

## Finance, Performance and Risk Committee Meeting – 26 February 2026

 <p><b>WHAKATĀNE</b> District Council <i>Kia Whakatāne au i ahau</i></p>	Details of Meeting:	<b>WHAKATĀNE FINANCE, PERFORMANCE AND RISK COMMITTEE MEETING HELD IN ROOM TŌTARA, COMMERCE STREET, WHAKATĀNE, ON THURSDAY, 26 FEBRUARY 2026, COMMENCING AT 9:05 AM.</b>
	Present:	Mayor N Tánczos, Chairperson L Immink, Councillors T Boynton, G Dennis, C Hamill, A Iles, J Morgan-Ranui, W James, T O'Brien, and M Whitaker
	In Attendance:	S Perdia (Chief Executive), D Bewley (GM Planning, Regulatory and Infrastructure), P Davidson (Chief Financial Officer), A Pickles (GM Community Experience), H Patrick (Kaihautu – Strategic Māori Partnerships and GM Commercial), E Hatch (GM People and Partnerships), D De Klerk (Manager Health, Safety and Wellbeing), B Elliott (Manager Digital Services), S Ellis (Team Leader Strategy), S Stewart (Manager Strategy and Policy), H Madden (Strategic Policy Analyst), J Caverhill (Manager External Reporting) N Johansson (Transition Director), J Finlay (Manager Assets and Capital Delivery), N Yeates (Team Leader Water and Wastewater Treatment), L Taylor (Manager Communications and Engagement), K Boreham (Principal Advisor – Executive Office), and S Duffy (Senior Governance Support Advisor) <i>Via Teams:</i> L Woolsey (GM Strategy and Growth)
	Visitors:	BOPRC Representatives (Councillors S McCorkindale, M Karetai, and M Campbell, and C Ingle and M Taylor) L Stewart (Programme Manager)
	Apologies:	Deputy Mayor Jukes (on Council business)

### KARAKIA

Chairperson Immink formally opened the Committee meeting at 9:00 am with a Karakia and welcomed staff and members of the public.

### 1 MEETING NOTICES

The Chairperson shared meeting notices on live streaming and health and safety.

### 2 APOLOGIES

Moved Councillor Iles / Seconded Councillor James

#### RESOLVED

THAT the Finance, Performance and Risk Committee **accept** the apology from Deputy Mayor Jukes (on council business).

#### CARRIED

### 3 ACKNOWLEDGEMENTS / TRIBUTES

Mataatua Kapa Haka Regionals were being held in Whakatāne on 27-28 February 2026. International woman's day would be celebrated on 8 March 2026.

### 4 PUBLIC PARTICIPATION

#### 4.1 Public Forum

Nil

#### 4.2 Deputation

Refer to page 10 of the agenda and pages 10a-j of the tabled items.

The Bay of Plenty Regional Council (BOPRC) were seeking feedback from Council on their on their draft Annual Plan and the three amendments to their Long Term Plan. They requested input into community future needs and also suggested levels of investment.

Councillors M Karetai and S McCorkindale spoke to the tabled PowerPoint Presentation, and the following topics were covered:

- Operating environment
- BOPRC Draft Annual Plan 2026/27 activities
- Overview of their proposed consultation
- Draft proposed consultation topics

Mr Ingle (GM Integrated Catchments) and Mr Taylor (GM Corporate) answered questions put forward by WDC Councillors including the status of the floodwall project, and drainage within the Rangitikei. Information would be provided regarding:

- i) an initial query to BOPRC regarding silt built up within the Awakaponga Channel.
- ii) debt levels of the two river schemes and the percentage of rates required to service that debt.

### 5 CONFLICTS OF INTEREST

Nil.

### 6 ACTION ITEMS

Refer to page 11 of the agenda and page 11a of the tabled items.

The Chairperson referenced the tabled action sheet which indicated the completed actions from the previous *Finance and Performance* and *Risk and Assurance* Committees.

**Attendance:**

The Bay of Plenty representatives left the meeting at 10:10 am.

**Adjournment:** The meeting adjourned at 10:10 am and recommenced at 10:30 am.

**Attendance:**

Councillor O'Brien left the meeting at 10:30 am.

GM Community Experience, the Transition Director, and the Manager Health and Safety entered the meeting at 10:30 am.

## 7 REPORTS

### 7.1 Health, Safety and Wellbeing Report

Refer to pages 12-20 of the agenda.

**Attendance:**

Councillor James entered the meeting at 10:32 am and Councillor Iles entered at 10:33 am. The Team Leader Strategy and the Manager Strategy and Policy entered the meeting at 10:37 am.

Action: Confirmation on uptake of workplace refresher-first-aid courses.

In response to a query about the random drug testing, the meeting was advised that contractors were not included in the random testing. Instead, they undertook their own testing and required confirmation of a current Drug and Alcohol Policy as part of the pre-qualification process. The testing process was outlined, including that the oral test was able to detect impairment.

It was further noted that the random testing was only one component of the drug and alcohol policy and that Health and Safety staff were regularly on-site engaging with staff. As part of the current policy review, staff were investigating alternative options for testing of impairment.

Moved Councillor James / Seconded Member Lucioi

**RESOLVED:**

THAT the Finance, Performance, and Risk Committee **receive** the Health, Safety and Wellbeing report for Quarter 2 of 2025/2026.

**CARRIED**

**Attendance:** The Programme Manager joined the meeting online at 10:48 am.

### 7.2 Programme Enterprise – ERP Replacement Project Update

Refer to pages 21-38 of the agenda.

The Manager Digital Services spoke to the PowerPoint presentation, included in the agenda as Appendix A. The Customer Relationship Management (CRM) module, delivered on time and on budget, went live in November 2025. He noted that confirmation of dates regarding the rebranding of the Antenno mobile app was required prior to confirming dates for the public campaign, to ensure consistent terminology would be used throughout.

Action: Confirmation required whether service requests were 'closed' by Council when assigned to contractors, or whether they were 'closed' at completion of the work.

**Attendance:** Manager Communications and Engagement entered the meeting at 10:50 am.

The Programme Manager continued the presentation and advised of the following:

- Date correction: the Finance, Property and Rates (FPR) project commenced September 2025.
- In late January, the Project Team received, at no cost, the Proof of Concept for the design of the Finance modules that would meeting DIA requirements in relation to Three Water. She explained this was late in the process for a design decision however was comfortable the project was progressing well.
- The integration of Datascape with other Council systems was key and the risk of integration challenges was acknowledged.
- A realignment of contractual expectations meant improvements with the Datacom resourcing was expected.

- Commencement of the Regulatory project had been delayed ensuring the Finance, Property and Rates project was given the greatest opportunity to succeed. Significant reconciliations would be required if this project was not live by July 2026.
- The commitment to providing staff subject-matter-experts was acknowledged as key to the success to date.
- The budget was currently positioned well against the Business Case.

**Attendance:** Manager Assets and Capital Delivery, and the Team Leader Water and Wastewater Treatment entered the meeting at 11:07 am.

Moved Councillor Boynton / Seconded Councillor Hamill

**RESOLVED:**

1. THAT the Finance, Performance and Risk Committee **receive** the 'Programme Enterprise – ERP Replacement Project Update' report; and
2. THAT the Finance, Performance and Risk Committee **note** that re-phasing of Long Term Plan 2024-34 approved funding will be addressed through the Annual Plan 2026-27 budget process; and
3. THAT the Finance, Performance and Risk Committee **note** that the forecast shortfall in total implementation costs will be addressed through the Annual Plan 2026-27 budget process.

**CARRIED**

**Attendance:** The Programme Manager left the meeting at 11:09 am.

**7.3 Risk and Assurance Update Report**

Refer to pages 39-73 of the agenda.

Actions:

- Inclusion in the Work Plan - Insurance renewal and upgrade report.
- Changes within the Risk Management report are colour coded to highlight the new information.
- Clarification of the \$1M+ unanticipated costs regarding Risk 04. Impaired Māori Relations.

Moved Councillor Boynton / Seconded Councillor James

**RESOLVED:**

THAT the Finance, Performance and Risk Committee **receive** the Risk and Assurance Update Report.

**CARRIED**

**7.4 Long Term Plan Non-Financial Reporting, Quarter 2 2025/2026**

Refer to pages 74-105 of the agenda.

Previously, the Committee had received separate reporting on non-financial performance measures and the six-monthly Residents Satisfaction Survey. The Strategy Team Leader advised that this quarter, these have been brought together with the Residents

In response to a query about the readability of appendix 2, members were advised that the team were working on improved, consolidated, and easy-to-read reporting. A new reporting model would be presented at a future meeting.

Actions:

- Information was requested as to how consents were charged.
- To see trends, the Residents Survey Summary to include comparison of results to previous quarter.

Moved Councillor Iles / Seconded Councillor Hamill

**RESOLVED:**

THAT the Finance, Performance and Risk Committee **receive** the Long-Term Plan Non-Financial Performance Report for Quarter 2 2025/26.

**CARRIED**

**Attendance:** Manager Assets and Capital Delivery, and the Team Leader Water and Wastewater Treatment left the meeting at 11:43 am.

**7.5 Organisation Performance Report – Quarter 1 and Quarter 2 2025/2026**

Refer to pages 106-145 of the agenda and pages 145a of the tabled items.

Team Leader Strategy tabled an update to the Appendix 2 Bar Chart ‘Top 8 Departments’ (page 136 of the agenda).

**Attendance:**

Councillor Iles left the meeting at 11:47 am and returned at 11:50 am.

Councillor O’Brien entered the meeting at 11:54 am.

Mayor Tánčzos left the meeting at 11:56 am and re-entered at 11:59 am.

The GM Strategy and Growth reported that the Commercial Property Programme was a large and broad piece of work. The way this programme was grouped in Business Plan included quite diverse activities. She gave the example that the Town Vision update was on hold, however the Local Growth Strategy would pick up elements of that work, and that policy was on track, disposals was behind schedule, and development Plans for Town Centre integrated into Floodwall project is slightly behind schedule. She explained that the Business Plan was heading into its fifth year and was a full spectrum of the work programme that the Executive Team used to monitor progress of delivery. It was also linked to the Annual Plan and Long Term Plan programmes, but it tracked each sub-activity with the activity groups according to delivery against milestones overtime.

Actions:

- Copy of the Business Plan to be sent to Elected Members.
- Elected Member upskilling regarding Waste Management, including regional waste strategy.

Moved Councillor Iles / Seconded Councillor Dennis

**RESOLVED:**

THAT the Finance, Performance and Risk Committee **receive** the Organisation Performance Reports for Quarter 1 and Quarter 2 2025/26.

**CARRIED**

**Attendance:**

Manager Strategy and Performance, and the Manager Digital Services left the meeting at 12:05 pm.

**7.6 Ratepayer Assistance Scheme**

Refer to pages 146-154 of the agenda.

Moved Councillor Whitaker / Seconded Councillor Iles

**Attendance:**

General Manager People & Partnerships left the meeting at 12:18 pm.

Manager Strategy and Performance and the General Manager People & Partnership entered the meeting at 12:21 pm.

**RESOLVED:**

1. THAT the Finance, Performance and Risk Committee **receive** the Ratepayer Assistance Scheme Report (RAS); and
2. THAT the Finance, Performance and Risk Committee **approves** in-principle support for establishment of the Ratepayer Assistance Scheme (RAS), subject to commitment from other key stakeholders (central government, Local Government Funding Agency and other local authorities), acceptable final development and due diligence
3. THAT the Finance, Performance and Risk Committee **approves** notification to the Minister for Local Government that assuming the RAS is established as envisioned, Whakatāne District Council intends to:
  - a. Make RAS products (which may include Rates Postponement, Deferred Development Contributions and potentially IMPACT (Investment for Modernising Properties and Community Transformation loans) available to its ratepayers by joining RAS as a member
  - b. Join RAS as a member requiring it to:
    - iii) Sign up to joint and several guarantee (based on the LGFA joint and several guarantee)
    - iv) Support ratepayer access to RAS products through for example links on the WDC website
    - v) Support information sharing arrangements between WDC and RAS
  - c. Consider making an equity investment in RAS in due course, noting that total equity is estimated to be \$30 million to \$35 million, the majority of which will come from the local government sector.
4. THAT the Finance, Performance and Risk Committee **note** that any commitment, beyond the notification of intent to the Minister of Local Government as outlined in resolution three is subject to final approval of Council upon further development of the RAS. This will include consideration of the relevant amount of equity required to be invested in the future and any consultation requirements that are needed for an equity investment consistent with that required on the establishment of the LGFA. For the avoidance of doubt the passing of resolution three does not commit WDC to any contribution of equity or other funding unless approved at a later date by Council.

**CARRIED**

**Adjournment:**

The meeting adjourned at 12:20 pm and recommenced at 12:50 pm.

**Attendance:**

The Chief Executive joined the meeting online at 12:50 pm.

The Legal Services advisor, and the Manager External Reporting entered the meeting at 12:50 pm.

Councillor Whitaker entered the meeting at 12:51 pm.

**7.7 Financial Reporting as at 31 December 2025**

Refer to pages 155-175 of the agenda.

The Chief Financial Officer walked through the report and terminology was explained. During discussions it was reiterated that Operational Performance was currently reporting better than budgeted.

**Attendance:**

Councillor James left the meeting at 12:59 pm and re-entered the meeting at 1:02 pm.

GM Strategy and Growth joined the meeting online at 1:09 pm.

Manager External Reporting explained various Treasury terminologies.

Action:

- Provide more information/clarification on balancing the deficit.
- Extend invitation to PWC to step through the preparation of the Treasury report.

Moved Councillor Hamill / Seconded Member Luciola

**RESOLVED:**

THAT the Financial Performance and Risk Committee **receive** the Financial Reporting as at 31 December 2025 report.

**CARRIED**

## 7.8 Local Waters Done Well Update

Refer to pages 176-2345 of the agenda.

The Transition Director introduced the report and answered questions of clarification.

The Chief Executive explained the rationale of 'business as usual' components being reported to the Project and Services Committee, and the CCO Internal Business Unit aspects to this Committee.

**Attendance:**

General Manager People & Partnerships left the meeting at 1:31 pm.

Councillor Boynton left the meeting at 1:40 pm and re-entered the meeting at 1:43 pm.

The project team members were acknowledged for their work completed to date.

Moved Councillor Iles / Seconded Councillor O'Brien

**RESOLVED:**

1. THAT the Finance, Performance and Risk Committee **receive** the Local Waters Done Well Update report; and
2. THAT the Finance, Performance and Risk Committee **receive** the update on developments toward and Internal Business Unit (IBU) for water services commencing 1 July 2027; and
3. THAT the Finance, Performance and Risk Committee **receive** the update on developments in the investigation of a multi-council WSCCO between Kawerau District Council, Ōpōtiki District Council, Rotorua Lakes District Council and Whakatāne District Council; and
4. THAT the Finance, Performance and Risk Committee **note** the intent to develop a strategic and financial business case to support Council's decision making regarding a multi-council WSCCO, expected early 2027, with an earliest implementation date of 1 July 2028; and
5. THAT the Finance, Performance and Risk Committee **note** the requirement for public consultation of a multi-council WSCCO, if agreed as the preferred future delivery model, in September/October 2026, in order to obtain public feedback for consideration by the time a final decision needs to be made early 2027; and
6. THAT the Finance, Performance and Risk Committee **note** the requirement as per the Local Government Act 2025 (Water Services) for public consultation on a Water Services Strategy, including a summary of major issues prior to the implementation of an IBU on the 1 July 2027; and
7. THAT the Finance, Performance and Risk Committee **direct** staff to prepare a draft Water Services Strategy, based on the Water Services Delivery Plan, for Council consideration alongside the WDCs work on a Long Term Plan Strategy and Finance Strategy.

**CARRIED**

## 8 RESOLUTION TO EXCLUDE THE PUBLIC

Refer to pages 234-235 of the agenda.

Moved: Councillor James / Seconded Councillor Hamill

### RESOLVED:

THAT the Finance, Performance and Risk Committee **agree** to exclude the public from the following part(s) of the proceedings of this meeting, namely:

1. Legal Proceedings Update Report – February 2026

This resolution is made in accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be).

Item number and General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for excluding the public	Plain English reason for passing this resolution
<b>Item 1:</b> Legal Proceedings Update Report – February 2026	S7(2)(a) To protect the privacy of natural persons, including that of deceased natural persons  s7(2)(g) Maintain legal professional privilege	s48(1)(a) The public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7	It is necessary to exclude the public to protect individuals referred to within the report.  This report contains legal advice that should remain confidential between the Council and its legal advisors.

### CARRIED

The meeting returned to the public section at 2:25 pm.

The Chairperson restated the following resolutions from the Public Excluded section of the meeting:

#### Legal Proceedings Report – February 2026

1. THAT the Finance, Performance and Risk Committee **received** the Legal Proceedings Update - February 2026 report; and
2. THAT the Finance, Performance and Risk Committee **confirmed** the report is to remain in Public Excluded.

Chairperson Immink was acknowledged for a well-chaired meeting.

The meeting closed at 2:27 pm with a Karakia by Chairperson Immink.

Confirmed at the meeting dated:
CHAIRPERSON

You Tube – [Finance, Performance and Risk Committee Meeting 26 February 2026](#)

Unconfirmed