



**I, Steven May, Chief Executive Officer, hereby give notice that
a Finance, Audit & Risk Committee Meeting will be held on:**

Date: Tuesday, 3 April 2018
Time: 1.30pm
**Location: Council Chamber, Wairoa District Council,
Coronation Square, Wairoa**

AGENDA

Finance, Audit & Risk Committee Meeting

3 April 2018

The agenda and associated papers are also available on our website: www.wairoadc.govt.nz

For further information please contact us 06 838 7309 or by email info@wairoadc.govt.nz

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- 1 KARAKIA**
- 2 APOLOGIES FOR ABSENCE**
- 3 DECLARATIONS OF CONFLICT OF INTEREST**
- 4 CHAIRPERSON'S ANNOUNCEMENTS**
- 5 LATE ITEMS OF URGENT BUSINESS**
- 6 PUBLIC PARTICIPATION**

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 14.14 requests to speak must be made to the meeting secretary at least one clear day before the meeting; however this requirement may be waived by the Chairperson.

7 MINUTES OF THE PREVIOUS MEETING

Ordinary Meeting - 29 November 2017

**MINUTES OF WAIROA DISTRICT COUNCIL
FINANCE, AUDIT & RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, WAIROA DISTRICT COUNCIL, CORONATION SQUARE, WAIROA
ON WEDNESDAY, 29 NOVEMBER 2017 AT 1.30PM**

PRESENT: His Worship the Mayor Craig Little (Mayor), Cr Jeremy Harker, Mr Philip Jones
IN ATTENDANCE: Mr J Freeman (Interim CEO), Mr G Borg (Chief Finance Officer), Mr J Cox (Engineering Manager), Mr J Baty (Corporate Services Manager), G Waikawa (Governance Administrator)

1 KARAKIA

Karakia was given by the Corporate Services Manager.

2 APOLOGIES FOR ABSENCE

APOLOGIES

COMMITTEE RESOLUTION 2017/40

Moved: His Worship the Mayor Craig Little

Seconded: Cr Jeremy Harker

That the apology received from Councillor Eaglesome-Karekare and Councillor Flood be accepted and leave of absence granted.

CARRIED

3 DECLARATION OF CONFLICT OF INTEREST

None.

4 CHAIRPERSON'S ANNOUNCEMENTS

None.

5 LATE ITEMS OF URGENT BUSINESS

None.

6 PUBLIC PARTICIPATION

A maximum of 30 minutes has been set aside for members of the public to speak on any item on the agenda. Up to 5 minutes per person is allowed. As per Standing Order 14.14 requests to speak must be made to the meeting secretary at least one clear day before the meeting; however this requirement may be waived by the Chairperson.

7 MINUTES OF THE PREVIOUS MEETING**COMMITTEE RESOLUTION 2017/41**

Moved: His Worship the Mayor Craig Little

Seconded: Cr Jeremy Harker

That the minutes of the Ordinary Meeting held on 17 October 2017 be confirmed.

CARRIED

8 GENERAL ITEMS**8.1 REVENUE AND FINANCING POLICY COMPONENT - DETERMINATION OF ACTIVITY REVENUE SOURCES****COMMITTEE RESOLUTION 2017/42**

Moved: His Worship the Mayor Craig Little

Seconded: Cr Jeremy Harker

The Chief Financial Officer RECOMMENDS that the Committee endorses the proposed determination of revenue sources to be included in an updated Revenue and Financing Policy for presentation to Council will the analysis required by the Local Government Act Section 101 (3) to be appended to the Revenue & Financing Policy for consultation.

His Worship the Mayor/Harker

CARRIED

CARRIED

8.2 REVENUE AND FINANCING POLICY COMPONENT - RATING REVIEW**COMMITTEE RESOLUTION 2017/43**

Moved: Mr Philip Jones

Seconded: Cr Jeremy Harker

The Chief Financial Officer RECOMMENDS that Committee the endorses:

1. The initiation of a rating review, with the preferred option of a streamlined differentiated capital value rating basis [Option 13],
2. the inclusion of the proposed methodology in a draft Revenue and Financing Policy to be presented to Council, and
3. the preparation of a statement of proposal [*incorporating Options 13, 5 and 1 (status quo)*] and consultation plan to enable the rating review to be consulted on concurrently with the draft policy.

Jones/Harker

CARRIED

CARRIED**8.3 DRAFT RISK MANAGEMENT POLICY****COMMITTEE RESOLUTION 2017/44**

Moved: Cr Jeremy Harker

Seconded: His Worship the Mayor Craig Little

The Governance Advisor & Policy Strategist RECOMMENDS that the Committee recommend to Council that the Draft Risk Management Policy.

Harker/His Worship the Mayor**CARRIED****CARRIED****8.4 HEALTH & SAFETY REPORT - NOVEMBER 2017****COMMITTEE RESOLUTION 2017/45**

Moved: Mr Philip Jones

Seconded: Cr Jeremy Harker

That the Committee receive the report.

Jones/Harker**CARRIED**

The Public Excluded Item will be moved and discussed at Council on Tuesday, 5 December 2017.

The Meeting closed at 2.06pm.

The minutes of this meeting were confirmed at the Finance, Audit & Risk Committee Meeting held on .

.....
CHAIRPERSON

8 GENERAL ITEMS

8.1 HEALTH & SAFETY REPORT - APRIL 2018

Author: Donna Moorcock, Interim Corporate Services Manager

Authoriser: Steven May, Chief Executive Officer

Appendices: Nil

1. PURPOSE

- 1.1 The purpose of this report is to update the Finance, Audit & Risk Committee on Council's health and safety (H&S) matters. No decisions are required by the Committee relating to this report.
- 1.2 This information only report is a standing agenda item as requested by the Committee.

RECOMMENDATION

The Interim Corporate Services Manager RECOMMENDS that the Committee receive the report.

2. BACKGROUND

- 2.1 Regular reporting of health and safety compliance ensures that Wairoa District Council recognises its moral and legal responsibility to provide a safe and healthy work environment for its workers (employees, contractors and volunteers). This commitment extends to ensuring its operations do not place the local community at risk of injury, illness or property damage.
- 2.2 Consideration of this matter contributes to Council's vision of 'Connected Communities; Desirable Lifestyles; Treasured Environments', it also contributes to the following community outcomes:
 - A safe and secure community.
 - A lifetime of good health and well-being.
 - A safe and integrated transport system.
 - Strong district leadership and a sense of belonging.
 - Safe and accessible recreational facilities.

3. CURRENT SITUATION

- 3.1 **Hazard Identification/Register/Accident or Near Miss Reports:** One minor incident has been reported for the period since the Committee's last update in December 2017.
- 3.2 **SiteWise:** Work on this initiative continues regionally. Assessments are continuing. A meeting is being held with SiteWise in Napier in March on future developments for the program.

We are currently coordinating a visit by Sitewise for one on one meetings with contractors to complete their documentation.

- 3.3 **iAuditor:** Engineering are using the iAuditor system and we have started work on contractor trials. iAuditor has been rolled out during February to audit internal and external contractors.
- 3.4 **Joint procurement:** Joint procurement with neighbouring Councils continues to be investigated, the first of these centres around health monitoring (basically the sharing of a single resource) – four of the five Hawke's Bay Councils (ourselves included) are on board with this approach. Hastings District Council have agreed to employ a registered nurse that the other local authorities can access. Currently, we have committed to 8 hours worth of access a month. It is anticipated that this resource will administer our on-going health monitoring processes, health checks, noise surveys, vaccinations, work station assessments, return to work processes, etc. The next area being investigated is joint procurement of PPE and general H&S gear etc.

Work has started on options for flu vaccinations for staff and commencing workstation ergonomic assessments for all staff.

- 3.5 **Lone Worker Solution:** Officers are currently working with Guardian Angel Security to find a fit-for-purpose practical solution to the risk of lone workers who come under the Council banner. This is considered a critical risk and is highlighted on the Five Highest Perceived H&S Risks in Council's Workplace. The Animal Control team are now using the system. Some initial minor setting problems appear to have been resolved. We will continue to monitor and supply feedback.

3.6 **H&S Committee:**

The H&S Committee met on 31 January 2018 and continues to meet regularly. Front of mind amongst other issues continues to be our approach to dealing the new regulations relating to asbestos and lone worker solutions.

Asbestos is now also administered by Work Safe NZ. Council is at present working with Work Safe to develop protocols to meet the new requirements. We will be working in conjunction with other Hawke's Bay Councils and local contractors.

As HSNO (Hazardous Substances and New Organisms Act 1996) is now administered by Work Safe NZ Council is required to provide a reporting and advisory system for the Wairoa District. A meeting with local contractors to discuss requirements will be organised in the near future.

A review to identify staff that are currently first aid trained has commenced, when completed any required training identified will be actioned.

The CEO addressed the committee and brought them up to date on discussions with Council and projects. The Health and Safety Officer and the CEO met with the Minister in charge of Worksafe NZ, as a result of this meeting Worksafe will have a higher presents in Wairoa.

Ergonomic assessments to be carried out for staff.

3.7 **Training/Meetings/Events:**

Civil Defence Training – various

Breathing apparatus training – training completed

Confined spaces 1, 2 & 3 – training completed

H&S Committee – 31 January 2018

- 3.8 **Health and Safety Reform:** The Health and Safety at Work Act Regulations, supported with information and guidance from WorkSafe New Zealand, are intended to support businesses (particularly small businesses) to understand what they need to do to comply with the general duties of the Act. Information relating to reforms can be found here: <http://www.worksafe.govt.nz/worksafe/about/legislation>

3.9 **Safety Audits Summary - December 2017**

Six safety audits were completed in December 2017. No major issues were identified. Work will continue with road signage and traffic management plans.

4. CONCLUSION

- 4.1 The Committee is asked to consider the content of this report and advise of any practice or process changes.

Further Information

<http://www.worksafe.govt.nz/worksafe/>

<https://www.sitesafe.org.nz/>

<http://www.guardianangelsecurity.co.nz/>

Background Papers

Not applicable.

References (to or from other Committees)

Not applicable.

Signatories

	
Author Donna Moorcock	Approved by Steven May

8.2 RISK MANAGEMENT FRAMEWORK

Author: Gary Borg, Chief Financial Officer

Authoriser: Steven May, Chief Executive Officer

Appendices:

1. Risk Management Framework review [↓](#)
2. Risk Rating Tables [↓](#)
3. Risk Rating Criteria [↓](#)

1. PURPOSE

- 1.1 This report provides information for Committee on progress in developing a risk management framework. No decisions are required by Committee at this stage.
- 1.2 The purpose of this report is to provide an update on Council's continuous improvement and risk management programme.

RECOMMENDATION

The Chief Financial Officer RECOMMENDS that the Committee receive the report and provides opinion on its content.

2. BACKGROUND

- 2.1 The construction of Council's risk management framework is the first phase of Council's internal audit programme.
- 2.2 In December 2017 Council's internal auditors conducted a review of Council's existing risk management policies and procedures and current identified risks.
- 2.3 The report and schedules attached as **Appendices** are the output from this review. The report includes recommendations for procedural enhancements as well as updates to the Committee's terms of reference. The Committee is invited to respond to these observations. It is intended that any proposed updates to the terms of reference are subsequently presented to Council.



References

The Committee:

- Approved the appointment of Crowe Horwath as Council's internal auditor on 4 July 2017.
- Approved Council's internal audit plan for 2017/18 on 17 October 2017.
- Endorsed Council's draft Risk Management Policy on 29 November 2017.

Council adopted its Risk Management Policy on 5 December 2017.

Signatories

	
Author Gary Borg	Approved by Steven May



Risk Management Framework Review

Wairoa District Council

Report
March 2018

Confidential

Prepared for: Gary Borg – Chief Financial Officer

Prepared by: Phil Sinclair, Senior Partner – Audit & Assurance
Martyn Solomon, Associate Partner – Audit & Assurance

Audit | Tax | Advisory ,



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1 Executive Summary

1.1 Introduction

The key governance responsibilities for local government authorities with respect to Risk Management have been defined by LGNZ as follows¹:

- Establish a 'tone at the top' that promotes a risk-aware culture;
- Set the Council's risk approach;
- Be informed as to the measures that management is taking in relation to significant risks;
- Ensure that the Council has appropriate processes for identifying, assessing and responding to risks in accordance with the Council's risk approach, and that those processes are operating effectively;
- Ensure that the Council's activities are effectively controlled so that management's risk responses and policies are carried out as planned towards the achievement of the Council's objectives.

The nature of Wairoa District Council ("WDC" or "the Council") activities and operating environment means it is exposed to wide-ranging and diverse levels of risk in the pursuit of its objectives.

Management of these risks is a critical area of responsibility for the Council. Key benefits of an effective risk management programme include:

- **Improved achievement of the Council's vision, goals and strategies** – with management having an active, structured and commonly shared knowledge of the range and severity of the risks that have to be managed.
- **Demonstrating to stakeholders** (both internal and external) that risk management is approached in a robust manner by the Council and its management.
- **Identification of uncontrolled risk exposures and efficiency opportunities** that can be promptly actioned.
- **Providing transparency and accountability** for the management of identified risks.
- **Acting as a catalyst for improvement** in the Council's practices.
- **Assisting management with setting an appropriate risk management tone** within the Council.
- **Providing a solid base** from which risk exposures can be monitored and managed going forward.

One common challenge to building an effective risk management framework is a lack of clarity surrounding the concept of risk management, including ambiguity around what a risk management programme can be expected to accomplish or how to apply risk management principles consistently and effectively. As a result many risk management programmes lose relevance and effectiveness in a very short time.

Moreover, even when risks are longstanding and well-recognised, there is often lack of clear responsibility and ownership of those risks. As a result, the approach can lose acceptance and critical executive support, making risk management less effective in the overall operation of a business.

¹ Local Government Audit & Risk Management Report, LGNZ 2014, Page 3.



It is therefore critical that the establishment of the risk management framework and associated protocols and reporting requirements are tailored for the nature and extent of WDC's operations and gets the support of Councillors and Council staff.

1.2 Objective and Scope

The objectives of this assignment were to:

- assess the current risk management framework and associated risk management activities against the better practice model of AS/NZS ISO 31000:2009 Risk Management - Principles and Guidelines; and
- identify the sources of assurance that are currently in place across the Council to gain comfort over the effectiveness of control activities and to identify 'assurance gaps' where further assurance or internal control activity may be required.

The current risk management framework documentation provided by management for review included the Risk Management Policy and the Finance, Audit and Risk Committee Terms of Reference. Findings from the review have been included in Section 2 & 3 within this report.

A risk identification process has been conducted with management. The identified risks, including the sources of assurance have been included in Appendix 1.

1.3 Conclusion

WDC have recently drafted a risk management policy. The policy provides a solid foundation to build upon. A risk champion needs to be identified and appropriate training and support provided. The role will be responsible for embedding risk management throughout the organisation and establishing a 'tone at the top' that promotes a risk aware culture.

We identified several recommendations to improve the Finance, Audit & Risk Committees Terms of Reference by clearly defining its purpose, scope and responsibilities.

Management have been through an exercise that identified the key risks to the organisation, including how the Council gets assurance over those risks. We have provided an indicative risk rating to assist management in the risk assessment and evaluation process. The results have been included in Appendix 1.

In addition, we have provided a step by step process that will guide management to implement a strategic risk register in Section 4.

1.4 Basis and Use of this Report

This report has been prepared in accordance with our Scoping Document dated 26 October 2017 and subject to the limitations set out in Appendix 6 - Basis and Use of the Report.

The relationship you can count on

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2 Risk Management Policy Review

The Council has recently drafted a risk management policy. We have reviewed the policy against best practice. This includes:

- AS/NZS ISO 31000:2009 Risk Management - Principles and Guidelines.
- Institute of Directors - The Four Pillars of Governance Best Practice.

This review recognises that the Council is at the beginning of its risk management journey and as the Council develops its risk management processes the policy and framework will evolve. Accordingly, we have focused on material items that require immediate attention.

Overall, the policy provides a solid foundation to build upon. We identified the following opportunities for improvement:

1. Appoint a 'champion' to drive the risk management framework		Rating: High
Finding	Recommendations	Agreed Management action(s)
A risk management framework can only be effective when a risk aware culture is driven from the top and embedded throughout the organisation. This includes a clear commitment from governance and senior management.	A risk management champion should be identified at senior management level who will be an ambassador for embedding risk management throughout the organisation. The champion should be identified within the risk management framework. In addition, training and support for the role should be provided.	Appointed at SLT meeting
		Responsible Person
		CEO
		Date of Implementation
		6 March 2018

2. Risk register to reflect the risk management policy requirements		Rating: High
Finding	Recommendations	Agreed Management action(s)
The risk register that was presented 'Risk matrix for FAR' is not consistent with the risk management policy and lacks key areas when compared with best practice.	We will provide a risk register template to Management in electronic form. Management should consider adopting the risk register template and ensure key elements in the risk management policy are reflected in the register. A copy of the risk register matrix should be included as an appendix to the risk management policy.	To be received and incorporated
		Responsible Person
		Internal Auditor / Governance Advisor and Policy Strategist
		Date of Implementation



3. Continuous improvement and review processes to be implemented		Rating: High
Finding	Recommendations	Agreed Management action(s)
Including performance mechanisms to measure performance is important to assess risk management effectiveness and identify areas for improvement. There is currently no mention of continuous improvement or to ways to measure performance.	Council should detail its commitment to continuous improvement in the risk management policy. This may include the use of performance indicators to monitor and manage the implementation of the risk management framework. This would typically include the use of project milestones.	Milestones to be incorporated in implementation plan. BAU performance indicators to be considered post implementation.
		Responsible Person
		CEO
		Date of Implementation



3 Finance Audit and Risk Committee Terms of Reference Review

A report by Local Government Audit & Risk Management² describes how *"Audit and Risk Committees have a valuable contribution to make in improving the governance, performance and accountability of all local authorities. They can play an important role in examining the Council's policies, processes, systems, and controls to improve its financial performance management. An audit and risk committee can provide expertise in meeting these requirements by bringing clarity of purpose by focusing a selected group including existing Councillors on the relevant risks"*.

The committee should have well-defined terms of reference so that its role is clearly understood. This is particularly important given the scope of WDC committee includes finance, audit, risk management and health and safety.

We have performed a review of WDC Finance, Audit & Risk Committee ("FARC") charter. Our comments are included below:

4. Purpose and objective of committee to include all responsibilities		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>The committee's purpose is described as <i>"This Committee will monitor overall financial management and the performance of the Council; and, act as a liaison point with the Council's auditors in order to ensure robust financial audits and reviews of Wairoa District Council"</i>.</p> <p>The terms of reference do not specifically cover the purpose or objectives covering internal audit, risk management and health & safety.</p>	<p>The purpose is broadened to reflect the full scope of the committee.</p>	Put before Council
		Responsible Person
		Governance Advisor and Policy Strategist
		Date of Implementation

² Local Government Audit & Risk Management Report, Page 2.



5. Membership to be further defined		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>The terms of reference membership is described as <i>"His Worship the Mayor (ex-officio), 3 councillors, and an independent member"</i>.</p> <p>The terms of reference do not describe the term and the required qualifications and skills of members. This is particularly important for the independent member who, in a local government setting will be looked to for advice, guidance and best practice.</p> <p>Local Government Audit & Risk Management guidance recommends the following for external appointees:</p> <ul style="list-style-type: none"> • financial reporting; • broad governance experience; • familiarity with risk management disciplines (identification, evaluation and management); • understanding of internal control and assurance frameworks; • a good understanding of the roles of internal and external audit; • industry or sector expertise; and • the ability to explain technical matters in their field to other members of the committee. <p>Given the terms of reference include responsibilities around Health & Safety we would recommend these skills are also included.</p>	<p>The terms of reference include the term of members and the required skills, attributes and qualification of members. This is particularly important for the independent member and should be reflected in the appointment process..</p> <p>Health and safety attributes should also be included.</p>	<p>Put before Council</p>
		Responsible Person Governance Advisor and Policy Strategist
		Date of Implementation

6. Delegations to be broadened		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>The delegations within the terms of reference could be broadened to align with LGNZ best practice³</p> <ul style="list-style-type: none"> • include the members' power to obtain information and independent advice; and • that the committee shall have delegated authority to approve the appointment of the internal auditor of risk management and internal audit programmes, audit engagement letters and letters of undertaking for audit functions and additional services provided by the external auditor. 	<p>Delegations to be broadened as described in the finding.</p>	<p>Present to Committee and Council</p>
		Responsible Person Governance Advisor and Policy Strategist

³ Local Government Audit & Risk Management Report, Page 5.



6. Delegations to be broadened		Rating: High
Finding	Recommendations	Agreed Management action(s)
<ul style="list-style-type: none"> the committee can conduct and monitor special investigations in accordance with Council policy, including engaging expert assistance, legal advisors or external auditors, and, where appropriate, recommend action(s) to Council. The audit and risk committee can recommend to Council: <ul style="list-style-type: none"> adoption, or non-adoption of completed financial and non-financial performance statements; governance policies associated with Council's financial, accounting, risk management, compliance and ethics programmes, and internal control functions; accounting treatments, changes in generally accepted accounting practice, key judgements (i.e. infrastructure valuations; and new accounting and reporting requirements. <p>The chairperson of the audit and risk committee shall have delegated authority to approve the letter of engagement for the external appointee to the audit and risk committee.</p>		Date of Implementation

7. Additional responsibilities to be considered		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>The terms of reference set out a number of responsibilities. We have identified additional responsibilities to align with LGNZ best practice⁴</p> <ul style="list-style-type: none"> monitoring compliance with all statutory and regulatory requirements affecting financial information; appointment of the internal audit function; overseeing the internal audit function and controls; being part of any protected disclosures process that the Council has designed; monitoring existing corporate policies and recommending new corporate policies to prohibit unethical, questionable or illegal activities. This also includes a 	<p>Additional responsibilities to be considered as described in the finding.</p>	Update policies where necessary
		Responsible Person
		SLT
		Date of Implementation

⁴ Local Government Audit & Risk Management Report, Page 4.



7. Additional responsibilities to be considered		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>reviewing/monitoring role of the documentation of all policies and procedures;</p> <ul style="list-style-type: none"> reviewing the effectiveness of the annual audit and the long-term plan audit; and monitoring management responses to audit reports and the extent to which external audit recommendations concerning internal accounting controls and other matters are implemented. 		
		Date of Implementation

8. Annual work programme to be developed		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>The terms of reference should detail the reporting requirements, including the level of information required from management and setting the work programme for the year. We have included an example from the Institute of Directors of an annual work programme in Appendix 3. Please note this does not include responsibilities towards health & safety.</p>	<p>The Committee should implement an annual work programme. An example has been provided in Appendix 3.</p>	<p>Already exists, to be updated and proposed</p>
		Responsible Person
		SLT, GAPS
		Date of Implementation

9. Performance evaluation to be included		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>The terms of reference should include the evaluation requirements of individual members and as the committee. The evaluation should be performed annually.</p> <p>The evaluation should also include the committee's achievement against the charter</p>	<p>Performance evaluation to be included as described in the finding.</p>	Put to Council
		Responsible Person



9. Performance evaluation to be included		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>and work programme and this should be reported to Council.</p> <p>This is considered best practice by the Institute of Directors in its sample board charter⁵</p> <p>The evaluation process will depend on the professional personal qualities of members. Evaluations can be managed internally or externally. If evaluations are managed internally, a good starting point is to identify the core skills and attributes (normally 5-6) required to perform the role. Members can then rank their ability against each core skill/attribute (1 low 5 high). This will identify areas where members may need further development.</p>		CEO
		Date of Implementation

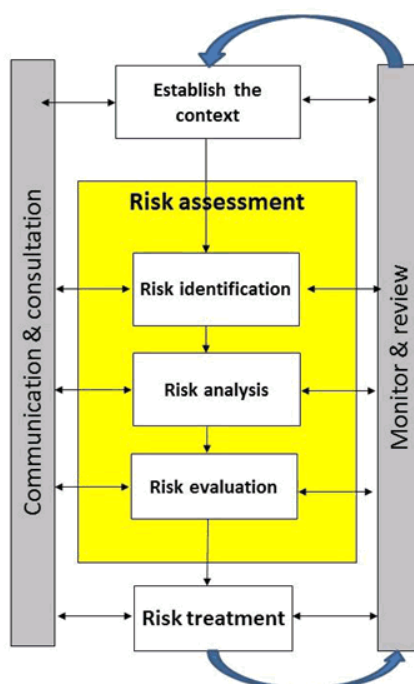
10. Induction requirements to be included		Rating: High
Finding	Recommendations	Agreed Management action(s)
<p>The terms of reference should outline the induction process and the information provided to the member. Types of information to include:</p> <ul style="list-style-type: none"> • charter/terms of reference; • previous 12 months minutes; • previous board pack; • risk management; policies/strategies/frameworks/register • health & safety; policies/strategies/frameworks/register • accounting policies; • internal audit plan; • legislation and compliance framework; • previous annual report; • previous management letter and audit report from external auditor; and • meeting with the committee Chair and CFO should be held before the first meeting. 	<p>Induction requirements to be included as described in the finding.</p>	Put to Council
		Responsible Person
		GAPS, CFO
		Date of Implementation

⁵ The Four Pillars of Governance Best Practice. Page 244.



4 Risk Assessment Process Steps

The diagram below represents the risk management process as recommended by *AS/NZS ISO 31000:2009 Risk Management - Principles and Guidelines* and has been included within WDC's risk management policy.



The risk assessment process needs to be tailored to the nature and extent of WDC's operations. Management recognise that for the risk management process to be effective it must meet the Council's needs and be manageable. The first step is the creation of a strategic risk register.

The strategic risk register will prioritise the most significant risks to Council achieving its objectives. This allows the Council to focus on the areas of greatest risk and allocate its resources accordingly to reduce the risk of materialising. In addition a strategic risk register will allow the Council to develop a risk based internal audit program.

We have provided a step by step process that will guide management through the stages to develop a strategic risk register. The steps below and recommendations have been provided on the basis that management should be driving the process. Notwithstanding this, we believe there are some steps that require specialised knowledge and external assistance should be considered if specialised knowledge is lacking.



Step 1: Champion identified	Recommendation
<ul style="list-style-type: none"> A 'risk management champion' is identified who will be responsible for embedding risk management throughout the Council. The risk management champion, alongside the FARC will also be responsible for setting the tone at the top that promotes a risk aware culture. Training and support needs to be provided to ensure the 'risk management champion' and FARC have the appropriate skills and knowledge to perform the role. 	Step 1 should be performed by management and supported by FARC.
Step 2: Implement recommendations	Recommendation
The recommendations identified in sections 2 and 3 should be actioned. The draft risk management policy should be formally adopted by Council on the recommendation of FARC.	Step 2 should be performed by management and supported by FARC.
Step 3: Workshop to be held with Councillors	Recommendation
To date, we have outlined the risks identified by Management in Appendix 1. A risk identification workshop will need to be completed with Councillors. The Councillors will identify the Council's key strategic objectives, followed by the identification of risks that may impede Council achieving its objectives. The risks are then prioritised and will form the basis of the governance identified risks.	Step 3 should be performed independently from management. This could be run by the independent member of FARC if they have specialised risk management experience and knowledge.
Step 4: Interview to be held with Independent FARC member	Recommendation
To provide a complete organisational view on strategic risks, the views of the independent member of FARC needs to be identified and included within the risks identified by Councillors.	Step 4 should be performed independently from management. However, if the independent member of FARC was to run step 3 above, this step would not need to be performed.



Step 5: Management to prioritise risks <p>Management have been through the risk identification process as part of this assignment. The next step is to take Appendix 1 and prioritise what management believe are the top strategic risks.</p> <p>We have identified some additional risks that we often see in the local government sector that management may want to consider in Appendix 2.</p>	Recommendation <p>Step 5 should be performed by the risk management champion and approved by management. An important step is condensing risks where possible. For example, there are a number of regulatory, asset management and capability risks that could be consolidated.</p>
Step 6: Strategic risk register to formed <p>Now the top risks from Councillors, FARC and Management have been identified they need to be consolidated into a strategic risk register. The Council may want to consider adopting the template that has been provided to management.</p>	Recommendation <p>Step 6 should be completed by the risk management champion and approved by management. A fundamental stage in the risk identification process is clearly identifying and articulating the risks. In addition, for the risk management process to be manageable for WDC, risks need to be condensed where possible. Given, that there is currently no staff with risk management experience we would recommend support is provided to the role with this step.</p>
Step 7: Identify risk owners <p>The department to which the risk relates should be identified, including a risk owner.</p>	Recommendation <p>Step 7 should be completed by the risk champion. Responsibility should be confirmed by the department and the risk owner identified.</p>
Step 8: Risk assessment and evaluation <p>The risk assessment and evaluation process is described in section 4.1 of the Council's draft risk management policy. Risks are rated by considering the "Likelihood/Probability" and "Consequences" of each risk. Using appendix 4 of the draft risk management policy the risk rating will be identified.</p>	Recommendation <p>Step 8 should be driven by the risk management champion who should work with the risk owner to assess and evaluate the risk.</p>
Step 9: Risk treatment <p>Within Appendix 1 management have identified the current sources of assurance. Now the governance risks have been included management need to ensure all sources of assurance or 'treatments' are completed.</p>	Recommendation <p>Step 9 should be driven by the risk management champion who should work with the risk owner to assess and evaluate the risk.</p>



Step 10: Strategic Risk Register to be approved by FARC	Recommendation
Now the risk register has been completed by management, FARC will need to review the register. The focus should be on the identified risks and risk ratings of the Extreme and High risks. Best practice would normally see the Extreme risks around 8 – 12 with no more than 20.	Step 10 should be performed by the FARC. The risk management champion and management should be available to answer questions.

Step 11: Internal audit programme to be developed	Recommendation
The Council will now have a strategic risk register, with each risk being rated and sources of treatments identified. Accordingly, this will identify and prioritise the risks greatest to the Council achieving its strategic objectives. The Council will now be able to focus on the greatest risks and apply resources to treating the risks and by gaining assurance the treatments are effective to mitigate the risks.	Step 11 should be driven by the risk management champion. The risk champion should work with the internal auditors to propose a programme of work to be presented to FARC.



Appendix 1: Management Identified Risks and Sources of Assurance

During the engagement, we held individual interviews with WDC Management. The purpose of the interviews was to identify risks in their department and across the Council. The current sources of assurance were then identified. The results are included in the table below.

We have provided an indicative inherent risk rating for all risks before assessing the effectiveness of the identified sources of assurance. This has been a subjective process based on the risks we see across the local government sector. The ratings have been included to guide management, however management should independently assess and evaluate each risk according to the risk management policy.

#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
Corporate				
1	Health & Safety	Serious injury or death as a result of a health and safety event	<ul style="list-style-type: none"> Council have appointed a Health & Safety Officer. Health & Safety Committee in place. FARC provide oversight. Regular reporting. 	Extreme
2	Procurement	Procurement policies and processes are not appropriate	<ul style="list-style-type: none"> Procurement strategy has been drafted. It was developed in conjunction with external consultants and NZTA is currently reviewing the draft. 	Extreme
3	Tendering	Tendering processes are not appropriate	<ul style="list-style-type: none"> Procedures manual (procurement strategy) outlines tendering requirements. Supplier selection is carefully considered and appropriate weightings are included within RFPs. 	Extreme
4	Contract Management	Contracts are not managed appropriately	<ul style="list-style-type: none"> Contracts are run through NZS3910 standards where staff are appropriately trained. 	Extreme
5	Conflict of interest	Conflict of interest are not identified or managed appropriately	<ul style="list-style-type: none"> There is a conflict of interest policy to guide Councillors and staff on appropriate actions. There is a code of conduct policy that outlines the required conduct and behaviour. Any conflicts are identified in the register of interests. 	High



#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
6	Cyber Security	Serious loss as a result of a cyber breach (malware, phishing etc.)	<ul style="list-style-type: none"> • Trainings held with staff to make them aware of cyber events. • Staff are tested in "live" situations. • Nightly backup offsite and on-site. 	High
7	Management Reporting	Lack of internal reporting review (especially performance measures)	<ul style="list-style-type: none"> • Intend to enhance internal review. 	High
8	Management Reporting	Poor/lack of information leading to poor decision-making (issues around timeliness and completeness)	<ul style="list-style-type: none"> • Well-structured reporting framework. 	High
9	Business continuity/disaster recovery	Lack of business continuity/disaster recovery	<ul style="list-style-type: none"> • Nightly backup offsite and on-site. • Outsourced IT function. • Monthly provider report. • Generator on-site. 	High
10	Policies & Procedures	Lack of documented procedures and processes, leading to inconsistency across the organisation	<ul style="list-style-type: none"> • Master spreadsheet maintained that identifies all policies. This is maintained by the Governance Advisor and Policy Strategist and helps identify any potential gaps. 	High
11	Human Resources	Inability to attract and retain qualified, experienced staff	<ul style="list-style-type: none"> • There is a focus on recruiting staff locally where possible. • Wider recruitment process outside the area when local candidates are not available or suitable. 	High
12	Human Resources	Significant institutional knowledge lies with key individuals	<ul style="list-style-type: none"> • Council is aware of the issue and looking at putting plans in place. • Human Resources ("HR") advisor appointed. The role will be responsible for implementing plans. 	High
13	Succession Planning	Lack of succession planning	<ul style="list-style-type: none"> • Council are currently working on HR policies to address succession planning. 	Moderate
14	Procurement	Outsourced service risk (Human Resources, Payroll, HR, IT)	<ul style="list-style-type: none"> • Payroll and HR coming back in-house. Handover plan to be agreed. 	Moderate



#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
15	Corporate	Lack of holding to account for poor decisions or poor performance	<ul style="list-style-type: none"> Improvements in quality and timeliness of reporting will support this. 	Moderate
16	Corporate	Lack of a Council wide approach (staff are not clear about objectives, how their works fits into overall strategy, lack of alignment between activities etc.)	<ul style="list-style-type: none"> Developing a culture of challenge and questioning. 	Moderate
17	Corporate	No formal long term strategic focus	<ul style="list-style-type: none"> Operational policies to be written. KPIs under review. 	Moderate
18	Governance	Lack of confidence in elected members (due to erosion of trust)	<ul style="list-style-type: none"> Media protocols in place. Code of conduct. 	Moderate
19	Governance	Lack of ability of elected members	<ul style="list-style-type: none"> A training and induction process was implemented during the past election. This provides an outline of their roles and responsibilities as elected members. Elected members are encouraged to attend LGNZ trainings. Professional development available to Councillors. (There is no formal professional development or training plans). 	Moderate
20	Capability	Lack of confidence in management and/or staff (due to erosion of trust)	<ul style="list-style-type: none"> Media protocols in place. Code of conduct. 	Moderate
21	Capability	Lack of ability of Management	<ul style="list-style-type: none"> Staff are encouraged to develop skills and attend training. 	Moderate
22	Policy & Procedures	Inability of Council to implement new policy requirements from central government		Low
23	Engagement	Breakdown in relationships with tangata whenua and Māori	<ul style="list-style-type: none"> Regular engagement between Council and tangata whenua and Māori. Specific Council activity and dedicated resources, including Committee 	Low



#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
24	Policy & Procedures	Public notification process not followed	<ul style="list-style-type: none"> There is a monthly process where all meetings for the month are notified to ratepayers. 	Low
25	Risk Management	Risk management happens in isolation and there is an inconsistent approach across Council.	<ul style="list-style-type: none"> Internal Auditor appointed 	Low
26	Economic Development	Inability to meet economic development strategy		Low
27	Economic Development	Lack of economic development opportunities	<ul style="list-style-type: none"> Economic Development Strategy in place. WDC is part of a wider regional economic development strategy. 	Low
28	Economic Development	Socially irresponsible company moves into district	<ul style="list-style-type: none"> Green carpet facilitative approach for companies who demonstrates sustainability and environmental sensitivity and who seek to have a social contract with the community. 	Low
29	Economic Development	Freedom campers create negative perception in the region	<ul style="list-style-type: none"> Freedom camping bylaw. 	Low
Financial				
30	Rates	Rates are not set in accordance with the rating act. May lead to financial, legal and reputational risks.	<ul style="list-style-type: none"> As part of the annual rating setting process, procedures are undertaken to ensure rates are correctly set and charged. This includes checking against the rating act, sampling invoices, checking factors against the FIS and rates resolution. External consultants are used when there is a specific issue. External auditors review rating process as part of annual audit. 	Extreme
31	Asset Management	Valuation of assets is materially misstated (historic issue with asset register and AssetFinda not reconciling). Additional risk of over/under insurance.	<ul style="list-style-type: none"> External reviewers. Annual audit. Reviews will be based on reconciled data from valuations. 	Extreme



#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
32	Treasury	Lack of cashflow to fund operations	<ul style="list-style-type: none"> Daily recording of cash movements, including forward forecasting. Forecasting, mainly from Engineers with the bigger spend. Availability of overdraft facility Have joined the Local Government Funding Agency which provides short term cover. Credit controller position to follow up late debtors. 	High
33	Policies & Procedures	Revenue and finance policy process not appropriate. May lead to legal challenge and financial consequence.	<ul style="list-style-type: none"> Financial analysis reviewed by FARC. Legal review by Simpson Grierson. 	High
34	Fraud	Misappropriation or loss as a result of fraud	<ul style="list-style-type: none"> Delegated authorities in place. System controls in place (electronic PO system, suppliers must have PO to be paid). IT equipment is assigned to users on a register and vehicles are fitted with Smarttrak. 	High
35	Fraud	Theft of cash	<ul style="list-style-type: none"> Segregation of duties. Cameras. Documented processes. 	High
36	Debtors	The risk that revenue will not be invoiced accurately or completely and that outstanding debt will not be collected or pursued.	<ul style="list-style-type: none"> Fees set by Council and regulators. Credit controller position to follow up late debtors. 	Low
	Regulatory			



#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
37	Public Health	Risk of water contamination to drinking water	<ul style="list-style-type: none"> Water is treated to meet national drinking water standards. The standards are externally tested and audited by the Ministry of Health. There is a 3 Waters risk management plan that is audited by external consultants. Improvement plans are also audited. Emergency response plans are in place. 	Extreme
38	Legislative compliance	Non-compliance with consenting and licensing (significant legislation)	<ul style="list-style-type: none"> Emphasis is placed on hiring qualified, competent staff, who receive training. Third party reviews are used on specific areas such as compliance with accreditation standards and compliance with quality control manuals. 	Extreme
39	Legislative compliance	Lack of formal legislative compliance process	<ul style="list-style-type: none"> Governance advisor and policy strategist receives parliamentary alerts which identify all policy changes. Updates are also provided from SOLGM and LGNZ. These are forwarded onto relevant staff. 	Extreme
40	Regulatory	Council not complying with consents, leading to financial loss or prosecution	<ul style="list-style-type: none"> Council have a procedural process that steps through the consent process/requirements. All resource consents must be approved by two staff, who have appropriate degree qualification. 	High
41	Regulatory	Failure in the building consent process could lead to leaky building claims and loss of accreditation	<ul style="list-style-type: none"> To prevent losing accreditation, internal audits are completed by external consultants annually. To prevent leaky buildings, Council ensures staff are appropriately training, experienced and competent. There is a quality control manual that staff are required to follow (decision making process & training requirements). External consultants audit quality control manual. Monitoring by regulatory agency. 	High
42	Regulatory	Resource consent process improperly managed, leading to judicial review and reputational damage	<ul style="list-style-type: none"> Council have a procedural process that steps through the consent process/requirements. All resource consents must be approved by two staff, who have appropriate degree qualification. 	High



#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
43	Regulatory	Inconsistent application of licensing and consents	<ul style="list-style-type: none"> Council has a procedural process that steps through the consent process/requirements. All resource consents must be approved by two staff who have appropriate degree qualification. 	High
44	Regulatory	Appealed on decisions under the RMA, leading to financial and reputational loss	<ul style="list-style-type: none"> Council have a procedural process that steps through the consent process/requirements. All resource consents must be approved by two staff, who have appropriate degree qualification. 	Moderate
45	Health & Safety	Animal control officer injured while performing role	<ul style="list-style-type: none"> Procedure manual for animal control. Firearms policy. All animal control officers have panic alarms and wear body cameras. 	Moderate
Infrastructure				
46	Project Management	Project management risk (large waste water consent project). Risk of over time and budget and risk of public challenge.	<ul style="list-style-type: none"> Experienced and qualified project managers. Extensive consultation with stakeholders. Use of external contractors. 	Extreme
47	Asset Management	Disruption of drinking water supply/sewerage service as a result of an aging pipe network	<ul style="list-style-type: none"> Robust condition assessment process and renewals programme. 	High
48	Asset Management	Sewer pump stations overflow into water course	<ul style="list-style-type: none"> Emergency generators at pump stations to mitigate the risk of power outage. Infiltration and inflow programme to reduce the flow. 	High
49	Asset Management	Losing road access as a result of flooding event	<ul style="list-style-type: none"> Extensive internal drainage programme in place. NZTA audits of roading measures. Asset Management Plans are reviewed and peer reviewed by external consultants. 	High



#	Risk Area	Risk Detail	Sources of Assurance	Risk Rating
50	Asset Management	Access is restricted or prevented due to aging bridges.	<ul style="list-style-type: none"> Bridge programme in place, utilising external consultants who have identified the highest risks and prioritised the programme based on risk. Targeted programme to develop capability internally. 	High
51	Asset Management	Airport's inability to cope with growth	<ul style="list-style-type: none"> Council have joined the airport association and working towards CAA association. Extending airport. Developing a secondary flight logistic plan. 	High
52	Project Management	Black Beach realignment project. Risk of losing access to Māhia and Rocket lab.	<ul style="list-style-type: none"> Realignment to be completed. 	High
53	Corporate	Affordability of waste (low population numbers)	<ul style="list-style-type: none"> Council are looking at a shared service model and other economic models to improve affordability. 	Moderate
54	Natural Event	Flood risk with low lying rivers	<ul style="list-style-type: none"> Emergency response built into maintenance contracts. 	Moderate
55	Natural Event	Earthquake & Tsunami	<ul style="list-style-type: none"> Building assessments in place. Earthquake risk is incorporated into decision making. Civil defence plans. 	Moderate
56	Regulatory	Blue Bay subdivision consent lapsed that is held by Council		Moderate
57	Asset Management	Councils inability to provide a safe carriage way	<ul style="list-style-type: none"> Transport asset management plan Signage & communication 	Moderate



Appendix 2: Additional Risks for Management Consideration

We have provided a number of additional risks for management to consider in developing a strategic risk register. These are risks that are commonly considered significant risks across the local government sector.

#	Risk
1	Council's inability to adapt effectively to the social, economic and environmental impacts of climate change
2	Poor financial and management monitoring leading to inability to meet future service levels
3	Decrease in funding impacts Councils ability to meet expected levels of service
4	Ineffective records management leading to loss of critical information
5	Inadequate planning for future growth leading to reduction in capacity to provide core services
6	IT systems failure resulting in loss of information or failure to maintain service delivery
7	Lack of effective communication/consulting with key stakeholders (community engagement, media engagement, partnership engagement, internal & external) impacting expected levels of service. Failure to maintain or respond to communication initiatives
8	A failure to realise key Council planning obligations (LTP and Annual Report)



Appendix 3: Example of Audit and Risk Committee Annual Work Programme

The following table presents the Institute of Directors' recommended annual work programme for an Audit and Risk Committee.

Topic	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Foundation				
Review audit committee charter and annual agenda				
Assess committee's independence, financial literacy, skills and experience				
Determine the number of meetings in the forthcoming year				
Committee chair to determine meeting agenda, required attendees, including management and assurance providers				
Enhance financial literacy – update on current financial events				
Review on-going committee education plans				
Conduct an assessment of the committee's performance against its charter and provide a report to Council				
Consider committee member rotation and succession planning				
Assessment of financial information				
Review significant accounting and reporting issues				
Review and endorse annual financial statements				
Review attestation of the CEO and CFO (management representation)				
Review and discuss any reports concerning evidence of material violation or breaches of fiduciary duty				
Review and discuss any reports submitted by the external auditor detailing any instances of fraud or possible illegal acts on the part of management				
Review conflicts of interest and related party transactions				
External audit				
Review external audit plan and scope of work				
Recommend terms of engagement and audit fees				
Consider policy in relation to non-audit fees				



Topic	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Review and approve non-audit services				
Consider objectivity/independence and obtain independence declaration from the external auditor				
Review external auditors report and findings and progress on management actions				
Discuss implications of any significant changes in accounting standards				
Discuss appropriateness of accounting policies, estimates and judgements				
Discuss external auditors views on control environment, including fraud and risk management				
Resolve any disagreement between management and the external auditor in the financial report, and report any significant issues to the Board				
Discuss issues with external auditor in the absence of management				
Ensure on-going communication (written/oral) between the external auditor and the committee				
Review report from external audit on any control issues				
Review the external auditors process for rotation and the approach to managing transition				
Internal audit				
Approve and review performance				
Review internal audit charter				
Review internal audit plan and any changes required to the plan				
Consider adequacy of the internal audit resource				
Review progress against plan				
Review significant internal audit reports and findings				
Review progress on management actions				
Internal control				
Review the entity's approach to internal control				



Topic	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Review internal controls and report to Council				
Risk management				
Review the risk management policy and risk management systems/framework				
Review risk profile				
Review operational effectiveness of risk policies and procedures				
Review the effectiveness of the entity's insurance activities				
Compliance				
Review legal and regulatory matters that have a material impact on the entity				
Review compliance report from management				
Review any correspondence from regulatory bodies				
Review compliance with entity's values and related behaviour and code of conduct				
Review compliance with continuous disclosure requirements				
Other responsibilities				
Review whistleblowing arrangements and reports				
Review fraud report				
Hold regular sessions with senior management				
Review the level of co-ordination between management, internal auditor and external auditor				
Conduct special investigations as appropriate				
Perform other activities as appropriate				
Reporting				
Maintain minutes and report to the Board				



Appendix 4: List of Interviewees

Name	Role
Gary Borg	Chief Financial Officer
Jamie Cox	Engineer Manager
Helen Montgomery	Chief Operating Officer
Kitea Tipuna	Economic Development & Engagement Manager
Charlotte Knight	Governance Advisor and Policy Strategist



Appendix 5: Classification of Internal Audit Findings

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

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



Appendix 6: Basis and Use of Report

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

- Our procedures were performed according to the standards and guidelines of The Institute of Internal Auditors' International Professional Practices Framework. The procedures were not undertaken in accordance with any auditing, review or assurance standards issued by the External Reporting Board (XRB).
- Because of the inherent limitations of any internal control structure, it is possible that errors or irregularities may occur and not be detected. Our procedures were not designed to detect all weaknesses in control procedures as they were not performed continuously throughout a specified period and any tests performed were on a sample basis.
- Any projection of the evaluation of the control procedures to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.
- The matters raised in this report are only those which came to our attention during the course of performing our procedures and are not necessarily a comprehensive statement of all the weaknesses that exist or improvements that might be made. We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, including fraud. Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures under examination, or potential instances of non-compliance that may exist.
- Recommendations for improvement should be assessed by management for their full commercial impact, before they are implemented.
- This Report is not to be used by any other party for any purpose nor should any other party seek to rely on the opinions, advice or any information contained within this Report. In this regard, we recommend that parties seek their own independent advice. Crowe Horwath disclaims all liability to any party other than the client for which it was prepared in respect of or in consequence of anything done, or omitted to be done, by any party in reliance, whether whole or partial, upon any information contained in this Report. Any party, other than the client for which it was prepared, who chooses to rely in any way on the contents of this Report, does it so at their own risk.

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Risk Rating Tables

RISK MATRIX								
1				CONSEQUENCE				
				Minor	Moderate	Significant	High	Extreme
				5	10	40	60	100
Threat	LIKELIHOOD	Likely	10	50	100	400	600	1000
		Moderate	6	30	60	240	360	600
		Rare	4	20	40	160	240	400
		Very Rare	2	10	20	80	120	200
		Unanticipated	1	5	10	40	60	100

Extreme
High
Considerable
Low

RISK MATRIX EFFECTIVE CONTROLS								
0.4				CONSEQUENCE				
				Minor	Moderate	Significant	High	Extreme
				5	10	40	60	100
Threat	LIKELIHOOD	Likely	10	20	40	160	240	400
		Moderate	6	12	24	96	144	240
		Rare	4	8	16	64	96	160
		Very Rare	2	4	8	32	48	80
		Unanticipated	1	2	4	16	24	40

Extreme
High
Considerable
Low

RISK MATRIX PARTIALLY EFFECTIVE CONTROLS								
0.75				CONSEQUENCE				
				Minor	Moderate	Significant	High	Extreme
				5	10	40	60	100
Threat	LIKELIHOOD	Likely	10	37.5	75	300	450	750
		Moderate	6	22.5	45	180	270	450
		Rare	4	15	30	120	180	300
		Very Rare	2	7.5	15	60	90	150
		Unanticipated	1	3.75	7.5	30	45	75

Extreme
High
Considerable
Low

RISK MATRIX INEFFECTIVE CONTROLS/UNDECIDED								
1				CONSEQUENCE				
				Minor	Moderate	Significant	High	Extreme
				5	10	40	60	100
Threat	LIKELIHOOD	Likely	10	50	100	400	600	1000
		Moderate	6	30	60	240	360	600
		Rare	4	20	40	160	240	400
		Very Rare	2	10	20	80	120	200
		Unanticipated	1	5	10	40	60	100

Extreme
High
Considerable
Low

Category	Human	Financial	Regulatory	Operations	Employees	Image & reputation
1. Minor	Report of an incident or near miss	Direct loss or increased cost of up to \$10K	Small, non-systematic and/or technical breaches occur. No impact to citizens.	Minimal disruption to operations or services. e.g. <2 hr disruption for any department	Negligible or isolated employee dissatisfaction.	Reference to community consultation group/forum. Public awareness may exist but no public concern.
2. Moderate	Causes time off work to staff or community member	Direct loss or increased cost of ~\$10 to \$50K	Minor breaches occur, first of its kind, one-off issues Minimal loss to citizens.	Minor disruption to operations or services. e.g. 2-4 hr disruption for any department	General employee morale and attitude problems. Increase in employee turnover.	Adverse news in local media. Concerns of performance raised by stakeholders or the community.
3. Significant	Injury or hospitalisation	Direct loss or increased cost of ~\$50K to \$100K	Multiple related minor breaches. Possibility of some fines. Systemic issue. Small financial impact to citizens. Reportable breach.	Disruption of operations or services. e.g. 1 day disruption for any organisational area (floor)/ 0.5 day for total organisation.	General employee morale or attitude problems in business area. Significant employee turnover in unit area.	Adverse news in the local media (paper/newspaper/TV Social media/networking) Minor decrease in stakeholder, Council or community support.
4. High	One death	Direct loss or increased cost of ~\$100K to \$1M	Significant breach or systemic minor breaches. Reportable breach and action is possible – significant fines, audits/inspections or undertakings. Possible action taken against management.	Serious disruption to operations or services. Adversely affects multiple key groups. e.g. 1-5 day disruption for any dept., 1 day for total Council	Increasing senior managers or experienced employees leave. Significant turnover of experienced employees. Widespread employee attitude problems.	Adverse news in regional media. Serious decrease in stakeholder, Council or community support.
5. Extreme	More than one death	Direct loss or increased cost of over \$1M	Serious breach or multiple significant breaches resulting in regulatory scrutiny. Restrictions on activity or responsibilities of Council. Action taken against management or Councillors.	Total disruption to all Council operations or services. Significantly affects key community services. e.g. Total Business Disruption for 5+ days or all sites unavailable.	A large number of senior managers or experienced employees leave the Council.	Damage to reputation at national level, raised in national media. Major loss of stakeholder, political or community support. The Council under or potentially under administration of central government.

8.3 QRS SIX MONTHLY REPORT TO DECEMBER 2017**Author:** Gary Borg, Chief Financial Officer**Authoriser:** Steven May, Chief Executive Officer**Appendices:** 1. QRS Wairoa Ltd Six Monthly Report to 31 December 2017 [↓](#)**1. PURPOSE**

- 1.1 This report presents the QRS LTD Six Monthly Report for the period ended 31 December 2017 to the Committee. No decisions are required by the Committee at this stage.
- 1.2 This report is presented to the Committee because its terms of reference include monitoring the performance of Council Controlled Organisations (CCO).



RECOMMENDATION

The Chief Financial Officer RECOMMENDS that the Committee receives the report.

2. BACKGROUND

- 2.1 Section 66 of the Local Government Act 2002 requires that a CCO must deliver a report on its operations to its shareholders within 2 months of the end of the first half of its financial year.
- 2.2 The QRS six monthly report, attached as **Appendix 1**, was delivered on 2 March 2018.
- 2.3 The report includes the information required by the company's statement of intent.
- 2.4 The directors have indicated an intention to formally present the report to Council at its Ordinary Meeting on 1 May 2018.

Signatories

	
Author Gary Borg	Approved by Steven May



SIX MONTHLY REPORT

For the Period Ended 31 December 2017





QUALITY ROADING AND SERVICES (WAIROA) LIMITED

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QUALITY ROADING AND SERVICES (WAIROA) LIMITED**DIRECTORY****Directors**

Mr Guy Gaddum (Chairman)
Mrs Wendie Harvey
Mr Ian Redshaw
Mr Tony Gray

Registered Office

Kaimoana Road
Wairoa

Postal Address

P O Box 83
Wairoa

Phone: (06) 838 9030
Fax: (06) 838 9049

Auditor

Stuart Mutch of Ernst & Young on behalf of the Office of the Auditor General

Bankers

ANZ Banking Group
Wairoa

Solicitors

Mr Ian McDonald
Wairoa

Chairman's Six Month Report 2017

For the six-month period to December 2017

The QRS Directors declare a pre-tax profit of \$226,000 (2016: \$2,854).

The Company has reported revenue to 31 December 2017 of \$7,300,000 incurring expenses of \$7,074,000.

	31/12/15	31/12/16	31/12/17
REVENUE	5,200,000	5,600,000	7,300,000
EXPENSES	4,970,000	5,597,000	7,074,000
SURPLUS/(DEFICIT)	230,000	3,000	226,000

The first six months of our 2018 financial year were marked by some critical changes in the business that were required to improve business performance and assure sustainability. Amongst these was the hiring of Nigel Pollock as our new CEO and a company restructure designed to ensure that QRS had a staff structure and skill set that suited the size and strategic requirements of the business going forward.

These critical changes, a focus on execution, coupled with a favourable work environment have contributed to a significant turnaround in performance across all areas of the QRS business.

This has culminated in the securing of an \$8million Safe Roads contract with NZTA which is recognition of the improvements in company culture, capability and professionalism and is an outstanding achievement by the whole QRS team.

This contract reflects a growing confidence in QRS by our major clients including WDC, Higgins, and NZTA.

Community involvement has continued with over \$25,000 spent on charitable projects encompassing school teams, public events, and the Gaiety Theatre.

QRS continues to be a major employer in the Wairoa District with wages of \$3.4 million for the 6 month period to 31 December 2017.

Looking forward for the next 6 months the board is confident that our team will continue to deliver at current levels.

Current staff levels are 98 (2016: 104), with 91% on full time permanent contracts.

The Directors have resolved to pay an interim dividend of \$50,000 (2016: \$50,000) for the six month period.

The Directors thank CEO Nigel Pollock and the QRS team for their dedication to the company and our clients.



Guy Gaddum
Chairman
Quality Rounding and Services (Wairoa) Limited
1 March 2018

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



	Notes	6 mths to 31/12/2017	6 mths to 31/12/2016	12 mths to 30/06/2017
Revenue		7,301,896	5,615,488	13,458,610
Cost of Sales		2,626,702	1,875,560	5,679,982
Gross Profit		4,675,194	3,739,928	7,778,628
Personnel Expenses	2	3,408,319	2,940,816	6,156,887
Depreciation Expense	12	481,939	468,617	973,894
Administrative Expenses		362,291	214,472	570,043
Other Operating Expenses	1	132,896	65,553	171,442
		4,385,445	3,689,458	7,872,266
Operating Profit Before Financing Costs		289,749	50,470	(93,638)
Financing Income		328	1,092	2,255
Financing Expenses		(64,439)	(48,708)	(118,871)
Net Financing Costs		(64,111)	(47,616)	(116,616)
Profit/(Loss) Before Tax		225,638	2,854	-210,254
Income Tax Expense	9	(63,179)	(799)	58,593
Profit/(Loss) For The Period		162,459	2,055	-151,661
Other Comprehensive Income			-	-
Total Comprehensive Income/(Loss) for the Period		162,459	2,055	-151,661

The accompanying accounting policies and notes form part of these financial statements.

Quality Roding and Services (Wairoa) Limited - Six Month Report for the period ended 31 December 2017

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QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



	Notes	6 mnths to 31/12/2017	6 mnths to 31/12/2016	12 mnths to 30/06/2017
EQUITY AT BEGINNING OF THE YEAR		5,729,086	6,020,747	6,020,747
Profit for the period		162,459	2,055	(151,661)
Total recognised revenues and expenses for the period		162,459	2,055	(151,661)
Other comprehensive income		-	-	-
Total comprehensive income for the period		-	-	-
Transactions with owners in their capacity as owners:		-	-	-
Dividends Paid	11	-	(90,000)	(140,000)
EQUITY AT THE END OF THE PERIOD		5,891,545	5,932,802	5,729,086

The accompanying accounting policies and notes form part of these financial statements.

Quality Roving and Services (Wairoa) Limited - Six Month Report for the period ended 31 December 2017

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QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF FINANCIAL POSITION
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



	Notes	6 mths to 31/12/2017	6 mths to 31/12/2016	12 mths to 30/06/2017
ASSETS:				
Current Assets				
Bank		723,188	525,136	612,233
Trade and Other Receivables	5	2,457,655	2,071,692	3,013,244
Inventories	4	1,008,078	1,433,711	636,033
Taxation Refundable		-	28,993	40,194
Total Current Assets		4,188,922	4,059,532	4,301,704
Non Current Assets				
Deferred Tax		351,500	292,907	351,500
Intangible Assets	12	228,577	291,458	256,349
Property, Plant and Equipment	13	4,760,068	4,809,188	4,979,937
Total Non Current Assets		5,340,145	5,393,553	5,587,786
TOTAL ASSETS		9,529,067	9,453,085	9,889,490
EQUITY:				
Share Capital	10	1,250,000	1,250,000	1,250,000
Retained Earnings	10	4,641,545	4,682,802	4,479,086
TOTAL EQUITY		5,891,545	5,932,802	5,729,086
LIABILITIES:				
Current Liabilities				
GST Payable		208,459	112,492	225,223
Trade and Other Payables	6	949,748	830,411	1,071,955
Employee Benefits	8	632,167	628,051	684,487
Interest-Bearing Loans and Borrowings	7	901,718	802,586	1,021,154
Taxation Payable		22,888	-	-
Total Current Liabilities		2,714,980	2,373,540	3,002,819
Non Current Liabilities				
Employee Benefits	8	47,777	68,001	46,409
Quarry Aftercare Provision	14	149,933	156,814	143,437
Interest-Bearing Loans and Borrowings	7	724,832	921,928	967,739
Total Non Current Liabilities		922,542	1,146,743	1,157,585
TOTAL LIABILITIES		3,637,522	3,520,283	4,160,404
TOTAL EQUITY AND LIABILITIES		9,529,067	9,453,085	9,889,490

For and on behalf of the Board, who authorised the issue of these financial statements on 1st March 2018

Director

Director

The accompanying accounting policies and notes form part of these financial statements.

Quality Roving and Services (Wairoa) Limited - Six Month Report for the period ended 31 December 2017

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QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF CASH FLOW
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



	Notes	6 mths to 31/12/2017	6 mths to 31/12/2016	12 mths to 30/06/2017
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from:				
Receipts from Customers		7,857,485	5,550,679	12,449,983
Financing Income		328	1,092	2,255
		<u>7,857,813</u>	<u>5,551,771</u>	<u>12,452,238</u>
Cash was disbursed to:				
Payments to Suppliers		3,622,861	2,456,389	5,548,985
Payments to Employees		3,435,050	2,889,891	6,106,866
Taxes Paid		97	56,126	66,529
Financing Expense		63,248	48,708	118,871
		<u>7,121,256</u>	<u>5,451,114</u>	<u>11,841,251</u>
Net Cash Inflow/(Outflow) from Operating Activities	13	<u>736,557</u>	<u>100,657</u>	<u>610,987</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was provided from:				
Proceeds from Sale of Property, Plant and Equipment		40,000	47,900	88,770
		<u>40,000</u>	<u>47,900</u>	<u>88,770</u>
Cash was applied to:				
Purchase of Property, Plant and Equipment		303,261	761,881	1,440,363
Purchase of Intangibles		-	99,261	99,261
		<u>303,261</u>	<u>861,142</u>	<u>1,539,624</u>
Net cash Inflow/(Outflow) from Investing Activities		<u>(263,261)</u>	<u>(813,242)</u>	<u>(1,450,854)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash was provided from:				
Loans and Borrowings		-	564,801	967,317
		<u>-</u>	<u>564,801</u>	<u>967,317</u>
Cash was applied to:				
Payment of Dividends		-	90,000	140,000
Loans and Borrowings		362,341	378,476	516,613
		<u>362,341</u>	<u>468,476</u>	<u>656,613</u>
Net Cash Inflow/(Outflow) from Financing Activities		<u>(362,341)</u>	<u>96,325</u>	<u>310,704</u>
Net Increase / (Decrease) in Cash Held		<u>110,955</u>	<u>(616,260)</u>	<u>(529,163)</u>
Add Opening Cash and Cash Equivalents		612,233	1,141,396	1,141,396
Closing Cash and Cash Equivalents		<u>723,188</u>	<u>525,136</u>	<u>612,233</u>
Cash Balances in the Statement of Financial Position				
Cash / (Overdraft)		723,188	525,136	612,233
CLOSING CASH AND CASH EQUIVALENTS		<u>723,188</u>	<u>525,136</u>	<u>612,233</u>

The accompanying accounting policies and notes form part of these financial statements.

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF ACCOUNTING POLICIES
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



Reporting Entity

Quality Roading and Services (Wairoa) Limited ("QRS") is incorporated and domiciled in NZ and is wholly owned by the Wairoa District Council. The Company is a Council Controlled Trading Organisation as defined in Section 6 of the Local Government Act 2002.

The principal activities for the company are Roading Maintenance and Construction, Reserves Maintenance, Quarrying, Heavy Transport, Civil Construction, Lime Production and Utility Services within the Wairoa District and wider East Coast Region.

Basis of preparation

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and the requirements of the Companies Act 1993, Financial Reporting Act 2013 and the Local Government Act 2002. The financial statements have also been prepared on a historical cost basis except where specifically provided for within these financial statements. The financial statements are presented in New Zealand dollars.

Statement of compliance

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP). They comply with New Zealand equivalents to IFRSs and other applicable Financial Reporting Standards, as appropriate for profit-oriented entities in tier 2 (NZ IFRS RDR).

The company is eligible to report in accordance with Tier 2 for profit accounting standards on the basis that it does not have public accountability and is not a large for profit public sector entity.

Accounting Policies

The following particular accounting policies which materially affect the measurement of results and financial position have been applied.

a) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Specifically, revenue on contracts is recognised progressively over the period of each contract. The amount included in the Statement of Comprehensive Income, and the value of the contract work in progress, are established by assessment of individual contracts taking into account the proportion of work completed, cost analysis and estimated final results.

Where the contract outcome cannot be reliably measured, revenue is recognised only to the extent of the expenses recognised which are recoverable.

b) Expenses

Expenses shown in the Statement of Comprehensive Income comprise the amounts paid and payable by the Company for completed contracts for the supply from suppliers of goods and services in the ordinary course of business.

c) Borrowing costs

Borrowing costs are recognised as an expense when incurred.

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



d) Goods and Services Tax

The Financial Statements have been prepared exclusive of goods and services tax (GST) with the exception of receivables and payables which are stated with GST included. Where GST is irrecoverable as an input tax, it is recognised as part of the related asset or expense.

e) Employee Benefits

Provision is made in respect of the Company's liability for annual leave, sick leave, long service leave and retirement gratuities.

The provision for sick leave is based on the additional amount that the company expects to pay as a result of the unused entitlement that has accumulated at balance date.

The provision for gratuities is based on the number of weeks the employee will be paid at retirement, the expected pay rate along with the probability of the employee still being employed by QRS at retirement age.

The provision for long service leave is the amount of future benefit that employees have earned in return for their service in the current and prior periods.

Expected future payments for gratuities and long service leave are discounted using market yields at the reporting date.

Defined Contribution Pension Plan obligations are recognised as an expense in the Statement of Comprehensive Income as incurred.

f) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

While discounting is used, the increase in the provision due to the passage of time is recognised as a financing cost.

g) Taxation

Current tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the current period's taxable income. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date.

Deferred income tax is provided on all temporary differences at the balance sheet date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognised for all taxable temporary differences except when the deferred income tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred income tax assets are recognised for all deductible temporary differences, carry-forward of unused tax credits and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry-forward of unused tax credits and unused tax losses can be utilised, except when the deferred income tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



The carrying amount of deferred income tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Unrecognised deferred income tax assets are reassessed at each balance sheet date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the balance sheet date.

Income taxes relating to items recognised directly in equity are recognised in equity and not in profit or loss.

Deferred tax assets and deferred tax liabilities are offset only if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and liabilities relate to the same taxable entity and the same taxation authority.

h) Accounts Receivable

Accounts Receivable are recognised initially at fair value and subsequently at amortised cost less an allowance for any uncollectable amounts.

An estimate for doubtful debts is made when collection of the amount is no longer probable. Bad debts are written off when identified.

i) Cash and Cash Equivalents

Cash and short-term deposits in the Statement of Financial Position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less.

j) Inventories

Inventories are valued on the basis of the lower of cost, determined on a first-in, first-out basis, and net realisable value.

k) Property, Plant and Equipment

Property, Plant and Equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Such cost includes the cost of replacing parts that are eligible for capitalisation when the cost of replacing the parts is incurred. Similarly, when each major inspection is performed, its cost is recognised in the carrying amount of the property plant and equipment as a replacement only if it is eligible for capitalisation. All other repairs and maintenance are recognised in profit or loss as incurred. There are six classes of Property, Plant and Equipment:

- a.) Freehold Land
- b.) Quarries
- c.) Freehold Buildings
- d.) Plant, Equipment and Motor Vehicles
- e.) Office Equipment and Furniture
- f.) Computer Hardware

The carrying values of property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

**QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017**



If any such indication exists where the carrying values exceed the estimated recoverable amount, the assets or cash-generating units are written down to their recoverable amount.

The recoverable amount of property, plant and equipment is the greater of the fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash generating unit.

Impairment losses are recognised in the Income Statement in other operating expenses.

l) Depreciation

Depreciation is calculated to allocate the cost less estimated residual value of property, plant and equipment over their estimated useful lives.

Depreciation is provided on a straight line basis on Freehold Buildings and Quarries. Freehold Land is not depreciated.

Plant, Equipment and Motor Vehicles, Office Equipment and Furniture, and Computer Hardware are depreciated using the diminishing value method

The rates for major classes of assets have been estimated as follows:

a.) Quarries	(3.3 % Straight Line)
b.) Freehold Buildings	(3.3 % Straight Line)
c.) Plant, Equipment & Motor Vehicles	(20 % Diminishing Value)
d.) Office Equipment and Furniture	(20 % Diminishing Value)
e.) Computer Hardware	(48 % Diminishing Value)

Depreciation is calculated on a monthly basis from the date of acquisition. The assets useful lives, residual values and depreciation method are reviewed at least every financial year.

m) Intangible Assets

Intangible assets acquired separately are capitalised at cost. Following initial recognition, the cost model is applied to all classes of intangible assets.

The useful lives of intangible assets are assessed to be either finite or indefinite. Intangible assets with finite lives are amortised over the useful life and tested for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the amortisation period or method, as appropriate, which is a change in accounting estimate. The amortisation expense on intangible assets with finite lives is recognised in profit or loss in the expense category consistent with the function of the intangible asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the income statement when the asset is derecognised.

The amortisation of the software class of intangible assets has been estimated at 20%-48% diminishing value, depending on the nature of the software.

n) Statement of Cash Flows

Operating activities include cash received from all income sources of the Company and records the cash payments made for the supply of goods and services.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise the change in equity and debt capital structure of the Company.

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2017



o) Interest-Bearing Loans and Borrowings

All loans and borrowings are initially recognised at fair value net of issue costs associated with the borrowing.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Amortised cost is calculated by taking into account any issue costs, and any discount or premium on settlement.

Gains and losses are recognised in the income statement when the liabilities are derecognised and as well as through the amortisation process.

p) Trade and Other Payables

Trade payables and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the end of the financial year that are unpaid and arise when QRS becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

q) Financial Instruments

Financial instruments are recognised in the Balance Sheet when QRS becomes party to a financial contract. They include cash balances, bank overdrafts, receivables, payables and term borrowings. All revenues and expenses in relation to the financial instruments are recognised in the Income Statement.

r) Leases

Operating lease payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are included in the determination of the operating surplus in equal instalments over the lease term.

s) Significant Accounting Judgements, Estimates and Assumptions
Quarry Aftercare Make good provisions

A provision has been made for the present value of anticipated costs of future restoration of quarry sites. The provision includes future cost estimates associated with quarry aftercare. The calculation of this provision requires assumptions such as application of environmental legislation and life of metal extraction from each quarry site. These uncertainties may result in future actual expenditure differing from the amounts currently provided. The provision recognised for each site is periodically reviewed and updated based on the facts and circumstances available at the time. Changes to the estimated future costs for sites are recognised in the statement of financial position by adjusting both the expense or asset (if applicable) and provision.

t) Joint Arrangements

QRS have a joint arrangement with Wi Pere Trust at the Tangihanga Quarry. A joint arrangement is an arrangement over which two parties or more have joint control. Joint control is the contractually agreed sharing of control over an arrangement which exists only when the decisions about the relevant activities (being those that significantly affect the returns of the arrangement) require the unanimous consent of the parties sharing control. QRS's joint arrangement is a joint operation.

A joint operation is a type of joint arrangement in which the parties with joint control of the arrangement have the rights to the assets and obligations for the liabilities relating to the arrangement.

In relation to its interest in the joint operation, the financial statement for QRS includes:

- Assets, including its share of any assets held jointly
- Liabilities, including its share of any liabilities incurred jointly
- Revenue from the sale of its share of the output arising from the joint operation
- Share of the revenue from the sale of the output by the joint operation
- Expenses, including its share of any expenses incurred jointly

All such amounts are measured in accordance with the terms of each arrangement which are in proportion to QRS's interest in the joint operation.

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
NOTES TO THE FINANCIAL STATEMENTS (Unaudited)
FOR THE SIX MONTHS ENDED 31 DECEMBER 2017



	6 mths to 31/12/2017	6 mths to 31/12/2016	12 mths to 30/06/2017
1 OTHER OPERATING EXPENSES			
Auditors remuneration	30,195	29,759	59,519
Directors fees	60,530	41,921	94,846
Impairment of trade receivables (bad and doubtful debts)	5,142	-	5,755
Loss on disposal of property plant and equipment	1,191	4,078	4,819
Gain on disposal of property plant and equipment	-	(38,752)	(77,908)
Amortisation of intangibles	27,772	18,543	53,652
lease payments - operating lease	4,137	5,272	7,919
- rental costs	3,929	4,732	22,840
	<u>132,896</u>	<u>65,553</u>	<u>171,442</u>
2 PERSONNEL EXPENSES			
Wages and salaries	3,320,833	2,889,891	5,871,466
Liability for long-service leave	1,109	(658)	6,307
Liability for sick leave	(2,927)	9,073	116,136
Liability for gratuities	1,119	(32,445)	1,128
Contribution to defined contribution plans	88,185	74,955	161,850
	<u>3,408,319</u>	<u>2,940,816</u>	<u>6,156,887</u>
3 OPERATING LEASES			
Leases as lessee			
Non-cancellable operating lease rentals are payable as follows:			
Not later than one year	6,084	9,413	6,084
Later than one year and not later than five years	9,137	448	12,179
	<u>15,221</u>	<u>9,861</u>	<u>18,263</u>
4 INVENTORIES			
Metal Stocks	418,860	626,117	429,918
Other Supplies	82,400	100,359	113,003
Work in Progress	506,818	707,235	93,112
	<u>1,008,078</u>	<u>1,433,711</u>	<u>636,033</u>
Some inventories are subject to retention of title clauses. Work in progress is held at cost.			
5 TRADE AND OTHER RECEIVABLES			
Trade Debtors	1,080,182	1,016,884	1,096,624
Wairoa District Council	917,161	566,804	1,538,365
Provision for Doubtful Debts	(2,074)	(3,609)	(7,216)
Tender Deposits	1,000	-	-
Retentions	348,245	404,325	362,715
Prepayments	113,142	87,288	22,756
	<u>2,457,655</u>	<u>2,071,692</u>	<u>3,013,244</u>
6 TRADE AND OTHER PAYABLES			
Trade Creditors	735,851	510,749	601,000
Other	213,897	319,662	470,955
	<u>949,748</u>	<u>830,411</u>	<u>1,071,955</u>

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
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	6 mnths to 31/12/2017	6 mnths to 31/12/2016	12 mnths to 30/06/2017
7 INTEREST BEARING LOANS AND BORROWINGS			
UDC Term Loan	887,226	986,720	1,081,851
Less Current portion	(337,016)	(318,667)	(370,338)
	<u>550,210</u>	<u>668,053</u>	<u>711,513</u>
Interest Rate			
UDC Term Loan	6.00%	6.00%	6.00%
 UDC Current Account	 407,730	 357,730	 497,730
Less Current Portion	(407,730)	(357,730)	(497,730)
	<u>-</u>	<u>-</u>	<u>-</u>
 Porter Finance Limited	 150,083	 175,665	 163,479
Less Current Portion	(31,169)	(25,581)	(28,230)
	<u>118,914</u>	<u>150,084</u>	<u>135,249</u>
Interest Rate			
Porter Finance Loan	11.00%	11.00%	11.00%
 ANZ Term Loan	 99,806	 204,400	 152,366
Less Current portion	(99,806)	(100,609)	(100,608)
	<u>0</u>	<u>103,791</u>	<u>51,758</u>
Interest Rate			
ANZ Term Loan	6.47%	6.47%	6.47%
 Mills Tui	 81,705	 -	 93,467
Less Current portion	(25,997)	-	(24,248)
	<u>55,708</u>	<u>-</u>	<u>69,219</u>
Interest Rate			
Mills Tui			12%
Made up of:			
Current	901,718	802,586	1,021,154
Non-Current	724,832	921,928	967,739
	<u>1,626,550</u>	<u>1,724,514</u>	<u>1,988,893</u>
8 EMPLOYEE BENEFITS			
Long-service Leave	31,221	30,112	30,157
Annual Leave	403,727	399,073	396,377
Sick Leave	16,199	19,126	15,678
Gratuities	39,008	37,889	37,331
Time In Lieu	80,364	66,287	131,646
Accrued Pay	109,425	143,565	119,707
	<u>679,944</u>	<u>696,052</u>	<u>730,896</u>
Made up of:-			
Current	632,167	628,051	684,487
Non-current	47,777	68,001	46,409
	<u>679,944</u>	<u>696,052</u>	<u>730,896</u>

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
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	6 mths to 31/12/2017	6 mths to 31/12/2016	12 mths to 30/06/2017
9 TAXATION			
Profit/(Deficit) before taxation	225,638	2,854	(210,254)
Prima facie taxation 28%	63,179	799	(58,871)
Plus taxation effect of permanent differences:			
- Non deductible expenses		-	278
	63,179	799	(58,593)
Income tax expense at effective tax rate of 28%			
Major components of taxation expense are:			
Current taxation	-	-	(34,006)
Deferred taxation			
Origination and reversal of temporary differences	-	-	(24,587)
Recognised tax losses	-	-	-
	-	-	(58,593)
Imputation Credit Account			
10 EQUITY			
(a) Share Capital			
Opening balance	1,250,000	1,250,000	1,250,000
Closing Balance	1,250,000	1,250,000	1,250,000
At 31 December the company had issued 1,250,000 shares which are fully paid. All shares carry equal voting rights and the right to share in any surplus on winding up the company. None of the shares carry fixed dividend rights. The shares do not have a par value.			
(b) Retained Earnings			
Retained earnings at 1 July	4,479,086	4,770,747	4,770,747
Net operating surplus/deficit	162,459	2,055	(151,661)
Final Dividend	-	(90,000)	(50,000)
Interim Dividend	-	-	(90,000)
Retained earnings at 31 December	4,641,545	4,682,802	4,479,086
11 BANK FACILITY			
A bank facility is available at the ANZ Bank, and is secured by a fixed and floating charge over the company's assets. The facility available totals \$200,000 (2016: \$200,000). The current interest rate is 6.95% (2016: 6.95%).			
12 INTANGIBLE ASSETS			
Software			
Balance at 1 July	668,833	470,035	569,572
Additions	-	198,798	99,261
Disposals	-	-	-
Balance at 31 December	668,833	668,833	668,833
Amortisation and Impairment Losses			
Balance at 1 July	412,484	358,832	358,832
Amortisation for the year	27,772	18,543	53,652
Disposals	-	-	-
Balance at 31 December	440,256	377,375	412,484
Carrying Amounts			
At 1 July	256,349	111,202	210,740
At 31 December	228,577	291,458	256,349

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
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13 PROPERTY, PLANT AND EQUIPMENT

6 mths to 31/12/17

Cost	Land	Quarries	Buildings	Plant & Machinery	Fixtures, fittings & equipment	Computer Hardware	Total
Balance at 1 July	29,433	371,151	525,400	13,776,814	597,150	429,281	15,729,229
Additions	-	-	49,233	156,229	93,951	3,848	303,261
Disposals	-	-	-	(50,694)	-	-	(50,694)
Balance at 31 December	29,433	371,151	574,633	13,882,349	691,101	433,129	15,981,796
Depreciation and Impairment Losses							
Balance at 1 July	-	14,428	320,206	9,770,321	278,406	365,932	10,749,293
Depreciation for the year	-	3,791	11,584	404,476	47,254	14,834	481,939
Disposals	-	-	-	(9,504)	-	-	(9,504)
Balance at 31 December	-	18,219	331,790	10,165,293	325,660	380,766	11,221,728
Carrying Amounts							
At 1 July	29,433	356,723	205,194	4,006,492	318,744	63,349	4,979,935
At 31 December	29,433	352,932	242,843	3,717,056	365,441	52,363	4,760,068

6 mths to 31/12/16

Cost	Land	Quarries	Buildings	Plant & Machinery	Fixtures, fittings & equipment	Computer Hardware	Total
Balance at 1 July	286,719	12,223	519,130	12,866,914	522,072	409,821	14,616,879
Additions	-	-	6,270	737,479	22,185	19,835	785,769
Disposals	-	-	-	(187,840)	(5,932)	-	(193,772)
Balance at 31 December	286,719	12,223	525,400	13,416,553	538,325	429,656	15,208,876
Depreciation and Impairment Losses							
Balance at 1 July	-	8,879	303,816	9,239,356	216,038	319,642	10,087,731
Depreciation for the year	-	202	8,002	406,840	32,017	21,556	468,617
Disposals	-	-	-	(178,437)	(2,109)	-	(180,546)
Balance at 31 December	-	9,081	311,818	9,467,759	245,946	341,198	10,375,802
Carrying Amounts							
At 1 July	286,719	3,344	215,314	3,627,557	306,034	90,181	4,529,149
At 31 December	286,719	3,148	213,582	3,924,903	292,377	88,459	4,809,188

12 mths to 30/06/17

Cost	Land	Quarries	Buildings	Plant & Machinery	Fixtures, fittings & equipment	Computer Hardware	Total
Balance at 1 July	29,433	269,509	519,130	12,866,913	522,072	409,822	14,616,879
Additions	-	101,642	6,270	1,229,741	81,010	21,700	1,440,363
Disposals	-	-	-	(319,840)	(5,932)	(2,241)	(328,013)
Balance at 30 June	29,433	371,151	525,400	13,776,814	597,150	429,281	15,729,229
Depreciation and Impairment Losses							
Balance at 1 July	-	8,879	303,816	9,239,356	216,038	319,642	10,087,731
Depreciation for the year	-	5,549	16,390	840,558	64,477	46,920	973,894
Disposals	-	-	-	(309,593)	(2,109)	(630)	(312,332)
Balance at 30 June	-	14,428	320,206	9,770,321	278,406	365,932	10,749,293
Carrying Amounts							
At 1 July	29,433	260,630	215,314	3,627,557	306,034	90,180	4,529,148
At 30 June	29,433	356,723	205,194	4,006,492	318,744	63,349	4,979,935

QUALITY ROADING AND SERVICES (WAIROA) LIMITED
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	6 mnths to 31/12/2017	6 mnths to 31/12/2016	12 mnths to 30/06/2017
14 OTHER PROVISIONS			
QUARRY AFTERCARE PROVISION			
Balance at beginning of the year	143,437	154,943	154,943
Provided for during the year	6,496	1,871	2,929
Expenditure during the year	-	-	(14,435)
Balance at the end of the year	149,933	156,814	143,437
A provision is recognised for expected Quarry reinstatement costs based on past experience of the level of metal extraction.			
15 RECONCILIATION OF NET OPERATING PROFIT AFTER TAXATION WITH CASH INFLOW FROM OPERATING ACTIVITIES	6 mnths to 31/12/2017	6 mnths to 31/12/2016	12 mnths to 30/06/2017
Reported net operating profit after taxation	162,459	2,055	-151,661
Add back non-cash items:			
Depreciation	481,939	468,617	973,894
Amortisation	27,772	18,543	53,652
(Increase)/Decrease in Deferred Taxation	0	-	(58,593)
Increase/(Decrease) in Employee Benefits	1,368	5,118	(16,474)
Increase/(Decrease) in Quarry Aftercare Provision	6,496	1,871	(11,506)
	680,034	496,204	789,312
Add back items classified as investment activities:			
Net loss on sale of Property, Plant and Equipment	1,191	4,078	4,819
Gain on sale of Property, Plant and Equipment	-	(38,752)	(77,908)
	1,191	(34,674)	(73,089)
Movements in Working Capital:			
(Increase)/Decrease in Receivables & Prepayments	555,589	(64,809)	(1,006,361)
(Increase)/Decrease in Inventories	(372,045)	(94,208)	703,470
Increase/(Decrease) in Trade and Other Payables and GST	(138,974)	(156,587)	197,689
Increase/(Decrease) in Employee Benefits	(52,320)	10,058	66,495
(Increase)/Decrease in Tax Payable/Receivable	63,082	(55,327)	(66,529)
	55,332	(360,873)	(105,236)
Net Cash (outflow)/inflow from Operating Activities	736,557	100,657	610,987

8.4 PROPOSAL TO RENDER HBLASS LTD DORMANT

Author: Gary Borg, Chief Financial Officer

Authoriser: Steven May, Chief Executive Officer

Appendices: 1. Proposal to make HBLASS dormant [↓](#)
2. HBLASS constitution [↓](#)

1. PURPOSE

- 1.1 The purpose of this report is to seek the Committee's endorsement of a proposal to render HB LASS Limited dormant.

RECOMMENDATION

The Chief Financial Officer RECOMMENDS that the Committee endorses the proposal.

EXECUTIVE SUMMARY**2. BACKGROUND**

- 2.1 This proposal follows an approved motion at a meeting of the company's directors on 8 December 2017.
- 2.2 Since this relates to the status of a Council Controlled Organisation (CCO) the ultimate decision rests with Council. However, the monitoring of the performance of CCOs is contained within the Committee's terms of reference. It is therefore appropriate that Council's decision is supported by an opinion from its Committee.
- 2.3 The details of the proposal are contained in a report to Napier City Council, attached as **Appendix 1**.
- 2.4 The company's constitution is attached as **Appendix 2** as an aide memoire.

3. OPTIONS

- 3.1 The options identified are:
- a. Endorse the proposal
 - b. Rebuff the proposal
- 3.2 The main benefit of HB LASS is that it provides a formal structure that overtly demonstrates the collaborative efforts of the 5 Hawke's Bay Councils. An alternative structure is proposed in the form of a Chief Executive Forum.
- 3.3 The principle driver for the proposal is to reduce administrative burden and cost.
- 3.4 Therefore the fundamental determinant should be whether it can be assessed that the group can be as effective in delivering synergies, collective bargaining and efficiencies under the alternative structure.
- 3.5 The preferred option is *a) endorse the proposal*, because the group of councils have already demonstrated its commitment to collaboration and achieving positive outcomes for the region, within or without the format of the company. This meets the purpose of local government as it will help meet the current and future needs of communities for

good-quality infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

4. CORPORATE CONSIDERATIONS

What is the change?

- 4.1 The company does not undertake a significant activity (in the LGA context) and so there are no significant changes to how services are delivered.

Compliance with legislation and Council Policy

- 4.2 Part 5 and Section 7 of the Local Government Act (2002), and the relevant provisions of the Companies Act (1993) and the Income Tax Act (2007), if any, will apply when the ultimate decision is made.

What are the key benefits?

- 4.3 Less bureaucracy.

What is the cost?

- 4.4 Nil

What is the saving?

- 4.5 Not quantified, although modest administrative cost savings would be expected.

Who has been consulted?

- 4.6 Public consultation is required for a proposal to form a CCO. However this matter will not significantly impact on how Council delivers service to its community and consultation is not required.

Service delivery review

- 4.7 This proposal follows a review of the format of collaboration among the Hawke's Bay councils.

Maori Standing Committee

- 4.8 As this matter has no specific implications for tangata whenua, it has not been referred to the MSC.

5. SIGNIFICANCE

- 5.1 Impact: This matter will have no discernible impact on how Council interacts with or delivers services to its community and is assessed as being of low significance.

6. RISK MANAGEMENT

- 6.1 The strategic risks (e.g. publicity/public perception, adverse effect on community, timeframes, health and safety, financial/security of funding, political, legal – refer to S10 and S11A of LGA 2002, others) identified in the implementation of the recommendations made are as follows:
- a. To mitigate any reputational risk or risk to loss of bargaining leverage, it would be desirable that the proposed structure is formally documented and notified.



[List any instances this report or previous reports on this topic have gone to Council/Committee]

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

	
Author Gary Borg	Approved by Steven May

1. HAWKES BAY LOCAL AUTHORITY SHARED SERVICES - STRUCTURE CHANGE

<i>Type of Report:</i>	Legal
<i>Legal Reference:</i>	Local Government Official Information and Meetings Act 1987
<i>Document ID:</i>	447078
<i>Reporting Officer/s & Unit:</i>	Adele Henderson, Director Corporate Services

1.1 Purpose of Report

To propose the legal structure of Hawke's Bay Local Authority Shared Services Limited (HBLASS) become dormant in order to focus attention and resources on the purpose of HBLASS and reduce compliance costs for all the councils.

Officer's Recommendation

That the Council:

- Agree HBLASS, as a legal entity will be dormant in the short term; with the ability for the legal entity able to be reactivated in the future.
- Note that the dormant status of HBLASS is effective on receipt of agreement by all members of the Board.
- Note that the decision on the dormant status of HBLASS will be determined by the majority of councils.
- Note that each Council will continue its participation in a Collaborative approach that has proven effective in a pilot: Hawke's Bay Councils delivering Service and Value.
- That the Councils approve the exemption of HBLASS from the Council Controlled Organisation requirements (Local Government Act Section 7(3))
- Note that each Council will actively support shared and common goal setting, decision-making, resourcing including financial contribution, staff and communication.

Chairperson's Recommendation

That the Chairperson resolve that the officer's recommendation be adopted.

1.2 Background Summary

Since 2012, when HBLASS was incorporated as a legal entity, there has been significant effort to identify functions and analyse opportunities for shared services and joint procurement across the Hawke's Bay Councils.

The effort and the results, through HBLASS have been focused largely on procurement and the development of shared IT services. HBLASS funded a Chairperson for IT shared services, minutes, and governance as well as selective consulting studies and plans. Because structural change and cost reduction are implicit in Shared Services, an "all in" model was met with resistance when timing and opportunities didn't align with councils direction at a particular point in time.

In early 2017, there was a review leading to a recommitment to HBLASS efforts with Collaboration as an approach to improving Hawke's Bay wide Service and Value. As part of the review, a new wider role of HBLASS Collaborator was introduced on a 6 month contract.

The principles of Collaboration are:

- Discover who is doing what
- Connect with others that share the same objective
- Collaborate to delivery more for less.

The following summarizes the Collaboration and outcomes in 2017:



Shift from Shared Services to Collaboration



- Decision to shift from Shared Services to Collaboration in October 2016.
- Recruit and contract Collaboration Lead March 2017.
- SOIs signed and OK to contact staff May 2017.
- First group meeting June 2017.
- A 6 month pilot.

Robust and Relevant Results Through People

Collaboration - Achievements

- **Trust:** open to work together, sharing activities and issues, creating common goals.
- **Relationships:** identifying opportunities, problem solving, support.
- **Shared Expertise:** knowledge, know-how.
- **Shared Infrastructure:** policy, procedures, technology.
- **Start of a Region-wide and Long View of Services;** roadmaps that align and include all councils.
- **Customer Focus:** starting with customer needs.
- **Modeling of Collaborative Behaviour:** open, listening, learning
- **Creative Solutions:** aspirational rather than compliance

Robust and Relevant Results Through People

5

Collaboration - Achievements

- **Simplification** of business cases – do it once for the region.
 - ✓ Simplify decision making: Does it meet business needs? Can we afford it?
 - ✓ Better decisions - perspective of each council. Deeper and broader due diligence; better vendor/product selection.
- **Effective procurement process** – shared roadmap.
- Flexible procurement contracts - staged for all councils to jump on board.
- **Support of local economic development** – reduced cost for respondents to tender.
- **Savings:** \$500K+

Robust and Relevant Results Through People

6

The focus on collaboration versus Shared Services is consistent with the direction that a number of the Councils are taking in other regions. Bay of Plenty for example has a collaboration portal that has resulted in improved knowledge sharing and efficiencies been delivered within projects and service delivery. This portal is now widely used by local Councils.

Staff involved have delivered improved Service and Value across Hawke's Bay in the following areas:

- IT: Shared Infrastructure Services including Wide Area Network, Desktop and Web Services.
- GIS: Shared Aerial Photography.
- Open Spaces: Opportunities for One View of Information and Shared approaches to operations.
- Animal Control: Opportunities for Shared Education and License Data.
- Training and Development: Common Requirements and Shared Onsite Training.
- Shared Internal Audit Services. Improved quality, value and efficiency.
- Records Management: Common approaches.

1.3 Proposed Structure

The Chief Executive (CE) Forum, will replace the HBLASS board structure with the same five Council CEOs and independent chair – the function of HBLASS will continue but without the legislative requirements of operating a Company. The CE Forum group is fully committed to working together focusing on improving Service and Value for the Hawke's Bay region through collaboration. The primary difference in the structure change is less time and resource spent on the requirements for an active Council-owned, legal entity and more focus on setting direction and enabling staff to achieve Service and Value. At the same time, the CE Forum provides an umbrella and common way of operating for the many collaborative initiatives across Hawke's Bay, beyond HBLASS.

The administrative function is also significantly reduced. A lead council would be identified to maintain a ledger with invoicing to each council to recover agreed and shared costs for the Collaboration Program and any project expenses.

To deactivate a councils-owned company requires the following steps to be undertaken:

1. Obtain a special resolution of shareholders (in writing and signed) stating the shareholders agree to shelve the company.
2. Pay final GST return to Inland Revenue (HBLASS is not registered for FBT but this would apply if it were).
3. Make final payouts as determined by above resolution (if applicable) to clear the bank accounts.
4. Close bank accounts with Westpac.
5. Deregister for GST with Inland Revenue.
6. File the final income tax return (IR4) for the tax year (includes company accounts up to the point when business ceased, but note this cannot be filed early and is due after the end of the financial year in which HBLASS closed).
7. File the IR433 Non-Active Company Declaration form with Inland Revenue.

The HBLASS Limited legal entity can be reactivated in the future if business models, organizational, contract or procurement changes require a separate legal entity

1.3 Issues

There are no foreseen issues or risks at this time. This structural change will cost less and focus attention on the purpose of the LASS.

1.4 Significance and Consultation

The Board is comprised of the five Chief Executives of the Hawke's Bay Councils. All Chief Executives agree with the recommendation to make the HBLASS company dormant and have approved a motion at their meeting on December 8, 2017.

Each Council is now being consulted with a recommendation to make the HBLASS company dormant. The Chief Executives intend to still refer to their activities and undertaking as a group as HBLASS, but not as a separate legal entity. The Councils are requested to provide a response to this proposal by the end of March 2018.

1.5 Implications**Financial**

There will be residual funding from the current years subscription, and it is proposed to transfer this to Napier City Council, where it will provide an accountability report. The residual fund will be to pay for the continued services of the Chairman and Collaborator roles.

Social & Policy

Through the Collaboration pilot in 2017, there has been a significant interest shown by staff in the opportunities for improved Service and Value across Hawke's Bay that will contribute to the outcome of health and prosperity of the region.

Risk

The requirements of being a CCO will still need to be met if the Councils wish to continue with the Company in its current format, including the preparation of a Statement of Intent. This work has currently been put on hold.

Councils may decide not to continue to fund the Chairperson and Collaborator role and further opportunities on effective and efficient services may be missed.

1.6 Options

The options available to Council are as follows:

- a. Approve the recommendation to make dormant HB Local Authority Shared Services Limited.
- b. Not approve the recommendation with HBLASS Limited to continue in its current form.
- c. Recommend that all shared service/collaboration activities cease immediately.

1.7 Development of Preferred Option

Option A – Make the HBLASS legal entity dormant as this will result in a lower financial and administration burden to the councils while improving the focus to meet Service and Value outcomes.

As noted above during the review of HBLASS in 2017, LASS organizations around New Zealand were approached to share their experience. Success was linked directly with a collaborative approach. Other LASS organizations that have taken the traditional structural/cost reduction approach with services being operated and contracts run

through the LASS, are currently assessing the change to a collaborative approach for more robust and relevant solutions.

HBLASS has taken the initiative to test collaboration in the Hawke's Bay environment during 2017. There has been considerable success over the six months of this pilot to test collaboration. In order for further improvement, there must be greater engagement, client focus, leadership accountability and strengthening of a collaborative culture.

1.8 Attachments

Nil

CONSTITUTION OF HB LASS LIMITED

13 December 2012

IRB-07-01-11-46

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Constitution of HB LASS Limited

IRB-07-01-11-46

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CONSTITUTION OF HB LASS LIMITED

1. Interpretation

1.1 Definitions

In this Constitution, unless the context otherwise requires:

“Act” means the Companies Act 1993;

“Authority” means a local authority as provided for in the Local Government Act 2002;

“Company” means HB LASS Limited;

“Constitution” means this constitution as altered from time to time;

1.2 Construction

In this Constitution, unless the context otherwise requires:

- a. The headings appear as a matter of convenience and shall not affect the construction of this Constitution.
- b. In the absence of an express indication to the contrary, references to sections, clauses, schedules and paragraphs are to sections, clauses, schedules and paragraphs of this Constitution.
- c. A reference to any statute, statutory regulations or other statutory instrument as from time to time amended or re-enacted or substituted.
- d. The singular includes the plural and vice versa and one gender includes the other gender.
- e. The words “written” and “writing” include facsimile communications and any other means of communication resulting in permanent visible reproduction.
- f. Words or expressions defined in the Act have the same meaning in this Constitution.

2. Constitution and the Companies Act

The Company, the Board, each Director and each Shareholder have the rights, powers, duties and obligations set out in the Act except to the extent they are negated or modified by this Constitution.

3. Capacity of Company

3.1 Capacity

Subject to the Act and any other enactment and the general law the company shall have the capacity both within and outside New Zealand to carry on or undertake the following businesses or activities, to do the following acts and enter into the following transactions and no others:

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- a. To provide shared information collection, processing, administration, management and associated services to local authorities.
- b. To provide such services to other parties where the board is satisfied that the provision of such services benefits the ability of the company to enhance the efficiency and effectiveness of provision of those services by or on behalf of local authorities.
- c. Generally to do all acts, matters and things that the board considers necessary or conducive to further the undertaking of the transactions envisaged by paragraphs a. and b. in accordance with the Company's Statement of Intent.
- d. The Company has no power to carry on any other business or activity.

The Company will fulfil all its statutory obligations as a Council Controlled Organisation under the Local Government Act 2002.

3.2 Rights, powers and privileges

For the purposes of Clause 2 above and subject to the Act and any other enactment and the general law the company shall have full rights, powers and privileges.

4. Change of Name of Company

An application to change the name of the company may be made by a director of the company only if the application has been approved by an ordinary resolution of the shareholders.

5. Shares

5.1 Shareholders' rights and powers

No person apart from a shareholder shall be an entitled person in relation to the company.

5.2 Powers of shareholders

Except as required by the Act all powers reserved to shareholders may be exercised by an ordinary resolution.

5.3 Initial shares

The company is to issue at registration the following classes of shares:

Up to 5 Ordinary Shares for a consideration of \$1,000 per share with the rights conferred on shareholders by the Act to the following Authorities:

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Authority	Number of Shares
Hastings District Council	1
Napier City Council	1
Central Hawke's Bay District Council	1
Wairoa District Council	1
Hawke's Bay Regional Council	1

5.4 General rights of service shares

Subject to the approval of the ordinary Shareholders by Special Resolutions and to s.117 of the Act the Board may issue to local authorities which are to participate in a service or services to be provided by the company shares of a special class or classes and may prescribe the rights which are to attach to those shares. Those rights must not include voting rights.

6. Issue of Further Shares

6.1 Issuing of shares

The board may only issue further ordinary shares in the company if the issue has been approved by a special resolution of the ordinary shareholders.

The board may only issue other classes of shares in the company

- If the issue has been approved by a special resolution of the ordinary shareholders, and
- If the further shares are an issue of an existing Class of Service Shares, and the issue has been approved by a special resolution of the existing Class of Service Shareholders.

The provisions of this clause apply whether or not the shares to be issued rank in priority to, equally with, or after existing shares of that class.

6.2 Pre-emptive rights on issue of shares

The pre-emptive rights on the issue of shares contained in section 45 of the Act are hereby negated. Subject to the provisions of Clause 6.1, the board is expressly permitted to issue further shares at any time ranking as to voting or distribution rights or both equally with, or in priority to or after, shares already issued by the company.

6.3 Redeemable shares

Where the issue has been approved by special resolution of the ordinary shareholders the board may issue shares which are redeemable

- At the option of the company; or
- At the option of the holder of the share; or
- At a specified date;

for a consideration that is:

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- d. Specified; or
- e. To be calculated by reference to a formula; or
- f. Required to be fixed by a suitably qualified person who is not associated with or interested in the company.

7. Call on Shares

7.1 Board may make calls

The board may from time to time make such calls as it thinks fit upon the shareholders in respect of any monies unpaid on their shares and not by the conditions of issue thereof made payable at a fixed time or times, and each shareholder shall, subject to receiving at least 10 working days' written notice specifying the time or times and place of payment, pay to the company at the time or times and place so specified the amount called. A call may be revoked or postponed as the board may determine.

7.2 Timing of calls

A call may be made payable at such times and in such amount as the board may decide.

7.3 Liability of joint holders

The joint holders of a share shall be jointly and severally liable to pay all calls in respect thereof.

7.4 Interest

If a sum called in respect of a share is not paid before or on the time appointed for payment thereof, the shareholder from which the sum is due shall pay interest on that sum from the time appointed for payment thereof to the time of actual payment at such rate not exceeding ten percent (10%) per annum as the board may determine, but the board shall be at liberty to waive payment of that interest wholly or in part.

7.5 Instalments

Any sum which by the terms of issue of a share becomes payable on issue or at any fixed time shall for all purposes be deemed to be a call duly made and payable at the time at which by the terms of issue the same becomes payable, and in case of non-payment all the relevant provisions hereof relating to payment of interest and expenses, forfeiture or otherwise shall apply as if the sum had become payable by virtue of a call duly made and notified.

7.6 Differentiation as to amounts

The board may, on the issue of shares, differentiate between the holders as to the amount of calls to be paid and the times of payment.

7.7 Notice of default

If any shareholder liable therefore fails to pay any call or any instalment thereof at the time appointed for payment thereof, the board may at any time thereafter serve notice on such shareholder requiring payment of the monies unpaid together with any interest which may have accrued.

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7.8 Final payment date

The notice shall name a further day (not earlier than the expiry of 10 working days from the date of service of the notice) on or before which the payment required by the notice is to be made, and shall state that in the event of non-payment on or before the time appointed the shares in respect of which the money was owing will be liable to be forfeited.

7.9 Forfeiture

If the requirements of any such notice are not complied with, any share in respect of which the notice has been given may be forfeited at any time before the required payment has been made by a resolution of the board to that effect. Such forfeiture shall include all dividends and bonuses declared in respect of the forfeited share and not actually paid before the forfeiture.

7.10 Cancellation of forfeited shares

A forfeited share shall be acquired by the company and immediately cancelled in accordance with section 58 of the Act.

7.11 Cessation of shareholding

A shareholder whose share has been forfeited shall cease to be a shareholder in respect of the forfeited share, but shall, nevertheless, remain liable to pay to the company all money which, at the time of forfeiture, was payable by such authority to the company in respect of the share, but that liability shall cease if and when the company receives payment in full of all such money in respect of the share.

7.12 Evidence of forfeiture

A statutory declaration in writing declaring that the declarant is a director of the company and that a share in the company has been duly forfeited on a date stated in the declaration shall be conclusive evidence of the facts therein stated as against anyone claiming to be entitled to the share.

8. Transfer of Shares**8.1 Freedom to transfer is qualified**

Every change in the ownership of shares in the company shall be subject to the following limitations and restrictions:

- a. No share shall be sold or transferred by any shareholder that is an Authority unless and until the rights of pre-emption hereinafter conferred have been exhausted.
- b. No share shall be sold or transferred by any shareholder that is not an Authority unless the Board has approved the party that is to be the holder of the share.

8.2 Pre-emptive provisions applying to Authority Shareholders**a. Transfer notice and fair price**

Every Authority shareholder wanting to sell or transfer any share or shares shall give notice in writing to the board of the desire to sell or transfer such share or shares. If such notice includes several shares it shall not operate as if it were a separate notice in respect of each such share, and the

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proposing transferor shall be under no obligation to sell or transfer only some of the shares specified in such notice. Such notice shall be irrevocable and shall be deemed to appoint the board the proposing transferor's agent to sell such shares in one or more lots to any Authority shareholder or shareholders of the company holding that class of shares at a price to be agreed upon between the party giving such notice and the board or, failing agreement between them within 20 working days of the board receiving such notice, at a fair price to be determined on the application of either party by a person to be nominated by the President for the time being of the Institute of Chartered Accountants of New Zealand. Such person, when nominated, and in certifying the sum which in that person's opinion is the fair price for the share, shall be considered to be acting as an expert and not as an arbitrator and accordingly the Arbitration Act 1996 and any subsequent modifications or re-enactment thereof shall not apply.

b. Offer to shareholders and consequent sale

Upon the price for such shares being agreed or determined as aforesaid (as the case may be), the board shall forthwith give notice to each of the Authority shareholders holding that class of shares (other than the Authority wanting to sell or transfer such shares) stating the number and price of such shares and inviting each of the Authority shareholders to whom the notice is given to state in writing within two months from the date of the notice whether such shareholder is willing to purchase any and, if so, what maximum number of such shares. At the expiry of two months from the date of the notice the board shall apportion such shares among the Authority shareholders (if more than one) who have expressed a desire to purchase the same and as far as may be possible pro rata according to the number of shares already held by them respectively, or if there be only one such shareholder, the whole of such shares shall be sold to that Authority shareholder, provided, however, that no shareholder shall be obliged to take more than the maximum number of shares stated in that shareholder's response to such notice. Upon such apportionment being made or such one shareholder notifying such shareholder's willingness to purchase, as the case may be, the party wanting to sell or transfer such share or shares shall be bound, upon payment of the said price, to transfer such share or shares to the respective shareholders or shareholder who have or has agreed to purchase the same and, in default thereof, the board may receive and give a good discharge for the purchase money on behalf of the party wanting to sell and enter the name of the purchasers or purchaser in the share register as holder of such shares so purchased.

c. No Sale of shares not taken by shareholders

In the event of all such shares not being sold under the preceding subclause the party wanting to sell or transfer shall have no other rights to sell the shares not so sold and shall continue to hold them but that party may, at intervals of not less than 12 months, give a fresh notice to the Board under clause 8.2(a). The provisions of this clause 8.2 shall apply

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mutatis mutandis to each such notice. Nothing in this clause prohibits the Company from acquiring these shares in accordance with clause 10.

8.3 Reconstruction transactions

Any share may be transferred by an Authority shareholder to any Authority which is to substantially undertake the activities of the shareholder, and the restrictions contained in the preceding clauses hereof shall not apply to any transfer authorised by this subclause but every such transfer shall nevertheless be subject to the provisions of clause 8.4 hereof.

Any share may be transferred by a shareholder to a company which is in relation to such shareholder a holding company or a subsidiary company as defined in section 5 of the Act, and the restrictions contained in clause 8.1 hereof shall not apply to any transfer authorised by this subclause but every such transfer shall nevertheless be subject to the provisions of clause 8.4 hereof.

8.4 Board's right to refuse registration

Subject to compliance with the provisions of section 84 of the Act, the board may refuse or delay the registration of any transfer of any share to any Authority whether an existing shareholder or not:

- a. Required by law: if so required by law;
- b. Imposition of liability: if registration would impose on the transferee a liability to the company and the transferee has not signed the transfer;
- c. Failure to pay: if a holder of any such share has failed to pay on due date any amount payable thereon either in terms of the issue thereof or in accordance with the constitution (including any call made thereon);
- d. More than one class: if the transfer is in respect of more than one class of shares;
- e. Proof of ownership: if the transfer is not accompanied by such proof, as the board reasonably requires, of the right of the transferor to make the transfer;
- f. Pre-emptive rights: if the pre-emptive provisions contained in clause 8 hereof have not been complied with;
- g. Contrary to the interests of company: if the board acting in good faith decides in its sole discretion that registration of the transfer would not be in the best interests of the company and/or any of its shareholders.

9. Distributions

9.1 Authorising of distributions

Subject to the requirements of the Act the board may authorise a distribution by the company only where that distribution has been approved by an ordinary resolution of the shareholders.

9.2 Shares in lieu of dividends

Subject to the requirements of the Act the board may issue shares wholly or partly in lieu of a proposed dividend or proposed future dividends upon terms

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that have been previously approved by a special resolution of the shareholders.

9.3 Deduction of unpaid calls

The board may deduct from any dividend payable to any shareholder any sums of money, if any, presently payable by such shareholder to the company on account of calls or otherwise in relation to the shares on which such dividends are payable.

9.4 Payments by electronic funds transfer

Any dividend, interest or other money payable in respect of shares shall be paid by electronic funds transfer to the registered account of the holder.

9.5 No interest

No dividend shall bear interest against the company.

9.6 Unclaimed dividends

All dividends unclaimed for one year after having been authorised may be invested or otherwise made use of by the board for the benefit of the company until claimed, and all dividends unclaimed for five years after having been declared may be forfeited by the board for the benefit of the company. The board may, however, annul any such forfeiture and agree to pay a claimant who produces evidence of entitlement to the board's satisfaction of the amount due to such claimant unless the opinion of the board such payment would embarrass the company.

9.7 Dividends on shares not fully paid up

Subject to the rights of shareholders, if any, entitled to shares with special rights as to dividends, the board in authorising a distribution will determine the basis on which dividends will be paid on shares not fully paid up and may

- a. Either pay the dividend in full, or
- b. Pay the dividend in proportion to the amount paid to the company in satisfaction of the liability of the shareholder to the company in respect of the shares either under the constitution of the company or pursuant to the terms of issue of the shares. No amount paid or credited as paid on a share in advance of calls shall be treated for these purposes as paid on the share. All dividends shall be apportioned and paid proportionately to the amounts paid or credited as paid on the shares during any portion or portions of the period in respect of which the dividend is paid, but if any share is issued on terms providing that it shall rank for dividend as from a particular date that share shall rank for dividend accordingly.

10. Acquisition of company's own shares

For the purpose of sections 59 and 60(1)(b)(ii) of the Act, the company is hereby expressly authorised to purchase or otherwise acquire shares issued by it and, for the purpose of section 67A of the Act, the company is permitted to hold its own share.

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11. Management of Company

11.1 Management

The business and affairs of the company must be managed by, or under the direction or supervision of, the board.

11.2 Powers

The board has all the powers necessary for managing, and for directing and supervising the management of the business affairs of the company.

11.3 Resolutions not binding

Resolutions of shareholders under section 109 of the Act relating to the management of the company are not binding on the board.

12. Proceedings at Meetings of Shareholders

12.1 First Schedule modified

The First Schedule to the Act is modified as hereinafter provided.

12.2 Chairperson

Subclause 1(2) of Schedule 1 of the Act is deleted and replaced with the following:

“1(2) If any meeting of shareholders the chairperson of the board is not present within 15 minutes of the time appointed for the commencement of the meeting, the directors present shall elect one of their number to be chairperson of the meeting. If at any meeting no director is willing to act as chairperson, or if no director is present within 15 minutes of the time appointed for holding the meeting, the shareholders present shall choose one of their number to be chairperson of the meeting.”

12.3 Notice of meetings

Clause 2 of Schedule 1 of the Act is amended by deleting subclause (4) and replacing it with the following:

“(4) The chairperson may, and, if so directed by the meeting shall, adjourn the meeting from time to time and/or place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. When a meeting is adjourned for thirty days or more, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid, it shall not be necessary to give any notice of an adjournment or of the business to be transacted at an adjourned meeting.”

12.4 Voting

Clause 5 of Schedule 1 of the Act is amended as follows by deleting subclause (7) and replacing it with the following:

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- “(7) In the case of an equality of votes, whether voting is by voice or show of hands or polls, the chairperson of the meeting shall be entitled to a second or casting vote.”

12.5 Proxies

Clause 6 of Schedule 1 of the Act is amended by deleting subclause (5) and replacing it with the following:

- “(10) The instrument appointing a proxy and a power of attorney or other authority, if any, under which it is signed or a notarially certified copy of that power or authority shall be deposited at the registered office of the company or at such other place within New Zealand as is specified for that purpose in the notice convening the meeting not less than 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, and in default the instrument of proxy shall be treated as invalid.”

12.6 Postal votes

Clause 7 of the First Schedule to the Act providing for postal votes is deleted.

12.7 Resolutions in lieu of meeting

A shareholders' resolution in lieu of meeting authorised by section 122 of the Act may consist of several documents in like form, each signed by one or more shareholders. A facsimile of any such resolution shall be as valid and effectual as the original signed document with effect from completion of its transmission.

13. Appointment and Removal of Directors

13.1 Number of directors

The board shall consist of not less than three (3) and not more than nine (9) directors, of whom:

- a. One shall be the Chief Executive of the Hastings District Council;
- b. One shall be the Chief Executive of the Napier City Council;
- c. One shall be the Chief Executive of the Central Hawke's Bay District Council
- d. One shall be the Chief Executive of the Wairoa District Council
- e. One shall be the Chief Executive of the Hawke's Bay Regional Council
- f. One shall be appointed by the Directors whom shall be independent of the shareholders and whom shall be appointed Chairperson. It is expected that the Chairperson will have appropriate governance, commercial acumen and information management skills.
- g. Up to three additional directors may be appointed by the board; such appointee must have one or more of the following skills:
 - i. Specialist information technology skills;
 - ii. Specialist financial skills
 - iii. Specialist commercial skills; and
 - iv. Specialist entrepreneurial skills

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13.2 Extended definition

For the purposes of rule 13.1, a reference to a named Authority shall include any person or body for the time being entitled to and holding the shares of that Authority in accordance with this Constitution.

13.3 Appointment and removal

A body or person which is entitled to appoint a director pursuant to clause 13.1 may remove any director so appointed and appoint a replacement director.

13.4 Manner of appointment and removal

Any such appointment or removal shall be in writing and served on the company and signed by the body or person entitled to make the appointment or removal.

13.5 Default appointment

Where any vacancy on the board has the effect of reducing the number of directors below three (3), and if the body or person entitled to appoint a replacement director fails to do so within two (2) months of the date on which the vacancy occupied, the board may appoint a replacement director: but any such appointment shall only be made at a board meeting of which fourteen (14) days notice in writing has been given to each director and the body or person concerned, and approved by a majority of the directors present at the meeting.

13.6 Tenure of office

Each director of the company shall hold office until:

- a. Removal: removal in accordance with the constitution; or
- b. Vacation of office: vacation of office pursuant to section 157 of the Act; or
- c. Insolvency: an arrangement or composition with creditors made by him or her; or
- d. Absence from meetings: vacation of office resulting ipso facto from being absent without permission of the board from 3 consecutive meetings of the board; or
- e. Resignation: written notice of resignation to the address for service of the company.
- f. In the case of the independent director (13.1 f.) and additional directors (13.1 g.) for a period of three years from initial appointment. Provided that these directors may be appointed for additional periods that in any one case shall not exceed a cumulative total of nine (9) years.

14. Special Provisions Relating to Directors**14.1 Delegation**

Subject to section 130(1) of the Act, there are no restrictions on the ability of the board to delegate its powers other than the powers set out in the Second Schedule to the Act.

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14.2 Professional directors

Any director may act by himself or herself or his or her firm in a professional capacity for the company, and a director or firm shall be entitled to remuneration for professional services as if he or she were not a director provided that nothing herein contained shall authorise a director or his or her firm to act as auditor to the company.

14.3 Interests of joint venture company

For the purposes of section 131(4) of the Act each director of the company is, when exercising powers or performing duties as director in connection with the carrying out of the joint venture, hereby expressly permitted to act in a manner which he or she believes is in the best interests of the shareholder or shareholders which appointed the director, even though it may not be in the best interests of the company.

14.4 Interested directors

Subject to complying with section 140 of the Act and as provided in section 144 of the Act there are no restrictions on a director of the company who is interested in a transaction entered into or to be entered into by the company voting on a matter relating to the transaction, attending a meeting of directors at which a matter relating to the transaction arises and being included among the directors present at the meeting for the purpose of a quorum, signing a document relating to the transaction on behalf of the company and doing any other thing in his or her capacity as a director in relation to the transaction as if the director were not interested in the transaction.

15. Proceedings of Directors**15.1 Proceedings of the board**

The provisions of the Third Schedule to the Act are deleted and replaced as hereinafter provided.

15.2 Regulation of meetings, quorum and convening

The directors may meet together for the dispatch of business, adjourn and otherwise regulate their meetings as they think fit. The quorum necessary for the transaction of business by the board may be fixed by the board and, unless so fixed, shall be the majority of the board including not less than two shareholding Local Authority Directors. A director may, and an employee at the request of a director shall, at any time, by any means of communication, summon a meeting of the board.

15.3 Voting

Questions arising at any meeting of the board shall be decided by a majority of votes. In case of an equality of votes the chairperson shall have a second or casting vote, provided that, where two directors form a quorum and only two directors entitled to vote are present at a meeting, the chairperson of such meeting shall not have a second or casting vote. No business shall be transacted when a quorum is not present.

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15.4 Vacancies

The continuing directors may act notwithstanding any vacancy in their body, but if and so long as their number is reduced below the number necessary for a quorum, the continuing directors or director may act only for the purpose of increasing the number of directors to the number necessary for a quorum or for the purpose of summoning a special meeting of the company.

15.5 Chairperson

The Chairperson shall be the independent director appointed pursuant to Clause 13.1 f. If at any meeting the chairperson is not present within five minutes after the time appointed for the meeting, the directors present may choose one of their number to be chairperson of the meeting.

15.6 Resolution in writing

A resolution in writing, signed by all the directors for the time being entitled to receive notice of a meeting of the board, shall be as valid and effectual as if it had been passed at a meeting of the board duly convened and held. Any such resolution may consist of several documents in like form, each signed by one or more directors. A facsimile of any such signed resolution shall be as valid and effectual as the original signed document with effect from completion of its transmission.

15.7 Method of meeting

A meeting of the board may be held either –

- a. By a number of the directors who constitute a quorum being assembled together at the place, date and time appointed for the meeting; or
- b. By means of audio, or audio and visual, communication by which all directors participating and constituting a quorum can simultaneously hear each other throughout the meeting.

15.8 Minutes

The board shall ensure that minutes are kept of all proceedings at meetings of the directors.

16. Directors' Indemnity and Remuneration**16.1 Indemnity authorised**

The company is hereby expressly authorised to indemnify and/or insure any director or employee against liability for acts or omissions and/or costs incurred in connection with claims relating thereto of the type specifically contemplated by subsections (3), (4) and (5) of section 162 of the Act to the maximum extent permitted by those subsections.

16.2 Directors' remuneration

Subject to section 161 the payment of remuneration or the provision of other benefits by the company to a director for services as a director or in any other capacity may only be authorised by ordinary resolution of shareholders.

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17. Notices

17.1 Service

A notice may be served by the company upon any director or shareholder either personally or by posting it by fast post in a prepaid envelope or package addressed to such director or shareholder at such person's last known address or by delivery to a document exchange or by facsimile to the facsimile telephone number of such director or shareholder.

17.2 Time of service by facsimile

A notice served by facsimile shall be deemed to have been served on the day following completion of transmission thereof.

17.3 Time of service by post

A notice sent by post or delivered to a document exchange shall be deemed to have been served:

(a) In New Zealand

In the case of a last known address in New Zealand, at the expiration of 48 hours after the envelope or package containing the same was duly posted or delivered in New Zealand; and

(b) Outside New Zealand

In the case of a last known address outside New Zealand, at the expiration of 7 days after the envelope or wrapper containing the same was duly posted by fast post in New Zealand.

17.4 Proof of service

In proving service by post or delivery to a document exchange it shall be sufficient to prove that the envelope or package containing the notice was properly addressed and posted or delivered with all attached postal or delivery charges paid. In proving service by facsimile, it shall be sufficient to prove that the document was properly addressed and sent by facsimile.

17.5 Service on joint holders

A notice may be given by the company to the joint holders of a share by giving the notice to the joint holder first named in the share register in respect of the share.

18. Liquidation

18.1 Distribution of surplus assets

Subject to the terms of issue of any shares in the company and to clause 18.2, upon the liquidation of the company the assets, if any, remaining after payment of the debts and liabilities of the company and the costs of winding-up ("the surplus assets") shall be distributed among the shareholders in proportion to their shareholding provided however that the holders of shares not fully paid up shall only receive a proportionate share of their entitlement being an amount which is in proportion to the amount paid to the company in satisfaction of the liability of the shareholder to the company in respect of the

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shares either under the constitution of the company or pursuant to the terms of issue of the shares.

18.2 Distribution in specie

Upon a liquidation of the company, the liquidator, with the sanction of an ordinary resolution of shareholders and any other sanction required by law, may divide amongst the shareholders in kind the whole or any part of the assets of the company (whether they consist of property of the same kind or not) and may for that purpose set such value as the liquidator deems fair upon any property to be divided as aforesaid and may determine how the division shall be carried out as between the shareholders or different classes of shareholder. The liquidator may, with the like sanction, vest the whole or any part of any such assets in trustees upon such trusts for the benefit of the shareholders as the liquidator thinks fit, but so that no shareholder shall be compelled to accept any shares or other securities whereon there is any liability.

19. Removal from the New Zealand Register

In the event that:

(a) Cessation of business

The company has ceased to carry on business, has discharged in full its liabilities to all its known creditors, and has distributed its surplus assets in accordance with its constitution and the Act; or

(b) No surplus assets

The company has no surplus assets after paying its debts in full or in part, and no creditor has applied to the Court under section 241 of the Act for an order putting the company into liquidation;

The board may in the prescribed form request the Registrar to remove the company from the New Zealand Register.

8.5 INSURANCE RENEWAL TERMS 2018-19

Author: Gary Borg, Chief Financial Officer
Authoriser: Steven May, Chief Executive Officer
Appendices: 1. Renewals Terms Proposal [↓](#)
2. Asset Schedules 2017-18 [↓](#)
3. Claims History [↓](#)

1. PURPOSE

- 1.1 This report presents proposed terms for the renewal of material damage, motor vehicle and liability insurances for the year ending 30 June 2019.

RECOMMENDATION

The Chief Financial Officer RECOMMENDS that the Committee endorses the renewal terms proposed.

EXECUTIVE SUMMARY**2. BACKGROUND**

- 2.1 Insurance is a component of Council's risk management framework, which is in the Committee's terms of reference.
- 2.2 Council collaborates with the other 4 Hawke's Bay councils in order to secure more favourable terms and premiums than it could as a sole client.
- 2.3 The review of terms is an annual procedure that precedes Council's broker obtaining quotes for renewal premiums. These will be presented to Council.
- 2.4 The proposed terms are similar to previous years and are detailed in the review report from Council's broker attached as **Appendix 1**.
- 2.5 For the year ending 30 June 2018 Council has insured assets under its material damage policy to a value of approximately \$87 million. The schedule of assets insured is attached as **Appendix 2**. This schedule is reviewed as part of the renewal process and updated for:
- 2.5.1. Additions and deletions
 - 2.5.2. Valuations
 - 2.5.3. Changes to risk profiles and basis of insurance
 - 2.5.4. Inflation
- 2.6 Claims history reports from Council's insurers relating to material damage and motor vehicles are attached as **Appendix 3**.

3. OPTIONS

- 3.1 The options identified are:
- a. Endorse the proposed terms

- b. Propose alternative terms
- c. Self-insure
- 3.2 a) There have been no significant changes to the way Council delivers services to the community or the assets it utilises.
- 3.3 b) Variations would be available to terms for level of cover, sums insured and deductibles. There would be corresponding implications for premiums and risk. It is anticipated that premiums will increase as a result of global and national events in the past year. Furthermore, following the centralisation of the rural fire service, an increase in the fire service levies can be expected.
- 3.4 c) This would be the lowest cost but highest risk option. While Council holds cash deposits and liquid investments in excess of \$13 million and has access to relatively low cost debt, these sources of funds are intended for its continuing capital expenditure programme. In addition, Council currently does not undertake formal loss modelling. As such any exposure cannot be reliably quantified.
- 3.5 The preferred option is *a) Endorse the proposed terms*, this meets the purpose of local government as it will help meet the current and future needs of communities for good-quality infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

4. CORPORATE CONSIDERATIONS

What is the change?

- 4.1 This is a business as usual decision

Compliance with legislation and Council Policy

- 4.2 Insurance costs are included in the Annual Plan 2017-18.
- 4.3 As part of a suite of risk management tools, insurance is included in Council's risk management policy.

What are the key benefits?

- 4.4 Financial protection and professional support from losses and other adverse consequences of unforeseen events.

What is the cost?

- 4.5 The cost of these policies was \$296,670 for the year ending 30 June 2018. This was funded by rates. A similar amount is proposed in the draft budgets for the Long-term Plan 2018-28.

What is the saving?

- 4.6 Insurance avoids unexpected reparation and reinstatement costs.

Who has been consulted?

- 4.7 This matter relates to the normal operations of Council. No specific consultation is required.

Service delivery review

4.8 There are no service delivery consequences.

Maori Standing Committee

4.9 This matter has not been referred to the MSC because there are no particular cultural implications.

5. SIGNIFICANCE

5.1 Impact: This is an administrative matter and is assessed as being of low significance.

5.2 Notwithstanding there are assets and services that the community relies upon, this matter concerns the level of protection that should be provided via insurance.

6. RISK MANAGEMENT

6.1 The strategic risks (e.g. publicity/public perception, adverse effect on community, timeframes, health and safety, financial/security of funding, political, legal – refer to S10 and S11A of LGA 2002, others) identified in the implementation of the recommendations made are as follows:

- a. Insurance is a tool that Council utilises to mitigate risk.

References (to or from other Committees)



The review of insurances is undertaken by the Committee and Council every year.

Confirmation of statutory compliance

In accordance with section 76 of the Local Government Act 2002, this report is approved as:

- a. containing sufficient information about the options and their benefits and costs, bearing in mind the significance of the decisions; and,
- b. is based on adequate knowledge about, and adequate consideration of, the views and preferences of affected and interested parties bearing in mind the significance of the decision.

Signatories

	
Author Gary Borg	Approved by Steven May



INSURANCE REVIEW 2018

HAWKES BAY COUNCILS GROUP

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INSURANCE PRINCIPLES

CONTRACTS OF INSURANCE CONTAIN SPECIAL ELEMENTS AS FOLLOWS:

UTMOST GOOD FAITH (uberrima fide) is the governing principle, rather than 'let the buyer beware' (caveat emptor) which is appropriate to other contracts. This requires both parties of the insurance contract to deal in good faith and in particular it imparts on the insured a duty to disclose all material facts which relate to the risk to be covered.

DUTY OF DISCLOSURE & FULL DISCLOSURE OF MATERIAL FACTS - the Insured's Duty of Disclosure.

When you apply for insurance you have a legal duty of disclosure. This means you must tell your Insurer or any prospective Insurer all information you know (or could reasonably be expected to know) which would influence the judgement of a prudent underwriter:

- whether or not to accept your application
- and if it is accepted, on what terms, and at what cost.

Examples of information you may need to disclose include:

- Any change in circumstances or activities which could increase the risk of an insurance claim;
- any cancellation of or refusal to renew insurance, or imposing of special terms by another insurance company;
- any insurance claims or relevant notifications made to previous insurers.

This duty applies not only at renewal, but also through out the insurance period.

These examples are intended as a guide to help you understand your duty of disclosure. If you are not sure whether you need to disclose particular detail it is important to discuss this with your account manager.

CHANGES IN YOUR OPERATION OR 'RISK' - Again this is a crucial part of your Duty of Disclosure. The insurer must be advised of any changes in your operation, new acquisitions, new activities or anything that may increase the risk insured. If there is any element of doubt it is always a good policy to declare it, this will avoid awkward situations when a claim is lodged.

INDEMNITY is the underlying principle that determines that, following insured loss or damage, the Insured shall be put back in the same position, no better nor no worse, as he was in immediately before the happening of the damage.

BREACH OF POLICY CONDITIONS - Failure in your duty of disclosure, or breach of any Policy condition or warranty, could result in an otherwise legitimate claim being declined, a reduction in a claim settlement or your Policies could even be declared null and void.

SUBROGATION is a right of the Insurer, who in the event of a loss may take up the position of the Insured and look to pursue recoveries from any potentially at fault third parties. The ability to pursue recovery can however be altered contractually, and may need to be disclosed to insurers if it prejudices their ability to recovery. This is usually set out within insurance and/or indemnity clauses in contracts and any alterations to the common law position should be discussed with your contract legal advisor in the first instance. Your insurance advisor is also able to assist to comment on any implications from an insurance prospective.

DUE DILIGENCE is expected of the Insured. They must act with care, and as if uninsured at all times

AVERAGE - Some policies may be 'subject to average'. Such a provision will have effect only if the property is under-insured at the time of loss, e.g. property is worth \$100,000 but only insure it for \$50,000. Then suffer a loss of \$25,000. If the policy is 'subject to average', the maximum that you may recover will be 50%, i.e. \$12,500.

CLAIMS MADE AND NOTIFIED – Certain categories of policy are provided on a 'claims made and notified' basis (particularly liability policies). This means any claim or circumstance known to the insured must be notified to Insurers as soon as possible and within the current insurance year. Failure to do so is likely to lead to declination of that claim.

UNREPORTED CLAIMS – To obtain renewal terms or quotations for your insurance programme for the new period of insurance, the insurers must be advised of any claims or incidences that could lead to a claim. This is an important part of your Duty of Disclosure.

GENERAL

Insured Details

The Insured names are stated as:

- Central Hawkes Bay District Council**
- Hastings District Council**
- Hawkes Bay Regional Council**
- Napier City Council**
- Wairoa District Council**

Including but not limited to Council Committee, Community Board, Council Social or Sports Club and specifically named subsidiary companies (refer to specific policies).

Insured description of "the business" is stated as:

Principally **Territorial Authorities** including all associated activities incidental to or associated therewith, including occupation of premises.

- Does the description of business accurately describe your activities?
- Are there any other entities which should be noted as an Insured?
- Has there been or is there likely to be any changes to the activities carried out, or significant projects being planned?

(Changes such as new: joint ventures, subsidiaries, activities/services, property construction/alterations, etc)

Insurance Review

Review the current period of insurance and discuss any matters/issues arising;

- Claims – Review outstanding claims, issues that may have arisen, claims to be reported, etc.
- Current programme – Review insurance arrangements, extent of cover, limits, deductibles, etc.
- Insurance Market & General discussion

Detail Required for Renewal

Property Policies – Material Damage, Business Interruption, Motor Vehicle, Collections & Forestry;

- Review sums insureds, sub-limits and deductibles for each policy
- Review & update any schedules of assets that form part of the cover
- Obtain insurance valuations where necessary.
- Advise any unreported claims.

Liability Policies – Professional Indemnity, Public Liability, Statutory Liability, Employers Liability, Hall Hirers Liability, Defence Costs, Trustees Liability & Airport Owner/Operator Liability;

- Review Limits, deductibles, territory/jurisdictions, etc for each policy.
- Renewal Declarations or Proposal forms as required by insurers.
- Latest financial statements (i.e. last year's)
- Advise any unreported claims or circumstances that could give rise to a claim.

Other Policies – Crime, Personal Accident, & Overseas Travel policies;

- Review sums insured, benefits, deductibles, etc for each policy.
- Advise any unreported claims or circumstances that could give rise to a claim.
- Overseas Travel – Advise actual travel days for the current period ending 30 June 2017 and estimated travel days for the new period of insurance.
- Personal Accident – Review list of Insured Persons & update where necessary.
- Fidelity Guarantee/Crime Manager – Completed proposal form

Additional JLT Services**Risk Management**

JLT offer a wide range of Risk Management consulting services, with in-house consultants who are experienced in the local government sector. The services offered include:

- Risk Management Policy & Framework development
- Strategic Risk Profiling
- Operational Risk Profiling
- Insurance Strategy development
- Insurable Risk Profiling
- Business Continuity Planning & Testing
- Fraud Management Plan, Policy & Training
- Liability Risk Management

JLT Valuation Service

With our qualified team of Registered Valuers JLT now provides full valuations services for our clients, including for insurance and financial reporting purposes. Please refer to our capability brochure attached.

Employee Benefits

Our Employee Benefits team provides consultancy and administration services to corporate clients across a wide range of sectors. Working in partnership with our clients we have the knowledge and expertise to offer customised, innovative and competitive benefit plans, uniquely tailored to any organisations needs. We offer a range of services including:

- Tailored Health & Wellness programmes
- Group Health Insurance
- Group Risk Insurance
- Also available is our online employee benefits management system 'BenPal' which can be used by employees to access a summary of their remuneration and benefits data in a secure online statement, available 24/7. This service is unique to the market and JLT.
- JLT Employee Benefits team is well placed to offer an enhanced service and would welcome the opportunity to sit down with your HR and finance teams to discuss the range of services we can provide.

Insurance Premium Funding

JLT can assist in arranging premium funding to help spread the cost of your insurance programme over the insurance period (ie monthly, quarterly). This does incur a small additional credit cost.

Natural Catastrophe Modelling

Modelling uses computer-assisted calculations to determine the estimated losses that could be sustained following a range of circumstances, including natural catastrophic events (e.g. earthquake, volcanic eruption, tsunami, cyclone, storm, flood, etc). The models can be utilised for essential infrastructure and traditional buildings and contents.

JLT undertakes modelling exercises using models we have under licence from various vendors, including Risk Management Solutions Inc (RMS). As the largest vendor model provider, RMS it is also used globally by the worldwide insurance and reinsurance markets and their regulators

Undertaking Modelling Exercises delivers three key benefits:

- The risk intelligence gathered is used to both design and successfully market a risk transfer policy or program
- Provides an audit trail and points of reference for future risk management exercises, quality assurance assessments and meets due diligence and best practice requirements
- Is integral to councils risk management function and responsibilities, including those reporting requirements under Schedule 10, Section 31A, of the Local Government Act

Wellnz

Wellnz Limited, a subsidiary of JLT, was formed in 1995 specifically to help employers deal with their work-related accidents and injuries and obtained financial benefit from their services. Wellnz assists with injury and illness management, injury prevention, health & safety, wellness promotion, and absenteeism reduction providing services in the following areas:

- ACC Accredited Employers Programme
- Assistance with ACC Experience Ratings
- Injury Claim Management
- Ergonomic Products
- Health Risk Assessment
- Health and Safety Injury Prevention Services
- Wellness/Wellbeing Programmes
- Workplace Safety Management Practices
- NZProvide – database of health care professionals

Advisory Seminars

- Insurance Programme
- Contractors/Consultants – Insurance/Liability
- Infrastructure Risk Transfer
- Other specific requested topics

CURRENT INSURANCE POLICIES

Material Damage

Cover

Covers accidental physical loss or damage to property belonging to the Insured or for which the Insured is legally responsible or has assumed responsibility as declared to insurers.

Commercial Sum Insured (As per 'Schedules of Insured Property')

Central Hawkes Bay District Council	\$66,267,637
Hastings District Council	\$285,636,749
Hawkes Bay Regional Council	\$38,945,100
Napier City Council	\$385,868,450
Wairoa District Council	<u>\$82,716,506</u>
Total Sum Insured	\$859,434,442

Residential Sum Insured (As per 'Schedules of Insured Property')

Central Hawkes Bay District Council	\$5,971,000
Hastings District Council	\$29,409,307
Hawkes Bay Regional Council	\$719,700
Napier City Council	\$63,092,200
Wairoa District Council	<u>\$4,428,200</u>
Total Sum Insured	\$103,620,407

Sub-Limits

Buildings Unspecified	\$250,000
Capital Additions	\$2,000,000
Contamination Costs (P-Lab's)	\$20,000
Contract Works	\$2,000,000
Demolition unspecified	\$100,000
Destruction of Undamaged property	\$50,000
Hazardous Substance Emergency	\$100,000
Landslip (Combined MD/BI Limit)	\$2,000,000
Mechanical Breakdown	\$25,000
Money (Section B – \$10,000)	\$250,000
Protection Costs	\$500,000
Refrigerated Goods	\$25,000
Residential Property Gradual Damage	\$5,000
Subsidence	\$2,000,000
Transit (Combined MD/BI Limit)	\$500,000
Works of Art (Taonga \$10k)	\$250,000

Policy Deductibles

Any cause of loss, damage or destruction not more specifically detailed hereunder;

Central Hawkes Bay District Council and Wairoa District Council	\$5,000
Hastings District Council, Hawkes Bay Regional Council and Napier City Council	\$10,000
Inner Harbour Assets (NCC)	\$20,000
Landslip/Subsidence	\$50,000

Natural Disaster (EQ) combined for all Material Damage & Business Interruption Losses;

- Central Hawkes Bay District Council	2.5% of Site Value, minimum \$2,500
- Wairoa District Council	2.5% of Site Value, minimum \$2,500
- Hastings District Council	5% of Site Value, minimum \$5,000
- Hawkes Bay Regional Council	5% of Site Value, minimum \$5,000
- Napier City Council	2.5% of Site Value, minimum \$2,500
- Buildings/Locations pre 1935	10% of site value, minimum \$10,000

Exclusions

- Property in the course of installation, construction, demolition, erection or testing.
- Money, jewellery, precious stones/metals or bullion
- Motor Vehicles and other mechanically or electrically propelled vehicles
- Livestock, growing crops, standing timber, water
- Property located on/ in water or below ground, including services, docks, piers, wharves, dams, roads, bridges, tunnels, retaining walls, sea walls, flood protection, stopbanks, land, etc not otherwise specified.
- Transmission and distribution lines (not within 300 meters of insured structure)
- War, invasion, hostilities, civil war civil commotion, military or usurped power, revolution
- Confiscation, requisition or destruction/damage by a lawful order unless for control of fire
- Nuclear, including weapons, materials, radiation or contamination
- Landslip, subsidence or erosion of land, ground heave (except by Natural Disaster)
- Normal settling, erosion, cracking, shrinkage or expansion
- Infectious animal or human disease
- Collapse or overheating of boilers
- Theft by the Insured or employees, shortages revealed at inventory.
- Mechanical breakdown or derangement, burning out of electric motors exceeding 5kw.
- Normal maintenance, wear & tear, inherent vice, gradual damage, rust, corrosion, pollution, contamination, dampness, mould, mildew insects, vermin, smoke, fumes, dust, gases or exposure to weather
- Faulty materials, workmanship, & design, building defects
- Electronic Data
- Terrorism

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review and updated 'Schedule of Insured Property'
- Obtain valuations for buildings & property where necessary
- Consider any changes to the current policy structure.
- Advise any unreported claims

Business Interruption

Cover

Financial Loss consequent upon interruption to the business as a result of damage to property insured by the Material Damage policy or as per the policy extensions.

Sum Insured

Shared - Additional Expenses	\$20,000,000
Shared - Claims Preparation Costs	\$100,000
Central Hawkes Bay District Council – Gross Revenue (IP 24 months)	\$210,000
Hastings District Council – Gross Revenue (IP 24 months)	\$3,530,000
Napier City Council – Gross Revenue (IP 24 months)	\$12,896,800

Indemnity Periods

Additional Expenses	24 months
Gross Revenue	Various as selected

Extension Sub-limits

Acts of Civil Authorities, Compulsory Closure, Entanglement	10% of BI Sum Insured
Dependency	10% of BI Sum Insured
Fumes, Gases & Toxic Chemicals	10% of BI Sum Insured

Deductibles

Memoranda Extensions – Non-Natural Disaster

Acts of Civil Authorities	24 hours
Compulsory Closure	24 hours
Dependency Non-Natural Disaster (except)	24 hours
– Damage to Airports, ports or railway	7 days
Entanglement	24 hours
Fumes, Gases & Toxic Chemicals	24 hours
Memoranda Extensions – Natural Disaster	14 days
All other Losses	combined MD/BI deductible applies

Exclusions

Policy exclusions follow those under the Material Damage policy or as individually stated under each Memoranda extension, **please refer to the policy document.**

Required for Renewal

- Review & update Sums Insured
- Review policy arrangements (limit, deductibles, etc), consider any changes

Motor Vehicle**Cover**

Covers insured Motor Vehicles against accidental physical loss or damage, including indemnity for third party liability arising out of or in connection with use of any insured vehicle.

Sum Insured

Own Damage (Section 1) as per 'Schedule of Insured Vehicles'	Market Value
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Limits of Indemnity

Third Party Damage Liability (Section 2) except as follows	\$10,000,000
• In respect of Airside Liability	\$2,000,000
• Exemplary Damages (aggregate limit \$1,000,000)	\$500,000

Territorial Limits

New Zealand

Extensions / Sub-Limits

Additions & Deletions	\$150,000
Claim Preparation Costs	\$5,000
Defence costs	\$5,000
Goods in Transit	\$5,000
Hazardous Substances	\$5,000
Hoists	\$5,000
Keys & Locks	\$2,500
Removal of Debris	\$20,000
Rental Vehicles - per vehicle (consequential loss \$50,000)	\$150,000
Return Home Costs	\$5,000
Vibration/Weight damage	\$500,000

Deductibles

Own damage (Section 1)	\$1,000
Exemplary Damages, 10% of claim with a minimum of	\$5,000
Vibration and Weight damage	\$5,000
Windscreen/Window Glass	\$1,000 Nil

Exclusions

- Loss of use (optional)
- Vehicles including rental vehicles outside of New Zealand
- Racing, pacemaking, reliability trials, speed tests or testing in preparation for any of them;
- Carrying fare paying passengers (not applicable to commercially operated buses licensed for carrying passengers);
- Drivers under the influence of drink or drugs, failing to stop or remain at the scene following an accident;
- Unlicensed drivers (use of an insured vehicle for teaching a learner to drive is permitted providing the law is complied with in this respect);

- Mobile plant whilst being operated contrary to Transport Act regulations;
- War, Terrorism, Nuclear, Radioactive contamination, Seepage, Pollution etc;
- Consequential losses, Depreciation, Wear & tear, rust or corrosion;
- Mechanical, electrical or electronic breakdown;
- Defects in design, specifications or materials;
- Punctures, cuts or burst tyres or damage to tyres by application of brakes;
- Theft by purported purchaser, Confiscation;
- Liability for death or bodily injury to employees;
- Liability resulting from loss or damage to your own property or to other property in your care custody or control (not applicable to disabled vehicles under tow);
- Liability for loss or damage to property being conveyed by or loaded into or loaded from an insured vehicle (not applicable to passengers baggage and clothing);

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limit, deductibles, etc), consider any changes
- Review & update the 'Schedule of Insured Vehicles'
- Actual rental hire days & estimated for the new period

Marine Hull**Cover**

Accidental physical loss or damage to insured Vessels/Hulls, including Protection & Indemnity for legal liability arising out of or in connection with use of any insured vessel.

Sum Insured**Napier City Council**

2012 McLay 600 Fisherman	\$79,000
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Hawkes Bay Regional Council

• Weedboat Hull, Motor, Fittings & Trailer	\$80,000
• Weedboat Hull, Motor, Fittings & Trailer	\$80,000
• Ramco Boat Hull, Motor, Fittings & Trailer	<u>\$11,000</u>
	\$171,000

Protection & Indemnity

Any one claim and in the aggregate	\$1,000,000
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Excess/Deductibles

Each & every loss	\$1,000
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Geographical Location

New Zealand Coastal & Inland waterways

Conditions/Exclusions

- Institute Time Clauses – Hulls 01/10/83 (and amendments to clauses 8, 12 & 22)
- Institute War & Strikes Clauses – Hulls – Time 01/10/83
- Institute Protection & Indemnity Clauses – Hulls – Time 20/07/87 (and amendments to clauses 3.1 & 9)
- Institute Protection & Indemnity War and Strikes Clauses – Hulls – Time
- Institute RACBBE Clause 10/11/03
- Institute Radioactive Contamination, Chemical, Biological, Biochemical & Electromagnetic Weapons Exclusion Clause – 10/11/03

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Provide updated 'Schedule of Insured Vessels'.
- Consider any changes to the current policy structure.

Fine Art/Museum Collections

Cover

Physical loss or damage to insured items at the insured premises or other locations and whilst in transit (wall to wall or domicile to domicile as applicable) except as specifically excluded within the policy document.

Insured

Hastings Art Gallery

Exhibitions as declared

Sub-Limits

Whilst at any other location (undeclared limit)	Not Insured
Whilst in Transit both Domestic & International (undeclared limit)	\$1,000,000
For Temporary Exhibitions/Loans (undeclared limit)	\$1,000,000

Insured

Hawkes Bay Museums Trust (inc Rothmans Building)

\$38,844,709

Sub-Limits

Whilst at any other location (undeclared limit)	\$1,000,000
Whilst in Transit both Domestic & International (undeclared limit)	\$4,000,000
For Temporary Exhibitions/Loans (undeclared limit)	\$3,000,000

Excess/Deductibles

Earthquake	\$25,000
HBMT – Works on Loan	\$500
HBMT – All other claims	\$2,500
HAG - All other claims	\$Nil

Exclusions

- Loss or damage caused during any repair, restoration or retouching
- Wear, tear, gradual deterioration, insects, vermin & inherent vice
- War, invasion, revolution, insurrection, confiscation
- Mechanical and electrical derangement
- Radioactive contamination, Chemical, Biological or Electromagnetic weapons
- Terrorism

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements, including if sub-limits are appropriate for the new period
- HBMT to advise if collection is to be revalued
- HAG to advise actual exhibitions for current period and estimated for the new period
- Advise an large exhibitions planned for the coming period
- Advise any unreported claims

Standing Timber/Forestry**Cover**

Covers accidental physical loss or damage to forestry/standing timber caused by perils (Fire, Impact and Malicious Damage) defined in the policy document.

Hastings District Council**Sum Insured**

Hastings District Council as per 'schedule of insured timber'	\$24,650
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Sub-Limits

Claims Preparation Costs	\$5,000
Earthquake & EQ Landslip	Not Insured
Fire Fighting Charges & Expenses	\$5,000
Hail Strike	\$5,000
Removal of Debris & Re-Establishment Costs	\$5,000
Windstorm	Not Insured
Volcanic Eruption	Not Insured
Weather Landslip	Not Insured

Policy Deductibles

Each & every event	\$5,000
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Hawkes Bay Regional Council**Sum Insured**

Hawkes Bay Regional Council as per 'schedule of insured timber'	\$7,306,406.60
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Sub-Limits

Claims Preparation Costs	\$15,000
Earthquake & EQ Landslip	Not Insured
Fire Fighting Charges & Expenses	\$500,000
Hail Strike	Not Insured
Re-Establishment Costs	\$1,703,413
Windstorm	\$250,000
Volcanic Eruption	Not Insured
Weather Landslip	Not Insured

Policy Deductibles

Each & every event	\$5,000
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Wairoa District Council**Sum Insured**

Wairoa District Council as per 'schedule of insured timber'	\$81,416
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Sub-Limits

Claims Preparation Costs	\$5,000
Earthquake	Not Insured
Fire Fighting Charges & Expenses	\$40,708
Hail Strike	\$20,000
Replanting Costs	\$40,708
Removal of Debris	\$2,500
Planation Infrastructure	\$2,500
Windstorm	Not Insured
Volcanic Eruption	Not Insured

Policy Deductibles

Each & every event , 1.5% of sum insured, minimum	\$2,500
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Major Exclusions

- Fires ordered by Public Authority
- Liability to Third Parties
- Loss or damage caused by: Snow or ice, loss of branches, dead or dying tress.
- Set burns
- Subterranean Fire (WDC)
- War, Nuclear, Terrorism or threat thereof.

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review & update Sum Insured, including valuations if appropriate.
- Review policy arrangements
- Advise any unreported claims

Contract Works

Cover

Maintenance work on council assets and minor commercial contracts, unless otherwise declared and agreed with the insurers.

Insured

Hastings District Council & Hawkes Bay District Council as contractors

Sums Insured

Maximum Contract Price	\$250,000
Maximum Contract Period	12 months
Maximum Defects Period	6 months

Sub-limits

The Project Works	100%
Professional Fees & Costs	10%
Demolition, Debris Removal and Other Costs	10%
Principles Existing Structure or Supplied Material/Property	Not Insured
Increased Costs during Construction	10%
Increased Costs during Reconstruction	10%
Protection Costs	\$25,000

Excess/Deductible

Natural Disaster 5% of value of work completed, minimum	\$5,000
All other claims	\$5,000

Exclusions

- Below water or underground involving galleries, shafts, tunnels and the like
- Civil Work such as railway, bridges, irrigation works, canals, reservoirs, dams. Siphons, harbour facilities, docks, breakwaters, jetties, piers.
- Electronic Data, Electrical or Mechanical Breakdown
- Faulty materials, workmanship or design, Defects & Mould
- Structural strengthening work, lifting/moving buildings
- War, confiscation, civil war, military or usurped power, Nuclear, Terrorism
- Electronic Data

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (sums insured, sub-limits, deductibles etc)
- Advise actual projects for the expiring period and estimated for the coming period
- Advise any unreported claims

Crime

Cover

Provides indemnity for the loss of money or other property arising through fraudulent or dishonest acts committed by any employees acting alone or in collusion with others (includes electronic or computer crime).

Limits of Liability

Any one claim and in the aggregate for all continuous Periods of Insurance;

Central Hawkes Bay District Council	\$1,000,000
Hastings District Council	\$1,000,000
Hawkes Bay Regional Council	\$1,000,000
Napier City Council	\$2,000,000
Wairoa District Council	\$500,000

Extensions

Erroneous Funds Transfer	All except HDC	Ful Limit
Reconstitution Costs	All except HDC	\$250,000
Public Relations Costs	All except HDC	(WDC \$100k) \$500,000

Excess/Deductible

Each and every claim	\$25,000
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Employees Covered

All employees of the Insured

Geographical Location

Worldwide

Discovery Period (must be)

- Within the Policy Period; or

Exclusions

- Consequential losses, credit risks, interest, fines, penalties or damages, profit
- Discovery of Loss prior to the Insurance Period or Loss sustained after knowledge
- Erroneous Funds Transfer, Reconstitution Costs, Public Relations Cost (all optional)
- War, Terrorism, Radioactivity, Nuclear

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review & consider any changes to the current policy structure.
- Complete renewal proposal form.
- Advise any unreported claims or circumstances.

Personal Accident**Cover**

Provides lump sum benefits to nominated persons whilst on Insured business (Death and Disablement – reducing for severity) as defined in the Policy Document.

Hastings District Council**Insured Persons/Capital Benefit**

1.	Mayor (1), Councillors (14)	\$100,000
2.	Cheif Executive (1)	\$250,000
3.	Executives (8)	\$175,000

Scope of Cover

Whilst on the business of the insured including travel to and from work

Deductibles - each and every claim Nil

Aggregate Limits of Liability

Any one Period of Insurance	\$2,000,000
Non-scheduled Flights	\$1,000,000

Hawkes Bay Regional Council**Insured Persons/Capital Benefit**

1.	Elected Members (9)	\$65,000
2.	Maori Members (12)	\$65,000
3.	Regional Planning Committee Members (9)	\$65,000
4.	All Employees (180)	2x Salary, min \$65,000 and max \$350,000

Scope of Cover

Whilst on the business of the insured including commuting to and from work

Deductibles - each and every claim Nil

Aggregate Limits of Liability

Any one Period of Insurance	\$2,000,000
Non-scheduled Flights	\$1,000,000

Wairoa District Council**Insured Persons/Capital Benefit**

1. Executives (5)	\$130,000
2. All other employees (45)	\$50,000

Scope of Cover

1. 24 hours worldwide
2. Whilst on the business of the insured including commuting to and from work

Deductibles - each and every claim

Nil

Aggregate Limits of Liability

Any one Period of Insurance	\$2,000,000
Non-scheduled Flights	\$1,000,000

Exclusions

- Flying in aircraft/aerial device other than aircraft licensed to carry passengers, motor racing
- STD, HIV, AIDS, etc
- Self injury or attempt at, suicide or any illegal or criminal act
- Terrorism, War, civil war, military or usurped power
- Persons aged 75 or over

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements, benefits & Insured Persons

Overseas Travel

Cover

Provides benefits as listed below for all persons nominated by the Insured whilst undertaking travel as defined in the Policy Document.

Travel Benefits

Personal Accident (Children U16, Benefit 1 reduces to \$25,000)	\$250,000
Kidnap & Ransom	\$500,000
Hijack & Detention per day (Max 15 days – Legal Costs \$50,000)	\$1,000
Medical & Additional Expenses	Unlimited
Loss of Deposits	\$30,000
Baggage, Business Property, Money/Travel Documents	\$25,000
Alternative Employee	\$20,000
Personal Liability	\$5,000,000
Rental Vehicles Excess Waiver	\$5,000
Political & Natural Disaster Evacuation (Aggregate Limit \$100,000)	\$20,000
Missed Transport Connection	\$10,000
Search & Rescue Expenses (Aggregate Limit \$100,000)	\$20,000

Excess/Deductible

Medical & Additional Expenses, Loss of Deposits, Baggage & Business Property	\$25
Electronic Equipment	\$250

Aggregate Limits of Liability

Any one Period of Insurance	\$2,500,000
Non-scheduled Flights	\$1,000,000

Exclusions

- Electronic equipment and/or jewellery in/on any Conveyance (checked in baggage), where the equipment is not being carried as personal cabin baggage or jewellery being worn
- Flying in an aircraft other than as a passenger in an aircraft licensed to carry passengers.
- Motor vehicle racing or racing preparation.
- Venereal disease, HIV, AIDS, ARC,
- Pregnancy, childbirth, miscarriage or the complications of these conditions, Self injury or attempt at, suicide or any illegal or criminal act
- War, civil war, military or usurped power.
- Persons aged 80 years or over
- For the full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review benefits, deductibles, etc
- Actual travel days for current period and estimated travel days for the new insurance period
- Unreported claim or circumstances which could give rise to a claim.

Public Liability

Cover

Provides Indemnity for sums the Insured may become legally liable to pay to Third Parties for personal injury and/or property damage arising out of normal business activities.

Limits of Indemnity

Any one occurrence and in the aggregate for Products Liability;

Central Hawkes Bay District Council	\$300,000,000
Hastings District Council	\$300,000,000
Hawkes Bay Regional Council	\$300,000,000
Napier City Council	\$300,000,000
Wairoa District Council	\$300,000,000

Extensions/Sub-limits

Employees Property	\$1,000,000
Property in Care Custody or Control	\$1,000,000
Wreck Removal (except HBRC which is Nil)	\$1,000,000
Service & Repair	\$1,000,000
Punitive & Exemplary Damages	\$1,000,000

Excess/Deductible

Per occurrence, cost exclusive	\$5,000
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Jurisdiction

New Zealand and Australia

Exclusions

- Property owned by or under the care, custody or control
- Insured use of any motor or mechanically propelled vehicle, ship, vessel, craft or aircraft
- War, invasion, acts of foreign enemies hostilities, civil war, rebellion, revolution military or usurped power
- Nuclear including weapons, fission/fusion, radiation, contamination
- Arising from recall, inspection, repair, replacement or loss of use of the Insured Products from known or suspected defects or deficiencies
- Breach of professional duty, liable or slander
- Seepage, pollution or contamination caused by a gradual process
- Liquidated damages clauses, penalty clause or express warranties
- Failure to supply (electricity and/or gas)
- Asbestos claims covered by any Accident Compensation Act or Workers Compensation legislation

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits, sub-limits, deductibles etc)
- Advise any unreported claims or circumstances which could give rise to a claim

Professional Indemnity

Cover

Provides Indemnity for breaches (including alleged) of Professional duty by reason of any act, error or omission relating to activities performed by the insured, including costs and expenses.

Limits of Indemnity

Any one occurrence and in the aggregate;

Central Hawkes Bay District Council	\$300,000,000
- Weathertightness	\$500,000
Hastings District Council	\$300,000,000
Hawkes Bay Regional Council	\$300,000,000
Napier City Council	\$300,000,000
Wairoa District Council	\$300,000,000
- Weathertightness	\$500,000

Excess/Deductible

Each and every claim, costs inclusive	\$10,000
- Except weathertightness	\$50,000

Jurisdiction

New Zealand and Australia

Extensions/Sub-limits

Defamation, liable & slander

Maritime Functions

Continuity

Exclusions/Endorsements

- WHRS/WHT weathertight claims
- War, invasion, acts of foreign enemies hostilities, civil war, rebellion, revolution military or usurped power, including lawful seizure resumption, confiscation, destruction or damage to property under statutory order.
- Nuclear including weapons, fission/fusion, radiation, contamination
- Notified under or known but not reported under an previous insurance contract, or prior to any attachment date specified, or after the policy period
- Breach of contract, or involvement in a tender process
- Arising from approval of land for subdivision or issuing of a building permit or consent, where it is known the land is unsuitable or contrary to professional advice
- Sale of property or dealing with land under Public Works Act 1987 (or substitute thereof)
- Punitive or exemplary damages
- Failure of buildings/structures to meet Building Regulations due to leaks, water penetration, weatherproofing, moisture or water exist/entry/control system
- Mould, fungi, mildew, rot, decay, gradual deterioration, micro-organisms, bacteria, protozoa

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits, sub-limits, deductibles etc).
- Advise any unreported claims or circumstances which could give rise to a claim.

Environmental Impairment

Cover

Provides Indemnity for legal liability in relation to Property Damage, Clean-up and Natural Resource Damage resulting from Pollution that is at, on, under or migrating from Insured Premises.

Limits of Indemnity

Any one occurrence and in the aggregate;

Central Hawkes Bay District Council	\$500,000
Hastings District Council	\$500,000
Hawkes Bay Regional Council	\$500,000
Napier City Council	\$500,000
Wairoa District Council	\$500,000

Excess/Deductible

Each and every claim, costs inclusive	\$25,000
- Except sewage/wastewater treatment plants & facilities	\$100,000

Jurisdiction

New Zealand

Insured premises

Water treatment plants	Sewage treatment plants
Irrigation facilities	Resource recovery facilities
Materials recovery facilities	Waste transfer stations
Depots and workshops	Swimming pools & other sport and recreational facilities
Car parks & bus stations	Libraries, museums and art galleries
Commercial offices	Public toilets
Cemeteries & crematoria	

Exclusions

- Waste disposal sites, Landfilling, Sewerage systems including mains pipelines & pump stations, Aerodromes, Underground storage tanks
- Facility maintenance & upgrade costs, Site closure, Redevelopment
- Products, Material change in risk, Damage to First Party Property
- Payroll & other internal costs, rehabilitation costs
- Asbestos & lead
- Contractual Liability, Employers Liability, Insured v Insured
- Fines, Penalties & Punitive damages
- Flood water
- Intentional non-compliance
- Nuclear, Terrorism & War

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits, sub-limits, deductibles etc).
- Advise any unreported claims or circumstances which could give rise to a claim.

HarbourMasters Liability & Wreck Removal

Cover

Provides Indemnity for sums the insured may become legally liable whilst exercising the statutory powers and duties of a Harbour Master. Removal, destruction or salvage of any Wreck posing a hazard to navigation pursuant to S331 Maritime Transport Act (or substitution thereof)

Insured

Hawkes Bay Regional Council

Limit of Indemnity

Harbourmasters Liability

Primary Limit – any one claim and in the aggregate	\$25,000,000
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Excess Layer – any one claim and in the aggregate in excess of primary	\$75,000,000
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Wreck Removal Costs - any one claim and in the aggregate	\$25,000,000
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Excess/Deductible

Harbourmasters Liability	\$10,000
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Wreck Removal Costs	\$25,000
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Exclusions/Endorsements

- Punitive, aggravated or exemplary damages
- False arrest, detention, imprisonment or malicious prosecution
- Liable, slander or other forms of defamation or violation of right of privacy
- Wrongful entry or ejection
- Cost in respect of removal, destruction or sale of any Wreck from any other cause
- Arising from discharge, emission, spillage or leakage or any pollutants by the Insured
- Arising from any ship, craft or aircraft owned and/or operated by the Insured
- Arising from any intentional act or omission
- Arising from insolvency of the Insured
- Arising out of strikes (except institute strikes clause), riots, civil commotions and malicious damage
- Nuclear including weapons, fission/fusion, radiation, contamination
- War, invasion, acts of foreign enemies hostilities, civil war, rebellion, revolution military or usurped power, including lawful seizure resumption, confiscation, destruction or damage to property under statutory order

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits, sub-limits, deductibles etc)
- Advise any unreported claims or circumstances which could give rise to a claim

Statutory Liability

Cover

This policy indemnifies the company for defence costs and penalties arising out of an unintended breach of Acts of Parliament brought by a Statutory Authority, including alleged breaches, other than those acts excluded in the policy document.

Limit of Indemnity

All Councils - any one claim and in the aggregate, costs inclusive \$4,000,000

Excess/Deductible

Each and every claim, costs inclusive \$5,000

Territorial Limits

New Zealand

Retroactive Date (excluding known claims or circumstance)

15 July 1994

Extensions

Health & Safety in Work Act 2015 (Defence Costs & Reparations)

Exclusions

- **Resource Management Act 1993**
- Deliberate breaches, Failure to Comply lawful order, demand, notice or requirement
- Actions brought by the New Zealand police, Inland Revenue Dept or other revenue collecting Statutory Authority
- Health & Safety ^{at work} ~~in Employment~~ Act ²⁰¹⁵ ~~1992~~ (Defence Costs & Penalties)
- War, confiscation, civil war, military or usurped power, Terrorism or threat thereof.
- Asbestos

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits & deductibles, etc)
- Complete declaration form
- Advise any unreported claims or circumstances which could give rise to a claim

Special Note - This policy coverage is provided on a 'claim made and notified' basis. Any claim or known circumstance which may give rise to a claim must be notified to Insurers as soon as possible and within the current insurance year. Failure to do so is likely to lead to declinature of that claim.

Employers Liability

Cover

Provides indemnity to the company for their legal liability (common law) arising from employees sustaining personal injury or property damage in the course of their employment.

Limit of Indemnity

All Councils - any one claim and in the aggregate, costs inclusive \$1,000,000

Excess/Deductible

Each and every claim, costs inclusive \$5,000

Territorial Limits

New Zealand

Retroactive Date (excluding known claims or circumstance)

15 July 1994

Exclusions

- Claims covered by Accident Compensation Act, or Worker Compensation legislation
- Any fine or penalty other than punitive & exemplary damages where agreed
- War, confiscation, civil war, military or usurped power, Terrorism or threat thereof.
- Personal injury arising from ionising radiation or contamination including nuclear
- Asbestos
- Moisture or water penetration, mould, fungi, mildew, rot, decay, building defects

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits & deductibles, etc)
- Complete declaration form
- Advise any unreported claims or circumstances which could give rise to a claim

Special Note - This policy coverage is provided on a 'claim made and notified' basis. Any claim or known circumstance which may give rise to a claim must be notified to Insurers as soon as possible and within the current insurance year. Failure to do so is likely to lead to declinature of that claim.

Defence Costs

Cover

Provides defence costs to underlying policies where there is a hung claim because of a charge under Section 9 Law Reform Act 1936. In addition this policy will respond if the indemnity provided under the underlying policy is exhausted.

Insureds

Hawkes Bay Regional Council

Limit of Indemnity

Any one claim and in the aggregate, costs inclusive \$500,000

Underlying Policies

Statutory Liability HO-LST-6105590

Employers Liability HO-LEL-6105591

Excess/Deductible

as per Underlying Policy

Endorsements

Nil

Exclusions

as per Underlying Policy

Required for Renewal

- Review limits & deductibles
- Advise any unreported claims or circumstances which could give rise to a claim

Special Note - This policy coverage is provided on a 'claim made and notified' basis. Any claim or known circumstance which may give rise to a claim must be notified to Insurers as soon as possible and within the current insurance year. Failure to do so is likely to lead to decline of that claim.

Hall Hirers Public Liability

Cover

Provides indemnity to Community Groups & Individuals (otherwise uninsured) and the like who use and hire council facilities, for their legal liabilities for Personal Injury or Property Damage that may arise as hirers of such facilities.

Limits of Indemnity

Any one occurrence and in the aggregate for Products Liability;

Napier City Council - Municipal & WMC Theatres, Centennial Hall & Aquarium	\$5,000,000
Napier City Council - all other venues	\$1,000,000
Wairoa District Council – all venues	\$1,000,000

Extensions/Sub-limits

Goods in Care Custody or Control	\$50,000
Punitive & Exemplary Damages (NZ only, retro 23/09/2005)	\$1,000,000

Excess/Deductible

Per occurrence, cost exclusive	\$500
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Territorial Limits

New Zealand

Exclusions

- Claims covered by any Accident Compensation Act or Workers Compensation legislation
- Breach of professional duty, defamation/libel/slander, personal injury/illness to employees
- Aircraft, watercraft (over 8 meters) or motor vehicles
- Asbestos, pollution, seepage, external water or moisture, mould, mildew, gradual damage
- War, confiscation, civil war, military or usurped power, Terrorism or threat thereof.

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits, sub-limits & deductibles etc)
- Advise actual hire days for the current period where such hirers did not hold Public Liability insurance
- Advise any unreported damage to Council facilities which could give rise to a claim

Trustees Liability

Cover

Provides Indemnity for claims brought against Trustees which arise by reason of Wrongful Acts committed, attempted or allegedly committed whilst carrying out their duties as Trustee of the Insured Trust, including Trust Reimbursement where the Trustee is indemnified by the Trust.

Insured

Hawkes Bay Museum Trust

Limit of Indemnity

Any one claim and in the aggregate \$5,000,000

Extension Sub-limits

Compensation for Court Attendance \$300 per day limited to \$10,000
Official Investigations & Enquiries aggregate limit \$250,000

Excess/Deductible

Trust Reimbursement, each and every claim cost inclusive \$5,000
Individual Trustees, each and every claim cost inclusive Nil

Territory/Jurisdiction

New Zealand

Retroactive Date (excluding known claims or circumstance)

22 September 1999

Exclusions

- Alleging bodily injury, sickness, death, or loss/damage to tangible property, inc loss of use
- Dishonesty of any Insured Person, insider trading, gaining personal profit or advantage
- Asbestos, pollution, seepage, external water or moisture, mould, mildew
- War, confiscation, civil war, military or usurped power, Terrorism or threat thereof.
- Any fine or penalty
- Failure to maintain insurance, breaches of professional duty

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits & deductibles, etc), and discuss separate costs & expense policy for Trustees
- Complete renewal declaration form & provide latest financials
- Advise any unreported claims or circumstances which could give rise to a claim

Special Note - This policy coverage is provided on a 'claim made and notified' basis. Any claim or known circumstance which may give rise to a claim must be notified to Insurers as soon as possible and within the current insurance year. Failure to do so is likely to lead to declinature of that claim.

Airport Owners & Operators Liability (Public Liability)**Cover**

Provides Indemnity for sums the insured may become legally liable to pay to Third Parties for personal injury and/or property damage arising out of the ownership and/or operation of an airport and normal associated business activities.

Insured

Wairoa District Council – Wairoa Airfield

Limits of Indemnity

Any one occurrence and in the aggregate	\$10,000,000
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Excess/Deductible

Property Damage, cost exclusive	\$2,500
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Territorial Limits

New Zealand

Exclusions

- Bodily injury to employees
- Liability assumed by agreement
- Property in care custody or control other than :
 - a) aircraft, the property of others, not operated by or on behalf of the Insured
 - b) vehicles, not the property of the Insured, whilst on the premises specified
- Liability arising from construction, demolition or alteration to buildings, runways or installations unless previously agreed by Insurers.
- War, Hijacking and other perils exclusion
- Nuclear risks exclusion
- Noise, pollution, contamination or electrical and electromagnetic interference.
- Date recognition exclusion.
- Asbestos exclusion

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits, sub-limits & deductibles etc) to consider any changes
- Complete insurers declaration form & return
- Advise any unreported claims or circumstances which could give rise to a claim

Cyber Liability**Cover**

Provides cover for losses arising from cyber hacking & extortion, network interruption, data restoration and third party liability & privacy risks.

Insured

Hawkes Bay Regional Council

Limit of Indemnity

Any one claim and in the aggregate	\$2,000,000
Costs & Expenses	\$500,000

Excess/Deductible

Each and every claim, costs inclusive	\$25,000
Network Interruption waiting period	12 hours

Extensions/Sub-limits

Data Administration Fines & Investigations	\$500,000
Electronic Data	\$250,000
Repair of Policyholders or Individuals Reputation	\$150,000
Notification & Monitoring Costs	\$150,000
Forensic Services Costs	\$150,000
Media Content Liability	Full Limit
Cyber Extortion	\$250,000
Network Interruption (BI) including Cloud Failure	120 days, max \$1,000,000

Territorial Limits

Worldwide excluding USA/Canada

Retroactive Date (excluding known claims or circumstance)

09 October 2017

Exclusions/Endorsements

- Anti-competitive Conduct
- Bodily Injury or Property Damage, Infrastructure or Security Property failure
- Contractual Liability, Enforcement Notice,
- Employers Duties, Intentional Act, Misdeeds
- Intellectual Property, Securities Claims, Trading Losses

For a full list of the Policy Exclusions & Conditions please refer to the policy document

Required for Renewal

- Review policy arrangements (limits, sub-limits, deductibles etc).
- Complete insurers proposal form & return
- Advise any unreported claims or circumstances which could give rise to a claim

UNINSURED EXPOSURES

The following is a list of different classes of insurance policies more commonly available from the insurance market, some of which already form part of your Insurance Programme. We draw your attention to those that have not been purchased.

The purpose of this is to highlight the different types of insurance policies in order to raise any other potential risks that you may want to discuss and consider insurance for. The list is not exhaustive and there may be insurance covers that have not been specifically listed about which information will be available on request.

We would welcome further discussion around your risks including any risk registers you may hold in order to consider any risk transfer options that insurance can provide.

Those insurances that are included in your JLT insurance programme are noted with an X.

GENERAL/PROPERTY	
	Advanced Profits
	Loss of anticipated income/turnover from a venture, process, expansion or construction programme where loss or damage delays or prevents the commencement of the undertaking.
	All Risks – Special Risks
	A broad range of perils are available for specific items of particular value.
	Aviation/Aircraft
	Range of covers including: Insuring physical damage/loss to aircraft/aerial devices, ground based facilities and equipment; Loss of Pilots Licence; Chemical Liability.
	Boiler (Explosion, Collapse) - Pressure Vessel
	Explosion or collapse of vessels under steam or fluid pressure and business interruption losses following. Some limited cover may be available under Material Damage insurance.
X	Business Interruption (Consequential Loss)
	Generally a linked policy for losses that arise following interruption or interference with the business from a claim under a selected policy. Most commonly linked to a Material Damage policy to cover losses of (but not limited to): gross profit or revenue, rents receivable, wages, additional expenses & claims preparation costs.
	Computer/Electronic Equipment Breakdown
	Breakdown; costs of repair, replacement following actual breakdown or derangement – can include computer media. Excluded from Material Damage insurance.
Ad-hoc	Contract Works
	Protection for construction or installation contract "works" in terms of the contract and third party liabilities throughout the contract/maintenance period. May include constructional plant and equipment, temporary buildings or structures and transit risks. Testing and Commissioning is not included unless application is made and additional premium paid.

	Contract Bonds, Guarantees (Penalties)
	To meet the terms of an undertaking for performance or payment, which would otherwise require a cash deposit or payment in advance.
	Crop Insurance
	Covering damage to specified crops due to fire and weather perils.
	Election Insurance
	Includes the Electoral Officer and any worker(s) appointed by as named insured. Fines imposed and expenses incurred under section 100, 123 129 and 130 or 131 of the Local Electoral Act 2001 are included. Costs incurred for mitigating a loss. Extends to cover fines and penalties incurred due to any innocent breach of the Privacy Act (optional).
	Erection Risks / Testing and Commissioning
	Constructional cover for engineering installation, erection, testing and commissioning risks (Can often be included under Contract Works as an extension).
	Farming/Agricultural
	Covers on buildings, plant, utensils, yards, pastures, fencing, and crops.
X	Fidelity Guarantee
	Covering goods and/or money lost through fraud or dishonesty of employees.
X	Fine Art/Museums
	Specialised cover on works of art and museum exhibits.
X	Forestry
	Covers loss or damage to standing/growing timber.
	Fusion (Material Damage policy provides this cover for electric motors of a limited size)
	Burning out of electrical motors (caused by artificially generated electric current).
	Goods in Transit
	In respect of products or plant away from the premises on a regular or one-off basis. May be covered under Material Damage insurance.
	Machinery Breakdown
	Breakdown; costs of repair, replacement following actual breakdown or derangement.
X	Material Damage / Industrial Special Risks
	Insurance of business assets against an extended range of risks. Scope of cover can be tailored to your needs.
	Special Risks
	A broad range of perils are available for specified items of particular value. Basis of cover may be "agreed-value".
	Stock Deterioration
	Insures deterioration of frozen or refrigerated stock following accidental stoppage of cooling machinery or freezers. Machinery Breakdown insurance is usually required to be purchased.
	Terrorism
	A general exclusion under most Material Damage policies. Specific application if cover is required.

LIABILITY	
	Aircraft Non-Ownership Liability
	Insures vicarious liability for third party damage including whilst chartering or as a passenger. Can be extended to include liability for damage to the aircraft and/or passengers.
X	Airport Owners and Operators Liability
	Legal liability arising from ownership and/or operation of airfields.
	Aviation Liability
	Insures liability arising out of the use of an aircraft. Excluded under General/ Public Liability.
	Association Liability
	Indemnity for claims made against Committee Members of clubs or association arising from wrongful acts in the management of the Club or Association.
	Bailees Liability
	Covers legal liability for damage to property you hold under bailment.
X	Breach of Copyright
	Infringement of industrial, property or intellectual rights
X	Care Custody Control
	Covers legal liability for damage to property under care or control.
	Carriers Liability
	Insures liability, under legislation, for damage to goods carried/transported for others. Also includes removal of debris and road clearing costs. Options available to include Consequential Loss liability
	Charterers Liability (Aviation/Marine Hull)
	Protection tailored to meet the conditions of a Marine or Aviation Charterers Agreement for hull and/or liabilities.
	Contractual Liability
	In respect of specific Contractual Agreements.
	Directors and Officers Liability
	Insures personal liability of Directors and Officers, or reimbursement for the company where it has indemnified directors, following wrongful acts committed, attempted or allegedly committed in carrying out their duties. Cover includes defence costs.
X	Employers Liability
	For damages awarded against an employer for injury to an employee in the course of their employment to which the Accident Compensation Acts may not apply. Cover inc defence costs
	Election Insurance
	Includes the Electoral Officer and any worker(s) appointed by as named insured. Fines imposed and expenses incurred under section 100, 123 129 and 130 or 131 of the Local Electoral Act 2001 are included. Costs incurred for mitigating a loss. Extends to cover fines and penalties incurred due to any innocent breach of the Privacy Act (optional).
	Employee Disputes Liability
	Covers costs, including legal defence costs for any claims against an employer for wrongful acts against an employee, e.g. wrongful dismissal, harassment, discrimination.

X	Environmental Impairment
	Specialised protection not otherwise available under the General Liability insurance for environmental contamination or impairment risks.
X	Forest & Rural Fires Act
	Insures costs imposed under the legislation (as opposed to Rural Fire Fighting Costs Reimbursement cover)
	IT Liability
	Liability insurance for developers of software, website designers and any operation involved in computer software.
	Internet Liability
	Insures liability for unintentional damage defamation, breach of intellectual property, transmission of a virus and other related risks through email and internet use.
	Investment Statement Liability
	Indemnifies for damages, judgments, legal expenses and defence costs following liability arising from wrongful acts and /or information contained in the investment statement.
	Legal Defence – Staff
	Provides Insured's employees with personal cover, for charges such as legal aid costs to defend traffic, criminal or civil actions, brought against employees whilst undertaking normal business.
	Legal Defence
	Insures legal defence costs in respect of civil action.
	Liability Consequential Loss
	The gross profit content of any turnover lost following interruption or interference with the business or extra costs to maintain or resume normal turnover as a result of a liability claim.
	Libel and Slander and/or Advertisers/Publishers
	Insures liability arising out of defamatory comments (written or verbal).
	Machinery/ Plant and Equipment Liability
	Liabilities following the use of certain mobile or special plant; may be insured separately if specific cover is required, or as part of General Liability insurance.
	Product Guarantee
	Insures costs arising from failure of products to perform as undertaken or intended.
X	Products Liability
	Insures liability arising out of products supplied, including legal costs.
	Product Recall
	For costs and expenses for recall of faulty products.
	Product Tamper
	Insures costs associated with recovery from an actual or threatened tamper incident. Includes Crisis Management costs.
	Product – GE/GM
	Insures defence, investigations and recall costs associated with allegations of breach of GE/GM regulations or statute.
X	Professional Indemnity
	Specialised protection for breach of professional duty, arising from advice or treatment.

	Prospectus Liability
	Insures liability of a company/directors/officers arising from the issue of a prospectus or similar documents. Usually excluded from Directors and Officers Liability policy.
X	Public Liability/General Liability
	Insures liability resulting from physical damage or injury occurring in connection with the nominated activities, cover includes associated legal costs.
X	Punitive / Exemplary Damages (Bodily Injury)
	Covers costs/damages arising out of bodily injury for which you are legally liable, and where the law prevents action for damages. New Zealand cover only.
	Representation Liability
	Insures liability arising from representation in sale and purchase of business and similar agreements.
	Service and Repair
	An extension providing cover for damage to property worked upon and arising from the work itself.
X	Statutory Liability
	Legal costs, fines and penalties for innocent breaches of a Statutory Act. Includes: Resource Management Act, Building Act and Health & Safety in Employment Act. Cover includes legal defence costs.
	Trustee Liability
	Indemnity for personal claims made against trustees arising from wrongful acts in the management of the Trust. Cover includes legal defence costs.
	Umbrella/Difference in Conditions
	A secondary additional layer of protection which may also "drop-down" to provide a broader primary cover around the basic policy.
	Watercraft Use
	Liabilities attaching to the use of watercraft
	Workers Compensation
	Cover liability for injury to employees outside New Zealand

MARINE	
X	Marine Hull
	Insures vessels and machinery for physical loss or damage.
	Marine Cargo
	Imports or Exports and local sendings – insures goods in transit by land, sea or air. Cargo which does not originate from or arrive in New Zealand requires specific insurance protection.
	Marine Cargo Consequential Loss
	Insures consequential loss following damage to goods in transit under a Marine Cargo policy.
	Freight Forwarders Liability
	Covering liability to the owners of goods on overseas shipments.
	Marine Liabilities – refer Watercraft Use
	Insured's liability arising from ownership or activities in respect of watercraft.

MISCELLANEOUS	
Ad-hoc	Events Cover
	Special insurance for event organisers – event cancellation following specific risks.
	Extortion, Kidnap and Ransom
	For sums demanded and management of incidents.
HBRC	Cyber
	Provides indemnity against cyber-attacks to internet systems. Includes liability coverage, media coverage, extortion coverage and asset and income protection coverage.
	Livestock / Bloodstock
	Specialised protection for Livestock or Bloodstock – nominated animals or group.
	Trade Credit
	Insures debtors lack of payment as a result of their insolvency or default.
X	Travel
	Insures luggage, medical, cash, liability and specialised travel covers both for overseas travel and/or domestic travel risks.

MOTOR	
X	Motor Vehicle
	Insured's vehicles and Third Party liability arising from the use of insured vehicles. Extensions are available for various additional expenses or increased costs which may follow loss or damage.
	Motor Vehicle Loss of Use
	Rental Vehicle Costs / Compensation during repairs.

HUMAN RESOURCE	
	Accident Compensation (Top-up Cover)
	Supplements cover available under the Accident compensation legislation
	Employee Benefits / Life / Pensions – including Capital Benefits
	Inc salary continuance, life insurance, disability insurance, superannuation & medical
	Financial Planning
	For future needs, retirement etc.
	Income Protection/ Mortgage Protection
	Income continuance following specific events to the insured person/s.
	Key Person
	Provides funds following death or disablement of “key” personnel. (Limited cover provided under Personal Accident insurance).
X	Personal Accident
	Individual or Group cover providing tailored lump sum and weekly benefits following specified events.

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Wairoa District Council - 2017 Property Schedule

Description	Location	Cover Variation	Age	Construction	NBS Rating	Fire Protection & Security	Non-Act?	Reinstatement	Infl Rains	Indemnity	Infl Indem	Demo	Total Sum Insured
Mahia Area													
Mokotahi Hall	Mahia Beach		1950	Timber/Stucco/Corrugated Iron				\$557,100	\$23,100	\$189,400		\$19,600	\$599,800
Mahia Firestation	Newcastle St		2000	Coloursteel Walls & Roof				\$342,600	\$13,500	\$288,000	\$5,100	\$16,600	\$372,700
Mahia Beach Toilets	Newcastle St		1960	Conc Block/Corrugated Iron				\$108,000	\$3,600	\$47,500	\$400	\$3,900	\$115,500
Mahanga Public Toilets	Mahanga		1998	Conc Block/Corrugated Iron				\$47,300	\$1,600	\$37,900	\$700	\$1,200	\$50,100
Oraka Toilets & Changing Rooms	Oraka		1960	Conc Block/Corrugated Iron				\$107,900	\$3,700	\$47,400		\$4,800	\$116,400
Black Beach Toilets	Black Beach		1990	Timber/Coloursteel				\$10,700	\$300	\$9,000	\$100	\$200	\$11,200
Blue Bay Toilets	Blue Bay		1960	Conc Block/Corrugated Iron				\$107,800	\$3,700	\$47,400		\$4,800	\$116,300
Total								\$1,281,400	\$49,500	\$665,600	\$6,600	\$51,100	\$1,382,000
Nuhaka													
Domain Clubrooms	SH2 Nuhaka		1950	Timber/Weatherboard/Corrugated				\$256,500	\$10,000	\$46,200		\$14,800	\$281,300
Domain Changing rooms	SH2 Nuhaka		1970	Timber/Metal				\$268,200	\$10,100	\$170,300	\$2,400	\$14,900	\$291,200
Depot Office	SH2 Nuhaka		1970	Timber/Fibre/Corrugated Iron				\$53,100	\$1,800	\$28,700	\$300	\$2,100	\$57,000
Depot Workshop	SH2 Nuhaka		1970	Steel & Timber/Corrugated Iron				\$33,500	\$1,200	\$18,100	\$100	\$3,400	\$38,100
Public Toilets	SH2 Nuhaka		1996	Conc Block/Corrugated Iron				\$47,300	\$16,000	\$37,900	\$600	\$1,200	\$64,500
Total								\$656,600	\$39,100	\$301,200	\$3,400	\$36,400	\$732,100
Other Areas													
Olot Hall - Ablutions & Verandah	Olot		1980	Timber Frame/Metal				\$592,400	\$24,600	\$246,700		\$21,000	\$638,000
Kotemaori Hall	Kotemaori		1950	Timber/Corrugated Iron Walls &				\$358,000	\$15,000	\$62,700		\$16,400	\$389,400
Ruakituri Hall	Ruakituri		1958	Timber Frame/Metal				\$574,600	\$44,000	\$136,500		\$21,000	\$639,600
Ruakituri Fire Depot	Ruakituri		1997	Conc Slab/Colour Steel Walls &				\$67,500	\$2,300	\$49,100	\$500	\$3,400	\$73,200
Marumaru Hall & Verandah	Marumaru		1939	Timber/Weatherboard/Corrugated				\$726,600	\$28,300	\$167,100		\$24,900	\$779,800
Fire Depot	SH2, Raupunga		1980	Timber Frame/Metal				\$363,600	\$14,200	\$43,600		\$5,700	\$390,300
Fraserstown Hall	Seddon St, Fraserstown		1950	Timber Frame/Metal				\$56,100	\$2,000	\$44,900	\$500	\$1,900	\$60,000
Raupunga Office	Raupunga		2000	Timber/Fibre Cement/Iron Roof				\$55,600	\$1,900	\$53,900	\$900	\$4,100	\$61,800
Raupunga Toilets	Raupunga		1950	Timber & Conc				\$641,300	\$45,200	\$152,300	\$900	\$22,700	\$709,200
Arakeen Hall	Arakeen												
Total								\$3,535,600	\$181,200	\$999,200	\$2,800	\$133,900	\$3,850,700
Aerodrome													
Aerodrome Clubrooms (Blackhead Toilet)	Aerodrome Rd, Wairoa		1955	Timber Frame/Conc				\$530,600	\$20,800	\$126,000		\$23,400	\$574,800
Total								\$530,600	\$20,800	\$126,000		\$23,400	\$574,800
North Clyde													
Hockey Facilities Block & Verandah	North Clyde		1968	Conc Block/Corrugated Iron				\$408,600	\$15,900	\$163,400		\$15,100	\$439,600
Girl Guides Clubroom (garage)	North Clyde		1997	Timber/Iron Weather boards/Colour				\$58,800	\$2,100	\$44,800	\$60	\$2,700	\$63,600
Total								\$467,400	\$18,000	\$208,200	\$60	\$17,800	\$503,200
Queen Street													
Council Chambers	Queen St, Wairoa		1965	Conc/Fibre/Corrugated Iron				\$2,431,900	\$118,200	\$1,052,000	\$6,500	\$88,100	\$2,636,200
Garage Workshop - Council	Queen St, Wairoa		1980	Timber/Iron				\$17,500	\$600	\$14,700	\$200	\$1,200	\$19,300
Public Toilets	57 Queen St, Wairoa		1990	Conc Block/Corrugated Iron				\$334,300	\$12,700	\$247,400	\$400	\$11,300	\$358,300

Description	Location	Cover Variation	Age	Construction	NBS Rating	Fire Protection & Security	Non-Act?	Reinstatement	Infli Reins	Indemnity	Infli Indem	Demo	Total Sum Insured
War Memorial Hall & Ver	Queen St, Wairoa		1968	RSJ Portals/Fibre/ite & Galv				\$1,615,400	\$73,100	\$461,500		\$67,700	\$1,756,200
Visitor Information Centre	54 Queen St, Wairoa		1990	Conc/Fibre/ite/Corrugated Iron				\$624,600	\$27,200	\$421,600	\$4,600	\$27,300	\$679,100
Community Groups Office	Queen St, Wairoa		1902	Timber/Weatherboard/Corrugated				\$460,300	\$16,500	\$116,600	\$300	\$19,700	\$498,500
Garage Workshop - Comm Office	Queen St, Wairoa		2000	Timber/Iron				\$48,100	\$1,700	\$41,300	\$700	\$2,000	\$51,800
Senior Citizens Building	Queen St, Wairoa		1965	Timber/Stucco/Corrugated Iron				\$16,600	\$16,600	\$194,900	\$1,600	\$20,500	\$449,600
Old Folks Garage	Queen St, Wairoa		1955	Timber/Iron				\$6,600	\$200	\$27,700		\$800	\$7,600
Steinway Piano - War Memorial Hall	Queen St, Wairoa							\$350,000		\$250,000			\$350,000
Total								\$6,301,200	\$268,800	\$2,802,700	\$14,300	\$236,600	\$6,806,600
Marine Parade													
Community Centre	Marine Parade		1997	RSJ Portals/Galv Coloursteel				\$13,780,700	\$716,200	\$12,616,600	\$236,600	\$442,300	\$14,939,200
Amateur Swimming Club	Marine Parade		1950	Conc Block/Corrugated Iron				\$58,400	\$2,300	\$7,000		\$3,600	\$64,300
Chlorine Shed	Marine Parade		1930	Timber/Weatherboard/Galvanised				\$59,500	\$2,300	\$11,700		\$3,200	\$65,000
Library	212 Marine Parade		1985	RSJ Portal/Conc Block/Corrugated				\$607,400	\$39,700	\$341,600	\$600	\$39,800	\$888,900
Lighthouse	Marine Parade		1960	Timber/Timber & Glass/Curved				\$268,600	\$10,200	\$145,100	\$1,600	\$7,800	\$286,600
Camping Ground Garage	Marine Parade		1986	Timber/Iron				\$17,700	\$300	\$11,100	\$100	\$1,300	\$19,300
Camping Ground Cabins	Marine Parade		1960	Conc Block/Corrugated Iron				\$283,300	\$12,800	\$85,200		\$10,400	\$306,500
Camp Ground Ablutions	Marine Parade		1960	Conc Block/Corrugated Iron				\$298,100	\$12,500	\$89,500		\$14,400	\$325,000
Camp Ground Recreation Room	Marine Parade		1960	Timber/Weatherboard/Corrugated				\$88,400	\$3,400	\$26,500		\$5,600	\$97,400
Wairoa Arts Building	Marine Parade		1940	Timber/Stucco &				\$168,800	\$6,500	\$40,500		\$9,300	\$184,600
Rowing Club	Marine Parade		1980	Conc/Coloursteel/Corrugated Iron				\$564,700	\$22,900	\$361,400	\$5,000	\$30,900	\$918,500
Tennis Ablutions & Shed	Marine Parade		1940	Timber/Conc Block/Corrugated Iron				\$181,000	\$7,000	\$43,400		\$8,600	\$196,600
Museum Building	Marine Parade		1940	Conc & Steel/Conc				\$1,351,600	\$58,300	\$396,500	\$2,600	\$60,400	\$1,470,300
Total								\$17,928,200	\$894,400	\$14,176,100	\$246,400	\$637,600	\$19,460,200
Lambton Square													
Amenities	Lambton Square		1970	Conc Block/Corrugated Iron				\$256,000	\$9,700	\$87,800		\$9,700	\$275,400
Rugby Clubrooms	Lambton Square		1960	Timber Frame/Fibre				\$352,000	\$13,400	\$105,600		\$18,100	\$383,500
Total								\$608,000	\$23,100	\$193,400		\$27,800	\$658,900
Tual													
Tual Church	Main St		1955	Conc/Stone/Decramastic Tiles				\$471,200	\$21,500	\$279,800	\$5,200	\$22,000	\$514,700
Tual Hall, Library & Theatre	Main St		1950	Timber/Weatherboard/Corrugated				\$724,700	\$31,700	\$246,400		\$32,300	\$786,700
Tual Firestation	Main St		1997	Steel & Timber/Coloursteel				\$258,500	\$10,500	\$209,400	\$3,600	\$15,100	\$284,100
Tual Rugby Clubrooms	Main St		1950	Timber/Weatherboard/Corrugated				\$202,600	\$7,800	\$99,900	\$900	\$10,600	\$221,000
Toilets (Tual Rugby Ground)	Main St		1950	Conc Block/Corrugated Iron				\$26,200	\$900	\$8,900		\$1,100	\$28,200
Tual Playcentre	Main St		1940	Timber/Weatherboard/Corrugated				\$151,100	\$5,800	\$36,300		\$6,800	\$163,700
Tual Craft Centre	Lake Rd		1950	Timber/Weatherboard/Galv Iron				\$163,500	\$6,300	\$55,600		\$7,400	\$177,200
Tual Depot	Main St	Indemnity Only	1930	Conc/Corrugated Iron						\$9,800		\$16,300	\$26,100
Tual Public Toilets	Lake Rd		1996	Conc Block/Corrugated Iron				\$49,800	\$1,700	\$43,100	\$800	\$1,600	\$53,100
Total								\$2,047,600	\$86,200	\$989,200	\$10,500	\$113,200	\$2,256,800
Wairoa Other Streets													
Old Fire Station/ Archive Building	Lucknow St		1950	Conc Frnd/Conc Walls/Corrugated				\$865,700	\$36,500	\$103,900		\$46,300	\$948,500
Old Fire Station Garage	Lucknow St		1950	Timber/Iron				\$14,000	\$500	\$2,400		\$1,300	\$15,800
Archives Office	Locke St		1955	Plaster Masonary/Brick/Corrugated				\$222,200	\$8,400	\$39,700		\$7,600	\$238,200
Little Theatre	Black St		1940	Timber/Weatherboard/Corrugated				\$569,000	\$23,000	\$88,500		\$28,800	\$620,800
Yacht Clubrooms	Kopu Road		1940	Timber/Weatherboard/Corrugated				\$381,600	\$15,500	\$167,900	\$1,100	\$22,600	\$419,700
Cricket Pavilion & Verandah	Kabul St		1948	Timber/Weatherboard & Conc				\$329,800	\$12,700	\$49,500		\$16,900	\$359,400
Toilets	Bridge St		1990	Conc/Blumen				\$121,400	\$4,200	\$89,800	\$1,400	\$3,000	\$128,600
Netball Courts	Black St		1990	Conc Courts				\$412,000	\$15,400	\$144,200		\$30,000	\$457,400
Cemetery Toilets	Cemetery		1990	Timber/Plywood/Corrugated Iron				\$36,600	\$1,300	\$15,600		\$3,400	\$41,300
Total								\$2,952,300	\$117,500	\$701,500	\$2,500	\$159,900	\$3,229,700

Description	Location	Cover Variation	Age	Construction	NBS Rating	Fire Protection & Security	Non-Act?	Reinstatement	Inf. Reins	Indemnity	Inf. Indem	Demo	Total Sum Insured
Fraser Street Landfill													
Storage Building	Walroa Landfill		1955	Plaster Masonry/Brick/Corrugated				\$200,000		\$200,000			\$200,000
Amenities	Fraser Street		1950	Timber/Iron				\$163,800		\$124,800		\$9,700	\$200,300
Weigh Station Building	Fraser Street		1955	Plaster Masonry/Brick/Corrugated				\$107,300	\$7,000	\$3,600		\$3,600	\$114,500
Store Shed	Fraser Street		1940	Timber/Weatherboard/Corrugated				\$16,700	\$800	\$1,300		\$700	\$18,000
Canopy Structure	Fraser Street		1940	Timber/Weatherboard/Corrugated				\$225,500	\$9,600	\$212,400	\$3,500	\$22,800	\$257,900
Contents & Chattels													
Contents - Community Centre	Marine Parade							\$964,200	\$37,100	\$554,400		\$104,000	\$1,105,300
Contents - District Office	Queen St							\$661,600	\$25,400	\$210,100		\$11,500	\$898,500
Contents - Library	Marine Parade							\$157,500	\$6,100	\$26,700		\$1,560	\$165,160
Library Books	Marine Parade							\$300,000		\$190,000			\$300,000
Contents - Visitor Information Centre	Queen St							\$50,000	\$1,900	\$13,900		\$1,750	\$53,650
Contents - Tui Church	Main Rd Tui							\$66,500	\$2,600	\$30,400		\$520	\$69,620
Contents - Tui Hall	Main Rd Tui							\$14,900	\$600	\$6,000		\$520	\$16,020
Contents - Tui Fire Station	Main Rd Tui							\$67,100	\$2,700	\$16,900		\$1,350	\$71,150
Other Plant & Contents	District Wide							\$250,000		\$250,000			\$250,000
Museum Contents	Marine Parade							\$351,400	\$13,500	\$337,910		\$26,000	\$390,900
Projection & Sound Equipment - Gaiety Theatre	Marine Parade							\$124,800	\$4,800	\$124,800		\$500	\$130,100
Fit-out & Contents - Engineering Department	Marine Parade							\$145,000		\$100,000			\$145,000
Total								\$3,153,000	\$94,700	\$1,821,110		\$147,700	\$3,395,400
Fraserstown Water Treatment Plant													
Chlorine Room	Fraserstown							\$54,527		\$40,350			\$54,527
Filter Gallery	Fraserstown		1986	Conc & Steel/Alum over				\$325,070		\$169,036			\$325,070
Main Building	Fraserstown		1964	Conc & Steel/Alum over				\$646,976		\$336,429			\$646,976
Pumphouse	Fraserstown		1986	Conc & Steel/Conc				\$243,242		\$179,999			\$243,242
Treatment Plant	Fraserstown							\$240,066		\$124,835			\$240,066
Filter Press Room	Fraserstown		2001	Timber/Iron				\$13,400	\$500	\$10,100	\$100	\$900	\$14,800
Garage	Fraserstown		1964	Timber/Iron				\$16,200	\$600	\$8,100		\$900	\$17,700
Cleanwater Tank	Fraserstown							\$537,183	\$44,600	\$214,873	\$8,100	\$53,700	\$635,483
Sludge Channel	Fraserstown							\$263,744	\$21,900	\$90,978	\$3,200	\$26,400	\$312,044
Delay Chamber	Fraserstown							\$609,289	\$50,600	\$234,767	\$8,700	\$60,900	\$720,789
Total								\$2,949,697	\$118,200	\$1,409,467	\$20,100	\$142,800	\$3,210,697
Plant & Equipment - Fraserstown WTP													
Contents - Alum Room	Fraserstown							\$163,538		\$37,860			\$163,538
Contents - Lime Room	Fraserstown							\$108,726		\$38,777			\$108,726
Contents - Poly Room	Fraserstown							\$92,830		\$28,551			\$92,830
Contents - Chlorine Storage & Mixing	Fraserstown							\$96,514		\$28,935			\$96,514
Main Control Panel	Fraserstown							\$211,625		\$62,978			\$211,625
Misc Contents - Alum Room	Fraserstown							\$10,500		\$2,700			\$10,500
Misc Contents - Control Room	Fraserstown							\$4,942		\$330			\$4,942
Misc Contents - Treatment Plant	Fraserstown							\$26,271		\$5,777			\$26,271
Pumps	Fraserstown							\$627,285		\$82,027			\$627,285
Lower Filter Gallery Sandfilters	Fraserstown							\$303,538		\$189,302			\$303,538
Cleanwater Tank Sandfilters	Fraserstown							\$3,916		\$2,218			\$3,916
Control Room Sandfilters	Fraserstown							\$6,227		\$249			\$6,227
Sandfilters	Fraserstown							\$862,400		\$321,469			\$862,400
Upflow Clarifiers	Fraserstown							\$2,512,057		\$860,734			\$2,512,057
Total								\$5,030,409		\$1,662,407			\$5,030,409

Description	Location	Cover Variation	Age	Construction	NBS Rating	Fire Protection & Security	Non-Act?	Reinstatement	Infl Reins	Indemnity	Infl Indem	Demo	Total Sum Insured
Clearwater Assets													
Boundary Pump Station			1986	Conc Block				\$2,679,800	\$247,900	\$1,551,100	\$49,000	\$134,000	\$3,061,700
Boundary Tanks			1975	Conc Block			Y	\$1,767,300	\$163,500	\$432,400	\$17,200	\$88,400	\$2,019,200
Boundary Pumps a & b	Carroll St/ Kaimoana Rd		1986	Conc Block				\$1,700,000	\$6,700	\$119,000	\$1,800	\$8,600	\$183,300
Fraserdown Reservoir	Fraserdown						Y	\$69,400	\$6,400	\$30,400	\$1,100	\$3,500	\$79,300
Mahanga Pump Station 1								\$42,300	\$3,900	\$10,800	\$300	\$1,100	\$48,300
Mahanga Pump Station 2								\$34,400	\$3,200	\$14,000	\$400	\$1,700	\$39,300
Mahanga Reservoir							Y	\$29,300	\$2,700	\$10,600	\$300	\$1,500	\$33,500
Tawhara Reservoir							Y	\$1,344,000	\$124,400	\$134,400	\$5,000	\$67,200	\$1,535,600
Tuaiti Intake	Tuaiti							\$118,400	\$1,100	\$45,900	\$1,400	\$5,900	\$125,400
Tuaiti Reservoir	Tuaiti						Y	\$92,000	\$4,800	\$39,000	\$1,500	\$2,600	\$99,400
WTP Intake	Fraserdown		1988	Concrete				\$2,917,100	\$289,800	\$1,689,300	\$52,400	\$145,900	\$3,332,800
WTP Pipe Bridge	Fraserdown							\$616,200	\$57,000	\$182,100	\$6,100	\$30,800	\$704,000
Total								\$9,840,200	\$891,400	\$4,259,000	\$136,500	\$492,200	\$11,223,800
Wastewater Assets													
Tuaiti WW Assets	Valley Rd							\$132,900	\$11,000	\$44,100	\$900	\$6,500	\$150,400
Wairoa WW Assets	Alexandra Park		1949	Conc/Conc Block/Decremastic				\$1,161,200	\$96,400	\$507,500	\$16,900	\$34,800	\$1,292,400
Wairoa WW Assets	Fitzroy St		1983	Conc/Conc Block/Galv Iron				\$4,203,300	\$348,900	\$2,586,500	\$84,400	\$105,100	\$4,657,300
Wairoa WW Assets	Kopu Rd		1949	Conc/Conc Block/Decremastic				\$1,712,300	\$142,100	\$717,200	\$24,300	\$42,800	\$1,897,200
Wairoa WW Assets	North Clyde		1949	Conc/Conc Block/Decremastic				\$1,109,000	\$92,000	\$487,500	\$16,400	\$33,300	\$1,234,300
Wairoa WW Assets	Rutherford St							\$486,800	\$40,400	\$223,100	\$7,100	\$19,500	\$546,700
Tuaiti Sewer Treatment Plant	Tuaiti							\$1,153,700	\$106,700	\$490,600	\$11,200	\$57,700	\$1,318,100
Wairoa Sewer Treatment Plant	Wairoa		1983	Timber/Fibre/Decremastic Tiles				\$7,178,100	\$717,800	\$2,816,600	\$75,900	\$358,900	\$8,254,800
Sewerage Scheme Pump Station - Plant	Mahia Beach		1983	Timber/Fibre/Decremastic Tiles				\$350,000		\$350,000			\$350,000
Sewerage Scheme Pump Station - Civil	Mahia Beach		1983	Timber/Fibre/Decremastic Tiles				\$340,000		\$340,000			\$340,000
Blue Bay WW Treatment Plant	Crculama		1963	Timber/Fibre/Decremastic Tiles				\$100,000		\$100,000			\$100,000
Wastewater Scheme - YMCA Rd Pump S	Crculama		1983	Timber/Fibre/Decremastic Tiles				\$77,000		\$77,000			\$77,000
Wastewater Scheme - YMCA Rd Pump S	Crculama		1983	Timber/Fibre/Decremastic Tiles				\$74,000		\$74,000			\$74,000
Wastewater Scheme - Opoulama Village	Crculama		1983	Timber/Fibre/Decremastic Tiles				\$84,000		\$84,000			\$84,000
Wastewater Scheme - Toilet Block Pump	Crculama		1983	Timber/Fibre/Decremastic Tiles				\$25,000		\$25,000			\$25,000
Total								\$18,187,300	\$1,555,300	\$8,913,100	\$237,100	\$658,600	\$20,401,200
Capital Additions & Contract Works													
TOTAL								\$75,469,506	\$4,358,200	\$39,228,184	\$680,260	\$2,879,000	\$82,716,506

WAIROA DISTRICT COUNCIL - 2017 RESIDENTIAL SCHEDULE

Description	Location	Age	Construction	NBS	Fire Protection & Security	Non-Act?	Res ?	No. Dwells	Reinstatement	Infl Reins	Indemnity	Infl Indem	Demo	Total Sum Insured
Pensioners Flats														
Livingstone Flats	Somerville St	1960	Timber/Weatherboard/Corrugated Iron				Y	6	\$570,000	\$21,900	\$171,000	\$0	\$24,900	\$618,800
Outram Flats	Outram St	1954	Timber/Weatherboard/Conc Tiles				Y	2	\$211,400	\$8,300	\$47,600	\$0	\$9,000	\$228,700
Tunmerflint Flats & Verandah	Lucknow St	1967	Timber/Weatherboard/Corrugated Iron				Y	4	\$388,200	\$16,300	\$150,400	\$0	\$17,900	\$422,400
Lambert Flats & Laundry	74 Lucknow St	1963	Timber/Weatherboard/Corrugated Iron				Y	6	\$469,800	\$18,000	\$158,700	\$0	\$20,100	\$507,900
Hillneath Flats	Black Street	1965	Timber/Corrugated Iron				Y	14	\$1,385,900	\$53,100	\$428,300	\$500	\$59,500	\$1,498,500
Hillneath Flats Laundry & Shed	Black Street	1965	Timber/Corrugated Iron				N		\$47,700	\$1,800	\$14,200	\$0	\$4,300	\$53,800
Total									\$3,073,000	\$119,400	\$970,200	\$500	\$135,700	\$3,328,100
Dwelling, Garage & Verandah	76 Campbell St	1980	Timber/Brick & Timber/Corrugated Iron				Y	1	\$309,800	\$12,500	\$198,300	\$2,800	\$16,400	\$338,700
Dwelling, Garage & Shed	33 Lewis Lane, Raup	1958	Timber/Timber Weatherboard/Corrugated Iron				Y	1	\$236,900	\$9,600	\$99,500	\$500	\$12,300	\$258,800
Camp Ground Dwelling & Deck	Marine Parade	1986	Timber/Fibreite/Corrugated Iron				Y	1	\$217,600	\$8,800	\$152,300	\$2,300	\$10,600	\$237,000
Tuati Dwelling, W/Shop, Stable, W/	Western ext, Tuati	1985	Timber/Fibreite/Coloursteel				Y	1	\$243,500	\$9,800	\$168,000	\$2,500	\$12,300	\$265,600
Total									\$1,007,800	\$40,700	\$618,100	\$8,100	\$51,600	\$1,100,100
Capital Additions & Contract Works														
TOTAL									\$4,080,800	\$251,300	\$1,588,300	\$8,600	\$187,300	\$4,428,200



Forestry Plantation Timber Insurance Quotation
Quote No: 568150 - Plantation Schedule

Insured Property

Plantation Name	Wairoa District Council	Region	Hawkes Bay Region
Plantation Address	C/- JLT PO Box 1145		
	Wellington, NZ 6142	Zone	Hawkes Bay Region
Latitude	-39.52	Longitude	176.55

Cover Details

Intended Purpose	Sawlogs	Plantation Declared Value	\$81,416
High Altitude \ Inaccessible	No		

Excess

The Excess is 1.5% of the sum of the Block Declared Value of all affected Block(s) subject to a minimum per Loss Occurrence as detailed below.

Excess per Period Excess Loss	\$2,500
Occurrence Period	

Plantation Details

Year Planted	Trees/Species	Insured Block / Location	Area (ha)	Value per Hectare (\$ / ha)	Block Declared Value (\$) **
2013	Pinus Radiata	Omahanui	6.60	1,060.00	6,996
2003	Pinus Radiata	Landfill Wairoa	22.00	2,520.00	55,440
1986	Pinus Radiata	Terapatiki	1.50	12,653.00	18,980
Totals			30.10		81,416

** H = Harvested, S = Sold, Blank = Insured

Allianz Australia Insurance Limited ABN 15 000 122 850 (Incorporated in Australia) trading as Allianz New Zealand
 Level 11, Tower 1, 205 Queen Street, Auckland 1010
 Primacy Underwriting Management Limited (Company No 689339) acting as agent of the insurer named above
 P O Box 300-767, Albany, Auckland 0752, New Zealand
 Ph: +64 9 354 2923 Fax: +64 9 354 2918 email: primacy@pum.co.nz website: http://www.pum.co.nz

A company of Allianz

Property Schedule - Page 1

Claim History By Policy

Ordered By:

Policy Period

Policy No:

P000027766PPY

Risk Type:

All

Years of History:

All - NOTE that in some cases claims history may be incomplete



Includes data up to: 7/03/2018 10:42:48 p.m.

In the event that Co-insurance applies to any of the following claims, it should be noted that the figures represent QBE's % only.

Insured Name:			Hawkes Bay Council Collective				Previous Policy No:							
Claim No	Risk Type	Date of Loss	Reported	Broker Reference	Client Claim Reference	Claimant / TP	Details of Loss	Reg No	Paid To Date	OS Balance	Total Incurred	Claim Status	Excess	Source System
20000175144	MLP	08 Aug 2017	24 Oct 2017			Hawkes Bay Council Collective	Burglary (Hastings District Council) QBE lead 53.5% Tool Shed Garage 1 411 Frimley Avenue Frimley Hastings District		\$4,431.54	\$0.00	\$4,431.54	Closed	\$10,000	Sirius
Total Count for Year 2017: 1														
20000127320	MLP	03 Aug 2016	05 Aug 2016	4618985		Unknown	Vero Lead - QBE 30% Major fire (suspected arson) of craft workshop complex (including residential unit) at Keirunga Gardens, Pufflett Road, Havelock North Manual PML Keirunga Gardens		\$192,836.28	\$0.00	\$192,836.28	Closed	\$10,000	Sirius
20000142897	MLP	18 Jan 2017	20 Jan 2017	TBA		Hawkes Bay Council Collective	Vero Lead QBE 30% Fire at WDC Mahanga Pump Station Manual PML		\$2,317.50	\$0.00	\$2,317.50	Closed	\$5,000	Sirius
Total Count for Year 2016: 2														
20000099406	MLP	28 Jul 2015	28 Aug 2015			Hawkes Bay Council Collective	Fire to Hall (cause: electrical switchboard) Vero Lead - Frasertown Wairoa Memorial Hall Frasertown Wairoa (Vero Lead) Public toilets hit by a vehicle causing significant structural damage Public toilet Whirinaki Road at Whirinaki		\$5,192.98	\$67,775.02	\$72,968.00	Open	\$5,000	Sirius
20000109230	MLP	18 Jan 2016	21 Jan 2016			Scott & Rickeltes Ltd			\$32,609.65	\$1.01	\$32,610.66	Open	\$10,000	Sirius

Generated by: QBEAU110804 on 08-Mar-2018 03:44 p.m.

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port : CM9/8R

Vero Insurance New Zealand Limited
Claims History Report From Inception
Policy: HO ISR 4097/9/ Due: 1/07/17

Page 1

anch : (VB)Vero Corporate NZ
Spec : 307 Malcolm Beckwith
SURED: HAWKES BAY COUNCILS
ient : 6083053

r Period 1/07/10 to 1/07/11

am	Claim No.	Date of Loss	Date Reported	Regn	Loc	Cause of Loss	Excess	Paid to Date	Outstanding Estimate	Total Cost
IR	3903127	3/01/10	8/11/10		CENTRAL	FIR ADDT DMC	\$2,500	\$1,735.91	\$0.00	\$1,735.91
IR	3913069	18/11/10	3/12/10		CENTRAL	HAWKES BAY DC-COMMERCIAL	\$10,000	\$5,361.24	\$0.00	\$5,361.24
IR	3946161	27/01/11	2/03/11		HASTINGS	DC-COMMERCIAL HASTINGS	\$2,500	\$1,901.89	\$0.00	\$1,901.89
IR	3945911	9/02/11	2/03/11		NAPIER	CC-COMMERCIAL NAPIER	\$2,500	\$3,666.11	\$0.00	\$3,666.11
IR	3991350	13/04/11	23/06/11		CENTRAL	HAWKES BAY DC-COMMERCIAL	\$0	\$2,129.75	\$0.00	\$2,129.75
IR	3991371	15/04/11	23/06/11		NAPIER	CC-COMMERCIAL NAPIER	\$0	\$2,592.93	\$0.00	\$2,592.93
IR	3995489	16/04/11	5/07/11		WAIROA	DC-COMMERCIAL WAIROA	\$10,000	\$585.05	\$0.00	\$585.05
IR	3995480	20/04/11	5/07/11		HASTINGS	DC-COMMERCIAL HASTINGS	\$2,500	\$1,286.04	\$0.00	\$1,286.04
IR	3995344	26/04/11	5/07/11		NAPIER	CC-COMMERCIAL NAPIER	\$10,000	\$0.00	\$0.00	\$0.00
IR	3995419	26/04/11	5/07/11		HASTINGS	DC-COMMERCIAL HASTINGS	\$10,000	\$8,265.54	\$0.00	\$8,265.54
IR	3995483	16/05/11	5/07/11		HAWKES BAY	RC WAIPOKURAU	\$2,500	\$437.91	\$0.00	\$437.91
Total Claims for Period							\$52,500	\$33,962.37	\$0.00	\$33,962.37
Number of Claims							11			

r Period 1/07/11 to 1/07/12

am	Claim No.	Date of Loss	Date Reported	Regn	Loc	Cause of Loss	Excess	Paid to Date	Outstanding Estimate	Total Cost
IR	4060065	1/01/12	12/01/12		WAIROA	DC-COMMERCIAL WAIROA	\$2,500	\$696.16	\$0.00	\$696.16
IR	4074110	21/02/12	21/02/12		HASTINGS	DC-COMMERCIAL HASTINGS	\$10,000	\$1,348.24	\$0.00	\$1,348.24
Total Claims for Period							\$12,500	\$8,044.40	\$0.00	\$8,044.40
Number of Claims							2			

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port : CM978R

Vero Insurance New Zealand Limited
Claims History Report from Inception
Policy: HO ISR 409/79/ Due: 1/07/17

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anch : (VB)Vero Corporate NZ
Spec : 33/ Malcolm Beckwith
SURED: HAWKES BAY COUNCILS
ient : 6083053

r Period 1/07/12 to 1/07/13

sm	Claim No.	Date of Loss	Regn	Loc	Cause of Loss	Excess	Paid to Date	Outstanding Estimate	Total Cost
IR	4144939	31/08/12		HASTINGS	FIR TP VEHICLE HIT POWER	\$10,000	\$582.47	\$0.00	\$582.47
IR	4151969	25/09/12		HASTINGS	DC-COMMERCIAL HASTINGS	\$5,000	\$4,103.92	\$0.00	\$4,103.92
IR	4231000	28/05/13		CENTRAL	FIR WATER DAMAGE TO PUMP	\$10,000	\$5,747.73	\$0.00	\$5,747.73
				HASTINGS	HAWKES BAY DC-COMMERCIAL				
				HASTINGS	FIR SHOP BROKEN INTO				
				HASTINGS	DC-COMMERCIAL				
					Total Claims for Period	\$25,000	\$10,434.12	\$0.00	\$10,434.12
					Number of Claims				3

r Period 1/07/14 to 1/07/15

sm	Claim No.	Date of Loss	Regn	Loc	Cause of Loss	Excess	Paid to Date	Outstanding Estimate	Total Cost
IR	4396939	2/09/14		HAWKES BAY	FIR EQUIPMENT STOLEN FROM	\$10,000	\$5,122.82	\$0.00	\$5,122.82
IR	4444518	8/03/15		HAWKES BAY	RC WAIPUKURAU	\$10,000	\$3,830.84	\$0.00	\$3,830.84
IR	4444518	8/03/15		NAPIER	CC-COMMERCIAL	\$0	\$0.00	\$0.00	\$0.00
IR	4453751	5/04/15		NAPIER	CC-COMMERCIAL	\$10,000	\$183,751.17	\$0.00	\$183,751.17
IR	4500042	26/04/15		HASTINGS	FIR ARSON TO PIRATE SHIP	\$10,000	\$5,359.14	\$0.00	\$5,359.14
				HASTINGS	DC-COMMERCIAL				
				HASTINGS	FIR COMPRESSOR/REFRIGERAN				
				HAWKES BAY	RC WAIPUKURAU				
					Total Claims for Period	\$40,000	\$198,063.97	\$0.00	\$198,063.97
					Number of Claims				5

r Period 1/07/15 to 1/07/16

sm	Claim No.	Date of Loss	Regn	Loc	Cause of Loss	Excess	Paid to Date	Outstanding Estimate	Total Cost
IR	4492249	1/07/15		WAIROA	FIR FIRE DAMAGE TO HALL	\$5,000	\$8,654.96	\$130,434.78	\$139,089.74
IR	4544683	10/01/16		WAIROA	DC-COMMERCIAL	\$10,000	\$5,485.55	\$0.00	\$5,485.55
IR	4547849	18/01/16		HAWKES BAY	FIR PIRATE SHIP VANDALISE	\$10,000	\$55,384.98	\$0.00	\$55,384.98
				HAWKES BAY	RC WAIPUKURAU				
				HAWKES BAY	FIR CAR VS PUBLIC TOILETS				
				HAWKES BAY	RC WAIPUKURAU				

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Vero Insurance New Zealand Limited
Claims History Report From Inception
Policy: HO ISR 4097/9/ Due: 1/07/17

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anch : (V8)Vero Corporate NZ
Spec : 307 Malcolm Beckwith
SURED: HAWKES BAY COUNCILS
lent : 6083053

r Period 1/07/15 to 1/07/16

am ass IR	Claim No.	Date of Loss	Date Reported	Regn Loc	Cause of Loss	Excess	Paid to Date	Outstanding Estimate	Total Cost
IR	4572266	21/03/16	23/03/16	WAIROA	DC- COMMERCIAL FIR WATER DAMAGE	\$5,000	\$3,379.92	\$0.00	\$3,379.92
					WAIROA				
					Total Claims for Period	\$30,000	\$12,905.41	\$130,434.78	\$203,340.19
					Number of Claims				4

r Period 1/07/16 to 26/02/18

am ass IR	Claim No.	Date of Loss	Date Reported	Regn Loc	Cause of Loss	Excess	Paid to Date	Outstanding Estimate	Total Cost
IR	4618985	3/08/16	3/08/16	HASTINGS	DC-COMMERCIAL FIR FIRE CRAFT WORKSHOP	\$10,000	\$321,393.83	\$0.00	\$321,393.83
IR	4667614	13/11/16	11/03/17	NAPIER	CC-COMMERCIAL FIR:DAMAGE GPS UNIT	\$10,000	\$11,527.17	\$0.00	\$11,527.17
IR	4662680	18/01/17	18/01/17	NAPIER	CC-COMMERCIAL FIR-PUMPS DAMAGED BY FIRE	\$0	\$540.00	\$0.00	\$540.00
IR	4662680	18/01/17	18/01/17	NAPIER	CC-COMMERCIAL FIR-PUMPS DAMAGED BY FIRE	\$5,000	\$3,322.50	\$0.00	\$3,322.50
IR	4669943	31/03/17	4/04/17	WAIROA	DC- COMMERCIAL FIR BURST WATER MAIN	\$10,000	\$160.40	\$0.00	\$160.40
IR	4673011	21/04/17	9/05/17	HASTINGS	DC-COMMERCIAL FIR IMPACT/THREE/SHED DAMA	\$10,000	\$1,055.81	\$0.00	\$1,055.81
IR	4674048	24/05/17	24/05/17	HASTINGS	DC-COMMERCIAL FIR FIRE DAMAGED UNITS	\$10,000	\$9,526.10	\$0.00	\$9,526.10
IR	4677410	8/06/17	5/07/17	NAPIER	CC-COMMERCIAL FIR COMPRESSOR FAILURE	\$5,000	\$6,065.84	\$0.00	\$6,065.84
					HAWKES BAY RC				
					Total Claims for Period	\$60,000	\$359,591.65	\$0.00	\$359,591.65
					Number of Claims				8

TOTAL ALL YEARS
Number of Claims 33

\$220,000 \$683,001.92 \$130,434.78 \$813,436.70

Client Summary

Insured
Date Range
Client Reference Number

HAWKES BAY COUNCILS
01/07/2013 - 26/02/2018
6083053

Policy Number
HOCMF4224664

Number of Clai Total Excess
399

Client Total

Total Paid to Date

\$569,295.16

\$8,623.44

Total Estimate Balance

Period 01/07/2013 to 01/07/2014

Claim Number	Loss Date	Date Reported	Loss Cause	Vehicle Reg At Fault	Status	Excess	Paid to Date	Estimate	Total Paid (Excl GST)
4247072	04/07/2013	08/07/2013	Damaged Whilst Parked	T/P Know	CPL842	Y	Finalised/A	\$0.00	\$2,133.25
4247583	04/07/2013	11/07/2013	Accidental Damage	GQ679	N	Finalised/A	\$0.00	\$263.25	\$263.25
4249003	08/07/2013	15/07/2013	Accidental Damage	FAS529	N	Finalised/A	\$0.00	\$294.00	\$294.00
4247108	09/07/2013	09/07/2013	Collision - Insd at Fault	GTN544	N	Finalised/A	\$0.00	\$667.50	\$667.50
4255587	19/07/2013	02/08/2013	Accidental Damage	FWQ280	N	Finalised/A	\$0.00	\$263.57	\$263.57
4252216	20/07/2013	24/07/2013	Accidental Damage	DQG742	N	Finalised/A	\$0.00	\$355.00	\$355.00
4271513	25/07/2013	16/09/2013	Collision - Insd at Fault	GPS737	Y	Finalised/A	\$0.00	\$0.00	\$0.00
4253629	26/07/2013	29/07/2013	Accidental Damage	GPO713	N	Finalised/A	\$0.00	\$887.00	\$887.00
4256513	02/08/2013	05/08/2013	Collision - Insd at Fault	EKW394	Y	Finalised/A	\$0.00	\$1,033.05	\$1,033.05
4259922	02/08/2013	16/08/2013	Accidental Damage	GSU193	N	Finalised/A	\$0.00	\$120.00	\$120.00
4257459	07/08/2013	08/08/2013	Accidental Damage	GCU257	N	Finalised/A	\$0.00	\$296.06	\$296.06
4257770	08/08/2013	09/08/2013	Accidental Damage	DAD179	N	Finalised/A	\$0.00	\$63.44	\$63.44
4258756	08/08/2013	09/08/2013	Collision - TP at Fault	CHW941	N	Finalised/A	\$0.00	\$5,333.74	\$5,333.74
4259175	12/08/2013	13/08/2013	Collision - Insd at Fault	DUT966	Y	Finalised/A	\$0.00	\$477.87	\$477.87
4259501	14/08/2013	15/08/2013	Accidental Damage	GNW512	N	Finalised/A	\$0.00	\$355.00	\$355.00
4262208	20/08/2013	22/08/2013	Collision - Insd at Fault	ACT676	Y	Finalised/A	\$0.00	\$0.00	\$0.00
4267880	26/08/2013	10/09/2013	Accidental Damage	DKQ645	N	Finalised/A	\$0.00	\$338.00	\$338.00
4266878	28/08/2013	06/09/2013	Accidental Damage	YU5950	N	Finalised/A	\$0.00	\$60.00	\$60.00
4267299	06/09/2013	09/09/2013	Accidental Damage	AUU875	N	Finalised/A	\$0.00	\$355.00	\$355.00
4268041	06/09/2013	10/09/2013	Accidental Damage	FLU71	N	Finalised/A	\$0.00	\$296.06	\$296.06
4276087	10/09/2013	01/10/2013	Accidental Damage	FKZ64	N	Finalised/A	\$0.00	\$296.06	\$296.06
4273910	12/09/2013	23/09/2013	Collision - Insd at Fault	DKQ644	Y	Finalised/A	\$0.00	\$0.00	\$0.00
4271813	16/09/2013	19/09/2013	Collision - Insd at Fault	CPL842	Y	Finalised/A	\$0.00	\$1,658.25	\$1,658.25
4274564	18/09/2013	27/09/2013	Accidental Damage	EDZ923	N	Finalised/A	\$0.00	\$466.00	\$466.00
4282841	19/09/2013	21/10/2013	Accidental Damage	CUL997	N	Finalised/A	\$0.00	\$390.00	\$390.00
4275536	25/09/2013	30/09/2013	Accidental Damage	A1LCC	N	Finalised/A	\$0.00	\$400.78	\$400.78
4278866	27/09/2013	09/10/2013	Collision with Stationary Obje	GDO678	Y	Finalised/A	\$1,000.00	\$1,531.43	\$1,531.43
4282198	30/09/2013	02/10/2013	Collision with Stationary Obje	GSU193	Y	Finalised/A	\$1,000.00	\$788.52	\$788.52
4281921	11/10/2013	17/10/2013	Accidental Damage	CPL842	N	Finalised/A	\$0.00	\$544.96	\$544.96
4281803	16/10/2013	17/10/2013	Accidental Damage	DKR731	N	Finalised/A	\$0.00	\$60.00	\$60.00
4297397	19/10/2013	02/12/2013	Accidental Damage	A8DGT	Y	Finalised/A	\$0.00	\$911.95	\$911.95
4286179	24/10/2013	31/10/2013	Accidental Damage	EGF614	N	Finalised/A	\$0.00	\$1,805.63	\$1,805.63
4303049	30/10/2013	17/12/2013	Accidental Damage	EZC205	Y	Finalised/A	\$0.00	\$355.00	\$355.00
4288149	01/11/2013	06/11/2013	Accidental Damage	FTU419	N	Finalised/A	\$0.00	\$1,335.43	\$1,335.43
4288623	02/11/2013	05/11/2013	Collision - Insd at Fault	FTU419	Y	Finalised/A	\$0.00	\$93.65	\$93.65
4289270	04/11/2013	07/11/2013	Collision with Stationary Obje	GLF1	Y	Finalised/A	\$0.00	\$0.00	\$0.00
4288506	05/11/2013	07/11/2013	Accidental Damage	GPS737	N	Finalised/A	\$1,000.00	\$1,982.61	\$1,982.61
4292249	07/11/2013	18/11/2013	Accidental Damage	EZZ770	N	Finalised/A	\$0.00	\$355.00	\$355.00
								\$358.00	\$358.00

4289737	08/11/2013	11/11/2013	Accidental Damage	FAS531	N	Finalised/A	\$0.00	\$296.06	\$0.00	\$296.06
4289982	09/11/2013	11/11/2013	Collision with Stationary Obje	FAS537	Y	Finalised/A	\$1,000.00	\$2,864.25	\$0.00	\$2,864.25
4290813	11/11/2013	29/11/2013	Accidental Damage	FZF616	N	Finalised/A	\$0.00	\$538.00	\$0.00	\$538.00
4292173	12/11/2013	18/11/2013	Accidental Damage	ESD98	N	Finalised/A	\$0.00	\$412.50	\$0.00	\$412.50
4291417	14/11/2013	15/11/2013	Accidental Damage	FEC82	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4291419	14/11/2013	15/11/2013	Accidental Damage	GDE630	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4291421	14/11/2013	15/11/2013	Accidental Damage	GQA822	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4298468	18/11/2013	04/12/2013	Accidental Damage	CTH265	N	Finalised/A	\$0.00	\$335.57	\$0.00	\$335.57
4293984	19/11/2013	20/11/2013	Accidental Damage	GDP41	Y	Finalised/A	\$0.00	\$0.00	\$0.00	\$0.00
4300617	22/11/2013	09/01/2014	Accidental Damage	FZA7	N	Finalised/A	\$0.00	\$63.44	\$0.00	\$63.44
4319681	22/11/2013	11/02/2014	Collision with Stationary Obje	GQA822	Y	Finalised/A	\$1,000.00	\$3,091.54	\$0.00	\$3,091.54
4294795	25/11/2013	25/11/2013	Accidental Damage	GPF789	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4298127	28/11/2013	04/12/2013	Accidental Damage	FBH802	N	Finalised/A	\$0.00	\$88.00	\$0.00	\$88.00
4297796	01/12/2013	02/12/2013	Collision - TP at Fault	HBC62	N	Finalised/A	\$0.00	\$165.00	\$0.00	\$165.00
4298528	02/12/2013	04/12/2013	Accidental Damage	17ZQY	Y	Finalised/A	\$1,000.00	\$3,691.43	\$0.00	\$3,691.43
4303284	02/12/2013	18/12/2013	Accidental Damage	GTN544	N	Finalised/A	\$0.00	\$303.57	\$0.00	\$303.57
4298640	04/12/2013	05/12/2013	Accidental Damage	EEU8	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4300522	06/12/2013	10/12/2013	Collision with Stationary Obje	EZZ770	Y	Finalised/A	\$1,000.00	\$0.00	\$0.00	\$0.00
4300933	10/12/2013	11/12/2013	Accidental Damage	DTP284	N	Finalised/A	\$0.00	\$713.37	\$0.00	\$713.37
4308510	12/12/2013	09/01/2014	Accidental Damage	GPQ713	N	Finalised/A	\$0.00	\$303.57	\$0.00	\$303.57
4303094	16/12/2013	17/12/2013	Accidental Damage	RR4996	N	Finalised/A	\$0.00	\$884.15	\$0.00	\$884.15
4305402	18/12/2013	20/12/2013	Collision - Insd at Fault	CPL842	Y	Finalised/A	\$0.00	\$0.00	\$0.00	\$0.00
4320388	06/01/2014	13/02/2014	Accidental Damage	FRE688	N	Finalised/A	\$0.00	\$378.00	\$0.00	\$378.00
4310342	14/01/2014	15/01/2014	Accidental Damage	GRQ756	N	Finalised/A	\$0.00	\$601.81	\$0.00	\$601.81
4311556	15/01/2014	18/01/2014	Collision - Insd at Fault	DUP126	Y	Finalised/A	\$1,000.00	\$20,745.25	\$0.00	\$20,745.25
4315255	18/01/2014	28/01/2014	Accidental Damage	FQT85	Y	Finalised/A	\$1,000.00	\$8,856.56	\$0.00	\$8,856.56
4327378	20/01/2014	05/03/2014	Accidental Damage	EC210B	N	Finalised/A	\$0.00	\$423.45	\$0.00	\$423.45
4327461	21/01/2014	05/03/2014	Accidental Damage	GLF1	N	Finalised/A	\$0.00	\$282.36	\$0.00	\$282.36
4316469	23/01/2014	29/01/2014	Collision with Stationary Obje	GJQ491	Y	Finalised/A	\$1,000.00	\$2,629.17	\$0.00	\$2,629.17
4316950	27/01/2014	03/02/2014	Accidental Damage	A1LCC	N	Finalised/A	\$0.00	\$884.15	\$0.00	\$884.15
4317331	28/01/2014	04/02/2014	Collision with Stationary Obje	GNW512	Y	Finalised/A	\$1,000.00	\$1,810.43	\$0.00	\$1,810.43
4315652	29/01/2014	30/01/2014	Accidental Damage	ETW652	N	Finalised/A	\$0.00	\$79.00	\$0.00	\$79.00
4319674	29/01/2014	11/02/2014	Collision - TP at Fault	JD6220	N	Finalised/A	\$0.00	-\$153.19	\$0.00	-\$153.19
4335728	31/01/2014	28/03/2014	Accidental Damage	FZK452	N	Finalised/A	\$0.00	\$768.31	\$0.00	\$768.31
4317850	03/02/2014	05/02/2014	Accidental Damage	CUL997	N	Finalised/A	\$0.00	\$296.06	\$0.00	\$296.06
4333097	05/02/2014	21/03/2014	Accidental Damage	GMP627	N	Finalised/A	\$0.00	\$322.00	\$0.00	\$322.00
4322239	08/02/2014	19/02/2014	Accidental Damage	FZA7	N	Finalised/A	\$0.00	\$967.36	\$0.00	\$967.36
4320032	11/02/2014	12/02/2014	Accidental Damage	FLQ936	N	Finalised/A	\$0.00	\$296.06	\$0.00	\$296.06
4320113	11/02/2014	12/02/2014	Accidental Damage	FEC517	N	Finalised/A	\$0.00	\$63.44	\$0.00	\$63.44
4320244	12/02/2014	13/02/2014	Accidental Damage	HCA242	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4322801	12/02/2014	20/02/2014	Collision - TP at Fault	AUU875	N	Finalised/A	\$0.00	\$3,666.40	\$0.00	\$3,666.40
4321266	14/02/2014	17/02/2014	Accidental Damage	Z12831	N	Finalised/A	\$0.00	\$108.00	\$0.00	\$108.00
4322592	17/02/2014	19/02/2014	Theft	GSU193	Y	Finalised/A	\$1,000.00	\$23,597.42	\$0.00	\$23,597.42
4323396	19/02/2014	21/02/2014	Collision with Stationary Obje	FCP410	Y	Finalised/A	\$0.00	\$3,294.58	\$0.00	\$3,294.58
4327085	20/02/2014	05/03/2014	Accidental Damage	EPR313	N	Finalised/A	\$0.00	\$79.00	\$0.00	\$79.00
4325579	21/02/2014	28/02/2014	Accidental Damage	JD6220	N	Finalised/A	\$0.00	\$441.75	\$0.00	\$441.75
4329277	23/02/2014	20/03/2014	Accidental Damage	SK7674	N	Finalised/A	\$0.00	\$2,596.89	\$0.00	\$2,596.89
4326547	25/02/2014	04/03/2014	Accidental Damage	GFN588	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4330375	02/03/2014	13/03/2014	Accidental Damage	FLD710	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4328788	04/03/2014	10/03/2014	Accidental Damage	FPA707	N	Finalised/A	\$0.00	\$296.06	\$0.00	\$296.06
4328662	05/03/2014	09/03/2014	Collision - Insd at Fault	GMP630	Y	Finalised/A	\$1,000.00	\$1,565.66	\$0.00	\$1,565.66
4333059	06/03/2014	20/03/2014	Damaged Whilst Parked T/P Know		N	Finalised/A	\$0.00	\$281.74	\$0.00	\$281.74

Claim Number	Loss Date	Date Reported	Loss Cause	Vehicle Ret At Fault Status	Excess	Paid to Date	Estimate	Total Paid (Excl GST)
4329163	10/03/2014	10/03/2014	Accidental Damage	FLH60	N	Finalised/A	\$0.00	\$884.15
4329399	10/03/2014	11/03/2014	Accidental Damage	ETH658	N	Finalised/A	\$0.00	\$355.00
4331333	12/03/2014	17/03/2014	Accidental Damage	FEW904	N	Finalised/A	\$0.00	\$355.00
4339885	12/03/2014	09/04/2014	Accidental Damage	FDS431	N	Finalised/A	\$0.00	\$514.00
4330575	13/03/2014	14/03/2014	Accidental Damage	FRS881	N	Finalised/A	\$0.00	\$355.00
4338612	13/03/2014	05/04/2014	Accidental Damage	HDE977	N	Finalised/A	\$0.00	\$563.57
4338525	13/03/2014	05/04/2014	Accidental Damage	GAJ73	N	Finalised/A	\$0.00	\$120.00
4340665	13/03/2014	11/04/2014	Accidental Damage	HARD328	N	Finalised/A	\$0.00	\$563.57
4362330	13/03/2014	16/06/2014	Accidental Damage	GAJ733	N	Finalised/A	\$0.00	\$120.00
4331332	14/03/2014	17/03/2014	Accidental Damage	FEC518	N	Finalised/A	\$0.00	\$355.00
4332149	17/03/2014	18/03/2014	Accidental Damage	FZA7	N	Finalised/A	\$0.00	\$296.06
4332287	17/03/2014	19/03/2014	Accidental Damage	BLH442	N	Finalised/A	\$0.00	\$355.00
4335696	18/03/2014	28/03/2014	Accidental Damage	EKP256	N	Finalised/A	\$0.00	\$296.06
4335972	24/03/2014	26/03/2014	Collision - Insd at Fault	GSA232	N	Finalised/A	\$0.00	\$5,158.10
4337707	24/03/2014	03/04/2014	Accidental Damage	RP3141	N	Finalised/A	\$0.00	\$355.00
4338260	24/03/2014	05/06/2014	Accidental Damage	HCO252	N	Finalised/A	\$0.00	\$551.48
4340854	26/03/2014	12/04/2014	Accidental Damage	FPA707	N	Finalised/A	\$0.00	\$352.96
4342417	14/04/2014	17/04/2014	Accidental Damage	CTP709	N	Finalised/A	\$0.00	\$296.06
4351058	15/04/2014	14/05/2014	Accidental Damage	ATLCC	N	Finalised/A	\$0.00	\$509.91
4347226	17/04/2014	02/05/2014	Accidental Damage	CTH265	N	Finalised/A	\$0.00	\$60.00
4349550	27/04/2014	09/05/2014	Damaged Whilst Parked T/P Know	FMP596	N	Opened/Ac	\$1,000.00	\$587.45
4348110	01/05/2014	06/05/2014	Accidental Damage	FRK217	N	Finalised/A	\$0.00	\$355.00
4348619	05/05/2014	07/05/2014	Accidental Damage	GUF269	N	Finalised/A	\$0.00	\$296.06
4348777	05/05/2014	07/05/2014	Accidental Damage	HCA238	N	Finalised/A	\$0.00	\$355.00
4351198	12/05/2014	14/05/2014	Accidental Damage	GSU177	N	Finalised/A	\$0.00	\$79.00
4353394	19/05/2014	21/05/2014	Collision with Stationary Obje	DTP284	Y	Finalised/A	\$1,000.00	\$1,324.18
4354252	19/05/2014	23/05/2014	Malicious Damage/Vandalism	FKF990	Y	Finalised/A	\$1,000.00	\$3,029.78
4354498	19/05/2014	23/05/2014	Accidental Damage	FLD711	N	Finalised/A	\$0.00	\$296.06
4353828	20/05/2014	22/05/2014	Accidental Damage	CCT880	N	Finalised/A	\$0.00	\$296.06
4356478	20/05/2014	30/05/2014	Accidental Damage	FWK819	N	Finalised/A	\$0.00	\$338.00
4356447	22/05/2014	30/05/2014	Accidental Damage	EZH933	N	Finalised/A	\$0.00	\$408.20
4356828	24/05/2014	29/05/2014	Collision - TP at Fault	GKF168	Y	Finalised/A	\$1,000.00	\$284.94
4360122	05/06/2014	11/06/2014	Collision - Insd at Fault	GAJ74	Y	Finalised/A	\$0.00	\$0.00
4360245	06/06/2014	11/06/2014	Accidental Damage	FEC91	N	Finalised/A	\$0.00	\$355.00
4362639	16/06/2014	17/06/2014	Accidental Damage	GMP626	N	Finalised/A	\$0.00	\$355.00
4367193	19/06/2014	01/07/2014	Accidental Damage	HKG690	N	Finalised/A	\$0.00	\$63.44
4379204	23/06/2014	07/08/2014	Accidental Damage	5TJN	N	Finalised/A	\$0.00	\$1,065.68
4366451	26/06/2014	27/06/2014	Collision with Stationary Obje	GBE26	Y	Finalised/A	\$0.00	\$600.00
4369690	30/06/2014	08/07/2014	Accidental Damage	HDC861	N	Finalised/A	\$1,000.00	\$2,066.10
4372183	01/07/2014	15/07/2014	Accidental Damage	GFK168	N	Finalised/A	\$0.00	\$355.00
4373026	01/07/2014	17/07/2014	Accidental Damage	FZK452	N	Finalised/A	\$0.00	\$63.44
Period 01/07/2014 to 01/07/2015								\$20,000.00
								\$143,978.60
4370366	02/07/2014	07/07/2014	Damaged Whilst Parked T/P Know	DKG644	N	Finalised/A	\$0.00	\$927.57
4374497	07/07/2014	23/07/2014	Accidental Damage	HHW247	N	Finalised/A	\$0.00	\$60.00
4373663	14/07/2014	21/07/2014	Accidental Damage	FMD660	N	Finalised/A	\$0.00	\$296.06
4374892	16/07/2014	24/07/2014	Dmgd Whilst Parked T/P Unknown	CNN310	Y	Finalised/A	\$1,000.00	\$659.18
4375045	16/07/2014	24/07/2014	Accidental Damage	CUY598	N	Finalised/A	\$0.00	\$292.00
4377470	21/07/2014	29/07/2014	Collision - Insd at Fault	GAJ74	Y	Finalised/A	\$1,000.00	\$619.17

4377374	28/07/2014	29/07/2014	Collision - Insd at Fault	FKF990	Y	Finalised/A	\$0.00	\$0.00	\$0.00
4380180	29/07/2014	11/08/2014	Accidental Damage	EBE26	N	Finalised/A	\$0.00	\$536.26	\$536.26
4379811	31/07/2014	08/08/2014	Accidental Damage	CLC234	N	Finalised/A	\$0.00	\$540.00	\$540.00
4379823	01/08/2014	06/08/2014	Collision - TP at Fault	FAS537	N	Finalised/A	\$0.00	\$145.49	\$145.49
4379848	04/08/2014	05/08/2014	Collision - TP at Fault	FEC82	N	Finalised/A	\$0.00	\$165.00	\$165.00
4380777	06/08/2014	12/08/2014	Accidental Damage	DKO645	N	Finalised/A	\$0.00	\$427.48	\$427.48
4381069	09/08/2014	12/08/2014	Collision with Stationary Obje	FSG620	Y	Finalised/A	\$1,000.00	\$2,706.17	\$2,706.17
4383947	22/08/2014	22/08/2014	Accidental Damage	FFK72	N	Finalised/A	\$0.00	\$546.10	\$546.10
4385867	27/08/2014	29/08/2014	Accidental Damage	GNF195	N	Finalised/A	\$0.00	\$355.00	\$355.00
4386590	28/08/2014	02/09/2014	Accidental Damage	GJR365	N	Finalised/A	\$0.00	\$80.00	\$80.00
4386977	01/09/2014	03/09/2014	Accidental Damage		N	Finalised/A	\$0.00	\$565.80	\$565.80
4394868	09/09/2014	30/09/2014	Accidental Damage	FRP707	N	Finalised/A	\$0.00	\$352.96	\$352.96
4396932	15/09/2014	07/10/2014	Collision with Stationary Obje	ARUYJ	N	Finalised/A	\$1,000.00	\$2,183.73	\$2,183.73
4393095	16/09/2014	24/09/2014	Accidental Damage	A1LCC	N	Finalised/A	\$0.00	\$509.91	\$509.91
4397768	19/09/2014	09/10/2014	Accidental Damage	GHY151	N	Finalised/A	\$0.00	\$355.00	\$355.00
4397350	01/10/2014	08/10/2014	Collision - Insd at Fault	HCO252	Y	Finalised/A	\$1,000.00	\$4,162.86	\$4,162.86
4398209	07/10/2014	10/10/2014	Accidental Damage	EEU87	N	Finalised/A	\$0.00	\$355.00	\$355.00
4399037	08/10/2014	13/10/2014	Collision - Insd at Fault	GTN544	N	Finalised/A	\$0.00	\$0.00	\$0.00
4403901	13/10/2014	31/10/2014	Accidental Damage	GDQ678	N	Finalised/A	\$0.00	\$355.00	\$355.00
4401161	19/10/2014	21/10/2014	Accidental Damage	GTN543	N	Opened/Ac	\$1.00	\$2,428.68	\$2,429.55
4401520	19/10/2014	22/10/2014	Accidental Damage	GPF789	N	Finalised/A	\$0.00	\$355.00	\$355.00
4401559	20/10/2014	22/10/2014	Accidental Damage	5TJN	N	Finalised/A	\$0.00	\$1,050.49	\$1,050.49
4402605	28/10/2014	28/10/2014	Accidental Damage	HKG690	N	Finalised/A	\$0.00	\$296.06	\$296.06
4406689	03/11/2014	10/11/2014	Accidental Damage	FYW539	N	Finalised/V	\$0.00	\$0.00	\$0.00
4406684	05/11/2014	10/11/2014	Accidental Damage	GWL127	N	Finalised/A	\$0.00	\$296.06	\$296.06
4411636	05/11/2014	25/11/2014	Accidental Damage	HJC266	N	Finalised/A	\$0.00	\$950.00	\$950.00
4409602	06/11/2014	17/11/2014	Accidental Damage	GCG10	N	Finalised/A	\$1,000.00	\$280.43	\$280.43
4407403	07/11/2014	12/11/2014	Accidental Damage	EJW955	Y	Finalised/A	\$1,000.00	\$3,190.58	\$3,190.58
4407261	10/11/2014	11/11/2014	Collision with Stationary Obje	ETH660	N	Finalised/A	\$0.00	\$415.00	\$415.00
4410046	17/11/2014	19/11/2014	Accidental Damage	GDQ678	Y	Finalised/A	\$1,000.00	\$353.38	\$353.38
4412034	18/11/2014	26/11/2014	Collision with Stationary Obje	BHZ278	N	Finalised/A	\$0.00	\$358.00	\$358.00
4412687	18/11/2014	27/11/2014	Accidental Damage	EZC206	N	Finalised/A	\$0.00	\$496.52	\$496.52
4412772	19/11/2014	27/11/2014	Accidental Damage	HCY944	N	Finalised/A	\$1,000.00	\$0.00	\$0.00
4412451	20/11/2014	24/11/2014	Collision - Insd at Fault	GKL168	Y	Finalised/A	\$0.00	\$1,104.15	\$1,104.15
4413477	20/11/2014	01/12/2014	Accidental Damage	HCJ919	N	Finalised/A	\$0.00	\$355.00	\$355.00
4412648	25/11/2014	27/11/2014	Accidental Damage	HGA575	N	Finalised/A	\$0.00	\$590.00	\$590.00
4412653	25/11/2014	27/11/2014	Accidental Damage	GPD439	N	Finalised/A	\$1,000.00	\$3,312.92	\$3,312.92
4414888	30/11/2014	02/12/2014	Collision with Stationary Obje	HLA499	N	Finalised/A	\$0.00	\$79.00	\$79.00
4414647	01/12/2014	03/12/2014	Accidental Damage	EYM54	Y	Finalised/A	\$0.00	\$744.00	\$744.00
4417370	05/12/2014	11/12/2014	Collision - Insd at Fault	FOY49	Y	Finalised/A	\$1,000.00	\$4,841.56	\$4,841.56
4417230	07/12/2014	09/12/2014	Collision - Insd at Fault	AHB153	N	Finalised/A	\$0.00	\$282.96	\$282.96
4417826	09/12/2014	12/12/2014	Accidental Damage	FKS782	N	Finalised/A	\$0.00	\$358.00	\$358.00
4418360	10/12/2014	15/12/2014	Accidental Damage	XY1234	N	Finalised/A	\$0.00	\$296.06	\$296.06
4419355	11/12/2014	17/12/2014	Accidental Damage	FKZ62	N	Finalised/A	\$0.00	\$165.00	\$165.00
4418342	15/12/2014	15/12/2014	Accidental Damage	HTS983	N	Opened/Ac	\$1.00	\$400.78	\$400.78
4421476	19/12/2014	24/12/2014	Collision - TP at Fault	A1LCC	N	Finalised/A	\$0.00	\$2,307.98	\$2,307.98
4422884	23/12/2014	05/01/2015	Accidental Damage	HMN590	Y	Finalised/A	\$1,000.00	\$335.57	\$335.57
4424075	31/12/2014	08/01/2015	Collision - Insd at Fault	CUQ469	N	Finalised/A	\$0.00	\$757.04	\$757.04
4428613	11/01/2015	22/01/2015	Accidental Damage	21ZGH	N	Finalised/A	\$0.00	\$400.78	\$400.78
4432711	19/01/2015	03/02/2015	Accidental Damage	A1LCC	N	Finalised/A	\$0.00	\$0.00	\$0.00
4440398	20/01/2015	25/02/2015	Accidental Damage	EYJ865	N	Finalised/A	\$0.00	\$93.65	\$93.65
4429861	22/01/2015	27/01/2015	Accidental Damage		N	Finalised/A	\$0.00	\$0.00	\$0.00

4437004	26/01/2015	16/02/2015	Accidental Damage	DSD218	N	Finalised/A	\$0.00	\$296.06	\$0.00	\$296.06
4431866	27/01/2015	28/01/2015	Collision - TP at Fault	GBE485	N	Finalised/A	\$1.00	\$165.00	\$0.00	\$165.00
4431845	28/01/2015	30/01/2015	Accidental Damage	GJQ491	N	Finalised/A	\$0.00	\$884.15	\$0.00	\$884.15
4433620	29/01/2015	04/02/2015	Accidental Damage		N	Finalised/A	\$0.00	\$874.11	\$0.00	\$874.11
4433641	02/02/2015	04/02/2015	Accidental Damage	GJR365	N	Finalised/A	\$0.00	\$60.00	\$0.00	\$60.00
4439212	05/02/2015	18/02/2015	Collision - Insd at Fault	EYJ865	N	Finalised/N	\$0.00	\$0.00	\$0.00	\$0.00
4436495	11/02/2015	13/02/2015	Accidental Damage	DQM638	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4439440	13/02/2015	23/02/2015	Collision - Insd at Fault	EQM915	Y	Finalised/A	\$1,000.00	\$6,872.94	\$0.00	\$6,872.94
4439194	17/02/2015	21/02/2015	Collision - TP at Fault	ETW653	N	Finalised/A	\$0.00	\$2,957.84	\$0.00	\$2,957.84
4446547	17/02/2015	13/03/2015	Accidental Damage	N/A	N	Finalised/A	\$0.00	\$1,274.39	\$0.00	\$1,274.39
4440608	19/02/2015	25/02/2015	Accidental Damage	HCJ919	N	Finalised/A	\$0.00	\$75.00	\$0.00	\$75.00
4443542	23/02/2015	05/03/2015	Accidental Damage	AHB153	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4443853	25/02/2015	06/03/2015	Accidental Damage	GMV615	N	Finalised/A	\$0.00	\$600.00	\$0.00	\$600.00
4445087	25/02/2015	10/03/2015	Accidental Damage	A6HKT	N	Finalised/A	\$0.00	\$400.78	\$0.00	\$400.78
4442458	26/02/2015	03/03/2015	Accidental Damage	BLH442	N	Finalised/A	\$0.00	\$415.00	\$0.00	\$415.00
4449178	03/03/2015	23/03/2015	Accidental Damage	HUL813	N	Finalised/A	\$0.00	\$296.06	\$0.00	\$296.06
4450294	03/03/2015	25/03/2015	Accidental Damage	HJC779	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4449011	06/03/2015	20/03/2015	Accidental Damage	HRK575	N	Finalised/A	\$0.00	\$995.00	\$0.00	\$995.00
4445672	07/03/2015	11/03/2015	Accidental Damage	HPG424	N	Finalised/A	\$0.00	\$1,544.96	\$0.00	\$1,544.96
4448490	10/03/2015	13/03/2015	Accidental Damage	A2QGR	N	Finalised/A	\$0.00	\$991.24	\$0.00	\$991.24
4451587	13/03/2015	27/03/2015	Accidental Damage	FRK217	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4451666	13/03/2015	30/03/2015	Accidental Damage	DDA531	N	Finalised/A	\$0.00	\$322.52	\$0.00	\$322.52
4450617	23/03/2015	25/03/2015	Accidental Damage	GSU193	N	Finalised/A	\$0.00	\$326.26	\$0.00	\$326.26
4459780	24/03/2015	23/04/2015	Accidental Damage	HRC343	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4453578	25/03/2015	07/04/2015	Accidental Damage	GDQ678	Y	Finalised/A	\$1,000.00	\$631.43	\$0.00	\$631.43
4452701	27/03/2015	01/04/2015	Accidental Damage	DDT942	N	Finalised/A	\$0.00	\$322.52	\$0.00	\$322.52
4452837	27/03/2015	01/04/2015	Accidental Damage	HUL804	N	Finalised/A	\$0.00	\$63.44	\$0.00	\$63.44
4457214	27/03/2015	13/04/2015	Collision with Stationary Obje	HWJ346	N	Finalised/A	\$0.00	\$70.00	\$0.00	\$70.00
4457466	02/04/2015	13/04/2015	Collision - Insd at Fault	FWQ280	Y	Finalised/A	\$1,000.00	\$857.54	\$0.00	\$857.54
4456638	07/04/2015	14/04/2015	Accidental Damage	HQB602	Y	Finalised/A	\$1,000.00	\$605.44	\$0.00	\$605.44
4456726	07/04/2015	15/04/2015	Accidental Damage	HMZ364	N	Finalised/A	\$0.00	\$420.00	\$0.00	\$420.00
4457607	07/04/2015	13/04/2015	Damaged Whilst Parked T/P Know	FEC517	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4457164	10/04/2015	13/04/2015	Collision - Insd at Fault	HQB602	N	Finalised/A	\$1,000.00	\$3,934.61	\$0.00	\$3,934.61
4458972	10/04/2015	21/04/2015	Accidental Damage	74YGB	Y	Finalised/A	\$0.00	\$0.00	\$0.00	\$0.00
4457232	13/04/2015	16/04/2015	Accidental Damage	DQG742	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4458969	13/04/2015	21/04/2015	Accidental Damage	HYP345	N	Finalised/A	\$0.00	\$296.06	\$0.00	\$296.06
4458975	13/04/2015	21/04/2015	Accidental Damage	A7QZG	N	Finalised/A	\$0.00	\$1,498.61	\$0.00	\$1,498.61
4459667	16/04/2015	23/04/2015	Accidental Damage	CCJ292	N	Finalised/A	\$0.00	\$79.00	\$0.00	\$79.00
4464201	22/04/2015	07/05/2015	Accidental Damage	GLF1	N	Finalised/A	\$0.00	\$60.00	\$0.00	\$60.00
4463488	28/04/2015	05/05/2015	Collision - Insd at Fault	JD6230	Y	Finalised/A	\$0.00	\$791.19	\$0.00	\$791.19
4463564	28/04/2015	30/04/2015	Collision with Stationary Obje	ELP743	Y	Finalised/A	\$0.00	\$0.00	\$0.00	\$0.00
4464106	29/04/2015	04/05/2015	Collision - Insd at Fault	CUL997	Y	Finalised/A	\$1,000.00	\$1,220.94	\$0.00	\$1,220.94
4477449	29/04/2015	15/06/2015	Accidental Damage	HLD236	Y	Finalised/A	\$1,000.00	\$1,922.23	\$0.00	\$1,922.23
4464206	30/04/2015	07/05/2015	Accidental Damage	FEC91	N	Finalised/A	\$0.00	\$355.00	\$0.00	\$355.00
4468805	01/05/2015	15/05/2015	Accidental Damage	HQR170	N	Finalised/A	\$0.00	\$599.55	\$0.00	\$599.55
4465479	05/05/2015	11/05/2015	Accidental Damage	HQR170	Y	Finalised/A	\$1,000.00	\$2,140.38	\$0.00	\$2,140.38
4463625	06/05/2015	06/05/2015	Accidental Damage	HTS983	N	Finalised/A	\$0.00	\$884.15	\$0.00	\$884.15
4470256	08/05/2015	19/05/2015	Collision with Stationary Obje	FSU294	N	Finalised/A	\$0.00	\$366.06	\$0.00	\$366.06
4468052	12/05/2015	18/05/2015	Accidental Damage	FLQ936	Y	Finalised/A	\$1,000.00	\$1,107.52	\$0.00	\$1,107.52
4469927	18/05/2015	20/05/2015	Collision - Insd at Fault	HRQ936	N	Finalised/A	\$0.00	\$562.52	\$0.00	\$562.52
4474709	18/05/2015	08/06/2015	Accidental Damage	HNC126	Y	Finalised/A	\$0.00	\$0.00	\$0.00	\$0.00
				FWK820	N	Finalised/A	\$0.00	\$108.00	\$0.00	\$108.00

Claim Number	Loss Date	Date Reported	Loss Cause	Vehicle Ref At Fault Status	Excess	Paid to Date	Estimate	Total Paid (Excl GST)
4475467	20/05/2015	09/06/2015	Accidental Damage	WK1397	Finalised/A	\$0.00	\$447.44	\$447.44
4471218	22/05/2015	25/05/2015	Collision - TP at Fault	HKJ590	Finalised/A	\$0.00	\$3,305.81	\$3,305.81
4471555	23/05/2015	26/05/2015	Collision - Insd at Fault	JCE879	Finalised/A	\$1,000.00	\$2,148.93	\$2,148.93
4475283	26/05/2015	09/06/2015	Accidental Damage	HSB274	Finalised/A	\$0.00	\$355.00	\$355.00
4472497	28/05/2015	02/06/2015	Accidental Damage	GLF2	Finalised/A	\$0.00	\$442.52	\$442.52
4476473	01/06/2015	11/06/2015	Accidental Damage	TBA	Finalised/A	\$0.00	\$108.70	\$108.70
4476777	04/06/2015	11/06/2015	Collision - Insd at Fault	HAR328	Finalised/A	\$1,000.00	\$1,909.69	\$1,909.69
4476456	10/06/2015	11/06/2015	Accidental Damage	GAW404	Finalised/A	\$0.00	\$355.00	\$355.00
4476460	10/06/2015	11/06/2015	Accidental Damage	GMP627	Finalised/A	\$0.00	\$355.00	\$355.00
4476460	10/06/2015	11/06/2015	Accidental Damage	GMP627	Finalised/A	\$0.00	\$355.00	\$355.00
4487324	18/06/2015	14/07/2015	Accidental Damage	GLJ109	Finalised/A	\$0.00	\$405.00	\$405.00
4483925	20/06/2015	02/07/2015	Accidental Damage	GAR188	Finalised/A	\$0.00	\$355.00	\$355.00
4483137	26/06/2015	01/07/2015	Accidental Damage	FQT84	Finalised/A	\$0.00	\$355.00	\$355.00
4483141	29/06/2015	01/07/2015	Accidental Damage	FEC515	Finalised/A	\$0.00	\$355.00	\$355.00
4483140	30/06/2015	01/07/2015	Accidental Damage	FEC82	Finalised/A	\$0.00	\$355.00	\$355.00
4483752	01/07/2015	02/07/2015	Accidental Damage	GZS946	Finalised/A	\$0.00	\$63.44	\$63.44
Period 01/07/2015 to 01/07/2016								\$97,204.42
								\$23,003.00
Claim Number	Loss Date	Date Reported	Loss Cause	Vehicle Ref At Fault Status	Excess	Paid to Date	Estimate	Total Paid (Excl GST)
4489086	14/07/2015	16/07/2015	Collision with Stationary Obje	FEC82	Finalised/A	\$1,000.00	\$1,320.18	\$1,320.18
4490295	17/07/2015	20/07/2015	Collision with Stationary Obje	HJP376	Finalised/A	\$1,000.00	\$5,717.54	\$5,717.54
4491170	20/07/2015	21/07/2015	Collision - TP at Fault	GTN544	Finalised/A	\$1,000.00	\$165.00	\$165.00
4491643	21/07/2015	26/07/2015	Collision - TP at Fault	HZ5307	Finalised/A	\$1,000.00	\$0.00	\$0.00
4491690	21/07/2015	21/07/2015	Collision - TP at Fault	HSN460	Finalised/A	\$0.00	\$2,715.00	\$2,715.00
4492741	24/07/2015	27/07/2015	Accidental Damage	HMZ373	Finalised/A	\$0.00	\$0.00	\$0.00
4497651	29/07/2015	07/08/2015	Collision with Stationary Obje	A4ZMF	Finalised/A	\$1,000.00	\$1,212.96	\$1,212.96
4495472	03/08/2015	06/08/2015	Accidental Damage	GJQ491	Finalised/A	\$0.00	\$0.00	\$0.00
4497595	03/08/2015	07/08/2015	Collision - Insd at Fault	HRC343	Finalised/A	\$0.00	\$0.00	\$0.00
4507920	05/09/2015	15/09/2015	Accidental Damage	HHW247	Finalised/V	\$1,000.00	\$0.00	\$0.00
4508643	11/09/2015	14/09/2015	Collision with Stationary Obje	GLF1	Finalised/A	\$1,000.00	\$2,840.87	\$2,840.87
4511153	22/09/2015	23/09/2015	Collision with Stationary Obje	CNM310	Finalised/A	\$1,000.00	\$3,476.06	\$3,476.06
4512977	23/09/2015	30/09/2015	Collision with Stationary Obje	HCW503	Finalised/A	\$1,000.00	\$1,313.63	\$1,313.63
4525141	14/10/2015	09/11/2015	Accidental Damage	HLJ324	Finalised/A	\$0.00	\$1,592.23	\$1,592.23
4521883	26/10/2015	27/10/2015	Collision - TP at Fault	GTN543	Finalised/A	\$1,000.00	\$375.48	\$375.48
4523793	29/10/2015	02/11/2015	Theft		Finalised/A	\$0.00	\$29,996.83	\$29,996.83
4529945	19/11/2015	23/11/2015	Collision - Insd at Fault	JEL321	Finalised/A	\$0.00	\$0.00	\$0.00
4532126	19/11/2015	30/11/2015	Collision with Stationary Obje	GDO679	Finalised/A	\$1,000.00	\$3,934.06	\$3,934.06
4532215	19/11/2015	30/11/2015	Collision with Stationary Obje	GAJ74	Finalised/A	\$1,000.00	\$521.85	\$521.85
4532985	27/11/2015	30/11/2015	Collision - Insd at Fault	HMZ364	Finalised/A	\$1,000.00	\$1,204.74	\$1,204.74
4657745	29/11/2015	30/11/2016	Collision - Insd at Fault	GMP627	Finalised/A	\$0.00	\$0.00	\$0.00
4532226	30/11/2015	30/11/2015	Alleged Accident	GAJ74	Finalised/V	\$1,000.00	\$0.00	\$0.00
4533906	01/12/2015	04/12/2015	Accidental Damage	B6BMC	Finalised/A	\$1,000.00	\$1,034.57	\$1,034.57
4539607	11/12/2015	16/12/2015	Collision - Insd at Fault	FQT85	Finalised/A	\$0.00	\$0.00	\$0.00
4540378	20/12/2015	21/12/2015	Collision - Insd at Fault	JJQ821	Finalised/A	\$1,000.00	\$1,527.84	\$1,527.84
4541053	20/12/2015	23/12/2015	Collision with Stationary Obje	FQT85	Finalised/A	\$1,000.00	\$17,194.46	\$17,194.46
4546650	22/12/2015	15/01/2016	Collision with Stationary Obje	HBJ857	Finalised/A	\$1,000.00	\$1,641.99	\$1,641.99
4544013	23/12/2015	07/01/2016	Collision with Stationary Obje	B6BMC	Finalised/A	\$1,000.00	\$564.91	\$564.91
N001145772	17/07/2015	22/11/2017	Accidental Damage		WITHDRA	\$0.00	\$0.00	\$0.00
4544889	09/01/2016	11/01/2016	Collision with Stationary Obje	JJB753	Finalised/A	\$1,000.00	\$1,947.59	\$1,947.59
4548383	19/01/2016	20/01/2016	Collision - Insd at Fault	HQM801	Finalised/A	\$1,000.00	\$0.00	\$0.00
4550489	26/01/2016	26/01/2016	Collision with Stationary Obje	GEQ482	Finalised/A	\$1,000.00	\$1,660.63	\$1,660.63

Claim Number	Loss Date	Date Reported	Loss Cause	Vehicle Ref At Fault Status	Excess	Paid to Date	Estimate	Total Paid (Excl GST)
4557871	13/02/2016	15/02/2016	Collision - TP at Fault	GPQ713	Finalised/A	\$0.00	\$1,255.00	\$1,255.00
4563399	25/02/2016	01/03/2016	Collision - TP at Fault	FDG436	Finalised/A	\$0.00	\$745.61	\$745.61
4565010	03/03/2016	04/03/2016	Collision - Insd at Fault	HBK807	Finalised/A	\$1,000.00	\$10,415.28	\$10,415.28
4566049	07/03/2016	07/03/2016	Collision - Insd at Fault	HQM801	Finalised/A	\$1,000.00	\$1,306.77	\$1,306.77
4566836	07/03/2016	09/03/2016	Collision - TP at Fault	GSA232	Finalised/A	\$0.00	\$1,209.18	\$1,209.18
4569929	12/03/2016	17/03/2016	Collision with Stationary Obje	JHM700	Finalised/A	\$1,000.00	\$2,093.03	\$2,093.03
4582000	12/03/2016	21/04/2016	Theft	67ZJG	Finalised/A	\$0.00	\$1,298.33	\$1,298.33
4569051	13/03/2016	15/03/2016	Collision - Insd at Fault	FPA707	Finalised/A	\$0.00	\$0.00	\$0.00
4574897	14/03/2016	31/03/2016	Accidental Damage	FQT88	Finalised/A	\$1,000.00	\$16,777.47	\$16,777.47
4572022	17/03/2016	23/03/2016	Collision - Insd at Fault	CCJ292	Finalised/A	\$1,000.00	\$2,372.94	\$2,372.94
4578427	27/03/2016	11/04/2016	Accidental Damage	JDU338	Finalised/A	\$1,000.00	-\$704.57	-\$704.57
4576699	02/04/2016	06/04/2016	Collision with Stationary Obje	HJA857	Finalised/A	\$1,000.00	\$750.37	\$750.37
4580234	14/04/2016	15/04/2016	Collision with Stationary Obje	80ZNG	Finalised/A	\$1,000.00	\$0.00	\$0.00
4588518	28/04/2016	10/05/2016	Collision with Stationary Obje	HJC779	Finalised/A	\$1,000.00	\$252.18	\$252.18
4590292	06/05/2016	16/05/2016	Accidental Damage	B4BBJ	Finalised/A	\$1,000.00	\$2,167.64	\$2,167.64
4591417	16/05/2016	17/05/2016	Collision - Insd at Fault	GSO965	Finalised/A	\$1,000.00	\$5,587.30	\$5,587.30
4591649	16/05/2016	17/05/2016	Collision - TP at Fault	FZF619	Finalised/A	\$0.00	\$6,159.34	\$6,159.34
4601148	16/05/2016	15/06/2016	Collision with Stationary Obje	HSB274	Finalised/A	\$1,000.00	\$997.85	\$997.85
4603793	03/06/2016	22/06/2016	Dmgd Whilst Parked T/P Unknown	JDD299	Finalised/A	\$1,000.00	\$2,135.65	\$2,135.65
4603755	16/06/2016	22/06/2016	Accidental Damage	HDM341	Finalised/A	\$0.00	\$309.00	\$309.00
4610970	20/06/2016	11/07/2016	Collision - TP at Fault	HPG424	Finalised/A	\$0.00	\$4,777.64	\$4,777.64
4611018	29/06/2016	12/07/2016	Collision - Insd at Fault	GAJ71	Finalised/A	\$0.00	\$0.00	\$0.00
4609185	01/07/2016	07/07/2016	Accidental Damage	JFR780	Finalised/A	\$0.00	\$486.58	\$486.58
4611026	01/07/2016	12/07/2016	Collision with Stationary Obje	GLJ109	Finalised/V	\$1,000.00	\$0.00	\$0.00
4613686	01/07/2016	19/07/2016	Collision - Insd at Fault	HZR642	Finalised/A	\$0.00	\$0.00	\$0.00
4614492	01/07/2016	21/07/2016	Collision - Insd at Fault	HED877	Finalised/A	\$0.00	\$0.00	\$0.00
4614633	01/07/2016	21/07/2016	Collision - TP at Fault	FMP596	Finalised/A	\$0.00	\$0.00	\$0.00
Period 01/07/2016 to 01/07/2017								
4622892	20/07/2016	12/08/2016	Collision - Insd at Fault	HED877	Finalised/A	\$0.00	\$0.00	\$0.00
4618604	26/07/2016	01/08/2016	Collision with Stationary Obje	HLJ324	Finalised/A	\$1,000.00	\$1,318.14	\$1,318.14
4619732	01/08/2016	04/08/2016	Accidental Damage	HYP345	Finalised/A	\$0.00	\$426.00	\$426.00
4622020	05/08/2016	10/08/2016	Collision - Insd at Fault	HHW247	Finalised/A	\$1,000.00	\$804.97	\$804.97
4622027	05/08/2016	10/08/2016	Collision with Stationary Obje	HCI919	Finalised/A	\$1,000.00	\$2,507.94	\$2,507.94
4622013	06/08/2016	10/08/2016	Weather - Wind	FPA706	Finalised/A	\$1,000.00	\$1,112.19	\$1,112.19
4623728	10/08/2016	16/08/2016	Damaged Whilst Parked T/P Know	HMZ364	Finalised/A	\$0.00	\$2,625.53	\$2,625.53
4625711	17/08/2016	22/08/2016	Malicious Damage/Vandalism	JTN649	Finalised/A	\$0.00	\$332.00	\$332.00
4635137	14/09/2016	16/09/2016	Dmgd Whilst Parked T/P Unknown	DZK231	Finalised/A	\$1,000.00	\$678.14	\$678.14
4640795	21/09/2016	04/10/2016	Collision - Insd at Fault	HTS983	Finalised/A	\$1,000.00	\$4,762.22	\$4,762.22
4638996	26/09/2016	27/09/2016	Collision - TP at Fault	EJW955	Finalised/A	\$0.00	\$4,588.75	\$4,588.75
4640560	28/09/2016	30/09/2016	Collision with Stationary Obje	JHJ960	Finalised/A	\$1,000.00	\$710.43	\$710.43
4645796	05/10/2016	20/10/2016	Accidental Damage	JEZ98	Finalised/A	\$0.00	\$170.00	\$170.00
4645198	17/10/2016	19/10/2016	Accidental Damage	JTM740	Finalised/A	\$0.00	\$321.00	\$321.00
4645791	20/10/2016	20/10/2016	Accidental Damage	JEZ98	Finalised/C	\$1,000.00	\$0.00	\$0.00
4651124	31/10/2016	08/11/2016	Collision - Insd at Fault	HRC343	Finalised/A	\$1,000.00	\$2,712.59	\$2,712.59
4654413	17/11/2016	17/11/2016	Accidental Damage	BHZ278	Finalised/A	\$0.00	\$0.00	\$0.00
4657593	25/11/2016	30/11/2016	Collision - Insd at Fault	JCQ908	Finalised/A	\$1,000.00	\$2,723.51	\$2,723.51
N000081299	04/12/2016	16/12/2016	Damaged Whilst Parked		FINALISEC	\$0.00	\$836.87	\$836.87
N000128427	07/12/2016	15/12/2016	Accidental Damage		FINALISEC	\$1,000.00	\$2,864.35	\$2,864.35
N000592399	18/12/2016	19/05/2017	Accidental Damage		FINALISEC	\$0.00	\$0.00	\$0.00

N000146425	20/12/2016	11/01/2017	Collision With Another Vehicle		FINALISE	\$0.00	\$4,083.90	\$0.00	\$4,083.90
N000158135	21/12/2016	16/01/2017	Accidental Damage		FINALISE	\$1,000.00	\$1,622.83	\$0.00	\$1,622.83
N000194453	22/12/2016	24/01/2017	Accidental Damage		FINALISE	\$1,000.00	\$703.70	\$0.00	\$703.70
N000169891	06/01/2017	18/01/2017	Other		FINALISE	\$1,000.00	\$1,108.87	\$0.00	\$1,108.87
N000158466	09/01/2017	12/01/2017	Glass Breakage		FINALISE	\$0.00	\$369.15	\$0.00	\$369.15
N000293122	13/01/2017	21/02/2017	Collision With Another Vehicle		FINALISE	\$0.00	\$10,465.13	\$0.00	\$10,465.13
N000194373	16/01/2017	24/01/2017	Collision With Another Vehicle		OPEN	\$0.00	\$1,519.53	\$0.00	\$1,519.53
N000202836	18/01/2017	26/01/2017	Accidental Damage		FINALISE	\$1,000.00	\$525.99	\$0.00	\$525.99
N000202854	23/01/2017	26/01/2017	Accidental Damage		FINALISE	\$1,000.00	\$4,042.06	\$0.00	\$4,042.06
N000201864	24/01/2017	26/01/2017	Collision With Another Vehicle		FINALISE	\$0.00	\$1,018.33	\$0.00	\$1,018.33
N000255707	29/01/2017	09/02/2017	Accidental Damage		FINALISE	\$1,000.00	\$821.61	\$0.00	\$821.61
N000502593	13/02/2017	19/04/2017	Other		FINALISE	\$0.00	\$0.00	\$0.00	\$0.00
N000337754	24/02/2017	07/07/2017	Other		FINALISE	\$0.00	\$0.00	\$0.00	\$0.00
N000392097	08/03/2017	17/03/2017	Collision With Another Vehicle		FINALISE	\$1,000.00	\$1,260.05	\$0.00	\$1,260.05
N000471545	24/03/2017	07/04/2017	Accidental Damage		FINALISE	\$1,000.00	\$38,170.07	\$0.00	\$38,170.07
N000484005	11/04/2017	12/04/2017	Collision With Another Vehicle		FINALISE	\$0.00	\$5,234.77	\$0.00	\$5,234.77
N000493184	13/04/2017	13/04/2017	Collision With Another Vehicle		FINALISE	\$0.00	\$0.00	\$0.00	\$0.00
N000524061	13/04/2017	26/04/2017	Accidental Damage		FINALISE	\$1,000.00	\$1,797.43	\$0.00	\$1,797.43
N000524258	21/04/2017	26/04/2017	Accidental Damage		FINALISE	\$1,000.00	\$794.34	\$0.00	\$794.34
N000529486	21/04/2017	27/04/2017	Accidental Damage		FINALISE	\$1,000.00	\$1,867.58	\$0.00	\$1,867.58
N000543022	30/04/2017	02/05/2017	Damaged Whilst Parked		OPEN	\$1,000.00	\$122.12	\$0.00	\$122.12
N000570616	02/05/2017	10/05/2017	Collision With Another Vehicle		FINALISE	\$0.00	\$1,221.97	\$0.00	\$1,221.97
N000676218	31/05/2017	13/06/2017	Other		FINALISE	\$1,000.00	\$3,798.27	\$0.00	\$3,798.27
N000665177	01/06/2017	09/06/2017	Collision With Another Vehicle		FINALISE	\$0.00	\$868.12	\$0.00	\$868.12
N000700316	05/06/2017	22/06/2017	Collision With Another Vehicle		FINALISE	\$1,000.00	\$2,638.39	\$0.00	\$2,638.39
N000672141	06/06/2017	09/06/2017	Collision With Another Vehicle		FINALISE	\$1,000.00	\$18,453.09	\$0.00	\$18,453.09
N000765443	24/06/2017	14/07/2017	Damaged Whilst Parked		OPEN	\$1,000.00	\$10,777.47	-\$0.01	\$10,777.47
N000754712	30/06/2017	04/07/2017	Glass Breakage	JJH151	FINALISE	\$0.00	\$321.00	\$0.00	\$321.00
Period 01/07/2017 to 26/02/2017									\$143,100.40
							\$27,000.00	-\$0.01	\$143,100.41

Claim Number	Loss Date	Date Reported	Loss Cause	Vehicle Reg At Fault	Status	Excess	Paid to Date	Estimate	Total Paid (Excl GST)
N000821276	03/07/2017	04/07/2017	Glass Breakage	KBP936	N	\$0.00	\$1,057.38	\$0.00	\$1,057.38
N000922880	05/07/2017	05/09/2017	Collision With Another Vehicle		N	\$0.00	\$3,577.11	\$0.00	\$3,577.11
N000803875	21/07/2017	25/07/2017	Damaged Whilst Parked		N	\$0.00	\$1,767.25	\$0.00	\$1,767.25
N000942332	01/08/2017	12/09/2017	Accidental Damage		Y	\$1,000.00	\$801.43	\$0.00	\$801.43
N000842244	08/08/2017	08/08/2017	Damaged Whilst Parked		Y	\$1,000.00	\$517.78	\$0.00	\$517.78
N000969713	09/08/2017	21/09/2017	Theft		Y	\$1,000.00	\$3,756.37	\$0.00	\$3,756.37
N000853464	10/08/2017	11/08/2017	Glass Breakage	GNW539	N	\$0.00	\$1,179.90	\$0.00	\$1,179.90
N001148172	20/08/2017	23/11/2017	Accidental Damage		Y	\$1,000.00	\$1,117.57	\$0.00	\$1,117.57
N000932995	23/08/2017	08/09/2017	Theft		Y	\$1,000.00	\$4,584.74	\$0.00	\$4,584.74
N001006627	03/09/2017	04/10/2017	Collision With Another Vehicle		Y	\$0.00	\$1,519.05	\$0.00	\$1,519.05
N000922951	04/09/2017	05/09/2017	Accidental Damage		Y	\$1,000.00	\$1,904.01	\$0.00	\$1,904.01
N001214457	04/09/2017	12/12/2017	Collision With Another Vehicle		Y	\$0.00	\$0.00	\$0.00	\$0.00
N000940995	08/09/2017	12/09/2017	Collision With Another Vehicle		Y	\$1,000.00	\$1,313.82	\$0.00	\$1,313.82
N001005753	02/10/2017	04/10/2017	Accidental Damage		Y	\$1,000.00	\$5,551.03	\$0.00	\$5,551.03
N001006155	02/10/2017	04/10/2017	Collision with Animal		Y	\$1,000.00	\$171.18	\$0.00	\$171.18
N001009278	02/10/2017	02/10/2017	Glass Breakage	67ZJG	N	\$0.00	\$0.00	\$410.00	\$410.00
N001032974	11/10/2017	13/10/2017	Accidental Damage		Y	\$1,000.00	\$1,982.37	\$0.00	\$1,982.37
N001240632	25/10/2017	21/12/2017	Accidental Damage		Y	\$0.00	\$1,083.20	\$0.00	\$1,083.20
N001067455	26/10/2017	26/10/2017	Damaged Whilst Parked		N	\$0.00	\$3,503.08	\$0.00	\$3,503.08
N001082072	27/10/2017	01/11/2017	Other		Y	\$1,000.00	\$1,490.15	\$0.00	\$1,490.15

N001115769	01/11/2017	13/11/2017	Collision With Another Vehicle	HUL813	N	OPEN	\$1,000.00	\$2,020.59	\$0.00	\$2,020.59
N001138094	16/11/2017	16/11/2017	Glass Breakage	HUL813	N	FINALISE	\$0.00	\$761.28	\$0.00	\$761.28
N001147510	21/11/2017	23/11/2017	Collision With Another Vehicle		Y	FINALISE	\$1,000.00	\$2,126.43	\$0.00	\$2,126.43
N001195673	25/11/2017	07/12/2017	Accidental Damage		N	OPEN	\$0.00	\$0.00	\$1,372.27	\$1,372.27
N001191365	04/12/2017	06/12/2017	Collision With Another Vehicle		N	FINALISE	\$0.00	\$875.00	\$0.00	\$875.00
N001238002	19/12/2017	20/12/2017	Accidental Damage		Y	OPEN	\$0.00	\$0.00	\$1,648.52	\$1,648.52
N001330615	20/12/2017	24/01/2018	Accidental Damage		Y	OPEN	\$0.00	\$0.00	\$3,079.00	\$3,079.00
N001433648	04/01/2018	22/02/2018	Collision With Another Vehicle		Y	OPEN	\$0.00	\$0.00	\$1,407.90	\$1,407.90
N001303743	09/01/2018	11/01/2018	Glass Breakage	JYD830	N	OPEN	\$0.00	\$0.00	\$1,125.45	\$1,125.45
N001302165	15/01/2018	16/01/2018	Collision With Another Vehicle		Y	OPEN	\$0.00	\$0.00	\$1,155.50	\$1,155.50
N001363161	01/02/2018	02/02/2018	Collision With Another Vehicle		N	OPEN	\$0.00	\$0.00	\$1,407.90	\$1,407.90
N001409728	05/02/2018	16/02/2018	Collision With Another Vehicle		N	OPEN	\$0.00	\$0.00	\$3,702.93	\$3,702.93
							\$13,000.00	\$42,660.72	\$15,309.47	\$57,970.19
Period 01/07/2013 to 01/07/2014										
							\$20,000.00	\$143,978.60	\$0.00	\$143,978.60
Period 01/07/2014 to 01/07/2015										
							\$23,003.00	\$97,204.42	\$0.87	\$97,205.29
Period 01/07/2015 to 01/07/2016										
							\$36,000.00	\$142,351.01	\$0.00	\$142,351.01
Period 01/07/2016 to 01/07/2017										
							\$27,000.00	\$143,100.41	-\$0.01	\$143,100.40
Period 01/07/2017 to 26/02/2017										
							\$13,000.00	\$42,660.72	\$15,309.47	\$57,970.19

8.6 FINANCIAL PERFORMANCE TO 28 FEBRUARY 2018**Author:** Gary Borg, Chief Financial Officer**Authoriser:** Steven May, Chief Executive Officer**Appendices:** 1. Financial Report February 2018 [↓](#)**1. PURPOSE**

- 1.1 This report provides information for Committee on Council's financial performance for the eight month period ending 28 February 2018. No decisions are required by Committee at this stage.
- 1.2 This report is presented to the Committee because monitoring Council's management and performance is identified as part of its purpose in its terms of reference.



RECOMMENDATION

The Chief Financial Officer RECOMMENDS that Committee receive the report.

2. BACKGROUND

- 2.1 The Committee receives periodic updates on Council's performance and financial management throughout the year.
- 2.2 The financial report to February 2018 is attached as **Appendix 1**.

Signatories

	
Author Gary Borg	Approved by Steven May

MONTHLY FINANCIAL REPORT

FEBRUARY 2018



TE WAIROA
WAIROA DISTRICT

FINANCIAL PERFORMANCE

Description	YTD Actuals	YTD Operating Budget 2017/18	YTD Variance	Total Operating Budget 2017/18	YTD Actuals 2016/17	Comparison to 2016/17
	\$	\$	\$	\$	\$	\$
Income						
Rates	(9,418,630)	(9,382,434)	36,196	(12,509,912)	(8,979,745)	438,885
Subsidies	(4,344,835)	(3,060,866)	1,283,969	(4,544,842)	(1,760,420)	2,584,416
Capital Subsidy	(861,542)	(3,155,970)	(2,294,428)	(4,136,715)	(2,015,425)	(1,153,883)
Fees and Charges	(1,297,804)	(1,213,731)	84,073	(2,300,186)	(1,722,596)	(424,792)
Investment Income	(455,198)	(571,656)	(116,458)	(1,021,469)	(21,968)	433,231
Petrol Tax	(43,515)	(34,000)	9,515	(68,000)	(43,774)	(259)
Income	(16,421,524)	(17,418,657)	(997,133)	(24,581,124)	(14,543,928)	1,877,597
Operating Cost						
Depreciation and Amortisation	3,172,117	3,274,592	102,475	4,902,814	3,162,563	(9,553)
Staff Costs	3,446,790	3,374,240	(72,550)	4,923,388	3,020,774	(384,182)
Finance Costs	243,222	248,189	4,967	1,120,034	255,608	(29,449)
Other Operating Expense	9,316,578	7,246,990	(2,069,588)	12,402,510	6,220,277	(3,096,301)
Operating Cost	16,178,707	14,144,011	(2,034,696)	23,348,746	12,659,223	(3,519,484)
Operating (Surplus)/Deficit	(242,818)	(3,274,646)	(3,031,828)	(1,232,378)	(1,884,705)	(1,641,887)

COMMENTARY & ANALYSIS OF VARIANCES TO BUDGET

RATES

Variance relates to the net of penalties plus transfers from volumetric billing less remissions.

SUBSIDIES / CAPITAL SUBSIDIES

The variances are in proportion to higher expenditure on emergency reinstatements and corresponding lower expenditure on road renewals.

FEES AND CHARGES

Activity	Variance \$	Comment
Water Reticulation	(66,264)	Offset with rates - transfer of low user water accounts
Water Treatment	(65,017)	Seasonal
Sewerage	263,902	Mahia / Opoutama capital contributions
Waste Management	(22,868)	Volumetric - consistent with last year
Wairoa Airport	(6,847)	Volumetric - landing fees & rent
Roading Subsidised	13,008	Forest Management Putere Road contribution
Roading Non Subsidised	42,344	MBIE contribution re Rocket Lab
Corporate	3,000	DVR data supply not in budget
Pensioner Housing	1,464	
Economic Development	1,915	
Visitors Information	626	
Parks and Reserves	825	
Library	(1,394)	
Cemeteries	403	
Resource Planning	(7,601)	
Environmental Health	5,565	
Building Inspection	(95,395)	Building permit fees volume
Liquor Licensing	762	
ByLaw Control	22,262	All lines - infringements
Rural Fire	(5,466)	Transferred undertaking
CEO	696	
Administration Services	(2,097)	
Information Services	251	
Total	84,073	

INVESTMENT INCOME

Investment balances and rates of return lower than forecast, dividend of \$50k received in March.

DEPRECIATION AND AMORTISATION

Charges are estimates based on 2016/17 run rates and year end infrastructure valuations.

STAFF COSTS

Some offset with consultancy costs in operating expenses

FINANCE COSTS

In line with budget.

OTHER OPERATING EXPENSES

Emergency response costs year to date are \$2.1 million higher than budget. This offsets against the favourable variance in subsidy revenue, with a further \$1 million claimed from NZTA in March 2018.

FINANCIAL POSITION

The abbreviated balance sheet below compares balances at the reporting date to the balances at the corresponding date in the previous year and the opening balances for the current financial year.

Description	YTD Actuals 2017/18 \$	YTD Actuals 2016/17 \$	Full Year Actuals 2016/17 \$
Assets			
Cash and Cash Equivalents	4,554,748	8,426,720	7,830,173
Inventories	0	3,921	58,323
Trade and Other Receivables	4,817,235	3,261,072	3,352,217
Financial Assets at Fair Value	8,674,400	10,188,400	10,094,731
Property Plant and Equipment	252,662,354	246,915,372	259,168,977
Work in Progress	6,841,813	4,508,058	189,905
Loans and Other Receivables	96,247	60,247	90,247
Investment Property	277,000	277,000	277,000
Biological Assets	260,000	150,380	260,000
Investments in Subsidiary	1,250,000	1,250,000	1,250,000
Available for Sale Financial Assets	22,992	22,992	22,992
Intangible Assets	142,525	121,343	142,525
	279,599,313	275,185,504	282,737,089
Liabilities			
Trust Funds and Deposits	(276,532)	(256,565)	(250,329)
Trade Payables	(173,850)	(265,555)	(3,209,093)
Employee Benefit Liabilities	(491,677)	(449,377)	(500,047)
Contract Retentions	(448,682)	(682,312)	(614,852)
Borrowings	(5,016,647)	(5,029,875)	(5,023,758)
Landfill Aftercare	(707,988)	(755,898)	(707,988)
	(7,115,378)	(7,439,581)	(10,306,066)
Equity			
Restricted Reserves	(136,624,870)	(139,200,123)	(137,454,935)
Revaluation Reserves	(111,913,000)	(101,874,443)	(111,913,000)
Special Funds	(23,703,249)	(21,624,145)	(23,703,249)
Current Year (Surplus) / Deficit	(242,818)	(5,047,212)	640,160
	(272,483,936)	(267,745,923)	(272,431,023)

CAPITAL EXPENDITURE

The table below summarises capital expenditure by budget funding source. Items that were approved outside of the Annual Plan process are identified as variations.

Capital Expenditure by Funding Source (\$)	YTD Actual	YTD Operational Budget	YTD Remaining Budget	Full Year Budget	Remaining Budget
Depreciation Reserves	905,193	1,097,251	272,058	3,654,432	2,749,239
Loans	744,415	1,027,958	283,543	2,045,362	1,300,947
Carry Forward	3,249,491	711,188	(2,539,620)	2,977,232	(272,259)
Emergency Fund	617	1,077,764	1,077,147	1,606,277	1,605,660
Subsidy	35,361	655,900	620,539	819,875	784,514
Subsidy / Loans	22,880	0	(22,880)	1,200,000	1,177,120
Subsidy / Depreciation Reserves	887,790	2,323,061	1,435,271	2,844,664	1,956,874
Variations	566,435	0	(566,435)	0	(566,435)
	6,412,182	6,893,122	559,623	15,147,842	8,735,660

The detailed list with comments is attached below.

Capital Expenditure - Detail (\$)	YTD Actual	YTD Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
Library							
Additions							
LM4000. Book Purchases	16,145	23,336	7,191	35,000	18,855		Depreciation Reserves
LM4001. eBook Purchases				6,310	6,310		Depreciation Reserves
LM4021. Review Building Requirement	13,485	90,000	76,515	120,000	106,515		Loans
LM4024. Air Conditioning	13,848	0	(13,848)	0	(13,848)		Variation
Total Additions	43,478	113,336	69,858	161,310	117,832		
Total Library	43,478	113,336	69,858	161,310	117,832		
Library - Building							
Additions							
LM4007. SIGNAGE	2,914	0	(2,914)	0	(2,914)		Variation
LM4012. Renew Alarm System	691	0	(691)	0	(691)		Variation
Total Additions	3,605	0	(3,605)	0	(3,605)		
Total Library - Building	3,605	0	(3,605)	0	(3,605)		
Water Reticulation							
Additions							
WR4017. TELEMTRY BASE SETS							
WAIROA	711	0	(711)	0	(711)		Variation
WR4018. TELEMTRY BASE SETS TUAI	356	0	(356)	0	(356)		Variation
WR40193. New Tawhara Reservoir	29,650	8,000	(21,650)	10,000	(19,650)		Loans
WR4082. Asset Management Modelling	0	0	0	20,000	20,000		Depreciation Reserves
Total Additions	30,716	8,000	(22,716)	30,000	(716)		
Renewal							
WR4000. WAIROA PIPELINES	300,702	0	(300,702)	350,000	49,298		Depreciation Reserves
WR40191. VALVE REPLACEMENTS	0	0	0	21,071	21,071		Depreciation Reserves
WR4030. WAIROA RESERVOIRS	0	75,000	75,000	100,000	100,000	Scheduled in contract	Depreciation Reserves
WR4083. Renewals Modelling	750	0	(750)	52,679	51,929	Scheduled in contract	Depreciation Reserves
WR4084. Conditioning Report	0	0	0	21,383	21,383	Scheduled in contract	Depreciation Reserves
WR4085. Replacemet Reservoir Prof	344,874	0	(344,874)	0	(344,874)	Approved by resolution 9/2014	Carry Forward

	YTD	YTD					
Capital Expenditure - Detail (\$)	Actual	Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
WR4086. Replacement Reservoir Cons	2,154,055	0	(2,154,055)	0	(2,154,055)	Approved by resolution 9/2014	Carry Forward
WR4087. Mahanga Reticulation	0	0	0	10,536	10,536		Depreciation Reserves
WR4088. Tuai Reticulation	0	0	0	21,071	21,071		Depreciation Reserves
WR4089. Mitchell Road Watermain	82,081	0	(82,081)	0	(82,081)		Variation
WR4230. TUAI RESERVOIRS	0	0	0	10,000	10,000		Depreciation Reserves
Total Renewal	2,882,462	75,000	(2,807,462)	586,740	(2,295,722)		
Total Water Reticulation	2,913,178	83,000	(2,830,178)	616,740	(2,296,438)		
Water Treatment							
Additions							
WT4075. Investigate Alternative Supply	0	20,000	20,000	20,000	20,000		Loans
Total Additions	0	20,000	20,000	20,000	20,000		
Renewal							
WT4022. RENEWAL EXPENDITURE	10,686	37,420	26,734	37,420	26,734		Depreciation Reserves
WT40522. Purchase Apple iPad Air Wi-Fi	0	0	0	3,843	3,843		Depreciation Reserves
WT4067. Boundary Valves Pump Station	0	0	0	10,691	10,691		Depreciation Reserves
WT4089. Mahanga Chlorine Equipment	0	0	0	158,814	158,814	Under design	Carry Forward
WT40891. Install Mahanga Telemetry	0	0	0	51,900	51,900	Under design	Carry Forward
WT4095. Sheetpile Protection of Intake	1,128	103,800	102,672	103,800	102,672	Under design	Depreciation Reserves
WT4096. Replacement Switchboard	0	100,000	100,000	100,000	100,000	Project let	Depreciation Reserves
WT4098. Blue Bay Bore Rehabilitation	0	0	0	20,000	20,000		Depreciation Reserves
Total Renewal	11,814	241,220	229,406	486,468	474,654		
Total Water Treatment	11,814	261,220	249,406	506,468	494,654		
Stormwater							
Additions							
SD4600. PIPING OPEN DRAINS - WAIROA	188,067	100,000	(88,067)	306,914	118,847	Ongoing	Loans
Total Additions	188,067	100,000	(88,067)	306,914	118,847		
Renewal							
SD4000. CRARER - CARROLL ST PIPELINE	9,445	100,000	90,555	267,285	257,840	Not likely to be completed	Depreciation Reserves

	YTD	YTD					
Capital Expenditure - Detail (\$)	Actual	Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
SD4051. Deterioration Modelling	0	4,152	4,152	5,190	5,190	Not likely to be completed	Depreciation Reserves
SD4052. CCTV	0	0	0	105,357	105,357	Not likely to be completed	Carry Forward
SD4084. Conditioning Report	0	51,900	51,900	51,900	51,900	Not likely to be completed	Depreciation Reserves
Total Renewal	9,445	156,052	146,607	429,732	420,287		
Total Stormwater	197,512	256,052	58,540	736,646	539,134		
Sewerage							
Additions							
SG4007. DESLUDGE OXIDATION PONDS	5,210	0	(5,210)	60,076	54,866	Ongoing	Carry Forward
SG4014. TELEMETRY BASE SETS WAIROA	23,080	20,000	(3,080)	25,000	1,920		Depreciation Reserves
SG4015. TELEMETRY BASE SETS TUAI	533	0	(533)	0	(533)		Variation
SG4036. Plant for new Wairoa Consent	356,108	0	(356,108)	317,628	(38,480)	Consent costs	Carry Forward
SG4105. Purchase Flow Meters	0	8,304	8,304	10,380	10,380		Carry Forward
SG4300. INFILTRATION INVESTIGATION	1,425	0	(1,425)	0	(1,425)		Variation
Total Additions	386,356	28,304	(358,052)	413,084	26,728		
Renewal							
SG4028. Magnaflux Transducers	27,780	40,000	12,220	40,000	12,220		Carry Forward
SG4029. Larger Pumps North Clyde	30,000	30,000	0	30,000	0		Carry Forward
SG4030. Replace Kopu Road Line	76,418	0	(76,418)	177,000	100,582	After consent approved	Carry Forward
SG4031. CCTV Infiltration Investigation	18,584	85,532	66,948	106,915	88,331	Ongoing	Depreciation Reserves
SG4033. Infiltration Tests	1,833	100,284	98,451	125,355	123,522	Commences March 18	Carry Forward
SG4034. Data verify/condition report	4,982	125,804	120,822	157,255	152,273	3 waters contract	Carry Forward
SG4035. Consultancy Wairoa Consent	60,266	64,148	3,882	80,185	19,919	Ongoing	Depreciation Reserves
SG4038. Wairoa Consent Legal Costs	350	84,284	83,934	105,355	105,005	After consent approved	Carry Forward
SG4039. Step Filter	5,692	15,000	9,308	30,038	24,346		Carry Forward
SG4040. Renewal Pump Stations	9,101	51,900	42,799	51,900	42,799		Carry Forward
SG4102. Tuai Sand Filters	0	0	0	80,000	80,000	Costs to come in	Carry Forward
SG42003. Replacement SCADA PC	1,229	0	(1,229)	0	(1,229)		Variation
SG7000. WAIROA RETICULATION	87,259	0	(87,259)	534,570	447,311	Project underway	Depreciation Reserves
Total Renewal	323,494	596,952	273,458	1,518,573	1,195,079		
Total Sewerage	709,851	625,256	(84,595)	1,931,657	1,221,806		

Capital Expenditure - Detail (\$)	YTD Actual	YTD Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
Waste Management							
Additions							
WM4001. LANDFILL ROAD SEALING	0	16,000	16,000	20,000	20,000		Depreciation Reserves
WM4002. RTS LANDSCAPING/TREES	0	16,000	16,000	20,000	20,000		Loans
WM4012. RECYCLING CENTRE UPGRADE	0	42,068	42,068	52,585	52,585	Design underway	Depreciation Reserves
WM4015. LANDFILL DIVERSION INFRAST	16,916	0	(16,916)	50,000	33,084	Design underway	Depreciation Reserves
WM4022. Effluent System	0	8,412	8,412	10,515	10,515		Depreciation Reserves
WM4024. Recycling Centre Mahia	0	0	0	75,000	75,000		Carry Forward
Total Additions	16,916	82,480	65,564	228,100	211,184		
Total Waste Management	16,916	82,480	65,564	228,100	211,184		
Wairoa Airport							
Additions							
WA4001. RUNWAY LIGHTS/CABLING	0	0	0	200,000	200,000	Design underway	Depreciation Reserves
WA4002. RUNWAY SAFETY MARGINS	0	0	0	40,000	40,000		Loans
WA4007. Certification	52,270	10,000	(42,270)	20,000	(32,270)		Depreciation Reserves
WA4008. Resurfacing Runway	0	0	0	411,000	411,000	Rescheduled	Depreciation Reserves
WA4009. Runway Extension	22,880	0	(22,880)	1,000,000	977,120	Awaiting additional funding	Subsidy / Loans
WA4010. Security Improvement	2,148	0	(2,148)	40,000	37,852	Design underway	Loans
WA4011. Fuel Farm Development	0	0	0	100,000	100,000	Discussions with suppliers	Loans
WA4012. Kitchen Upgrade				35,000	35,000		Loans
WA4011. Toilets				20,000	20,000		Loans
WA4011. Security Installation				77,140	77,140		Loans
WA4014. Information Display Units	5,896	0	(5,896)	0	(5,896)		Variation
Total Additions	83,193	10,000	(73,193)	1,943,140	1,859,947		
Renewal							
WA4003. PAINT BUILDING	1,488	20,000	18,512	20,000	18,512		Depreciation Reserves
WA4006. Building Renewals	41,711	10,000	(31,711)	10,000	(31,711)		Depreciation Reserves
Total Renewal	43,199	30,000	(13,199)	30,000	(13,199)		
Total Wairoa Airport	126,392	40,000	(86,392)	1,973,140	1,846,748		

Capital Expenditure - Detail (\$)	YTD Actual	YTD Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
Roading Subsidised							
Additions							
RS2450. EMERGENCY REINST - NEW	570	0	(570)	0	(570)		Variation
RS4042. New Road Formation Ratu	1,855	0	(1,855)	0	(1,855)		Variation
RS4500. ASSOCIATED IMPROVEMENTS	13,072	165,808	152,736	207,260	194,188	Ongoing	Subsidy / Depreciation Reserves
RS4550. COASTAL PROTECTION							
RESOURCE CONSENT	0	20,728	20,728	25,910	25,910		Subsidy / Depreciation Reserves
RS5200. 2013-14 Emergency New Flood Damage	0	345,440	345,440	518,154	518,154	Weather dependent	Emergency Fund
RS9100. ROAD 38 EMERGENCY REINST - NEW	0	41,452	41,452	51,815	51,815		Emergency Fund
Total Additions	15,497	573,428	557,931	803,139	787,642		
Renewal							
RS2100. CONSULTANCY - RENEWALS	5,043	0	(5,043)	0	(5,043)		Variation
RS4000. PAVEMENT REHABILITATION	9,198	0	(9,198)	0	(9,198)		Variation
RS4200. DRAINAGE RENEWALS	135,207	730,053	594,846	853,404	718,197	Programmed complete end FY18	Subsidy / Depreciation Reserves
RS4300. STRUCTURES COMPONENT REP	412,427	1,077,760	665,333	1,347,200	934,773	Programmed complete end FY18	Subsidy / Depreciation Reserves
RS4400. TRAFFIC SERVICES RENEWALS	22,971	121,452	98,481	151,815	128,844	Programmed complete end FY18	Subsidy / Depreciation Reserves
RS4600. MINOR IMPROVEMENTS	304,113	207,260	(96,853)	259,075	(45,038)		Subsidy / Depreciation Reserves
RS5100. 2013-14 Flood Damage	617	690,872	690,255	1,036,308	1,035,691	Weather dependent	Emergency Fund
RS8000. ROAD 38 UNSEALED RD METAL	0	99,484	99,484	124,355	124,355	Programmed complete end FY18	Subsidy
RS8100. ROAD 38 DRAINAGE RENEWALS	0	91,196	91,196	113,995	113,995	Programmed complete end FY18	Subsidy
RS8200. ROAD 38-TRAFFIC SVCES	0	33,160	33,160	41,450	41,450	Programmed complete end FY18	Subsidy
RS8300. ROAD 38 - RENEWAL	47	41,452	41,405	51,815	51,768	Programmed complete end FY18	Subsidy
RS8400. ROAD 38 STRUCTURES CMPNTS	0	210,400	210,400	263,000	263,000	Programmed complete end FY18	Subsidy
RS8500. ROAD 38 MINOR IMPRVMTS	0	14,400	14,400	18,000	18,000	Programmed complete end FY18	Subsidy
RS8600. ROAD 38 ASSOCI IMPRVMTS	35,314	165,808	130,494	207,260	171,946	Programmed complete end FY18	Subsidy
Total Renewal	924,937	3,483,297	2,558,360	4,467,677	3,542,740		
Total Roothing Subsidised	940,434	4,056,725	3,116,291	5,270,816	4,330,382		
Roothing Non Subsidised							

Capital Expenditure - Detail (\$)	YTD Actual	YTD Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
Additions							
RN4012. NEW FOOTPATH	222,630	224,000	1,370	280,000	57,370	Ongoing	Loans
RN40121. MARINE PARADE UPGRADE	0	8,000	8,000	10,000	10,000		Loans
RN4013. NEWCASTLE ST WALK/CYCLE	0	27,692	27,692	34,615	34,615	Unlikely to be completed this FY	Carry Forward
RN40705. Urewera Rainforest Route	0	20,000	20,000	25,000	25,000	Unlikely to be completed this FY	Loans
RN40706. Walkway Loop Design	0	32,400	32,400	40,500	40,500	Unlikely to be completed this FY	Loans
RN40708. Mahia Beach Drainage Pipi	0	28,000	28,000	35,000	35,000	Unlikely to be completed this FY	Loans
RN40710. Mahanga Beach Drainage	0	36,808	36,808	36,808	36,808	Unlikely to be completed this FY	Loans
RN40801. Blucks Pit Rd - Space Launch	47,739	0	(47,739)	0	(47,739)		Variation
RN40802. Ratau Street Extension	112,223	0	(112,223)	0	(112,223)		Variation
Total Additions	382,592	376,900	(5,692)	461,923	79,331		
Renewal							
RN4031. PRAM/MOBILITY CROSSINGS	0	3,464	3,464	5,000	5,000		Depreciation Reserves
RN4041. STORMWATER RUNOFF	5,542	12,000	6,458	15,000	9,458		Depreciation Reserves
RN40502. C/WAY LIGHTING	0	8,000	8,000	10,000	10,000		Depreciation Reserves
RN40702. FOOTPATH UPGRADE	87,271	75,000	(12,271)	100,000	12,729		Depreciation Reserves
RN40703. TUAI FOOTPATH UPGRADE	0	41,532	41,532	51,915	51,915		Carry Forward
RN40707. Walkway James Carroll	0	3,840	3,840	4,800	4,800		Depreciation Reserves
Total Renewal	92,813	143,836	51,023	186,715	93,902		
Total Roding Non Subsidised	475,406	520,736	45,330	648,638	173,232		
Infrastructural Business Unit							
Additions							
BU4000. SURVEYING EQUIPMENT	711	3,750	3,040	5,000	4,290		Depreciation Reserves
BU4001. PURCHASE OF VEHICLES	27,161	30,000	2,839	30,000	2,839		Depreciation Reserves
BU4003. COMPUTER EQUIPMENT	606	0	(606)	0	(606)		Variation
BU4011. Condition Rating Equipment	501	0	(501)	0	(501)		Variation
Total Additions	28,979	33,750	4,771	35,000	6,021		
Total Infrastructural Business Unit	28,979	33,750	4,771	35,000	6,021		
Parking							

Capital Expenditure - Detail (\$)	YTD Actual	YTD Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
Additions							
PA4013. Whakamahi Devel Project	0	0	0	25,000	25,000		Loans
Total Additions	0	0	0	25,000	25,000		
Renewal							
PA4006. RENEWAL MAINTENANCE	0	0	0	25,000	25,000		Depreciation Reserves
PA4012. REMARK CARPARKS	0	9,016	9,016	11,270	11,270		Depreciation Reserves
Total Renewal	0	9,016	9,016	36,270	36,270		
Total Parking	0	9,016	9,016	61,270	61,270		
Parks and Reserves							
Additions							
PR4001. VEGETATION AT DUMP FARM	0	0	0	30,000	30,000		Depreciation Reserves
PR4003. NEW PUBLIC TOILETS : TUAI	0	0	0	20,000	20,000	Underway	Depreciation Reserves
PR4004. RIVERBANK PLANTING	0	0	0	20,000	20,000		Depreciation Reserves
PR4006. TOILETS MAHANGA	11,808	0	(11,808)	20,000	8,192		Depreciation Reserves
PR40121. Wairoa CBD Upgrade	995	0	(995)	200,000	199,005	Consultation underway	Loans
PR40122. Marine Parade Decorations	822	20,000	19,178	20,000	19,178		Loans
PR40123. Tourism Infrastructure	0	0	0	200,000	200,000		Subsidy / Loans
PR4016. NEW TOILET - NTH CLYDE	0	0	0	5,000	5,000		Depreciation Reserves
PR4018. PUBLIC SPACE ENHANCEMENT	3,348	0	(3,348)	10,000	6,652		Loans
PR4026. PICNIC TABLES	4,438	0	(4,438)	25,000	20,562		Depreciation Reserves
PR4028. KOPU RD BANK PROTECTION	0	0	0	10,000	10,000		Depreciation Reserves
PR4030. ORAKA TOILETS SFTY BLLRDS	35,698	0	(35,698)	35,000	(698)		Depreciation Reserves
PR4039. NUHAKA DOMAIN TREE REMVL	2,901	0	(2,901)	20,000	17,099		Depreciation Reserves
PR40421. Raupunga Toilet Connection	8,064	0	(8,064)	0	(8,064)		Variation
PR4045. PLAYGROUND FENCE	44,847	40,000	(4,847)	40,000	(4,847)		Loans
PR4046. SKATE PARK UPGRADE	0	0	0	25,000	25,000		Depreciation Reserves
PR4047. IMPLEMENT OPOUTAMA RMP	933	15,000	14,067	20,000	19,067		Loans
PR4048. New Picnic Tables	8,827	0	(8,827)	15,000	6,173		Depreciation Reserves
PR40551. Mahia Beach Toilet	22,885	25,000	2,115	25,000	2,115		Loans
PR40552. Whangawehi Toilets	60,907	60,000	(907)	60,000	(907)		Loans
PR4058. Whakamahi Beach Project	(5,882)	0	5,882	0	5,882		Carry Forward

	YTD	YTD	Remaining	Full Year	Remaining		
Capital Expenditure - Detail (\$)	Actual	Operational Budget	Budget	Budget	Budget	Comments / Status	Funding per Budget
PR4059. Main Street Toilets Project	0	0	0	250,000	250,000	Some costs sitting in PR4059	Carry Forward
PR4062. New Playground Equipment	217,400	0	(217,400)	100,000	(117,400)		Carry Forward
PR4063. CCTV Camera Installation	949	0	(949)	10,000	9,051		Carry Forward
PR4064. Implement Rangihoua RMP	0	0	0	20,000	20,000		Carry Forward
PR40652. Permanent Norfolk Pine Inst	0	0	0	30,000	30,000		Loans
Total Additions	418,939	160,000	(258,939)	1,210,000	791,061		
Renewal							
PR40021. Upgrade Nuhaka Toilets	3,479	0	(3,479)	25,000	21,521		Carry Forward
PR4010. RESEALING NETBALL COURTS	9,900	0	(9,900)	5,000	(4,900)		Depreciation Reserves
PR4025. PLAYGROUND RENEWALS	6,021	0	(6,021)	10,000	3,979		Depreciation Reserves
PR40301. Oraka Toilet Renewals	2,344	0	(2,344)	25,000	22,656		Depreciation Reserves
PR4040. LIGHTHOUSE WINDOWS	329	0	(329)	45,000	44,671		Depreciation Reserves
PR4049. Improve Boat Ramp	2,835	0	(2,835)	0	(2,835)		Variation
PR4053. Lampton Square Upgrade	0	5,000	5,000	5,000	5,000		Depreciation Reserves
PR4054. Clyde Domain Football Pavilion	0	10,000	10,000	10,000	10,000		Depreciation Reserves
PR4055. Mokotahi Toilets	1,183	7,500	6,317	15,000	13,817		Loans
PR4057. Wilding Pine Clearance	0	5,000	5,000	10,000	10,000		Loans
PR4061. Playground Equipment	1,317	0	(1,317)	0	(1,317)		Variation
PR4067. Coronation Sq Pavemnt & Kerb	0	0	(1,317)	85,000	85,000		Carry Forward
Total Renewal	27,408	27,500	(1,225)	235,000	207,592		
Total Parks and Reserves	446,347	187,500	(260,164)	1,445,000	998,653		
Community Grants							
Renewal							
CM4005. Community Caravan Overhaul	14,224	0	(14,224)	0	(14,224)		Variation
Total Renewal	14,224	0	(14,224)	0	(14,224)		
Total Community Grants	14,224	0	(14,224)	0	(14,224)		
Community Centre							
Additions							
CB4001. Learners Pool	7,935	22,500	14,565	30,000	22,065		Loans

	YTD	YTD	YTD	YTD	YTD		
Capital Expenditure - Detail (\$)	Actual	Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
CB4005. Comm Complex Upgrade	0	36,000	36,000	45,000	45,000		Loans
Total Additions	7,935	58,500	50,565	75,000	67,065		
Renewal							
CB4000. Centre Remedial Works	2,750	186,388	183,638	232,984	230,234		Carry Forward
CB4006. Relocate Gym Upstairs	103,892	24,000	(79,892)	30,000	(73,892)		Loans
CB4007. Renewals Pool	0	15,000	15,000	20,000	20,000		Depreciation Reserves
CB4008. Replacement Gym Equipment	1,872	0	(1,872)	0	(1,872)		Variation
Total Renewal	108,514	225,388	116,874	282,984	174,470		
Total Community Centre	116,449	283,888	167,439	357,984	241,535		
Memorial Hall							
Renewal							
MH40031. War Memorial Hall Improvem	24,039	0	(24,039)	0	(24,039)		Variation
Total Renewal	24,039	0	(24,039)	0	(24,039)		
Total Memorial Hall	24,039	0	(24,039)	0	(24,039)		
Economic Development							
Additions							
ED4004. Signage	75,365	0	(75,365)	0	(75,365)		Variation
ED4005. Tourism Managers Vehicle	30,864	0	(30,864)	40,000	9,136		Depreciation Reserves
ED4006. Enhancement River Use	2,315	66,000	63,685	82,500	80,185		Loans
Total Additions	108,544	66,000	(42,544)	122,500	13,956		
Total Economic Development	108,544	66,000	(42,544)	122,500	13,956		
Pensioner Housing							
Renewal							
HP4008. RENEWAL PROJECTS - STOVE	0	4,500	4,500	4,500	4,500		Depreciation Reserves
HP4014. Paint Exterior Lambert Flats	0	0	0	15,000	15,000		Depreciation Reserves
HP4017. Painting Exterior Outram Flats	0	0	0	10,000	10,000		Carry Forward
Total Renewal	0	4,500	4,500	29,500	29,500		

Capital Expenditure - Detail (\$)	YTD Actual	YTD Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
Total Pensioner Housing	0	4,500	4,500	29,500	29,500		
Cemeteries							
Additions							
CE4007. CapEx - Stormwater	0	0	0	5,000	5,000		Carry Forward
CE4009. New Beams	0	0	0	10,000	10,000		Carry Forward
Total Additions	0	0	0	15,000	15,000		
Total Cemeteries	0	0	0	15,000	15,000		
ByLaw Control							
Additions							
IB4000. POUND RENEWAL	31,550	65,000	33,450	65,000	33,450		Loans
IB4004. Replace Stock Yards and Race	600	0	(600)	0	(600)		Variation
Total Additions	32,150	65,000	32,850	65,000	32,850		
Renewal							
IB4002. Purchase Vehicles	0	60,000	60,000	60,000	60,000		Depreciation Reserves
Total Renewal	0	60,000	60,000	60,000	60,000		
Total ByLaw Control	32,150	125,000	92,850	125,000	92,850		
Civil Defence							
Additions							
CD4003. PURCHASE VEHICLE	35,000	0	(35,000)	0	(35,000)	Transferred	Variation
Total Additions	35,000	0	(35,000)	0	(35,000)		
Total Civil Defence	35,000	0	(35,000)	0	(35,000)		
Council							
Additions							
CC4003. Chambers Display Staging	0	0	0	6,500	6,500		Loans
CC4005. Councillor's Tablets	50	6,500	6,450	6,500	6,450		Depreciation Reserves

	YTD	YTD					
Capital Expenditure - Detail (\$)	Actual	Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
CC4006. InfoCouncil System	4,840	0	(4,840)	0	(4,840)		Variation
Total Additions	4,890	6,500	1,610	13,000	8,110		
Total Council	4,890	6,500	1,610	13,000	8,110		
Property Corporate Additions							
PC4008. Security Cameras Main Office	1,084	25,000	23,916	25,000	23,916		Loans
PC4012. Exchange Building Fitout Costs	0	18,750	18,750	25,000	25,000		Loans
Total Additions	1,084	43,750	42,666	50,000	48,916		
Renewal							
PC4017. Mayoral Office Renewal	448	0	(448)	0	(448)		Variation
PC4019. Offices Entry Resurfacing	0	0	25,000	25,000	25,000		Depreciation Reserves
PC4020. Council Offices Flower Boxes	0	0	10,000	10,000	10,000		Depreciation Reserves
PC4021. Council Offices Repaint	0	0	45,000	45,000	45,000		Depreciation Reserves
Total Renewal	448	0	79,552	80,000	79,552		
Total Property Corporate	1,532	43,750	122,218	130,000	128,468		
Camping Grounds Renewal							
CG4007. RENEWAL PROJECTS	0	4,000	4,000	5,000	5,000		Depreciation Reserves
Total Renewal	0	4,000	4,000	5,000	5,000		
Total Camping Grounds	0	4,000	4,000	5,000	5,000		
Information Centre Building Additions							
EP4008. INSTALL SECURITY CAMERAS	690	0	(690)	0	(690)		Variation
Total Additions	690	0	(690)	0	(690)		
Renewal							
EP4011. Paint Exterior	11,996	0	(11,996)	0	(11,996)		Variation

	YTD	YTD					
Capital Expenditure - Detail (\$)	Actual	Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
EP4013. Yroa Ynot Area Upgrade	0	0	0	20,000	20,000		Depreciation Reserves
Total Renewal	11,996	0	(11,996)	20,000	8,004		
Total Information Centre Building	12,686	0	(12,686)	20,000	7,314		
Chief Executive Officer Additions							
DM4001. Purchase New Vehicle	1,261	0	(1,261)	0	(1,261)		Variation
Total Additions	1,261	0	(1,261)	0	(1,261)		
Total Chief Executive Officer	1,261	0	(1,261)	0	(1,261)		
Administration Services Additions							
AD4003. SOFTWARE - FILE MANAGEMENT	0	0	0	50,000	50,000		Loans
AD4011. Purchase Office Equipment	8,573	0	(8,573)	0	(8,573)		Variation
AD4016. Future Office Accomodation	9,480	0	(9,480)	146,000	136,520		Carry Forward
AD4026. Archives Building	4,912	0	(4,912)	420,660	415,748		Carry Forward
AD4027. WAIROAWIFI Hardware	3,999	0	(3,999)	0	(3,999)		Variation
Total Additions	26,964	0	(26,964)	616,660	589,696		
Renewal							
AD4023. Radio Telephone Upgrades	3,666	0	(3,666)	0	(3,666)		Variation
Total Renewal	3,666	0	(3,666)	0	(3,666)		
Total Administration Services	30,630	0	(30,630)	616,660	586,030		
Information Services Additions							
CS400112. NCS Wdclinuxtest Server	125	0	(125)	0	(125)		Variation
CS40022. Wi-Fi WAN	42,015	0	(42,015)	0	(42,015)		Variation
CS4003452. DJI 4 Drone	5,738	10,000	4,262	10,000	4,262		Loans
CS40052. 5 Adobe Acobat Pro Licences	2,907	6,000	3,093	6,000	3,093		Depreciation Reserves

	YTD	YTD	YTD	YTD	YTD		
Capital Expenditure - Detail (\$)	Actual	Operational Budget	Remaining Budget	Full Year Budget	Remaining Budget	Comments / Status	Funding per Budget
CS4007. NCS BR Repoting Software	26,000	15,000	(11,000)	15,000	(11,000)		Depreciation Reserves
CS40072. MagiQ Enterprise Software v4	12,280	0	(12,280)	0	(12,280)	Resolution	Variation
CS40083. Adobe Creative Cloud Licences	3,117	0	(3,117)	0	(3,117)		Variation
CS40395. GoGet Dogs Application	8,645	0	(8,645)	0	(8,645)	Resolution	Variation
CS40397. Business Skype & Dropbox	2,938	0	(2,938)	0	(2,938)		Variation
Total Additions	103,764	31,000	(72,764)	31,000	(72,764)		
Renewal							
CS400345. Replacement Laptops	0	16,000	16,000	24,000	24,000		Depreciation Reserves
CS400351. GIS Development Tablet	1,137	0	(1,137)	0	(1,137)		Variation
CS400374. Web Design Digital Storage	1,602	0	(1,602)	0	(1,602)		Variation
CS400382. Tape Drive Replacement	1,992	8,413	6,421	8,413	6,421		Depreciation Reserves
CS400395. Foyer Display Equipment	4,117	0	(4,117)	0	(4,117)		Variation
Total Renewal	8,848	24,413	15,565	32,413	23,565		
Total Information Services	112,612	55,413	(57,199)	63,413	(49,199)		
Engineering Services							
Additions							
EW4001. Purchase Engineering Vehicles	1,514	0	(1,514)	0	(1,514)		Variation
EW4004. Purchase iPad AssetFinda	0	5,000	5,000	5,000	5,000		Loans
EW4006. HP EliteBook Laptop	2,741	0	(2,741)	0	(2,741)		Variation
Total Additions	4,255	5,000	745	5,000	745		
Renewal							
EW4003. Vehicle Replacement	0	30,000	30,000	30,000	30,000		Depreciation Reserves
Total Renewal	0	30,000	30,000	30,000	30,000		
Total Engineering Services	4,255	35,000	30,745	35,000	30,745		
Current Year Expenditure	6,412,182	6,893,122	559,623	15,147,842	8,735,660		