



ORDINARY MEETING

of the

PERFORMANCE, AUDIT & RISK PORTFOLIO COMMITTEE

MEMBERS

Mr Philip Jones (Independent Chair)

Her Worship Monique Croon

Cr KL Day

Cr RS Joyce

Cr G Horler

AGENDA | 2023

Members of the Chatham Islands Council Performance, Audit & Risk Committee.

Notice is hereby given that a meeting of the Chatham Islands Council Performance, Audit & Risk Committee is to be held in Council Chambers, Tuku Road, Waitangi on **Monday 6 November 2023 commencing at 9.00am (8.15am NZ time).**

Owen Pickles
Chief Executive Officer



Agenda

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APOLOGIES

PARC

1. MINUTES 25 SEPTEMBER 2023

PARC

Performance, Audit and Risk

1. Minutes of Meeting 25 September 2023

Date of meeting	6 November 2023
Agenda item number	1.
Author/s	Jo Guise, Executive Assistant

Purpose

To approve the minutes from the Performance, Audit & Risk meeting held on 25 September 2023.

Recommendations

THAT the minutes of the Performance, Audit & Risk meeting held on 25 September 2023 be a true and accurate record.

Minutes

Chatham Islands Council

PARC Meeting

Date: Monday, 25 Sep 2023

Time: 9.00AM

Location: Chatham Islands Council, Chatham Islands



Members: Mr Philip Jones (Chair), Mayor Monique Croon, Deputy Mayor Keri Day, Cr Steve Joyce, Cr Greg Horler

Attendance: Mr Philip Jones (Chair), Mayor Monique Croon, Cr Keri Day, Cr Greg Horler

Attendees: Owen Pickles (Chief Executive), Colette Peni (Operations Manager), Jo Guise (Minutes)

Apologies: Cr Steve Joyce

Next Meeting: Monday, 06 Nov 2023 9.00AM

Active actions to date:

Title	Participants	Status	Due
1. Paper on the financial challenges for new CE	Owen Pickles	Active	01/11/2023

APOLOGIES

RESOLVED:

THAT the apologies be received.

KL DAY / P JONES / CARRIED

MINUTES

1. Minutes PARC 21 August 2023

RESOLVED:

THAT the minutes from the PARC meeting held on 21 August 2023 be a true and accurate record.

P JONES / KL DAY / CARRIED

No Actions assigned for this section

FINANCE

2. Annual Report Financial Extract

Ms Clifford explained the end of year financials which would be included in the Annual Report 2023 and noted an error in the remuneration banding. The third band range should read \$80,000 - \$219,999.

The Chair also noted the decrease in outstanding rates from \$128k to \$95k, and acknowledged the work of the financial team.

RESOLVED:

- 1 THAT the report be received.
2. Recommends the adoption of the financial statements subject to any audit adjustments.

M CROON / KL DAY / CARRIED

3. Crown Funding Support

The Chief Executive gave a verbal report on Crown Funding support and outlined the history of how it came about. He explained presently the DIA were unaware of why CIC received crown funding and that they had an employee investigating the history.

RESOLVED:

THAT the report be received.

P JONES / KL DAY / CARRIED

The meeting moved in to Public Excluded at 9.46am and out at 9.47am.

RESOLVED:

THAT the meeting move in to Public Excluded.

M CROON / KL DAY / CARRIED

There being no further business the meeting closed at 9.47am.

No Actions assigned for this section

Minutes Submission

Minutes submitted by: Jo Guise

Name: _____

Signature: _____

Date: _____

2. FINANCIAL REPORT

PARC

Performance, Audit & Risk Committee

2.1 Financial Report

Date of meeting	6 November 2023
Agenda item number	2.1
Author/s	Tanya Clifford, ECan

Purpose

To present to the Performance, Audit & Risk Committee the financial report for September 2023.

Recommendations

That the Performance, Audit & Risk Committee receives the report.

Summary of revenue transactions, compared to budget

Classification	September Actual	September Budget	Variance	Note	June Budget
Department of Internal Affairs Funds	4,203,000	1,050,750	3,152,250	1	4,203,000
Transportation - includes Waka Kotahi	873,204	1,218,915	(345,711)	2*	4,875,660
General Rates income	373,419	89,409	284,010	3	357,636
Non-roading infrastructure rate & grant income	385,724	69,366	316,358	3	277,464
Council Dues	72,930	70,317	2,613		281,268
Other income	108,535	18,480	90,055	4	73,920
Grand Total	6,016,812	2,517,237	3,499,575	1	10,068,948

- 1 Variance in the DIA annual appropriation is a timing issue, with actual funding fully received and therefore recognised in July, but apportioned within the budget across the year.
- 2 Roading subsidy based on 88% of actual expenditure (operational and capital). Roading works tend to be slower to progress in the beginning of the financial year, due to weather delays, also some logistical shipping related challenges.
- 3 The variance in rating related areas is primarily a timing one, with annual rate charges recognised in July on invoicing. The budget equally apportions rate income across the year. Rates are due on a quarterly basis throughout the year. Solid waste has also received a grant payment of \$100k related to the implantation of waste management projects.
- 4 The only notable area of variance to report relates to petrol related activities, this is an unbudgeted revenue item. There are no other areas of notable variance within other income.
No other significant differences.

Summary of expenditure transactions, compared to budget

Classification	September Actual	September Budget	Variance	Note	June Budget
Depreciation Expenses	620,886	620,886	-	1	2,483,544
Contract payments	809,227	620,505	(188,722)	2	2,482,020
Honorarium & salaries	361,701	244,620	(117,081)	3	978,480
Audit Fees	57,308	48,279	(9,029)		193,116
Grants & Donations Distributed	48,810	42,366	(6,444)		169,464
Computer Expenses	68,375	30,894	(37,481)		123,576
Insurance Premiums	133,901	18,948	(114,953)	3	75,792
Other expenditure items	490,511	288,660	(201,851)	4	1,154,640
Total Expenditure	2,590,718	1,915,158	(675,560)		7,660,632
Capital Projects Additions	533,703	1,060,500	526,797	5	4,242,000
	3,124,421	2,975,658	(148,763)		11,902,632

- 1 Depreciation not run for the year, delayed awaiting the completion of the 2023 audit. Actual figures are estimated based on budget.
- 2 Expenditure items primarily relate to the ECan Regional Council contract and the Stantec/Fulton Hogan Roading and water, wastewater contracts. Expenditure in the areas of waste management has increased, primarily related to meeting final deliverables associated with implementing the statement management strategy (supported with grant funds). Roading maintenance programme is on track. ECan's contract for service is up to date and operating within agreed deliverables.
- 3 Difference primarily relates to timing adjustments between actual and budget figures.
- 4 Unbudgeted expenditure related to petrol and timing variances associated with installation of water tanks (NEMA funded project).
- 5 Capital project additions, primarily relate to roading and transportation works, 88% funded from Waka Kotahi grants, remaining expenditure relates to Council housing upgrades.
No other area of significant variance.

Surplus for the period	3,426,094	602,079		1	2,408,316
Cash impact for the period	3,513,277	162,465			649,860

- 1 The high actual surplus (both financial and cash) as at 30 September 2023, is reflective of the Council receiving the full DIA appropriation in July 2023. The Council's cash position will deteriorate throughout the year. The budget for the year is indicating Council will achieve a surplus, but will be spending a large amount of cash - indicated by the smaller cash impact, related to roading and other capital works. A portion of the increased expenditure relates to grant funds received in 2023 for expected projects occurring in 2024.

Review of reporting ratios:**To be agreed**

Ratio or measure of sustainability	Achieved?	Target	Actual	Comment
<i>Cash management:</i>				
Bank overdraft	Yes	> -\$300k	2,097,940	1
Working capital ratio (ability to pay our bills)	Yes	> 1	31.96	1
<i>Operating cash performance:</i>				
Net cash movement for period (2023/24)	Yes	> \$0	1,966,826	1
Operating performance (cash flow) ratio	Yes	> 10%	35%	1
Adjusted balanced budget (cash) ratio	Yes	> 100%	240%	1
<i>Asset replacement:</i>				
Asset sustainability ratio	Yes	> 85%	86%	1

1 Reporting ratios, including targets to be agreed. Indicative suggestions only. With historic limitations in funding from the annual contribution and Council's decision to self fund the roading shortfall, over time these have had a detrimental impact on Council's cash position.

The DIA annual appropriation received is received annually in advance; therefore, the early quarters of the year appear favourable from a cash perspective. However, as the year progresses, this position will deteriorate. Some grant funding is expected to be received in period to support particular projects; but Council will need to manage its cash prudently to fund standard operating areas.

2. Finance

2.2 Long-Term Plan: Funding, and other financial policies

Date of meeting	6 November 2023
Agenda item number	2.2
Author/s	Tanya Clifford, Corporate Reporting Accountant, Environment Canterbury

Purpose

To seek guidance from the Performance, Audit and Risk Committee on the content of and changes required to the Council’s key financial policies prior to drafting for approval by PARC and Council. These policies will form part of the “information that supports the Consultation Document”, which will in turn become part of the Council’s 2024 Long-Term Plan post consultation.

Recommendations

THAT the Performance, Audit and Risk Committee:

- 1. Consider changes to Council’s current policies included within the Long-Term Plan**
- 2. Provide direction to changes required (if any)**

Background

The Local Government Act 2002 requires a local authority to adopt the following funding and financial policies:

- (a) a revenue and financing policy; and
- (b) a liability management policy; and
- (c) an investment policy; and
- (d) a policy on development contributions or financial contributions; and
- (e) a policy on the remission and postponement of rates on Māori freehold land; and

A local authority may adopt either or both of the following policies:

- (a) a rates remission policy;
- (b) a rates postponement policy.

The purpose of a Local Authority creating such policies is to provide predictability and certainty about sources and levels of funding.

A Long-Term Plan must also include a funding impact statement, in the prescribed form. To create a better flow of information, a rating policy has also been created.

As part of the 2021 Long-Term Plan process, these policies were reviewed extensively and updated accordingly. Therefore, it is proposed for the 2024 review a more 'light touch' approach will be taken, updated for legislative changes along with best practice improvements.

An extract of the current financial policies from the 2021 Long-Term Plan is attached, with the following changes recommended:

Revenue and financing policy:

This policy outlines the Council's various funding mechanisms currently available to it and how it applies these funds to the activities it completes.

The policy specifies a rate comparison will be completed [to be done] comparing rates CIC sets with other small rural councils, this will be completed at a later date and provided to Council for consideration.

The revenue and financing policy must also support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993. Which seems to focus on providing Māori the opportunity to retain Māori land. Propose updating the policy to refer to this as a 'guiding principle' but the current policy does not seem to require further updates.

Guidance from Taituara (SOLGM): Many, but not all, of the funding and financial policies must support the principles of the Preamble of Te Ture Whenua Māori Act 1993.

In practical terms that means:

(a) positive action by local authorities towards supporting the desired outcome. This requires more of local authorities than adopting policies which "do not harm" or take a neutral view of the desired outcome

(b) a local authority in giving support is not primarily responsible for achieving the desired outcome

(c) the action must be to strengthen the position of Māori landowners (regardless of the status of the land they own) to retain ownership of the land and to use the land for the benefit of themselves, their whānau, and their hapū

(d) the policies must be sufficiently clear about how that support is given, to promote accountability to the community

(e) the support that can be given is not defined or constrained, and on that basis, there can be a broad range of options given the role of local authorities in promoting the wellbeing of their communities taking a sustainable development approach.

The policy also includes a table explaining the ‘application of funding principles to the funding of operating and capital expenditure for each activity’ This disclosure was a legislative requirement for the 2021 Long-Term Plan and it is recommended this table remains, no further updated considered necessary to the table.

Rating policy:

This policy outlines the Council’s rationale for applying general and targeted rates. With the exception of date reference changes, no further updates/changes recommended.

Rates remission and postponement policy

This policy outlines when rates exemptions or postponements apply, currently this includes:

- Moriori and Māori freehold land
- Not-for profit community organisations
- Property affected by natural calamity or disaster
- ~~Late payment penalties and~~
- ~~Financial hardship relief (postponement only)~~

The rates remission and postponement policy must also support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993. How this can best be incorporated into this policy is still being considered.

Suggest removing the late payment penalty remissions, rather this can be delegated to the Operations Manager in the delegations policy as something to remove based on their discretion. **[check included in the delegations policy]**

Suggest removing the financial hardship relief policy, as for the most part, this is covered in the Government's rates rebate scheme.

Council funding impact statement and rating information:

This section provides details on the specific general and targeted rates to be applied to the Chatham Island ratepayers for the 2024/25 financial year. The rating amounts will need to be updated. Reference to the warm home and water tank loans to be removed as the loan schemes have either been completed or are not to proceed.

Liability and investment management policy

The policy covers borrowing options available to Council, along with the inclusion of borrowing limits. These at the time we set to match those of the Local Government Funding Agency, which at the time the Council was aiming to join. The limits in the policy currently set are:

Ratio	Policy limit
Long term debt as a percentage of equity	<10%
Long term debt as a percentage of total revenue (excluding earmarked capital grants)	<175%
interest as a percentage of total revenue	<20%
interest as a percentage of annual rates, council dues and Crown contribution income (debt secured under debenture)	<25%
Liquidity as a percentage of external debt	>110%

Council may wish to have a more prescriptive limit, such as not entering into borrowing unless external repayment support agreed.

In relation to Council's investments, to ensure Council has appropriate cash management arrangements in place, Council may wish to have a policy of transferring 'excess' cash balances at year end to an investment account.

Development and financial contributions policy

Currently Council does not have a policy covering development and financial contributions given the lack of growth on the island. Given Council's current size and lack of growth opportunities on the island, further policies are not considered necessary.

Significance and engagement policy

No changes suggested to policy, however consideration to be given to how significance is determined and whether this remains valid for Council:

Criteria	Threshold	Considerations
Financial impacts	Incur net debt as a percentage of equity of more than 10%.	1. The financial cost of the decision, in the short term, medium term and long term The extent of the impact on debt 3. The impacts on Council's capacity/ capability to meet legislative requirements
Level of public interest	Generates considerable interest or community views are extremely divided	1. The potential for the issue to generate interest or controversy The extent to which community opinion is divided on the matter
Effect on the ratepayers	Ratepayers have a notable change in the value of rates set against properties	1. The extent of the financial impact on rates
Effect on individuals or communities	Specific demographics are drastically impacted.	1. The proportion of individuals or groups within the community that are affected and the extent they are impacted 2. The level of impact on our community outcomes and strategic priorities
Levels of Service	The change in level of service will be major and long-term.	1. The long-term social, economic, environmental and cultural impacts of the proposal/decision on the needs of current and future generations The opportunity costs, assessed level of risk and ability to reverse any effects of the decision

Working in partnership with Moriori and Māori

To be reviewed at a later stage, included for completeness

Attachments

- i. Long-Term Plan extract: funding, and other financial management policies
- ii. Rates comparison benchmarking information

Revenue and financing policy

Guiding principles

To ensure Council manages its finances prudently, the following guiding principles have been applied when considering our funding sources as part of the revenue and financing policy:

- funding sources will be at a level to cover our net funding requirements. If funding is insufficient, planned expenditure will be reduced.
- The primary revenue source will be government grants, but affordability of rates and council dues will be considered.
- targeted rates are collected from properties that are the direct beneficiaries of services where these can be identified with the incidence of rates to be fairly spread where possible.
- the number and costs of projects instigated are acceptable to the community, substantially funded by Government grant.
- the needs of current and future ratepayers are considered, including adhering to limits and ratios set in our financial strategy and other policies.
- **The Council acknowledges and affirms the special relationship between the Māori and Moriori people and the Crown agreed in the Treaty of Waitangi. The Council recognises that land is a taonga tuku iho of special significance to Māori and Moriori people and, for that reason, promotes the retention of that land in the hands of its owners, their whanau, and their hapu, and to protect wahi tapu: and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whanau, and their hapu.**

Funding mechanisms

Council has determined funding sources for both operating and capital expenditure. For the most part, funding sources for both operating and capital expenditure are similar, where the rationales differ, these are separately identified.

Government and other grants

With the small size of our ratepayer base, Council is unable to operate sustainably from rates alone. Consequently, approximately 88% of our operating and capital funding sources are provided from grants. We rely heavily on Government to support us in supplying

essential infrastructure and services to the Islands, in the form of full grant or increased assistance to repay debt. If funding for a capital project cannot be confirmed, works will be delayed until funding is assured. This may result in existing assets deteriorating, due to lack of maintenance and investment and levels of service Council is able to provide may reduce. This is a risk Council has agreed to undertake to ensure intergenerational equity.

The Crown provides Council with an annual contribution to meet our statutory obligations as a council with both regional and district functions. Levels of assistance are currently confirmed annually in May as part of the budget announcement. The approach to funding Council creates a lack of funding certainty for Council. Council budgets for either future indicative amounts, or if unknown, prior status quo funding levels. Operational and capital expenditure budgets are adjusted once support is confirmed.

Financial support is also provided by the Waka Kotahi for road works, currently negotiated support is at 88% of total operational and capital expenditure, we expect this level of support to continue.

The Council may receive additional one-off grants to support particular projects, these are generally not budgeted due to the uncertain nature of the funding.

Rates

Most of our funding sources are provided from grants, leaving approximately 6% of funding provided from general and targeted rates.

Historically, the amount raised from ratepayers was more nominal in nature, reflecting a level Council felt was a reasonable contribution (including council dues) when compared with what a mainland ratepayer would contribute for a similar level of service.

Given our council is the most remote in location and smallest in size of all New Zealand councils, a meaningful comparison is difficult, especially considering the level of service we can provide to our ratepayers.

To determine whether our rating amount remains reasonable, compared to similar councils of a small or isolated nature, Council will periodically (every three years) review rating and estimated council dues amounts expected to be set and compare with benchmarked councils, ensuring our rates charged remain reasonable for the service provided. If Council considers these to be appropriate, it will remain reasonable to increase levels by estimated inflation until the next review.

Our approach to setting, assessing and assigning rates is further detailed in our rating policy and Council funding impact statement and rating information.

Council dues

A unique aspect of Council is that the Chatham Islands Council Act 1995 allows the Council to charge Council dues. These take the form of a tax on the import and export of goods for transport of goods by sea or air and are payable by the carrier of the goods. The rates of tax vary by commodity, charges are detailed as part of our fees and charges policy.

Council dues are expected to form approximately 2% of Council's funding sources. Council dues are a mechanism for Council to receive a contribution from people or entities working on the island, who benefit from Council services, but do not necessarily contribute financially to Council, as they are not ratepayers. All Council dues are classed as general funds, and allocated across the organisation, to fund all of Council's activities.

Loans and asset sales

Borrowing will not generally be used to fund operating expenditure. Council may borrow funds to finance specific capital projects, where it is in line with the Council's liability and investment management policy and Council are able to afford the cost of the debt repayment. Council may consider selling assets no longer required for Council purposes.

Fees, charges and other income

Fees, charges and other income consists of approximately 4% of Council's expected funding. Fees and charges can be applied where the users of a service can be identified and charged according to their use of the service. Fees and charges for a statutory service are set on a cost recovery basis, which incorporates overhead charges. Refer to our statement of fees and charges for a summary of these rates.

Other revenue sources may be used where appropriate to support operational or capital expenditure projects and to reduce the reliance on other funding. The aim is to maximise the return to Council and to use funds to reduce the amount of revenue required to be raised elsewhere.

Where fees, charges and other income can be directed to a particular activity, the revenue will be matched with the corresponding expenditure for the Council activity. Otherwise, other income will be classed as general funds, and allocated across the organisation, to fund all of Council's activities.

Development, financial and other lump sum contributions are not normally used as a funding source for Council.

Application of funding principles to the funding of operating and capital expenditure for each activity

Community outcomes activity contributes	Distribution and period of benefits	External factors influencing activity	Rationale of the costs and benefits of distinct funding for the activity
Leadership & Community partnerships:			
<ul style="list-style-type: none"> • Resilient community • Embracing diversity • Building growth 	<p>The community benefits from and contribute to the Council’s decision making process, this includes an open and transparent decision-making process.</p> <p>The benefits occur predominately within the year in which the expenditure is incurred.</p>	<p>Legislative requirements mandate engagement with the community including involving Moriori and Māori in decision-making.</p> <p>The community directs Council through the consultative and election process.</p>	<p>Appropriate engagement with the community ensures a greater awareness and understanding of Island issues, where the Council can make informed decisions.</p> <p>Community representation and engagement is considered a public good. This is because the benefit accrues to individuals equally. All operational and capital costs are funded from the annual Crown contribution and allocated general funds. The contribution of the public to the decision making process is valuable as it ensures public expectations are known and considered whilst promoting public accountability of Council. This funding source is deemed to be the most efficient and equitable.</p> <p>Funding sources:</p> <p>General funds apportioned based on need</p> <p>Annual Crown contribution: adjusted to balance activity funding differences</p>

Community outcomes activity contributes	Distribution and period of benefits	External factors influencing activity	Rationale of the costs and benefits of distinct funding for the activity
Transportation, roading & coastal networks:			
<i>Roading networks:</i>			
<ul style="list-style-type: none"> • Resilient community • Embracing diversity • Building growth • Sustainable action 	<p>The community benefits from increased transportation links, including moving goods to reach markets and people to work, providing vital connections for economic growth, and greater access and mobility.</p> <p>The benefits accrue immediately and into the future.</p>	<p>Need is created from the public and road users.</p>	<p>Provision of a roading service is considered a public good. Funding will be principally from Waka Kotahi grants. Any shortfall is expected to come from targeted roading rates set as a fixed sum per rating unit, and the remainder from the annual Crown contribution and allocated general funds.</p> <p>Funding sources:</p> <p>Roading targeted rate 100%</p> <p>Waka Kotahi grant 100%</p> <p>General funds 9.0%</p> <p>Annual Crown contribution: adjusted to balance activity funding differences</p>
<ul style="list-style-type: none"> • Resilient community • Building growth 	<p>The community benefits from safer coastal areas for recreation. Commercial and recreational users benefit from safe water transport.</p> <p>The benefits accrue immediately and into the future.</p>	<p>Need is created by recreational and commercial coastal water users.</p>	<p>The provisions of harbour safety and navigation services provide both public and private benefits. The public, including small vessel recreational users benefit from the provisions of these services. User charges are levied on larger vessels and coastal structure owners, who are direct beneficiaries of the services. Remaining operating and capital costs are funded from a mix of Crown contribution and allocated general funds.</p> <p>Funding sources: as above</p>

Community outcomes activity contributes	Distribution and period of benefits	External factors influencing activity	Rationale of the costs and benefits of distinct funding for the activity
Three Waters supply & treatment:			
<i>Potable water:</i>			
<ul style="list-style-type: none"> • Resilient community • Sustainable action 	<p>The community benefits from the potable water supply activity being managed so the impact of the water take does not prove detrimental to the surrounding environment, nor community health.</p> <p>The benefits accrue immediately and into the future.</p>	<p>Need is created from residents connected to the Waitangi and Kaingaroa potable water schemes.</p>	<p>This activity is largely a private service to those connected to the potable water supply scheme. However, there remains public good in that the environment and potable water supply is managed and protected by the scheme.</p> <p>Capital expenditure is to be funded by Government grant or debt.</p> <p>Operating expenditure is funded by a fixed targeted rate on all rating units with a connection to the potable water supply scheme, the annual Crown contribution and allocated general funds.</p> <p>Funding sources:</p> <p>Water targeted rate 100%</p> <p>General funds 2.5%</p> <p>Annual Crown contribution: adjusted to balance activity funding differences</p>
<i>Wastewater:</i>			

<ul style="list-style-type: none"> • Resilient community • Sustainable action 	<p>The community benefits from waste material being processed or disposed of in an appropriate and sustainable manner. These activities will be managed to minimise the impact on the environment.</p> <p>The benefits accrue immediately and into the future.</p>	<p>Need is created from residents and tourists inhabiting the Islands who are connected to the wastewater scheme.</p>	<p>This activity is largely a private service to those connected to the Waitangi wastewater scheme. However, there are public good demands in that the environment is protected by the scheme.</p> <p>Capital expenditure is funded from Government grants. Operating expenditure is funded by a mix of a fixed targeted rate on all rating units with a connection to the wastewater scheme, the annual Crown contribution and allocated general funds.</p> <p>Funding sources:</p> <p>Wastewater targeted rate 100%</p> <p>General funds 3.2%</p> <p>Annual Crown contribution: adjusted to balance activity funding differences</p>
<p><i>Stormwater:</i></p>			
<ul style="list-style-type: none"> • Embracing diversity • Sustainable action 	<p>The community benefits from effective drainage on-island and controlling the level of Te Whanga lagoon to prevent flooding.</p> <p>The benefits accrue immediately and into the future.</p>	<p>Need is created from residents.</p>	<p>This activity involves drainage from the public roading network and is largely categorised as a public good.</p> <p>Capital and operating costs are funded from a mix of annual Crown contribution and allocated general funds.</p> <p>Funding sources: as above</p>

Community outcomes activity contributes	Distribution and period of benefits	External factors influencing activity	Rationale of the costs and benefits of distinct funding for the activity
Waste management & minimisation:			
<ul style="list-style-type: none"> • Embracing diversity • Sustainable action 	<p>The community benefits from waste material being processed or disposed of in an appropriate and sustainable manner. These activities will be managed to minimise the impact on the environment.</p> <p>The benefits accrue immediately and into the future.</p>	<p>Need is created from residents and tourists inhabiting the Islands who are connected to the wastewater scheme.</p>	<p>This activity is largely a private service to those connected to the Waitangi Village wastewater scheme. However, there are public good demands in that the environment is protected by the scheme.</p> <p>Capital expenditure is funded from Government grants. Operating expenditure is funded by a mix of a fixed targeted rate on all rating units with a connection to the wastewater scheme, the annual Crown contribution and allocated general funds.</p> <p>Funding sources:</p> <p>Wastewater targeted rate 100%</p> <p>General funds 1.8%</p> <p>Annual Crown contribution: adjusted to balance activity funding differences</p>

Community outcomes activity contributes	Distribution and period of benefits	External factors influencing activity	Rationale of the costs and benefits of distinct funding for the activity
Community development & emergency management:			
<i>Community services:</i>			
<ul style="list-style-type: none"> • Resilient community • Embracing diversity 	<p>The community benefits from on-island collaboration opportunities.</p> <p>Benefits accrue both in the immediate and long-term.</p>	<p>Need is created from residents.</p>	<p>The community benefits from Council creating the environment in which communities can enjoy parks and reserves, enhancing health and wellbeing.</p> <p>Capital and operating costs are funded from a mix of Crown contribution, general rates and allocated general funds. Funding sources:</p> <p>General rate 100%</p> <p>General funds 33.3%</p> <p>Annual Crown contribution: adjusted to balance activity funding differences</p>
<i>Emergency Management:</i>			
<ul style="list-style-type: none"> • Resilient community • Embracing diversity • Sustainable action 	<p>The community benefit from maintaining an emergency response capability.</p> <p>Benefits occur mostly in the year the emergency event occurs. However, there is residual benefit from growing knowledge and experience.</p>	<p>Need is created to provide advance warning systems to detect emergency events and providing a response.</p>	<p>A coordinated emergency management system is a public good in respect of reduction, readiness, response, and recovery across the region. Oil spill response is for the public good, but the shipping industry can be identified as an exacerbating factor.</p> <p>Capital and operating costs are funded from a mix of Crown contribution and allocated general funds. Funding sources: as above</p>

Community outcomes activity contributes	Distribution and period of benefits	External factors influencing activity	Rationale of the costs and benefits of distinct funding for the activity
Environmental protection, compliance & planning:			
<i>Biosecurity:</i>			
<ul style="list-style-type: none"> • Embracing diversity • Building growth • Sustainable action 	<p>Individuals and the community benefit from improved image and retention of productive values of land, reducing adverse effects of natural resources.</p> <p>Furthermore, the community benefits from protecting biodiversity by the containment of plant and animal pests.</p> <p>Benefits accrue both in the immediate and long-term.</p>	<p>Individuals and the community who undertake practises which are detrimental to the environment or who wish to foster and enhance the environment are influencing factors.</p> <p>In addition, the community who benefit from the active control of animal and plant pests and the protection of our unique ecosystems.</p>	<p>The provision of biodiversity and biosecurity activities is considered a public good. However, there can be a private element of benefit, with plant and animal pest monitoring and inspection. Therefore, such monitoring and inspection costs will be funded equally from a mix of the Crown contribution, allocated general funds and landowner contributions. All other operating activities to be funded from the Crown contribution.</p> <p>Capital and operating costs are funded from a mix of Crown contribution and allocated general funds.</p> <p>Funding sources: General funds 15.8%</p> <p>Annual Crown contribution: adjusted to balance activity funding differences</p>
<i>Resource management:</i>			
<ul style="list-style-type: none"> • Resilient community • Embracing diversity • Building growth • Sustainable action 	<p>The community benefits from the environmental protection that comes from our activities that follow the Resource Management Act 1991.</p> <p>Benefits accrue both in the immediate and long-term.</p>	<p>Need is created by applicants seeking consent under the Resource Management Act 1991.</p>	<p>Planning, consenting and compliance monitoring is required as a result of the actions or inactions of individuals. Compliance provides an indirect benefit to the public. The allocation of costs to those who cause such costs, through fees and charges, ensures our environment is maintained in accordance with consent conditions, encouraging sustainable use of resources.</p> <p>Other capital and operating costs are funded from a mix of fees and charges, Crown contribution and allocated general funds.</p> <p>Funding sources: as above</p>
<i>Licensing and building:</i>			

<ul style="list-style-type: none"> • Resilient community • Embracing diversity • Building growth • Sustainable action 	<p>Consent holders benefit directly from gaining compliance and holding a consent.</p> <p>All benefits accrue immediately once the consent is issued. Although, there are future benefits throughout the life of the consent.</p>	<p>Need is created by applicants seeking consent under the Building Act 2004 or Sale and supply of Alcohol Act 2012.</p>	<p>Consent and licensing applications are considered a largely private good; therefore, the associated processing costs are to be fully funded by the applicant.</p> <p>Capital and operating costs are funded from a mix of Crown contribution and allocated general funds. Funding sources: as above</p>
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Council is required to make adequate provision in the Long-Term Plan to meet our identified expenditure needs. Council believes the outlined approach to funding and the consequential impacts on our operating budgets, debt and levels of service is prudent, reasonable, and appropriate having had regard to our funding principles, legislation and other relevant matters, including achieving a balanced budget.

Rating policy

This policy should be read in conjunction with the Council's revenue and financing policy.

General rates

Council uses capital value to set and assess rates. Capital value is defined as the market value of land, plus the improvements as per the valuation roll.

Council considers general rates are an appropriate basis for funding activities where it is not practicable or cost-effective to identify the individual or group of beneficiaries of the service and charge them for the benefits received or costs imposed. The rationale being that those with more capital are better able to bear the costs. Furthermore, those with more capital are likely to consume more resources and have a greater interest vested in the management of those resources.

Council will set general rates differentially, based on the use to which the land on each rating unit is put. Given the size of the Council and the distribution of wealth, this is considered the most equitable approach to fairly distributing rates within our community.

Council has defined the differential factors below:

General rate category	Description
Infrastructure	Land where the primary use is for public utilities, including telecommunications, potable water, wastewater and energy industries.
Industrial	Land where the primary use is for manufacturing or distributing goods, as defined in our Resource Management Document.
Commercial	Land where the primary use is for retail or wholesale sale of goods or services.
Rural & Residential	Land where the current or intended use includes, but is not limited to, housing (single and multiple dwellings) or rural land resources, which facilitate farming, forestry, quarrying and areas of significant natural, spiritual and cultural value.

General rates will be fully assigned to the community development and emergency management group of activities. The rationale being that funds raised on the island, by way

of general rates should be attributed towards the community and focus on enhancing local services, amenities and initiatives for our residents. Council considers this an appropriate model for the allocation of rates.

Targeted rates

Council will apply a targeted rate to those properties which use the service provided. This includes: roading, potable water, wastewater and waste management services provided by the Council.

Rates based on location

The Council deems the Islands as one location, for reasons of rating efficiency and due to the size of the Council, will not apply different rating amounts based on the location of a rating unit.

Separately used and inhabited parts

Council has elected to rate all fixed rates based on the separately used or inhabited parts of a rating unit.

Divisions

A division is the separation of a property record in the District Valuation Roll (DVR) into two or more parts in the Rating Information Database (RID). The purpose of a division is to charge the correct rates liability according to the property's use.

Council has elected to not undertake the division of properties, where there are two or more uses (being the rating categories, or as non-rateable or 50% non-rateable properties). The size of the Council and the additional administrative burden required to collect the additional revenue, means division of properties is not efficient. Rates shall be calculated on a property's primary use.

Where there are contiguous rating units, owned by the same ratepayer, the ratepayer may apply for a remission on additional uniform solid waste and roading charges, applied on a per rating unit basis. Decisions on approving remissions are delegated to the Operations Manager.

Rates payable by instalments

Council provides for rates to be paid in four equal instalments. A ratepayer may elect to pay weekly, fortnightly, monthly by automatic payment through the banking system or by direct debit (weekly fortnightly or monthly). Council also accepts cash.

Any payments received for rates are applied to the oldest debt first.

Minimum economic rate

Council will not collect the rates payable on a rating unit if the sum of those rates is so small as to be uneconomic to collect. Council has determined that it is uneconomic to collect rates owing on any rating unit of less than \$20.00 (including GST) per annum.

Rates penalties

Council applies the following penalties:

- a. A 10% penalty is added on the next day to any balance of any instalment not paid by the due date.
- b. A 10% penalty will be added to any balance that remains unpaid from previous years. This will be added on 6 July of each year, or five working days after Council has passed the rates resolution (whichever is the later).

Three-yearly property re-valuations

Council has chosen to reassess rateable values of properties every three years, the maximum timeframe allowed by the Rating Valuations Act 1998. The next re-valuation is as of 1 September 2024, to be applied to the 2025/26 rating year.

The re-valuation may affect the amounts assessed against individual rating units within each differential rating category relative to other rating units.

Public availability of information

Council may charge a fee for supplying any person with a copy of information from the Rating Information Database.

Objections and disputes

The Local Government (Rating) Act 2002 provides for the right of objection to Council's implementation of their rating policies. Any objections to the allocation of property use to the council differential rating categories needs to be in writing to the Operations Manager for consideration.

Rates remission and postponement policy

A rate remission allows Council, at its discretion and where relevant qualifying criteria are met, to modify the rates liability on applicable rating units in order to ensure an appropriate rate liability.

Postponements allow for the delay in payment of rates in certain circumstances.

Specific areas where rates exemptions or postponements apply include:

- Moriori and Māori freehold land
- Not-for profit community organisations
- Property affected by natural calamity or disaster
- Late payment penalties and
- Financial hardship relief (postponement only)

Remissions policy guidelines - general

All rates remissions are deducted from the rates assessment when the rates are assessed at the start of each rating year.

All applications (except for penalty remissions) must be received one month prior to the rates being assessed. Remissions received after this date will be applied to the following financial year. Rates remissions are not made retrospectively.

Moriori and Māori freehold land remission and postponement policy

The objective of this policy is remove or reduce any financial burden on Moriori and Māori-owned lands that have no occupier, economic or financial benefit derived from the land and there is no practical means of enforcing the rates assessed, granting a remission for the portion of land unoccupied and unproductive. This approach may encourage owners or trustees to use or develop the land.

Moriori and Māori freehold land is defined as land where beneficial ownership has been determined by an order issued by the Māori Land Court, irrespective of whether the owners identify as tchakat henu Moriori or Ngāti Mutunga. Only land that is the subject of such an order may qualify for a remission or postponement of rates under this policy.

Whether rates are remitted or postponed in any individual case will depend on the individual circumstances of each application.

Conditions and criteria

Owners or trustees making application should include the following information in their applications:

- Details of the property

- The objectives that will be achieved by providing a remission or postponement; and
- Documentation that proves the land, which is the subject of the application, is Moriori or Māori freehold land.

The Council has a discretion to apply a remission or postponement on rates either fully or partially, based on the following criteria:

- The land is fully or partially unoccupied and no income is derived from the use or occupation of the land; or
- The land is inaccessible and is unoccupied; or
- The land is better set aside for non-use (whenua rāhui) because of its natural features, or
- The property carries a best potential use value that exceeds the economic value arising from its actual use.

Not-for-profit community organisations

Council extends the status of non-rateable properties to not-for-profit community organisations, the objective to provide additional support to these organisations and reduce financial commitments. These organisations must deliver social benefits to the community where neither government nor business is best or appropriately placed to do so.

Where a property is used for multiple purposes, the primary use of the property will be used to determine its use (no rating unit division will be undertaken).

The policy is that these rating units will have all general rates remitted.

Conditions and criteria

A qualifying not-for profit community organisation is defined as:

- a. The organisation must be either a registered Charitable Trust or an IRD approved donee organisation.

- b. The organisation and anyone using the organisations property must not be operating any activity for private profit.
- c. The organisation must deliver social benefits as a substantial part of its activities.
- d. The organisation must complete and provide all information requested on the application form and respond to any further enquiry for information to support the application.
- e. As annual declaration form is required to be completed confirming that the organisation still occupies the property and meets the purpose of this policy. This form can be obtained from the Council's office.

Decisions on remission for not-for-profit organisations are delegated to the Operations Manager.

Rates set and assessed on rateable units for schools can apply for a remission of wastewater charges, subject to approval from the Operations Manager.

Property affected by natural calamity or disaster

The objective of this policy is to for rate relief to be provided to assist ratepayers experiencing extreme financial hardship due to a calamity or natural disaster that affects their ability to pay rates.

Conditions and criteria

Remissions approved under this policy do not set a precedent and will be applied only for each specific event and only to properties affected by the event.

Council may remit all or part of any rate on any rating unit where the application meets the following criteria:

- a. Where erosion, subsidence, submersion or other natural calamity or disaster has affected the use or occupation of any rating unit.
- b. It is applicable for each single event and does not apply to erosion, subsidence or other incidences that may have occurred without a recognised major natural calamity or disaster.
- c. Council can set additional criteria for each event where it considers it to be fair and reasonable to do so. This is because the criteria may change depending on the nature and severity of the event and available funding at the time. Council may require financial or other records to be provided as part of the remission approval process.

- d. The extent of any remission shall be determined by Council on a case-by-case basis.

Decisions on remission of Property affected by Natural Calamity or Disaster are delegated to the Operations Manager.

Late payment penalties remission

~~The objective is to enable Council to act fairly and reasonably in consideration of rates that have not been received by Council by the penalty date, due to circumstances outside the ratepayer's control.~~

Conditions and criteria

~~Council's policy is that rates penalties may be remitted under the following criteria:~~

- a. ~~Remission may be granted where payment has been received after the date fixed for imposition of a penalty charge, provided none of the previous instalments were similarly received late.~~
- b. ~~Remission may be granted where a ratepayer either:~~
 - ~~Makes satisfactory arrangements for regular and substantial reduction of arrears (these arrangements are to include the remission of penalty charges as long as such arrangements are fully met); or,~~
 - ~~provides sufficient information which, if considered genuine and if substantiated with reasonable excuse for late payment, would justify remission for late penalty charges,~~
 - ~~the circumstances of each case will be taken into consideration on their individual merits.~~

~~Decisions on remission of late payment penalties are delegated to the Operations Manager.~~

Financial hardship rates postponement

~~The objective of this policy is to receive and consider applications for rates remission in the cases of extreme financial hardship.~~

Conditions and criteria

~~Council will consider postponing rates owing on a rating unit in cases of extreme financial hardship. Council has approved the following criteria for determining the application of this policy:~~

- a. Ratepayers must apply to Council in writing to be considered. Postponements resulting from applications received and approved during a rating year will be effective from the commencement of the following rating year. No applications will be backdated.
- b. The following essential elements must be met before any postponing is granted:
- The applicant must be the owner of the rating unit, must reside at the property and the property must be classified within the 'Rural & Residential' rating category. Companies, trusts and other similar ownership structures of these properties do not qualify.
 - Council must be satisfied that extreme financial hardship on any individual exists or would be caused by requiring payment of the whole or part of the rates.
 - The applicant must declare total household income and their total financial position for the purposes of the postponement calculation.
 - The ratepayer must not own any other rating units, investment properties or other realisable assets.
- c. Council will consider each application on its merits, including all of the ratepayer's personal circumstances, including: age, physical or mental disability, injury, illness, and family circumstances when determining whether rate postponement is warranted.
- d. The application will be assessed independently from the Government Rates Rebate Scheme.
- e. A provision of a postponement in any year does not set a precedent for similar postponements in future years.

Decisions on rates postponement due to financial hardship, including postponement length are delegated to the Operations Manager.

Postponed rates are a charge against the property and must be paid either at the end of the postponement term, when the property is sold or until the applicant/occupier ceases to be the occupier, whichever is the earlier.

Postponed rates will be registered as a statutory land charge on the property title.

Council may add a postponement fee to the rates postponed. This fee will cover the Council's administration and financial costs.

Council funding impact statement and rating information

The funding impact statement consists of two parts:

- Rating information for 2024/25,
- Rating samples for 2024/25

The funding impact statement should be read in conjunction with our Revenue and Financing Policy and Rating Policy.

Rating information for 2024/25

Council sets and assess the following rates under the Local Government (Rating) Act 2002:

- General rates
- Targeted rates, including:
 - Service use – roading
 - Service use – potable water
 - Service use – wastewater
 - Service use – solid waste
 - Service use – fish waste discharge

Details of the rates revenue to be collected and the rating categories that will pay these rates are detailed in this funding impact statement.

General rates

A general rate is set and assessed on the capital value of all rateable land on the islands.

General rates are set on a differential basis on the category of land identified below. The differential basis is driven by the primary use of the land.

The objective of including differentials in the general rate is to achieve a fair distribution of the general rate, ensuring our rates are affordable among other considerations by Council.

This funding mechanism is used to fund all the services we provide.

The general rate is set and assessed on a differential basis as follows:

Source	Differential categories	Percentage of total general rates	Rate in the dollar of capital value (incl. GST)	Rates revenue (incl. GST) (\$)
General rate	Infrastructure	5.0%	0.00314298	17,811
	Industrial	14.5%	0.00630390	51,654
	Commercial	11.0%	0.00405395	41,991
	Rural & Residential	69.5%	0.00188294	254,663
	Total revenue sought			366,119

For the purposes of classification, the differential categories are defined in our rating policy.

Council does not require a uniform annual general charge (UAGC) to be set on any property, due to the minimal number of rateable units in the area and therefore no revenue is sought from this funding category.

Targeted rates

Targeted rates are applied to the properties which use the service provided. Council applies the waste management targeted rate on a differential basis, separating between rural and residential ratepayers and other ratepayers. With this exception, no other targeted rates are set on a differential basis.

Targeted rates are set based on a rating unit basis for funding roading and waste management (including fish waste discharge) activities and connections for potable water supply activities and pans for wastewater activities will be used.

Lump sum contributions in respect of targeted rates will not be sought

The targeted rates are set and assessed as follows:

Source	Activity for setting a targeted rate	Category for setting targeted rate	Calculation factor	Factor used (\$)		Revenue sought (including GST) 2024/25 (\$)
Targeted rate – service use	Roading	The provision of a roading service.	A per rating unit charge for roading activities	201.32	Fixed amount per unit	89,183
	Potable water supply	The provision of a public potable water supply service.	The number of connections for potable water supply activities – for both Kaingaroa and Waitangi connections.	804.94	Fixed amount per connection	83,714
	Wastewater	The provision of a wastewater service.	A per pan rate for wastewater activities.	836.70	Fixed amount per pan	77,813
	Waste management	The provision or availability of a waste management service.	All rating units on Chatham Island with improvements are charged for waste management activities.	240.00	Fixed amount per rural or residential unit on Chatham Island	75,360
				300.00	Fixed amount per Infrastructure, Industrial or Commercial unit on Chatham Island	15,000
	Fish waste discharge	The provision or availability of fish waste disposal services for fishing businesses.	A rating unit basis to the following rating units 420, 508 and 635	0.0058824	Fixed amount per tonne	19,235

Warm homes

Council, along with the Energy Efficiency and Conservation Authority and the Chatham Islands Enterprise Trust, provides a warm homes programme for residents. This programme provided subsidies for owners meeting certain criteria to insulate and install clean heating appliances. The difference is funded by way of

loan, repaid by the homeowner over 10 years through the rates account. The targeted rate is set to ensure there is sufficient cash to repay the loan over the ten-year period. It is expected this programme and all repayment will be finalised within the 2020/21 financial year. However, minor final repayments and other administrative processes may occur.

Water tank scheme

Council plans to provide a low interest loan to ratepayers who install approved water tanks, which aims to reduce the demand on Council's potable water supply. The loans would be repaid over 10 years through a targeted rate on the property and the loan would be registered on each property's Land Information Memorandum. The costs of supplying the water tanks to the community are expected to be offset by way of the targeted rate loan.

The water tank scheme is in the early stages and therefore no firm agreements relating to the costs or funding of the project have been settled, including the expected level of support required from central government to enable the scheme to proceed. Council has indicatively agreed to support up to \$500,000 associated with these costs. However, the full process costing (including transportation of tanks to the island) is yet to be finalised.

Whilst the level of ratepayer participation is unclear, there is high public support for this programme, and it is expected the project will address some water supply issues. Council is planning on sourcing the funds through a loan from an external entity such as the Local Government Funding Agency, ANZ Bank or Chatham Islands Enterprise Trust, with additional support to secure the borrowing potentially being required from central government. The water tank loan scheme is expected to start later in year one of the Long-Term Plan. There remains a significant amount of uncertainty related to the costs and funding of the project and therefore failure to supply funding among other aspects may defer the project.

Rates instalment and penalty dates

The following instalment and penalty dates apply for the 2024/25 set rates :

Instalment	Due date	Penalty date
1	14 September 2024	15 September 2024
2	14 November 2024	15 November 2024
3	14 February 2025	15 February 2025
4	14 May 2025	15 May 2025

A penalty of 10% is added to each instalment or part thereof that is unpaid after the last date for payment. Previous year's rates that remain unpaid will have a further 10% penalty added on 6 July.

Future rates

Based on the assumptions and decisions included in this 10-year plan, Council intends to set and assess rates from the sources listed above in each year by the expected rates of inflation, increased by a rate of 0.75%, reflective of the increased cost of providing goods and services on the island, estimated as:

Year	Increase	Year	Increase
2024/25	2.35%	2030/31	2.75%
2025/26	2.45%	2031/32	2.95%
2026/27	2.45%	2032/33	3.05%
2027/28	2.45%	2033/34	3.05%
2028/29	2.35%	2034/35	3.05%
2029/30	2.65%		

Inspection of the rating information database

In accordance with the Local Government (Rating)

Act 2002, the District Valuation Roll and Rates

Records are available for public inspection at the

Council Offices, 9 Tuku Road, Waitangi, Chatham Islands, between the hours of 8:30am

and 4:30pm on all business days of the week.

Rating base

For the 2024/25 financial year, it is projected Council will have 665 rating units within the region. Council assumes minimal growth and expects the number of rating units to remain stable over the ten-year period.

The total capital value estimated for 2024/25 is \$176,485,550.

Rating samples table for 2024/25

The table below provides examples of the financial impact of rates on ratepayers in 2024/25 compared with 2024/25.

Sample property *	Capital Value of Property (\$)	General rate 2024/25 (\$)	Targeted rate 2024/25 (\$)	Total rate 2024/25 (\$)	Movement in total rates from 2023/24 to 2024/25 (\$)
Infrastructure	1,270,000	3,991.58	501.32	4,492.90	449.40
Industrial - Waitangi	200,000	1,260.78	2,142.96	3,403.74	234.13
Commercial	129,000	522.96	501.32	1,024.28	177.23
Rural residential - Waitangi	310,000	583.71	2,082.96	2,666.67	157.94
Sample property *	Capital Value of Property (\$)	General rate 2023/24 (\$)	Targeted rate 2023/24 (\$)	Total rate 2023/24 (\$)	
Infrastructure	1,270,000	3,628.40	139.56	3,767.96	
Industrial - Waitangi	200,000	1,193.44	1,836.13	3,029.57	
Commercial	129,000	544.36	318.74	863.09	
Rural residential - Waitangi	310,000	553.98	1,836.13	2,390.11	

Liability and investment management policy

Liability management

Council’s liabilities comprise borrowings and various other liabilities. Council borrows in order to:

- Raise debt to fund specific new or improvements to capital projects.
- Raise finance leases for fixed asset purchases
- Fund assets whose useful lives extend over several generations of ratepayers.

Borrowing limits

Long term debt will be managed within the following limits as shown in the following table as set by the financial covenants of the Local Government Funding Agency (LGFA):

Ratio	Policy limit
Long term debt as a percentage of equity	<10%
Long term debt as a percentage of total revenue (excluding earmarked capital grants)	<175%
interest as a percentage of total revenue	<20%
interest as a percentage of annual rates, council dues and Crown contribution income (debt secured under debenture)	<25%
Liquidity as a percentage of external debt	>110%

Notes:

- Long term debt is defined as borrowing commitments of more than one year, it excludes short term overdraft facilities.
- Total revenue is defined as cash earnings from rates, Government grants and subsidies, user charges, interest, dividends, financial, and other revenue and excludes non-government capital contributions (e.g. developer contributions and vested assets).
- Net interest is defined as the amount equal to all interest and financing costs less interest income for the relevant period.

- Annual rates income is defined as the amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002.
- Liquidity is defined as external debt plus committed loan facilities plus liquid investments.

Borrowing mechanisms

Council is responsible for the approval of any new borrowing. In approving new debt, council will consider the impact on its borrowing limits as well as the economic life of the asset that is being funded and its overall consistency with Council’s Long-Term Plan.

Council can borrow through a variety of market mechanisms, although the preferred method is to directly borrow from ANZ, to retain our on-island banking service (ensuring continuation of our banking services, refer to our investment policy). Council can also borrow from the LGFA.

When evaluating new borrowing in relation to source, term, size and pricing of debt, Council must ensure any terms result in:

- effective debt management
- the cost of borrowing being affordable to the Council ratepayers
- a prudent level of borrowings, in line with Council’s borrowing limits

Borrowing to meet operating costs is not considered financially prudent. The exception to this would be the use of overdraft facilities or other short-term facilities to cover temporary fluctuations in cash flow. Any new debt agreement entered must be approved by the Council.

Security

Council’s external borrowings and interest rate risk management instruments will generally be secured by way of a charge over its Council dues and/or rates and rates revenue offered through a deed of charge, debenture or debenture trust deed. Under a deed of charge, debenture or debenture trust deed, Council’s borrowing is secured by a floating charge over all Council dues acquired under the Chatham Islands

Act 1995 or for council rates, levied under the Local Government (Rating) Act 2002. The security offered by council ranks equally with other lenders.

From time to time, and with Council approval, security may be offered by mortgage over the property being purchased or upgraded.

Debt repayment

The funds from all asset sales and operating surpluses will be applied to the reduction of debt and/or a reduction in borrowing requirements, unless Council specifically directs that the funds will be put to another use.

Debt will be repaid as it falls due in accordance with the applicable loan agreement. Subject to the debt limits, a loan may be rolled over or renegotiated as and when appropriate.

Loans and contingent liabilities

Loans and advances can be made to community organisations/individuals to facilitate the ongoing provision of community services or recreational opportunities. These are usually at a lower than commercial interest rate.

Council sets the criteria for applications for any other loans or advances as they are granted. Council as a rule is not a lender of money. Council must be satisfied that the potential for capital loss is minimal by applying the following:

- where possible, securing a charge over collateral security realisable on default
- ensuring the organisation/ratepayer is financially stable and the ongoing cashflow is sufficient to service the loan

Council may act as guarantor to financial institutions or individuals on loans or enter into incidental arrangements for organisations, clubs or trusts, when the purposes of the loan are in line with Council's strategic objectives.

Investment policy

Council generally holds investments for strategic reasons, including retaining a local banking facility on-island or where there is some other community, social, physical or economic benefit accruing from the investment activity. Generating a commercial return on strategic investments is considered a secondary objective.

Council recognises that as a responsible public authority, all investments held should be low risk. Council also recognises that low risk investments generally mean lower returns.

In its financial investment activity, only approved creditworthy counterparties are acceptable. Council's primary objective when investing is to ensure the continuance of a trading bank on the Islands and therefore, surplus funds will be utilised to repay borrowings and any surplus cash will be invested with the ANZ Bank or other on-island agencies at the best available negotiated rate. Investments held with ANZ bank will mature in less than three months and are held for working capital purposes.

Council will act effectively and appropriately to:

- Protect council's investments by only transacting with counterparties and instruments that are detailed in this policy to ensure investments are risk averse and secure
- Ensure investments benefit council's ratepayers
- Maintain a prudent level of liquidity and flexibility to meet both planned and unforeseen cash requirements.

Acquisition of new investments

With the exception of approved financial investments, new investments are acquired if an opportunity arises and approval is given by the appropriate Council committee, based on advice and recommendations from Council officers. Before approving any new investments, Council must give due consideration to the contribution the investment will make in fulfilling Council's strategic objectives, and the financial risks of owning the investment.

The authority to acquire financial investments is delegated to the chief executive.

Investment mix

Council may maintain investments in the following assets from time to time:

- Equity investments, including investments held in Council controlled organisations and other shareholdings
- Property investments incorporating land, buildings, a portfolio of ground leases and land held for development
- Forestry investments
- Financial investments
- Other investments approved by Council.

Financial investments

Council's investment portfolio will be arranged to provide sufficient funds for planned expenditures and allow for the payment of obligations as they fall due. Council prudently manages liquid financial investments as follows:

- Any liquid investments must be restricted to a term of no more than 91 days and must be with an approved counterparty
- Interest income from financial investments is credited to general funds, except for income from investments for other funds where interest may be credited to the fund.

Disposal of investments

Council may elect to dispose of investments or other financial assets that no longer meet our investment objectives. Proceeds from the sale of these investments will be utilised to repay borrowings in the first instance.

Monitoring and reporting

Investments and associated risks are monitored and managed, and regularly reported to Council by the chief executive, who is also responsible for recommending investment strategies to the Council. Council will receive a quarterly statement of investment balances and interest rates, and income received compared to budget.

Risk management

The definition and recognition of interest rate, liquidity, funding, investment, counterparty credit, market, operational and legal risk of council as detailed below applies to both the Liability Management Policy and Investment Policy.

Credit risk exposure

Dealing in interest rate products must be limited to financial instruments approved by Council. For cash management, investments and borrowing, approved instruments include: bank overdraft, cash advance (for short term and long-term loan facilities), call deposits, short-term bank deposits and borrowing through the Local Government Funding Agency.

Any other financial instrument must be specifically approved by Council on a case by case basis, and only be applied to the one single transaction being approved.

There is no minimum credit rating requirements imposed by the Council on its lenders, nor is there any limit on the level of borrowing to which the Council may commit from any one lender.

Liquidity risk management

Liquidity risk management focuses on the ability to access committed funding at a future time to fund gaps. Funding risk management centres on the ability to refinance or raise new debt at a future time at the same or more favourable pricing (fees and borrowing margins) and maturity terms of existing loans and facilities. The Council minimises its liquidity risk by timing expenditure payments to match expected cash inflows from its revenue sources or investments maturing, where there is an expected cash shortfall, Council will utilise an overdraft facility to manage the cashflow difference.

Interest rate risk management

Interest rate risk is the risk that funding costs or investment returns (due to adverse movements in market interest rates) will materially exceed or fall short of projections included in the Long-Term Plan or Annual Plan, so as to adversely impact revenue projections, cost control, and capital investment decisions/returns and feasibilities.

The primary objective of interest rate risk management is to reduce uncertainty relating to interest rate movements by fixing investment returns or funding costs. Certainty around funding costs is to be achieved through proactive management of underlying interest rate exposures.

To manage debt and borrowings, a fixed interest rate is preferred. However, floating rate debt may be spread over any maturity out to 12 months. Bank advances may be for a maximum term of 12 months

Council manages short term cash investment risk ensuring availability and access to financial investments held. In order to manage short-term cash risk, financial investments are required to have a term to maturity of less than 91 days.

Foreign currency, forward rate agreements, future markets and options are not normally used, except with specific approval by the Council. Interest rate swaps are not to be used.

Policy on development or financial contributions

Council does not expect to have any capital expenditure in this Long-Term Plan that will be funded by development contributions or financial contributions.

Council does have the power to collect financial contributions as per the Chatham Islands Resource Management Document, specifically a financial contribution, in the form of money, land, or any combination thereof, may be required as a condition of any resource consent granted.

A financial contribution shall be received for the purposes of:

- restoring, at the same location or near any natural or physical resources which suffer damage or loss because of an activity; or
- ensuring that there are positive effects on the environment, at the same or any other location in the region, to offset any adverse effects of an activity on natural or physical resources.

The financial contribution shall be determined as follows:

- Where the environment can be restored, the financial contribution shall be limited to the costs of measures of restoration undertaken or expected to be undertaken.
- Where the environment cannot be restored, the financial contribution shall be limited to an amount calculated by the consent authority as if the environment could be restored to a preactivity state. In this situation, the contribution shall be used for the purpose of environmental enhancement or maintenance on the Chatham Islands.

A financial contribution shall not exceed the construction cost of the project for which the resource consent is granted.

Significance and engagement policy

Introduction

Decisions made by Council affect the residents and ratepayers of the Chatham Islands. Therefore, for every decision Council makes, we need to determine how important, or significant, it is to our community. We consider several factors, including who is affected by or interested in the decision, how the decision may impact levels of service, and what the costs will be.

These factors help us to work out how to engage with our community, i.e., whether to involve the community in making the decision, ask for community feedback on the decision, or simply tell the community what is happening. The way we engage is often set by legislation, and there are many steps to follow. This policy guides how we determine the

significance of a decision and how we engage the community based on that level of significance.

The objectives of this policy are to:

- Establish a general approach and process when making decisions, to ensure consistency when determining significance;
- identify the extent and type of public engagement required before a decision is made;
- build positive relationships with stakeholders and the wider community – including Moriori and Māori, encouraging co-operation, respect and mutual understanding of other points of view.

Determining significance

Criteria	Threshold	Considerations
Financial impacts	Incurs net debt as a percentage of equity of more than 10%.	1. The financial cost of the decision, in the short term, medium term and long term The extent of the impact on debt 3. The impacts on Council's capacity/ capability to meet legislative requirements
Level of public interest	Generates considerable interest or community views are extremely divided	1. The potential for the issue to generate interest or controversy The extent to which community opinion is divided on the matter
Effect on the ratepayers	Ratepayers have a notable change in the value of rates set against properties	1. The extent of the financial impact on rates
Effect on individuals or communities	Specific demographics are drastically impacted.	1. The proportion of individuals or groups within the community that are affected and the extent they are impacted 2. The level of impact on our community outcomes and strategic priorities
Levels of Service	The change in level of service will be major and long-term.	1. The long-term social, economic, environmental and cultural impacts of the proposal/decision on the needs of current and future generations The opportunity costs, assessed level of risk and ability to reverse any effects of the decision

Significance will be determined in the early stages of a proposal before decision making occurs. If it becomes necessary to do so, the significance of a proposal may be re-assessed.

In determining a proposal's degree of significance, Council will be guided by:

- Historic levels of community impact or interest in the proposal.
- How much a decision or action promotes community outcomes or other Council priorities
- The likely impact on Moriori and Māori and their culture and traditions with their ancestral land, water, valued flora and fauna; and
- Whether the decision is consistent with previous Council decisions
- The extent and degree to which consequences of a decision are irreversible

Matters of significance

A decision will be considered significant by Council if one of the following applies:

- It involves the transfer of the ownership or control of a strategic asset to or from Council; or

- It is a legislative requirement
- It is inconsistent with Council's plans or policies that have been previously consulted on and meets one of the following thresholds:
- The higher the level of impact assessed as part of the considerations, the higher the need for greater engagement within our community.

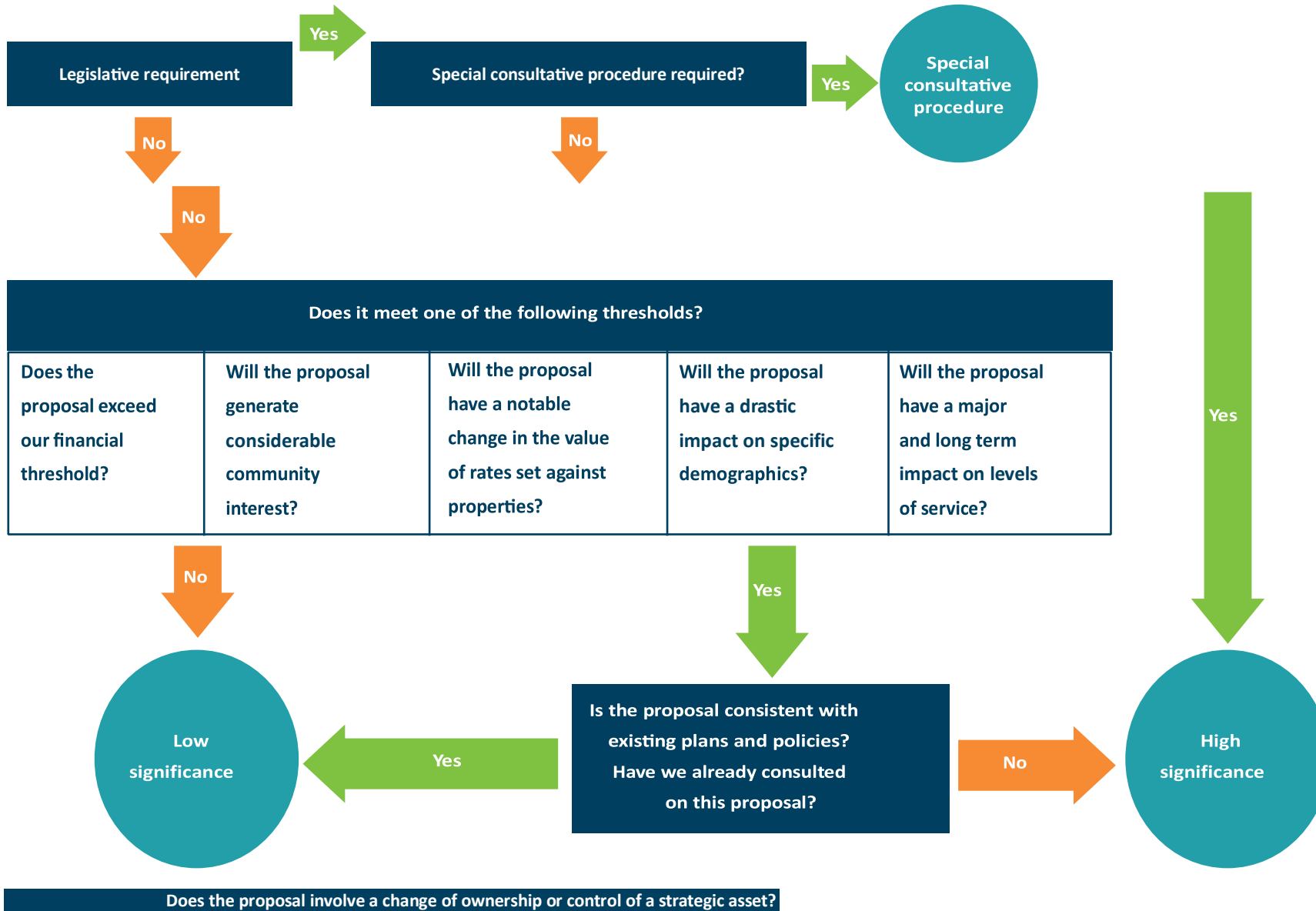
Strategic assets

Strategic assets are defined as 'an asset or group of assets that the local authority needs to retain to maintain its capacity to achieve or promote any outcome that it determines to be important to the current or future wellbeing of the community'.

Council considers the following to be strategic assets:

- Our infrastructural assets, including: the roading network, the potable water supply network, the wastewater network, our landfills and transfer stations
- Our open space network, including parks, walkways and sports fields
- Our community buildings and housing and
- Owenga wharf and our inner harbours

Determining level of engagement



Once the level of significance has been assessed, the corresponding level of engagement will be used:

Level of significance	Level of engagement
High	Collaborative: Working together with key stakeholders (such as the Department of Internal Affairs, imi and iwi) to develop understanding of all issues and interests to work out alternatives and identify preferred solutions.
Medium	Consultative: Two-way communications designed to obtain public feedback about ideas on rationale, alternatives and proposals to inform decision-making.
Low	Informative: One-way communication providing balanced and objective information to assist understanding about something that is going to happen or has happened.

Principles for engagement

Council seeks to inform communities about decisions that affect them, provide an opportunity for meaningful community input into decisions, and promote a sense of ownership of its decisions. Council will do this by upholding the following principles:

1. We conduct our business in an open, transparent, democratically accountable manner
2. We maintain awareness of, and have regard to all community views
3. At the beginning of a decision-making process, we consider what matters are significant, and the level of engagement required.
4. We provide opportunities for Moriori and Māori to contribute to our decision-making processes.

Engaging with Moriori and Māori

When engaging with Moriori and Māori, Council will:

- Acknowledge the unique perspective of Moriori and Māori and recognise that Moriori and Māori are more than an interest group or stakeholder;
- Provide opportunities and capacity for Moriori and Māori to hui and contribute to its decision making processes;

- Ensure existing general and project-specific relationship processes between Council and Moriori and Māori will, where working well, remain as a starting point for engagement;
- Recognise and empower existing formal relationships (i.e. MOUs) with imi and iwi; and
- Fulfil our obligations under the Treaty settlement legislation and agreements.

When council may choose not to engage

There are times when Council may not consult the community including, but not limited to:

- Operational matters that do not reduce a level of service
- Emergency management activities
- Those decisions made by delegation to Council staff
- Commercially sensitive decisions (e.g. awarding contracts)
- Decisions made to manage an urgent issue
- Decisions where action is necessary for example to comply with the law; protect life, health, or amenity and infrastructure; prevent serious damage to property or avoid, remedy, or mitigate an adverse effect on the environment.

Working in partnership with Moriori and Māori

The Council recognises the special position of t'chakat henu and tāngata whenua within our community and acknowledges the important role Moriori and Māori play in our decision-making processes. Council seeks to recognise the principles of Te Tiriti o Waitangi/Treaty of Waitangi within its decision-making processes.

Council is committed to take steps to strengthen the capacity of Moriori and Māori to contribute to the decision-making processes of the Council, with the following strategies:

- Establish and maintain processes to provide opportunities for Moriori and Māori to contribute to the decision-making processes of the local authority;
- Consider ways in which it may foster the development of Moriori and Māori capacity to contribute to the decision-making processes of the local authority; and
- Consult with Moriori and Māori where, in the course of the decision-making process a significant decision relates to land or a body of water, the Council must take into account the relationship of Moriori and Māori and their culture and traditions with their ancestral land, water, sites, sacred places/wāhi t'chap/wāhi tapu, valued flora and fauna, and other treasures/ miheke/taonga.

Recognition of tikane Moriori and tikanga Māori

Within the Chatham Islands territory, Moriori are recognised as t'chakat henu and Māori are recognised as tangata whenua, both identities representing and acknowledging the people of the land.

The Council acknowledges that differences may arise when engaging with tikane Moriori and tikanga Māori in their values, beliefs and traditions. Council will seek to resolve these differences by enabling participation that promotes:

- greater understanding of expectations and aspirations
- finding common outcomes
- increased opportunities to establish shared projects and joint ventures, supporting Moriori and Māori expectations and aspirations to promote the well-being of Moriori, Māori and the wider community
- ensuring more efficient and effective use of Council, Moriori and Māori resources,
- improved processes based on an understanding of one another's priorities, expectations and available resources.

The Council is committed to building strategic relationships with Moriori and Māori. Effective relationships and meaningful engagement will enable the Council to meet our responsibilities, recognise Te Tiriti o Waitangi/Treaty of Waitangi and result in more informed decision-making.

Resource management

For resource management matters, the Council is considering opportunities for imi, iwi and Council to work together under the Resource Management Act 1991. Other processes or mechanisms that will contribute to Moriori and Māori input in resource management include:

- providing opportunities for Moriori and Māori to hui and participate in the review of Council's Resource Management Document,
- implementing statutory provisions prescribed within Treaty Claims Settlement Acts

The relationship between Moriori, Māori and Council's regulatory functions relating to protecting the environment requires information-sharing and appropriate dissemination. The wider relationship building process will also seek to align Moriori and Māori social and development stewardship or t'chiekitanga /kaitiakitanga outcomes so there are clearer opportunities and efficiencies when providing for well-being/mouri ora of Moriori and Māori within our islands.

Council's Significance and Engagement Policy

This policy sets out what the community, including Moriori and Māori, can expect from Council regarding consultation and ways they can influence and participate in Council's decision-making processes.

Council acknowledges the unique perspective of Moriori and Māori. When Council are considering a significant decision, it will consider the likely impact on imi and iwi.

Building capacity

Chatham Islands Council will work with Moriori, Māori and others to investigate how the Council may foster development of Moriori and Māori capacity to contribute to the decision-making processes of Chatham Islands Council.

Related to this process is the need for the Council to gain a clear understanding, through hui and ongoing relationships, of Moriori and Māori expectations and to agree and commit to practicable steps to building Moriori and Māori capacity.

Chatham Islands Council recognises the need to invest in education programmes for elected members and staff to provide for the development of Moriori and Māori values and traditions and gain an appreciation of these needs and expectations in relation to the Local Government Act 2002 and Resource Management Act 1991.

Formalised arrangements, such as memoranda of understanding and agreed consultative processes under the Local Government Act 2002, will need to be agreed upon.

Memorandum of Understanding

Memoranda of Understanding are principle based documents that seek to build and maintain relationships and enable input into Council processes where applicable. These documents are becoming increasingly important as Council seeks closer and more meaningful working relationships with Moriori and Māori, along with striving for effective consultation and engagement on a wide range of issues affecting Moriori and Māori areas of interest, and shared projects for shared outcomes.

The Council will seek to develop a formalised Memorandum of Understanding with imi and iwi along with other strategies considered relevant to building relationships.

The Council is committed to encouraging and developing further relationships at both the governance and operational levels. The Council will also participate in co-governance models where they arise under Treaty Settlement legislation.

Performance, Audit & Risk Committee

2.3 DIA Quarterly Financial Report

Date of meeting	6 November 2023
Agenda item number	2.3
Author/s	Tanya Clifford, ECan

Purpose

To present to the Performance, Audit & Risk Committee the DIA quarterly financial report.

Recommendations

That the Performance, Audit & Risk Committee receives the report.

Statement of Funding Accountability for the quarter ending 30 September 2023

There is a difference in focus of this report, compared with the financial information in the quarterly report.

The funding accountability report focuses on the 'cash' received or paid and the amount expected to be paid in or out.

The financial reports allocate funding across the year i.e. the crown appropriation is presented as x/12 depending on the month of the report.

	Cash \$000	Outstanding \$000	Budget \$000	
Crown appropriation - operating	4,203	-	4,203	
<i>Other significant grants from the Crown</i>				
Waka Kotahi	1,028	3,718	4,746	
DIA - three waters funding	-	215	215	
Tourism Infrastructure fund	53	-	600	
Other - includes predator free 2050	378	(307)	71	
	1,459	3,625	5,632	
<i>Other income</i>				
Rates	781	(24)	757	
Council dues	58	223	281	
Other	349	(3)	346	
Total cash inflow	6,850	3,822	11,219	1
Operating expenditure (excluding roading and depreciation)	1,907	4,051	5,958	1
Roading operational works	645	943	1,588	
Capital expenditure	424	3,818	4,242	1
Cash movement	3,874	(4,990)	(569)	2
Depreciation	621	1,863	2,484	3
Balance of Annual Appropriation - including other income, excluding roading transactions	2,727		(85)	4

Notes:

- Further detail can be found in the attached financial reports.
- Cash loss expected for the 2024 financial year, this is likely to further deteriorate the Council's cash position. Further grant applications and approaches to central government are occurring to strengthen Council's cash position.
- Depreciation not run, awaiting finalisation of the 2023 financial audit, expected October 2023. This will close the 2032 financial year and 'roll' the system into the 2024 financial year, therefore actual depreciation estimated based on budgeted expectation.
- Balance of Annual Appropriation includes cash expected from other sources to cover the contribute to Council's operating costs. However, it excludes the Council's share of roading works of \$369,000.

Working capital analysis

Below is a high level review of CIC annual working capital position, reviewing the position at a year-on-year basis.

Cash position:

	2021/22 \$000	2021/22 \$000	Movement \$000
Current or cash accounts (including tagged cash)	(76)	8	(84)
Mayoral fund (discretionary fund in case of disaster)	25	25	-
Emergency management (funds tagged to respond to emergency events)	182	179	3
Total accessible cash	131	212	(81)
Trade and other receivables	857	671	186
Trade and other payables (excluding 'revenue in advance' on museum construction)	1,303	1,657	(354)
Working capital (excluding earmarked cash - target \$200k)	(315)	(774)	459

Notes:

The 2023/24 Annual Plan expects a decrease in cash for the 2023/24 financial year of \$203,000. Meaning there is an expectation of further deterioration in both the cash balance and working capital figures. If the Council is to remain financially viable, either additional funding will need to be provided or a reduction in legislative activities.

The current approach by Council to manage the funding shortfall is to delay payment of creditors. This has a detrimental impact on the working capital figures.

The working capital position is a reflection of the sustained lack of cash funding and the impact of the Council self funding the Waka Kotahi funding shortfall.

Statement of Comprehensive Revenue and Expense
For the quarter ending 30 September 2023

	Actual \$000	Budget \$000	Variance	Note Reference	Annual Forecast
Revenue					
General rates	91	90	1	1	359
Targeted rates	104	100	4	1	404
Grants & subsidies - Waka Kotahi NZTA	1,028	1,187	(158)	2	4,588
Grants & subsidies - other	1,159	1,272	(113)	2	4,975
Council Dues	58	70	(12)	3	269
User pays, fees & charges and other income	291	87	205	4	551
Total revenue	2,731	2,805	(74)		11,145
Expenditure					
Leadership and community partnerships	67	87	(20)	7	328
Transportation, roading and coastal networks	645	912	(266)	5	3,380
Three waters - water	61	101	(39)	5	363
Three waters - wastewater & stormwater	40	188	(148)	5	603
Waste management and minimisation	183	198	(14)	5	777
Community development & emergency response	305	235	69	7	1,010
Environmental management, protection and monitoring	323	309	14	7	1,251
Corporate services	796	478	317	6	2,230
Total expenditure by activity	2,420	2,508	(88)		9,942
Total surplus/(loss)	311	297	14		1,203

Variance explanations:

- 1 Rates are invoiced based on the Council approved rates strike. Note the budgeted targeted rates amount exclude collection of prior period outstanding balances and penalty payments.
- 2 Roothing subsidy based on 88% of actual expenditure (operational and capital). Historically, roading projects are slow to start in the year, with some minor timing issues impacting on when Waka Kotahi revenue is recognised for the period.
- 3 For the remaining grants and other income, Council is expecting to receive funds through the TIF scheme, which have not been received as yet.
- 4 Council dues are a Council tax on island imports/exports. There is a notable relationship between works on-island and the income received from Dues. No concerns with liquidity of with on-island shipping/freight.
- 5 The User pays, fees & charges and other income variance has increased with Council taking on the supply of petrol on the island (also contra increase in community services expenditure - below).
- 6 Infrastructure projects - primarily relate to the Stantec/Fulton Hogan roading, water, wastewater and waste management contracts. Historically expenditure is slow to start in these areas, accelerating as the year progresses. Some additional work may be required related to the affordable water reforms as they relate to the Council.
- 7 No significant areas of variance to note, with contract for services operating within agreed deliverables.
- 8 The high portion of corporate services relates to timing issues, with annual fees relating to insurance and audit costs being recognised, but not allocated across the year.
- 9 No notable areas of variance, rather increased expenditure relates to timing differences associated with payment of larger one-off invoices (such as insurance).

Note expenditure costs exclude depreciation charges, estimated costs for September amount to \$621,000

Capital expenditure summary	Actual	Budget	Variance	Note Reference	Annual
	\$000	\$000			Forecast
Subsidies and grants for capital expenditure	275	979	(704)	a	3,210
Total sources of capital funding	275	979	(704)		3,210
Application of capital funding					
Roading works	302	911	(609)	a	3,033
Other - including community works (funded from TIF)	122	150	(28)		572
Three waters - critical infrastructure	-	4,798	- 4,798		
Total application of capital funding	424	5,859	(5,435)		3,033
Movement in reserves	(149)	(4,880)	4,730		177

* Critical projects noted as required by water engineers in year 1 of the RfI 3 waters pack. Works excluded from 2023/24 budget due to lack of funding support. Note, this estimate excludes \$210,000 in additional recommended works and additional work required outside of year 1.

Variance explanations:

a The grant figure primarily relates to the Waka Kotahi budget, which is reflective of 88% of actual costs incurred. Actual expenditure behind expected budgeted levels, with work subject to timing fluctuations.

Note, budget figures are allocated on an equal monthly apportionment

Liquidity Report

	Actual* 30-Jun-23 \$000s	Annual Plan 30-Jun-24 \$000s	Actual* 30-Sep-23 \$000s	Actual 31-Dec-23 \$000s	Actual 31-Mar-24 \$000s	Actual 30-Jun-24 \$000s
Available cash **	(51)	4	1,751			
Other earmarked cash balances^	182	185	182			
Debtor accounts	857	719	1,215			
Creditor accounts (excludes loans & provisions)	(1,303)	(1,541)	363			
Working capital (excluding earmarked funds)	(315)	(633)	3,511	-	-	-
Long term target	200	200	200	200	200	200

Liquidity Notes

* 2022/23 figures were not audited prior to the September report being produced. Consequently, reported actual results are currently unaudited and September figures may be subject to change based on any required closing balance audit adjustments.

** Balance includes current and call account balances along with the mayoral fund and term deposits.

^ This includes the emergency management term deposit.

The Council has an overdraft facility with their banking provider of \$500k. Traditionally, Council has been required to use their overdraft balance at year end.

Council currently meets the working capital target figure of \$200k, but this position tends to deteriorate as the year progresses.

Rates Collection Report

	Actual 30-Sep-23	Actual 30-Sep-22
Arrears at beginning of year	79,526	109,134
Rates invoiced YTD	319,396	171,514
Penalties applied	12,565	12,908
Less remissions	(2,220)	(1,770)
Rates collected	349,068	270,635
Rates outstanding	60,199	21,151
% outstanding	18.85%	12.33%

Rates Collection notes

The identified balances exclude GST.

The due dates for instalments are 14 September 2023, 14 November 2023, 14 February 2024 and 14 May 2024.

The "Rates invoiced YTD" figure is an apportionment of rate invoices due. Council has commenced debt collection proceedings for long outstanding balances, along with other collection initiatives including using direct debts payments to encourage rate payments.

Council Dues Collection Report

	Actual 30-Sep-23	Actual 30-Sep-22
Dues assessed	94,540	91,454
Dues paid	72,995	60,319
Rates Collection Report	21,545	31,135
Balance more than 30 days overdue	-	-

Council Dues Collection notes

Council dues is a Council tax on island imports/exports. There is a notable relationship between works on-island and the income received from Dues. No issues of note to report.

3. CIC-ECAN CONTRACT INTERNAL AUDIT BY PWC

PARC

Performance, Audit & Risk Committee

3. CIC-ECan Contract internal Audit by PWC

Date of meeting	6 November 2023
Agenda item number	3.
Author/s	Owen Pickles, Chief Executive

Purpose

For the PARC to receive the report by PWC.

Recommendations

That the Performance, Audit & Risk Committee receives the report.

Background

Between April 2023 and September 2023 PWC conducted an audit of the contractual relationship between CIC and Canterbury Regional Council.

The intention was to see if the contract is fit for purpose using the appointment of the new CIC Chief Executive as an opportunity to re-set the relationship.

While the audit found that there was a strong relationship between the two Councils, it did find that there were service gaps and non-compliance in some areas.

The main impediment continues to be the lack of funds available to enable full compliance to be achieved.

The contractual relationship is funded by the Crown appropriation which has been short of requirements for several years.

Kaunihera Taiao ki Waitaha

Environment Canterbury Regional Council

Chatham Islands Council Contract for
Service Internal Audit

4 October 2023



Giles Southwell
Director Corporate Services
Environment Canterbury

4 October 2023

Tēnā koe Giles

Thank you for the opportunity to work with you on this internal audit of Environment Canterbury's Chatham Islands Council Contract for Service.

Our engagement was performed, and this report was developed, in accordance with our Terms of Reference, dated 17 July 2023, and our Letter of Engagement, dated 27 March 2023, and are subject to the terms and conditions within.

Our work was limited to the specific procedures and analysis described in the terms of reference. The observations in this report are based off the evidence gathered throughout the engagement, and are limited by the accuracy of the information provided by Environment Canterbury.

We would like to thank the staff members that we have directly worked with for their time and contribution. Please feel free to contact us if you have any questions or require further information.

Ngā mihi



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Inherent limitations

This assignment does not constitute a review, audit, assurance engagement or agreed upon procedures as defined in the standards issued by the External Reporting Board or the New Zealand Auditing and Assurance Standards Board. Accordingly, this engagement is not an assurance engagement, nor is it intended to, and will not, result in the expression of an assurance, audit or review opinion, or the fulfilling of any statutory audit or other assurance requirement.

1

Executive summary



Executive Summary

Background

Since 2004, the Central Government has granted funding for the Chatham Islands Council to obtain services to support it in meeting its obligations as a regional council. Since then, these services have been provided by Environment Canterbury.

The agreed service obligations of Environment Canterbury are described in Schedule Two to the Contract for Service (effective date 1 July 2022). Both management of Environment Canterbury and Chatham Island Council are seeking to obtain an independent view on how Environment Canterbury is fulfilling its current obligations, and to understand whether there are any improvement opportunities that can be considered in advance of the annual Service Schedule review and renewal.

Objective and scope

The objective of this engagement was to understand and assess how Environment Canterbury is fulfilling its obligations under the Contract for Services, specifically those described in Schedule Two and to identify any process or control gaps or areas of improvement.

Our scope was focussed on the Service Outcomes and Deliverables as included in Schedule 2 of the Contract for Service.

Refer to Appendix A for more information on the Terms of Reference.

Key strengths identified

Both Chatham Islands Council and Environment Canterbury staff praised the open and honest relationship in place between both parties, and the focus on using the contract to enhance the Chatham Island Councils operational activities. Pragmatic, short-term solutions are being developed between both parties to address key issues as they arise e.g. consents when the primary ship was unavailable during 2023, reactive biosecurity responses as required.

Core operational activities (e.g. financial payments and communications) are being delivered in a timely manner to enable the Chatham Islands Council to maintain effective relationships with stakeholders, actively communicate with its residents, and share information in a timely manner.

Key messages

We have summarised our high level observations below.



Contract delivery is based on relationships

Contract delivery between Environment Canterbury and the Chatham Islands Council is **relationship based**. Whilst this enables Environment Canterbury to provide real-time support in the areas of highest priority, the **upcoming change in Chief Executive (after over 20 years) poses a risk to the cadence and focus** of contractual activities.

Environment Canterbury and the Chatham Islands Council meet every six weeks to discuss contract activities at Steering Group meetings. Whilst this enables regular dialogue between both parties, the **quality of Steering Group reports and associated actions could be enhanced** to drive greater accountability.



Contractual requirements and delivery

Environment Canterbury's **contractual obligations lack consistent clarity. This affects the delivery of the intended outcomes expected under the contract.** This reflects a perception by Environment Canterbury staff that there is **insufficient funding and resources** available under the contract to support the Chatham Islands Council in achieving compliance with obligations.

The **current level of compliance with obligations** by the Chatham Islands Council **has not been documented**, including what obligations must be met, the contract workstream is supporting compliance, current compliance levels, and next steps required to fulfil obligations.

Prioritisation decisions around where funding and resources are focussed have also not been consistently documented.

Overall management response

Thank you for your report and we welcome and accept your findings.

Environment Canterbury values its relationship with the current Chief Executive and the Chatham Island Council and will build on this with the new Chief Executive, who starts on the 1 November 2023. We see the appointment of the new Chief executive as an opportunity to reset what work is being delivered by Environment Canterbury, and how it is monitored and reported under the contract. Subject to discussions with the new Chief Executive, Environment Canterbury and the Chatham Islands will over the next 6 months:

- Ensure that we have clarity on roles and responsibilities between Chatham Island Council and Environment Canterbury.
- As part of the contract funding, Environment Canterbury will be looking at appointing a contact manager, to ensure we have the right focus on the contract.
- Seek endorsement from the current and new CEO on the new revised work programme, ensuring that there is clearer alignment to the Chatham Islands long term plan.
- Change the current 6 weekly meetings to quarterly business meetings; this will enable Environment Canterbury to provide more meaningful progress reports and make better use of valuable staff time and resources.

2

Detailed Observations



1. Contract roles and responsibilities

Risk associated with change in Chatham Islands Council Chief Executive

Given the remote location of the Chatham Islands, we understand from our discussions with key stakeholders that the quality of the relationship and levels of trust between Environment Canterbury and Chatham Islands Council personnel has a large impact on contract delivery.

We understand that the current Chatham Islands Council Chief Executive is due to retire after more than 20 years of service. There is an associated risk of loss of a critical relationship, given that the Chief Executive attended every Steering Group session and was the conduit between Environment Canterbury and the Chatham Islands Council.

Roles and responsibilities for contract execution are not clear in some instances

Environment Canterbury staff we met with during this internal audit were not clear as to where their contract delivery responsibilities started and stopped i.e. between themselves and other Environment Canterbury staff and with the Chatham Islands Council. For example:

- Environment Canterbury staff perceive that they are responsible to supporting the Chatham Islands Council in setting its strategic direction and vision e.g. the content and messaging within the Long Term Plan. Given the strategic nature of these activities, we would expect this to be led by the Chatham Islands Chief Executive and Council, with Environment Canterbury supporting these conversations, public councils and associated reporting of agreed focus areas
- Roles and responsibilities could be made clearer within Schedule 2 of the contract. For example, Environment Canterbury staff view that there is duplicate effort in 'Coordination of the production of the LTP/Annual Plan (including audit liaison)' between the Financial Services and Communication workstreams.

Additionally, several Environment Canterbury staff had not seen a copy of the contract with the Chatham Islands Council, and were therefore unaware of all contracted services within this agreement. Whilst the nature of services Environment Canterbury had provided to the Chatham Islands Council during FY22/23 aligned to the contract (in general), prioritisation was given to responding to ad hoc Chatham Islands requests which in some instances resulted in KPIs and other activities not being delivered or being delayed.

Furthermore, new Environment Canterbury staff members noted there was poor induction or handover to enable them to understand the contractual requirements and their role in delivering and reporting against this.

Why it matters

The change in Chatham Islands Council Chief Executive may impact upon the timeliness and quality of contractual delivery in the short term whilst new stakeholder relationships are developed. Additionally, the new Chief Executive may have different priorities or expectations around contractual delivery and obligations, which may re-focus the nature of contractual activities.

Duplication of contractual activities between different workstreams could result in unnecessary time and cost being incurred by Environment Canterbury.

Additionally, whilst Environment Canterbury can support the Chatham Islands Council in meeting its regulatory obligations, strategic planning and direction should remain the decision of the Council.

Having clearly defined roles and responsibilities helps ensure clarity of expectations and contractual commitments, efficiency, and accountability within an organisation. It further assists in onboarding new team members without sacrificing consistency and also retain process knowledge.

1. Contract roles and responsibilities (cont.)

Recommendations

- 1.1 As part of the Schedule 2 contract review currently occurring, ensure there is a clear linkage between contractual focus areas and focus areas within the Chatham Islands Council Long Term Plan. This will provide clear rationale for the FY24 contract focus, whilst relationships are developed with the new Chatham Islands Council Chief Executive.
- 1.2 Update Schedule 2 of the contract to clarify roles and responsibilities for each contractual obligation i.e. between Environment Canterbury workstream leads and between Environment Canterbury and the Chatham Islands Council. For example, strategic direction and vision should remain the responsibility of the Chatham Islands Council, with Environment Canterbury providing support such as arranging consultations and reporting on agreed focus areas.

The contract should be clear that the Chatham Island Council remains accountable for compliance. It is also important that there should be no ambiguity on what is required from Environment Canterbury.

- 1.3 Ensure all Environment Canterbury staff working on the contract are provided with an induction which includes:
 - Roles and responsibilities e.g. what workstream or contractual requirements are they responsible for, key Chatham Islands Council stakeholders
 - Reporting and escalation pathways
 - Work performed to date, planned future work.

2. Unclear contractual obligations and the fulfillment thereof

The Contract for Service between Environment Canterbury and the Chatham Islands Council notes:

"Since 2004, Central Government has granted funding for CIC to obtain services to support it in meeting its obligations as a Regional Council (along with ancillary functions). Since then these services have been provided by Environment Canterbury... For the avoidance of doubt, nothing in this clause is intended to act as a transfer of functions, powers or responsibilities from CIC to Environment Canterbury in relation to CIC's statutory functions, powers and responsibilities under any enactment."

The above, plus the nature of KPIs and deliverables within Schedule 2 of the contract, is focussed on ensuring the Chatham Islands Council fulfil its regulatory obligations. However, discussions with Environment Canterbury staff note that currently the focus of a number of workstreams is on understanding and informing the Chatham Islands Council of their current level of compliance, and recommending how minimum requirements could be achieved, rather than ensuring that these minimal requirements are currently being fulfilled. There is also no current overall view of the level of obligation compliance by the Chatham Islands Council, including what obligations must be complied with, which contract workstream is supporting compliance, what current compliance levels are, and next steps to fulfil obligations.

The perception by Environment Canterbury staff is that current funding associated with the contract is insufficient to support Chatham Islands in maturing their current compliance to fulfil all obligations. There is also no clear cost / budget available which outlines the cost associated with Environment Canterbury assisting the Chatham Islands in achieving minimum regulatory compliance.

We have captured in Appendix D examples of where the delivery requirements were unclear or where support for deliverables could not be obtained during our fieldwork.

Why it matters

Currently, the contractual delivery requirements is not consistently clear. Unclear contractual requirements impact how Environment Canterbury ensures it meet its contractual obligations within Schedule 2 of the contract, and overall contract objectives. Whilst this is a known issue, impacted by available contractual funding, the drivers and actions to be taken have not been consistently documented and agreed between the Environment Canterbury and Chatham Islands Council.

There is a resulting risk that Environment Canterbury could face reputational damage where services to support Chatham Island Council in meeting its obligations as a Regional Council, is unclear or not fulfilled.

Recommendations

- 1.1 (Refer to recommendation 1.1) As part of the Schedule 2 contract review currently occurring, ensure there is a clear linkage between contractual focus areas and focus areas within the Chatham Islands Council Long Term Plan. This will provide clear rationale for the FY24 contract focus, whilst relationships are developed with the new Chatham Islands Council Chief Executive.
- 2.1 Develop an overall view of the level of obligation compliance by the Chatham Islands Council, including:
 - The nature of obligations the Chatham Islands Council must comply with
 - Which contract workstream is supporting each obligation
 - What current compliance levels are
 - Next steps to fulfil obligations as well as prioritisation thereof

3. Steering Group reporting

The Chatham Islands Council Steering Group meets every six weeks to discuss key activities being delivered under the contract. The Steering Group receives updates from the Chatham Islands Council Chief Executive and Environment Canterbury on all workstreams included within Schedule Two of the contract. We noted the following areas where current Steering Group reporting could be enhanced:

- A number of reports presented to the Steering Group are short and rely upon verbal updates to describe recent activities conducted, any issues and seek any key decisions. Whilst minutes are taken for each Steering Group, these do not clearly outline actions and associated action owners. Good practice would be for key activities, decisions, and key next steps to be documented and included within reports discussed during Steering Group meetings
- The agreed action for all reports was 'report is put forward to the Chatham Islands Council to receive.' There is no section within each Steering Group meeting for the Chatham Islands Council to provide feedback on reports or overall service delivery for Environment Canterbury's consideration and action
- Whilst Steering Group reports outline delays and roadblocks for some workstreams, there is no clear action or recommendation raised within the report to help address the action. For example within the 'Corporate Reporting Update' the Key Points include "Given the change in personal at the DIA/Councillors, it is recommended discussion is held with people receiving these reports to confirm they are providing appropriate information." - it is unclear who will undertake this action and the due date for this action
- The 'Corporate Services (Communication)' has an SLA requirement of "Web requests are completed within ten working days from receiving, 80% of the time." There is currently no formal monitoring or reporting against this KPI within Steering Group reports.

Why it matters

The Steering Group provides a formal channel for the Chatham Islands Council and Environment Canterbury to discuss and report on activities delivered under the contract, seek decisions, and raise any issues. The absence of clear reports and associated actions means that key decisions are not documented for reference purposes if challenged at a later date.

Recommendations

- 3.1 Update the Steering Group report agenda to include an actions and recommendations section.
- 3.2 Ensure all relevant Environment Canterbury staff have appropriate time available to prepare for Steering Group meetings, including providing a written update of progress against each SLA measure including any roadblocks / issues, and actions or recommendations being sought.
- 3.3 Introduce a standing Steering Group meeting agenda item for the Chatham Islands Council Chief Executive (or other representative) to provide an update on feedback from the Council on the previous meeting's reports. This should include any actions or queries requested from the Council.

Appendix A - Terms of Reference (continued)

Approach

Our approach to undertaking this internal audit involved the following activities:

Document review:

- Read the Contract for Service, specifically Schedule Two to understand the current obligations at a high level
- Read the six-weekly reports (up to sample of two), including support documents to understand Environment Canterbury's view of performance meeting their current obligations.

Interview key stakeholders:

- Interviewed key stakeholders from both Councils to understand the key processes and associated key controls related to fulfilment, and the monitoring thereof, of obligations as described in Schedule Two.

Initial observations and scope check-in:

- After the initial analysis and interviews we met with the responsible manager and sponsor to provide a summary of our findings to date, and to agree the next phase (including depth and estimated effort to complete).

Document and analyse the results, identifying areas of improvement:

- From discussions with interviewees and the document review we outlined the services provided by Environment Canterbury, any potential areas of under/over delivery and any key areas to improve processes and controls.

3

Appendices



Appendix A - Terms of Reference

Background

Since 2004, the Central Government has granted funding for the Chatham Islands Council to obtain services to support it in meeting its obligations as a regional council. Since then, these services have been provided by Environment Canterbury.

The agreed service obligations of Environment Canterbury are described in Schedule Two to the Contract for Service (effective date 1 July 2022). Both management of Environment Canterbury and Chatham Island Council are seeking to obtain an independent view on how Environment Canterbury is fulfilling its current obligations, and to understand whether there are any improvement opportunities that can be considered in advance of the annual Service Schedule review and renewal.

Objective and scope

The objective of this engagement was to understand and assess how Environment Canterbury is fulfilling its obligations under the Contract for Services, specifically those described in Schedule Two and to identify any process or control gaps or areas of improvement.

Our scope was focussed on the Service Outcomes and Deliverables as included in the Contract for Service for the areas below:

- Corporate Services
- Financial Services
- Navigation Safety
- Corporate Services (Communication)
- Compliance Monitoring and Enforcement
- Resource Management Planning
- Biosecurity
- Civil Defence Emergency Management
- Resource Management (Environmental Data Collection).

Out of scope - the engagement did not include the following areas:

- This was not a legal compliance review and as such any legal interpretation, advice, assessment or judgement of any aspect of the relevant regulations or Environment Canterbury's actual or perceived compliance is out of scope.
- A detailed assessment of compliance with all obligations set out in Schedule Two. We did not review all obligations over the effective period. Instead, we performed walkthroughs and obtained an understanding of the processes and controls in place enabling Environment Canterbury to satisfy itself that obligations have been met.
- This assignment did not constitute a review, audit, or assurance engagement as defined in the standards issued by the External Reporting Board. Accordingly, this engagement was not an assurance engagement, nor is it intended to, and did not result in, the expression of an assurance, audit or review opinion, or the fulfilling of any statutory audit or other assurance requirement.

Appendix B - Staff interviewed

Staff we engaged with during this internal audit

- Tanya Clifford (Corporate Reporting Accountant – Finance)
- Petrea Downey (Environment Canterbury Committee Advisor)
- Shelley Fuller (Lead Communications and Engagement Advisor at Environment Canterbury)
- Ann Gillies (Senior Digital Advisor)
- Lauren Hamilton (Zone Manager - Central)
- Teresa Hancock (Principal Communications & Engagement Advisor)
- Terri Huxtable (Resource Management Technical Lead)
- Tina Jackson (Deputy Harbourmaster)
- Anne Liddicoat (People and Capability Business Partner)
- Adrian Meredith (Principal Scientist)
- Joanne Mitten (Planner)
- Steven Palmer (Biosecurity Advisor)
- Owen Pickles (Chatham Island Council - Chief Executive)
- Kerryn Tangney (Senior Advisor to Director Corporate Services)
- James Thompson (Emergency Manager)
- Lisa van der Plas (Health and Safety Manager).

Appendix C - Ratings

Rating	Description
High	Matters that are fundamental to the system of internal control. The matters observed can seriously compromise the system of internal control and should be addressed as a matter of urgency.
Moderate	Matters that are important to the system of internal control and should be addressed as soon as possible.
Low	Matters that are unlikely to have a significant impact on the system of internal control but should be addressed as part of continuous improvement.

Appendix D - Summary of observations

We have outlined the required services in accordance with Schedule 2 of the Contract for Services and provided our observations regarding these requirements below. Our observations focuses on areas where the delivery requirements were unclear or where support for deliverables could not be obtained during our fieldwork.

Corporate Services

Work Programme Services required per SLA	Observations
<p>Human Resources Provide advice & support to Mayor, CIC & CE on HR issues</p> <p>Support CIC Operations Manager to implement robust framework of people policies, systems, processes and benefits</p> <p>Provide advice to assist in managing risk on employment issues when needed</p> <p>Deliverables: Vary depending on business needs</p>	<ul style="list-style-type: none">• There are presently no Human Resources policies in place, with work only recently occurring to commence drafting these.
<p>Health and Safety Provision of timely advice on operational matters, including review and advice of H&S systems and procedures</p> <p>Support for the completion of inspections, audits and incident investigations (note: that external experts may be sourced to assist with inspections and investigations on a subcontract basis</p> <p>Deliverables: Vary depending on business needs</p>	<ul style="list-style-type: none">• The Environment Canterbury Health, Safety and Wellbeing Manager has been unable to clarify the focus and deliverables associated with the Health and Safety section of the contract. As a result, no health and safety work has been conducted by Environment Canterbury for the Chatham Islands Council this calendar year.
<p>IT Services This is to be updated by way of contract variation once tender process has been completed and service provisions have been identified.</p>	<ul style="list-style-type: none">• The Environment Canterbury Zone Manager noted that "IT Services – we no longer provide them support they have secured a provider who does everything for them." This is not reflected within a contract / SLA variation.

Appendix D - Summary of observations (continued)

Financial Services

Work Programme Services required per SLA	Observations
Financial Reporting Provide financial reporting Deliverables: Financial reports to Councillors/ DIA at least quarterly	<ul style="list-style-type: none">The Chatham Islands Council PARC (Performance, Audit and Risk Committee) was established one year ago and meet 10 times per annum. A standard reporting suite is yet to be finalised due to a lack of time available by the Financial Services lead
Financial Management support to CIC CE/ Payroll Provide financials management support to Chatham Islands Council Chief Executive Deliverables: Financial reports provided to CIC CE (forecast, monthly variance, debtor reporting, cash flow, etc.) Payroll Provide payroll services Deliverables: CIC Councillors and staff are paid on time each fortnight	<ul style="list-style-type: none">Financial reconciliations are not currently occurring due to an absence of time available to the Financial Services leadChatham Islands Council cash flow analysis has not been performed since February 2023 due to lack of availability by the Financial Services leadThe Financial Services lead allocates PayGlobal payments to the Chatham Islands Council Financial System (Authority) via journals. This should be performed regularly, but has not been done for this financial year due to absence of availability from the Financial Services lead
Finance Business Partnership Provide financial support & reporting to Chatham Islands Contract Manager	<ul style="list-style-type: none">Financial reporting to the DIA (who provide Chatham Islands Council funding) and the Steering Group could be automated for efficiency saving and support re prioritisation of limited resources. However, insufficient time is currently available to implement this.

Appendix D - Summary of observations (continued)

Compliance Monitoring and Enforcement

Work Programme Services required per SLA	Observations
<p>CIC Steering Group This involves attendance of 6-weekly steering group meetings for 1 Environment Canterbury CME personnel and drafting of associated memos, budget bids etc.</p> <p>Deliverables:</p> <ul style="list-style-type: none">• Reporting to the CIC Steering Committee.• Providing input to drafting of budgets, bids.• Attendance at CIC Steering Group Mtgs.	<ul style="list-style-type: none">• The Chatham Islands Council is currently not compliant with the Resource Management Act or the Chatham Islands Resource Management Plan. We understand from our discussions that significant investment, and associated funding, would be required to achieve compliance however this funding is not currently available• We understand from the Environment Canterbury Resource Management Technical Lead that no one from Environment Canterbury or the Chatham Islands Council is warranted under the Resource Management Act to perform enforcement actions. As a result, no Resource Management Act enforcement activity can currently occur e.g. formal warnings and prosecution• Within the 'Compliance Monitoring and Enforcement' workstream, the Environment Canterbury Resource Management Technical Lead conducts an audit every two years to determine whether the Chatham Islands is complying with Resource Management Act and Chatham Islands Resource Management Plan. We understand from the Environment Canterbury Resource Management Technical Lead that this audit occurred in February 2023, and identified that the Chatham Islands Council is not compliant with minimum standards of the Resource Management Act or Chatham Islands Resource Management Plan. These reports are not currently available on the Chatham Islands Council website, despite this being required under the contract.
<p>Compliance Monitoring Assessment of Island wide Compliance with the RMA and the CIRMD.</p> <p>Deliverables:</p> <ul style="list-style-type: none">• A biennial site visit to undertake assessment of private and civic activities.• A biennial report that presents the results of the audit.• High risk consents monitored in partnership with CIC.	

Appendix D - Summary of observations (continued)

Resource Management Planning

Work Programme Services required by SLA	Observations
<p>CIC Steering Group Attendance at steering group meetings and writing associated reports</p> <p>Deliverable: Meeting attendance Reports tabled before meetings</p>	<ul style="list-style-type: none"> The Environment Canterbury Planner attends Steering Group meetings, which are the main touchpoint with the Chatham Islands CE. The ECan Planning presents a Resource Management Planning report and update, including seeking decisions from the Council. We note that no Resource Management Planning written update was provided in the 23 May or 4 July 2023 Steering Group meeting pack.
<p>Essential Freshwater Package Prepare proposed changes to the CIRMD to align with the Essential freshwater Package (NPS-FM, NES-F, Stock exclusion regulations, Freshwater Farm Plan Regulations)</p> <p>Development and administration of Freshwater Farm Plans Catchment information prepared in collaboration with t'chakat henu and tāngata whenua to allow freshwater farm plans to be prepared, and support given to CIC to enable them to be administered.</p> <p>Coastal Natural Character Assessment of Coastal Natural Character to give effect to the NZ Coastal Policy Statement</p>	<ul style="list-style-type: none"> Funding constraints within the contract impact upon Environment Canterbury and external consultant support to perform analysis and make changes to bring the Chatham Islands into compliance with National Policy Statements. The Environment Canterbury Planner has developed budgets to bring the Council into full compliance, or minimum compliance, but agreed next steps / funding has yet to be determined.
<p>Other National Legislation Ensuring that the CIRMD remains compliant with other national legislation, including: NPS-IB, NPS-HPL</p> <p>Making submissions on any proposed national legislation to ensure that it is appropriate for the Chatham Islands</p> <p>Statutory acknowledgement areas identified in treaty settlements</p>	<ul style="list-style-type: none"> A National Policy Statement (NPS-IB) was recently Gazetted in July 2023. The Environment Canterbury Planner has yet to consider the requirements under this against Chatham Islands existing plans and available data. To date, the Environment Canterbury Planner has not had sufficient time to conduct this review Funding constraints within the contract impact upon Environment Canterbury and external consultant support to perform analysis and make changes to bring the Chatham Islands into compliance with National Policy Statements. The Environment Canterbury Planner has developed budgets to bring the Council into full compliance, or minimum compliance, but agreed next steps / funding has yet to be determined.

Appendix D - Summary of observations (continued)

Civil Defence Emergency Management

Work Programme Services required per SLA	Observations
<p>Training and Exercises Supporting and delivering CDEM training and exercising to the Chatham Islands</p> <p>Deliverables:</p> <ul style="list-style-type: none">• Assisting the CIC to conduct at least one EOC exercise• Delivery of Councillors roll in CDEM presentation to Councillors• Provision of EOC training on island, provision of Welfare and Civil Defence centre training• Provision of radio operator training	<ul style="list-style-type: none">• The Environment Canterbury Emergency Manager aims to deliver training on the Island two times each year. However, this has not occurred during FY22/23 due to training dates being unable to be agreed between Environment Canterbury and Chatham Islands Council.
<p>Policy and Planning Support Providing advice and support for CDEM Planning and policy</p> <p>Deliverables:</p> <ul style="list-style-type: none">• Provision of advice on National and Regional CDEM Policies• Assist the CIC in implementing and maintaining its CDEM Group Plan	<ul style="list-style-type: none">• The Chatham Islands Civil Defence Emergency Management Group Plan is required to be available on the Chatham Islands Council website. We were informed by the Environment Canterbury Emergency Manager that the 2023 Group Plan is not currently in place, and is therefore not available on the website.

Appendix D - Summary of observations (continued)

Resource Management (*Environmental Data Collection*)

Work Programme Services required per SLA	Observations
<p>Service outcomes Environmental data collection processes are developed and carried out to provide the monitoring data necessary for advising and reporting on CIC responsibilities of:</p> <ul style="list-style-type: none">• National reporting and LAWA; Regional (RMA S35) reporting• Enabling identification and management of RMA issues particularly relevant to the Chatham Islands• Enable and encourage community participation in monitoring and RMA management	<ul style="list-style-type: none">• The Environment Canterbury Principal Water Quality Scientist noted that due to contractual funding constraints, the Chatham Islands are currently delivering minimum resource management requirements, rather than looking to be fully compliant with good practice
<p>Air Quality, Soil Quality, Contaminated sites and hazardous substances Assess monitoring requirements for air quality, soil quality and contaminated sites and hazardous substances on the islands</p> <p>Deliverable: Continuing to support CIC activities in fish processing effluent treatment site</p>	<ul style="list-style-type: none">• We were informed that the Environment Canterbury Principal Water Quality Scientist has regular engagement with the broader Environment Canterbury science team regarding the need for air quality monitoring on the Chatham Islands. To date, the Environment Canterbury Principal Water Quality Scientist noted that this has been deemed to not be required given the low population numbers on the Island and the high wind that helps air quality. This decision making does not appear to have been documented and formally agreed by the Chatham Islands Council, which could pose reputational risk to both Environment Canterbury and the Chatham Islands Council• Due to low population density, and limited activities which pose a risk of soil quality, we understand from the Environment Canterbury Principal Water Quality Scientist that soil quality monitoring is not required. This decision making does not appear to have been documented and formally agreed by the Chatham Islands Council, which could pose reputational risk to both Environment Canterbury and the Chatham Islands Council.

Appendix D - Summary of observations (continued)

Resource Management (*Environmental Data Collection*)

Work Programme Services required per SLA	Observations
<p>Groundwater resource evaluation and monitoring Assess the current quality, quantity and extent of groundwater use on the islands as an important and significant resource.</p> <p>Activity requirement - One-off initial assessment. Then establishing monitoring network of gw levels and quality of the resource at representative sites.</p> <p>Deliverable: Engage Environment Canterbury groundwater staff to liaise with McMillan's bore drillers and CIC to gather details of current bore developments. Recommend controls to manage groundwater knowledge. Establish monitoring programme.</p>	<ul style="list-style-type: none">• We understand a one off assessment of water quality was performed at approximately 6 bores to measure quality in September 2022. A regular monitoring programme is however not in place. We understand from the ECan Principal Water Quality Scientist that this has been recommended to the Chatham Islands, but the current contract does not have sufficient funding to support regular travel, or the hiring of a new on Island team member, to complete these checks.
<p>Hydrology and climate stations Maintain 4 hydrometric sites and climate sites to enable reporting on state and trends in hydrology and climate .</p> <p>Deliverable: 4 x 4 routine visits to gauge, calibrate and maintain recording stations. Additional trip to reinstall Waitangi Climate station, level recorders on dune lakes, and audit of activities.</p>	<ul style="list-style-type: none">• Quarterly monitoring is performed for hydrology, climate stations and water - feeding into an annual report. The Environment Canterbury Principal Water Quality Scientist noted that sampling is typically performed at the end of each June, with an annual report prepared in November / December (published on the Council website). However, due to COVID-19 2021/22 and 2020/21 testing has only just been conducted.
<p>Water quality Continuing quarterly water quality monitoring at lake and river sites and reporting/ liaison of findings.</p> <p>Deliverable: 4 sampling runs for 5 lakes, 14 streams, and 3 Te Whanga sites. Additional sites for bacteria monitoring. One trip for audit and calibration of equipment.</p>	<ul style="list-style-type: none">• The Environment Canterbury Principal Water Quality Scientist performed a one off assessment of water quality at approximately six bores to measure quality in September 2022. A regular monitoring programme is not in place. We understand from the Environment Canterbury Principal Water Quality Scientist that this has been recommended to the Chatham Islands, but the current contract does not have sufficient funding to support regular travel, or the hiring of a new on Island team member, to complete these checks

Thank you

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4. CREDIT CARD SUMMARY

PARC

Performance, Audit & Risk Committee

4. Credit Card Summary

Date of meeting	6 November 2023
Agenda item number	4.
Author/s	Mereraina Hemara, Finance Technical Lead

Purpose

To present to the Performance, Audit & Risk Committee the Credit Card Expenditure Summary for March, April, May, June, July, August 2023.

Recommendations

That the Performance, Audit & Risk Committee receives the Credit Card Expenditure summary for March - August 2023.

Key Comments

Credit Cards receipts in April 2023 were misplaced by Rana Solomon for Carlton Bar & Steakhouse, Wgtn Combine Taxis and Budget Rental. These were unrecoverable.



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number	9554-12**-****-6396
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CHATHAM ISLANDS COUNCIL
 THE SECRETARY
 PO BOX 24
 WAITANGI
 CHATHAM ISLANDS 8942

RECEIVED
 01 04 2023
 BY: Chlee



#2006.01
 Refer to breakdown
 attached

ENTERED



ANZ Commercial Card Cardholder Statement

Account Number	9554-12**-****-6396
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Account Name	CHATHAM ISLANDS COUNCIL COLETTE DENESE PENI
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Cycle Closing Date	Credit Limit	Available Credit
27/03/23	5,000.00	2,186.99

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/02/23	28	857.36

Date of Transaction	Reference Number	Date Processed	Details of Transaction	Amount in NZ \$			
2702	6800690000018	0103	ZOOM.US 888-799-9666 WWW.ZOOM.US	21.29			
0103	6800191000010	0303	MSFT *<E0700MIIJ5> MSBILL.INFO	6.00			
0303	7204989000020	0603	HARVEY NORMAN LOWER WELLINGTON	2,026.00			
0603	7205512000021	0703	Starlink Internet Wellington	159.00			
0803	7202284000018	0803	RAMADA CHRISTCHURCH CHRISTCHURCH	1,145.00			
1003	7200762000010	1003	James Cook Wellington	610.35			
1003	7201887000017	1303	Ramada Suites Wellin Wellington	705.60			
2503	1100273000005	2703	ADOBE ACROPRO SUBS ADOBE.LY/ENAU				
AUD	26.35 @ 0.9274	(INCL	CURRENCY CONVERSION CHARGE \$0.36) 28.77			
0203	8400001000008	0203	COMPANY CARD PAYMENT - THANK YOU	1,889.00 CI			
1703	8031799954046	1903	DIRECT DEBIT PAYMENT - THANK YOU	857.36 CI			
Overdue Amount	0.00	Minimum Payment	2,813.01	Payment Due Date	14/04/23	Closing Balance	2,813.01

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Credit Card Expenditure 2022-23

MARCH 2023

Colette Denese Peni

Month:		MARCH 2023						
Card:		Colette Denese Peni						
	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?		
A	ZOOM.US 888-799-9666	\$ 21.29	Monthly Subscription - Communication	551.2291.225	CS	NO		
B	MSFT *<E0700M45A3>	\$ 6.00	Monthly Subscription - Communication	551.2291.225	CS	NO		
C	Harvey Norman	\$ 2,026.00	ASSE - Washing Machine for Staff House	562.9345.214	HS	YES		
D	Starlink Internet	\$ 159.00	Monthly Internet Provider	551.2291.225	CS	YES		
E	Ramada Christchurch	\$ 1,145.00	Travel - M Hemara Meetings at Ecan	551.2831.322	CS	YES		
F	James Cook	\$ 610.35	Travel - M Hemara Rating Conference 2023	551.2831.322	CS	YES		
G	Ramada Suites Wellington	\$ 705.60	Travel - M Hemara Rating Conference 2023	551.2831.322	CS	YES		
H	Adobe Systems Software adobe.ly/enau	\$ 28.77	Monthly Subscription - Document Reader	551.2291.225	CS	NO		
I	Company Card Payment	-\$ 1,889.00	Transfer from Everyday 00 Acc to CC Colette Denese Peni	550.1500.063	CS	N/A		
	TOTAL =	\$ 2,813.01						



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number

9554-12**-****-6412

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942

RECEIVED
02/04/23
BY: Chise

#2006.01
Refer to breakdown
attached

ENTERED



ANZ Commercial Card Cardholder Statement



02104030304040474994

Account Number

9554-12**-****-6412

Account Name

CHATHAM ISLANDS COUNCIL
OWEN PICKLES

Cycle Closing Date	Credit Limit	Available Credit
27/03/23	5,000.00	4,365.80

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/02/23	28	* 3,631.30

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$	
0103 7202216000016	A 0103	Wgtn Combined Taxis ✓ Wellington	66.80	
0103 7203569000015	B 0303	LEUVEN ✓ WELLINGTON	52.02	
0203 7200862000003	C 0303	Wildfire Wellington ✓ Wellington	215.90	
0303 7201280000005	D 0303	Wgtn Combined Taxis ✓ Wellington	37.00	
0303 9505252000003	E 0603	RYDGES WELLINGTON ✓ WELLINGTON	2,466.36	
0703 7200820000006	F 0703	Moment John Duncker Christchurch	15.87	
0703 7203606000007	G 0803	C1 ESPRESSO > Lawes/Giles CHRISTCHURCH	10.40	
0703 7203606000007	H 0803	C1 ESPRESSO > Lawes/Giles CHRISTCHURCH	5.20	
1603 7201660000015	I 1603	The Warehouse Online Northcote	382.60	
1603 7206161000020	J 1703	HARVEY NORMAN AUCKLAND	888.00	
2603 1803437000008	K 2703	CHATHAM ISLANDS COUNCIL/CHATHAM ISLANDS	90.35	
0203 8400001000008	L 0203	COMPANY CARD PAYMENT - THANK YOU	* 3,631.30 CR	
1703 8031799954048	M 1903	DIRECT DEBIT PAYMENT - THANK YOU	3,631.30 CR	
2703 8032799997830	M 2703	ACCOUNT FEE	35.00	
Overdue Amount	0.00	Minimum Payment 634.20	Payment Due Date 14/04/23	Closing Balance 634.20

FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5816

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

MARCH 2023

CHATHAM ISLANDS COUNCIL OWEN PICKLES

Month:

Card:

	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A	Wgtn Combined Taxis	\$ 66.80	Travel - Taxi Fare 01.03.2023	551.2831.322	CS	YES
B	LEUVEN	\$ 52.02	Travel - Food 01.03.2023	551.2831.322	CS	YES
C	Wildfire Wellington	\$ 215.90	Travel - Food 02.03.2023	551.2831.322	CS	YES
D	Wgtn Combined Taxis	\$ 37.00	Travel - Taxi Fare 03.03.2023	551.2831.322	CS	YES
E	RYDGES WELLINGTON	\$ 2,466.36	Travel - Accom. & Food 01-03.03.2023	551.2831.322	CS	YES
F	Moment	\$ 15.87	Travel - Food 07.03.2023	551.2831.322	CS	YES
G	C1 Espresso	\$ 10.40	Travel - Food 07.03.2023	551.2831.322	CS	YES NO
H	C1 Espresso	\$ 5.20	Travel - Food 07.03.2023	551.2831.322	CS	YES NO
I	The Warehouse Online	\$ 382.60	Morgue - Whanau Room Supplies 16.03.2023	401.3391.097	MOR	YES
J	Harvey Norman	\$ 888.00	Morgue - Sofa for Whanau Room 16.03.2023	401.3391.097	MOR	YES
K	Chatham Islands Council	\$ 90.35	Vehicle - Petrol Purchase Waitangi 26.03.2023	551.2831.345	CS	YES
L	Company Card Payment	-\$ 3,631.30	Transfer from Everyday 00 to CC Owen Pickles	550.1500.0063	CS	N/A
M	Account Fee	\$ 35.00	Account Fee	551.2831.207	CS	N/A
	TOTAL =	\$ 634.20				

CREDIT CARD March 2023

PAID TO:	Democracy	E.Can	LGNZ Rural/Provincial	Misc	
Wellington Combined Cabs			66.80		
Leuven café			52.02		
Wildfire Wellington			215.90		
Wellington Combined Cabs			37.00		
Rydgies Wellington			2,466.36		
Moment Café	\$ 15.87				John Duncan
CI Espresso		\$ 10.40			
CI Espresso		\$ 5.20			
The Warehouse online				\$ 382.60	
Harvey Norman				\$ 888.00	
Chatham Islands Council	\$ 90.35				
Account fee				\$ 35.00	
	<u>\$ 106.22</u>	<u>\$ 15.60</u>	<u>\$ 2,838.08</u>	<u>\$ 1,305.60</u>	<u>\$ 4,265.50</u>

01.11
11/05/2023



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number **9554-12**-****-6404**

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942

RECEIVED
03-23
BY: *Cwice*



*#2006.01
Refer to breakdown
attached*

ENTERED



ANZ Commercial Card Cardholder Statement

Account Number

9554-12-****-6404**

Account Name

**CHATHAM ISLANDS COUNCIL
RANA SOLOMON**

Cycle Closing Date	Credit Limit	Available Credit
27/03/23	5,000.00	4,765.40

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/02/23	28	75.60

Date of Transaction	Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
0103	720413800000	A	0203 Starlink Internet Wellington	159.00 /
0503	6800213000014	B	0703 MSFT *<E0400MBM66> MSBILL.INFO	75.602
1703	8031799954047		1903 DIRECT DEBIT PAYMENT - THANK YOU	75.60 CR

Overdue Amount	0.00	Minimum Payment	234.60	Payment Due Date	14/04/23	Closing Balance	234.60
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5815

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

MARCH 2023

CHATHAM ISLANDS COUNCIL RANA SOLOMON

Month:							
Card:							
Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?		
A	\$ 159.00	Monthly Internet	451.1811.342	EM	YES		
B	\$ 75.60	Monthly Application Subscription	451.1811.342	EM	No		
TOTAL =	\$ 234.60						



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number	9554-12**-****-6396
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CHATHAM ISLANDS COUNCIL
 THE SECRETARY
 PO BOX 24
 WAITANGI
 CHATHAM ISLANDS 8942



#2006.01
 Refer to breakdown
 attached

ENTERED



ANZ Commercial Card Cardholder Statement

Account Number	9554-12**-****-6396
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Account Name	CHATHAM ISLANDS COUNCIL COLETTE DENESE PENI
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Account Closing Date	Credit Limit	Available Credit
27/04/23	5,000.00	3,296.49

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/03/23	31	2,813.01

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
2703	A 2903	ZOOM.US 888-799-9666 WWW.ZOOM.US	22.99
2803	B 2903	The Warehouse Online Northcote	205.95
0104	C 0304	MSFT *(<E0700MWZJM> MSBILL.INFO	6.00
0304	D 0404	Starlink Internet Wellington	159.00
0604	E 0604	Air NZ One Auckland	361.80
0604	F 1104	Air NZ One Auckland	262.80
0804	G 1904	Blue Star Taxis Christchurch	12.10
0204	H 2404	COUNTDOWN ONLINE AUCKLAND	673.49
0204	I 2404	Air NZ One Auckland	262.80 CR
0604	J 2604	Starlink Internet Wellington	233.00
0504	K 2704	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	
USD		(INCL CURRENCY CONVERSION CHARGE \$0.37	29.18
0404		1604 DIRECT DEBIT PAYMENT - THANK YOU	2,813.01 CR
Overdue Amount	0.00	Minimum Payment	1,703.51
		Payment Due Date	15/05/23
		Closing Balance	1,703.51

FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

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9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

APRIL 2023

Colette Denese Peni

Month:

Card:

	<u>Company</u>	<u>Amount</u>	<u>Reason for Expenditure</u>	<u>GL Coding</u>	<u>Dept.</u>	<u>GST?</u>
A	ZOOM.US 888-799-9666	\$ 22.99	Monthly Subscription - Communication	551.2291.225	CS	NO
B	The Warehouse Online	\$ 205.95	Morgue - Whanau Room Supplies	401.3391.097	MOR	YES
C	MSFT *<E0700M45A3>	\$ 6.00	Monthly Subscription - Communication	551.2291.225	CS	NO
D	Starlink Internet	\$ 159.00	Monthly Internet Provider	551.2291.225	CS	YES
E	Air NZ One	\$ 361.80	Travel - Flight Rana Solomon 06.04.2023	451.1811.322	EM	YES
F	Air NZ One	\$ 262.80	Travel - Flight Tas Carryer 11.04.2023	551.2291.225	CS	YES
G	Blue Star Taxis	\$ 12.10	Travel - Taxi Fare 19.04.2023	551.2831.322	CS	NO
H	COUNTDOWN ONLINE	\$ 673.49	ANZAC - Groceries for event 24.04.2023	551.2831.282	CS	YES
I	Air NZ One	-\$ 262.80	REFUND - Flight Tas Carryer 24.04.2023	550.1500.0063	CS	YES
J	Starlink Internet	\$ 233.00	Monthly Subscription - EM Internet Provider Set up Fee	451.1811.342	EM	YES
K	Adobe Systems Software adobe.ly/enat	\$ 29.18	Monthly Subscription - Document Reader	551.2291.225	CS	NO
	TOTAL =	\$ 1,703.51				



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number 9554-12**-****-6412

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942



ENTERED

#2006.01
Refer to breakdown
attached



ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6412

Account Name

CHATHAM ISLANDS COUNCIL
OWEN PICKLES

Table with 3 columns: Closing Date (27/04/23), Credit Limit (5,000.00), Available Credit (4,127.94)

Table with 4 columns: Annual Interest Rate (19.95), Cycle Opening Date (28/03/23), No. Days (31), Opening Balance (634.20)

Main transaction table with columns: Transaction Reference Number, Date Processed, Details of Transaction, Amount in NZ\$. Includes handwritten notes like 'COPIED' and 'REMOVED'.

Summary table with columns: Overdue Amount, Minimum Payment, Payment Due Date, Closing Balance

5866

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

02

Account Number	9554-12**-****-6412
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CHATHAM ISLANDS COUNCIL
 THE SECRETARY
 PO BOX 24
 WAITANGI
 CHATHAM ISLANDS 8942



ANZ Commercial Card Cardholder Statement

Account Number	9554-12**-****-6412
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Account Name	CHATHAM ISLANDS COUNCIL OWEN PICKLES
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Account Closing Date	Credit Limit	Available Credit

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
1003 8400001000010	\$ 3003	COMPANY CARD PAYMENT - THANK YOU	✓ 5,500.00 CR
1404 8400001000011	\$ 1404	COMPANY CARD PAYMENT - THANK YOU	✓ 1,000.00 CR
1404 8041499950105	\$ 1604	DIRECT DEBIT PAYMENT - THANK YOU	✓ 634.20 CR

Overdue Amount	0.00	Minimum Payment	872.06	Payment Due Date	15/05/23	Closing Balance	872.06
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

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9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

APRIL 2023

CHATHAM ISLANDS COUNCIL OWEN PICKLES

Month:

Card:

Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A Mojo Airport	\$ 9.80	Travel - Food Owen Pickles 12.04.2023	551.2831.322	CS	YES
B Budget Rent a Car	\$ 202.29	Travel - Rental Car Owen Pickles 13.04.2023	551.2831.322	CS	YES
C Air NZ One	\$ 382.80	Travel - Flight John Blanchard (TC credit limit) 14.04.2023	551.2291.225	CS	YES
D Air NZ One	\$ 575.60	Travel - Flight Jo Clark (PIM Hui) (TC credit limit) 14.04.2023	551.2831.322	CS	YES
E Expedia 72533765569288	\$ 210.00	Travel - Accom. John Blanchard 14.04.2023	551.2291.225	CS	YES
F Gold Band Taxis	\$ 44.60	Travel - Taxi Fare Owen Pickles 18.04.2023	151.1681.322	DE	YES
G Green Cab	\$ 57.00	Travel - Taxi Fare Owen Pickles 19.04.2023	151.1681.322	DE	YES
H Lone Star Cafe & Bar	\$ 121.40	Travel - Food Owen Pickles, Keri Day, Monique Croon 19.04.2023	151.1681.322	DE	YES
I Rydges Latimer Christchurch	\$ 433.50	Travel - Accom. Monique Croon, Keri Day 19.04.2023	151.1681.322	DE	YES
J Rydges Queenstown	\$ 1,915.56	Travel - Accom. Owen Pickles, Keri Day, Monique Croon 20.04.2023	151.1681.322	DE	YES
K Budget Rent a Car	\$ 126.26	Travel - Rental Car Owen Pickles 20.04.2023	151.1681.322	DE	YES
L Rydges Latimer Christchurch	\$ 581.40	Travel - Accom. 20.04.2023	151.1681.322	DE	YES
M Rydges Queenstown	\$ 27.00	Travel - Food 20.04.2023	151.1681.322	DE	NO
N Rydges Queenstown	\$ 30.50	Travel - Food 20.04.2023	151.1681.322	DE	YES
O Taxicharge	\$ 53.20	Travel - Taxi Fare Owen Pickles 21.04.2023	151.1681.322	DE	YES
P Rydges Latimer Christchurch	\$ 829.26	Travel - Accom. Colleen Clearwater (EM Training) 21.04.2023	451.1811.322	EM	YES
Q Rydges Queenstown	\$ 222.00	Travel - Food Owen Pickles, Keri Day 21.04.2023	151.1681.322	DE	YES
R Rydges Latimer Christchurch	\$ 1,549.89	Travel - Accom. Monique Croon, Keri Day 24.04.2023	151.1681.322	DE	YES
S Company Card Payment	-\$ 5,500.00	Transfer from Everyday 00 to CC Owen Pickles	550.1500.0063	CS	N/A
T Company Card Payment	-\$ 1,000.00	Transfer from Everyday 00 to CC Owen Pickles	550.1500.0063	CS	N/A
TOTAL =	\$ 872.06				

CREDIT CARD April 2023

PAID TO:	Democracy	E.Can	Zone 5 & 6 Queenstown	Misc
Mojo Café		\$ 9.80		
Budget Rental Car		\$ 202.29		
Air NZ				\$ 382.80
Air NZ				\$ 575.60
Xpedia				\$ 210.00
Gold band Taxi	\$ 44.60			
Green Cab			\$ 57.00	
Lone Star Café			\$ 121.40	
Rydges Christchurch <i>Monique kerl</i>				\$ 433.50
Rydges Queenstown			\$ 2,137.56	
Budget Rental Car			\$ 126.26	
Rydges Queenstown			\$ 57.50	
Rydges Christchurch <i>Monique kerl</i>			\$ 1,549.89	
Queenstown Taxis			\$ 53.20	
Rydges Christchurch				\$ 829.26
Rydges Christchurch				\$ 581.40
	\$ 44.60	\$ 212.09	\$ 4,102.81	\$ 3,012.56
				\$ 7,372.06
				-6500
				\$ 872.06

0.1.23



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number	9554-12**-****-6404
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CHATHAM ISLANDS COUNCIL
 THE SECRETARY
 PO BOX 24
 WAITANGI
 CHATHAM ISLANDS 8942

Have misplaced 6,7 & 10, 11 receipts but have proof of meetings & required.



3) Rydges send them email to office. "Colleen & Rana Controller meeting etc."

*6,7 Meals for Above
 10-11 Tax & Rental for extended stayover for Above meeting.*

*#2006.01
 Refer to breakdown attached*



ANZ Commercial Card Cardholder Statement

Account Number	9554-12**-****-6404
Account Closing Date	27/04/23
Credit Limit	5,000.00
Available Credit	1,601.27

ENTERED

Account Name	CHATHAM ISLANDS COUNCIL RANA SOLOMON
Annual Interest Rate	19.95
Cycle Opening Date	28/03/23
No. Days	31
Opening Balance	234.60

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
1504 2000141000017	A 1104	MSFT *(<E0400MQ29P> MSBILL.INFO	75.60
1804 7005013000001	1104	Starlink Internet Wellington	159.00
1304 7203544000019	1704	BUDGET NEW ZEALAND AUCKLAND	796.57
1904 7200989000005	1904	One NZ Northlands Christchurch	99.00
1904 7200995000002	1904	One NZ Northlands Christchurch	137.80
1904 7204218000026	2104	CARLTON BAR & STEAKHOU CHRISTCHURCH	73.36
1904 7204219000014	2104	CARLTON BAR & STEAKHOU CHRISTCHURCH	41.77
1104 9504229000012	2404	RYDGES LATIMER CHRISTC CHRISTCHURCH	1,085.69
1104 9504474000010	2404	RYDGES WGTN AIRPORT WELLINGTON	376.00
1204 9500473000009	2404	Wgtn Combined Taxis Wellington	49.40
1204 9505932000009	2404	BUDGET RENT A CAR AUCKLAND	67.54
1204 1803385000013	2404	RYDGES WGTN AIRPORT WELLINGTON	143.00
1204 1803385000014	2404	RYDGES WGTN AIRPORT WELLINGTON	198.00
1304 2403137000016	2604	RYDGES WGTN AIRPORT WELLINGTON	96.00
1404 8041499950104	1604	DIRECT DEBIT PAYMENT - THANK YOU	234.60 CR

Overdue Amount	0.00	Minimum Payment	3,398.73	Payment Due Date	15/05/23	Closing Balance	3,398.73
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5865

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

APRIL
MARCH 2023

CHATHAM ISLANDS COUNCIL RANA SOLOMON

Month:								
Card:								
Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?			
A	\$ 75.60	Monthly Application Subscription	451.1811.342	EM	NO			
B	\$ 159.00	Monthly Internet	451.1811.342	EM	YES			
C	\$ 796.57	Travel - Car Rental Rana Solomon 13.04.2023	451.1811.322	EM	NO YES			
D	\$ 99.00	Phone on credit Rana Solomon - Approved by Owen	451.1811.342	EM	YES			
E	\$ 137.80	Phone Accessories Rana Solomon	451.1811.342	EM	YES			
F	\$ 73.36	Travel - Food Rana Solomon 19.04.2023	451.1811.322	EM	YES NO			
G	\$ 41.77	Travel - Food Colleen Clearwater 19.04.2023	451.1811.322	EM	YES NO			
H	\$ 1,085.69	Travel - Accom. Rana Solomon 21.04.2023	451.1811.322	EM	YES			
I	\$ 376.00	Travel - Accom. Rana Solomon, Colleen Clearwater 21.04.2023	451.1811.322	EM	YES			
J	\$ 49.40	Tavel - Taxi Fare Rana Solomon 22.04.2023	451.1811.322	EM	YES NO			
K	\$ 67.54	Travel - Car Rental Rana Solomon 22.04.2023	451.1811.322	EM	YES NO			
L	\$ 143.00	Travel - Accom. Rana Solomon, Colleen Clearwater 22.04.2023	451.1811.322	EM	YES			
M	\$ 198.00	Travel - Accom. Rana Solomon, Colleen Clearwater 22.04.2023	451.1811.322	EM	YES			
N	\$ 96.00	Travel - Food Rana Solomon, Colleen Clearwater 23.04.2023	451.1811.322	EM	YES			
TOTAL =						\$ 3,398.73		



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number 9554-12**-****-6396

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942

RECEIVED
22 MAY 2023
BY:



#2006.01
Refer to breakdown
attached

ENTERED



ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6396

Account Name

CHATHAM ISLANDS COUNCIL
COLETTE DENESE PENI

Table with 3 columns: Date Closing Date, Credit Limit, Available Credit. Values: 28/05/23, 5,000.00, 1,196.69

Table with 4 columns: Annual Interest Rate, Cycle Opening Date, No. Days, Opening Balance. Values: 19.95, 28/04/23, 31, 1,703.51

Main transaction table with columns: Transaction Reference Number, Date Processed, Details of Transaction, Amount in NZ \$. Includes entries for ZOOM.US, MSFT, BUNNINGS ONLINE, STARLINK INTERNET, etc.

FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5899

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

MAY 2023

Colette Denese Peni

Month:

Card:

Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A ZOOM.US 888-799-9666	\$ 22.99	Monthly Subscription - Communication	551.2291.225	CS	NO
B MSFT *<E0700M45A3>	\$ 6.00	Monthly Subscription - Communication	551.2291.225	CS	NO
C The Warehouse	\$ 172.48	Cleaning Supplies for CIC Vehicles	551.2831.345	CS	YES
D BUNNINGS ONLINE 2	\$ 400.87	Tools & Accessories for coffin maintenance	401.3391.097	MOR	YES
E SUPER CHEAP AUTO	\$ 253.95	Car seat covers for AN Vehicle LLR476	351.3231.345	AN	YES
F Starlink internet	\$ 159.00	Monthly Internet Provider	551.2291.225	CS	YES
G NZ TRANSPORT AGENCY	\$ 102.90	12 Month Car Registration LYS130	551.2831.345	CS	YES
H NZ TRANSPORT AGENCY	\$ 205.43	12 Month Truck Registration LLR476	351.3231.345	AN	YES
I BUNNINGS ONLINE 2	\$ 183.00	Battery & Charger for tools	401.3391.097	MOR	YES
J Starlink internet	\$ 65.00	Wifi Accessory - Ethernet Adapter	551.2291.225	CS	YES
K Hotel Carlton Mill	\$ 640.00	Travel Accom. - Jo Guise (PIM Hui)	551.2831.322	CS	YES
L HIGHTAIL	\$ 235.24	12 Month Subscription - Hightail Document Sender	301.0411.282	RE	NO
M PAYPAL *BACKUPASSIST	\$ 1,169.14	12 Month Subscription - BackUpAssist	551.2291.225	CS	NO
N Starlink internet	\$ 159.00	Monthly Internet Provider	451.1811.342	EM	YES
O Adobe Systems Software adobe.ly/ena	\$ 28.31	Monthly Subscription - Document Reader	551.2291.225	CS	NO
TOTAL =	\$ 3,803.31				



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number 9554-12**-****-6412

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942

RECEIVED
22 MAY 2023
BY:



#2006-01
Refer to breakdown
attached

ENTERED



ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6412

Account Name

CHATHAM ISLANDS COUNCIL
OWEN PICKLES

Table with 3 columns: Closing Date (28/05/23), Credit Limit (5,000.00), Available Credit (3,023.87)

Table with 4 columns: Annual Interest Rate (19.95), Cycle Opening Date (28/04/23), No. Days (31), Opening Balance (872.06)

Main transaction table with columns: Transaction Reference Number, Date Processed, Details of Transaction, Amount in NZ \$. Includes handwritten notes and checkmarks.

FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5901

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

MAY 2023

CHATHAM ISLANDS COUNCIL OWEN PICKLES

Month:

Card:

	<u>Company</u>	<u>Amount</u>	<u>Reason for Expenditure</u>	<u>GL Coding</u>	<u>Dept.</u>	<u>GST?</u>
A	SudimaChristchurchAirp	\$ 286.50	Travel - Accom. Jo Guise (PIM Hui)	551.2831.322	CS	YES
B	RYDGES WELLINGTON	\$ 628.00	Travel - Accom. & Food Jo Guise (PIM Hui)	551.2831.322	CS	YES
C	CHRISTCHURCH AIRPORT	\$ 4.00	Travel - Parking 22.05.2023	151.1681.322	DE	NO
D	Moment	\$ 23.20	Travel - Food 23.05.2023	151.1681.322	DE	YES
E	KIWI CABS	\$ 60.00	Travel - Taxi Fare 24.05.2023	151.1681.322	DE	YES
F	THE FEATHERS PUBLIC HO	\$ 109.14	Travel - Food 24.05.2023	151.1681.322	DE	YES
G	Rydges Latimer Christchurch	\$ 581.40	Travel - Accom. & Food Monique Croon (ECAN)	151.1681.322	DE	YES
H	BUDGET RENT A CAR	\$ 202.29	Travel - Rental Car Monique Croon 22-24 May 2023	151.1681.322	DE	YES
I	MOJO AIRPORT	\$ 14.60	Travel - Food 26.05.2023	151.1681.322	DE	YES
J	Wgtn Combined Taxis	\$ 67.00	Travel - Taxi Fare 26.05.2023	151.1681.322	DE	YES
K	MOJO AIRPORT	\$ 14.60	Travel - Food (Double charge)	151.1681.322	DE	YES
L	MOJO AIRPORT	-\$ 14.60	Travel - Food (Refund for above)	151.1681.322	DE	YES
	TOTAL =	\$ 1,976.13				

CREDIT CARD May 2023

PAID TO:	Democracy	E.Can	LGNZ Combined Sector	Misc	
Sudima Hotel Christchurch				\$	286.50 Jo PIM Training
Rydges Wellington				\$	628.00 Jo PIM Training
Christchurch Airport car park		\$ 4.00			Monique
Moment Café		\$ 23.20			
Kiwi Cabs			\$ 60.00		
The Feathers Wellington			\$ 109.14		
Rydges Latimer		\$ 581.40			Monique
Budget Rental Cars		\$ 202.29			
Mojo Wellington A/P			\$ 14.60		
Wellington Combined Taxi			\$ 67.00		
		\$ -	\$ 810.89	\$ 250.74	\$ 914.50
					<u>\$ 1,976.13</u>



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number **9554-12**-****-6404**

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942



RECEIVED
22 MAY 2023
BY: _____



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ANZ Commercial Card Cardholder Statement

Account Number **9554-12**-****-6404**

Account Name **CHATHAM ISLANDS COUNCIL
RANA SOLOMON**

Statement Closing Date **28/05/23** Credit Limit **5,000.00** Available Credit **4,232.97**

Annual Interest Rate **19.95** Cycle Opening Date **28/04/23** No. Days **31** Opening Balance **3,398.73**

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
505 8700098000016	A/0805	MSFT *(<E0400N4ITR> MSBILL.INFO	✓ 75.60 ①
805 7202513000019	B/0905	Starlink Internet Wellington	✓ 159.00 ②
505 7201808000009	C/1605	Travelodge Wellington Wellington	✓ 39.00 ③
605 7205372000016	D/1805	RYDGES WELLINGTON WELLINGTON	✓ 31.00 ④
705 7205880000006	E/1805	LONG BAR WELLINGTON	✓ 60.00 ⑤
005 9505015000008	F/2205	BUDGET RENT A CAR AUCKLAND	✓ 367.43 ⑥
505 8051599973805		1505 DIRECT DEBIT PAYMENT - THANK YOU	3,398.73 CR
805 8052699984583	G/2805	ACCOUNT FEE	35.00
Overdue Amount	0.00	Minimum Payment	767.03
		Payment Due Date	15/06/23
		Closing Balance	767.03

FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5900

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

MAY 2023

CHATHAM ISLANDS COUNCIL RANA SOLOMON

Month:

Card:

	<u>Company</u>	<u>Amount</u>	<u>Reason for Expenditure</u>	<u>GL Coding</u>	<u>Dept.</u>	<u>GST?</u>
A	MSFT *<E0400N4ITR>	\$ 75.60	Monthly Application Subscription	451.1811.342	EM	NO
B	Starlink	\$ 159.00	Monthly Internet	451.1811.342	EM	YES
C	Travelodge Wellington	\$ 39.00	Travel - Food 15.05.2023	451.1811.322	EM	YES
D	RYDGES WELLINGTON	\$ 31.00	Travel - Food 16.05.2023	451.1811.322	EM	YES
E	LONG BAR	\$ 60.00	Travel - Food 17.05.2023	451.1811.322	EM	YES
F	BUDGET RENT A CAR	\$ 367.43	Travel - Rental Car 15-19 May 2023	451.1811.322	EM	YES
G	ACCOUNT FEE	\$ 35.00	Account Fee	551.2831.207	EM	N/A
	TOTAL =	\$ 767.03				



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number	9554-12**-****-6396
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CHATHAM ISLANDS COUNCIL
 THE SECRETARY
 PO BOX 24
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 CHATHAM ISLANDS 8942



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ANZ Commercial Card Cardholder Statement

Account Number	9554-12**-****-6396
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Account Name	CHATHAM ISLANDS COUNCIL COLETTE DENESE PENI
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Statement Closing Date	Credit Limit	Available Credit
27/06/23	5,000.00	1,653.76

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	29/05/23	30	3,803.31

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
705	1100536000002	2905 ZOOM.US 888-799-9666 WWW.ZOOM.US	22.99 ✓
105	7300805000015	0106 Air NZ One Auckland	215.80 ✓
105	7303434000008	0106 SudimaChristchurchAirp Auckland	236.98 ✓
105	7303434000008	0106 SudimaChristchurchAirp Auckland	228.78 ✓
106	7205312000009	0206 NZ TRANSPORT AGENCY PALMERSTON NO	32.48 ✓
106	6800143000016	0606 MSFT *<E0700NQESR> MSBILL.INFO	6.00 ✓
306	9503942000001	0606 Starlink Internet Wellington	159.00 ✓
606	7206281000030	1906 NZ TRANSPORT AGENCY PALMERSTON NO	1,430.70 ✓
606	7206286000011	1906 NZ TRANSPORT AGENCY PALMERSTON NO	494.80 ✓
906	7204566000031	2006 NZ TRANSPORT AGENCY PALMERSTON NO	205.43 ✓
006	7205349000005	2006 Starlink Internet Wellington	159.00 ✓
006	6800138000001	2606 PAYPAL *D4H 4029357733	2,975.04 ✓
506	1100592000010	2606 ADOBE ACROPRO SUBS ADOBE.LY/ENAU	
UD	26.35 @ 0.9127	(INCL CURRENCY CONVERSION CHARGE \$0.37)	29.24 ✓
506	8061599975504	1506 DIRECT DEBIT PAYMENT - THANK YOU	3,803.31 CR
006	8400001000012	2006 COMPANY CARD PAYMENT - THANK YOU	2,850.00 CR ✓

Overdue Amount	0.00	Minimum Payment	3,346.24	Payment Due Date	17/07/23	Closing Balance	3,346.24
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

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Credit Card Expenditure 2022-23

JUNE 2023

Colette Denese Peni

Month:

Card:

	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A	ZOOM.US 888-799-9666	\$ 22.99	Monthly Subscription - Communication	551.2291.225	CS	NO
B	Air NZ One	\$ 215.80	Flight Owen Pickles - 30 June 2023 WLG > CHC	551.2831.322	CS	YES
C	SudimaChristchurchAirp	\$ 236.98	Accom. Barbara Joyce	571.2701.282	HEAR	YES
D	SudimaChristchurchAirp	\$ 228.78	Accom. Barbara Joyce	571.2701.282	HEAR	YES
E	NZ TRANSPORT AGENCY	\$ 32.48	Registration Licence for 81G65 (EM Trailer)	451.1811.345	EM	YES
F	MSFT *<E0700M45A3>	\$ 6.00	Monthly Subscription - Communication	551.2291.225	CS	NO
G	Starlink Internet	\$ 159.00	Monthly Internet Provider	551.2291.225	CS	YES
H	NZ TRANSPORT AGENCY	\$ 1,430.70	RUC Licence for HYW96	451.1811.345	EM	YES
I	NZ TRANSPORT AGENCY	\$ 494.80	RUC Licence for HYW96	451.1811.345	EM	YES
J	NZ TRANSPORT AGENCY	\$ 205.43	Registration Licence for HYW96	451.1811.345	EM	YES
K	Starlink Internet	\$ 159.00	Monthly Internet Provider	451.1811.342	EM	YES
L	PAYPAL *D4H	\$ 2,975.04	D4H Yearly Subscription	451.1811.342	EM	NO
M	Adobe Systems Software adobe.ly/ena	\$ 29.24	Monthly Subscription - Document Reader	551.2291.225	CS	NO
N	Company Card Payment	-\$ 2,850.00	Transfer from Everyday 00 Acc to CC Colette Denese Peni	550.1500.063	CS	N/A
	TOTAL =	\$ 3,346.24				



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number

9554-12**-****-6412

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942



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ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6412

Account Name

CHATHAM ISLANDS COUNCIL
OWEN PICKLES

Statement Closing Date	Credit Limit	Available Credit
27/06/23	5,000.00	3,059.89

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	29/05/23	30	1,976.13

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
!605 9505479000019	2905	RYDGES WELLINGTON WELLINGTON	1,272.45
.206 7203901000013	1306	LUX EXPRESSO CHRISTCHURCH	10.50
.506 7205779000019	1606	BP CONNECT BUSH INN CHRISTCHURCH	42.66
.906 7203221000020	2006	WISHBONE WLG AIRPORT WELLINGTON	12.50
!206 7202206000001	2306	Air NZ Ko& Airpoints Auckland	530.00 ✓
!206 7205232000010	2306	HOTEL CHATHAMS CHATHAM ISLAND	72.00 ✓
.506 8061599975506	1506	DIRECT DEBIT PAYMENT - THANK YOU	1,976.13 CR

Overdue Amount	0.00	Minimum Payment	1,940.11	Payment Due Date	17/07/23	Closing Balance	1,940.11
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5736

9

To report lost or stolen cards or pin numbers, telephone toll-free 1300 73

Credit Card Expenditure 2022-23

JUNE 2023

OWEN PICKLES

Month:

Card:

	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A	RYDGES WELLINGTON	\$ 1,272.45	Accom. Owen Pickles - LGNZ Combined Sectors	551.2831.322	CS	YES
B	LUX ESPRESSO	\$ 10.50	Travel - Food	551.2831.322	CS	YES
C	BP CONNECT BUSH INN	\$ 42.66	Travel - Fuel	551.2831.322	CS	YES
D	WISHBONE WLG AIRPORT	\$ 12.50	Travel - Food	551.2831.322	CS	YES
E	Air NZ Ko& Airpoints	\$ 530.00	Travel - Yearly suscription as per contract	551.2831.322	CS	YES
F	HOTEL CHATHAMS	\$ 72.00	Food - DIA/Council funding talks	551.2831.282	CS	YES
	TOTAL =	\$ 1,940.11				



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number **9554-12**-****-6404**

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942



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ANZ Commercial Card Cardholder Statement

Account Number **9554-12**-****-6404**

Account Name **CHATHAM ISLANDS COUNCIL
RANA SOLOMON**

Statement Closing Date	Credit Limit	Available Credit
27/06/23	5,000.00	4,690.45

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	29/05/23	30	767.03

Date of Transaction	Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
0506	6800111000014	A 0706	MSFT * E0400NJ3G5 Singapore	✓ 75.60
0806	7203870000013	B 0906	Starlink Internet Wellington	✓ 159.00
1506	6800407000023	C 1906	CBA*WINZIP 492212224545	✓ 74.95
1506	8061599975505	1506	DIRECT DEBIT PAYMENT - THANK YOU	✓ 767.03 CR

Overdue Amount	0.00	Minimum Payment	309.55	Payment Due Date	17/07/23	Closing Balance	309.55
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5735

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

JUNE 2023

RAINA SOLOMON

Month:

Card:

<u>Company</u>	<u>Amount</u>	<u>Reason for Expenditure</u>	<u>GL Coding</u>	<u>Dept.</u>	<u>GST?</u>
A MSFT *-<E0400N4ITR>	\$ 75.60	Monthly Application Subscription	451.1811.342	EM	NO
B Starlink	\$ 159.00	Monthly Home Internet	451.1811.342	EM	YES
C CBA*WINZIP	\$ 74.95	WinZip Yearly Subscription	451.1811.342	EM	NO
TOTAL =	\$ 309.55				



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number **9554-12**-****-6396**

STAMP: 18 AUG 2006

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942



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ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6396

Account Name

CHATHAM ISLANDS COUNCIL
COLETTE DENESE PENI

Statement Closing Date	Credit Limit	Available Credit
27/07/23	5,000.00	4,403.43

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/06/23	30	3,346.24

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
706 7205069000026	A 2806	NZ TRANSPORT AGENCY PALMERSTON NO	347.80 ✓
706 6800795000017	B 2906	ZOOM.US 888-799-9666 WWW.ZOOM.US	22.99 ✓
107 1100157000013	C 0307	MSFT *<E0700051LA> MSBILL.INFO	6.00 ✓
307 6801051000006	D 0407	ANYDESK SOFTWARE (HONG UNIT 01, 86/F	
SD 1,435.20 @ 0.6056	(INCL	CURRENCY CONVERSION CHARGE \$30.80) 2,400.29 ✓
307 7205165000017	E 0407	PRIMEHORT DISTRIBUTO MAUNGATUROTO	1,659.33 ✓
407 7204202000016	F 0507	Starlink Internet Wellington	159.00 ✓
907 7204788000018	G 2007	Starlink Internet Wellington	159.00 ✓
507 6800343000010	H 2707	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	
UD 26.35 @ 0.9152	(INCL	CURRENCY CONVERSION CHARGE \$0.37) 29.16 ✓
607 7202358000008	I 2707	The Warehouse Online Northcote	113.00 ✓
307 3000001000014	J 0307	COMPANY CARD PAYMENT - THANK YOU	2,000.00 CR
307 3000001000014	K 0307	COMPANY CARD PAYMENT - THANK YOU	2,300.00 CR
707 8071799970872	L 1707	DIRECT DEBIT PAYMENT - THANK YOU	3,346.24 CR

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Overdue Amount	0.00	Minimum Payment	596.57	Payment Due Date	14/08/23	Closing Balance	596.57
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5703

9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2022-23

JULY 2023

Colette Denese Peni

Month:

Card:

	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A	NZ TRANSPORT AGENCY	\$ 347.80	RUC Licence for PKL112	551.2831.342	CS	YES
B	ZOOM.US 888-799-9666	\$ 22.99	Monthly Subscription - Communication	551.2291.225	CS	NO
C	MSFT *<E0700M45A3>	\$ 6.00	Monthly Subscription - Communication	551.2291.225	CS	NO
D	ANYDESK SOFTWARE	\$ 2,400.29	Remote desktop subscription - 1 Year	551.2291.225	CS	NO
E	PRIMEHORT DISTRIBUTION	\$ 1,659.33	Greenhouse tools & accessories	361.3271.092	J4N	YES
F	Starlink Internet	\$ 159.00	Monthly internet Provider	451.1811.342	EM	YES
G	Starlink Internet	\$ 159.00	Monthly internet Provider	551.2291.225	CS	YES
H	Adobe Systems Software adobe.ly/enau	\$ 29.16	Monthly Subscription - Document Reader	551.2291.225	CS	NO
I	The Warehouse Online	\$ 94.50	Mats & Rubbish Bags	401.3391.097	MOR	YES
I.1	The Warehouse Online	\$ 18.50	Photoframe (replacement for one used for Tas' Gift)	551.2831.282	CS	YES
J	COMPANY CARD PAYMENT	-\$ 2,000.00	Transfer from Everyday 00 Acc to CC Colette Denese Peni	550.1500.063	CS	N/A
K	COMPANY CARD PAYMENT	-\$ 2,300.00	Transfer from Everyday 00 Acc to CC Colette Denese Peni	550.1500.063	CS	N/A
	TOTAL =	\$ 596.57				



ANZ Commercial Card Cardholder Statement

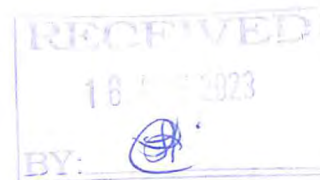
ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number

9554-12**-****-6412

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942



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ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6412

Account Name

CHATHAM ISLANDS COUNCIL
OWEN PICKLES

Statement Closing Date Credit Limit Available Credit

27/07/23 5,000.00 4,520.77

Annual Interest Rate Cycle Opening Date No. Days Opening Balance

19.95 28/06/23 30 1,940.11

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
407 7203846000006	A 0507	KOJI ADDINGTON CHRISTCHURCH	237.00 ✓
407 7204387000003	B 0607	HUB CHRISTCHURCH	11.80 ✓
507 7205534000009	C 0607	BUDGET RENT A CAR AUCKLAND	129.87 ✓
007 7204504000000	D 2107	CHATHAM ISLANDS COUNCIL CHATHAM ISLANDS	100.56 ✓
707 8071799970874	1707	DIRECT DEBIT PAYMENT - THANK YOU	1,940.11 CR



Overdue Amount

0.00

Minimum Payment

479.23

Payment Due Date

14/08/23

Closing Balance

479.23

FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5705

9

To report lost or stolen cards or pin numbers, telephone toll-free 1300 134 134

Credit Card Expenditure 2023-24

JULY 2023

Owen Pickles

Month:

Card:

	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A	Koji - Addington	\$ 237.00	Travel - Food (Dinner with Paul Eagle)	551.2831.322	CS	Y
B	HUB - Christchurch Airport	\$ 11.80	Travel - Food	551.2831.322	CS	Y
C	Budget Rent A Car	\$ 129.87	Travel - Rental Car for ECAN Meetings	551.2831.322	CS	Y
D	Chatham Islands Council	\$ 100.56	Car Petrol LYS130	551.2831.345	CS	Y
	TOTAL =	\$ 479.23				

CREDIT CARD July 2023

PAID TO:	Democracy	E.Can	LGNZ Combined Sector	Misc	
Koji Christchurch	\$ 237.00				Paul Eagle
Hub Christchurch Airport		\$ 11.80			
Budget Rental Car		\$ 129.87			
Chatham Islands Council				\$ 100.56	car petrol

\$ 237.00 \$ 141.67 \$ - \$ 100.56 \$ 479.23

0-1-11
21/08/2023



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number

9554-12**-****-6404

CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
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CHATHAM ISLANDS 8942



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ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6404

Account Name

CHATHAM ISLANDS COUNCIL
RANA SOLOMON

Account Closing Date	Credit Limit	Available Credit
27/07/23	5,000.00	4,765.40

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/06/23	30	309.55

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
507 6800172000015	A 0707	MSFT * <e0400nx6yo> msbill.info<="" td=""> <td>75.60 ✓</td> </e0400nx6yo>>	75.60 ✓
807 9506050000006	B 1007	Starlink Internet Wellington	159.00 ✓
707 8071799970873	1707	DIRECT DEBIT PAYMENT - THANK YOU	309.55 CR

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Overdue Amount	0.00	Minimum Payment	234.60	Payment Due Date	14/08/23	Closing Balance	234.60
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

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9

To report lost or stolen cards or pin numbers, telephone toll-free 0800 777 773

Credit Card Expenditure 2023-24						
Month:		JULY 2023				
Card:		Rana Solomon				
Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?	
A	\$ 75.60	Monthly Application Subscription	451.1811.342	EM	NO	
B	\$ 159.00	Monthly Home Internet	451.1811.342	EM	YES	
TOTAL =	\$ 234.60					



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650



01

Account Number	9554-12**-****-6396
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CHATHAM ISLANDS COUNCIL
 THE SECRETARY
 PO BOX 24
 WAITANGI
 CHATHAM ISLANDS 8942



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ANZ Commercial Card Cardholder Statement

Account Number	9554-12**-****-6396
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Account Name	CHATHAM ISLANDS COUNCIL COLETTE DENESE PENI
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Statement Closing Date	Credit Limit	Available Credit
27/08/23	5,000.00	2,984.50

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/07/23	31	596.57

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
707 7206099000017	A	2807 NZ TRANSPORT AGENCY PALMERSTON NO	205.36
807 7201671000000	B	2807 The Warehouse Online Northcote	249.55
707 6800809000000	C	3107 ZOOM.US 888-799-9666 WWW.ZOOM.US	22.99
807 7205187000017	D	3107 HARVEY NORMAN AUCKLAND	488.00
108 6800140000015	E	0308 MSFT *(<E0700OJTT> MSBILL.INFO	6.00
408 7206264000028	F	0408 Starlink Internet Wellington	159.00
508 6800205000000	G	1708 CCI*HOTELRES 800-468-3578	
USD 158.21 @ 0.5941	H	(INCL CURRENCY CONVERSION CHARGE \$3.46)	269.72
908 9504116000012	I	2108 Starlink Internet Wellington	159.00
208 7203925000014		2308 VAN UFFELFEN PICTURE PALMERSTON NT	455.88
408 8081499980693		1408 DIRECT DEBIT PAYMENT - THANK YOU	596.57 CR

Overdue Amount	0.00	Minimum Payment	2,015.50	Payment Due Date	14/09/23	Closing Balance	2,015.50
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

5656

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Credit Card Expenditure 2022-23

AUGUST 2023

Colette Denese Peni

Month:

Card:

	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A	NZ TRANSPORT AGENCY	\$ 205.36	12 Month Registration PKL112	551.2831.342	CS	YES
B	The Warehouse Online	\$ 198.36	Heater & Storage Boxes for Morgue	401.3391.097	MOR	YES
B.1	The Warehouse Online	\$ 51.19	Stain Removal items for Council	551.2831.282	CS	YES
C	ZOOM.US 888-799-9666	\$ 22.99	Monthly Subscription - Communication	551.2291.225	CS	NO
D	HARVEY NORMAN	\$ 488.00	Additional couch for Morgue	401.3391.097	MOR	YES
E	MSFT *<E0700M45A3>	\$ 6.00	Monthly Subscription - Communication	551.2291.225	CS	NO
F	Starlink Internet	\$ 159.00	Monthly Internet Provider	451.1811.342	EM	YES
G	CCI*HOTELRES	\$ 269.72	Travel - Accommodation Monique Croon (Mayoral Fourm)	151.1681.322	DE	NO
H	Starlink Internet	\$ 159.00	Monthly Internet Provider	551.2291.225	CS	YES
I	VAN UFFELEFEN	\$ 455.88	Picture hanging materials	551.2831.282	CS	YES
	TOTAL =	\$ 2,015.50				



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

01

Account Number

9554-12**-****-6412



CHATHAM ISLANDS COUNCIL
THE SECRETARY
PO BOX 24
WAITANGI
CHATHAM ISLANDS 8942



#2006.01
Refer to breakdown
attached ENTERED



ANZ Commercial Card Cardholder Statement

Account Number

9554-12**-****-6412

Account Name

CHATHAM ISLANDS COUNCIL
OWEN PICKLES

Statement Closing Date Credit Limit Available Credit

27/08/23 5,000.00 439.98

Annual Interest Rate Cycle Opening Date No. Days Opening Balance

19.95 28/07/23 31 479.23

Transaction Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
707	7206343000006	2807 KAISER BREW GARDEN CHRISTCHURCH	90.69
107	7205406000002	0208 RYDGES LATIMER CHRISTC CHRISTCHURCH	1,884.96
108	7205987000009	0308 RYDGES LATIMER CHRISTC CHRISTCHURCH	2,062.44
208	7206055000017	0308 BUDGET RENT A CAR AUCKLAND	779.33
408	7205033000021	1508 ACCESS LOCK SPECIALI CHRISTCHURCH	17.34
508	7202787000016	1508 Wgtn Combined Taxis Wellington	54.10
508	7200664000020	1608 Wgtn Combined Taxis Wellington	19.80
508	7203673000006	1708 GRAND CENTURY CHINESE WELLINGTON	81.60
508	7205742000010	1708 RYDGES LATIMER CHRISTC CHRISTCHURCH	486.59
608	7205747000007	1708 BUDGET RENT A CAR AUCKLAND	112.93
708	7202787000006	1708 Wgtn Combined Taxis Wellington	73.80
708	7203706000012	2108 RYDGES WELLINGTON WELLINGTON	838.44
408	7202404000016	2508 Pattersons Restaurant Burnside	32.00
408	7202588000006	2508 Pattersons Restaurant Burnside	26.00
408	3000001000015	1408 COMPANY CARD PAYMENT - THANK YOU	2,000.00 CR
408	8081499980695	1408 DIRECT DEBIT PAYMENT - THANK YOU	479.23 CR

023576-10410008A

Overdue Amount 0.00 Minimum Payment 4,560.02 Payment Due Date 14/09/23 Closing Balance 4,560.02

FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

Credit Card Expenditure 2023-24

AUGUST 2023

Owen Pickles

Month:

Card:

	Company	Amount	Reason for Expenditure	GL Coding	Dept.	GST?
A	KAISER BREW GARDEN	\$ 90.69	Travel - Food	151.1681.322	DE	Y
B	RYDGES LATIMER CHRISTCHURCH	\$ 1,884.96	Travel - Accommodation Keri Day	151.1681.322	DE	Y
C	RYDGES LATIMER CHRISTCHURCH	\$ 2,062.44	Travel - Accommodation Monique Croon	151.1681.322	DE	Y
D	BUDGET RENT A CAR	\$ 779.33	Travel - Rental Car	151.1681.322	DE	Y
E	ACCESS LOCK SPECIALIST	\$ 17.34	General - Key Cutting (CIC Generator)	551.2831.281	CS	Y
F	Wgtn Combined Taxis	\$ 54.10	Travel - Taxi Fare (Paul Eagle Velodictory)	151.1681.322	DE	Y
G	Wgtn Combined Taxis	\$ 19.80	Travel - Taxi Fare (Paul Eagle Velodictory)	151.1681.322	DE	Y
H	GRAND CENTURY CHINESE	\$ 81.60	Travel - Food (Paul Eagle Velodictory)	151.1681.322	DE	Y
I	RYDGES LATIMER CHRISTCHURCH	\$ 486.59	Travel - Accommodation Monique Croon	151.1681.322	DE	Y
J	BUDGET RENT A CAR	\$ 112.93	Travel - Rental Car	151.1681.322	DE	Y
K	Wgtn Combined Taxis	\$ 73.80	Travel - Taxi Fare	151.1681.322	DE	Y
L	RYDGES WELLINGTON	\$ 838.44	Travel - Accommodation Owen Pickles (Paul Eagle Velodictory)	151.1681.322	DE	Y
M	Pattersons Restaurant	\$ 32.00	Travel - Food (Canterbury Mayoral Forum)	151.1681.322	DE	Y
N	Pattersons Restaurant	\$ 26.00	Travel - Food (Canterbury Mayoral Forum)	151.1681.322	DE	Y
O	COMPANY CARD PAYMENT	-\$ 2,000.00	Transfer from Everyday 00 to OP CC	550.1500.0063	CS	N/A
	TOTAL =	\$ 4,560.02				

CREDIT CARD August 2023

PAID TO:	Democracy	E.Can	LGNZ AGM & Conference	Misc	
Kaiser Brew Garden			\$ 90.69		
Rydges Latimer			\$ 1,884.96	Cr Day	
Rydges Latimer			\$ 2,062.44	Mayor	
Budget Rental Car			\$ 779.33		
Access Lock Specialist			\$	17.34 SB Generator	
Wellington Combined Cabs	\$ 54.10			Paul Eagle Velodictory	
Wellington Combined Cabs	\$ 19.80			Paul Eagle Velodictory	
Grand Century Chinese	\$ 81.60			Paul Eagle Velodictory	
Rydges Latimer		\$ 486.59		Mayor	
Budget Rental Car		\$ 112.93			
Wellington Combined Cabs	\$ 73.80				
Rydges Wellington	\$ 838.44				
Pattersons Restaurant	\$ 58.00				
	\$ 1,125.74	\$ 599.52	\$ 4,817.42	\$ 17.34	\$ 6,560.02



ANZ Commercial Card Cardholder Statement

ANZ Commercial Cards, P.O. Box 40 Wellington 6011. Freephone 0800 473 473, Facsimile 0800 658 650

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Account Number	9554-12**-****-6404
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CHATHAM ISLANDS COUNCIL
 THE SECRETARY
 PO BOX 24
 WAITANGI
 CHATHAM ISLANDS 8942



#2006.01
 Refer to breakdown
 attached

ENTERED



ANZ Commercial Card Cardholder Statement

Account Number	9554-12**-****-6404
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Account Name	CHATHAM ISLANDS COUNCIL RANA SOLOMON
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Statement Closing Date	Credit Limit	Available Credit
27/08/23	5,000.00	4,520.90

Annual Interest Rate	Cycle Opening Date	No. Days	Opening Balance
19.95	28/07/23	31	234.60

Date of Transaction	Reference Number	Date Processed	Details of Transaction	Amount in NZ \$
0508	1100127000015	0708	MSFT *(<E0400C8NM> MSBILL.INFO	104.86 ✓
0708	7203211000001	0808	AMALGA TAXIS 3-888-000 WELLINGTON	56.61 ✓
0808	7200906000003	0908	Wgtn Combined Taxis Wellington	26.30 ✓
0808	7204013000021	0908	Starlink Internet Wellington	159.00 ✓
0808	7205788000010	0908	NEWKOR WELLINGTON	42.43 ✓
1208	7201292000007	1408	MOJO AIRPORT WELLINGTON	32.60 ✓
1208	7202834000001	1408	Wgtn Combined Taxis Wellington	57.30 ✓
1408	8081499980694	1408	DIRECT DEBIT PAYMENT - THANK YOU	234.60 CR

Overdue Amount	0.00	Minimum Payment	479.10	Payment Due Date	14/09/23	Closing Balance	479.10
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FOR ADDITIONAL INFORMATION ABOUT ANZ PRODUCTS PLEASE VISIT ANZ.CO.NZ

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To report lost or stolen cards or pin numbers, telephone toll-free 0800 473 473

Credit Card Expenditure 2023-24

AUGUST 2023

Rana Solomon

Month:

Card:

	<u>Company</u>	<u>Amount</u>	<u>Reason for Expenditure</u>	<u>GL Coding</u>	<u>Dept.</u>	<u>GST?</u>
A	Microsoft	\$ 104.86	Monthly Application Subscription	451.1811.342	EM	NO
B	AMALGA TAXIS	\$ 56.61	Travel - Taxi Fare	451.1811.322	EM	YES
C	Wgtn Combined Taxis	\$ 26.30	Travel - Taxi Fare	451.1811.322	EM	YES
D	Starlink	\$ 159.00	Monthly Home Internet	451.1811.342	EM	YES
E	NEWKOR	\$ 42.43	Travel - Food	451.1811.322	EM	YES
F	MOJO AIRPORT	\$ 32.60	Travel - Food	451.1811.322	EM	YES
G	Wgtn Combined Taxis	\$ 57.30	Travel - Taxi Fare	451.1811.322	EM	YES
	TOTAL =	\$ 479.10				

5. RATES REMISSION

PARC

Performance, Audit & Risk Committee

5.1 MFL Rates Remission Application Form

Date of meeting	6 November 2023
Agenda item number	5.1
Author/s	Mereraina Hemara, Financial Lead

Purpose

Information for PARC.

Recommendations

That the Performance, Audit & Risk Committee receives the report.

Background

In the past applications for a rates remission on Māori / Moriori Freehold Land came in the form of a letter.

An application form has now been created and is attached to this report.



Remission of Rates on Unoccupied Māori or Moriori Freehold Land Application

Applicant Details

Applicant Name _____

Postal Address _____

Contact number _____

Email: _____

Property ID for remission _____

Address _____

Legal Description _____

I have read the conditions and criteria on page 2, and apply for a remission of rates on the above property ID under the CIC Rates Remission Policy for the following reasons. The objectives achieved from having a remission on this property are:

Comments

- Supporting documents attached
- Property map attached (*indicating area(s) of unused land*)

I declare that all the details provided are true and correct

Signature _____ Date _____

Name (please print) _____

Office use only	
Application Approved / Declined	Date _____
Delegated signature _____	



CIC Remission of Rates on Māori or Moriori Freehold

Objectives of the Policy

Some Māori or Moriori freehold land on the Chatham & Pitt Islands is unoccupied and unproductive. This land creates a significant rating burden on the Māori owners who often do not have the ability or desire to make economic use of the land. Often this is due to the nature of the ownership or it is isolated and marginal in quality.

The objective of the policy is:

- To recognise situations where there is no occupier, or no economic or financial benefit is derived from the land.
- Where part only of a block is occupied or used, to grant remission for the portion of land not occupied or used.
- To encourage owners or trustees to use or develop the land.
- Any other matter in accordance with schedule 11 of the Local Government Act 2002.

Conditions or Criteria

The land must be Māori or Moriori freehold land (as defined in the Local Government (Rating) Act 2002) or the land is general land that ceased to be Māori land under Part 1 of the Māori Affairs Amendment Act 1967 which does not produce any income.

The land or portion of the land must not be “used”. This includes leasing the land, residing on the land, maintaining livestock on the land, growing exotic forest for future harvesting, using the land for storage or in any other way. Land that is maintained to reduce fire risk, or land that is unfenced and grazed by wandering stock for no income by the owners is not “used”.

In order to encourage the development of the land, the rating unit may be apportioned into used and non-used portions and the rates will be remitted on the percentage of non- used land. Any occupied dwellings, or activities using the land for commercial or agricultural purposes, will be rated the general and targeted rates per separately used or inhabited parts of a rating unit.

To be considered for rates remission under this policy, the owner or ratepayer must apply for rates remission under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete relevant statutory declarations as may be required by Council.

However, if the owners of an unoccupied block cannot be found, the Council may apply a remission without the need for a request.

If the circumstances of a ratepayer who has been granted a remission under this policy changes, the ratepayer must inform Council within 30 days. The change in circumstances may mean that the rating unit or part of the rating unit, is no longer eligible for a remission under this policy in future rating years.

All land that is approved for remission under this policy, will be reviewed on a yearly basis to decide if the remission is still relevant for the following rating year.

To view the full policy for Rates Remission on Māori or Moriori Freehold Land, this is available on request from the CI Council Office, 13 Waitangi Tuku Road, or available on our website here:

<https://www.cic.govt.nz/documents/chatham-islands-council-rates-remission-policy-on-maori-and-moriori-freehold-land/>

Delegations

Decisions on remission of rates (partly or whole) under this policy will be decided by Council on a case by case basis.

Map

Performance, Audit & Risk Committee

5.2 Māori Freehold Land Rates Remission Application

Date of meeting	6 November 2023
Agenda item number	5.2
Author/s	Mereraina Hemara, Finance Technical Lead

Purpose

To present to the Performance, Audit & Risk Committee the rates remission application for Māori Freehold Land owned by Joshua Patrick Thomas.

Recommendations

That the Performance, Audit & Risk Committee;

1. Receive the application
2. Approve the rates remission status for the rating year 24/25
3. Remit the rates owing for the rating year 24/25 on 1 July 2024

Key Comments:

Property Description - PLT 1 DP 5802 MATARAE 4 PT NO 4

RU295 - 25340/252.00

615 Waitangi Wharf Owenga Road, Chatham Islands 8942

Rates Levied for 23/24 - \$721.12 (for estimation purposes only)

- Land is unoccupied (Last occupant moved his house from this property in 2022, aerial map view provided is from 2016)
- The owner does not have the means or the desire to make economic use of the land.

Accounts

Subject: RE: Remission of rates

From: Judeen Whaitiri <jossandjudeen@hotmail.com>

Sent: Monday, 2 October 2023 2:28 PM

To: info@cic.govt.nz

Subject: Fw: Remission of rates

Joshua Patrick Thomas
PO Box 6
Waitangi
Chatham Islands 8942

Kia ora Chatham Islands Council.

Re Property Location: 615 Waitangi Wharf Owenga Road, Waitangi, Chatham Islands.

Valuation Number 25340/252.00

I would like to apply for a Rates Remission for the above mentioned land, on the following grounds.

- The above mentioned land is Māori Freehold Land (MFL).
- I am the sole owner of this MFL property.
- The owner does not have the means or the desire to make economic use of the land creating a significant rating burden on the Māori owner.
- The land has special significance as a historical site.

Thank you for your consideration of this application for remission.

Ngā mihi
Joshua Thomas

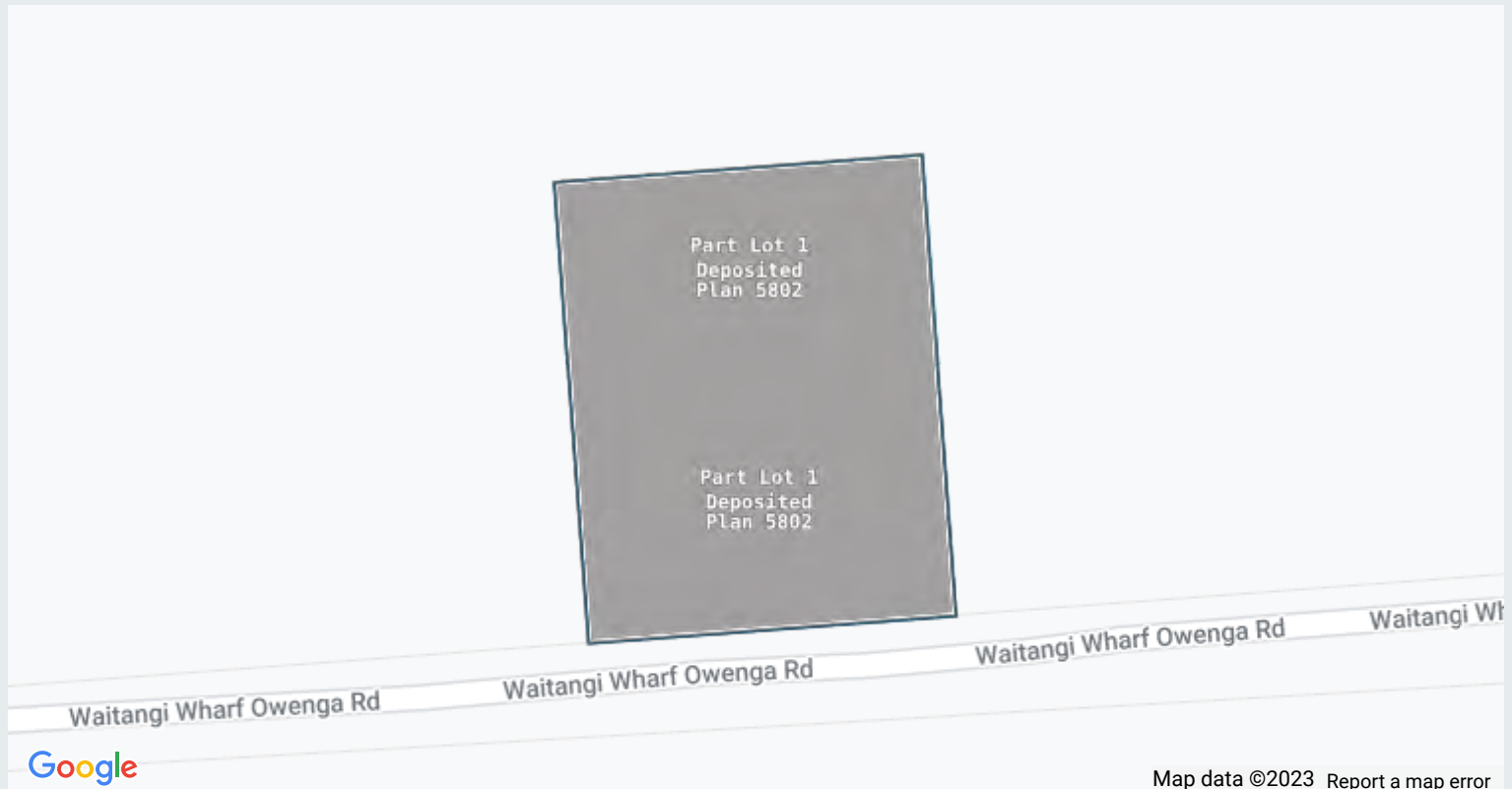
Block Name: Part Lot 1 Deposited Plan 5802

Block ID: 253791
District: Te Waipounamu
Title Order Type:
Title Order Reference:
Date Of Title Order:
Land Status: Māori Freehold Land

Plan No: DP 5802
LINZ title reference: WN608/199
Total Area(ha): 0.8094
Total Shares: 1
Allocated owners: 1

Map:

Parcel ID(s): 4106782





Q Results 🖨️ ✕

List **Details**

615 WAITANGI WHARF OWENGA ROAD, CHATHAM ISLAND, CHATHAM ISLANDS TERRITORY

Property Details ▼

Territorial Local Authority: Chatham Islands Territory	Land District: Wellington
Reference: WN608/199 (Freehold)	Document Type: Certificate of Title
Date Issued: 01 Apr 1954 (Status: Live)	Title Land Area: 8094 m2
Legal Description: Part Lot 1 Deposited Plan 5802	Valuation Reference: 25340/25200

Parcel

ID: 4106782	Area: 8229 m2
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Owners ▼

JOSHUA PATRICK THOMAS
Reference: WN608/199

Valuation Reference 25340 25200		Computer Codes extns. 0 change L indic. 111000				Date of Revision 01/09/2021	Date form printed 12/03/2022
Special Values VI 5000 LV 90000 CV 95000 Trees		Nature of Improvements OI				Occupier (within the meaning of the Rating Act) Thomas Joshua Patrick	
		Rateable NOT APPLICABLE				P O Box 6 Waitangi Chatham Islands 8015	
SQ METRES 8094		Address of Property/Situation 0 Waitangi Wharf Owenga RD				Name of District CHATHAM ISLANDS	
<p>The sequence of data here is: Owner (if other than Occupier), Special Rating Area Information (If any), Description of Property.</p> <p>RECORD UPDATED: Date: 12/03/2022 Time: 01:02:21</p> <p>REGION: 51 Chathams WARD: 1 Chatham Islands</p> <p>PT LOT 1 D P 5802 MATARAE 4 PT NO 4</p> <p>CAT ZN US UNT SUB G/P AGE CD CS SITE FLR CERTIFICATE OF TITLE LV 1A 29 1 0 0 0 0 0 0 0 WN/608 /199 00/0000/0000</p> <p>REASON: QV ... General Revaluation</p>							

PUBLIC EXCLUDED

PARC