

Carterton District Council
Summary Annual Report
for the year ended 30 June 2023



30 November 2023



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Summary of the Annual Report

This document is a summary of the Council's annual report for the 2022/23 financial year. The summary outlines the major matters dealt with in the full annual report, which was adopted by the Council on 31 October 2023. This summary was authorised for issue by the Mayor and Chief Executive on 30 November 2023.

This summary has been prepared in accordance with financial reporting standards and has been examined by the Council's auditors for consistency with the full annual report. The auditors expressed a modified audit opinion on the Council's full audited statement of service performance, and an unmodified audit opinion on the Council's full audited financial statements and other audited information in their report dated 31 October 2023.

The summary financial statements do not include all the disclosures provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full report. Readers are referred to the annual report if they require more details.

In its full financial statements, the Council has made an explicit and unreserved statement of compliance with PBE Standards Reduced Disclosure Regime.

The full annual report is available from the Carterton District Council Office and Carterton Library, or can be downloaded from the Council's website www.cdc.govt.nz/reports

Introduction from the Mayor

Kia ora, nau mai, haere mai ki tēnei putanga o te pūrongo ā-tau.

Hello and welcome to this edition of the Summary Annual Report.

It is an honour to report back on the completion of my first financial year back serving the Carterton District as Mayor by presenting this Annual Report for 2022/23.

We have achieved a lot as a Council since our previous Annual Report, which the community will directly see the benefits of.

In June we held a blessing for our wastewater reservoirs upgrade project which is arguably one of Carterton's biggest and most ambitious projects to date. Not only have we secured our ability to cater for growth until at least 2050, but we have put ourselves miles ahead of councils much larger than ours. I was involved at the start of this project and kept a close eye on it during my time in Parliament.

Carterton has long been preparing to cope with the rapid growth of Carterton and the impact of climate change. Our aspiration was to create something truly significant and long lasting for Carterton by limiting the amount of treated wastewater going into our waterways.

Another significant project we completed is the upgrade to our Frederick Street urban water treatment plant. This was a challenging and lengthy project, however the positive impacts are huge. Originally our Frederick Street bores were designed as a supplementary to the Kaipaitangata Water Treatment Plant (the main water treatment plant). However, the Kaipaitangata Stream has environmental constraints, as it would dry up in the summer, and would have high turbidity in the winter with the water being churned up by heavy rain and losing clarity. This has caused us to become more dependent on the Frederick Street Plant. Due to the increase in usage and the non-compliance with NZ Drinking Water Standards, a Treatment Plant upgrade project was launched in 2019. By completing this project, we have secured sufficient, consistent, treated water to satisfy Carterton's water demand up until at least 2043.

Both of these projects placed us leaps and bounds ahead of other Councils around the country, and we can be satisfied that the assets we're handing over to the new Water Services Entities once the Affordable Waters Reforms are in place are of high quality, and ensures the future delivery of core services in Carterton.



This year has also been another year of extreme weather events, with Cyclone Gabrielle affecting many parts of Wairarapa. Whilst our district managed to avoid the brunt of the damage experienced by other areas of New Zealand, there was major damage to our roading network, most notably in our rural communities. This saw our Council roading team respond to 400 weather related jobs over and above its normal road maintenance. This is a fantastic credit to the team, who has still managed to deliver its scheduled works programme despite these disruptions.

As Local Government, we face more challenges ahead with the outlook of our future still uncertain, with Central Government reforms such as the Affordable Waters Reform and the Future for Local Government Reform still in the works. To help face these challenges, we have launched a joint working group with the other Wairarapa Councils to progress conversations relating to a merged Wairarapa Council. I believe the most viable and sustainable future for all Wairarapa Councils post these reforms is to initiate this merge ourselves. This will see Wairarapa driving, leading and directing our future rather than have the decision made on our behalf by Central Government. However, this is not something that will progress without public engagement.

Tena koutou, tena koutou, tena koutou katoa,

A handwritten signature in blue ink, appearing to be 'Maj (rtd) HW Hon Ron Mark'.

Maj (rtd) HW Hon Ron Mark, OSRE (Oman), DSAP (MFO)
Mayor

Chief Executive's report

Tēnā koutou

I have been with Council for two years now and I am proud of what our team has been able to achieve in this time. The content of our Summary Annual Report is a great reflection of our staff's dedication, hard work and commitment to high quality outcomes for our communities.



Our key focus for the 2022/23 financial year was delivering our 2021-31 Long-Term Plan (LTP) key priorities, and our major infrastructure projects. These include our wastewater treatment reservoirs upgrade project and the Frederick Street urban water treatment plant upgrade, both of which have now been successfully completed. Another great community project from our LTP was assisting with funding and implementation of a new slide at our outdoor pools. It was great to see a community led project, spearheaded by a 10-year-old Carterton girl, come to fruition through community fundraising and connecting with Council. This is a fantastic community asset which will be enjoyed by Carterton whānau for years to come.

Severe weather events have had a major role to play in the past year. Our thoughts go out to those living in Tairāwhiti and Hawkes Bay regions who have suffered immensely from these disasters. For Carterton, estimates have put the damage on our roading network from these weather events at three times our usual maintenance plan. Repairing this damage will take some time. We are very grateful Waka Kotahi have increased our funding support to undertake these repairs and limit the burden on Carterton ratepayers.

We have continued to deliver core services, and progress major infrastructure projects, despite significant pressure from inflation and the additional emergency work on roading, while remaining financially prudent. To do this we reviewed our activities to confirm we are delivering services in the most cost-effective way possible. Additionally, we have sought to offset forecast increases in expenses through reducing some budgets, while still delivering the levels of service agreed in the Ten-Year Plan. We have also put some non-urgent projects on hold for further consideration in the next LTP. These projects include the main Council

administration building, relocating our operations building and expanding the Holloway Street carpark.

We have continued to work with the Government's National Transition Unit (NTU) to provide information for the implementation of the Affordable Water Reform (previously called Three Waters Reform). This has seen a huge increase to our staff's workload but is essential to ensure a smooth transition of service for our urban community water users.

There are uncertainties and risks faced by the Council caused by this reform. Most significantly, the change in government resulting from the general election in October means the future of the reform is unclear, and we await further information from the new government. Should the reform proceed in a modified form, risks include the transition and establishment process of the Water Services Entity G (the Wellington Region Water Services Entity which includes Carterton), continuity of service for our urban water users, staff transition, stranded overheads, customer billing, and asset management and future investment plans. The change in government also means proposed "go-live" date for the Wellington Region WSE of 1st October 2024 may not be achievable. We will continue to work with the NTU, the Wellington Regional Councils, our staff and our contractors to minimise the impact of any changes to water services delivery on our community and ratepayers.

Finally, I would like to acknowledge and thank all our staff, Elected Members, Mana Whenua and Community Advisory Groups for the commitment they have shown to Carterton and the Council during the past year. I am proud to be part of such an outstanding team here in the heart of Wairarapa.

Ngā manaakitanga / Kind regards



Geoff Hamilton
Chief Executive

Measuring progress against performance measures

The Annual Plan 2022/23 included performance measures for each significant activity.

Council did not complete a resident's survey in 2022/23. The reasons for this were:

- Low, and declining response rate.
- The large number of specific areas Council is consulting on/engaging with the community on this calendar year.
- The cost of the survey vs the benefits.

Council is reviewing the Performance Framework as part of work on the 2024-34 Long-Term Plan, and considering the future of resident's surveys and whether there are better ways to receive feedback on targeted areas.

As a result of not completing the resident's survey, Council received a qualified audit opinion on the statement of service performance.

Here are some highlights showing how the Council performed against targets during the year ended 30 June 2023 (excluding residents' satisfaction measures).

Governance

- Of the seven performance measures assessed, four were achieved.
- The Annual Report was adopted on 31 October 2023 within the statutory deadline, with a modified audit report.
- 100 per cent of agendas for scheduled meetings of Council were available at least three days before the meeting, exceeding the target of at least 90 per cent.

Community support

- In the survey of Events Centre hirers conducted during 2022/2023, 100% of event promoters and 100% of community organisations who responded rated their satisfaction in the range of 7–10 (out of 10).

Regulatory and planning

- Of the five performance measures evaluated, two were achieved.
- 252 PIMs and building consents, 122 LIMs, and 65 resource consents were processed during the year. Of these, all but 1 LIM, 19 building consents and PIMs, and 1 resource consent were processed within the statutory timeframes.

- 100 per cent of known food premises and liquor outlets in the district have been monitored, ensuring current licensing and registration adherence.

Transportation

- Of the 10 performance measures evaluated, seven were achieved.
- Average quality of ride on the sealed road network was rated at 97 per cent, exceeding the target of 90 per cent.

Wastewater

- Of the eight performance measures evaluated, all were achieved.
- There was one dry weather sewage overflow in the reticulation network during the year.
- 35 complaints on the wastewater system were reported during the year, being a rate of 12.7 complaints per 1000 connections.

Storm water

- Of the eight performance measures evaluated, all were achieved.
- There was one flooding event reported during the year. A flooding event is where a residential or commercial floor-space is flooded.
- 22 complaints on the stormwater system were reported during the year, being a rate of 7.9 complaints per 1000 connections.

Waste management

- The one performance measure evaluated was not achieved. Full compliance with resource consent conditions was not achieved, with one instance of non-compliance. Groundwater sampling adjacent to the closed landfill has shown to exceed some consent conditions.

Water supply

- Of the 11 performance measures evaluated, six were achieved.
- Non-compliance issues arose in relation to Parts 4 and 5 of the NZ Drinking Water Standards, and T3 Bacterial Rules and Protozoal Rules of the Drinking Water Quality Assurance Rules (which took the place of the drinking water standards during the year).
- Average water consumption per resident serviced by water supply was 435.9 litres per day (including water losses), more than the target of 400 litres per day.
- Water loss from the networked reticulated system was 16%, much lower than the target of 45%.

Summary financial statements

The specific disclosures included in these summary financial statements have been extracted from the full financial statements adopted by the Council on 31 October 2023.

The full financial statements of the Council were prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP), and in accordance with the PBE Standards Reduced Disclosure Regime (RDR).

The summary financial statements comply with the PBE Standards RDR as they relate to summary financial statements. They are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars.

- The Summary Statements of Financial Performance, Comprehensive Revenue and Expense, and Changes in Equity present the financial performance and equity movements of the Council. These statements summarise operating income and expenditure as well as other financial transactions that have impacted on the Council's net equity.
- The Summary Statement of Financial Position presents the assets we own and the liabilities we owe to other parties.
- The Summary Statement of Cashflows shows how we generated and used cash.

Summary Statement of Financial Performance for the year ended 30 June 2023

	Annual Report 30 June 2022 \$000	Annual Report 30 June 2023 \$000	Annual Plan 30 June 2023 \$000
Revenue			
Rates	15,175	16,316	16,181
Fees and charges	2,158	2,072	2,110
Waka Kotahi (NZTA) subsidy	2,183	3,140	1,950
Other revenue	5,522	4,960	3,858
Total Revenue	25,039	26,488	24,099
Expenditure			
Governance	807	843	974
Transportation	5,133	6,813	4,835
Water Supply	3,319	3,557	3,609
Wastewater	2,808	2,887	3,084
Stormwater	335	447	297
Waste management	1,048	1,197	1,205
Community support	5,025	5,973	5,781
Regulatory And Planning	2,211	2,417	1,672
Other expenses	(62)	(2)	20
Total Expenditure	20,624	24,132	21,477
Operating Surplus/(deficit)	4,415	2,356	2,622
Fair value gains/(losses)	(233)	(148)	-
Surplus/(deficit) before tax	4,182	2,208	2,622
Taxation expense	-	-	-
Surplus/(deficit) after tax	4,182	2,208	2,622
<i>Note: Operating expenditure included:</i>			
Depreciation	5,704	5,877	6,191
Finance costs	255	422	418
Personnel costs	5,724	6,272	6,049

Summary Statement of Comprehensive Revenue and Expenses for the year ended 30 June 2023

	Annual Report 30 June 2022 \$000	Annual Report 30 June 2023 \$000	Annual Plan 30 June 2023 \$000
Surplus/(deficit) after tax	4,182	2,207	2,622
Gain on property, plant & equipment revaluation	29,185	-	9,636
Impairment losses on revalued property, plant & equipment		(4,470)	
Financial assets at fair value through other comprehensive revenue and expense	1	(2)	-
Total other comprehensive revenue and expense	29,186	(4,472)	9,636
Total comprehensive revenue and expense	33,368	(2,265)	12,258

Summary Statement of Changes in Equity for the year ended 30 June 2023

	Annual Report 30 June 2022 \$000	Annual Report 30 June 2023 \$000	Annual Plan 30 June 2023 \$000
Equity at start of year	237,847	271,216	239,149
Total comprehensive revenue and expense	33,368	(2,265)	12,258
Equity at end of year	271,216	268,950	251,407
Components of equity at end of year			
Public equity	124,382	126,309	124,649
Restricted reserves	6,367	6,186	6,942
Other reserves	5,493	5,954	4,391
Revaluation reserves	134,973	130,501	115,424
Equity at end of year	271,216	268,950	251,406

Summary Statement of Financial Position as at 30 June 2023

	Annual Report 30 June 2022 \$000	Annual Report 30 June 2023 \$000	Annual Plan 30 June 2023 \$000
Current assets	18,076	16,472	19,802
Non-current assets	271,924	275,109	252,939
Total assets	290,000	291,581	272,741
Current liabilities	6,763	9,918	7,402
Non-current liabilities	12,021	12,714	13,932
Total liabilities	18,784	22,632	21,334
Total equity	271,216	268,949	251,407

Summary Statement of Cash-flows for the year ended 30 June 2023

	Annual Report 30 June 2022 \$000	Annual Report 30 June 2023 \$000	Annual Plan 30 June 2023 \$000
Net cash flow from:			
- operating activities	9,090	7,551	8,269
- investing activities	(6,711)	(8,685)	(11,603)
- financing activities	7,504	2,700	3,995
Net cash flows for the year	9,883	1,566	661
Add cash at start of year	2,005	11,888	4,677
Balance at end of year	11,888	13,454	5,338
Represented by			
Cash, cash equivalents, & bank overdrafts	11,888	13,454	5,338

Contingent liabilities and contingent assets

Local Government Funding Agency (LGFA)

The Council is a guarantor of LGFA. The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. It has a current credit rating from Standard and Poor's of AA+.

As at 30 June 2023, the Council is one of several local authority borrowers and guarantors of the LGFA. The LGFA's loans to local authorities are \$18.5 billion (2022: \$16.8 billion), of which the Council have borrowed \$0.017 billion (2022: \$0.026 billion). As a result, the Council's cross guarantee on LGFA's loans to other local authorities is \$18.5 billion (2022: \$16.7 billion).

Public Benefit Entity (PBE) Accounting Standards require the Council to recognise the guarantee liability at fair value. However, the Council have been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council consider the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- the Council is not aware of any local authority debt default events in New Zealand; and,
- Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Wastewater treatment plant contract

CDC have an ongoing dispute with the main contractor of the Wastewater Treatment Plant Reservoir Project, Central Hawkes Bay Earthmovers LTD (CHBE). This includes contractual performance challenges, damage to the three reservoir liners, and the subsequent default process of CHBE.

On 16 June 2023 Council made a demand on the contractor's performance bond. At the time of adoption of the 2023 Annual Report, the bond has not been received, and a court hearing is scheduled for early November 2023.

While CDC expects to be able to recover some costs relating to the contract, there are uncertainties around the amount, and the timing. As such, no contingent asset has been recognised.

Events after balance date

Riskpool

Carterton District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down, however the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme.

The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weather-tight defects (in a mixed claim involving both weather-tight and non-weather-tight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

Decision to sell properties

Following consultation with the community, on 13 September 2023 the Council resolved to proceed with the removal of the Reserve status and sale of 583 Belvedere Road (Belvedere Hall), and to proceed with the disposal of 29 Holloway Street, Carterton.

As at the time of the adoption of the annual report, neither property has yet been listed for sale.

Interest rate swap

On 21 August 2023 Council entered into an International Swaps and Derivatives Association (ISDA) agreement with BNZ. This agreement allows Council to enter into interest rate swaps, which is a tool under Council's Treasury Management Policy that can be used to help manage interest rate risks.

On 5 September 2023 Council transacted an interest rate swap with BNZ. The terms of the swap were: \$1.5m, trade date of 5 September 2023, effective date of 16 September 2024, termination date of 17 September 2029, with a fixed rate of 4.69%.

Affordable Water Reform

In July 2020, the Government launched the Three Waters Reform Programme (now called Affordable Water Reform) – a programme to reform local government three waters service delivery arrangements. Currently 67 different councils own and operate the majority of the drinking water, wastewater and stormwater services across New Zealand. The proposed reform programme is being progressed through a partnership-basis approach with the local government sector, alongside iwi/Māori as the Crown’s Treaty Partner. Under this plan new publicly-owned Water Services Entities (WSEs) will run New Zealand’s drinking water, wastewater and stormwater services – currently operated by councils on behalf of communities.

In early April 2023 the Government decided on changes to the water services reform programme. These changes included increasing the number of new water services entities from four to ten.

Council would belong to WSE ‘G’, along with the other Wellington Region Councils.

High level guidance has been issued that outlines which assets would transfer to the new entity, however there is not yet enough clarity to be able to quantify the financial impacts on asset values, revenue and associated debt with certainty, though significant work on this is ongoing.

Based on the progression of the related legislation, and the draft transition date released in August for Entity G, it is expected Council will not be responsible for the delivery and infrastructure of three water services from 1 October 2024. There is however uncertainty given the date is draft, and the general election has resulted in a new government. We await further information from central government on the future of the reforms.

Major variances against budget

Explanations for major variations from the Council’s estimated figures in the 2022/23 Annual Plan are as follows:

Statement of Financial Performance

Overall, the decrease in the operating surplus in comparison to the Annual Plan reflects the significant storm events during the year. This resulted in increased subsidy from Waka Kotahi and transportation operating expenditure increased to cover the additional works as a result of emergency events. We had an increase in development in the area compared to budget this resulted in a higher than budgeted development and financial contributions and assets vested.

There was continued work done on the development of the Combined District Plan, income

(from the other Wairarapa Councils for their share of the plan) and expenditure was higher than budgeted in recoveries income and regulatory and planning expenditure.

Following on from last year continued activity on improving Council services including shared services with other Wairarapa Councils, as well as succession planning in some teams, leading to increased personnel costs.

Statement of Other Comprehensive Revenue and Expense

The impairment of the roading network was due to flood events and emergency works required to get the Roothing network back up to the previous level of service this work was not planned therefore has resulted in a variance in the Impairment losses on revalued PPE.

The revaluation of the Roothing network was planned for this year but was completed in the previous year this has resulted in a variance in the Gain on PPE revaluation.

Statement of Movements in Equity

The decrease in value for total comprehensive revenue and expense is due to asset impairment losses for the roading assets held by the Council and the roading network being revalued in the previous year. Council's depreciation reserves were used to support capital expenditure.

Statement of Financial Position

The overall position of the Council is that it is currently able to meet commitments having sufficient means to cover current liabilities.

Property, plant, and equipment shows higher than budgeted assets. This is mainly due to the revaluation of infrastructure, and land and building assets year. The increase in the value of these assets was significant, resulting in a higher closing balance for 2022. This was not reflected in the 2023 budget due to the timing of the adoption of the 2023 annual plan, which was before the revaluation was finalised. For the same reason, the revaluation reserves are also higher than budgeted.

Non-current investments are higher than budgeted as Council made the decision to invest in managed funds during the year. Overall, cash plus current and non-current investments are in line with budget.

Statement of Cashflows

Council has lower than budgeted net cash flows, this reflected the investment in managed funds during the year.

Audit report

Independent Auditor's Report

To the readers of Carterton District Council's summary of the annual report for the year ended 30 June 2023

The summary of the annual report was derived from the annual report of Carterton District Council (the District Council) for the year ended 30 June 2023.

The summary of the annual report comprises the following summary information on pages 5 to 9:

- the summary statement of financial position as at 30 June 2023;
- the summaries of the statement of financial performance, statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended 30 June 2023;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary performance information (referred to as Measuring progress against performance measures).

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: Summary Financial Statements.

However, the summary performance information includes a limitation in scope to the equivalent extent as the full statement of service performance. This limitation is explained below in *The full annual report and our audit report thereon* section.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's

report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed a qualified opinion on the statement of service performance and an unmodified opinion on the other audited information in the full annual report for the year ended 30 June 2023 in our auditor's report dated 31 October 2023. The basis for our qualified opinion on the statement of service performance is explained below.

Levels of residents' satisfaction are an important part of the District Council's performance information because they are indicative of the quality of the services provided to residents. The District Council set out in its 2021-31 Long term plan that it would conduct a residents' satisfaction survey on an annual basis.

As explained on page 16 of the full annual report, the District Council did not carry out its residents' satisfaction survey for the year ended 30 June 2023. The results of this survey form the basis of reporting for several performance measures and are significant because other measures of performance in the framework are not able to compensate for the lack of data on residents' satisfaction. The Council has used the results of the 2021/22 residents' satisfaction survey in reporting performance for the year ended 30 June 2023. Actual levels of resident satisfaction in 2022/23 may differ from those reported.

Information about this matter is also disclosed on page 5 of the District Council's summary annual report.

Our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to the uncertainty over the Government's water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council, as outlined in note 19 of the full annual report, remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved. Information about this matter is also disclosed on page 9 of the summary financial statements.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: Summary Financial Statements.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: Summary Financial Statements.

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements we have performed a limited assurance engagement related to the District Council's debenture trust deed. This engagement is compatible with those independence requirements.

Other than in our capacity as auditor, we have no relationship with, or interests in the District Council.



Jacques Du Toit
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand
30 November 2023