

### Culture and Value for Money Improvement Plan Quarter 2 2025 – 26

#### 1. Progress Rating Definitions and Performance Quarter 1 and Quarter 2 2025-26

Progress Rating	WWL's Definition	Action Progress rating - Number and (%)			Forecast Objective progress rating to 30 Jun 26 - Number and (%)		
		Q1 2025/26	Q2 2025/26	Q3 2025/26	Q1 2025/26	Q2 2025/26	Q3 2025/26
1. Not Started	The task or objective has not been initiated in any form.	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
2. Not Achieved	The task was attempted but did not meet the minimum required outcomes.	0 (0%)	0 (0%)	2 (8%)	1 (4%)	0 (0%)	2 (8%)
3. Partially Achieved	Some progress was made, but key elements of the objective remain incomplete.	6 (23%)	7 (23%)	4 (15%)	6 (23%)	1 (4%)	5 (19%)
4. Largely Achieved	Most of the objective has been met, with only minor gaps or improvements needed.	9 (35%)	6 (23%)	5 (19%)	8 (31%)	11 (42%)	6 (23%)
5. Achieved/ Exceeded objective	The objective was fully met or surpassed, delivering results beyond expectations.	11 (42%)	13 (50%)	15 (58%)	11 (42%)	14 (54%)	13 (50%)
<b>TOTAL</b>		<b>26 (100%)</b>	<b>26 (100%)</b>	<b>26 (100%)</b>	<b>26 (100%)</b>	<b>26 (100%)</b>	<b>26 (100%)</b>
<b>OBJECTIVES FULLY COMPLETED</b>						<b>3 (12%)</b>	<b>6 (23%)</b>

## 2. Summary of Updates to Objectives

Note: Technology Systems Investment Programme has been renamed to Pūnaha Tautoko Pūkenga.

Where there have been no changes these are not provided below.

Updated Quarterly Actions	
Ref	Objective (red font - addition April 2025)
1.1a	Update and develop technology systems and increase capability - <del>Technology Systems Investment Programme</del> Pūnaha Tautoko Pūkenga (previously known as Technology Systems Investment Programme)

### 3. Objectives that will endure into Tiaki Wai

Ref	Objective
1.1a	Update and develop technology systems and increase capability - Pūnaha Tautoko Pūkenga (previously known as Technology Systems Investment Programme)
1.1b	Prepare an Interim Capability Roadmap (numbers, process, systems) to de-risk our financial reporting.
1.1d	Create and implement a change framework for coordinated and systematic delivery of changes
3.1a	Implement improvements to asset management practice with a no-regrets basis. Establish an Investment Delivery Executive Oversight (IDEO) Group to stabilise the capital programme, strengthen accountability, and create a single, integrated investment system across Strategy & Planning, Delivery, Finance, and Operations.
3.1b	Document a process and control framework that outlines the key elements and workflows that are involved in running a water services organisation and implement changes to critical assurance and control processes identified through internal audit.
4.2a	Improve Wastewater Treatment Plant compliance.