note	LGFA	263,158.00	17/11/2025	3.023%

**Interest Revenue**

11. Interest revenue for the period ended October 25 is \$79,380.

**Borrowings and Net Debt Position**

12. Total borrowings of \$43.4M is \$2.57M higher than the previous reporting period in August 2025. This has been affected by a delay in payments of the NZTA subsidies.
13. The NZTA subsidies are currently going through the approvals process, and once paid, will be used to reduce the borrowings.
14. Net debt (borrowings less term investments and call account balance) is \$36.8M.
15. The loan from Development West Coast (DWC) was drawn to assist in the building of the Reefton Cabins. Income is generated from the lease of these cabins.
16. Excluded from the table below are the suspensory loan agreements from DWC and Ministry of Business and Education (MBIE) for the Port Regional Infrastructure Fund (RIF) project (\$4.8 million). The suspensory loan is accounted for as a grant, as the write-off of the conditions are expected to be met through standard project delivery.

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

	This Month 31-Oct-25	Last Month 30-Sept-25	31-Aug-25	31-Jul-25	Year End 30-Jun-25
<b>External Debt</b>					
Westpac Loan Facility	\$9,500,000	\$20,213,860	\$17,963,860	\$18,723,860	\$21,418,860
Development West Coast	\$712,184	\$708,423	\$704,715	\$501,455	\$0
LGFA Loan Facility	\$33,263,158	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000
<b>Total borrowings</b>	<b>\$43,475,342</b>	<b>\$40,922,283</b>	<b>\$38,668,575</b>	<b>\$39,225,315</b>	<b>\$41,418,860</b>
Less: Term deposits (including call account)	\$3,328,837	\$3,328,837	\$3,328,837	\$3,328,837	\$3,328,837
<b>Net debt</b>	<b>\$40,146,505</b>	<b>\$37,593,446</b>	<b>\$35,339,738</b>	<b>\$35,896,479</b>	<b>\$38,090,023</b>

17. The Multi Option Credit Line/Wholesale Advance Facility (MOCL) Council has with Westpac has been reduced from \$36M to \$21M.
18. With Council now an LGFA guarantor, the previous \$20M cap no longer applies. Forecast external debt is expected to be \$47M by 30 June 2026.
19. The standard considerations have been thoroughly evaluated, and there are no additional comments at this time.

**ATTACHMENTS**

Nil

**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

**AGENDA ITEM:**           **4.5 DEBT MANAGEMENT REPORT AS AT 31 OCTOBER 2025**

**Prepared by:**           Sonja Firby  
                                 **Finance Business Partner**

**Reviewed by:**           Lesley Crichton  
                                 **Interim Group Manager Corporate Services**

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**REPORT PURPOSE**

1. The purpose of this report is to provide the Risk and Audit Committee (RAC) with an update on Council debt management and is provided for information.
2. No decision is needed in relation to this information.

**EXECUTIVE SUMMARY**

3. This report presents and classifies the outstanding balances of rates, debtors and sundry debtors as at 31 October 2025.

**ISSUES AND DISCUSSIONS**

4. This report is presented to provide information on debt trends for Council and provides a high-level overview of the debt owed to Buller District Council.

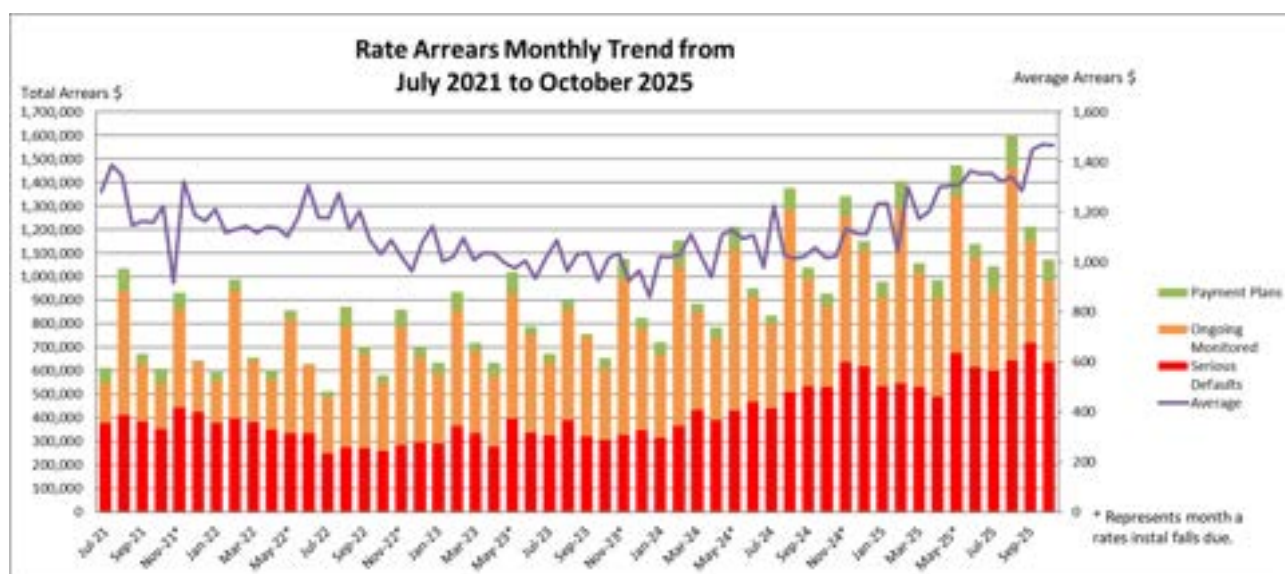
**Rates**

5. Rates arrears increased by \$0.17M from August to October despite 81 fewer rate payers remaining in arrears. The reduction in ratepayers is primarily due to improvements among customers who had only missed one instalment. Total rate arrears now sit at \$1.07M, excluding abandoned land.
6. Ratepayers on payment plans has decreased from 813 to 732 from August to October. There are indications of a persistent increase in the amount of arrears with common feedback on ratepayers struggling in the current economic environment.



## RISK AND AUDIT COMMITTEE

### 10 DECEMBER 2025



7. Council staff use debt management software to assist with the process of collecting, monitoring and managing debt. Early intervention is applied to help keep the rate arrears from escalating and when ratepayers miss one or two instalments.
8. Council staff try to assist these ratepayers with signing up to a payment plan. When all attempts from the Council are unsuccessful, these ratepayers become categorised as serious defaults. Ratepayers in the serious defaults category are managed in one of two ways:
  - a. Mortgage lenders are contacted where there is a mortgage on the rate-payers property; or
  - b. Debt collectors are contacted where there is no mortgage on the rate-payers property.
9. Where consent is received from the ratepayer, Council works alongside the ratepayer and their bank (if relevant). Council staff provide relevant information to ratepayers on support services that could assist them with independent advice for paying their debt. Information in relation to the rates rebate scheme is also passed on – noting this information is also available on Council’s website.
10. A programme of rates outstanding on disposal of abandoned land is being progressed.



**RISK AND AUDIT COMMITTEE**  
**10 DECEMBER 2025**

**Interest/Penalties Charged on Outstanding Debtors Accounts**

11. For interest to be collectable the terms of trade must be signed up to prior to customers placing orders with Council. However, rates accounts when unpaid as per the conditions of the rating act, are charged 10% penalties for non-payment.

**Sundry Debtors**

12. Sundry Debtors arrears balances to date confirms a decrease of \$784k since the last report. This decrease is as a result of the receipt of payments from NZTA for our Roothing claims during the period.
13. The standard considerations have been thoroughly evaluated, and there are no additional comments at this time.

**DRAFT RECOMMENDATION**

- 1. That the Debt Management Report as at 31 October 2025 dated 10 December be received.**

**ATTACHMENTS**
















1. Sundry Debtors Report at November 2025 [**4.5.1** - 1 page]
2. Rates Accounts Debt Recovery Report [**4.5.2** - 1 page]

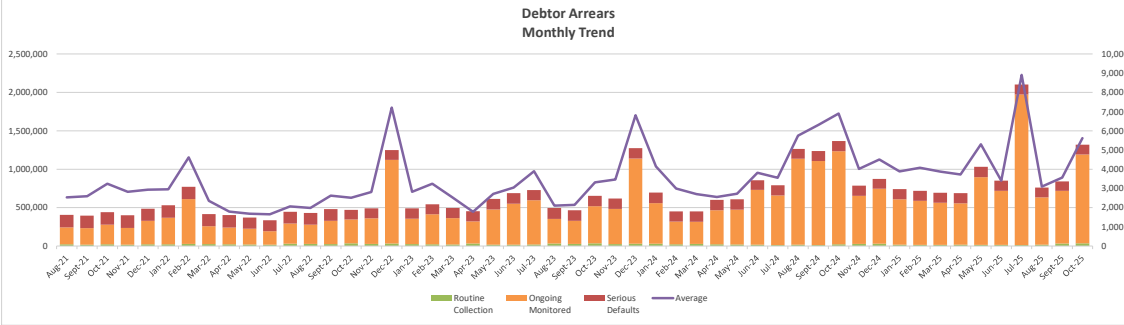
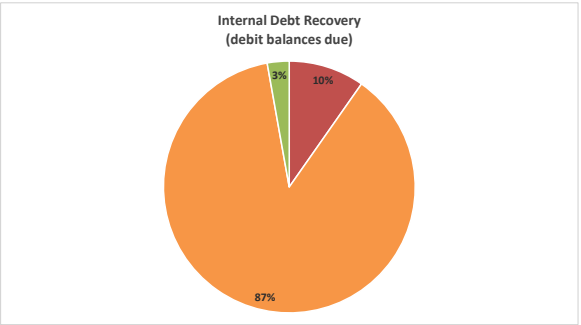
RISK AND AUDIT COMMITTEE  
10 DECEMBER 2025

ATTACHMENT 1

Sundry Debtors - Debt Recovery Report

Report cutoff date 31 October 2025  
Ageing cycle - current due 31 October 2025

Status Flag	Debtor Type	Age of Debt 31 October 2025		Age of Debt 31 July 2025		Variance 25 vs Jan 25		No. of Account Holders per Debt Thresholds			Further Action to Commence					Comments
		No. of Debtors	Overdue	No. of Debtors	Overdue	No. of Debtors	Overdue	Less than \$2,000	\$2,001 to \$10,000	Over \$10,001	Formal Review	To Debt Agency / Mortgage	Monitor Progress	Further Letter/ Meeting	Other Options	
	Leasehold Properties	15	128,476	19	130,779	(4)	(2,303)	7	4	4	✓			✓	✓	Rents invoiced 6 monthly in advance. Long standing arrears receiving increased collection measures and purchase discount option.
	Orowaiti Connection	1	3,375	1	3,375	0	0	0	1	0				✓		Long standing arrears collected when property transfers.
	Libraries	0	0	0	0	0	0	0	0	0						Small amounts monitored.
	Water	16	32,564	35	38,359	(19)	(5,795)	14	1	1	✓			✓		Payment plans promoted for those with long standing debt.
	Resource Management	11	46,759	15	50,389	(4)	(3,630)	4	5	2	✓	✓		✓		Long standing arrears receiving increased collection measures.
	Rentals	42	71,728	32	57,861	10	13,867	36	4	2		✓		✓		\$27k debtor in Liquidation, this debt remains on Council records until final notification of wind up. The balance is under routine monitoring.
	Regulatory Licences e.g. Food Premises	42	14,746	47	22,885	(5)	(8,139)	42	0	0						Timing of Annual Licences billing.
	Sundry	55	953,137	50	1,762,281	5	(809,144)	42	5	8			✓			Instalment arrangements entered into for those with long standing debt.
	Westport Harbour	25	32,334	18	23,973	7	8,361	21	4	0						Annual payment plans in place. Rents,Berthage etc
	Trade Waste	5	5,473	6	8,348	(1)	(2,875)	4	1	0					✓	Annual invoicing cycle in August of each year.
	Airport Parking	1	40	1	40	0	0	1	0	0					✓	Small amounts monitored.
	Building Consents	10	28,045	7	4,326	3	23,719	9	0	1						Where overdue, this represents inspections not yet completed due to timing of building process.
	Swimming Pools	8	1,560	1	90	7	1,470	8	0	0						
	Cemetery	2	1,419	2	569	0	850	2	0	0						
	LIMs	2	675	2	600	0	75	2	0	0						
	Totals	235	1,320,331	236	2,103,876	(1)	(783,546)	192	25	18						



# RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

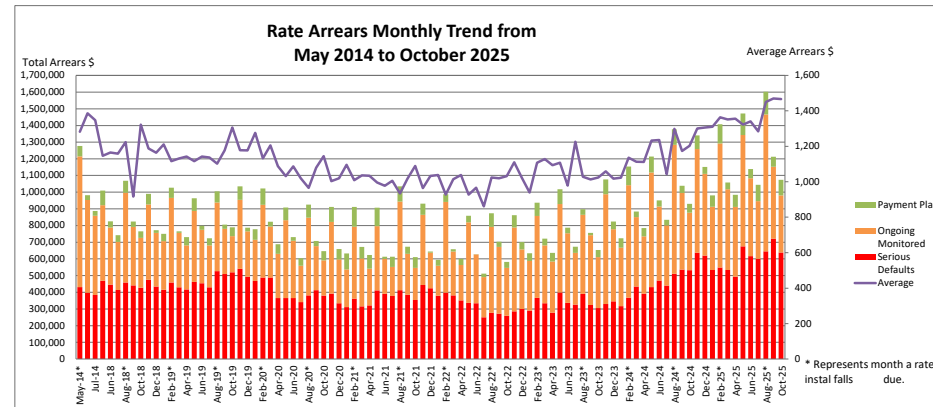
## ATTACHMENT 2: Rates Accounts - Debt Recovery Report

Report cutoff date 31 October 2025  
Last rates instalment due date 28 August 2025  
Next rates instalment due date 28 November 2025

### Internal Debt Recovery Analysis

Status Flag	Category	No. of Ratepayers	Total Arrears Balance YTD	Current Year Arrears	Previous Year Arrears		Further Action to Commence						Comment
					\$	%	Formal Review	To Debt Agency	Title Search	Monitor Progress	Further Letter	Continue Sale Process	
	Placed with External Debt Collection	20	175,642	22,154	153,488	17%				✓			Arrears placed with Credit Recovery Agency. Refer to the analysis below.
	No current mailing address	0	0		0	0%		✓					Tracing addresses through bank deposits & social media undertaken.
	Approach Mortgagee	15	63,339	15,307	48,032	5%							Ratepayers with mortgages are pursued for payment under the Rating Act provisions.
	Awaiting Decision	40	280,902	65,329	215,573	24%	✓		✓				More complicated cases, ie house uninhabitable / property on market etc require close monitoring.
	Missed more than two instalments	43	118,592	36,501	82,091	9%					✓		Reviewing for possibility of Mortgagee Action.
	Under Action - Short Term Monitored	19	40,527	14,401	26,126	3%	✓				✓		Reviewed systematically with each ratepayer.
	Payments Insufficient	32	35,962	25,181	10,781	1%				✓	✓		Reviewed systematically. Work through options to increase payments/resolve debt.
	Long Term Monitored	40	85,804	34,365	51,439	6%	✓						Financial hardship, paying minimum amounts. Reviewed 6 monthly (Aug/Feb), more frequently if in decline.
	No Payments - Property on Market	12	22,869	8,225	14,644	2%	✓						Annual Review.
	Missed May & August 2025 instalments	64	73,798	43,860	29,938	3%					✓		Letters sent - monitoring.
	Missed one instalment only	171	84,039	84,039	0	0%					✓		Letters sent - monitoring.
	Payment plans	276	92,200	49,011	43,189	5%				✓			Reviewed annually and updated as required.
	Abandoned Land Tender Project	41	262,598	20,908	241,690	26%						✓	Report to June 2019 Council Meeting.
	<b>Totals</b>	<b>773</b>	<b>1,336,272</b>	<b>419,281</b>	<b>916,991</b>	<b>100%</b>							

Internal Debt Recovery			
	Red	638,475	47.8%
	Orange	342,999	25.7%
	Green	92,200	6.9%
	Abandoned land	262,598	19.7%
	<b>Totals</b>	<b>1,336,272</b>	<b>100.0%</b>



**RISK AND AUDIT COMMITTEE**  
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**AGENDA ITEM:           4.6 STRATEGIC RISK MANAGEMENT REPORT**  
**DECEMBER 2025**

**Prepared by:**           Lesley Crichton  
**Interim Group Manager Corporate Services**

**Reviewed by:**          Simon Pickford  
**Chief Executive Officer**

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**REPORT PURPOSE**

1. This report provides a summary of the Council's key strategic risks as at December 2025.
2. No decision is needed in relation to this information.

**DISCUSSION**

3. The Strategic Risk Register identifies the organisational strategic risks which are monitored by the Senior Leadership Team and reported to the Risk and Audit Committee.
4. The Strategic Risk Register is a living document and Council's strategic risks are reviewed monthly by the Senior Leadership Team and other council officers subject matter experts.
5. The objectives of the strategic risks review are:
  - To review and confirm the status of current risks identified.
  - To identify any new or emerging risks that pose a legitimate threat to the achievement of Council's strategic objectives.
  - To review residual risk reassessments and ownership.
  - To ensure Council's strategic risks, together with related controls, are well documented to enable effective risk oversight by Council management staff, and the Risk and Audit Committee.

**Residual Risk Updates**

6. Details of the changes to the Residual Risks are outlined in the table below.
  - Red indicates an increase
  - Orange indicates no change

**RISK AND AUDIT COMMITTEE**  
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- Green indicates decrease

**Residual Risk Table**

ID	RISK	IMPACT DESCRIPTION	OLD RESIDUAL RISK	CHANGE	PREVIOUS SCORE	NEW SCORE
2	Central Government three-waters reform	IF Central Government water reforms are not achievable and Council is unable to meet its statutory obligations under Local Water Done Well and/or fails to deliver services acceptable and affordable to the community, THEN there may be significant reputational/stakeholder risk	Significant	Now Moderate	10	6

7. The standard considerations have been thoroughly evaluated, and there are no additional comments at this time.

**DRAFT RECOMMENDATION**

**That the Strategic Risk Management Report to December 2025 be received.**

**ATTACHMENTS**

1. Strategic Risk Register December 2025 [**4.6.1** – 6 pages]

## RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

ID	Risk	Potential strategic impact	Category	Likelihood	Impact	Score	Inherent risk	Controls	Mitigation strategies	Control effectiveness	Initial 1	Initial 2	Score 2	Residual risk	Owner	Action plan	Actions taken	Monitoring action	Reviewed
4	Climate change and flooding impacts on Council assets and infrastructure (other than Airport)	Natural disaster	["Financial / Economic"]	3	5	15	Significant	Asset management strategy (identifying weak points and prioritising investment) Resilience considered in recent asset upgrades and replacements Noting Resilient Westport work underway but controls yet to be implemented and take effect (so no effective risk reduction assumed just yet)	Working with partner agencies for risk mitigation, e.g WCRC and NZTA.  Hazard mapping	2	4	3	10	Significant	GM Infrastructure Services	Modelling ongoing for multiple climate and sea level scenarios to inform asset management strategies	Modelling of climate impacts underway	West Coast Regional Council resilient Westport steering group. Hazard mapping into the TTPP.	10/11/2025
5	Major flooding of Westport township	Natural disaster	["Financial / Economic"]	3	5	15	Significant	Some river stop banking in place (residual risk remains) WCRC flood warning (telemetry) systems Property tags around flood levels and consideration in issuing of building consents Resilient Westport Package established with government funding (physical works are a multiyear project and yet to take effect) Stormwater improvements to lessen backflow and inundation Additional CD resource appointed Stormwater model being produced. Asset Management Plans RIF application for stormwater improvements granted, but with a 60/40 funding requirement, once stormwater controls (outfalls, pump systems) are in place, then stormwater impacts to Westport will be managed for medium/large events. Residual risk will remain for extreme rain events. note - If an event damages or overtops the floodwalls, the pumps and outfalls will not mitigate river inundation to the town.	Get funding from RIF to complete required works.  Significantly increased stormwater renewals for Westport.	2	3	4	10	Significant	GM Infrastructure Services	Resilient Westport. Annual Plan stormwater renewals. Stormwater modelling. Floodwall stormwater outfall construction - funding an issue	Working alongside WCRC on floodwall works SW outfalls being modelled and designed for floodwalls Funding for outfalls still not confirmed, with alternate options being considered.	Monthly	4/11/2025
6	Major flooding of other Butler settlements	Natural disaster	["Financial / Economic"]	3	5	15	Significant	Some river stop banking in place Some coastal protection work in place WCRC flood warning (telemetry) systems in place Property tags around flood levels and consideration in issuing of building consents Additional CD resource appointed and improved planning in place TTPP hazard mapping and identification undertaken and on-going. Reefton Stormwater model being produced. WCRC/CD plans recently updated to better predict and react to potential for flooding. Risk to people has reduced as a consequence, as has the risk to some possessions. Updated flood impact mapping also provides residents with clearer, more granular, information on the likelihood of flooding and hence be more prepared	Stormwater improvement plan to be developed for Reefton post stormwater model production.	2	3	4	10	Significant	GM Infrastructure Services	Reefton wastewater/stormwater separation and construction of SW network/soakage.	Reefton SW/WW separation plan underway CD flood warnings and WCRC flood planning improved	Monthly reporting for Reefton, other settlements do not have an action plan. However catchment management plans are in place for all West Coast rivers	4/11/2025
7	Financial loss from depreciating assets and unrealised opportunities at Westport Port	Assets and infrastructure	["Financial / Economic"]	3	5	15	Significant	Lease and business arrangements in place to enable business and enterprise Out of port dredging contractual activity underway Regular financial reporting to monitor progress. Port infrastructure upgrades delivered and on-going Harbourmaster and Dredge Operations Manager oversight	Quarterly RAC reports provided on Dredge and Port financials. Port fees and charges adjusted to reflect user pays and future dredge contracts secured to ensure ongoing financial viability.	2	3	4	10	Significant	GM Corporate Services	Securing future port and dredging revenue contracts. Investigating minimizing expenditure and maximizing revenue opportunities	January 2025 - meet with other NZ Ports on potential dredging contracts both maintenance and bell pump  February 2025 - Update Council including revised LTP financials  May 2025 - Westport Port initiatives - finalising RIF loan documentation for \$4.8M including dredging revenue and purchase of bell pump.  May 2025 - Finalising contractual negotiations with NZ Ports  July - RIF funded dredging in Westport basin underway. 12 days completed  August - 2025 dredging contract with Port Whangarei with successful trial of RIF funded Bell Pump	Actively managed and reported to RAC	28/08/2025

# RISK AND AUDIT COMMITTEE

## 10 DECEMBER 2025

ID	Risk	Potential strategic impact	Category	Likehood	Impact	Score	Material risk	Controls	Mitigation strategies	Control effectiveness	Initiative 1	Initiative 2	Initiative 3	Material risk	Owner	Action plan	Action when	Monitoring action	Reviewed
10	Heavy reliance on rates income with a low and aging population base	Council financial vulnerability	["Reputational / Political / Stakeholder Engagement"]	4	3	12	Significant	Commercial & Corporate portfolio established. Active exploration of Port and other commercial opportunities. Strengthened partnership with Iwi, RIF and DMC. Ongoing advocacy and regional collaboration. Budget/service level reviews as part of LTP	Future Dredge contracts thru letters of intent secured. LTP financials updated to reflect ongoing financial viability. Buller District Council successful in securing \$4.8M of Regional Infrastructure funding for Port Infrastructure. On 28 May 2025 Council approved the supporting suspensory loan agreements for \$4.8M July/August 2025. RIF funded dredging in Westport basin underway and successful trial of RIF funded Bell Pump at Port Whangarei.	2	3	4	10	Significant	GM Corporate Services	Actively working with NZ Ports to secure future dredging revenue contracts. Actively seeking future revenue opportunities for the Port.	Quarterly updates to Risk and Audit committee on status of dredge contracts - commercial in confidence	Ongoing monitoring and reporting to RAC	29/08/2025
12	Natural hazard and unforeseen event impacts on public safety	Natural disaster	["Health and Safety"]	3	5	15	Significant	Emergency Management Officer employed by WCRC (and based in Buller) Staff and community training undertaken in emergency response (on-going) Public education and awareness Civil Defence exercises and simulations undertaken Community planning and organisational efforts Increasing experience and learnings implemented from previous events	Emergency Management Officer employed by WCRC (and based in Buller) Staff and community training undertaken in emergency response (on-going) Public education and awareness Civil Defence exercises and simulations undertaken Community planning and organisational efforts Increasing experience and learnings implemented from previous events EOC resourced and operative as required Early warnings via key agencies to ensure pre-planning can occur	2	3	4	10	Significant	GM Regulatory	Support the Training Plan as supplied by WCRC to ensure EOC can be manned effectively Oversee the operational plan from CDEM to ensure progress of actions Evacuation processes are developed and documented Early warning mechanisms are in place to provide quality intelligence	Continued training of BDC staff and other stakeholders Community awareness increased through the support of CDEM staff Additional assets and resources supplied to support communities to be prepared for an event Westport Evacuation plan developed and awaiting sign off Improved intelligence gathering via WCRC river monitoring upgrades		9/11/2025
22	Costs associated with Special Purpose Road (SPR) to Karamea	Assets and infrastructure	["Reputational / Political / Stakeholder Engagement"]	3	4	12	Significant	Funding agreement in place that secures 100% contribution by NZTA until 2027 Substantial improvements to highway (improving resilience)	Continued advocacy and representation to NZTA and Central Government on the importance on retaining 100% funding.	2	3	4	10	Significant	GM Infrastructure Services	Continued advocacy and representation to NZTA in regular forums	Conversation with NZTA representatives. No commitment other than a recommendation that BDC commence political advocacy Highlighted risk to Council during induction. Workshop to be arranged to confirm political action needed		10/11/2025
30	RMA Fast Track processes - impact on BDC resources	Council systems	["Legal / Regulatory"]	4	3	12	Significant	Contractor assigned as back up for resource requirements		2	4	3	10	Significant	GM Regulatory		Contractor assigned as back up for resource requirements		5/11/2025
34	Public Health Emergency caused by Untreated or Contaminated Water Supplies	Assets and infrastructure	["Health and Safety"]	3	5	15	Significant	Comply with water regulator recommendations. Ongoing testing and monitoring of water quality. Automated detection and plant shutdowns.	Mandatory boil notices on untreated supplies. Letters sent to new purchasers of properties on untreated supplies advising boil water notices. Backflow prevention programme targeting high risk connections as the priority.	2	3	4	10	Significant	GM Infrastructure Services	For untreated supplies: seeking approval from Water Regulator to allow home treatment of raw water as a compliant mitigation.  For treated supplies: maintain backflow prevention programme to progressively remove risk.	LWDW Water Service Delivery Plan to be submitted 3-Sep-25.  All treated supplies have a water safety plan that is reviewed and submitted annually to Taumata Ararua. TA has also just confirmed their "Acceptable Solution" for small supplies, and this aligns with the assumptions made in the LTP. This project can now commence.		4/11/2025
35	Water Services compromised (Drought/Landslide/Earthquake/Electricity/Network or Treatment Plant Failure)	Assets and infrastructure	["Health and Safety"]	3	5	15	Significant	Asset Management Plans to identify critical and at risk assets. Plant Maintenance schedules. Backup generators either on-site or relocatable for some critical components.	Emergency Water Plan (developed for Civil Defence Response). Earthquake shutoff Valves fitted to Rereton and Westport Trunk mains. Communications Plans developed for scenarios. Permanent generators installed for all critical plant	1	3	5	14	Significant	GM Infrastructure Services	Continue to invest in resilient infrastructure (replace fragile pipes, protect critical assets where possible) Investigate alternative water sources in lower risk locations Project commenced to review Westport water resilience.	Asset renewal programmes target higher risk and critical infrastructure for replacement/protection/relocation Alternative water supply for Westport being studied. Note: risk around consent compliance and over-extraction for Westport has been identified. Plan being commissioned to address Westport future water as well as immediate consent compliance.	Monthly compliance reporting	4/11/2025

# RISK AND AUDIT COMMITTEE

## 10 DECEMBER 2025

ID	Risk	Potential strategic impact	Category	Likelihood	Impact	Score	Interest risk	Controls	Mitigation strategies	Control	Uncertainty 1	Uncertainty 2	Score 2	Risk level	Owner	Action plan	Action when	Monitoring action	Reviewed
2	Central Government three-waters reform	Assets and infrastructure	["Reputational / Political / Stakeholder Engagement"]	4	5	20	Extreme	Advocacy to Central Government. Regional collaboration to address Local Water Done Well reforms. Active engagement with Taumata Arorangi on acceptable solutions. No surprises approach being taken with the community about the significance of the issue. Resolution by all three coast councils to form a water CCO.	Active engagement with other authorities to understand the potential of the creation of a Regional CCO. There has been steps taken with other districts and conversations taking place. The Department of Internal affairs are fully aware of are situation and will continue to be updated on the situation. Taumata Arorangi fully understand any potential issues we are currently experiencing and conversations are ongoing	2	2	4	6	Moderate	CEO Office	LWDW meeting timeframes and expectations. Deliver the water services delivery plans (WSDP) by the 3rd September 2025. If this is not delivered there could be ministerial implications.	May 2025 - Consultation is currently underway and closes mid June. The Council will make a decision in Mid July as to how we deliver water services in the future.  July 2025 - Council approved to create a Multi Council WSCCO with the two West Coast Councils. The other Council's have also agreed to this approach and the next steps will be to finalise the work on the Water Services Delivery plan which needs to be delivered to the secretary of local government by the 3 September 2025.  August 2025 - WSDP to be adopted at Council on 30 August 2025 and nearly finished.  30 August 2025 - Grey DC, Westland DC and Buller DC have all approved the Water Services Delivery Plan for the next 10 years. We will now move into the implementation stage for the Water CCO. This will be prior to the DA reviewing the plan with the results due early 2026.  27 November 2025 - WSDP is now approved, and we are now working on the implementation plan. Multiple workshops with staff have taken place in recent weeks and ongoing conversations are happening with the project steering group (CE's). Arranging the transitional governance group is the next cab off the rank.	Actively managed and reported weekly to SLT	45992
8	Failure/inability to fund and implement master planning outcomes	Assets and infrastructure	["Financial / Economic"]	3	5	15	Significant	Community engagement started and on-going. On-going conversations between Master Planning proponents and district stakeholders/developers. Advocacy between BDC and Central Government	Ensure all avenues for external funding are explored. Continue discussions with key partners and stakeholders to progress conversations that do not require significant investment. Ensure the TTPP is supportive of the natural hazard risk profile and the objectives are well articulated to the general public. Lobby government agencies for additional support. Reach out to banks/insurance to pitch the master plan outcomes. Raise the profile with the Climate Change Commission and Met Natural Hazards group	2	3	3	7	Moderate	GM Regulatory	Provide seed funding to maintain momentum until external funding becomes available. Work on business case to provide business case opportunities. Lobby government about the case for change and to progress Stage 3 of the plan. Contact key individuals within the insurance and banking industries to seek support for the project. Develop an MOU with PAMU in regards to the land required for the master plan. Raise the profile of the master plan by entering into the LGNZ Awards. Make an application to the Infrastructure Priority Projects for NZ. Develop concept model for an SPV	LGNZ Award application was successful and the project won the Super Idea category. Climate Change Commission has selected Westport Master plan as the case study for the government for 2025. MOU has been developed with PAMU. Insurance and Banking industry has been contracted and a number of meetings have occurred. Funding application made to BRANZ to develop SPV model		5/1/2025
14	Major earthquake impacts on employees and public health and safety	Natural disaster	["Health and Safety"]	3	5	15	Significant	On-going assessment of key Council buildings undertaken. Earthquake strengthening of key Council buildings where necessary. Evacuation procedures	Replace or strengthen high risk occupied buildings to 67% NBS or IL4.	3	3	3	6	Moderate	GM Infrastructure Services	Proposed replacement of EOC and Brougham House in 2025-34 LTP. Westport Library and Reefion Service Centre not included and remain high risk.	Consultant commissioned to determine and evaluate options		45971
16	Inability to fund and maintain key tourism infrastructure	Assets and infrastructure	["Reputational / Political / Stakeholder Engagement"]	4	3	12	Significant	Close working relationship with other key agencies and community to identify opportunities. Focus on temporary based infrastructure i.e. portable units	Weekly audits of key strategic sites to ensure compliance to regulations and bylaws	2	3	2	4	Moderate	GM Regulatory	Any future infrastructure requirements will be assessed as part of councils budgeting processes. If future external funding is made available council will evaluate the future demands and make an assessment on any additional infrastructure needs.	Resources are deployed to monitor Freedom Camping sites during the visitor season. There is no funding to current support community representatives to monitor remote sites. Rubbish collect and Toilets have been removed to reduce any operational costs.		5/1/2025



# RISK AND AUDIT COMMITTEE

## 10 DECEMBER 2025

ID	Risk	Potential strategic impact	Category	Likelihood	Impact	Score	Inherent risk	Controls	Mitigation strategies	Control effectiveness	Initial 1	Initial 2	Score 2	Residual risk	Owner	Action plan	Action when	Monitoring action	Reviewed
17	Failure to adopt the 22/23 Annual Report (containing audited financial statements) in a timely manner	Governance and process	["Reputational / Political / Stakeholder Engagement"]	4	3	12	Significant	Working with OAG and EY and have retained external independent advocate/advice Permanent GM Corporate Services in place Process improvements being implemented as part of KPMG process audit	Ongoing provision of information to EY to finalise outstanding matters relating to draft audit opinion.	2	3	3	7	Moderate	GM Corporate Services	Supporting information provided to Auditor regarding draft audit opinion in December 2024. Infrastructure revaluation data for 22/23 required rework - completed April 2025. Subject to Audit confirmation - planned adoption by 30 June 2025.  Auditor has completed the audit work for the 22/23 annual report and submitted audit opinion to the Office of the Auditor General.  Work underway on the 23/24 and 24/25 annual reports with a resub due by December 2025	Continue working to ensure completion of the statutory obligations. EY will be here in October to carry out their audits.	Ongoing monitoring and reporting to RAC	2/09/2025
18	Business success of Buller Holdings Ltd	Assets and infrastructure	["Financial / Economic"]	3	4	12	Significant	Rigorous director appointment process to get the right focus and skillset. Regular review of strategic direction (input via SOI process) and financial performance. Regular two way updates, reporting and communication. IG workflow improvements between BDC and Westfief	Draft SOI for BHL to be provided to RAC for consideration at April meeting.	2	3	3	7	Moderate	GM Corporate Services	Subject to approval at April RAC - Council will consider draft SOI and actions at April Council meeting.  Regular monthly relationship meetings BHL/BDC  June 2025 - BHL/BDC Governance Meeting and Relationship meeting  July 2025 - Final SOI for YE 30 June 2026 adopted by Council at 25 June meeting. SOI indicates that overall trading conditions remain tight. Relationship meeting BHL/BDC  August 2025 - BDC/BHL monthly Relationship meetings.	May 2025 - Council approved the draft SOI in the April RAC meeting, this had updated objectives which we feel are more aligned to the expectations. The final SOI will be with Council in June 25.	Ongoing reporting and monitoring to RAC	29/08/2025
19	Willingness and capacity of candidates to stand for Council	Governance	["Operations and Service Delivery"]	2	4	8	Moderate	Pre-election engagement and communications Greater focus on communication with community around what Council does	Comprehensive communication plan has been developed to encourage candidates to stand. Pre-election report is being created to provide an overview of council performance. Six hours of bookable, candidate briefing sessions in July have been arranged for the CEO and a councillor (not standing for re-election) to provide one-on-one information to prospective candidates.	2	2	3	4	Moderate	CEO Office	Pre-election planning underway with tasks identified and allocated between Elections NZ and BDC.  Pre-election report published on BDC website. Candidate briefing sessions offered and utilised. Information for candidates fully promoted on BDC website - the "Black yourself. Run for Council" campaign. BDC Candidate Handbook and LGNZ Candidate Handbook published.			10/10/2025
20	Business and industry activity in the district	District economic vulnerability and fragility	["Financial / Economic"]	3	4	12	Significant	Strengthened partnerships with external funders. Presence of a regional ED strategy: Briefing to Incoming Ministers (BIM). Ongoing advocacy. Infrastructure investment and upgrades. Resilient Westport programme underway.		2	3	3	7	Moderate	CEO Office	CE's ongoing input as a member of the Te Whanaketanga Steering Group. As part of the post PMO audit, Action Plan of business process improvements to provide assurance to central government funders to rebuilt trust and confidence in BDC. Successful RIF application resulting in \$3.2M of funding. The funds provided will be used for infrastructure upgrades at Westport Port which will enhance resilience and stimulate economic growth. This is the first of a two-stage upgrade programme, stage one involving: <ul style="list-style-type: none"><li>the expansion of floating pontoon structure,</li><li>upgrades to the Fisherman's Wharf,</li><li>installation of a Roll-on / Roll-off (RORO) Ramp Facility' and</li><li>installation of an Ancillary pump for Kawatiri Dredge.</li></ul>	CE regularly attending Te Whanaketanga Steering Group meetings. CE reporting post-PMO audit Action Plan to each RAC. CE and senior staff regularly meeting with key local industries including Federation Mining, Stevenson and WMS.		1/12/2025
31	TTPP and Appeals - no resources & budget allocation towards appeals & mediation	Regulatory processes	["Legal / Regulatory"]	4	3	12	Significant	External resource has been sourced to assist with the lodging of appeals and support for council through mediation and court hearings Budget has been submitted as part of the Annual Plan process		2	3	3	7	Moderate	GM Regulatory	Secure external resources to assist with any appeals process Ensure a budget is available to cover likely legal support	The decision has been made on the TTPP draft and the Joint Committee has approved all recommendations and it has now been published on the 10th Oct 2025. Council staff are currently reviewing the outcomes and determining if an appeals are necessary.	Working alongside other WC councils to determine any impacts of the finalised TTPP rules and objectives.	9/11/2025

# RISK AND AUDIT COMMITTEE

## 10 DECEMBER 2025

ID	Risk	Portfolio Strategic Impact	Category	Likehood	Impact	Score	Interest risk	Controls	Mitigation strategies	Control effectiveness	Initial 1	Initial 2	Score 2	Risk level risk	Owner	Action plan	Action taken	Monitoring action	Reviewed
33	Transactions not covered under delegated authority	Financial Delegations Policy	["Financial / Economic"]	3	3	9	Significant	Financial Delegations Policy Terms of References Role Delegations  Ensure delegations manual is up to date and relevant. Match automated ERP system controls to delegations manual.		2	2	3	4	Moderate	GM Corporate Services	Organisation wide review of delegations	Organisation wide review of delegations underwritten supported by the Senior Policy Adviser		29/08/2025
37	Loss of commercial airline services at Westport Airport.	Maintaining a strong relationship with the airline provider, regularly reviewing passenger numbers (PAX), assessing fee structures, and ensuring the airport remains a viable and attractive option for operators.	["Operations and Service Delivery", "Reputational / Political / Stakeholder Engagement"]	4	3	12	Significant	Regular reporting received of passenger numbers (PAX) to track performance. Active relationship management with current airline provider. Council oversight through governance reporting. Airport management systems and fee structures in place to support operational sustainability	Maintain proactive engagement and positive relationship with the current airline provider. Monitor passenger numbers and trends to demonstrate viability. Explore alternative carriers or service models if risk heightens. Advocate with central government and regional stakeholders for route security support. Review airport operations, infrastructure, and fee structures to remain competitive.	2	3	3	7	Moderate	GM Community Services	Schedule regular meetings with airline representatives to discuss performance and challenges. Actively monitor and report on PAX data. Continue to engage with stakeholders (e.g., business community, tourism operators, government) to support service retention. Develop contingency planning for alternative operators or service models.	Ongoing discussions with airline regarding route performance and sustainability. Monitoring and recording PAX data. Advocacy through Mayor and Council (including correspondence to central government). Review of current fee structures underway for next Annual Plan.	Regular updates to Council and Governance. Annual review of fee structures and service performance. Escalation to strategic level if service risk increases.	30/10/2025
3	River inundation of Westport Airport	Natural disaster	["Operations and Service Delivery"]	4	5	20	Extreme	Flood protection installed around generator shed. 2024 we installed a sump soak pit on the inside of the generator shed to pump out any water from inside the flood protection, in a flood event.	The flood protection around generator shed is complete. Sump installed / pump purchased. The fuel facility will utilize portable flood protection barriers / bunds installed by emergency management. In a Red rain warning weather event. Currently no flood protection around airport terminal building. Emergency power generator in now on a mechanical service schedule, electrical servicing and testing is up to date.	3	1	4	1	Low	GM Community Services	The controls are likely to eliminate or minimise the occurrence	2022/23 Install flood protection wall 2023 Purchase emergency portable pump 2024 Install sump for excel water inside flood wall. 2024 Update emergency generator servicing requirements 2024 Emergency backup power systems passed Part 139 aerodrome audit 2025 discussions ongoing regarding final placement of any flood mitigations being put into place from WCRRC.		30/10/2025
9	Failure to implement process improvements from the KPMG PMO Audit Report	Process and systems	["Reputational / Political / Stakeholder Engagement"]	4	4	16	Extreme	Action plan developed based on audit recommendations and progress reported to RAC On-going work with funding partners and stakeholders to rebuild trust and confidence	Comprehensive Action Plan in place with actions reported on by CEO. New Procurement Policy developed adopted by Council. Development of two manuals for contractor procurement and management. Training for staff implemented. New Policies and Procedures implemented and rolled out to staff. Regular EPO training sessions provided to staff. An audit of the creditors and payroll areas has been undertaken by PVC with outcomes reported to RAC. Remaining Action Points are responsibility of RAC to monitor.	2	2	2	2	Low	CEO Office	The action plan has been divided into four sections: Procurement / Finance Issues (nine items), Conflict of Interest (two items), Protected Disclosures (two items), and Management / Governance (five items).	The last major action taken has been the implementation of the two professional services Supplier Panels. On the Action Plan, 14 of the 19 of the items now complete. The remaining four are ongoing monitoring items assigned to RAC.	Regular reporting to RAC	1/12/2025
11	Coastal erosion and sea inundation of Westport Airport runway	Natural disaster	["Operations and Service Delivery"]	4	5	20	Extreme	Debris exclusion fence constructed (February 2019) to prevent incursion of debris onto runway strip and runway Rockwall constructed	Rockwall is surveyed each year to ensure integrity remains. It is also checked post any significant weather warnings / events.	3	1	4	1	Low	GM Community Services	Ongoing surveys to monitor the integrity of the wall and ensure any action identified is recorded and undertaken.		Aug 2025. Survey completed for this year. No issues reported. WCRRC sent survey documentation for RC	30/10/2025
13	IT Systems and Data Security	Council systems	["Financial / Economic", "Information Management / Technology", "Operations and Service Delivery"]	3	4	12	Significant	IT security systems in place and active testing and monitoring; Server back-ups; Training modules for staff and Councilors; IT staff employed; On-going upgrades and maintenance of systems; IT Policies have been updated and acknowledged by staff members Disaster Recovery Process	Robust firewalls and antivirus software in place. Backup as a service hosted on Cloud environment. Multi factor authentication set up for all users and Phishing training for staff. Infrastructure and system upgrades. Implementing DMARC – Strengthening Email Security. Disaster Recovery protocols in place	3	3	2	3	Low	GM Corporate Services	Revised IT Disaster Recovery and Business Continuity Plan. Upgrading Server hardware and Firewall. Implementing DMARC/DKIM for Strengthening Email Security. Updated IT policies.	Revised IT Disaster Recovery and Business Continuity Plan developed. Updated IT policies have been issued. Mobile Device and Computer Security Policies formulated and presented to SLT	Plan in place	13/11/2025

# RISK AND AUDIT COMMITTEE

## 10 DECEMBER 2025

ID	Risk	Potential strategic impact	Category	Likehood	Impact	Score	Interest risk	Controls	Mitigation strategies	Control effectiveness	Initial 1	Initial 2	Score 2	Residual risk	Owner	Action plan	Action taken	Monitoring action	Reviewed
21	Leaching from historic waste sites	Assets and infrastructure	["Environmental"]	2	3	6	Moderate	Known sites monitored/managed Containment/protection measures implemented (i.e. Hector, Reefion)	Budget to purchase and remediate Birchfield landfill in 2025-34 LTP.  Ongoing monitoring and compliance with WCRC resource consents.	3	2	3	3	Low	GM Infrastructure Services	Funding application to MfE for contaminated sites remediation fund to be completed.	Ongoing monitoring of sites	Ongoing monitoring as required with WCRC.	10/11/2025
23	Failure to recruit key roles	Human resources	["Human Resources", "Operations and Service Delivery"]	3	4	12	Significant	HR Manager in place Permanent CE recruited and full membership on SLT Availability to contract in short term cover for key roles	Key recruitments have been successfully undertaken utilising a variety of methods including external recruitment agencies to ensure a high calibre of candidates. HRIS systems in place to streamline and improve recruitment, selection and retention of staff.	2	2	2	2	Low	CEO Office	Ongoing development of staff to encourage internal applicants Continued focus on rebuilding trust and confidence in BDC to enhance reputation. Enhance employer branding efforts to position the organisation as an employer of choice. Continue proactive workforce planning to identify upcoming critical roles and succession needs early. Review and optimise job descriptions and person specifications to attract a wider candidate pool. Focus on Tier 2 and 3 roles - particularly those with contracted staff.	Permanent SLT now in place Other key, Tier 3 roles have been successfully appointed to replace contract staff.	Quarterly HR reporting to SLT on internal applications, succession planning, critical role turnover, contractor reliance (Tier 2-3), and progress on ID reviews and employer branding.	2/09/2025
24	BCA accreditation	Regulatory processes	["Operations and Service Delivery"]	2	4	8	Moderate	Internal officer undertakes pre-audit audit that generates corrective actions. History and experience of existing staff in audit requirements	Appointment of a QA Officer role to oversee internal audit processes Building Control Manager provides Strategic review to address any audit outcomes Group Manager overview of Strategic actions to confirm closeout	3	2	3	3	Low	GM Regulatory	Continue to monitor corrective actions from IANZ Audit Ensure Audit resource available to oversee activity Validate Strategic Plan on an annual basis	Permanent Quality coordinator role established. Fortnightly track of IANZ audit requirements. Shared Service arrangements being established with other West Coast councils.	Staff meeting regularly to monitor progress towards the IANZ requirements	5/11/2025
28	Customers receiving confidential information in digitised property files	Breach of privacy	["Information Management / Technology", "Legal / Regulatory", "Reputational / Political / Stakeholder Engagement", "Operations and Service Delivery"]	5	3	15	Significant	All digitised property files must be reviewed before they are sent out. If there is confidential information, that information must be removed and saved separately with CONFIDENTIAL included in the file name.		3	1	3	0	Low	GM Regulatory	Update and implement the process for digitised property files. Add additional budget to digitise Property files to allow easier redaction of personal information	All property files are now checked before they are sent out externally. Budget allocation for digitising property files will be reviewed via the Annual Planning process		10/11/2025
29	Loss of Critical Paper Documentation (Property Files etc)		["Information Management / Technology"]	2	5	10	Significant	Files are stored in purpose built facility that has all the integrated controls in place to mitigate damage and deterioration.	Information Strategy	2	2	2	2	Low	GM Regulatory	Budget converting critical paper documentation into electronic files through an Annual Plan budgeting process	Contract in place to scan property files on demand.  Investigate viability of scanning all resource consent decisions and approved plans.  Budgeted added to the 2025-26 Annual plan to fast track to digitise remaining property files - this will be a two program of work		5/11/2025
32	LIMs and Hazard Management - poor or missing hazard data		["Information Management / Technology"]	3	2	6	Moderate	WCRC natural hazard database is used as the source of truth for the most up to date information available. LIMS template has been developed to ensure consistency in the reporting requirements	Working alongside the WCRC to deploy their proposed Natural Hazards and Climate Adaptation plans LIMS Template aligns with legislative requirements	2	2	2	2	Low	GM Regulatory	LIMS Template developed and assessed as meeting requirements The WCRC have instigated further works to map out missing data in the Natural Hazards space. They are recruiting a second Natural Hazards specialist to join their team.	Workshop with WCRC to determine work program to mitigate missing NH data to be planned  LIMS Template has been updated		5/11/2025

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**AGENDA ITEM: 4.7 PMO REVIEW: PROCESS IMPROVEMENT  
OPPORTUNITIES ACTION PLAN UPDATE**

**Prepared by:** Simon Pickford  
**Chief Executive Officer**

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**REPORT PURPOSE**

1. This report is for information only and no decision is needed in relation to this information.

**EXECUTIVE SUMMARY**

2. This report provides an update on progress against the Process Improvement Opportunities Action Plan arising from KPMG's Review of the PMO.

**DISCUSSION**

3. The plan identified 19 action items divided into four sections: Procurement / Finance Issues (nine items), Conflict of Interest (two items), Protected Disclosures (two items), and Management / Governance (five items).
4. All action items have either been completed (15 items) or are 'ongoing monitoring' (4 items).
5. As further process improvement work is undertaken, further updates are narrated through this report. These updates are shown in red on the attached Action Plan.
6. Since September's update, further work has been undertaken to further improve BDC's procurement practice.

**Procurement**

7. In October 2024, a revised procurement policy and manual were approved. Since then, this has been rolled out to the wider organisation and is becoming embedded in council operational practices with an external probity audit recently completed on the waste services procurement process to date.
8. With the procurement procedures now being used regularly there has been an opportunity to learn through practice. In addition, New Zealand

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Government Procurement has released an updated rule book for central government procurement. It was noted in 2024 that a review would be undertaken after one year. With the combination of Council learnings and national amendments, a review of the procurement policy and manual is now underway. This review will be complete in the first quarter of 2026.

9. The standard considerations have been thoroughly evaluated, and there are no additional comments at this time.

**DRAFT RECOMMENDATION**

- 1. That the PMO Review: Process Improvement Opportunities Action Plan Update dated 10 December 2025 be received.**

**ATTACHMENTS**

1. PMO Review Action Plan Update December 2025 [4.7.1 – 9 pages]

# RISK AND AUDIT COMMITTEE 10 DECEMBER 2025

## Project Management Office (PMO) Review: Process Improvement Opportunities Action Plan – December 2025

### 1. Procurement / Finance Issues

Recommendation	Actions	Lead	Completion Date	Progress
1.a Consultants appointed without a clear understanding of approval process or budget provision	<p>Review Procurement Policy. New policy based on NZ Government Procurement guidance and include:</p> <ul style="list-style-type: none"> <li>a preferred contractor list or contractor panel.</li> </ul> <p>Development of Procurement Manual which will provide clear guidance on:</p> <ul style="list-style-type: none"> <li>Key documentation</li> <li>Key procurement decisions for consultant appointments</li> <li>Demonstrating the total cost of the contract is within budget, and tendering documents and the appropriate approvals.</li> </ul>	GM Corporate Services	Complete	<p>Procurement Policy redrafted for consideration by Council at the 18/12/24 meeting.</p> <p>Development of two manuals for contractor procurement and management. These guidelines establish clear, standardised processes to ensure Council acquires its goods and services in a transparent, fair, consistent, and accountable way:</p> <ul style="list-style-type: none"> <li><u>Minor contractors procurement and management manual</u></li> <li><u>Contractor procurement and management manual</u></li> </ul> <p>A new <u>webpage</u> provides clear guidance about Procurement and contract management.</p> <p>Development and rollout of procurement training to Tier Three staff. Staff are trained in the new</p>

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Procurement Policy and use of the  
Procurement manuals.

Appointment of Professional Services  
Procurement Panels implemented  
from 1 July 2025.

Panel A:

- Project management
- Programme management
- Design – engineering;  
architectural
- Engineer to Contract
- Engineers Representative

Panel B:

- Procurement advice
- Tender Evaluation
- Probity Audit

External probity audit completed on  
the waste services procurement  
process to date.

Review of the procurement policy and  
manual is now underway. This review  
will be complete in the first quarter of  
2026.

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1.b	Lack of monitoring of consultant invoices	<p>Sensitive Expenditure Policy review</p> <p>Sensitive Expenditure procedure review to establish clear guidelines to ensure compliance with Office of the Auditor General's Sensitive Expenditure guidelines.</p> <p>Roll out of the new Policy and Procedure to all staff</p>	CEO / GM Corporate Services	Complete	<p>Procedure for monitoring of consultant invoices has been implemented.</p> <p>New Sensitive Expenditure Policy was approved by SLT and noted by the October 2024 RAC meeting.</p>
1.c	Insufficient information on consultant invoices for approvers	Development and communication of new procedure for invoice narration and approval.	GM Corporate Services	Complete	<p>Procedure for approval of invoices has been developed and implemented as part of the Procurement and contract management manual.</p> <p>Expectations around invoice clarity has been communicated to approvers and contractors.</p> <p>A new webpage provides clear guidance and instructions to suppliers on EPOs, invoices and procurement.</p> <p>Regular EPO training sessions being run.</p>
1.d	Costs incurred without approved budget or outside of the	Development of new processes to ensure that Council's procurement practices align with	GM Corporate Services	Complete	This is dealt with by both the project and programme management



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parameters set by  
external funders

the requirements of external  
funders.

procedure then the procurement and  
contract management manual.

A contract register has been created  
for the Manager Capital Works on  
SharePoint who has started reviewing  
professional services contracts and  
setting them up with progress  
payments checks.

An organisation-wide Project and  
Programme Management Framework  
has been implemented.

The Framework provides the roles,  
responsibilities, templates, rules and  
framework for how the Council  
manages projects and programmes.

The Framework provides the following  
benefits:

1. Strategic Alignment and  
Benefit Realisation
2. Enhanced Governance and  
Accountability
3. Risk Management and  
Resilience
4. Performance Monitoring and  
Continuous Improvement
5. Consistency and Repeatability

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					6. Fiscal Responsibility and Value for Money
1.e	Costs allocated to cost centres that do not align with the nature of the costs	Development of controls to ensure costs are appropriately allocated.	GM Corporate Services	Complete	Rules setting out where costs should be allocated have been reiterated to staff. Internal audit process will be implemented (1.f).
1.f.	Lack of Internal Audit function	Investigate options for an Internal Audit programme, as approved by the Risk and Audit Committee (RAC).	GM Corporate Services	Complete	<p>An audit of the creditors and payroll areas has been undertaken by PWC. Included on April RAC agenda.</p> <p>A set of management actions has been delivered which is being worked through.</p> <p>A review of Holidays Act compliance has been undertaken.</p> <p>An Audit programme is being developed for review by RAC and will be tabled at the next meeting.</p>
1.g	Individual had a financial delegation set up in the financial system that did not align to the Financial Delegations Policy	Review and check financial system delegations including a robust change management process	GM Corporate Services	Complete	<p>Review of financial delegation configuration in systems is complete.</p> <p>Staff training undertaken.</p>
1.h	Insufficient controls in the complex receipting process	Development of controls to ensure reconciliation of all project related general ledger	GM Corporate Services	Complete	Invoices with multiple lines are now allocated within MAGIQ.

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		(GL) codes, including the complex receipting GL.			Development of process for regular reporting underway.
		Investigate the options for allowing invoices with multiple lines to be allocated within MAGIQ.			
		Implement regular reporting of the “Monthly PMO Costs” general ledger account to the General Manager of Infrastructure Services.			
1.i	Finance is required to confirm that funding submissions are true and accurate, however they are not responsible for and do not have oversight of the projects	Develop procedure that requires an Infrastructure Services manager certify accuracy of funding submissions.	GM Infrastructure Services	Complete	<p>Before Finance process finding submissions, a written verification is required from IS. This is dealt with by both the project and programme management procedure then the procurement and contract management manual.</p> <p>For NZTA claims, we have agreed with the agency that all funding and claims will be subject to additional scrutiny and periodic audit. The BDC Chief Executive will sign off on all claims and provide a written declaration to NZTA with each claim that the claim is correct and compliant with NZTA agreements and funding requirements.</p>

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In September 2025, NZTA confirmed the overclaimed amount of funding relating to PMO consultancy cost (\$255k).

### 2. Conflict of Interest (COI)

2.a	COI not appropriately managed / Potential undeclared COI	Review the current Conflict of Interest Policy and ensure it reflects best practice.	CEO / GM Corporate Services	Complete	<p>New Conflict of Interest Policy was approved by SLT and noted by the October 2024 RAC meeting.</p> <p>COIs are referred to in the procurement and contract management manual</p>
2.b	Commercially sensitive BDC information being shared outside Council	Review the Confidentiality Policy	HR Manager	Complete	<p>The revised Confidentiality Policy was adopted by SLT on 10 June 2024.</p> <p>The new policy and a reminder about the council Protected Disclosure (Whistle-blower) Policy was communicated to the organisation on 17 June 2024.</p>

### 3. Protected Disclosures

3.a	Lack of proper management of protected disclosure	Effective roll out of Protected Disclosure Policy	CEO	Complete	<p>The roll out of Protected Disclosure Policy has been undertaken across the organisation.</p> <p>The policy is covered as part of staff and contractor inductions.</p>
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3.b	Until recently there was no Protected Disclosure Policy	Review the Protected Disclosures Act and ensure BDC is complying with the Act.	CEO	Complete	<p>The roll out of Protected Disclosure Policy has been undertaken across the organisation.</p> <p>Policy will be reviewed on a regular basis.</p>
3.c	There is no guidance available to staff regarding making complaints that may not amount to a Protected Disclosure (which requires there to be serious wrongdoing)	Ensure that 'wrongdoing' actions and behaviours that do not meet the definition or threshold of 'serious' wrongdoing, are dealt with appropriately.	CEO	Complete	<p>The roll out of Protected Disclosure Policy has been undertaken across the organisation.</p> <p>Policy will be reviewed on a regular basis.</p>
<b>4. Management / Governance</b>					
4.a	Lack of oversight	Increase the maturity of identifying, measuring, evaluating, monitoring, reporting and controlling or mitigating critical risks to Council.	RAC	Ongoing	<p>Regular council workshops (six monthly) to review and update the Strategic Risk Register.</p> <p>A Risk Workshop will be set up for the first quarter of 2026.</p>
4.b	High turnover in executive roles	The RAC should understand the risks faced by Council and ensure management are adequately managing those risks created by turnover.	RAC	Ongoing	Will be monitored by RAC as appropriate

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4.c	Inadequate identification and mitigation of risks	<p>Conduct regular risk reviews, to identify emerging risks and allow for appropriate actions to be taken.</p> <p>Internal Audit programme to review BDC's internal control environment.</p>	RAC	Ongoing	<p>Risk Register being considered at December 2025 RAC meeting.</p> <p>An Audit programme is being developed for review by RAC and will be tabled at the next meeting.</p>
4.d	Lack of effective action after media reports and/or allegations from other sources	Ensure allegations are appropriately investigated.	RAC	Ongoing	Will be actioned by RAC as appropriate
4.e	Unauthorised or undocumented changes to the objective of the PMO	<p>Ensure the PMO delivery model aligns with Senior Leadership intentions and expectations.</p> <p>Establish clear processes and approval requirements for changes to the delivery models of Council departments.</p>	GM Infrastructure Services	Complete	<p>The PMO was replaced in July 2024 by the Capital Works team, now managed by a BDC staff member.</p> <p>A Capital Programme Delivery Governance Group has been created with robust Terms of Reference.</p>