

ANNUAL REPORT SUMMARY 2022

Introduction from the Mayor and Chief Executive

Looking back over 2021-22 year, we are proud of the way our Council has performed amidst a time of huge and rapid transition. Our district continues to grow at an exponential rate, and with it comes a raft of challenges, changing community expectations and pressures on our infrastructure. As a strategy-led organisation, we focus on the bigger picture and make logical steps to achieve the best outcomes for our community.

This year we saw the local government sector under almost continuous scrutiny, with the Three Waters Reform advancing at pace to change the way water services – stormwater, water supply and wastewater – are delivered for our communities, for the future. Waipā has made no secret of our dissatisfaction with the four-entity water services model proposed by the Department of Internal Affairs, and our community's stance as well. I am heartened to see Council's Annual Resident Perception Survey resulted in its highest rating for delivery of waters services over three years, reflecting our commitment to providing good quality, affordable infrastructure to our ratepayers.

We've also held steady across the board in our annual resident perception study, which shows our resilience, but with a few areas to continue to work on, including our transportation network, community facilities and parks and reserves. We introduced a vaccination mandate for staff and our facilities for a short period of time in order to continue to keep our community facilities open and resourced well throughout the omicron variant of the COVID-19 pandemic, yet achieving a lower satisfaction result has shown us how much our residents value these great community assets and the important role they play in bringing us together.

On the financial front, we've managed to maintain our AA- Fitch Credit Rating for the fourth year running, which is a nod to the financial prudence our Council has shown in a time of inflation increasing to the highest rates in recent years. The financial climate continues to be a challenge to us, but our credit rating assists us in gaining better interest rates for our debt than we would otherwise be able to achieve.

COVID-19 continues to affect our ability to resource, staff and deliver some of our key projects through supply chain constraints and illnesses, however we still managed to achieve some great wins across the board, including our 2021 representation review, an improved water supply for Kihikihi village, the adoption of the new Ngahinapouri Concept Plan, and the Waipā Transport Strategy which will pave the way for our district's transport future over the next 30 years.

We also adopted our Annual Plan, and held our rates at 4.4 percent, as forecasted in the 2021-31 Long Term Plan, What's next Waipā.

Our What's next, Waipā campaign received two national awards, including the Local Government New Zealand's 2021 Best Consultation Document, and the coveted Supreme and Gold Awards from the Public Relations Institute of New Zealand award for an outstanding consultation. These accolades highlight Council's commitment to proving best practice communications for our residents against industry peers.

As we look ahead to the next year, the future of Waipā – Home of Champions, will have a new Council, representing our residents and guiding the way we build connected communities. Our challenges will be many, but our strategic approach to growth, through the new Ahu Ake - the Waipā Community Spatial Plan will put us in good stead to hit the ground running.



Susan O'Regan JP
MAYOR



Garry Dyet JP
CHIEF EXECUTIVE

Financial summary 2021/22

The following summary financial statements were extracted from the full audited financial report of Waipa District Council for 30 June 2022. 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 financial statements.

This summary and the full annual report were authorised for issue by the Council on 13 December 2022. The full annual report is available from Council offices or can be downloaded at www.waipadc.govt.nz.

An unmodified audit report was issued on the full financial statements. An emphasis of matter was included in the audit opinion in relation to the impact of the Three Waters Reform. The Council and group have disclosed the impact of the Three Waters Reform as set out on page 7 of the summary annual report.

Financial summary statements

	Council			Group	
	Actual 2022	Budget 2022	Actual 2021	Actual 2022	Actual 2021
	\$000	\$000	\$000	\$000	\$000
Statement of Comprehensive Revenue and Expense for the year ended 30 June 2022					
Operating Income	130,002	142,164	135,631	132,496	137,694
Operating Expenditure	99,293	100,360	94,703	101,554	95,887
Finance costs	2,005	1,976	1,328	2,005	1,332
Operating Surplus	\$28,704	\$39,828	\$39,600	\$28,937	\$40,475
Other Comprehensive Revenue and Expense recognised directly in Equity					
Property Plant and Equipment Revaluation gains / (losses) taken to equity	127,809	9,053	53,690	127,809	53,690
Intangible gains / (losses) taken to equity	531	-	186	531	186
Investment gains / (losses) taken to equity	10,135	-	6,325	10,135	6,325
Cash flow hedges gains / (losses) taken to equity	624	-	494	624	494
Total Other Comprehensive Revenue and Expense for the Year	\$139,099	\$9,053	\$60,695	\$139,099	\$60,695
Total Comprehensive Revenue and Expense for the Year	\$167,803	\$48,881	\$100,295	\$168,036	\$101,170
Statement of Changes in Equity for the year ended 30 June 2022					
Balance at 1 July	1,849,590	1,826,336	1,749,295	1,851,443	1,750,273
Total Comprehensive Revenue and Expense for the year	167,803	48,881	100,295	168,036	101,170
Total Equity at End of the Year	\$2,017,393	\$1,875,217	\$1,849,590	\$2,019,479	\$1,851,443
Equity represented by:					
Retained Earnings	603,220	613,453	573,802	605,306	575,655
Council Created Reserves	42,865	26,731	46,515	42,865	46,515
Revaluation Reserves	1,371,482	1,235,033	1,230,071	1,371,482	1,230,071
Cashflow Hedge Reserve	-174	-	-798	-174	-798
Total Equity	\$2,017,393	\$1,875,217	\$1,849,590	\$2,019,479	\$1,851,443
Statement of Financial Position as at 30 June 2022					
Current Assets	24,227	7,550	21,124	26,388	23,114
Non current Assets	2,161,296	2,131,625	1,946,923	2,161,672	1,947,295
Total Assets	2,185,523	2,139,175	1,968,047	2,188,060	1,970,409
Current Liabilities	63,403	29,109	26,401	63,849	26,910
Non Current Liabilities	104,727	234,849	92,056	104,732	92,056
Total Liabilities	168,130	263,958	118,457	168,581	118,966
Equity and Net Assets	\$2,017,393	\$1,875,217	\$1,849,590	\$2,019,479	\$1,851,443
Statement of Cash Flows for the year ended 30 June 2022					
Net Cash Flows from Operating Activities	47,259	52,413	36,304	47,658	37,569
Net Cash Flows used in Investing Activities	(93,175)	(160,628)	(70,852)	(93,223)	(70,852)
Net Cash Flows used in Financing Activities	51,500	111,000	44,381	51,505	44,381
Net Increase/(Decrease) in Cash and Cash Equivalents	5,584	2,785	9,833	5,843	11,098
Cash and Cash Equivalents at the beginning of the year	12,094	2,598	2,261	14,060	2,962
Cash and Cash Equivalents at the end of the year	\$17,678	\$5,383	\$12,094	\$19,903	\$14,060

Net Costs

2022
Net Movement

	2022	2022
	Parent Actual	Parent Budget
	000s	000s
Governance	(7,886)	(8,590)
Planning and Regulatory	(3,367)	(4,403)
Community Services and Facilities	(21,420)	(11,474)
Roads and Footpaths	(13,748)	(13,642)
Stormwater	(4,264)	(4,469)
Wastewater Treatment & Disposal	(9,492)	(12,343)
Water Treatment & Supply	1,057	(1,280)
Support Services	(525)	(599)

Additional disclosures and accounting policies

Reporting entity

Waipa District Council is a territorial local authority governed by the Local Government Act 2002. The group consists of the ultimate parent, Waipa District Council, the Waipa Community Facilities Trust and the Cambridge Town Hall Trust. These summary financial statements are for the group. The full Financial Statements have been prepared in accordance with the requirements of the Local Government Act 2002, which include the requirement to comply with generally accepted accounting practice in New Zealand. The full financial statements have been prepared in accordance with Tier 1 PBE accounting standards and comply with PBE standards. This summary complies with FRS 43 and this Standard does not include a requirement to comply with New Zealand GAAP or PBE standards. These summary financial statements are for the year ended 30 June 2022.

Measurement base

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Three waters reform

In October 2021, the Government confirmed that it will introduce legislation to create four publicly owned water entities, and that the group's participation in the proposed reform will be mandatory. These entities will own and operate drinking water, wastewater and stormwater (three waters) services across New Zealand. The Department of Internal Affairs is tasked with the successful implementation of these reforms, and will work with the local government sector, iwi, water industry and other stakeholders to ensure a smooth transition to the new arrangements. Subsequently, on 2 June 2022, the government introduced the Water Services Entities Bill in the House of Representatives. After the first reading on 9 June 2022 the Bill was referred to the Finance and Expenditure Committee which is to report back to the House of Representatives by 11 November 2022. The Water Services Entities Bill proposes to create four publicly owned water services entities that would take on responsibility for delivering water services to a specific geographical area, from 1 July 2024. Further clarification of the transition to the new water services entities is expected to be released in legislation later in 2022 and 2023.

Waipa's Three Waters network is currently owned and operated by Waipa District Council.

Significant Variances Against Budget Include:

Statement of Comprehensive Revenue and Expense

- Fees and charges were \$4.4 million higher than budget mainly due to \$3.7 million of revenue from Fonterra transferred from rates (this also explains rates being under budget), \$1.7 million of revenue from the Community Facilities Trust on consolidation, and \$858,000 of additional revenue from regulatory income, offset by a reduction in revenue of \$1.9 million from forestry income.
- Development and reserve contributions were \$16.3 million lower than budget due to timing of developments. The gain on revaluation of Forestry and Investment Properties was \$7.8 million higher than budget due to current market conditions.
- The value of assets vested from developers was \$3.1 million higher than budget, this mainly relates to higher than anticipated growth in the district and the timing of receiving assets from developers.
- Subsidies and grants are \$5.2 million higher than budget mainly due to \$4.5 million being received through the New Zealand Government Three Waters reform programme, \$1.8 million extra funding received from NZTA offset by a reduction in budget of \$1.4 million of external funding for Cycling – Te Awamutu/Ngaroto/Pirongia Connection.
- Other revenue is \$9.7 million lower than budget mainly due to the delay of asset sales from timing of development.
- Employee benefit expenses are \$2 million higher than budget due to growth in staff numbers and the Community Facilities Trust on consolidation.

- Other expenses are \$1.4 million lower than budget, this is mainly due to the reduction in forestry harvesting costs due to the delay in harvesting until the 2022/23 year.

Capital commitments

Council has contracts committing it to spend \$74.7 million on future capital works (2021 \$12.7 million).

	Council	
	2022 \$000	2021 \$000
<i>Capital Commitments</i>		
Roading network	27,239	6,725
Drainage network	20,818	285
Wastewater treatment and disposal	19,637	1,323
Water treatment and supply	2,030	2,610
Community Facilities	4,644	1,228
Information Technology	34	-
Animal Control	46	-
Property development	257	548
Total capital commitments	74,705	12,719

Contingent liabilities

	Council		Group	
	2022 \$000	2021 \$000	2022 \$000	2021 \$000
a) Guarantees	25	33	25	33
b) Waipa Community Facilities Trust	-	-	-	-
d) Outstanding legal matters	-	-	-	-
	25	33	25	33

Council is listed as sole guarantor for a number of community organisation bank loans. The Council is obligated under each guarantee to make loan payments in the event that the organisation defaults on a loan arrangement.

Contingent liabilities not able to be quantified

Local Government Funding Agency

Council is a shareholder of the New Zealand Local Government Funding Agency Limited (NZLGFA) and is party to the guarantee of all borrowings of the entity.

Council is one of 30 local authority shareholders and 54 local authority guarantors of the NZLGFA. In that regard, the LGFA has total uncalled capital of \$20 million of which Council's portion is \$100,000. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event that an imminent default is identified. Also, together with the other

shareholders and guarantors, Council is a guarantor of all of the LGFA's borrowings. At 30 June 2022, NZ LGFA had borrowings totalling \$15,789m (2021 \$13,610m).

Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low.

Erinic Investments Limited v Waipa District Council

In August 2020, proceedings were initiated in the High Court by Erinic Investments Limited against the Council (as first defendant) and others. The claim alleges that the Council was negligent in issuing building consents, inspecting the building work and issuing Code Compliance Certificates in respect of a building in Te Awamutu. Following an amended Statement of Claim, the plaintiff now seeks over \$5 million in damages with additional consequential losses to be quantified, interest and costs. At present, there is still insufficient information to conclude on potential liability and claim quantum, if any.

Atkinson v Waipa District Council

In November 2020, proceedings were initiated in the District Court against Council. The claim alleges, among other things, that the Council has been negligent, breached its statutory duty and has created a nuisance in relation to the private drain on the plaintiffs' property in Kihikihi. Following an amended Statement of Claim, the plaintiffs now seek over \$2.5 million in damages, interest and costs. At present, there is still insufficient information to conclude on potential liability and claim quantum, if any.

Bunker v Waipa District Council

In March 2022, proceedings were initiated in the High Court against the Council, and others. The claim alleges among other things that Council was negligent in undertaking inspections and issuing a code compliance certificate in respect of a dwelling in Ngāhinapōuri. The plaintiffs seek over \$1 million in damages with additional consequential losses to be quantified, interest and costs. At present, there is still insufficient information to conclude on potential liability and claim quantum, if any.

Loan guarantee for New Zealand Sports Hall of Fame

In June 2022, Council confirmed its intention to assist the New Zealand Sports Hall of Fame in their fundraising endeavours by committing to act as guarantor to its loan facility, should this be required in the future. The timing and amount of the guarantee is uncertain at period end.

Contingent assets

Council is a 2% capital beneficiary of the WEL Energy Trust. The life of the Trust ends in 2073 unless terminated earlier if its purpose is completed. Given the uncertainties surrounding the life of the Trust, Council is unable to accurately establish the appropriate value of the 2% shareholding.

Related parties

Council entered into a lease arrangement with Waipa Community Facilities Trust in 2013, for the Trust to occupy the Trust Waikato Te Awamutu Event Centre and the Cambridge Swimming Pool Complex. The lease covers a term of twenty years and attracts a rental charge of one dollar plus GST per annum, payable on 16 September each year.

Senior management and councillors' compensation

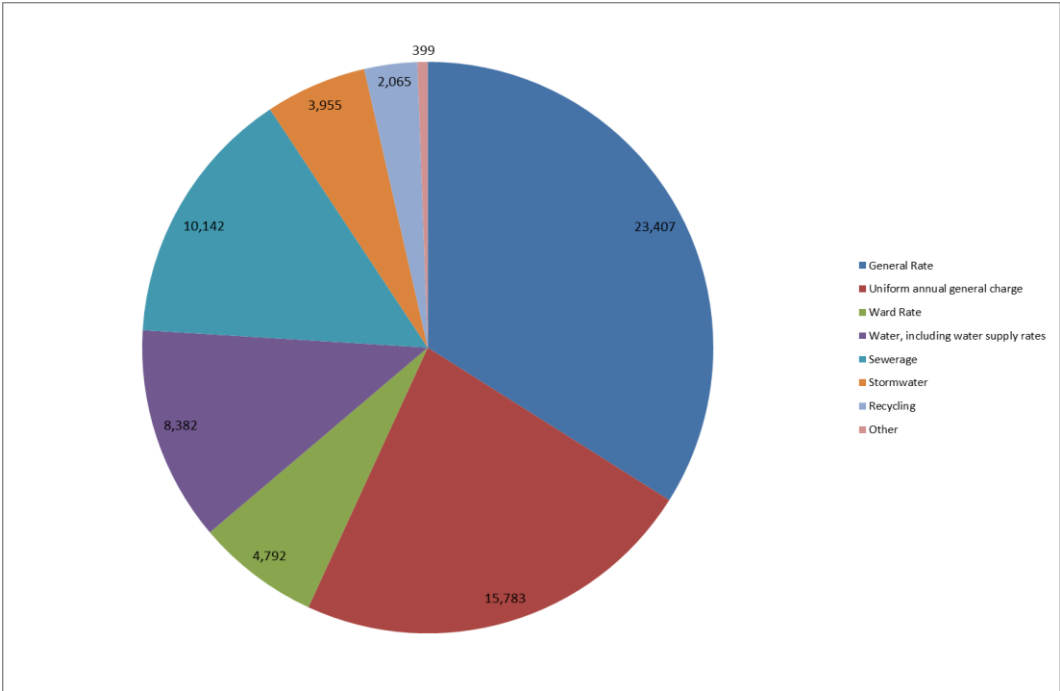
	Council	
	2022 \$000	2021 \$000
<i>Councillors</i>		
Remuneration	606	602
Full-time equivalent members*	14	14
<i>Executive Team, including Chief Executive</i>		
Remuneration	1,286	1,193
Full-time equivalent members	7	5
Total key management personnel remuneration	1,892	1,795
Total number of members	21	19

*Due to difficulty in determining the full-time equivalent for Councillors, the full-time equivalent is taken as the number of Councillors.

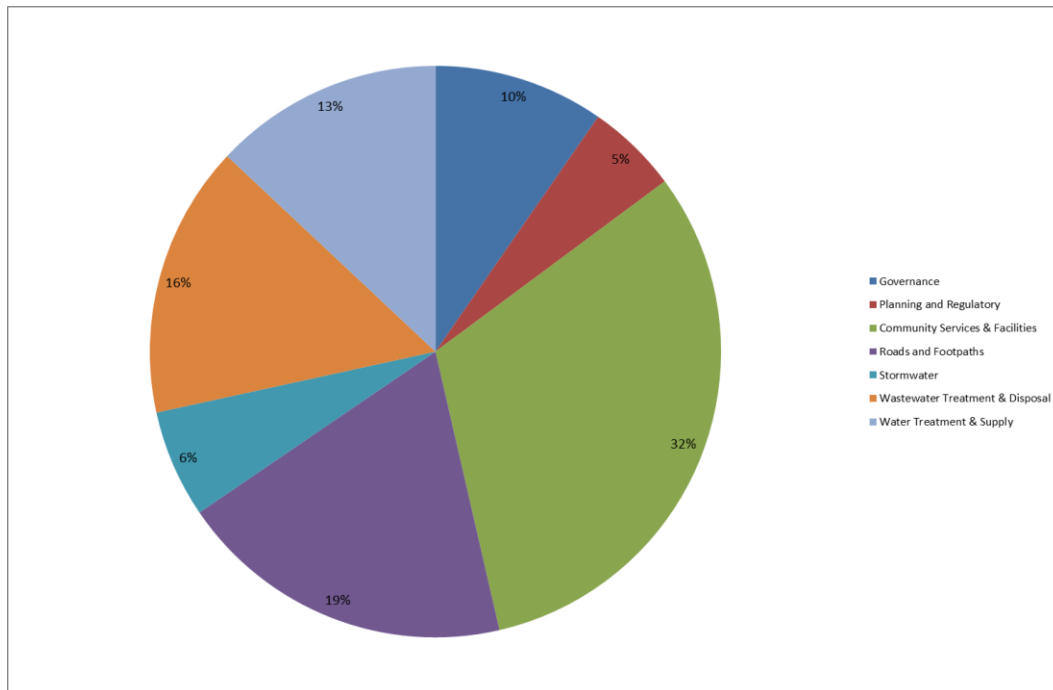
Events after balance date

There were no significant events after balance date.

Rates Collected



What were the rates spent on?



How we did

Our projects and work programmes are contained in eight groups of activities. This table summarises how we did, where we met expectations and where we need to improve. Our performance measures provide us with targets to meet, such as responsiveness, safety, timeliness, meeting statutory requirements and compliance.

Non-Financial Summary

Group of Activity	Achieved	Not Achieved	Unable to Assess	Within 5%
Governance	1	3	0	1
Planning and Regulatory	3	5	0	4
Community Facilities	10	14	2	5
Roads and Footpaths	7	1	0	0
Stormwater	7	1	0	0
Wastewater	8	0	0	0
Water Supply	26	4	0	2
Support Services	2	1	0	0

Community feedback

Each year we check in with our community to see how satisfied residents and ratepayers are with their council's performance.

Key results

The 2021-22 annual results in relation to reputation, trust and leadership indicate resident's perceptions of Council have been influenced by the challenges territorial authorities sector-wide have faced over the last year; the impacts of mandate decisions, changes in COVID-19 alert levels and views of Central Government reforms. For Waipā specifically, perceptions are also influenced by our high growth environment and resourcing constraints.

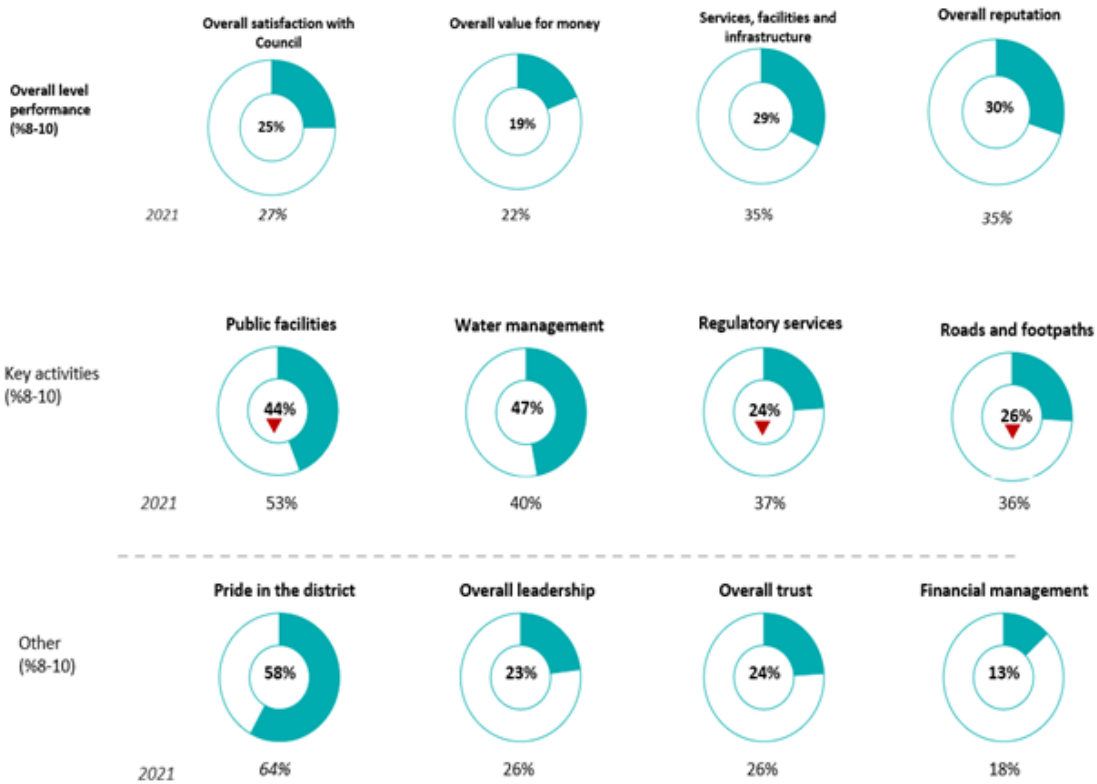
Despite these challenges, overall satisfaction with Council remained stable after a significant decline in 2020 which is positive in relation to the external environment. Council's reputation benchmark remained stable and within the 'acceptable' range. A very high proportion of residents, 72%, rated Waipā an 8 to 10 for a high quality of life.

Some parameters did show significant decline with some continuing a downward trend over the last 24 months; these included satisfaction with regulatory services, public facilities, pride to live in the district and roads and footpaths. When benchmarking Waipā's results against 16 other councils who undertake the same survey, Waipā remained in the middle for most indicators. When compared to the previous year across a number of comparable questions there was a decline across all councils. Where those services were ranked lower than average it is likely these areas were impacted by the effects of COVID.

Looking ahead, there are a number of reforms facing local government, such as the future of local government, three waters and resource management act.

We endeavour to put our best foot forward despite these challenges, and work both internally and externally to improve our delivery of services and deliver on the vision for Waipā.

The results from the Residents Perception Survey help shape our priorities, our risk management practices and Council's ongoing communication and engagement with the Community. For full results see Council's website.



A 12 month snapshot

JULY 2021 - New supplementary water supply for Kihikihi starts

We began installing a supplementary water supply for the growing village of Kihikihi, after we received \$1.3 million to go towards it through the Three Waters Reform 'opt-in' discussions. This creates more resilience in the network by connecting Kihikihi with the neighbouring Te Awamutu water supply. Up until this point, Kihikihi had been fully serviced by two bores on Hall and Church streets.



AUGUST 2021 - Concept plan for Ngahinapouri adopted

A new concept plan for Ngahinapouri Village was adopted in August, featuring three large housing areas, a new intersection layout, a community hub and improved village entrances and pedestrian connections. The Concept Plan began in 2018 and was created in collaboration with mana whenua, key community stakeholders, Waka Kotahi NZ Transport Agency, Ministry of Education and Council, a truly collaborative effort, providing guidance for the overall growth of the village to 2050.



SEPTEMBER 2021 - Council's first trades services panel established

With the establishment of Waipā District Council's first trades services panel and following a promotion to local businesses, we signed up 93 local businesses to the panel, which will benefit in years to come from unplanned trade work. In the 20/21 financial year, Council spent approximately \$3 million on this type of work and the panel was established to help to manage costs and timeframes as well as supporting businesses that contribute to the local economy.



OCTOBER 2021 - New plan for Kihikihi adopted

In October, the Kihikihi Urban Development Plan was unanimously approved by Council. The plan aims to improve the growing town's vibrancy with indications of a new skate park, a revitalisation of Kihikihi Domain and improvement in heritage and recreational spaces. The plan was developed in consultation with key community stakeholders, including the Kihikihi Residents & Ratepayers society, and had great participation and feedback during its earlier consultation round.

NOVEMBER 2021 - Waipā and Ōtorohanga councils to work together on water improvements

Council voted in favour of entering into a collaborative arrangement with Ōtorohanga District Council to save costs on future water works that will benefit both districts at a mid-November Service Delivery Committee meeting. This decision followed an invitation from Ōtorohanga District Council to explore opportunities to collaborate on future water-related infrastructure builds that benefit each ratepayer base. Under the agreement, the councils agreed to cost sharing and cost allocation on a fair basis of management roles and charge out rates, where services are carried out for respective Council works for work undertaken through to mid-2024.



DECEMBER 2021 - Consultation closed for Te Awamutu Skatepark concept plan and we purchased a wonderful rural property adjacent to Waipuke Park

Community feedback rolled in during consultations held by Waipā District Council on a new skatepark concept plan. The concept plan included a full refresh of the existing skatepark. Common feedback from the public suggested more features for beginners, kicker to landing boxes and aero gaps for more aerial tricks, and more transition and street features. More seating, shade, rubbish bins and water fountains were also suggested. The property purchase on Maungatautari Road offers exciting recreational development possibilities.



JANUARY 2022 - Lake Te Koo Utu junior playground upgrade completed

The junior playground upgrade at Lake Te Koo Utu on Thomson Rd, Cambridge was completed as part of Stage 1 of Council's renewal of the play space at the popular location. The first stage took about six weeks to complete after the initial start was delayed by Covid Alert level 4. Community feedback about the new asset has been very positive.



FEBRUARY 2022 - Consultation was extended for Draft Transport Strategy

Following interruptions associated with COVID-19, the timeframe for feedback on the Draft Transport Strategy was extended to 22 March and our community had their say on the new strategy that will shape how we move people, vehicles and goods through Waipā. The public submitted their feedback via a five-minute online survey or through longer submissions.

MARCH 2022 - Latest Te Awa River Ride section officially open

We removed the last of the construction fencing in March 2022, which marked the official opening of the new 4.5km Waipā section of the Te Awa River Ride Hamilton to Cambridge shared path. Along with this, we launched a month-long campaign to encourage users to get on the cycleway, with the shared path enjoyed by approximately 1,400 people the first Saturday after its opening. The launch was a resounding success, with residents submitting photos of them enjoying the cycleway, and six great prizes given away at the competition's conclusion.



APRIL 2022 - Commission approved new Council representation structure

The Local Government Commission approved Council's final 2021 Representation Review decision which changed the five ward structure to four wards. The determination was required after one appeal was received on the Waipā District Council's final proposal for its 2021 Representation Review. The appeal sought disestablishment of both Te Awamutu and Cambridge Community Boards. As part of the review, the Commission assessed all aspects of Council's elected member structure, not solely that of the appeal process, and found that these meet requirements under the Local Electoral Act (2001).



MAY 2022 - Waipā Transport Strategy adopted

Council formally adopted the 30-year Transport Strategy in May following a six-week consultation period earlier in the year. More than 170 submissions were received, traversing issues ranging from climate change to public transport and the desire for a third river crossing in Cambridge. The strategy has an emphasis on decreasing reliance on private vehicles, either through improved public transport or by encouraging safe cycling and walking. This reflects government policy, including a bigger emphasis on reducing carbon emissions. The 2022-2052 Waipā Transport Strategy will be reviewed in five years.



Independent Auditor's Report

To the readers of Waipa District Council and group's summary of the annual report for the year ended 30 June 2022

The summary of the annual report was derived from the annual report of the Waipa District Council and Group (the District Council and group) for the year ended 30 June 2022.

The summary of the annual report comprises the following summary statements on pages 5 to 10 and 12:

- the summary statement of financial position as at 30 June 2022;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2022;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the non-financial summary.

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.

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 an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2022 in our auditor's report dated 13 December 2022.

Our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to the disclosures about the Government's three waters reform programme announcement as set out in the full annual report in Note 1 and page 41 to the financial statements. The Government announced it will introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities from 1 July 2024. The impact of these proposed reforms, once legislated, will mean that the District Council will no longer deliver three waters services or own the assets required to deliver these services. The bill is currently before Parliament and as such, the impacts of the proposed reforms are currently unclear. Additional legislation is expected later in 2022 that will provide detail on the transfer of assets and liabilities to the water service entities. These matters are addressed on page 7 of the summary annual report.

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 carried out engagements in the areas of a limited assurance engagement related to the District Council's debenture trust deed and the audit of the long term plan, which are compatible with those independence requirements. Other than these engagements, we have no relationship with, or interests in the District Council or its subsidiaries and controlled entities.



Leon Pieterse,
Audit New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand
13 December 2022