



te kaunihera ā-rohe o
matamata-piako
district council

MATAMATA-PIAKO

PŪRONGO Ā-TAU

ANNUAL REPORT SUMMARY 2023/24



He Mihi - Mai i Tō Koutou Manuhua

Welcome – Message from the Mayor

Kia ora koutou,

I am pleased to present to you the Matamata-Piako District Council Annual Report Summary for the 2023–2024 year. You can also read the full Annual Report on our website.

Like the rest of the country, we have felt the impacts of rising costs and other economic pressures these past few years. These challenges have required us to make some tough decisions, balancing what is affordable with what is essential.

Our Annual Report provides an opportunity to reflect on how we have managed these challenges, celebrate our progress on new and ongoing projects, and acknowledge the work ahead of us.

Among this year's key highlights is the completion of several projects. The new temporary roof in Swim Zone Matamata was completed. The medium term solution allows our community to access an indoor pool year round, while we consider long-term plans for the facility in the coming years. We also completed the Morrinsville Rec Ground perimeter path, funded by the NZTA Transport Choices programme. A well-used shared pathway, allowing our community to walk, run, bike, and scoot, and it has become a popular link for walkers and runners connecting with the River Walk. We were also fortunate to include a pop-up pump track—an idea from our Reimagine Morrinsville Rec consultation — which was enjoyed by many during the summer months.

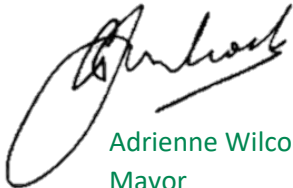
Our new 10-year kerbside contract began in September with the introduction of food scrap and rubbish bins. While the transition to the new service faced some challenges, food waste volumes collected continued to rise throughout the year. A total of 359.69 tonnes was diverted from landfill to the commercial composting facility.

A lot of the great work we do wouldn't be possible without the help of our local volunteer community groups. Together, we've launched essential projects such as the battery and e-cycling stations at our Refuse Transfer Stations, upgrades at the Peria Road dog park, and much more. We also worked as connectors through a speaker series that included a representative of the Reefton Revival group, who shared their inspirational story. This sparked the formation of a new local group, planning to undertake community-led projects within Te Aroha under the banner "Grow Te Aroha."

The commissioning of the temporary Water Treatment Plant at our Lockerbie site was eagerly awaited, as it has provided resilience to Morrinsville's town water supply during the installation of the permanent plant.

While we celebrate these accomplishments, we are acutely aware of the challenges ahead, particularly as we plan for significant capital expenditure in our water and wastewater infrastructure. With our wastewater resource consents due for renewal in the next few years, our team has shown great initiative by grouping all five of our wastewater treatment plants into one resource consent – a future ready effort that will save us both time and money. As part of this process, we will need to make upgrades to our wastewater treatment plants to comply with the regulatory standards of the new consents. We are committed to ensuring our communities continue to receive compliant services now and into the future.

Reflecting on the past year, I am proud of our achievements and the progress we continue to make under challenging circumstances. I look forward to working alongside our diverse communities to ensure our district remains the place of choice for future generations.



Adrienne Wilcock
Mayor

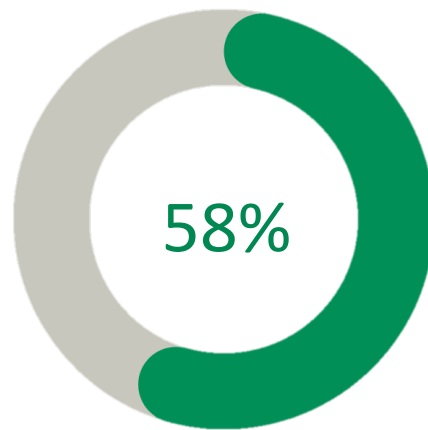
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TE RĀPOPOTANGA INENGA MAHI PERFORMANCE SUMMARY



The service performance section describes the range of services that Council provides for the community, and reports on how effectively Council has delivered on those services over the last financial year, 1 July 2023 to 30 June 2024.

Our delivery of services to the community takes place within the overall context of Council’s purpose as set in the Local Government Act 2002, namely to promote the social, economic, environmental and cultural wellbeing of communities in the present and for the future. The performance measures Council sets are indicators and give insight into how well we are providing services to the community. The performance measures are set every three years during the Long Term Plan process. During the development of the Long Term Plan 2021-31, 65 measures were set across the eight activity groups. 38 of the 65 (58%) performance measures were achieved in 2023/24, one was not measured as it is measured triennially and 26 measures were not achieved. This is an improvement on the previous year.



Council’s full service performance information for the 2023/24 year is contained in Section 5 of the Annual Report.



NGĀ WĀHI MĀNA ME NGĀ RAWA Ā-HAPORI (HUI KATOĀ)

Community Facilities and Property

9 Achieved
7 Not Achieved

TE RAUTAKI ME TE WHAKAWHITIWHITITI KŌRERO

Strategy and Engagement

4 Achieved
6 Not Achieved

NGĀ RORI

Roading

2 Achieved
3 Not Achieved
1 Not Measured

TE PARA ME TE WHAKAHŌU

Rubbish and Recycling

2 Achieved
2 Not Achieved

TE WAIMARANGAI

Stormwater

5 Achieved
0 Not Achieved

TE WAIPARA

Wastewater

4 Achieved
1 Not Achieved

TE WAI

Water

6 Achieved
3 Not Achieved

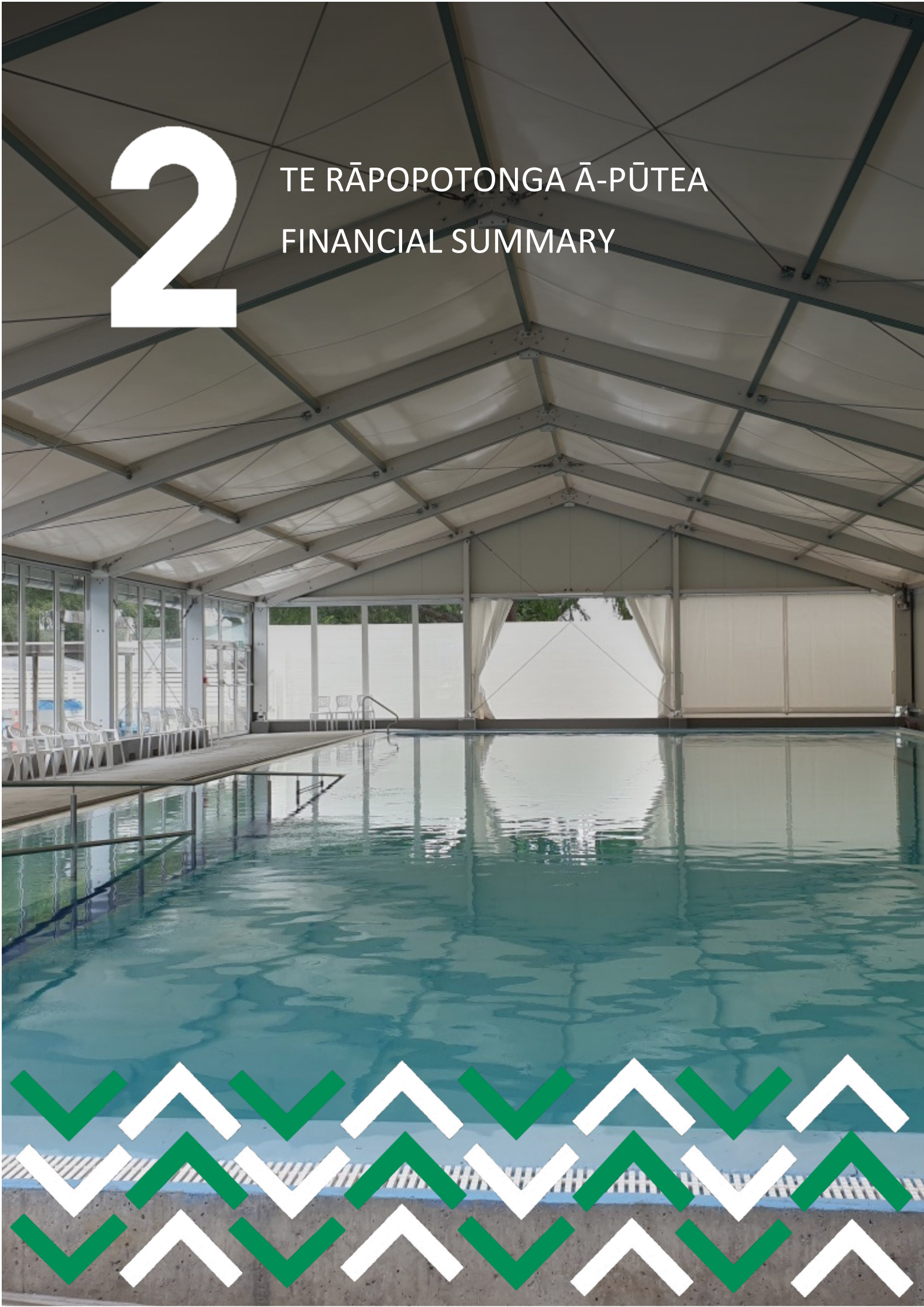
WHAKAAETANGA ME NGĀ RAIHANA

Consents and Licensing

6 Achieved
4 Not Achieved

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TE RĀPOPOTONGA Ā-PŪTEA FINANCIAL SUMMARY



Statement of comprehensive revenue and expense

While the financial statements show a surplus of \$7.8 million (compared to a budgeted deficit of \$2.85m), significant revenue from infrastructural assets vested in Council, development contributions, a gain on sale of property and subsidies received for capital work, mask some of the difficult operating conditions Council faced over the year.

Revenue from metered water consumption, building consents, and our pools and refuse transfer station facilities were significantly lower than budgeted. In the Annual Plan Council budgeted to apply Better-Off funding to offset the increasing operational costs of the Water activity for the year. This funding was technically approved after balance date, so will be recognised as income in the 2024/25 year, as opposed to 2023/24.

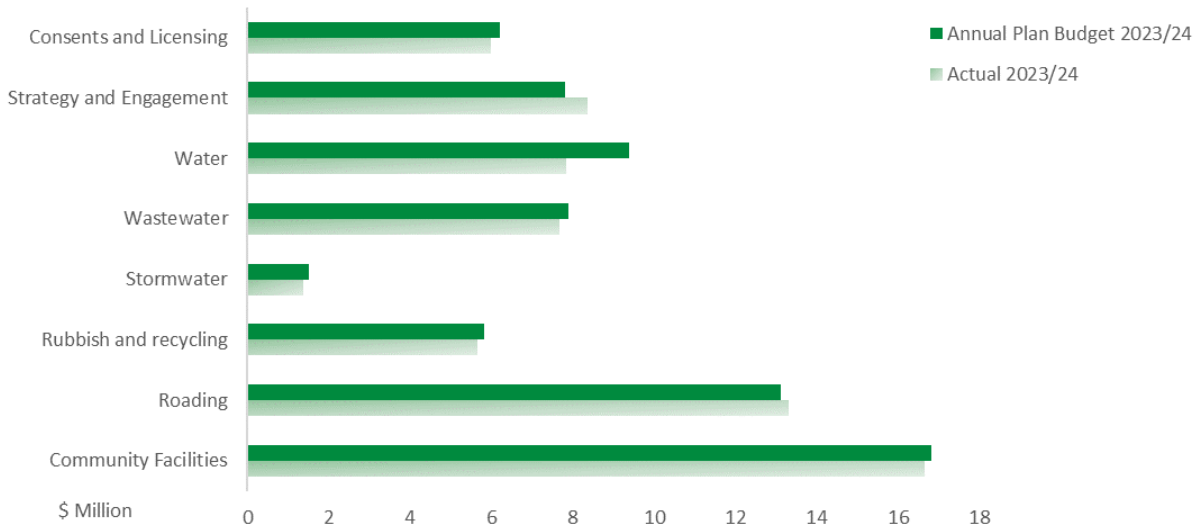
In relation to expenditure on three water activities, Council continues to see significantly increasing costs of complying with stricter consent, water quality and monitoring standards, and particularly the need to contract expertise to meet these standards. External expertise has also been required to keep up with the level of work in the area of resource consents (although offset by higher income). Development and growth across the district and in the provision of amenities in recent years resulted in higher costs in maintaining Council's parks, reserves, and cemeteries. Market salary and wage movements pushed up personnel costs and insurance premiums rose beyond the increase budgeted for.

In setting its budgets for the 2024/25 year, Council has tried to address these areas impacting the operating position, looking for efficiencies and ensuring funding of the activities is at the necessary level to maintain current levels of service.

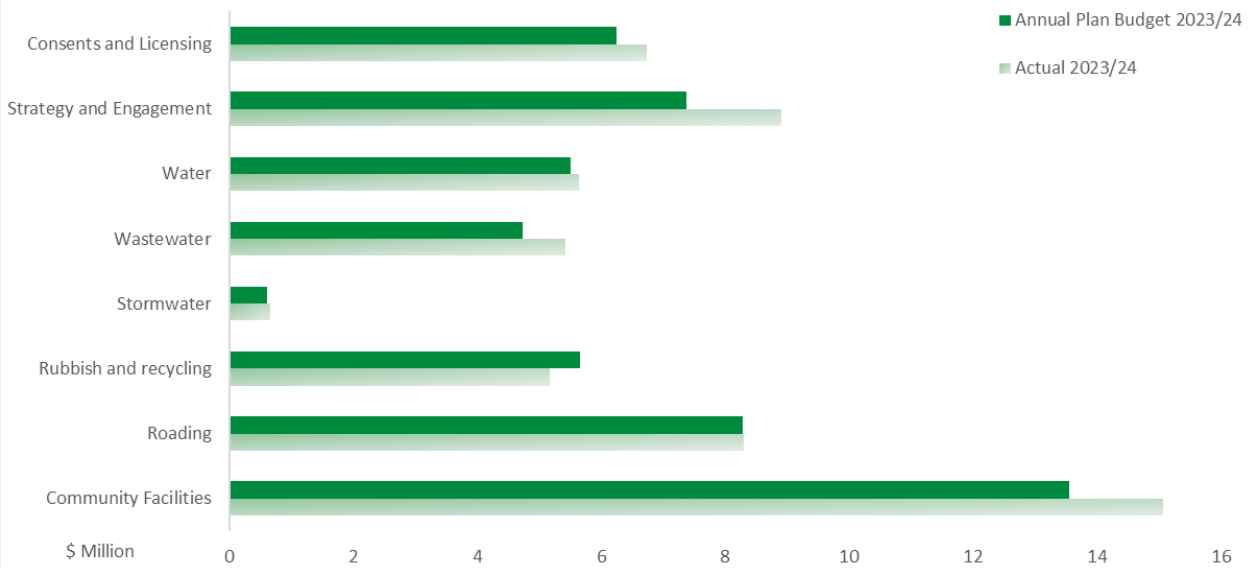
The 2023/24 financial result was also impacted by some one-off costs in the Community Facilities and Property areas, and additional recoveries of audit fees in respect of the 2023 audit and the LTP audit. Subsequent to the budget, Council also approved work funded from reserve funds to continue investigation into the Te Aroha Spa development project, the Matamata stadium project, Freedom Camping bylaw and the Organisation Restructure project. Other expenses include a loss in the book value of Council's interest rate swap portfolio as at 30 June, as long term swap rates moved downwards towards the end of the period. Net interest costs were slightly higher than budgeted due to increased interest rates over the year compared to budget, but offset by some gains made through investing funds raised through borrowing ahead of future maturing debt.

Actual 2022/23 \$000		Budget 2023/24 \$000	Actual 2023/24 \$000
Summary statement of comprehensive revenue and expense for the year ended 30 June			
88,189	Revenue	72,328	89,819
(74,074)	Expenses	(73,090)	(79,064)
(2,183)	Finance costs	(2,089)	(2,933)
11,932	Net surplus/(deficit)	(2,851)	7,822
Other comprehensive revenue and expense			
3,656	Financial assets at fair value through other comprehensive revenue and expense	-	(847)
59,796	Property, plant and equipment revaluation	24,127	(493)
63,452	Total other comprehensive revenue and expense	24,127	(1,340)
75,384	Total comprehensive revenue and expense	21,276	6,482
Summary statement of changes in equity for the year ended 30 June			
876,338	Balance at 1 July	932,368	951,722
75,384	Total comprehensive revenue and expense	21,276	6,482
951,722	Balance at 30 June	953,644	958,204

2023/24 OPERATING REVENUE



2023/24 OPERATING EXPENSES (excludes depreciation and interest)



Statement of financial position

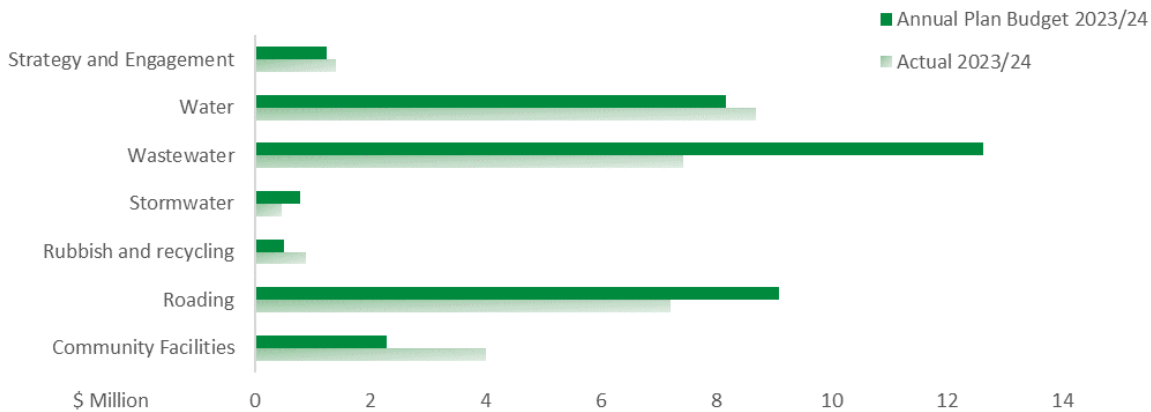
Council's statement of financial position continues to show a healthy financial footing, despite some of the pressures on our operations.

Current assets at 30 June 2024 were significantly higher than budgeted, largely due to term deposits held to pre-fund upcoming debt maturities. Receivables and accrued income at 30 June were higher than budgeted, particularly due to Waka Kotahi subsidies owing to Council. A section of land in Morrinsville and one own-your-own property are recognised as held for sale at year end. Non-current assets were slightly lower than budgeted as revaluations of our infrastructural and land assets were not undertaken this year as planned. Offsetting this, the value of assets vested in Council this year was \$12.9m higher than budgeted.

Current liabilities were higher than budgeted, particularly payables due to the timing of projects and contract payments falling due. There was also an increase in bonds held at year-end related to development. Non-current liabilities were slightly higher than budgeted overall, due to additional borrowings to pre-fund maturing debt across the coming year. 86.7% of the capital budget for the year was spent, but the borrowing required to fund this was less than budgeted due to higher than anticipated cashflows from areas like development contributions, sale of land at 26 Rockford Street etc, which offset capital borrowing needs.

Actual 2022/23		Budget 2023/24	Actual 2023/24
\$000		\$000	\$000
Summary statement of financial position as at 30 June			
22,749	Current assets	10,053	32,600
990,995	Non-current assets	1,016,015	1,009,381
1,013,744	Total assets	1,026,068	1,041,981
23,274	Current liabilities	19,586	29,566
38,748	Non-current liabilities	52,838	54,211
62,022	Total liabilities	72,424	83,777
473,709	Accumulated funds	459,637	479,965
478,013	Other reserves	494,007	478,239
951,722	Equity	953,644	958,204
Summary statement of cash flows for the year ended 30 June			
20,826	Net cash flows from operating activities	19,566	18,540
(33,532)	Net cash flows from investing activities	(34,696)	(32,019)
7,000	Net cash flows from financing activities	14,119	20,500
(5,706)	Net increase/decrease in cash held	(1,011)	7,021
10,138	Opening cash balance	1,352	4,432
4,432	Closing cash balance	341	11,453

2023/24 CAPITAL EXPENDITURE



Additional disclosures and accounting policies

Matamata-Piako District Council (the Council) is a local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. Council has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Changes in accounting policies

There have been no changes to accounting policies during the financial year.

Capital commitments

At 30 June 2024, Council have commitments of \$2.1 million for projects where contracts have been entered into but goods or services have not been received (2023: \$6.7 million).

Contingent liabilities

Te Aroha wastewater resource consent

Under the resource consent issued by Waikato Regional Council for the Te Aroha Wastewater Treatment Plant during 2016, if Council fails to meet annual nitrate discharge conditions as per the consent, then an annual sum of \$15,000 will be payable to the local Wetlands Trust.

New Zealand Mutual Liability Riskpool scheme

Matamata-Piako District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down, however the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weather-tight defects (in a mixed claim involving both weather-tight and non-weather-tight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

Local Government Funding Agency

Council is a guarantor of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Fitch Ratings of AA+ and from Standard and Poor's of AAA, and a foreign currency rating from both agencies of AA+.

As at 30 June 2024, LGFA has 30 local authority shareholders and Matamata-Piako District Council is one of 72 guarantors of the LGFA. Together with the other shareholders and guarantors, Council is a guarantor of all of LGFA's borrowings. At 30 June 2024, LGFA had borrowings totalling \$23.0 billion (2023: \$17.7 billion).

The LGFA's borrowing of \$23.0 billion is made up of the following:

	\$000
Fair value of bonds on issue	21,086,217
Accrued interest on bonds on issue	130,449
Bills on issue	1,755,052
Treasury stock lent to counterparts under bond repurchase agreements	58,302

Financial reporting standards require Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that:

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

Events after balance date

Water services reform

The water services reform legislation, namely the Water Services Entities Act 2022, the Water Services Legislation Act 2023 and the Water Services Economic Efficiency and Consumer Protection Act 2023, was repealed on 17 February 2024. The Government has recently enacted the Local Government Water Services Preliminary Arrangements Act 2024. The new legislation requires Council to deliver a Water Services Delivery Plan (WSDP) to the Secretary for Local Government by 3 September 2025. The plan must include the anticipated or proposed model or arrangements and implementation plan for delivering water services. Council will not know what the model or arrangements are until the WSDP is approved by the Secretary. The new legislation has not had an impact on the 30 June 2024 financial statements or performance information.

Te pānui whākinga mō te tau mutunga o 30 Hune 2024 |

Annual Report Disclosure statement for year ending 30 June 2024

Te kaupapa o tēnei whakamārama? | What is the purpose of this statement?

The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its Annual Report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information including definitions of some of the terms used in this statement.

Te Pou Taraawaho o te Whai Pūtea ki te Rēti | Rates affordability benchmark

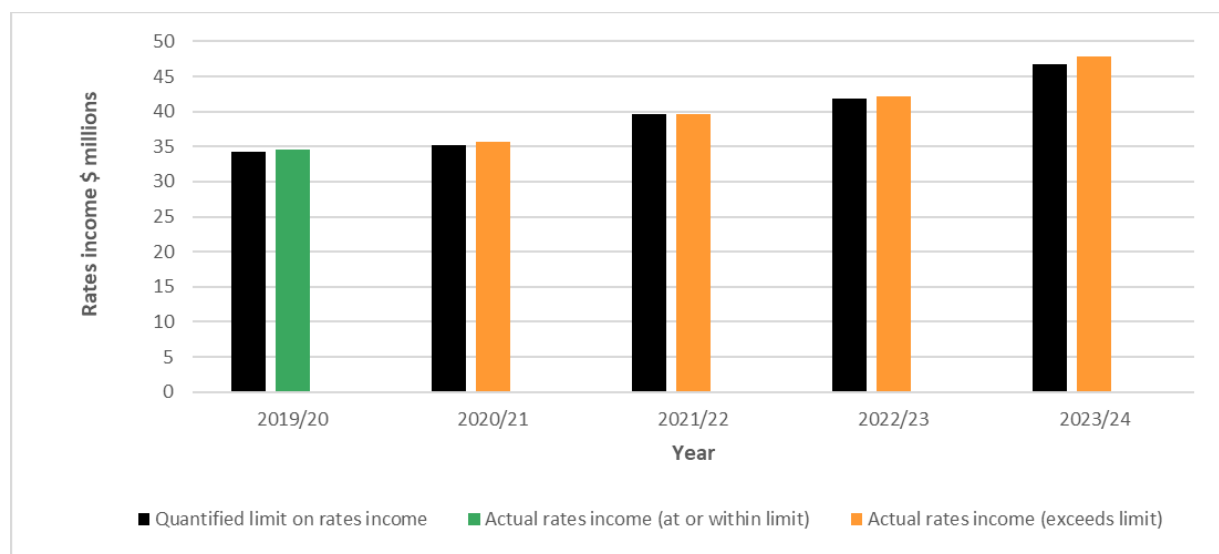
The Council meets the rates affordability benchmark if:

- Its actual rates income equals or is less than each quantified limit on rates;
- Its actual rates increases equal or are less than each quantified limit on rates increases.

Whai pūtea (whiwhinga pūtea) ki te rēti | Rates (income) affordability

The following graph compares the Council's actual rates income with a quantified limit on rates contained in the financial strategy included in the Council's Long Term Plan.

The quantified limit from the financial strategy included in the 2021-2031 LTP is: Annual rates income¹ will not increase by more than 6%, other than for year 1 (2021/22) and year 3 (2023/24) where the forecast increases are 11.73% and 11.81% respectively.



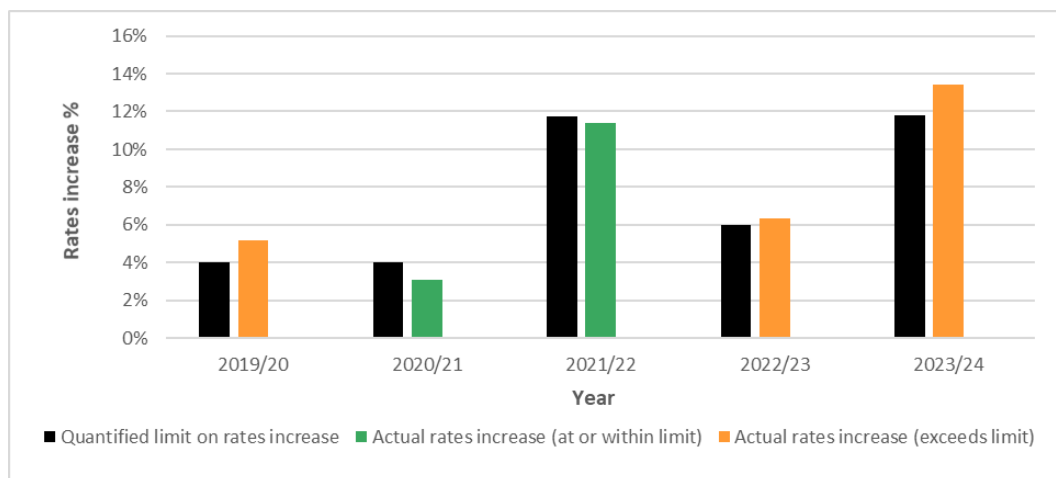
Comment: The limit on rates income for 2023/24 was set as part of the 2021 LTP process at \$46.753 million. Actual rates income (excluding penalties and metered water revenue) for 2023/24 was \$47.841 million. Cost escalations over recent years resulted in Council taking the decision to adopt a rate increase above the limit set, at a level that would sustain current service levels. In previous years, the rates have exceeded the limit set due to higher growth in the rating base than expected.

¹ For the purposes of this calculation, rates revenue excludes penalties (which are not budgeted for) and the rate revenue from metered water supplies (the majority of which came from a few large industrial users). These items are excluded as the level of revenue received is not within Councils' direct control.

Whai pūtea (pikitanga) ki te rēti | Rates (increases) affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy in the Council's Long Term Plan.

The quantified limit from the financial strategy included in the 2021-2031 LTP is: Annual rates increases² will not be more than 6%, other than year 1 and 3 where the limits are set at 11.73% and 11.81% respectively.

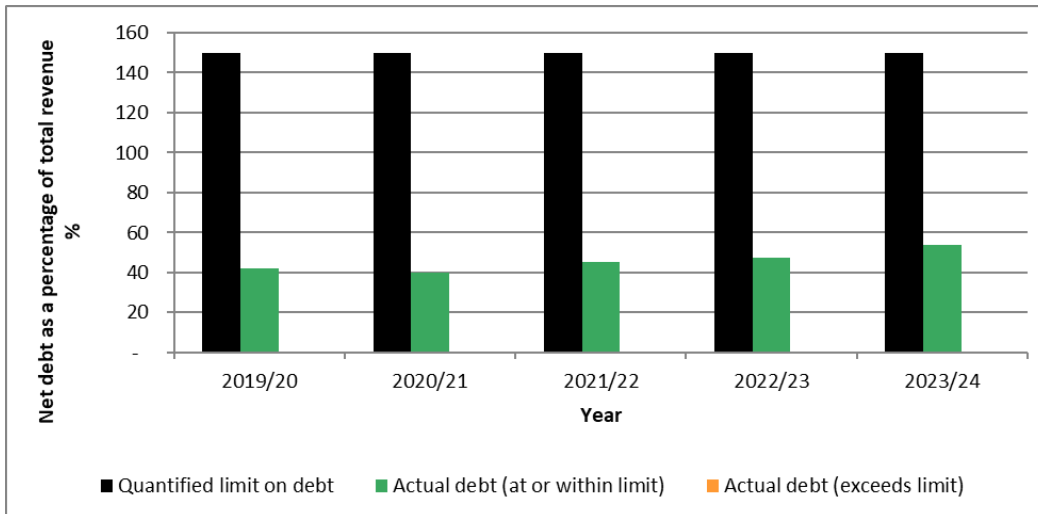


Comment: The actual rates increase (excluding penalties and metered water revenue) for 2023/24 was 13.4%, compared to the Financial Strategy limit of 11.81%. A key driver of the significant planned increase for 2023/24 was the change in how Council's kerbside collection service was funded. September 2023 saw Council move away from the use of rubbish bags (purchased by the user at a rate intended to subsidise the kerbside collection service) to the use of wheelie bins, and the funding of the service through a targeted rate. On top of this, significant cost escalations resulted in Council taking the decision to adopt a rate increase above the limit set, at a level that would sustain current service levels.

² For the purposes of this calculation, rates revenue excludes penalties (which are not budgeted for) and the rate revenue from metered water supplies (the majority of which came from a few large industrial users). These items are excluded as the level of revenue received is not within Councils' direct control.

Te Pou Taraawaho o te Whai Pūtea ki te Nama | Debt affordability benchmark

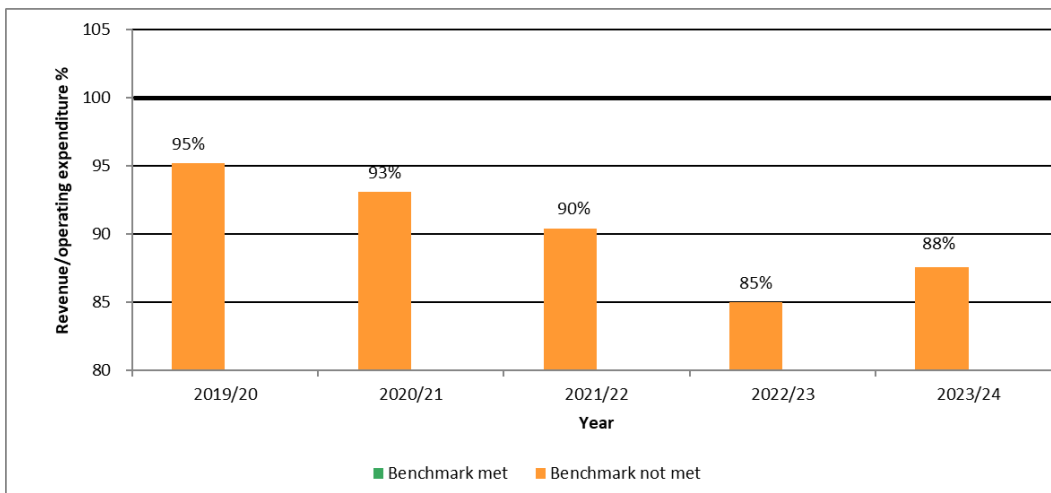
The Council meets the debt affordability benchmark if its actual borrowing is within the quantified limit on borrowing. The following graph compares the Council's actual borrowing with the quantified limit on borrowing stated in the Financial Strategy included in the Council's Long Term Plan. The quantified limit is: Net debt as a percentage of total revenue will not exceed 150%³.



Comment: Council's net debt as a percentage of total revenue sits at 54% at 30 June 2024 and has remained well below the policy limit for the last five years, however with significant capital projects ahead, net debt is projected to rise. Refer to Council's 2024-2034 Long Term Plan for more information.

Te Pou Taraawaho o te Whakataurite i te Tahua | Balanced budget benchmark

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested and found assets, gains on derivative financial instruments, and revaluations of property, plant or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment). The Council meets this benchmark if its revenue equals or is greater than its operating expenses.



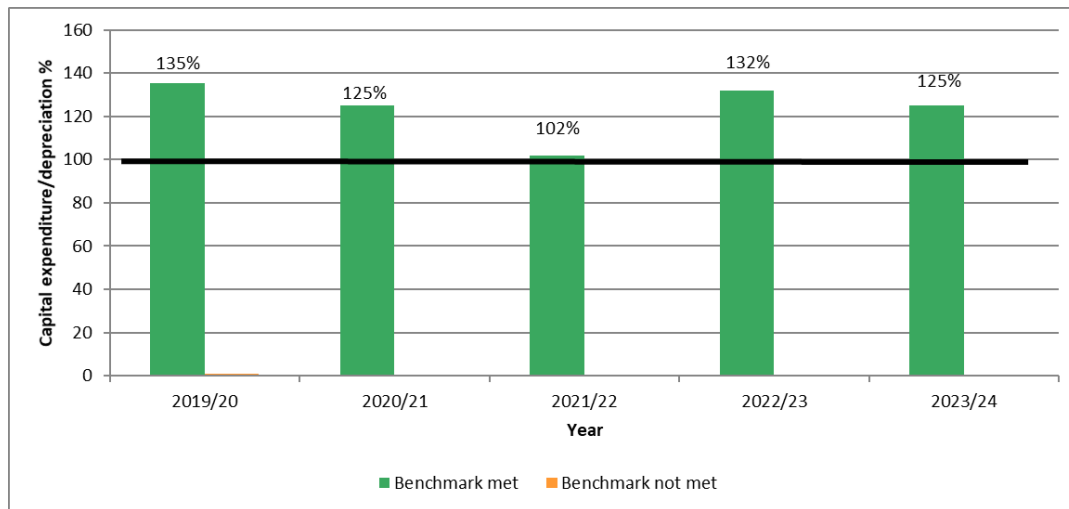
Comment: In developing the budget for the 2023/24 financial year, Council budgeted a benchmark of 94%, and resolved that it was prudent to not 'balance the budget' (i.e. operating expenses including depreciation would exceed operating revenue). Council elected to not fully fund depreciation on roading and 3 water assets, but instead to fund at a level that would cover Council's share of the expected spend on renewals. In addition, there are some community buildings that Council does not plan to fund the replacement of in the future. As such, revenue from rates was not budgeted to cover the full depreciation expense.

³ Consistent with the Liability Management Policy;

- Net debt is calculated as external debt less cash, bank deposits and investments realisable in the short term
- Total revenue excludes development and financial contributions, vested and found assets and other gains.

Te Pou Taraawaho o ngā Whakarātonga whai take nui | Essential services benchmark

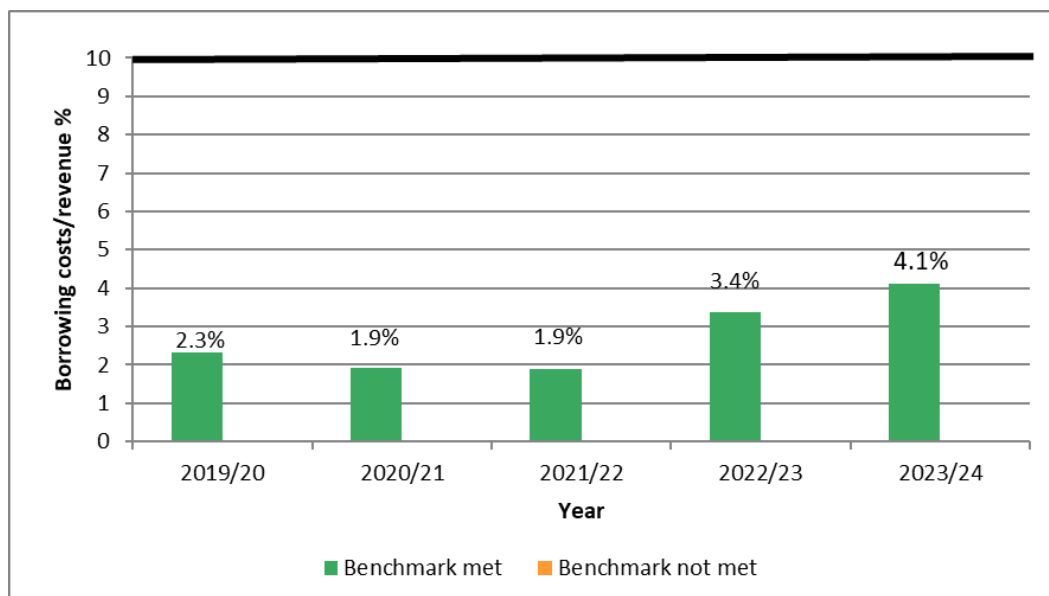
The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services. The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



Comment: Council's capital spending is not programmed on a straight-line basis consistent with depreciation. Over the five years shown, the capital spend averages 124% of depreciation.

Te Pou Taraawaho o te tiaki nama | Debt servicing benchmark

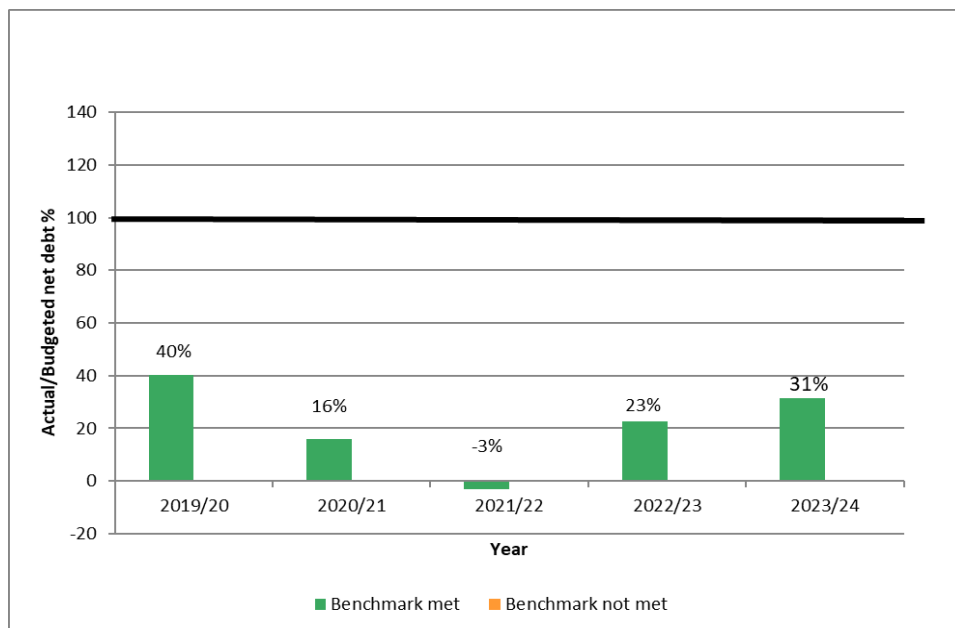
The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment). Because Statistics New Zealand projects the Council's population will grow more slowly than the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.



Comment: Council's borrowing costs are sustainable and well under the 10% limit.

Te pou taraawaho i ngā whakamātau nama | Debt control benchmark

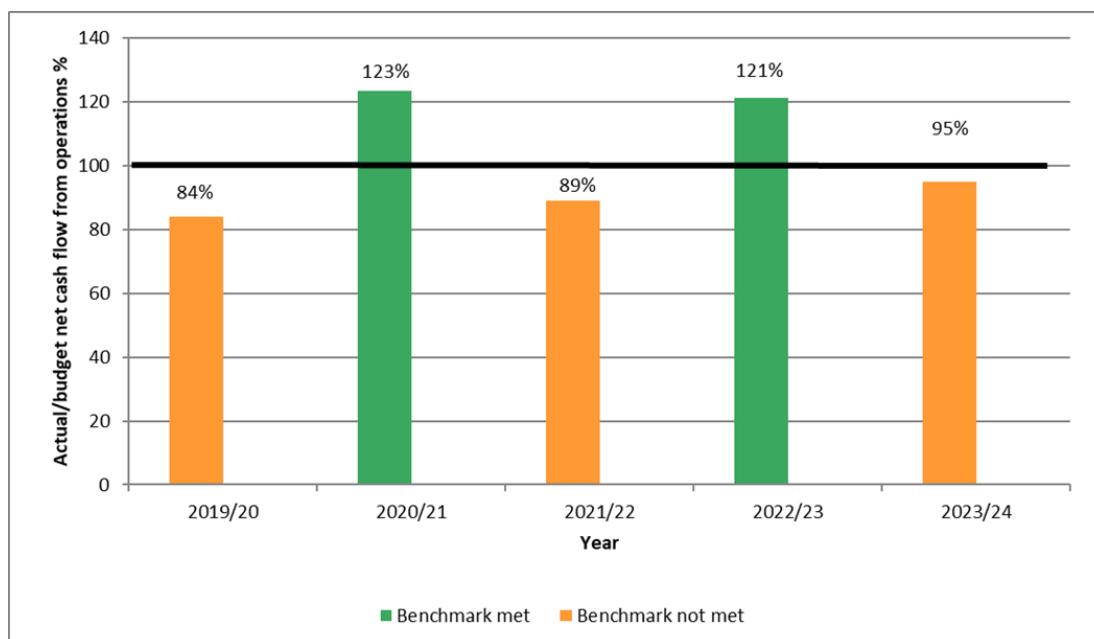
The following graph displays the Council’s actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding receivables). The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Comment: Debt over the last five years has been lower than budgeted due to delayed capital spending, and maturing investments/surplus cash have been used to repay debt or internally fund capital work. Council's investment in the Waikato Regional Airport has also increased significantly since the planned net debt was set out in the adopted LTP.

Te pou taraawaho i ngā whakamātau whakahaere | Operations control benchmark

This graph displays the Council’s actual net cash flow from operations as a proportion of its planned net cash flow from operations. The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



Comment: In 2023/24, Council had budgeted to receive an additional \$800,000 in Government funding that was subsequently received and recognised in 2024/25. As well Council's revenue from pools and spas, building consents and refuse transfer stations were significantly less than budgeted, and at the same time a number of costs were higher than budgeted.

Te Panui O Te Tautukungā

Statement of Compliance and Responsibility

Compliance

Council and management of Matamata-Piako District Council confirm that all statutory requirements in relation to this Annual Report Summary have been met, including those outlined in the Local Government Act 2002, and the Local Government (Financial Reporting and Prudence) Regulations 2014.

Responsibility

The Council and management of Matamata-Piako District Council accept:

Responsibility for the preparation and completion of the Annual Report Summary and the related assumptions, estimates and judgements. The Council and management adopted the Annual Report Summary as presented here on 27 November 2024.

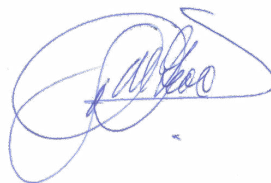
Responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial and performance reporting.

In the opinion of the Council and management of Matamata-Piako District Council, the Annual Report Summary for the year ended 30 June 2024 fairly reflects the financial performance, financial position, cash flows and service performance of the Matamata-Piako District Council.



Adrienne Wilcock, Mayor

27 November 2024



Don McLeod, Chief Executive

27 November 2024

This summary has been prepared in accordance with PBE FRS 43 (summary financial statements), and does not include all of the information provided in the full Annual Report, and for this reason cannot be expected to provide a complete understanding of Council's performance as provided by the Annual Report. The financial statements contained in the Annual Report Summary comply with GAAP (Generally Accepted Accounting Practice). The financial statements in the Annual Report Summary have been prepared in accordance with Tier 1 Public Benefit Entity (PBE) Accounting Standards. The Annual Report Summary has been audited by our independent auditors, Audit New Zealand, on behalf of the Auditor-General. They have issued an unmodified audit opinion. The financial statements and this summary were authorised for issue by Council on 27 November 2024. The Annual Report Summary 2023/24 is available to view at our offices or libraries in Matamata, Morrinsville and Te Aroha. If you would like a copy of the Annual Report Summary you can download it at mpdc.govt.nz. Specific disclosures included in the summary financial statements have been extracted from the full financial statements.

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TE PŪRONGO Ā TE ŌTITA MOTUHAKE INDEPENDENT AUDITOR'S REPORT



Independent Auditor's Report

To the readers of Matamata-Piako District Council's summary of the annual report for the year ended 30 June 2024

The summary of the annual report was derived from the annual report of the Matamata-Piako District Council (the District Council) for the year ended 30 June 2024.

The summary of the annual report comprises the following information on pages 3 to 16:

- the summary statement of financial position as at 30 June 2024;
- 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 2024;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the performance 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 2024 in our auditor's report dated 27 November 2024.

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.

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



René van Zyl
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand
27 November 2024