



Te Kaunihera-ā-Rohe o Ngāmotu

New Plymouth  
District Council

# Long-Term Plan

2021-2031







*Every three years the Council adopts a new Long-Term Plan. A Long-Term Plan sets out a detailed budget for the next three years, and then an outline for the next seven years. It provides an integrated, long-term focus for decisions and activities for the whole Council. This document provides a basis for our accountability to our community. It describes what we do, and what we are trying to achieve.*



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# An introduction from the Mayor and Chief Executive

The next ten years will see big changes in the way we live, work, learn and play in our district and this Long-Term Plan sets out how we'll invest more than \$3.3 billion to tackle those changes head-on.

Covid-19 upended our world last year and we stepped up to support our businesses and households with our \$20 million Get Us Back On Our Feet measures to kick-start our local economy. But even with the steady recovery and vaccination programmes rolling out across the globe, Covid-19 still poses serious risks. On top of that we need to plan ahead for our growing population, our ongoing transition to a low emissions future and be ready to roll with whatever local government changes are coming down the pipeline from Wellington.

Daunting as these challenges might be, we can't stick our heads in the sand and this Plan recognises that.

It's been heartening to see and hear from our residents, who took the time to understand the issues over more than a month of public feedback and 30 roadshow events from Ouae marae to Ōkato to Urenui. Almost 5,000 people shared their views on proposals to:

- Fix the Plumbing, including upgrading the three waters network and water meters for every home.
- Green our Place, which covers taking the Coastal Walkway from Bell Block to Waitara, as well as planting an urban forest and investing in cleaner vehicles.
- Pay it Forward, a collaborative programme with Sports Taranaki, Te Kotahitanga o Te Atiawa Trust and other stakeholders to build a multi-sport hub.

You told us that some of these measures are a worry, especially among those who are struggling with money and the economic uncertainty of the Covid-19 recovery. While we can't dodge the big calls, we will do our best to soften the impact for those who feel it hardest.

Many of you held up water meters, for instance, as a concern for bigger and less well-off families. When we look at the payment structure over the next three years we'll consider ways to lighten the load and a working party of interest groups will help us determine costings. You told us that you understand why we need major investments, especially the \$248 million in our drinking water, waste water and stormwater networks but we're still aware that they'll be hard to swallow in many households.

We're working hard to get value for money and to be as prudent as possible. Our Perpetual Investment Fund has grown to over \$330 million and it pumps about \$9 million a year into offsetting rates. International ratings agency S&P Global gives NPDC a long-term rating from AA to AA+, the highest possible rating for local government in New Zealand, reflecting strong financial management and this will help our borrowing to spread the cost of upgrades across different generations.

We've had a vigorous public debate on the future of our District and it's guided our decisions in finalising this Long-Term Plan but your say is vital as we work to serve our community. So let's keep talking as we continue to build our Sustainable Lifestyle Capital, an incredible place to live, work, learn and play with a Council focused improving our quality of life for current and future generations.



Neil Holdom  
New Plymouth Mayor



Craig Stevenson  
Chief Executive



# Who we are

## Our Council



**MAYOR NEIL HOLDOM**  
New Plymouth District



**RICHARD JORDAN**  
Deputy Mayor  
South-West Ward



**TONY BEDFORD**  
North Ward



**SAM BENNETT**  
NP City Ward



**GORDON BROWN**  
NP City Ward



**DAVID BUBLITZ**  
NP City Ward



**ANNEKA CARLSON**  
NP City Ward



**MURRAY CHONG**  
NP City Ward



**AMANDA  
CLINTON-GOHDES**  
NP City Ward



**HARRY DUYNHOVEN**  
NP City Ward



**RICHARD HANDLEY**  
NP City Ward



**STACEY HITCHCOCK**  
NP City Ward



**COLIN JOHNSTON**  
North Ward



**DINNIE MOEAHU**  
NP City Ward



**MARIE PEARCE**  
South-West Ward

# Who we are

## Our Community Board Members

### Clifton Community Board

Warren Petersen (Chairperson)  
Neville Hagenson  
Tyla Nickson  
Murray Seamark

### Inglewood Community Board

Mel Cook (Chairperson)  
Jono Burrows  
Christine Fabish  
Graeme Sykes

### Kaitake Community Board

Doug Hislop (Chairperson)  
Graham Chard  
Paul Coxhead  
Paul Veric

### Waitara Community Board

Jonathan Marshall (Chairperson)  
Trevor Dodunski  
Andrew Larsen  
Joe Rauner

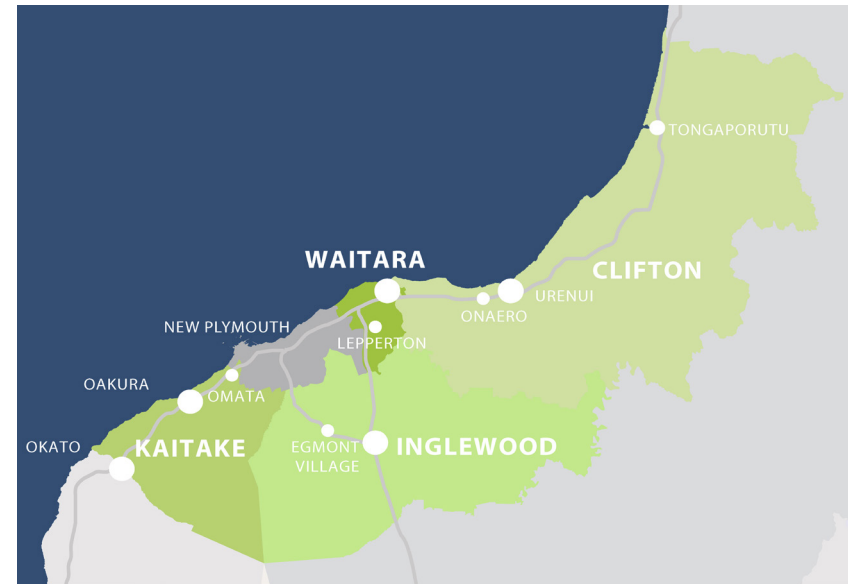
## Our Executive Team



**CRAIG STEVENSON**  
Chief Executive



**KELVIN WRIGHT**  
Deputy Chief Executive



**JACQUELINE BAKER**  
External Relations  
Manager



**JOY BUCKINGHAM**  
Group Manager  
Corporate Services



**MARY JOHNSON**  
Group Manager  
People and Wellbeing



**DAVID LANGFORD**  
Group Manager Planning  
and Infrastructure



**STEVE MCINTOSH**  
Chief Information  
Officer



**TERESA TURNER**  
Group Manager Community  
and Customer Services



# What's a Long-Term Plan

## What's the Long-Term Plan all about?

The Long-Term Plan (LTP) presents the Council's activities and budgets over the next 10 years. It sets out what the Council will do, how it will be paid for and when it will happen. It is the critical document that sets the direction and intent of how the Council intends to make the New Plymouth District a Sustainable Lifestyle Capital.

The LTP is reviewed every three years and at that time, the Council looks for input from the residents, ratepayers and other stakeholders in the district.

Each review of the LTP enables the Council to look at the external environment and to make major changes to its services.

## What has it got to do with me?

The LTP has got a lot to do with you! It isn't just Council's document, it's yours as well!

The LTP includes:

- issues that will influence the Council over the next 10 years.
- information about the array of activities the Council is involved with and services Council delivers.
- Key projects the Council has planned.
- How your rates will be spent.
- How the Council's work will be funded.
- The Council's financial performance.

The LTP outlines how we collectively can create a Sustainable Lifestyle Capital, and the role that Council will play in that.

The Council relies on community input to make sure it is on the right track.



# Our strategic framework and key challenges

## Our Sustainable Lifestyle Capital vision

Our vision for New Plymouth District is to be the *Sustainable Lifestyle Capital*. We have a great starting point, our district offers so much – spectacular natural beauty from Taranaki Maunga to the moana, thriving towns and communities, a productive rural sector, some excellent recreational and cultural facilities and of course great people.

Supporting our *Sustainable Lifestyle Capital* vision is a mission statement for us to provide our people with an innovative and resilient district that restores mauri, protects our environment and supports a successful economic transition, while providing quality infrastructure and leadership through operational excellence.

We have five goals that are our community outcomes.





## Key challenges facing our district

### **Achieving this vision is not without its challenges.**

Our district is continuing to grow in population. Since 2001 we have grown by one to two per cent per annum, and our population is now over 86,000 people. We expect this growth to continue, with a forecast population of around 94,000 by 2031 and around 105,000 by 2051. Bell Block and the southern areas of New Plymouth will be the fastest growing areas and the make-up of our community will also change. We expect an ageing population and greater ethnic diversity, which will change how we provide our facilities and services.

In the short term we continue to deal with the impacts of the Covid-19 pandemic. In Taranaki we are fortunate, our economy is doing better than many earlier forecasts and is relatively well placed within New Zealand. Unemployment has not increased as much as expected and incomes have held up. Retail expenditure is generally up and investment in housing and construction remain buoyant. While international tourism has declined, historically we have relied on domestic tourism and this has remained relatively stable. Over the life of the LTP we expect our economy to recover, although international tourism may take some time to get back to normal levels. However, any further lockdowns or significant restrictions may cause further social and economic issues, and may delay recovery.

Our longer term economic challenge is the government decision to transition from our oil and gas extraction economy to a new clean energy economy. While the transition to a net zero carbon emission economy is a national, and indeed global, challenge, New Plymouth district and Taranaki has a potentially larger economic challenge given our strong oil/gas and dairy economies.

Climate change and the variations to hazards and weather extremes that are predicted to come with it, will continue to pose challenges for our communities and our infrastructure that supports them. We expect to begin to feel the impacts of climate change over the life of this LTP. Climate change is predicted to increase coastal hazard risks, flooding and potentially also drought conditions in the district.





## Key challenges facing our district

The Taranaki region is also susceptible to volcanic activity and earthquake events. Massey University research identifies that seismic activity is likely in the next 50 years with an 81 per cent probability of Taranaki Maunga erupting in that period. There are a number of active fault lines in the district and offshore, and a volcanic event could cause major disruption through lahars and ash fall.

We are facing major issues with our basic infrastructure assets, particularly our water infrastructure (water supply, wastewater, stormwater). Since the Global Financial Crisis in 2007 we have had a period of economic turmoil and fiscal constraint the world over. In response to this, and the impacts on its Perpetual Investment Fund, we made significant cuts to renewal budgets, over a number of years, in order to reduce the level of rates charged to the community. We estimate that there is now a backlog of approximately \$126m of assets that have reached the end of their operating lives, on top of the assets reaching the end of their operating lives during this LTP.

Another challenge is that the future of local government is less clear than in many years. The Government's Resource Management Act Reforms, Three Water Reforms and Future For Local Government Review could result in significant changes to the structure and functions of local government. While we have developed a comprehensive plan across the 10 years, and out to 30 years in the Infrastructure Strategy, based on the current roles we have, there is a realistic prospect that the future makeup of local governance could look quite different for this district in the future.





# How our Plan achieves a Sustainable Lifestyle Capital and addresses the challenges



## Partnerships

Nāu te rourou, nāku te rourou

Partnerships are what we use to help achieve our goals and the goals of our partners. Many of our major projects will involve partnering with iwi, hapū, and other groups to achieve the outcomes sought. Our transportation projects also involve partnering with Waka Kotahi NZ Transport Agency.

The LTP includes \$0.75m funding to provide support for iwi and hapū to build capacity to respond to resource consent requests.

Our water conservation plan, including water meters, incorporates the principles of He Puna Wai, our iwi and hapū working party on water issues. We will be partnering with a representative group of vulnerable households in assessing potential tariff structures.

Our proposed extension to our tracks and trails – including the Coastal Walkway extension from Bell Block to Waitara and the Taranaki Traverse – involve working closely with iwi and hapū along the routes to respect their wāhi tapu and other taonga along those routes. Our Planting our Place (native tree planting programme) also involves working with iwi and hapū.

We are investing \$300,000 over the first three years of the Plan to work in partnership with Te Atiawa on a feasibility study for developing Te Kohia, the site where the first shots were fired in the Taranaki Land Wars.

Our LTP also includes delivering the multi-sport hub which is a collaborative programme with Sports Taranaki, Te Kotahitanga o Te Atiawa Trust and other stakeholders. The Council proposes to invest capital expenditure of \$38.5m and a further \$13.1m operating costs into this hub, with other partners contributing the rest.

We are investing \$0.5m into implementing Te Rewarewa co-management plan, enabling us to fulfil our commitment to Ngāti Tawhirikura over Te Rewarewa Reserve.



## Delivery

Mauri mahi, mauri ora

Delivery underpins the LTP as it is about ensuring we deliver quality infrastructure and services in a way that is prudent and balances people's needs and wants.

The LTP includes a significantly increased capital works programme (\$963m in total). To deliver this, the LTP includes investment in planning and project management capability.

The LTP substantially increases our renewal funding for water, wastewater and stormwater services. In total, \$248m will be spent renewing end-of-life assets across the three waters.

We are significantly improving our approach to infrastructure planning and management in this LTP.

The LTP includes \$100,000 per annum from year two onwards to develop an integrated spatial planning framework, \$200,000 in years 2 and 3 for a Waitara spatial plan and \$200,000 in years 5 and 6 to develop a spatial plan for Bell Block.

We are investing in our civil defence resilience through the purchase of specialist generators for emergencies.

We have committed funding to undertake the CouncilMARK programme every three years in this Plan to provide an independent assessment on how we are performing to improve the service and value we provide the community.

We have included the creation of a new integrated transport plan to outline a 30 year plan of how to address transport and traffic issues.

We have also committed to undertaking an independent review of project management, estimating and procurement processes to ensure ratepayers are receiving value for money.

# How our Plan achieves a Sustainable Lifestyle Capital and addresses the challenges



## Community

Ngāmotu tū ngātahi

The Council seeks to help the community to achieve well-being. This builds a safe, creative, active and connected community that embraces Te Ao Māori.

We have budgeted \$0.3m for a Changing Places bathroom facility in 2023/24 and \$0.2m for accessibility upgrades for each of Okato Pool and Fitzroy Pool.

We have also budgeted for new public toilets in Lepperton.

Throughout the Plan we will be undertaking seismic strengthening of a number of our halls and important buildings.

Our plan includes funding for the Coastal Walkway extension to Waitara (\$28.3m), Kaitake Trail (\$5.2m), Waiwhakaiho pedestrian bridge (\$1.3m), Waiwhakaiho cycleway (\$1.1m) and Windsor Walkway safety improvements (\$0.3m).

We have budgeted \$3.6m for Brooklands Zoo to modernise this important community facility for our tamariki and the animals within the zoo and will seek to fundraise to be able to provide some additional facilities and improvements.

The Plan includes \$9m to redevelop the Waitara library, as well as \$5.1m for refreshing the long-term galleries at Puke Ariki, and \$8.5m on new library resources (books, e-books etc).

We have an extensive plan to improve stormwater management, including \$20.2m in Waitara, \$2.8m on Egmont Road, and \$1m for the Govett Avenue/Doralto Road/South Road area.

We have set aside capital expenditure of \$38.5m for the multi-sport hub development.

We are providing \$400,000 per annum for the first three years of the Plan for our four community boards to invest in their communities.



## Sustainability

Oranga taiao, oranga tangata

The Council seeks to nurture the environment, and mitigate our impact and adapt to climate change.

The Plan begins the foundations for our Climate Action Framework as we look to develop our Emissions-Reduction and Adaptation Plans. This includes a programme of planting our parks and moving to a low emissions fleet.

The Plan includes a substantial water conservation programme, including universal water metering. Charging for water on a volumetric basis will start in 2024/25. This is expected to reduce our water consumption by around one quarter, reducing our pressure on rivers for drinking water and delaying infrastructure spend to take more water.

We are planning to spend \$1.7m on Predator Free Taranaki initiatives across the Plan.

We are proposing to spend \$0.5m on improving water quality in Pukekura Park.

We have addressed environmental issues with some of our older infrastructure by protecting historic landfills from erosion (\$0.5m), and a significant programme of improving wastewater assets such as preventing overflows at our wastewater pump stations (\$0.8m), investing in emergency storage for the Mangati pump station (\$5.2m), and Waitara pump station upgrade (\$5.4m).

Work towards our Zero Waste vision continues with the construction of the commercial and industrial material recovery facility (\$0.7m), organic waste processing facility (\$1.1m), a permanent building for The Junction (\$3.3m), and about \$0.6m on public recycling bin stations. We have also budgeted \$0.3m for on-site composting in our parks.

# How our Plan achieves a Sustainable Lifestyle Capital and addresses the challenges



## Prosperity

Te pai me te rawa o Ngāmotu

The Council aims to grow a resilient, equitable and sustainable economy. This promotes a district where people want to work, live, learn, play and invest.

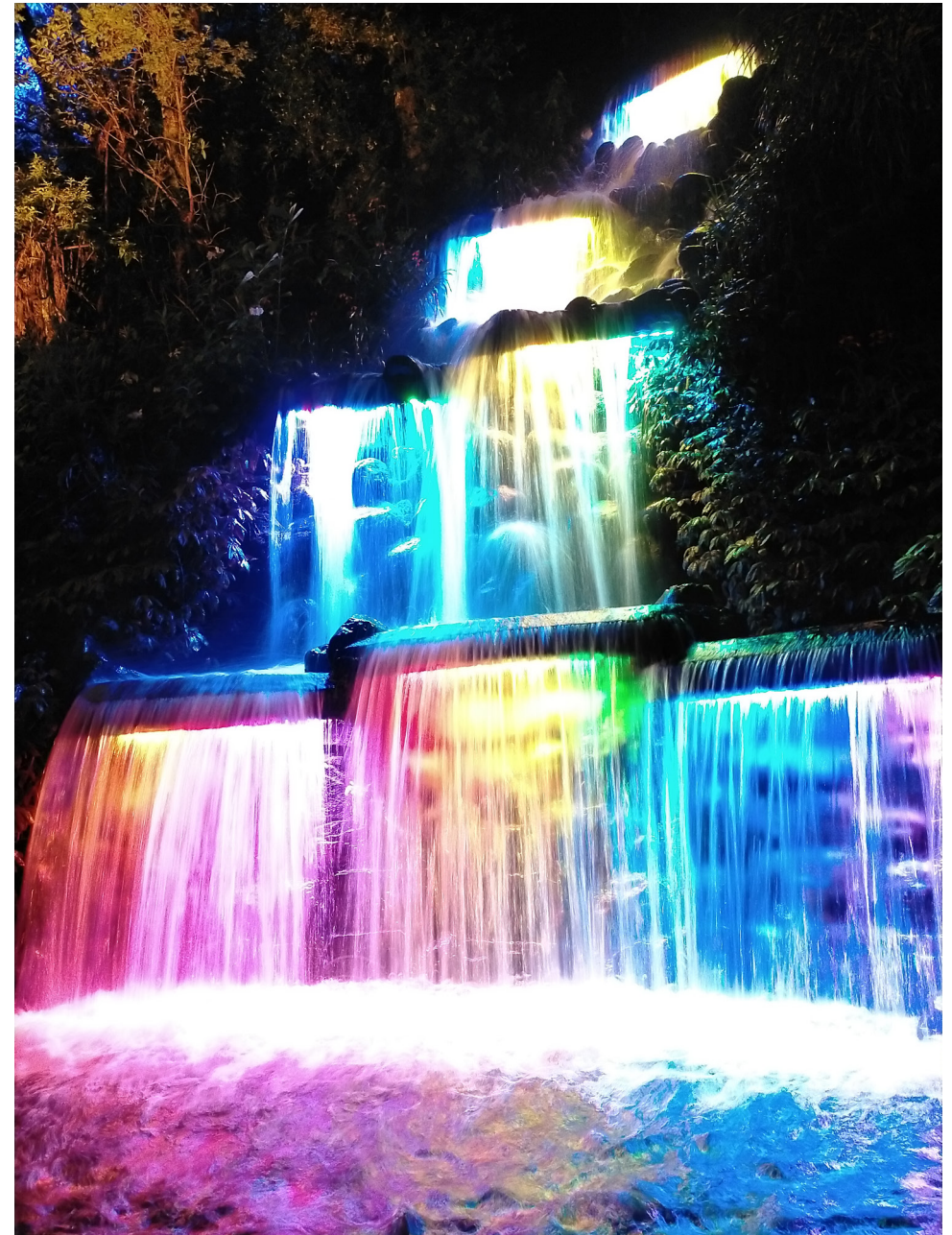
Over the life of the Plan we are investing over \$40m into Venture Taranaki Trust, our economic development organisation.

The Plan includes funding and agreement in principle for one hour free parking in the New Plymouth Central Business District from 1 October 2021 to 30 June 2024, subject to completing the necessary legal steps.

Our \$963m capital works programme not only achieves the delivery of services, but also provides employment opportunities in the construction industry.

Starting in year 4, we have set aside \$11.7m for capital improvements in the New Plymouth CBD and \$0.1m for the Inglewood CBD.

We will upgrade our roads to cater for increased demand and to improve services. There are a wide range of upgrades to roads, such as doubling lane Junction Street bridge (\$2.6m), and new roads linking Smart Road to Henwood Road (\$7.9m). There are also numerous intersection upgrades, including a roundabout at Belair Avenue/Omata Road intersection (\$1.4m), Brooklands Road/Hori Street/Upjohn Street safety improvements (\$1.4m) and traffic signals on key local road intersections with state highways (\$3.5m).

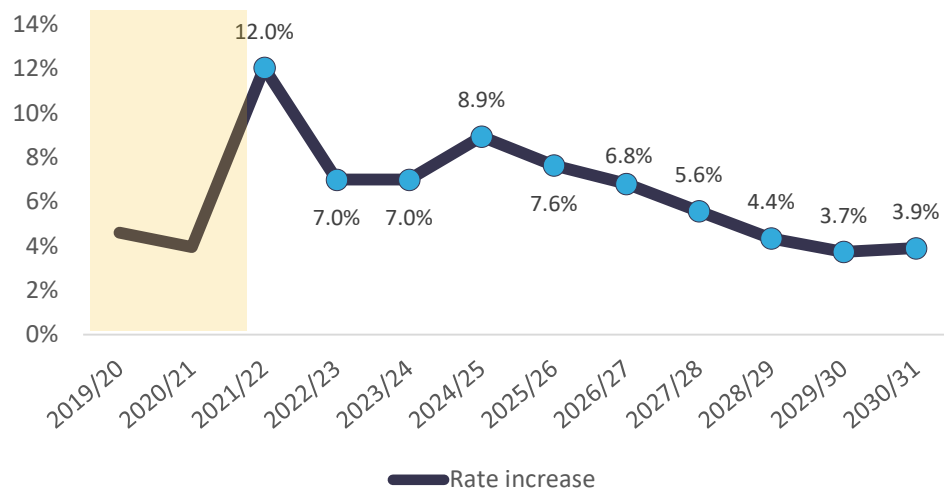




## What this means for your rates

This LTP begins with a larger than normal rates increase for the first few years. This increase is largely driven by the increased renewal work to fix our plumbing, as well as other investments to create a Sustainable Lifestyle Capital.

The graph below shows the planned increase in the total rates required over each year of the LTP.



It is important to note this does not mean the rates on your property increase each year by this amount. There are several factors that impact on how much rates increase for each property. As a growing district, this increase is spread across a larger number of properties each year. Rates also depend on property values, what targeted rate services the property receives (water, wastewater, kerbside collection) and other factors.

For the first year, while the total rates that NPDC requires increases by 12 per cent, the average residential rate increases by 9.7 per cent. This works out to about a coffee each week in additional rates for the average residential property owner, but gives NPDC just over \$12m extra in rates to invest in this district.



# Long-Term Plan consultation - Your Home, Your Say

## Our 'Your Home, Your Say' LTP consultation invited community input on three big calls.

We began collecting your feedback on the LTP in July 2020 to October 2020 through the Top 10 Let's Korero campaign. Over 11 weeks we sought the community's feedback on potential hot items for inclusion in the LTP before we even drafted it. This included an independent representative snapshot of views from Research First. The 9,400 responses were used to help develop the LTP we consulted on.

From 3 March to 6 April 2021 we consulted on the proposed LTP through the "Your Home, Your Say" Consultation Document.

NPDC received a record 4,563 submissions, over 400 more than the previous LTP. There was extensive consultation utilising digital media such as billboards, videos and Facebook, as well as the more traditional printed media, with information on the consultation document and a submission form being placed in the North Taranaki Midweek newspaper.

The Council's roadshow held or attended 30 events across the district ranging from the Seaside Market to Owae Marae to Grey Power, and from Urenui to Ōkato.

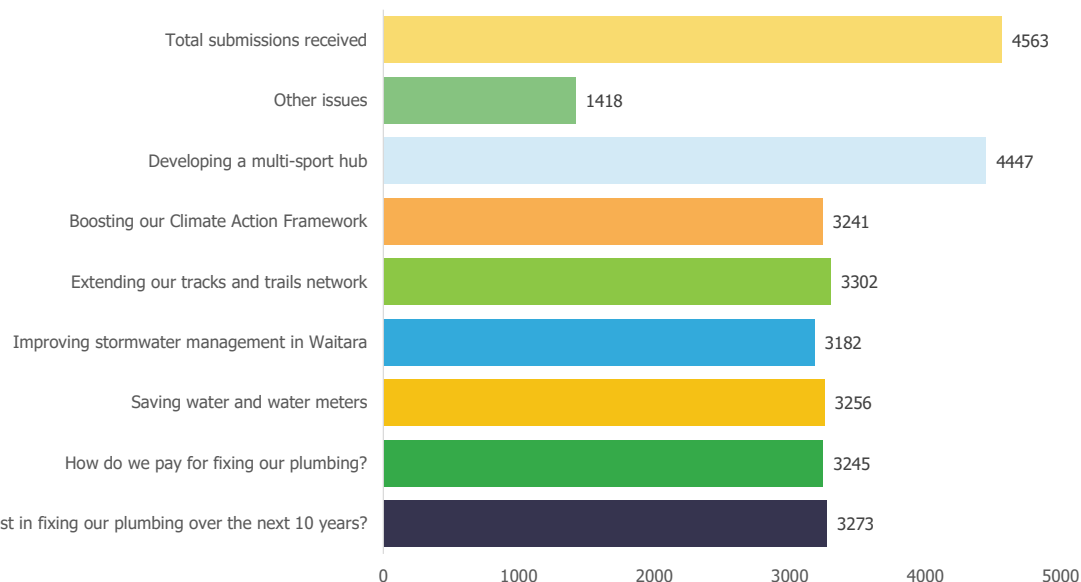
The Council also commissioned Research First to undertake an independent survey of 303 members of the community to provide a representative snapshot of views.

The Council received thousands of comments in relation to the Big Calls. Comments ranged widely across every Council service and some even proposed the Council undertake new services or take over services from other authorities.

Council spent four days hearing about 150 submitters present their submissions over 4 to 7 May. Two weeks later, on 19 May, the Council debated the submissions and made decisions.

The multi-sport hub received the most comment, with submission numbers shown below.

Submissions on each topic





# Long-Term Plan consultation - Your Home, Your Say

## The three 'Big Calls'

In the Your Home, Your Say Consultation Document, we sought your feedback on three big calls facing the district. Options for each of the issues were presented, including our preferred option.



### Looking after our existing assets

Your Home, Your Say outlined that we have identified unacceptable risks from ageing infrastructure failing due to historic underinvestment. We proposed to increase our expenditure on replacing ageing water infrastructure, and to debt fund the replacement of some long life assets. We presented options to invest both more and less, and different funding options as well.

#### Your feedback

Nearly 60 per cent of the submissions we received supported our proposed funding amount and around three quarters supported using some debt funding.

#### Council's decision

We decided to proceed with our proposed increase to our water renewal budgets and to debt fund the replacement of some long-life assets.

### Conserving water

Your Home, Your Say proposed four options for conserving water as New Plymouth residents use up to 60 per cent more water on average than other comparable parts of the country. Conserving water would not only improve the environment, but also reduce future infrastructure in new water takes. We proposed to introduce moderate water conservation measures, including water meters. We also presented the status quo, and two other options for water conservation plans, both of which included water meters.

#### Your feedback

The status quo option of not introducing water conservation received the most submissions at 40 per cent. Thirty-five per cent of submissions supported our proposal. However, in total 60 per cent of submissions supported some type of water conservation plan that had water meters.

#### Council's decision

We adopted our preferred option, but also decided to develop a representative group of vulnerable households to help develop the tariff structure, and to develop a financial hardship scheme for vulnerable households.

### Improving stormwater management in Waitara

Your Home, Your Say proposed to invest \$20m in the next 10 years, and signalled a further \$100m in the 20 years after that, to improve stormwater management in Waitara to bring our infrastructure up to an appropriate level of service. We presented an option to do nothing, as well as an option to only invest \$9m in the highest priority fixes.

#### Your feedback

Just under half of submissions (46 per cent) supported our proposed level of investment, while another 40 per cent supported a lower level of investment.

#### Council's decision

We agreed to proceed with our preferred option of investing \$20m over the next 10 years to improve the management of stormwater in Waitara.

# Long-Term Plan consultation - Your Home, Your Say



## Extending our tracks and trails network

Your Home, Your Say included our proposal to extend our tracks and trails network that already includes our award winning Coastal Walkway and great urban connections alongside streams. We proposed to build the Coastal Walkway extension from Waitara to Bell Block, and to begin to plan and secure key parts of the Taranaki Traverse. We also presented options to do nothing, or to adopt an accelerated build programme.

### Your feedback

Almost half of submissions (47 per cent) were in favour of our proposed option, with almost 20 per cent in support of even more investment.

### Council's decision

We decided to proceed with our approach to extending our tracks and trails, but we made a number of small changes, including increasing the Taranaki Traverse budget to provide a link to Inglewood and increasing the budget for Te Ara a Ruhiiwerapini – the Kaitake Trail to address cultural issues along the route.

## Rolling out our Climate Action Framework

Your Home, Your Say noted that we are developing an emissions reduction plan and a climate change adaptation plan in order to provide an urgent response to climate change, but in the meantime proposed a planting our place and fleet electrification proposals, as well as some short-term funding. We also presented options to not do these immediate initiatives, or to do them alongside some more permanent funding.

### Your feedback

Just under half of submissions (47 per cent) supported the proposed option, with around 13 per cent seeking to also make some of the funding more permanent.

### Council's decision

We agreed to proceed with our proposal, but to widen the use of the electric vehicle fund to include other options to reduce our fleet emissions.



## Building a multi-sport hub

Your Home, Your Say included the multi-sport hub proposal for more sporting facilities located within the New Plymouth racecourse area. We proposed to build this hub over eight years, with the main building construction starting in year six (2026/27). We also noted that we could not do this project, or could bring the building construction forward to year four (2024/25).

### Your feedback

Our preferred option of building construction beginning in year 6 was only supported by around one in five submissions. Almost half of submissions (48 per cent) supported beginning construction of the building in year 4.

### Council's decision

We decided to proceed with the multi-sport hub and bring the construction of the building forward to year 4. We also decided to broaden the scope of the hub to a wider well-being framework and to incorporate any cultural implications.

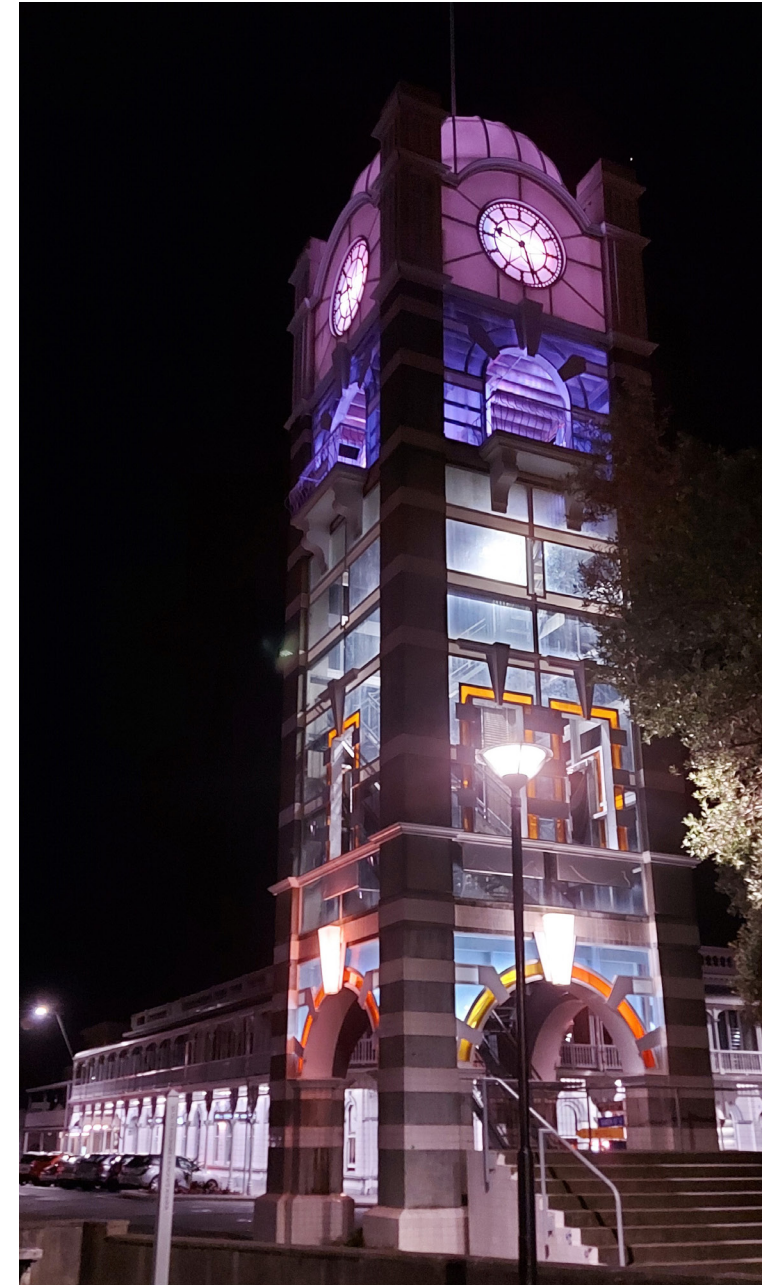


# Long-Term Plan Consultation - Your Home, Your Say

## Other Council decisions

We received a wide range of feedback across all of our services. In response to these comments we decided to:

- Introduce one hour free parking and to extend the paid parking period in the New Plymouth CBD subject to completing the necessary legal steps.
- Provide funding for the four community boards for the next three years to fund small projects in their communities.
- Review our project management, estimating and procurement processes to ensure value for money.
- Develop an integrated spatial planning framework and to create specific spatial plans for Bell Block and Waitara.
- Bring forward the construction of the Changing Places accessible toilet to 2023/24.
- Work in partnership with Te Atiawa to prepare a feasibility report into Te Kohia project.
- Redevelop the Waitara library in 2025/26 and 2026/27.
- Fund a State Highway 3 pedestrian crossing in Inglewood.
- Invest in additional intersection upgrades around Taranaki Base Hospital and near Waitara.
- Remove a proposed pedestrian underpass of State Highway 45 at Wairau Road.
- Bring forward upgrades to the Waitara Wastewater Pump Station and the Mangati Wastewater Pump Station Emergency Storage project.
- Decrease the Council funding for the Brooklands Zoo upgrade to focus on modernising the zoo, and fundraise to make other improvements to the zoo.



# Working with Tangata Whenua

## Setting

### Tangata Whenua

As tangata whenua, six iwi and their respective hapū exercise mana whenua over traditionally defined areas across the New Plymouth District.

Iwi	Population (Census 2013)	Hapū		Mandated Representative Body
Ngāti Maniapoto	35,358	Ngāti Rākei Ngāti Rungaterangi Ngāti Rora		Maniapoto Māori Trust Board
Ngāti Tama	1,338			Te Rūnanga o Ngāti Tama
Ngāti Mutunga	2,514	Ngāti Okiokinga Te Kekeawai Ngāti Aurutu Ngāti Hinetuhi	Kaitangata Ngāti Kura Ngāti Uenuku Ngāti Tupawhenua or Ngāti Tū	Te Runanga o Ngāti Mutunga
Ngāti Maru	852	Ngāti Hinemokai Ngāti Rongonui Ngāti Kopua, Ngāti Tamatapu	Ngariki Ngāti Kui Ngāti Te Ika Ngāti Tamakehu	Te Rūnanga o Ngāti Maru Taranaki Trust
Te Āti Awa	15,273	Otaraua Manukorihi Ngāti Tuparikino Ngāti Rahiri	Pukerangiora Puketapu Ngāti Tawhirikura Ngāti Te Whiti	Te Kotahitanga o Te Atiawa
Taranaki Iwi	6,087	Ngāti Tairi Ngā Mahanga		Te Kāhui o Taranaki

The South Taranaki iwi of Ngāruahine, together with Ngāti Maniapoto also have overlapping Treaty of Waitangi Settlement interests within the southern and northern boundaries of the district.

### Census 2018

On 6 March 2018, 80,679 people were residing in the New Plymouth District. Of this total, 14,370 or 17.8 per cent of the New Plymouth District population identified as Māori. This compares with the 2006 Census, where Māori represented 14.1 per cent (9,369) of the district population. In the 2013 Census, that had increased to 15.7 per cent (11,082) of the district population.

The 2018 Census increase of 17.8 per cent is also 2.4 per cent higher than the national average, where those identifying as Māori accounted for 15.4 per cent (744,800) of the total national population (4,840,600) counted on Census Day 2018.

With this ongoing upward trend in the growth of the Māori population, an average median age of 24.8 years (compared to 40.6 years for the district), and the increasing contribution and participation of Iwi in local and regional economies, it is critical that we look at ways to increase capability and support Māori participation in our decision-making systems and processes.

## Legislation

The Local Government Act 2002 and Resource Management Act 1991 are the key pieces of legislation, which requires us to support Māori participation in our decision-making processes.

### Local Government Act 2002

Under the Local Government Act 2002 (the LGA), we are specifically required to:

- Establish and maintain processes to provide opportunities for Māori to contribute to Council's decision-making processes (s14(1)(d) and s81(1)(a) refer);



# Working with Tangata Whenua

- b) Consider ways in which it may foster the development of Māori capacity to contribute to the decision-making processes of Council (s81(1)(b) refers);
- c) Provide relevant information to Māori for the purposes of a) and b) above; and
- d) In the course of decision-making, take into account the relationship of Māori and their culture with their ancestral land, water, sites, wāhi tapu, valued flora and fauna and other taonga (s77(1)(c) refers).

Section 82(1) of the LGA also details a set of principles for consultation, with section 82(2) specifically requiring us to have in place processes for consulting with Māori.

## Resource Management Act 1991

Council is obliged under the Resource Management Act 1991 (the RMA) to:

- a) Take into account any iwi management plans in undertaking any plan development process;
- b) Recognise and provide for:
  - the relationship of Māori and their culture and traditions with their ancestral lands, water, sites, wāhi tapu, and other taonga;
  - the protection of historic heritage from inappropriate subdivision, use, and development; and
  - the protection of protected customary rights;
- c) Have particular regard to kaitiakitanga; and
- d) Take into account the principles of the Treaty of Waitangi.

As part of developing plans, we are also required under the RMA to:

- a) Consult with tangata whenua through iwi authorities before notifying any plan; and
- b) Consultation requires us to:
  - consider ways in which it may foster the development of their capacity to respond to an invitation to consult;
  - establish and maintain processes to provide opportunities for those iwi authorities to consult it;
  - consult with those iwi authorities;
  - enable those iwi authorities to identify resource management issues of concern to them; and
  - indicate how those issues have been or are to be addressed.

In addition, requirements for consultation with iwi authorities also appear in Treaty of Waitangi settlements, and are beginning to appear under the Marine and Coastal Area (Takutai Moana) Act 2011.

## Supporting Māori Participation

To ensure compliance with its statutory obligations, we have in place a range of mechanisms to support Māori in contributing to Council decision-making, which are summarised below.

## Significance and Engagement Policy

The Significance and Engagement Policy sets out how NPDC will determine the significance of an issue, proposal, decision or other matter, and the extent of engagement required with Iwi-Māori and identified key stakeholders. This ensures a consistent approach to taking into account Māori contributions to Council's decision-making by:

- Providing opportunities for Māori to contribute to our decision-making process in a meaningful way;

- Engaging with Māori where any matter involving a significant decision affecting the relationship of Māori and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna and other taonga; and
- Considering specifically engaging with Māori on other matters as they arise.

## Te Huinga Taumatua

Te Huinga Taumatua is a joint-committee made up of elected Council and iwi members, currently co-chaired by a representative from each group. The committee's purpose is to provide strategic guidance and advice to NPDC on issues of importance to Māori. It also has delegated authority for matters including:

- Road naming and renaming;
- Naming and renaming of NPDC-administered reserves; and
- Determination of Marae Development and Manaaki Urupā grant applications over \$10,000.

The Committee has considered a range of a strategic and policy matters over the past year, including:

- Manaaki Urupā grant;
- Māori wards;
- Council's strategic priorities; and
- Approval of road names.

Te Huinga was also involved in discussions leading in July 2020 to a Council resolution to establish a Māori ward ahead of 2022 local triennial elections. Moving forward, NPDC will explore ways in which Te Huinga Taumatua may initiate reports on topics of relevance to Māori. We will also work closely with the Committee so that the relevant information is available for them to make fully informed decisions.

# Working with Tangata Whenua

## Iwi Partnerships Portfolio

The Mayor and elected members have created councillor portfolio groups to support NPDC in progressing key initiatives across eight key strategic priorities, including the Iwi Partnerships portfolio. These informal arrangements assist in achieving efficient and effective communication between elected members and NPDC staff, provide up-to-date information to local communities and facilitate opportunities to engage with NPDC staff.

With elected members allocated to two portfolios each, the Iwi Portfolio Lead also attends other portfolio group meetings to promote collaboration and communication across projects of common interest. In the future, we will support the Iwi Portfolio and Te Huinga Taumatua explore how they can work together more efficiently.

## Funding and Grants

We have recognised that Māori participation in the decision-making process is, in part, constrained by funding. This is particularly evident in relation to resource consenting, where access to expert scientific or legal advice is both costly and complex. As a result, we provide funding that supports tangata whenua to engage identified resource management expertise.

We also provide Marae Development Grants and a Built, Cultural and Natural Heritage Protection Fund to support iwi with marae insurance and maintenance. In 2020, NPDC also initiated a Manaaki Urupā Grant to assist Māori owners in maintaining their urupā.

Finally, we provide funding support for the creative sector through Creative Communities funding. Due to the low number of applications for local Toi Māori activities, this will be a priority in 2021 and out-years.

## Puke Ariki Kaumātua Committee

Te Kaumātua Kaunihera o ngā Whare Taonga o Puke Ariki was established in 2004. Made up of kaumātua (elders) from around Taranaki, the committee advises Puke Ariki on issues regarding Māori, the taonga Māori collection, and tikanga. The Kaunihera meets monthly and is open to kaumātua from all of Taranaki. While providing expert cultural advice, exploring further relationships with iwi may identify opportunities to better align the Puke Ariki experience to their aspirations.

## Govett-Brewster Art Gallery/Len Lye Centre

Recognising its responsibilities under Te Tiriti o Waitangi, the gallery has established the advisory group Whiringa Toi. An expression of the Gallery's desire to enrich its expression of a Te Tiriti-based partnership, the group offers a forum for Iwi-Māori to participate in shaping the priorities, procedures and cultural activities of the Govett-Brewster Art Gallery/Len Lye Centre.

Made up of the Gallery Director and representatives from local Māori artists, NPDC and iwi of Taranaki, Whiringa Toi will also be central to the Gallery's desires and efforts to facilitate engagement, consultation and collaboration with Iwi-Māori and whānau whānui.

## Internal Capacity

To enhance effective engagement of Māori in decision-making we have committed staff and other resources to support, advocate on behalf of, and guide NPDC's interactions with Māori.

There continues to be a focus on building the cultural competency of our staff. This will include building staff capability in basic te reo Māori (language) and tikanga (practices), and developing staff knowledge and understanding of Māori concepts, values, histories and experiences. It also includes enhancing staff confidence

and skills in engaging with Māori to establish and manage effective relationships.

We are also undertaking a number of activities, either in progress or planned, which NPDC will be progressing over the term of this Long-Term Plan. Aligned to our new strategic community outcomes, these initiatives are summarised below.

## Engaging with Tangata Whenua

NPDC recognises that the need to consult with tangata whenua stems from the Treaty of Waitangi principle of partnership. Requiring both parties to act reasonably and make informed decisions, NPDC also acknowledges engaging and consulting with tangata whenua often leads to a better understanding of the issues and opportunities. In many instances, this will result in stronger, trusting relationships, and in many instances, positive outcomes of mutual benefit.

Aligned to the strategic goals of Partnerships, Delivery, Community, Sustainability and Prosperity, key opportunities for NPDC, tangata whenua and Māori to work together are summarised below.



### Partnerships Nāu te rourou, nāku te rourou

#### *Taranaki Covid-19 Regional Civil Defence and Recovery Response*

In late March 2020, Aotearoa-New Zealand entered into Level 4 lockdown as a result of the Covid-19 pandemic. Throughout the event, iwi and Māori health and social providers were able to quickly identify and respond to the needs of Māori, and in some instances local communities as well. In response, NPDC and Civil Defence are working to better incorporate Iwi and local Māori providers in future civil defence events.



# Working with Tangata Whenua

This approach is also being adopted to develop a regional Covid-19 economic recovery response, with iwi contributing at local, regional as well as national levels of decision-making. This will be important to ensure a regional economic recovery, which responds to the higher unemployment rates being experienced by Māori as a result of Covid-19.

## *Te Kōwhatu Tū Moana*

In March 2019, NPDC signed an agreement with Te Āti Awa hapū Manukorihi and Otaraua at Ōwae Marae detailing how we will work together to manage the proceeds of the sale of Waitara endowment land.

Under the *New Plymouth District Council (Waitara Lands) Act 2018* (the Act), 770 leasehold sections can be purchased by occupiers, with the revenue from sales to be used to:

- Establish a Hapū Land Fund, with decisions on its use made by Te Kōwhatu Tū Moana Trust, which will manage and administer the interests of Manukorihi and Otaraua hapū;
- Establish a Waitara Perpetual Community Fund to help support community projects in Waitara, with NPDC and Te Kōwhatu Tū Moana Trust each appointing three board members to establish Te Tai Pari Trust to decide how to use the fund; and
- Support Waitara River and environmental projects, to be managed by iwi and hapū with interests in the river, and the Taranaki Regional Council.

To date, over 360 properties have been purchased by leaseholders. Moving forward, a significant piece of work NPDC and Te Kōwhatu Tū Moana will look to progress are the co-management and administration arrangements for the reserve lands listed in the Act (section 20 of the Act refers).

## *Ngā Kaitiaki*

Initiated in 2016, NPDC and iwi/hapū agreed to set up a group called Ngā Kaitiaki. Made up of representatives from iwi and hapū, the purpose of the working group was to review the draft District Plan from a Te Ao Māori (Māori worldview) perspective. An independent planner providing professional planning advice supported the group for the next three years.

Generally meeting once a month, Ngā Kaitiaki and NPDC officers together worked on a new District Plan, resulting in the notification of the new Proposed District Plan in September 2019. NPDC is now working with iwi and hapū submitters on the Proposed District Plan, who continue to receive independent professional planning advice.

Moving forward, the Ngā Kaitiaki working group will continue to consider high level strategic issues in relation to the District Plan and district planning in general.

## *He Puna Wai Working Group*

NPDC is working with the iwi rūnanga of Ngāti Tama, Ngāti Mutunga, Ngāti Maru, Te Āti Awa and Taranaki Iwi to develop a sustainable 30-year integrated three waters strategy (drinking, waste and stormwater), which:

- Balances the need to protect the public health and provide local communities with services which in the long-term are sustainable and do not impact on the natural environment; and
- Contributes towards aspirations as reflected in their respective Iwi Environmental Management Plans and policies.

Established in 2018, NPDC recognises that as a Treaty partner, iwi have a significant contribution to make in freshwater management and planning process. Also acknowledging the unique issues and interests that iwi and hapū face relating to freshwater, He Puna Wai provides iwi an opportunity to contribute to the drinking, waste and stormwater challenges facing the district, as well as potential solutions, including:

- Reducing demands on freshwater through increased efficiencies and waste reduction;
- Upgrading existing infrastructure to increase capacity and resilience; and
- Identifying and developing a new freshwater source.

Moving forward, the working group will engage with significant projects and programmes of work, including the Waitara Wastewater Outfall and stormwater projects, wastewater issues at Urenui and Ōnaero and District Water Conservation Plan.

## *Te Rewarewa Reserve*

In 2007, NPDC and Ngāti Tawhirikura hapū signed an agreement to co-manage Te Rewarewa Reserve. A site of significant spiritual, cultural and historical importance to the hapū, the agreement describes the expectations and aspirations of both parties in the care and development of the reserve.

In 2018, after a review of the co-management entity in place, Te Rewarewa Reserve Working Party was set up. Made up of both NPDC and Ngāti Tawhirikura representatives, the working group is overseeing the physical return of the hapū back on the reserve, as well as the development of a NPDC and Ngāti Tawhirikura co-management plan, which will guide care and development of the reserve over the next 10 years.

# Working with Tangata Whenua

## *Mana Whakahono ā Rohe*

The RMA gives iwi authorities the option to invite a regional or district council to form a Mana Whakahono ā Rohe Agreement (Mana Whakahono). The arrangement provides a mechanism for councils and iwi to agree on the ways tangata whenua can participate in the RMA decision-making and assist councils with their statutory obligations to tangata whenua under the RMA.

In May 2018, NPDC was one of four local territorial authorities notified by Ngāruahine Iwi to initiate a Mana Whakahono. However, following a proposal by the Taranaki Regional Council, the four local authorities with the eight Taranaki iwi met in November 2018 to consider a region-wide Mana Whakahono arrangement.

Since September 2019, facilitation of informal mātauranga Māori and Mana Whakahono discussions have been facilitated by Poipoia Limited. With the process impacted by the Covid-19 pandemic, informal discussions are due to resume, with a focus on finalising an agreement.



## **Delivery** **Mauri mahi, mauri ora**

### *Iwi and hapū resource consenting support*

Over the past three years, there has been an increasing demand on iwi to participate in NPDC projects and processes like district planning, development projects, urban design and spatial planning. That demand presently out-strips iwi capacity and capability to be able to respond in a timely manner, while also ensuring they fulfil their responsibilities as Kaitiaki.

With potential impacts on statutory processing, reporting and project completion deadlines, we will partner with iwi and explore options to develop a more responsive and efficient resource consenting process for iwi, hapū, NPDC and resource consent applicants.

Funding will be available from 2022 to 2025 to support iwi and hapū in processing the high number of resource consents requiring their input. This will assist NPDC, applicants, developers and other stakeholders to complete resource consent applications in an efficient and timely manner.

It will also provide an opportunity for NPDC and tangata whenua to think about approaches to resource consenting in the future.

### *Wāhi Tapu review*

After the release of the operative New Plymouth District Plan in 2005, NPDC became aware that the location of listed wāhi taonga were inaccurate. This happened because of the change from imperial to metric measurements in New Zealand Archaeological Association data. The Wāhi Taonga Review Project was initiated in 2007.

Originally intended to accurately record the locations of known wāhi taonga in the District Plan, it was extended in 2010 to include new sites. NPDC, an archaeologist and tangata whenua worked together to confirm the locations and extents of sites so they could be included in the proposed District Plan. This will ensure certainty for District Plan users, while protecting sites and areas of significance to tangata whenua.

Moving forward, NPDC will be working with those iwi and hapū who have yet to have the location and extents of their wāhi tapu sites within the district confirmed.



## **Community** **Ngāmotu tū ngātahi**

### *Rohutu Reservation*

Rohutu is a 7.13 hectare Māori freehold land block situated at the end of Leslie Street, Waitara. From 1940 to 1960, a small, vibrant community developed, albeit in an informal, ad hoc way.

Administered by trustees since 1960, the vision today for the reserve is to develop a safe, secure and resilient community, which maintains its unique cultural heritage while also enjoying the benefits of a modern community, including quality housing and public amenities and services.

Over the years, with the effects of coastal erosion and increased frequency of tidal surges, wastewater contamination through damaged septic tanks and the imminent risk of buildings falling into the sea, a collaborative effort between reserve trustees, NPDC and others is urgently needed to both mitigate immediate risks and take a more strategic approach to development on the site.

### *Waitara-Bell Block Coastal Walkway Extension*

The first section of the New Plymouth Coastal Walkway opened in December 2001. Since then, residents and visitors alike use the walkway for leisure, commuting and business activities. A safe corridor to travel from one end of the city to the other, it encourages people of all ages to enjoy the benefits of physical exercise, being outdoors, and enjoying what the district has to offer.

Residents and visitors will experience the same benefits, with the addition of the Bell Block-Waitara Coastal Walkway extension. Potentially adding approximately seven kilometres, the walkway extension will enable people to see unique landscapes, pass by historical



# Working with Tangata Whenua

sites and read information boards narrating past events which have shaped who we are as a community.

With the added benefit of offering an alternative route to approximately 15 kilometres of State Highway 3, NPDC in partnership with Puketapu, Manukorihi and Otaraua hapū, will collaborate with other key stakeholders, including Waka Kotahi NZ Transport Agency and Papa Rererangi i Puketapu Limited (the New Plymouth Airport Council Controlled Organisation) to progress this initiative.

## *Te Kohia*

In 2016, a significant New Zealand historic site came up for public sale at Brixton, Waitara. NPDC subsequently purchased the property.

Te Kohia Pā, constructed in 1860 by Wiremu Kīngi Te Rangitāke and his followers, was attacked by British Forces on 17 March 1860, marking the commencement of the First Taranaki Land War. The pā was known for its innovative covered trenches - a feature first used at Ruapekapeka in the Northern Land Wars in the 1840s, then refined at Te Kohia. This innovation was replicated by other iwi in the design of pā fortifications during the New Zealand Wars.

In 2019, work began on developing a concept plan for the site, with a project team established made up of representatives from NPDC, Te Kotahitanga o Te Ātiawa, Manukorihi, Otaraua and Pukerangiora hapū and the Department of Conservation.

With the location of the pā confirmed through Ground Penetrating Radar, archival research and three small test excavations, a feasibility study is now planned. NPDC has set aside \$300,000 to undertake this study, with an additional \$200,000 to be sought externally. The study will assess the possibility of establishing a nationally significant multi-purpose wānanga-education/exhibition/arts centre, along with café/retail and associated services on the site.



## **Sustainability** **Oranga taiao, oranga tangata**

### *Te Ara a Ruhiiweratini*

NPDC is preparing a proposal for the construction of a shared cycleway/walkway. Just over 12 kilometres long, Te Ara A Ruhiiwerapini (The Trail of Ruhiiwerapini) will run from Surrey Hill Road, inland from Ōākura, to Pukeiti Botanical and Rhododendron gardens.

With the Taranaki Regional Council and local hapū Ngā Mahanga and Ngāti Tairi, efforts focus on completing the preparation of documentation ahead of lodging resource consents. The intended outcome is to ensure a trail that provides a unique outdoor experience for users, while also being safe, durable and impacting as little as possible on the natural environment.

Responsible for protecting the mauri of the area, NPDC has added \$90,000 to the project budget, enabling Ngā Mahanga and Ngāti Tairi Hapū to fully participate as Kaitiaki in the resource consenting process.



## **Prosperity** **Te pai me te rawa o Ngāmotu**

### *Te Matatini National Kapa Haka Festival*

Te Matatini is a significant cultural festival and the pinnacle event for Māori performing arts. Held every two years, it is one of the most highly anticipated events for performers, their whānau and the mass of passionate Kapa Haka fans throughout the world.

The festival is a whānau friendly, smoke and alcohol-free event and has an open-door policy where all people are welcome to come and experience the timeless tradition and spectacle of Kapa Haka. In 2019, the event was hosted by Ngāti Toa Rangatira and Te Ātiawa Whānui in Wellington and saw more than 60,000 people attending over the four-day long event.

In 2022, the next festival will be held in Tāmaki Makaurau (Auckland), with Aotea (Taranaki/Whanganui) scheduled to host the next event in 2024. Offering a potential multi-million dollar boost to the local economy, we will explore with local iwi ways in which we can support a successful bid to host the event for the first time here in the New Plymouth District.

### *Tangata whenua connection to place*

The New Plymouth Airport is located on land that encompasses several pā and urupā sites of significance to Te Āti Awa Iwi and Puketapu hapū. With the land acquired under the Public Works Act 1928, the original airport facility was opened in 1966.

In March 2020, a redeveloped New Plymouth Airport terminal was opened. Incorporating distinct cultural concepts and narratives conveyed through traditional and contemporary artworks and sculptures, the \$29m facility re-establishes a Te Āti Awa Iwi and Puketapu hapū presence upon the landscape.

An outcome of the completed facility was a 'raising of the bar' in terms of tangata whenua participation in future projects of local and regional significance. Already involved in the planned revitalisation of the New Plymouth Central Business District, we will continue to engage early with tangata whenua on significant projects which offer opportunities to both reaffirm their connection to the district and celebrate their unique and distinctive contribution to the district's identity and heritage.

# Audit opinion

## To the reader

### Independent Auditor's report on New Plymouth District Council's Long-Term Plan 2021-2031

I am the Auditor-General's appointed auditor for New Plymouth District Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 29 June 2021.

## Opinion

In our opinion:

- the plan provides a reasonable basis for:
  - long term, integrated decision making and coordination of the Council's resources; and
  - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 173 to 175 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

## Emphasis of matters

Without modifying our opinion, we draw attention to the following disclosures.

### Uncertainty over three waters reforms

Pages 226 and 227 outline the Government's intention to make three waters reform decisions during 2021. The effect that the reforms may have on three waters services provided is currently uncertain because no decisions have been made. The plan was prepared as if these services will continue to be provided by the Council, but future decisions may result in significant changes, which would affect the information on which the plan has been based.

### Uncertainty over the delivery of the capital programme

Page 234 outlines that the Council is proposing to spend \$963 million on capital projects over the next 10 years. Although the Council is taking steps to deliver its planned capital programme, as outlined on pages 234 to 236, there is uncertainty over the delivery of the programme due to a number of factors, including significant constraints in the construction market. If the Council is unable to deliver on a planned project, it could affect intended levels of service.

### Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400

The Examination of Prospective Financial Information that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;



# Audit opinion

- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

## Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

## Independence and quality control

We have complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board; and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended) issued by the New Zealand Auditing and Assurance Standards Board.

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council or any of its subsidiaries.



Debbie Perera, Audit New Zealand  
On behalf of the Auditor-General, Palmerston North,  
New Zealand