
To: Mayor and Councillors

From: Haven Walsh, Strategic Projects Driver

Date: 29 June 2021

Subject: **RECEIPT OF LATE INFORMATION COUNCIL 29 JUNE 2021**

At the time the Council agenda was issued, Audit New Zealand was close to completing its audit process and was expected to provide verbal clearance prior to the Council meeting on 29 June.

Audit New Zealand can only issue their audit report after Council has approved the 2021-31 Long Term Plan and the Mayor and Chief Executive have provided them with signed copies. These will be provided at the Council meeting for the Mayor and Chief Executive to sign tomorrow.

As a result of the ongoing audit a number of changes are required to the 2021-2031 Long Term Plan that was included in the agenda. The changes required are set out in Table 1 below and are track changed in the attached documentation.

Table 1 – Changes required by Audit NZ

Change	Reference to change in LTP (page)
Table number references, clause references and figure references within the narrative have been removed throughout the whole document.	Actioned throughout LTP document (refer to relevant tracked changes)
Stormwater LOS and performance measures – the “median response time” measure has been removed and replaced with a repeat of the “habitable floors” measure. It is crucial that this is amended	Page 154
Page 2 – date of adoption to be updated.	2
Page 3 – first word on page is “what’s”.	3
Page 209 – e) Rates for small value capital projects” is formatted as a heading, it should follow on from the previous page as bullet e).	209
Page 238 – second to last sentence on the page refers to “year 81”.	
Page 285 – top of page still has a note included - is this still to be actioned or can this note be deleted?	285
Page 327 – top of this page makes reference to updating once finance pages have been updated –	327

is this still to be actioned or can this note be deleted?	
Page 367 – paragraph 2: an extra letter “t” after the 51%. To be removed.	367
Page 389 – anticipated project date for project WS2 reads 2031 to 205. To be updated to 2051.	391
Financial strategy - the balanced budget and essential services benchmarks - the percentages above each bar in each of these graphs should be rounded to the nearest whole percentage.	Graph 7 Balanced Budget – page 58 Graph 8 Essential services – page 59
Waipa DC publish group accounts in the annual reports but have only prepared parent LTP. PBE FRS 42 para 63 requires inclusion of the reason for not publishing group prospective accounts. We note only page 224-225 (within Direct Charges accounting policy) is only reference made to a group situation.	Pages 210 / 215 / 218 / 219 / 220 / 221 / 233
<p>Accounting policies:</p> <ul style="list-style-type: none"> • There is very little mention of the Council’s subsidiary in the LTP policies. Only Direct Charges (pages 224/5) have any mention of a ‘group’ for Waipa DC. Where a council is presenting parent only prospective financial statements, there needs to be a statement that this is the case and the reason for this treatment (per PBE FRS 42 para 63). We can see there was a disclosure in the prior LTP 2018-28 that acknowledged the group and stated why only the parent accounts were forecast. Then to be consistent with the rest of the current LTP, you probably want to remove the ‘group’ wording in Direct Charges. • Accounting policies have been updated for IPSAS 41; however, the “old” sections have not been removed. • There is no policy on investments in subsidiaries/associates/joint ventures in the current LTP but there was one in the June 2020 annual report. Given there is an \$18m investment in CCOs, it would be good to include a policy on this in the LTP. Might need to think about the heading in the accounting policies as the heading in the prospective statement of financial position is ‘Investment in CCOs’ so aligning these would be good. 	Pages 234 / 235 / 236 / 237

A number of suggested amendments/clarifications were also identified by Councillor St Pierre (notified by email on Sunday 27 June 2021) and are proposed to be tabled as a late item also. These changes are set out in Table 2 below and are track changed in the attached documentation.

Table 2 – Changes identified by Elected Members

Change	Reference in LTP (page)
due to the change in location (typo)	9
Waterway (typo)	10
At the heart (typo)	14
Providing three waters services (typo)	23
Prepared by the National.... (typo)	30
without to the (typo)	31
(WLASS) (typo)	39
It wouldn't be 2020/21 so maybe 2021/22? (typo)	43
Tougher (word amendment)	45
Means (typo)	52
Did we get an expert to model the water consumption revenue? (word amendment)	53
No flow-on impact... (typo)	64
Satisfied is that percentage of individuals.... (word amendment)	111
Satisfied is that percentage of.... (word amendment)	111
Satisfied is that percent of individuals.... (word amendment)	113
Footnote	123
Housing NZ has been superseded by Kainga Ora. (word amendment)	128
Satisfied is that percent of individuals.... (word amendment)	131
Satisfied is that percent of individuals.... (word amendment)	131
Satisfied is that percent of individuals.... (word amendment)	131
Deleted irrelevant / out of date text (word amendment)	132
delete 'an' - correct grammar (word amendment)	133
delete 'a' / 'an' - correct grammar (word amendment)	134
Amend irrelevant / out of date text (word amendment)	134
Was opened in May 2021 ... (word amendment)	136
Committing to a Resource Recovery Centre with funding etc. would represent a significant lift in LOS and performance. (word amendment)	137
Activity in the next Long ... (typo)	152
This paragraph continues overleaf, but it reads in a disconnected way. Reformatting of the paragraph needed? (reformatted)	156/7
effects (typo)	164
Legal services, and... (word amendment)	170
Functions which work.... (word amendment)	170

Satisfied is that percent of individuals (word amendment)	174
require (typo)	385
affect (typo)	447
Points f) and g) are actually one point so adjustment needed. (reformatted)	450-451
Point 5 has been superseded by: Provide for a Maori Ward in future local government elections for Waipa District Summary Page 7 of 8 (word amendment)	458

A tracked change version of the 2021-31 Long Term Plan is attached as appendix 1 to this memorandum.

Section 46A(1)-(6) of the Local Government Official Information and Meetings Act 1987 and Standing Order 9.8 require that agendas are distributed with the associated reports. As this information was not distributed with the agenda for this meeting, it must be treated as a major late item to be considered at this meeting.

In accordance with section 46A(7) of the Local Government Official Information and Meeting Act 1987 and Standing Order 9.12, a procedural resolution is required before a major item that is not on the agenda for the meeting may be dealt with.

In accordance with section 46A(7)(b)(i) the reason why the item was not on the agenda is because the information was not available until after the agenda had been distributed.

In accordance with section 46A(7)(b)(ii) the reason why discussion of this item cannot be delayed until a subsequent meeting is because the information is required for the adoption of the 2021-2031 Long Term Plan which is legislatively required to be adopted by 30 June 2021.

2 RECOMMENDATION

That Council

- a) *Considers the Changes to the 2021-31 Long Term Plan and supporting documentation at this meeting as a major item not on the agenda, pursuant to Section 46A(7)(a) of the Local Government Official Information and Meetings Act 1987, to enable a decision to be made in order to comply with Council's statutory requirement to adopt the 2021-2031 Long Term Plan by 30 June 2021.*

Yours sincerely

Haven Walsh
STRATEGIC PROJECTS DRIVER

