

Culture and Value for Money Improvement Plan Quarter 3 2025 – 26

1. Progress Rating Definitions and Performance Quarter 1, Quarter 2, and Quarter 3 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%)
TOTAL		26 (100%)	26 (100%)	26 (100%)	26 (100%)	26 (100%)	26 (100%)
OBJECTIVES FULLY COMPLETED						3 (12%)	6 (23%)

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 – update April 2026)
1.1a	Update and develop technology systems and increase capability - Technology Systems Investment Programme 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.