

Wai Hononga Water Services Limited Board of Directors

BOARD PACK

for

Wai Hononga Water Services Limited | Board Meeting | 25
May 2026

Monday, 25 May 2026

10:00 am (NZST)

Held at:

NPDC

84 Liardet Street, New Plymouth Central, New Plymouth, New Zealand

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AGENDA

WAI HONONGA WATER SERVICES LIMITED | BOARD MEETING | 25 MAY 2026

Name:	Wai Hononga Water Services Limited Board of Directors
Date:	Monday, 25 May 2026
Time:	10:00 am to 3:00 pm (NZST)
Location:	NPDC, 84 Liardet Street, New Plymouth Central, New Plymouth, New Zealand
Board Members:	Joshua Hitchcock, Kim Skelton, Onno Mulder, Sara Brownlie
Attendees:	Amanda Horgan, Courtney Crowther, Mark Hall, Michael Ann Raymer, Neil Holdom, Pete George, Suz Kuru

1. Public Session: Welcome and Apologies

1.1 Agenda

Supporting Documents:

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2. Opening Karakia

2.1 Opening Karakia

Supporting Documents:

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3. Interests Register

3.1 Interests Register

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4. Minutes of the public section of the board meeting of 16 April 2026

4.1 Minutes of the public section of the board meeting of 16 April 2026

Supporting Documents:

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5. Chief Executive's Report

5.1 Chief Executive's Report

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6. AFRC Update

6.1 AFRC Update

Supporting Documents:

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7. LGOIMA Policy and Process

7.1 LGOIMA Policy and Process

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8. Policy Framework

8.1 Policy Framework

Supporting Documents:

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9. Public Excluded Session: Minutes of the public excluded session of the board meeting of 16 April 26

9.1 Minutes of the public excluded session of the board meeting of 16 April 26

Supporting Documents:

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10. AFR Committee Update

11. PSC Committee Update

12. Establishment Plan Update

13. Due Diligence Update

13.1 Due Diligence Update

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13.2 Appendix 1 - Due Diligence Plan

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13.3 Appendix 2 - Draft Discussion Note

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14. Actions

14.1 Actions

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15. Any further business

16. Closing Karakia

16.1 Closing Karakia

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17. Close of meeting

17.1 Close of meeting

Next meeting: No date for the next meeting has been set.

Wai Hononga Water Services Limited | Board Meeting | 25 May 2026

Venue	Plymouth Room NPDC Civic Centre, 84 Liardet Street and Teams	
Time	10am to 2pm	

Public Session

Item Number	Meeting Administration	Lead	Action Sought	Format
1	Welcome and apologies	Chair	For noting	Verbal
2	Opening Karakia	At the invitation of the Chair	None	Attached
3	Interests register	Chair	For noting and updating	Attached
4	Minutes of the public section of the previous board meeting of 16 April 2026	Chair	For approval	Attached
Item Number	Items for Information, Discussion and Approval	Lead	Action Sought	Format
5	Chief Executive's report	Chief Executive	For discussion and noting	Attached
6	AFRC update	Sara Brownlie and Mark Hall	For discussion, noting and approval	Attached
7	LGOIMA Policy and Process	Amanda Horgan	For discussion, noting and approval	Attached
8	Policy Framework	Neil Holdom	For discussion, noting and approval	Attached

Close of Public Session

Public Excluded Session

The following items are confidential subject to Part 2 of the Local Government Official Information and Meetings Act 1987 (the LGOIMA)

Item Number	Meeting Administration	Lead	Action Sought	Format	Particular Interests Protected (refer overleaf) under the LGOIMA
9	Minutes of the public excluded section of the previous board meeting of 16 April 2026	Chair	For approval	Attached	Section 7(2)(f)(i), (ii), (h), (i) and (j)
Item Number	Items for Information, Discussion and Approval	Lead	Action Sought	Format	Particular Interests Protected (refer overleaf) under the LGOIMA
10	Workstream Q&A	Chief Executive and Workstream Leads		Verbal	
11	AFR Committee Update (public excluded items) - Please refer to committee papers - Debt and Risk	Sara Brownlie and Mark Hall	For discussion and noting	Verbal	Section 7(2)(f)(i), (ii), (h), (i) and (j)
12	PSC Committee Update (public excluded items)	Onno Mulder	For discussion and noting	Verbal	Section 7(2)(f)(i), (ii), (h), (i) and (j)
13	Establishment plan update	Pete George	For discussion and noting	Attached	Section 7(2)(f)(i), (ii), (h), (i) and (j)
14	Due Diligence Update	Suz Kuru	For noting	Attached	Section 7(2)(f)(i), (ii), (h), (i) and (j)
15	Actions	Chair	For discussion and updating	Attached	Section 7(2)(f)(i), (ii), (h), (i) and (j)
16	Any further business	Chair	For discussion and noting as applicable	Verbal	Section 7(2)(f)(i), (ii), (h), (i) and (j)
Closing Karakia and close of meeting					

Local Government Official Information and Meetings Act 1987 Section 7(2)	
Subject to sections 6, 8 , and 17 , this section applies if, and only if, the withholding of the information is necessary to—	
(a)	protect the privacy of natural persons, including that of deceased natural persons; or
(b)	protect information where the making available of the information—
	(i) would disclose a trade secret; or
(ba)	(ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information; or
	in the case only of an application for a resource consent, or water conservation order, or a requirement for a designation or heritage order, under the Resource Management Act 1991 , to avoid serious offence to tikanga Maori, or to avoid the disclosure of the location of waahi tapu; or
(c)	protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information—
	(i) would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied; or
	(ii) would be likely otherwise to damage the public interest; or
(d)	avoid prejudice to measures protecting the health or safety of members of the public; or
(e)	avoid prejudice to measures that prevent or mitigate material loss to members of the public; or
(f)	maintain the effective conduct of public affairs through—
	(i) the free and frank expression of opinions by or between or to members or officers or employees of any local authority in the course of their duty;
or	
	(ii) the protection of such members, officers, employees, and persons from improper pressure or harassment; or
(g)	maintain legal professional privilege; or
(h)	enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities; or
(i)	enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations); or
(j)	prevent the disclosure or use of official information for improper gain or improper advantage.

Opening Karakia

Kia uru uru mai a hau-ora
A hau-kaha, a hau-maia,
Ki runga, ki raro, ki roto, ki waho,
Rire rire hau Paimārire!

*To join this way the vitality of wellness, of strength, of courage
Bind it spiritual above, physical below,
Spiritual inside and physical outside
By our breath of Goodness and Peace*

Wai Hononga Water Services Limited Declarations of Interest Register

Current as of 19 March 2026

Please inform Board Secretary of any changes

Name of Member	Interest Being Declared	Nature of Interest/Transaction (includes positional or transactional interests eg. funding agreements, proposals and other relationships)
Sara Brownlie	Fargher Woods Ltd	Recipient of directors' fees for Sara Brownlie as Chair of WSCCO Director and Shareholder of Fargher Woods Ltd
	Fargher Woods Trust 1 & 2	Settlor of Fargher Woods Trust 1 & 2 and Beneficiary of Fargher Woods Trust 1 – no conflict
	Catalyst.net Ltd	Director of IT software and services company – no current conflict
	Catalyst Cloud Ltd	Sister company to Catalyst.net Ltd so related interests – no current conflict
	Upper Hutt City Council	Previous Independent Member for the Risk and Assurance Committee 2020-2025 – no conflict anticipated but potential relationships in local government sector which could arise – will be monitored
	Enable NZ	Director of Crown Subsidiary to Health NZ providing disability equipment and services – no current conflict
	Human Rights Commission	Part-time contract CFO – no current conflict
	Education NZ	Director of Crown Entity – no conflict anticipated but potential relationships across the international education provider sector
	Tiaki Wai	Part-time contract financial advisor to Wellington region

		water services entity – potential collaboration partner and potential relationships in infrastructure and water sector
	Porirua City Council	Contract financial training to Councillors – no conflict anticipated
	REANNZ	Director of Crown Entity providing fibre network and compute services – no conflict anticipated but potential relationships across crown research and tertiary institute sector
	Department of Internal Affairs	Ex contractor implementing finance and payroll systems - no conflict anticipated but potential relationships within DIA and NTU which could cross over
	Treasury, Public Service Commission and DPMC	Ex employee as CFO for central agencies - no conflict anticipated but potential for relationships to monitor
	Director Indemnity and Insurance cover	Wai Hononga Water Services Limited - procures Director Indemnity and Insurance cover
Onno Mulder	EA Networks	CEO of EA Networks – No conflicts
	Mulder Consultants Limited	Recipient of director fees for Onno Mulder as Director of Wai Hononga Water Services Limited Director and Shareholder of Mulder Consultants Limited.
	VFM Family Trust	Family trust – no conflict
	Ex CEO of Citycare Limited – resigned November 2020	Citycare provides maintenance services to NPDC for 3 Waters maintenance – no conflict as no involvement with Citycare since November 2020.
	Director Indemnity and Insurance cover	Wai Hononga Water Services Limited - procures Director Indemnity and Insurance cover
Joshua Hitchcock	Te Kotahitanga o Te Atiawa, Pouwhakahaere / Interim CEO	Te Atiawa (Taranaki) post settlement governance entity – ongoing relationship with NPDC

	Venture Taranaki Trust, Deputy Chair	CCO of NPDC, no current conflict.
	Ka Uruora Aotearoa Trustee Limited, Director	National Iwi collaborative housing support entity, no current conflict.
	Ka Uruora Trustee Limited, Director	Taranaki based Iwi collaborative housing support entity, no current conflict.
	Ngāmotu District Growth Advisory Panel, Member	Advisory panel to NPDC on development matters including district plan and development contributions.
	Director Indemnity and Insurance cover	Wai Hononga Water Services Limited - procures Director Indemnity and Insurance cover
Kim Skelton	Trustee, Te Kotahitanga o Te Atiawa Trust	Te Atiawa (Taranaki) Iwi post settlement governance entity – ongoing relationship with NPDC
	Director, Te Atiawa Iwi Corporate Trustee Ltd	Charitable entity for Te Atiawa (Taranaki) – potential relationship with NPDC for charitable projects
	Director, Te Atiawa Iwi Holdings Management Limited	Commercial investment, property ownership and property development in Taranaki/NZ – anticipated conflict for NPDC consent applications and developments requiring Wai Hononga Water Services Limited services.
	Director, Te Atiawa (Taranaki) Holdings Limited	Fisheries asset holding company – no conflict anticipated
	Alternate Director, Te Ohu Kaimoana Maori Trustee Limited	National Maori fisheries settlement entity – no conflict anticipated
	Chair, Te Rau o Rongo Charitable Trust	Recipient of NPDC grant funding for environmental education
	Director and shareholder, Solas Consulting Ltd	Recipient of Wai Hononga Water Services Limited directors' fees for Kim Skelton
	Director Indemnity and Insurance cover	Wai Hononga Water Services Limited - procures Director Indemnity and Insurance cover

Neil Holdom	Principal, TX1 Insight	Management Consultancy, undertaking work in the energy sector. No conflicts.
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Minutes**

Board meeting	Public session
Date	16 April 2026
Venue	Plymouth Room, NPDC Civic Centre, 84 Liardet Street and Teams
Time	10.02am

Attendance		
Board of Directors	Management	Guests
Michael Sage (Chair) Onno Mulder (via Teams) Kim Skelton (via Teams) Joshua Hitchcock (via Teams) Sara Brownlie (via Teams)	Neil Holdom (Establishment Chief Executive) Mark Hall (Establishment Team Strategic and Te Tiriti Partnership Director) Pete George (Establishment Team – Establishment Director) Michael Ann Raymer (Establishment Team – Secretariat) Suz Kuru (Juno Legal/Establishment Team) Carol Malpas (NPDC – Manager, People and Wellbeing) Courtney Crowther (Business Analyst/Establishment Team – Finance Business Analysis Lead) Nicolette West (Establishment Team – Strategy and Policy Lead) Yin Shan Welton (Establishment Team – Change and Engagement Lead) Nancy Powers (Establishment Team - Services Lead) Tiffany Radich (Establishment Team - Finance Lead) Amanda Strong (Juno Legal – Governance Advisor)	Max Brough (Mayor of New Plymouth District) Sarah Downs (Council Observer) Members of the public

Item 1	Opening of Meeting
1.1, 1.2 and 1.3	- The Chair welcomed all to the meeting of the board of directors of Wai Hononga Water Services Limited (the Company) with special mention of the Mayor and the two members of the public present at that time, noted that there was a quorum present and declared the meeting open. - The Chair noted no apologies had been received. - Joshua Hitchcock delivered a karakia. The Chair noted that this meeting is open to the public, as required under the Local Government Official Information and Meetings Act 1987 (LGOIMA) which applies to water organisations such as the Company, which have been established pursuant to the Local Government (Water Services) Act 2025. However, there are some agenda items which are required to be discussed in confidence by the board, in order to protect,

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	for instance, the privacy of individual staff members or commercially sensitive information. The agenda for this meeting is therefore in two parts – the first part deals with items that can be discussed in public and the second deals with items which need to be discussed with the public excluded.
1.4	Disclosure of Interests The Chair asked each of the directors and Neil Holdom if the Company's Directors and Senior Management Interests Register (the Register) needed to be updated in any way (additional disclosures or modification of any existing disclosure). No such updates were raised.
1.5	Minutes of the Public Section of the Board Meetings on 17 and 27 March 2026 The following matters were noted for amendment in the draft minutes for the public session of the 17 March 2026 board meeting: - The section on the development of core policies should record that management are to develop a policy framework for the Company to be adopted by the board, which is to be presented to the board in its May meeting, with the policies themselves to be developed in the following 16 month period on a risk based approach. - In the section discussing board committees, there was mention of the committees meeting every two months. The minutes should note that the frequency of committee meetings will be determined by the committees themselves. - The three first points under item 2.9 need to be checked and amended if necessary to accurately reflect the board's discussion, in particular, in relation to the commentary around there being minimal risk at present. - The point under item 2.5 regarding use of LGFA funding should be clarified to provide that management are to investigate the possibility of LGFA funding to cover establishment costs; with management to report back to the board. - Include in item 2.8 the resolution that the board will write to Iwi to thank them for the gift of the Company's name. The board unanimously approved the minutes for the board meetings on 17 March 2026 (with the above amendments) and 27 March 2026.
Item 2	Public Agenda
2.1	Risk Update Neil Holdom explained that the key risks around capability will be discussed in the Chief Executive's Report, and there is nothing in the risk register of significance otherwise. The board noted that detail on risks and status updates in terms of mitigations and residual risk will be worked through by the Audit, Finance and Risk Committee (AFRC), however, the changes in the risk register should be provided to the board every meeting, rather than the entire risk register (Action: Neil Holdom). Neil Holdom also explained that the risk register is shared with NPDC as there are a number of overlapping risks.
2.2	Chief Executive's Report Neil Holdom spoke to the Chief Executive's Report (included in the board papers for this meeting) and provided a summary of the key points as follows: The overall status of the establishment process for the Company is Amber; the reason for it not being Green is that the Company has not yet completed the on-boarding of all of the resources needed to undertake the work streams identified in the Establishment Plan (although this on-boarding process is expected to be completed shortly).

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	• Council's Statement of Expectations for the Company (SoE) is sitting with NPDC for some further amendments (after which the Company will be invited to provide its feedback) and is due to be submitted to Council for formal adoption on 30 April. • Work is underway on the Company's identity and brand. • Cashflow forecasting for the Company's establishment costs has been advanced and a bank account has been set up for the Company. • The first two draft Company policies form part of the agenda for today's board meeting. • Work on the Te Tiriti partnership strategy is still being refined, and management will review a proposal for resourcing this work stream with the board (Action: Mark Hall). • Work to scope service level agreements for the provision of services to the Company by NPDC is being progressed. • Russell McVeagh have been engaged by the Company to manage the legal due diligence process and to advise on the transfer agreement. The board discussed the following points. • The alignment of the development of the Water Services Strategy (the WSS) with NPDC's long term planning process: Neil Holdom advised the timing of the required development of the WSS runs to the same time timeframe as NPDC's long term planning process. Regarding the development of service level agreements, these will need to articulate the payments that will be made by the Company to NPDC for those services, including overhead allocations to enable the Company to meet its information disclosure obligations. There needs to be alignment between the Company and NPDC on all details so that the two 10 year financial forecasts align and there is clarity on the way the two organisations will interact. A high quality draft of the plans will be completed by December 2026, following which there will be a public consultation and refinement process, including in relation to pricing for both water and wastewater. The plans must be signed off by 30 June 2027. The board noted that the work coming out of engagement with NPDC on the above will be important to inform the requirements to be included in the transfer agreement. In addition, the Company's Significance and Engagement Policy will need to be in place prior to public consultation. Neil Holdom advised that management intend to have a draft of the Significance and Engagement Policy ready for board approval by December 2026. • Engagement with Council Finance Team: Neil Holdom commented that two people from the NPDC finance team have been nominated as the Company's touch points with an associated structure so it is clear to all who is doing what with the goal being that both organisations will meet their regulatory obligations and that financial forecasting is completed early to allow for refinement post public consultation. • SoE: Neil Holdom advised that board feedback on the SoE was provided to the oversight group, with a revised draft then being presented to Te Huanga Taumatua, NPDC's co-governance committee, with some amendments flowing from that. The draft SoE is now sitting with NPDC management and there may be some further refinements relating to alignment around code of conduct and the detail required in six monthly reporting relating to environmental and sustainability matters. The SoE will come back to the board once a final draft becomes available for feedback. • Resourcing: In response to whether the initiatives taken for additional resourcing will provide the resourcing necessary, Neil Holdom commented that there is still some risk. Some secondments are due to expire in June 2026 and, if they are not renewed, it may be necessary to go to market. This is one of the reasons the project is rated Amber, as this is one of the most material risks. The board expressed that the board is there to support, and flagging any problems early will mean the board can do whatever is necessary to ensure sufficient resource is in place. In addition, the result of the peer review of the Establishment Plan should be received by the end of April 2026 and that may cast further light on resourcing needs.
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- **Finance and Funding:** Sara Brownlie expressed her appreciation to the team on the work that has been undertaken and noted she was able to engage with Mark Hall and Tiffany Radich during the past month. In addition, AFRC is to receive/consider information relevant to the Company's projected cash flow movements, which will help guide the preparation of the transfer agreement. AFRC will then report to the board on the same (**Action: Mark Hall and Sara Brownlie**). The board noted that Mark Hall and his team working with AFRC is important, with the goal being to make sure an accurate picture of establishment costs is available to factor into the Company's financial model, while acknowledging this is a forecasting exercise.

Services and Operations Workstream Report

Nancy Powers spoke to the report. Nancy Powers explained that she has been working with the rest of NPDC to better understand how various areas of NPDC work with the current Three Waters team and has been using the learnings to inform the agreements that will ensure the Company's staff will have the tools, systems and support they need to operate from 1 July 2027. Nancy Powers advised that there are 19 separate NPDC groups or teams that interact with the Three Waters team, and 16 NPDC teams that provide services to the Three Waters team, with another 5 teams that have shared interests; those numbers do not include stormwater at this stage. Five scopes have been received from NPDC teams to date, which have been shared with the Three Waters team to ensure there is alignment on what is being provided.

The board noted that in essence, the goal from Nancy Powers' work is to ensure that on 1 July 2027, at the latest, the Company is able to operate efficiently, discharge all of its legal obligations and operate efficiently. The apparatus needed for that will come from things/people that will transfer to the Company from NDPC and any other resource that needs to be procured. This is an important part of the due diligence, as a precursor to the preparation of the transfer agreement.

In response to a question from the board, Nancy Powers commented that responsibility for the creation of **bylaws** will remain with NPDC, with NPDC issuing **warrants** to officers of the Company, for the enforcement of relevant bylaws. NPDC has confirmed that its staff are still able to use their warrants under the Local Government Act 2002 currently, but that the warrants will have to transfer to staff under the Local Government (Water Services) Act 2025 within specified timeframes.

The board raised the **Regulatory Compliance Manual**, being in essence, the rule book that the Company needs to operate in accordance with and that this is something that has been discussed as potentially being able to be developed in collaboration with other water services companies as a shared cost item. Neil Holdom explained that Amy Quattlebaum, who is the acting manager of Three Waters is leading the work stream on this (also known as the Regulatory Roadmap). This presently encompasses all of the regulatory requirements that are specific to water services (but will be expanded to include other, more generic regulatory requirements). Amy Quattlebaum is working with Beca on incorporating the regulatory regime that is set out in the Commerce Commission's recent final determination. Neil Holdom shared that he has been in contact with Timaru Council, Stratford District Council and Angela Neeson from Watercare about sharing resources and external costs for development of the Regulatory Compliance Manual. Watercare have said they are open to sharing their documentation and information (they have developed their own portal). Water New Zealand is looking to potentially lead the development of a similar compliance tool. In the meantime, the team is focusing on documenting everything required for a standalone manual. Neil Holdom said that he is happy to arrange for Amy Quattlebaum to present to the board and that if the Company can collaborate and share costs with anyone else, it should, but that is a secondary objective to just getting it done.

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	The board asked for detail on full project plans and milestones to allow the board to see where this work fits within the wider programme of works and referred to the Gantt charts provided last meeting. There is also reference to a number of documents that have been created in connection with the Regulatory Compliance Manual and the board would like to see those being made available to the board, either through a board committee or as information for noting as this will help the directors to continue to monitor progress (Action: Neil Holdom). Neil Holdom noted that there is a high level of uncertainty because a lot of the work the team is doing was structured around onboarding staff on 1 July 2026. Because of this and the outcome of due diligence (which is pending) and the design of the transfer agreement (which is also pending) there are likely to be material changes to the current version of the Establishment Plan. These changes will be highlighted when the board receives the updated Gantt charts. The board also made the point that the style and format of the workstream reports do not give sufficient detail on what milestones are not being met and therefore where things are at in terms of the overall establishment plan and requested more specific detail, particularly on milestones and key risks (Action: Neil Holdom). Neil Holdom said that the team will work to develop a dashboard that flags where there is progress and/or risks or perceived barriers, so that the board has got clear visibility at a high level. The board noted that preparing a library of foundational documents, contracts and the like is something within the Governance Advisor's role. There is also a need to ensure we have got the most efficient way for the board to see key documents as they're evolving, in particular the Establishment Plan. Neil Holdom also explained once the peer review feedback is received, and while it will remain fluid, the team intend to roll that up into a report that is in more of a summary state for the board. Communication and Engagement Workstream Yin Shan Welton summarised that her work is still focused on staying engaged with the staff's minds and hearts, with a clear focus on where the change journey is for them and introducing them to supporting teams within NPDC. Yin Shan Welton also advised that she and Neil Holdom will continue with on-site meetings, to talk with the staff in person. The most important message for the staff is how we will keep them informed despite not having absolute clarity on the timeline. Neil Holdom and Yin Shan Welton are working on a comprehensive external communications plan with NPDC. The board noted they are keen to see the plan as it evolves, particularly in relation to getting information out into the public domain (Action: Neil Holdom). Neil Holdom noted that the Company's brand is in development and the Company's website is in draft; the goal is to build the basic collateral and determine when information needs to go out to the public. Management will work with the board on that but, at present, the public's primary point of contact remains NPDC. Management expect to bring materials to the board in this regard in May or June for approval which will frame up who we are and what we're about, but without creating an understanding that the public are to contact the Company rather than NPDC until the right time (Action: Neil Holdom). Neil Holdom explained the long period of water reform and the change in those by the current government has created change fatigue within the existing staff and some are considering offers from alternative employers. The board discussed and agreed that the board meeting the staff in person over breakfast or a barbeque or similar would provide a good opportunity for the board to explain what they are doing and for the staff to ask questions (Action: Neil Holdom). Neil Holdom is also to copy the board on communications going to the staff, so the board understand the context and tone of communications, along with a quick update on any in-person meetings (Action: Neil Holdom). The board expects they will
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	be in a position to make decisions in June 2026 on when staff are likely to transfer. The board also noted that the best thing for the personnel, including any critical personnel, is to give them certainty as soon as possible. Strategy and Policy Workstream Nicolette West provided a brief overview of the work programme. Nicolette West explained that work is progressing well on developing the policy framework, being a list of priority policies for the Company. The board discussed possibilities of what is to be used as a base for policies, including the potential for collaboration with other water services organisations. The team will engage with board committee chairs to discuss the preliminary list of policies and prioritisation prior to the May board meeting (Action: Nicolette West). Work is also progressing on compiling the information for the transfer agreement appendices and work is starting on compiling due diligence information. Te Tiriti Partnerships Workstream Mark Hall advised that there is a lot of work required in this space and there is a need for a dedicated resource. Mark Hall is to meet with Kim Skelton on 17 April, with a proposal to be brought to the People, Safety and Culture Committee (PSCC).
2.3	Finance Update Mark Hall spoke to the paper (included in the board papers for this board meeting) and briefly summarised the key points as follows. • The Water Service Delivery Plan included an allowance for establishment costs (the equivalent of 6% of operational expenses for five years, which amounts to \$9.3m). • The Water Service Delivery Plan anticipated establishment costs being incurred from FY26/27, so some establishment expenditure is being incurred earlier than anticipated. Current establishment costs to date as at February 2026 are \$498,755, with the team estimating that total costs will be around \$1.2m by the end of FY25/26. • The team is conscious of the need to provide the board with a budget for establishment costs, which is difficult to estimate at present as it will depend on what is included in the transfer agreement, service level agreements and what comes out of due diligence.
2.3	Delegations to the Chief Executive Policy and Procurement Policy Regarding the Delegations to the Chief Executive Policy, Sara Brownlie introduced the policy (included in the board papers for this board meeting) and explained that she has worked closely with the NPDC team and individual board members to fully debate the items in the policy and the associated risks, with the policy then being updated to reflect those discussions. The policy has been prepared in the context of the Company being in its establishment phase and it is recognised that the policy will continue to evolve as the Company changes. In particular, the policy will be reviewed annually, but earlier when there is a change to the Company's governance structure, a change in the chief executive, a change in legislation or where required in connection with any audit findings. Regarding the Procurement Policy, Sara Brownlie noted her appreciation of the work NPDC have put into creating a solid draft of the policy (included in the board papers for this board meeting). The level of contract monitoring (after contracts have been put in place) has been

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	enhanced from the NPDC draft to reflect government procurement rules and recent developments in best practice. The comments regarding review in relation to the Delegations to the Chief Executive Policy above equally apply to the Procurement Policy. The board resolved to: • adopt the Delegations to the Chief Executive Policy in the form included in the board papers; and • delegate authority to Sara Brownlie as chair of AFRC and Neil Holdom together to make any minor amendments to the policy, for example, relating to minor grammatical and formatting matters. The board resolved to: • adopt the Procurement Policy in the form included in the board papers; and • delegate authority to Sara Brownlie as chair of AFRC and Neil Holdom to together make any minor amendments to the policy, for example, relating to minor grammatical and formatting matters.
2.4	People, Safety and Culture Committee Terms of Reference Onno Mulder commented that the PSCC has worked together on the terms of reference (included in the papers for this board meeting). Onno Mulder further noted that the draft terms of reference reflect where the Company is at as an organisation and that it will need to be amended as the Company becomes operational with a full complement of staff. The board resolved to: • adopt the People, Safety and Culture Committee Terms of Reference in the form included in the board papers; and • delegate authority to Onno Mulder as chair of PSCC and Neil Holdom together to make any minor amendments to the policy, for example, relating to minor grammatical and formatting matters.
2.5	Audit, Finance and Risk Committee Terms of Reference Sara Brownlie commented that the AFRC has worked on the terms of reference (included in the papers for this board meeting) to ensure definition of the AFRC's role (with significant references to relevant legislation). The board resolved to: • adopt the Audit, Finance and Risk Committee Terms of Reference in the form included in the board papers; and • delegate authority to Sara Brownlie as chair of AFRC and Neil Holdom together to make any minor amendments to the policy, for example, relating to minor grammatical and formatting matters.
3.	General Business There was no other general business. The public session closed at 12.02pm.
4.	Confirmation of Minutes These minutes were confirmed as an accurate record of this meeting, by resolution of the board passed at its meeting on 25 May 2026.

Item 5: Chief Executive's Report

Purpose

The purpose of this paper is as follows.

1. Provide the Board with a clear, concise view of progress, focus areas, and upcoming milestones and confidence of delivery across the Wai Hononga Water Services Limited (**Wai Hononga**) establishment programme.
 2. Highlight key matters requiring board awareness, input or decision.
 3. Discuss Board engagement with brand development.
 4. Provide an update on programme refresh activities and transition progress.
-

Background / Context

This paper reflects the current establishment plan workstream structure and reporting approach.

As part of the programme refresh, workstreams, scope and delivery approach are being refined in line with internal review and Martin Jenkins' recommendations. Reporting will progressively evolve to align to the updated programme structure aligned to the delivery roadmap, with an increased focus on:

- Day 1 outcomes and operational readiness;
- integrated planning, sequencing and dependencies; and
- clear visibility of risks, milestones and delivery confidence.

During this transition period, reporting will continue to provide continuity of visibility while progressively aligning to the refreshed programme approach.

Executive Summary

What has changed since the last period

The following key activities and developments occurred during the reporting period.

- A phased programme refresh has been initiated to strengthen governance, planning, integration, coordination with New Plymouth District Council (**NPDC**) and delivery confidence as the scale and complexity of the establishment programme ramps up toward Day 1 readiness on 1 July 2027. Phase 1 is focused on realigning programme direction, governance, workstream structure and delivery priorities.
- Due diligence on assets, liabilities, responsibilities and other matters to be included in the Transfer Agreement is underway and discussions with NPDC related to timing and approach for the development of the Transfer Agreement has commenced. The majority of the required information has been provided by NPDC management. NPDC has committed to providing all requested information as soon as possible, but highlighted that competing requirements of annual planning, long term planning, Resource Management Act reform, annual reporting and local government reform are placing increasing pressure on its resources.
- The draft Statement of Expectations (SOE) has been presented to NPDC for consideration. NPDC Governance and Management are currently considering further refinements to the

SOE, based on community feedback. Date for reconsideration by Council has not yet been confirmed and provided the SOE is adopted by 30 July 2026 the delay will not cause any issues for establishment.

- Service-level scoping has been undertaken with 14 of the 16 NPDC teams that will potentially be providing services to Wai Hononga under contract from 1 July 2027, subject to due diligence and transfer agreement negotiations.
- A draft Wai Hononga Policy Framework has been prepared for Audit, Finance and Risk Committee feedback and a draft Communications and Engagement Strategy has been prepared and will be coming out shortly for Board feedback and refinement through May and come to the Board for approval in June.
- Expenditure on the establishment programme to 30 April 2026 was \$0.6M. Forecast expenditure to 30 June 2026 is \$1.3m, which is still subject to change as due diligence process progresses.
- One Local Government Official Information and Meetings Act request was received from Kevin Moratti of the New Plymouth Ratepayers Association seeking a copy of video of the March board meeting. A response has been prepared and provided to Mr Moratti within the statutory timeframe with a link to the public session of the 16 March board meeting.

Key Items requiring Board attention

The following matters require ongoing Board visibility and management attention.

- Due diligence activities and early Transfer Agreement discussions with NPDC are underway. While NPDC has committed to providing information and supporting the process, competing organisational priorities, including annual planning, long-term planning, Resource Management Act reform, annual reporting and wider local government reform activities, are placing increasing pressure on organisational resources and may impact programme timeframes.
- As establishment activities continue to ramp up toward Day 1 readiness, there is increasing reliance on coordinated planning, governance and programme management capability across both Wai Hononga and NPDC. Current delivery remains dependent on a combination of operational and part-time resources while maintaining delivery of current activities and governance obligations.
- The programme refresh workshops and establishment of a programme steering group will require good engagement and participation from key senior stakeholders across Wai Hononga and NPDC. To realise the benefits of early implementation, stakeholder availability and alignment will be important to maximise delivery timeframes, strengthen oversight and support coordinated decision-making.
- Development of Wai Hononga's brand and website is underway. Direction is sought on the extent of Board involvement in brand and website development.

Forward look, dependencies and delivery confidence

The next reporting period will focus on progressing the Phase 1 programme refresh activities; strengthening programme capability and coordination, progressing critical Day 1 planning activities, and advancing due diligence and Transfer Agreement discussions with NPDC.

Key areas of focus and dependencies for the next reporting period include the following.

- Board endorsement is sought on the Policy Framework at the 25 May meeting following review by the Audit Finance and Risk Committee, with the refined external

Communications and Engagement Strategy, draft brand and website and business planning documents to be provided to the board in May for feedback and then endorsement in June.

- The establishment cost budget is targeted for approval by 30 June 2026 and the legal due diligence report will be presented for board consideration by end of June.
- Delivery confidence is contingent on the following dependencies.
 - NPDC resource availability to progress due diligence and the Transfer Agreement.
 - Alignment through joint NPDC and Wai Hononga workshops to support planning and policy development.

Establishment Programme Refresh and Workstream Overview

The establishment programme is transitioning into a more structured delivery phase as Wai Hononga progresses toward Day 1 readiness. In response to increasing programme scale and complexity, a programme refresh has been initiated focused on strengthening governance, programme coordination, planning, reporting and integration across workstreams and between organisations.

During this transition period, reporting will continue to reflect the current establishment workstream structure while progressively evolving to align with the refreshed programme approach, updated governance arrangements and an integrated delivery roadmap. The following tables provide a summary of refresh activities, workstream status, key dependencies and delivery confidence.

Establishment Programme Refresh Summary

Workstream	Progress summary (1-2 lines max)	Overall RAG	Progress this period (key movements)	Next period focus	Matters requiring attention	Critical dependencies or impacts	Next key milestone (description and date)	Next key milestone confidence level RAG
Establishment Plan	Refresh programme initiated to strengthen governance, planning, integration and delivery confidence aligned to Day 1 readiness. Initial phased reset approach, governance structure and activity plan developed for Board consideration.		Completed peer review and internal review. Developed phased refresh approach, initial governance and programme structure, activity plan, and indicative resource approach. Initial engagement with NPDC regarding collaboration and support requirements.	Confirm Phase 1 reset approach and mobilisation. Engage specialist facilitation and programme support capability. Commence leadership, governance and workshop alignment workshops and establish initial programme governance and reporting arrangement	Current programme capacity is constrained, with significant reliance on part-time and operational resources while maintaining current delivery and governance obligations. Confirmation of workstream ownership and supporting resources to maintain programme momentum and delivery confidence.	Dependant on aligned availability of key stakeholders to attend workshops and programme steering group, once established.	Key stakeholder alignment workshop. Date to be confirmed following engagement of specialist support and workshop planning.	

Workstream Status Summary

Workstream	Progress summary (1-2 lines max)	Overall RAG	Progress this period (key movements)	Next period focus	Matters requiring attention	Critical dependencies or impacts	Next key milestone (description & date)	Next key milestone confidence level RAG
Governance & Foundation	Core governance documents adopted or undergoing approval. Draft SOE presented to Council for adoption. Permanent CE Recruitment underway. Committee structures and terms of reference adopted. Board Charter and Standard Operating Procedures in development. Due Diligence underway to inform drafting of Transfer Agreement. Priority focus on due diligence data collation continues. Draft policy framework developed.		Board Charter and Standard Operating Procedures in development. Due diligence and discussion with NPDC relating to development of Transfer Agreement underway.	Finalise Standard Operating Procedures Council considering refinement to SOE based on community feedback. Hold first Audit Finance and Risk Committee meeting. Complete due diligence. Commence negotiations with NPDC to inform Transfer Agreement drafting.	Due diligence timeline is subject to NPDC's resource availability and agreement.	Council resolution timing; legal review capacity.	SOE adopted by Council Date TBC. Legal due diligence report provided to the Board and Management by end of June.	
Strategy & Policy			Draft Policy framework prepared for AFRC review. Recruiting for Iwi engagement officer.; Due diligence information gathering.	Prepare priority policies. Complete due diligence information gathering. Engage Iwi Engagement officer.	Key HR policies are needed prior to employing permanent staff.	Identify the priority policies. Procure the resourcing to develop these. Access to UniMarket contract management system is needed to allow due diligence work.	Board endorsement of the Policy Framework at the 25 May meeting. Completion of due diligence.	
Finance & Funding	PAYE tax set up. Provide Debt and Insurance papers to AFRC. Designing financial model. Collecting information on Treasury Policy.		Reports for initial AFRC meeting. DIA resource onboarded, to focus on financial model. Building cost and budget estimate summary.	Building financial model. Confirm Chart of Accounts. Prepare Treasury Policy. ACC set up with IRD.	Completion of Transfer Agreement may require a budget reforecast.	Transfer Agreement may influence the budget cost estimates.	Establishment cost budget approved by 30 June 2026.	
Services & Operations	Responses received from 14 of 16 NPDC teams outlining the scope of their current level of support provided to Waters team.		9 of the 14 SLA service submissions received this period (5 received last period). Waters Team Leads have reviewed 11.	Complete collection and Waters' review of current level of support provided.	Scope of SLAs.	Transfer Agreement and Day 1 operating model.	Transfer Agreement. Confirm timing.	

Workstream	Progress summary (1-2 lines max)	Overall RAG	Progress this period (key movements)	Next period focus	Matters requiring attention	Critical dependencies or impacts	Next key milestone (description & date)	Next key milestone confidence level RAG
People & HR	Currently reduced action on workstream plan activities while refresh and functional design occurring.		Permanent recruitment and other resourcing RFPs released to support immediate Establishment. Team resourcing requirements.	Operationalise the People & HR Workstream refresh. Initial identification of roles below Tier 2 (outside of the operational team) and where services from NPDC will be required post Day 1.	Delays to Establishment Team appointments may impact downstream establishment activity.	Progressing employee transfer proposal activities in line with the Workstream Plan once Transfer Agreement is approved.	Transfer Agreement approved by Board & NPDC (TBC) Final organisational Plan once Transfer Agreement is confirmed by Board (TBC).	
Comms & Engagement	Change & Engagement survey rolled out, with monthly one-page updates summary in circulation across Waters staff and wider NPDC. External Communications and Engagement Strategy completed.		Quarterly Change & Engagement survey launched to NPDC managers and their teams to identify engagement gaps and confirm alignment of establishment messaging. Monthly one-page summary issued, providing concise updates on Wai Hononga establishment progress and key messages for Waters staff and wider NPDC. Draft Communications and Engagement Strategy completed and ready for Board review.	Close-out of the survey and applying insights to targeted role specific engagement. Board feedback on Draft Communications and Engagement Strategy.	Some staff are seeking clearer signals on timelines and role impacts to support sustained confidence as the establishment progresses. There is a need to implement Communications and Engagement activities to proactively engage with key stakeholders.	Confirmation of the refined Establishment Plan as well as the agreement on Day 1 readiness sequencing.	Refined External Comms and Engagement Strategy (June Board meeting) Finalise and implement Communications and Engagement Strategy prior to June Board meeting.	
Customer	Scope NPDC Customer relationship management service provision. Establishment of Wai Hononga's visual identity and web presence is on track to achieve a July 2026 Go Live. Monitor and contribute to development of Mock Billing project.		Scope NPDC Customer relationship management service provision completed. Draft designs developed and feedback provided to aid next iteration of the brand. Draft website developed and awaiting application of the agreed brand and related design elements. Provision of pricing assumptions to Mock Billing project team.	Assess customer implications of due diligence findings. Finalise brand identity for Board endorsement and integrate it into the draft website and supporting customer materials.	Coordination of Wai Hononga's Communications and Engagement activities with existing NPDC required to avoid confusing customers. Direction is sought on the extent of Board involvement in brand and website development.	Board endorsement of the final brand and website. Alignment with the developing Communications and Engagement Strategy and NPDC's existing customer relationship management processes and Mock Billing campaign.	Draft brand and website presented for Board endorsement by the June Board meeting. Mock Billing update to June Audit Finance and Risk committee meeting.	
Business Planning	Baseline existing asset management planning and financial documents, information gaps and assumptions to inform development of our Water Services Strategy.		Project scope, timeline and schedule confirmed. Planning document collation underway. Document analysis underway. WSP developing gap analysis and preliminary confidence ratings on existing planning documentation.	Finalise collation of all available planning documents. Complete gap analysis and confidence ratings on existing documents. Draft establishment planning documents.	N/A	N/A.	Board review of Establishment Strategy and Structure documents (prior to July board meeting).	
Regulatory	Identified list of regulatory requirements.		SOE was included on agenda for Council meeting on 6 May. Council voted to leave on the Table following deputation from Ratepayers Alliance.	Revise and resubmit SOE at another Council meeting.	Work with Council on any changes to SOE. To confirm with Council which meeting to resubmit.	Regulatory requirement to have adopted within 6 months of Establishment of Wai Hononga. Decision sits with Council.	SOE requires adoption by 5 August 2026.	

Item 6: Update from Audit, Finance and Risk Committee

Purpose

The purpose of this paper is to summarise the discussions held at the meeting of the Audit, Finance and Risk Committee (AFRC) on 18 May 2026.

Background / Context

The Terms of Reference for AFRC was approved by the Board at the April meeting and inaugural meeting held on 18 May 2025.

Recommendation

Note the update contained in this paper

Executive Summary

AFRC meet on 18 May 2026 and discussed a proposed Insurance Strategy, initial considerations for determining the level of debt that would transfer from New Plymouth District Council (NPDC), the financial costs incurred year to date, a proposed policy framework and establishment programme risks.

Discussion

1. Insurance – Establishment team outlined the current insurance arrangements by New Plymouth District Council and potential areas of consideration as Wai Hononga considers its likely insurance coverage. Unfortunately Aon was unable to attend due to sickness. Feedback was provided on minor amendments to the proposed Insurance Strategy and it was agreed this would progress for Board approval in June 26 with the presentation from Aon.
2. Financial expenditure on the establishment programme to 30 April 2026 was \$0.6M. Forecast expenditure to 30 June 2026 is \$1.3m, which is still subject to change as due diligence process progresses. Discussion on progressing a final estimate for current and next year.
3. Establishment Team had an outstanding board action to describe the types of cashflow transactions that Wai Hononga can expect. This Board action is now considered closed and updates will be picked up in any Operating Model papers in the future
4. Debt – Establishment team outlined the proposed approach to obtaining agreement with NPDC on the level of debt that would transfer on 1 July 2027. It was agreed that Treasury expertise should be jointly sought by Wai Hononga and NPDC on transition path options. It was also agreed that Wai Hononga would seek more information from NPC on the basis of 24/25 debt value that was included in the WSDP so that could understand the basis for the calculation. It was agreed that if Wai Hononga cannot agree the basis with NPDC then an independent external opinion may be

required but is not required at this stage. The establishment team also outlined key principles of a Treasury policy and feedback provided.

5. Policy Framework – Policy framework was discussed and framework was agreed to progress to May 26 Board agenda. It was recommended that two HR policies are advanced as soon as possible with the Chair of People, Safety and Culture Committee so that they can be approved prior to staff being employed. This may require an out-of-cycle Board approval which would then subsequently be noted in the next Board meeting.
6. Establishment team provided an overview of the status of work and associated risks. It was noted that this would also be covered off in CE report at the May 26 Board meeting.

Item 7: LGOIMA Policy and Process

To	Board of directors
From	Amanda Horgan
Approved	Neil Holdom
Date	18.05.2026

Recommendation It is recommended that the board approve and adopt the LGOIMA Policy and Process.

Purpose

1. The purpose of this paper is to propose a Local Government Official Information and Meetings Act 1987 policy and process.

Recommendation

2. It is recommended that the Board approve and adopt the Local Government Official Information and Meetings Act 1987 policy and process set out in Appendix 1.

Item 7: Policy and Procedure: Local Government Official Information and Meetings Act 1987

Introduction

Wai Hononga Water Services Limited (**Wai Hononga**), as a Council Controlled Organisation, is subject to the Local Government Official Information and Meetings Act 1987 (the **LGOIMA**).

Any person can request information held by Wai Hononga pursuant to the LGOIMA. An information request relating to information held by Wai Hononga is pursuant to and subject to the LGOIMA, however a request for information held by Wai Hononga on the requester is subject to the Privacy Act 2020.

Wai Hononga is committed to conducting its day-to-day business openly and making decision making processes and information available and accessible.

Some of the information held by Wai Hononga is available on its website [\[insert link\]](#).

Information Requests

It is important to note that a request for official information does not need to refer specifically to the LGOIMA. Accordingly, it is important that any request for official information is treated as required by the LGOIMA and as set out in this policy.

All information requests should be referred to the General Counsel/Company Secretary and/or the Governance Advisor. Given the relationship between the New Plymouth District Council (**NPDC**) and Wai Hononga, information requests are likely to be received by NPDC that should properly be considered by Wai Hononga. Management are to engage with NPDC personnel regarding requests, facilitate the transfer of the request to Wai Hononga pursuant to section 12 of the LGOIMA and to assist in the notification of such transfer to the requester as necessary.

The General Counsel/Company Secretary and/or the Governance Advisor will consider the information request and ensure that it is responded to within legislative time periods. The Chief Executive's monthly report to the board will summarise requests received and the status of the same.

Response Process and Use of Personal Details

Wai Hononga will share details of the requester's request for information with relevant staff, except where the request is of a particularly sensitive nature and/or the requester has specifically requested that their details are not shared. If any third party is required to be contacted in connection with an information request, the personal details of the requester will be withheld, or if necessary, disclosed only with the prior consent of the requester.

Costs

Wai Hononga's approach on disclosure of information is that the information is generally available to the public unless there are special reasons for not disclosing the information. Given this, it is rare for Wai Hononga to charge for the supply of official information.

Despite the above, there are some circumstances in which charging for providing official information in response to a request may be appropriate, as contemplated by the LGOIMA.

Withholding Information

The principle of the LGOIMA is that information should be made available unless there are good reasons for withholding it. The LGOIMA provides statutory reasons for withholding information or refusing a request. The LGOIMA outlines conclusive reasons for withholding information and further reasons which require a consideration of whether the public interest in disclosure outweighs the need to withhold information.

The General Counsel/Company Secretary and/or Governance Advisor must consider the request in light of the provisions of the LGOIMA regarding withholding information and must engage with the Chief Executive and/or Chair as appropriate on the same.

Item 8: Policy Workstream

Policy Framework

To	Wai Hononga Board
From	Nicolette West
Approved	Mark Hall
Date	25.05.2026

Recommendation It is recommended that the Board:

1. **Note** that this Policy Framework was considered by the Audit Finance and Risk Committee (AFRC) at its meeting on 18 May. The Committee supported the Framework and recommended that it be presented to the Board for endorsement.
 2. **Endorse** the Policy Framework proposed in this paper and attached in Appendix A (the **Policy Framework**).
 3. **Note** NPDC policies will apply until Wai Hononga Water Services Limited (**Wai Hononga**) policies are adopted.
-

Executive Summary

1. This paper seeks Board endorsement of the Policy Framework for Wai Hononga, which sets out the proposed policies, their purpose and key risks addressed.
 2. It also outlines the proposed approach to policy development, including oversight arrangements, proposed prioritisation for development and the recommended use of adapted NPDC policies where appropriate, to support an efficient and risk-based transition of functions to Wai Hononga.
-

Background

3. At its meeting on 17 March, the Board endorsed the approach for developing a framework of policies for Wai Hononga. This approach applies a risk-based methodology to determine policy requirements, with policies grouped by risk category and presented to the Board for adoption in staged packages over the next 16 months, leading up to the full transfer of functions to Wai Hononga.
4. The Board requested that a prioritised list of policies would be prepared for consideration at the May Board meeting, prior to policy drafting.
5. NPDC policies will apply until Wai Hononga policies are adopted.

6. The purpose of this paper is to present the Policy Framework for endorsement. This paper also includes additional information to inform the subsequent policy development process.

Detailed discussion

7. The Policy Framework (see Appendix A) sets out the proposed policies by functional area along with a brief description of the purpose and the key risks intended to be addressed by each policy. The Policy Framework has been compiled from existing NPDC policies, together with suggested additional policies.
8. The Framework also includes supplementary information to inform the policy development process. This includes proposed prioritisation, the committee responsible for oversight, whether an NPDC policy may be suitable for adaption and who will approve the policy. A key consideration is the efficient development of policies for Wai Hononga within the available timeframes and resources.
9. Proposed policy development priorities have been identified having regard to the timing of Delivery Plan implementation and the extent to which each policy is critical to organisational operations. For example, some policies will be required in advance of hiring permanent staff, and as such these policies are proposed to be high priority. The exact timing for delivery of policies will be determined with regard to the refreshed Delivery Plan. Policies have been classified as either urgent, high, medium or low priority.
10. The proposed policy development process is as follows.
 - 10.1 Review the relevant NPDC policy and determine whether it can be adapted for Wai Hononga's use (in consultation with the relevant Committee Chair).
 - 10.2 Legislative review and gap analysis where NPDC policy is to be adapted (subject experts).
 - 10.3 Drafting, including consideration of consolidation of policies where appropriate or splitting if a policy becomes too large.
 - 10.4 Request NPDC review where policy relates to services that NPDC will provide to Wai Hononga.
 - 10.5 Legal review, where required.
 - 10.6 Review by the relevant Committee.
 - 10.7 Confirm final version, including advice to NPDC where policy relates to services that NPDC will provide to Wai Hononga.
 - 10.8 Board adoption.
 - 10.9 Implementation and communication.
11. To support decisions on whether an NPDC policy is suitable for adaptation and use by Wai Hononga, the Framework includes an indicative assessment of the level of adaptation likely to be required. This provides a basis for discussion on the appropriateness of using existing policies. Given timeframe and resource constraints, for efficiency it is recommended that NPDC policies are adapted where appropriate. Where an existing policy is adequate for short-term use, but

not optimal, a shorter than usual review timeframe could be adopted to enable early refinement.

12. A proposed reviewing Committee has been identified for each policy for discussion. The reviewing Committee would consider each policy prior to submission to the board for adoption.
13. Initial policies are proposed to be approved by the Board. When each policy is submitted for approval, it will include a recommendation on the appropriate authority for approving subsequent amendments, being the Board, the relevant Committee or Management.

Policy Drafting

14. It is proposed that the Policy Hierarchy set out in Table 1 be adopted to guide the level and type of information included in Wai Hononga policies. Policies will focus on high-level, mandatory statements of principle and intent. Where appropriate, supporting standards, guidelines or procedures may be developed to provide additional detail and operational guidance.

Table 1: The Policy Hierarchy

Document Type	Content
Vision and Values	The highest-level ideas and values that service as reference points to guide organisational conduct.
Policy	Mandatory, high-level statements of principle and intent (the 'what' and 'why').
Standard	Specific, mandatory requirements or technical rules that must be met to satisfy the policy.
Guideline	Recommended best practices or advice that is helpful but not strictly mandatory.
Procedure	Detailed, step-by-step instructions for performing tasks (the 'how').

15. Each policy will state its purpose and scope; reference relevant legislation and key risks; set clear rules or principles, identify owners and review cycles; and reference any associated standards, guidelines and procedures as applicable.

Other dependencies or impacts

16. Recruitment is underway for two permanent Wai Hononga positions, and it is recommended that essential Human Resources policies be approved prior to their commencement.

Previous engagement with Board or committees

17. This Policy Framework was considered by the Audit Finance and Risk Committee at its meeting on 18 May. The Committee supported the Framework and recommended that it be presented to the Board for endorsement.

Issues and Risks

18. Identified risks associated with the Policy Framework and policy development process, together with and proposed mitigation measures, are set out in Table 2.

Table 2: Identified risks and proposed mitigation measures.

Risk	Mitigation
Incomplete policy register.	Confirm a minimum “Day 1” policy set required to support safe and effective operations. .
Adoption of an NPDC policy that is not fit for purpose for Wai Hononga.	Complete a fit-for-purpose assessment including scope, definitions and terminology, roles, delegations, statutory references, and document any required local variations.
Policy changes create unintended consequences due to misalignment with NPDC processes that Wai Hononga continues to rely on	Include a step in the policy development process for NPDC review, particularly for policies relating to services that NPDC might provide to Wai Hononga.
Required foundational policies are not in place prior to Wai Hononga assuming responsibilities due to limited resources and/or timeframes.	Where appropriate, adopt “as is” approach using minimally modified NPDC policies on an interim basis, with scheduled review points (e.g., 3–6 months post-transition), prioritising high-risk and policies that require frequent updating.
Insufficient staff awareness of policy changes at the point of staff transfer.	Deliver targeted communications and brief role-based training on priority policies at transition, supported by a single authoritative source for current approved policies.

Stakeholder considerations and feedback (including internal and external)

19. The draft Policy Framework has been information by input from subject matter experts, across key functional areas, including human resources, Three Waters, finance and health and safety.

Financial Summary

20. Once the scope of this work is confirmed and how it will be delivered, cost will be assessed. Cost will depend on the extent to which existing NPDC policies can be adapted, as opposed to developing new policies.

Policy, process and legislative considerations

21. The proposed approval process provides for policies to be reviewed by the relevant Committee prior to submission to the Board for approval. All policies in the draft Policy Framework have been assigned to a committee for review.

Next steps

22. Subject to Board endorsement of the Policy Framework, policy development will proceed in accordance with agreed priorities.

Appendices and attachments

Appendix A: Draft Policy Framework

Appendix A Draft Policy Framework

Explanation of Draft Policy Framework	
Draft Policy Framework Table column heading	Information provided
Proposed Policy	Working with subject experts and input from the AFR Committee we have developed a list of policies and other critical foundation documents that are potentially relevant for Wai Hononga. The policies were identified as highest priority in the March Board paper are labelled Urgent.
Policy purpose and Risk Addressed	A description of the policy content and the risk it aims to address, (note some of these have been adapted from NPDC's existing policies).
Priority	Working with the subject experts and input from the AFR Committee, we have assigned a preliminary priority rating to each policy (low/medium/high/urgent/completed).
Potential degree of change required if NPDC policy adapted	If an existing NPDC policy was to be adapted for Wai Hononga use, this column provides an indication of the potential extent of the changes that would be required to that policy. This could range from a name change (low) to a full rewrite (high).
Board Committee reviewing	This column identifies which committee would be involved with reviewing the policy, if this is needed. We have included a committee for each policy.
Who will approve	This column identifies who will be responsible for approving each policy.

Table 3: Draft Policy Framework

Policy Type	Proposed Policy	Policy purpose	Risks addressed	Priority (Urgent/High/Medium/Low/Completed)	Potential degree of change required if NPDC policy adapted (high/medium/low)	Board committee reviewing	Who will approve
Financial Management and Controls	1. Procurement Policy	Procurement principles, thresholds, probity, conflicts, and approvals.	Non-compliant spend; supplier risk; fraud; control breaches.	Completed			Board
	2. Delegation to CEO	Delegates responsibility to the CEO	Significant Board time to approve operational tasks.	Completed			Board
Financial Management and Controls	3. Sensitive Expenditure Policy	Sets expectations for appropriate, transparent, and defensible use of company funds.	Misuse of funds; reputational damage; fraud; audit qualifications.	Urgent	High	AFR	Board
Financial Management and Controls	4. Fraud Prevention and Response Plan and Policy	Defines zero-tolerance stance, prevention, detection, and response.	Financial loss; regulatory breach; reputational damage; control failure.	Urgent	Medium	AFR	Board
Operations and Service Delivery	5. Laboratory Quality Policy	Laboratory commitment to continual improvement of process and services.	Poor laboratory practices resulting in inaccurate test results.	High	Low	AFR	Board

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Operations and Service Delivery	6. Biosolids Quality Policy	Staff commitment to safely and reliably turning the district's waste into a fertiliser high in organics – Bioboost.	Off-spec Bioboost that cannot be sold as has to be landfilled.	High	Low	AFR	Board
Risk	7. Risk Management Policy	Commitment to sound risk management. Establishes roles and accountability.	Unclear roles in relation to managing risk.	High	Medium	AFR	Board
Financial Management and Controls	8. Insurance Framework and Policy	Structure for determining the balance between risk retention and sharing, and the cost of doing so.	Over or under insured.	Medium	High	AFR	Board
Financial Management and Controls	9. Waiver Policy	Allows for the waiver of water services charges and/or penalties for unpaid water services charges.	Inequity in charging outcomes.	Medium	Medium	AFR	Board
Financial Management and Controls	10. Revenue and Financing Policy	Describes how operating and capital expenditure will be funded.	Unsustainable funding model.	Medium	High	AFR	Board
Financial Management and Controls	11. Treasury Management Policy	Manage treasury activities prudently. Includes Liability Management Policy and Investment Policy	Imprudent management of treasury activities	Medium	High	AFR	Board
Financial Management and Controls	12. New - Gifts and Hospitality from Third Parties	Guidelines for acceptable of gifts and hospitality in line with the Auditor General's guidelines and best business practice.	Inappropriate receipt of gifts	Medium	Medium	AFR	Board
Financial Management and Controls	13. Disaster Recovery Reserve Policy	To support consistent management and use of the Disaster Recovery Reserve fund.	Inconsistent management of the Disaster Recovery Reserve fund.	Medium	Medium	AFR	Board
Governance and Corporate	14. Information and Records Management Policy	Requirements for creation and management of information. Ensures the security and guardianship of records.	Information is not handled securely. Reputational risk. Information is not easily accessible.	Medium	Medium	AFR	Board
Governance and Corporate	15. New - Privacy Policy	Outlines information to ensure compliance with Privacy legislation.	Reputational risk. Breach of legislation	Medium	Medium	AFR	Board
Operations and Service Delivery	16. Asset Management Policy	Framework for the sustainable management of assets.	Service failures; inefficient asset management.	Medium	High	AFR	Board

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Operations and Service Delivery	17. Water and Sewer Service Connections Policy	Standards and approvals for wastewater connections.	Environmental breach; public health risk.	Medium	High	AFR	Board
Risk	18. New - Internal Assurance Framework	Outlines processes for the application of policies and processes to be independently reviewed and verified	Policies and processes do not get followed.	Medium	Medium	AFR	Board
Financial Management and Controls	19. Asset Accounting Policy	Guidance on the accounting of assets over their life cycle to ensure capital expenditure is reported in accordance with best practice.	Capital expenditure reporting not best practice.	Low	Low	AFR	Board
Financial Management and Controls	20. New - Taxation Policy	Ensure legislative compliance.	Non-compliance	Low	Medium	AFR	Board
Financial Management and Controls	21. Entertainment and Hospitality Policy	Guidelines for expenditure on entertainment and hospitality in line with the Auditor General's guidelines and best business practice.	Inappropriate expenditure. Reputational risk.	Low	Medium	AFR	Board
Financial Management and Controls	22. Business Card Policy	Principles and procedures for the use and approval of business cards.	Inappropriate use of business cards.	Low	Medium	AFR	Board
Financial Management and Controls	23. Travel and Accommodation Policy	Provides compliance framework in respect to travel and accommodation.	Unnecessary or excessive cost of travel. Reputational risk.	Low	Low	AFR	Board
Financial Management and Controls	24. Koha Payment Guideline	Principles and procedures for the approval and payment of koha.	Relationship risk. Reputational risk.	Low	Medium	AFR	Board
Financial Management and Controls	25. Motor Vehicle Procurement Policy	Policy and administrative procedures concerning vehicle procurement. Required safety rating.	Unsafe vehicles; inappropriate vehicle for the job.	Low	Low	AFR	Board
Financial Management and Controls	26. Land and Property Purchasing Policy and Procedure	Process for approval for land purchase.	Land purchase without appropriate approval	Low	High	AFR	Board
Health, Safety and Wellbeing	27. Health, Safety and Wellbeing Policy	Ensure responsibilities under the Health and Safety at Work Act 2015 and Health and Safety at Work Regulations 2016 are met.	Serious harm; prosecution; reputational damage.	Urgent	High	PSC	Board

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Health, Safety and Wellbeing	28. Motor Vehicle Usage Policy	Requirements for use of company vehicles.	Serious harm whilst driving a motor vehicle	Urgent	Low	PSC	Board
Health, Safety and Wellbeing	29. Drug and Alcohol Policy	Expectations around drug and alcohol use.	Employee harm as a result of drug or alcohol use.	Urgent	Low	PSC	Board
People and Culture	30. Code of Conduct	Standards of behaviour, ethics, and integrity expected from staff.	Misconduct; reputational damage; conflicts of interest.	Urgent	Medium	PSC	Board
People and Culture	31. Management of information about employees policy	Collection, use, storage, disclosure of personal data.	Privacy breaches; loss of trust.	Urgent	Low	PSC	Board
Governance and Corporate	32. LGOMA Policy	Information for the public on how to request information under LGOMA	Public use incorrect process for requesting information, or are unaware they can request information.	High	Medium	PSC	Board
Governance and Corporate	33. New - Communications policy	Process for determining who in Wai Hononga can communicate externally, who needs to approve content and through which channels	Inappropriate communications going out to the public	High	Medium	PSC	Board
Health, Safety and Wellbeing	34. First Aid Policy	Commitment to and arrangements for the provision of first aid, and responsibilities with respect to provision of qualified first aid personnel and equipment.	Delay in administering first aid.	High	Low	PSC	Board
Health, Safety and Wellbeing	35. Communication and Consultation (Health Safety and Wellbeing) Policy	Guidelines for effective communication and consultation specifically in relation to health, safety and wellbeing.	Harm to an employee due to not being aware of health and safety requirements, past learnings, near misses etc.	High	Low	PSC	Board
Health, Safety and Wellbeing	36. Injury/illness Management Policy and Procedure	Ensure employees are rehabilitated back to work through a timely, consultative and planned process and that the employee has the best possible outcome. Obligations under the Accident Compensation Act 2001.	Breach of obligations under the Accident Compensation Act 2001. Employees may take longer to return to work if their rehabilitation is not well managed.	High	Low	PSC	Board
Health, Safety and Wellbeing	37. Hazardous Substance Management Policy	Sets out the requirements to ensure safe handling, storing and disposing of hazardous substances.	Incident or injury from unsafe handling, storing or disposal of hazardous substances.	High	Low	PSC	Board

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Health, Safety and Wellbeing	38. Contractor Management Procedure	Outlines the responsibility the organisation has as a PCBU. 'Duty of care' imposed by legislation. Cannot rely solely on contractors to implement satisfactory safe work practices.	Legislative non-compliance, reputational damage.	High	Low	PSC	Board
Health, Safety and Wellbeing	39. Smokefree Environment Policy	Commitment to ensure the health and wellbeing of employees, volunteers, contractors and service providers. Designate where smoking/vaping can occur.	Exposure of employees, volunteers, contractors and service providers to smoking/vaping with the potential to cause harm.	High	Low	PSC	Board
Health, Safety and Wellbeing	40. Confrontation Abuse or threat of Violence Policy	Guidance to employees for better manage unreasonable behaviour by customers and members of the public.	Harm to employee by a customer or member of the public.	High	Low	PSC	Board
People and Culture	41. Protected Disclosures Policy	Internal procedures about protected disclosures. Satisfies the requirements of the Protected Disclosures (Protection of Whistleblowers) Act 2022.	Reluctance of employees to come forward with information if they are not protected. Compliance with legislation.	High	Low	PSC	Board
People and Culture	42. Recruitment Policy	The organisations position on recruitment and selection and to provide a high level of overview of some recruitment processes.	Inconsistent approach to recruitment, challenges to recruitment processes.	High	Medium	PSC	Board
People and Culture	43. Respect in the workplace policy	Seeks to ensure the fair treatment and dignity of all employees at work. No tolerance for any form of bullying, harassment, discrimination, or victimisation under any circumstances.	Legislative non compliance. Inconsistent process for dealing with unacceptable behaviour.	High	Low	PSC	Board
Governance and Corporate	44. New - Tiriti Principles Strategy	Guiding principles for how Wai Hononga will meet it's Tiriti obligations.	Relationship risk. Delayed decision making.	Medium	High	PSC	Board
Governance and Corporate	45. Environmental Sustainability Policy	Defines environmental sustainability priorities and actions,	Environmental sustainability goals are not defined. Legislative non-compliance. Reputational risk.	Medium	Medium,	PSC	Board
Governance and Corporate	46. Computing Environment User Agreement	Agreement to use system in a responsible way, ethically,	Inappropriate use of computing environment.	Medium	Low	PSC	Board

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		and in compliance with all legislation.					
Governance and Corporate	47. GenAI Policy	Framework for the ethical use of a Generative Artificial Intelligence Large Language Models (GenAI).	Information is not handled securely. Reputational risk.	Medium	Low	PSC	Board
Governance and Corporate	48. Mobile Phone Policy	Guidelines for the use of issued mobile phones for accessing services, systems and applications.	Information is not handled securely reputational risk.	Medium	Low	PSC	Board
Governance and Corporate	49. Unreasonable Complaint Conduct Policy	Guidance to employees to better manage unreasonable customer conduct and minimise risks.	Harm to employee from unreasonable customer conduct.	Medium	Medium	PSC	Board
Governance and Corporate	50. New - Business Continuity Plan and Policy	Process for managing response during business disruption	Chaotic responses and actions	Medium	Medium	PSC	Board
Health, Safety and Wellbeing	51. Fatigue Policy	Create a supportive work environment that prioritises employee wellbeing and effectively manages workplace stress.	Employee harm as a result of fatigue.	Medium	Low	PSC	Board
Health, Safety and Wellbeing	52. EAP (Employee Assistance Programme) Policy	Employee access to qualified and professional counselling.	Decrease in employee wellbeing.	Medium	Low	PSC	Board
People and Culture	53. New - Disciplinary Policy	Outline process when expectations of acceptable conduct are not met	Employment legislation non-compliance and risk of grievance	Medium	Medium	PSC	Board
People and Culture	54. New - Equality, Diversity and Inclusion Policy	Outline Wai Hononga has to equality, diversity and inclusion	Inconsistent approach to opportunities in the workplace	Medium	Medium	PSC	Board
People and Culture	55. Farewells for employees leaving Policy	Guidelines for recognising an employee's contribution. Ensures consistency.	Inconsistent recognition, impact to staff morale.	Medium	Low	PSC	Board
People and Culture	56. Flexible Working Policy	Defines application of flexible working including, flexible hours, flexible working under the Employment Relations Act and remote working.	Inconsistent application of flexible working, impact to staff culture and morale.	Medium	Medium	PSC	Board
People and Culture	57. Remuneration of Employees Policy	Provides overarching principles to guide the remuneration of employees.	Inconsistent remuneration reviews across the organisation	Medium	Medium	PSC	Board

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People and Culture	58. Professional Development Policy	Provide employees with clear guidelines regarding investment in professional development opportunities.	Inconsistent approach to professional development opportunities across the organisation.	Medium	Medium	PSC	Board
People and Culture	59. Leave Policy	Guidelines for employees taking leave and to assist in the effective management of leave within teams.	Non compliance with legislation. Inconsistent approach to leave approval.	Medium	Low	PSC	Board
People and Culture	60. Recognition of Service Policy	Guideline on how to recognise an employee's years of service.	Inconsistent approach to recognition of employee years of service.	Medium	Low	PSC	Board
Governance and Corporate	61. USB Device External Use Policy	Information to provide to anyone receiving a USB with information from the organisation.	Information is not handled securely, reputational risk.	Medium	Low	PSC	Board
Health, Safety and Wellbeing	62. Purchasing to meet health and safety requirements policy	Identify health and safety risks prior to purchasing equipment to lower the risk of harm before it enters the worksite.	Harm to an employee from purchased equipment.	Medium	Low	PSC	Board
Health, Safety and Wellbeing	63. Prescription Eyewear Protection Policy	Ensure all staff who work within a designated safety sensitive area attend an annual eye check and that employees wear appropriate safety spectacles within the work environment.	Employee harm as a result of poor vision.	Medium	Low	PSC	Board
Health, Safety and Wellbeing	64. ACC Code of Claimants Rights and Disputes Policy	Outlines legislative responsibilities in regard to the Accident Compensation Corporation (ACC) Code of Claimants' rights, disputes management and the process for ensuring appropriate notification and liaison with ACC.	Non compliance with ACC legislation.	Low	Low	PSC	Low
Health, Safety and Wellbeing	65. Doctors Policy	Set out reasons for referral of employees or prospective employees to the approved medical officer (doctors).	Limited organisation knowledge. Lack of knowledge of Work AON processes.	Low	Low	PSC	Board
People and Culture	66. Dress Code Policy	Defines appropriate standards of dress and identification for the organisation whether uniforms or dress provided by the employee and supports a work environment that is comfortable and inclusive for all employees.	Reputational damage related to inappropriate dress or identification.	Low	Low	PSC	Board

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People and Culture	67. Request to provide staff benefits Policy	Guidelines for the number and type of companies that can provide services to staff on the basis of some benefit to an employee.	Inconsistent approach to what constitutes a benefit to staff.	Low	Low	PSC	Board
People and Culture	68. Equal Opportunity Employment Policy	Equality of opportunity in employment.	Bias in employment processes.	Low	Low	PSC	Board
People and Culture	69. New - Secondary Employment	Defines approval processes for any secondary employment, including voluntary contributions	Ensuring staff have sufficient time to exercise employment obligations and to manage any conflict of interest risks	Low	Medium	PSC	
Governance and Corporate	70. Significance and Engagement Policy	Determines significant matters and engagement approach.	Inadequate consultation; reputational risk.	High	Medium	PSC and AFR	Board
Governance and Corporate	71. Conflict of Interest Policy	Process for deciding whether a conflict of interest exists and declaring it. Options for dealing with a conflict of interest.	Undeclared conflicts of interest resulting in processes being challenged. Reputational risk.	High	Medium	PSC and AFR	Board