



A word from the Mayor and Chief Executive



A handwritten signature in blue ink, appearing to read 'J Smith'.

Dr Jason Smith
Kaipara Mayor



A handwritten signature in blue ink, appearing to read 'Louise Miller'.

Louise Miller
Chief Executive

Off the back of a year of COVID, Council has done incredibly well to continue delivering services, embracing the opportunities provided by an exceptional amount of Government funding, and the demands of growth across Kaipara. Our teams across council have worked well in what can be challenging times, due to border restrictions and rolling lockdowns, our Consents teams have worked well to manage growth, and the wider Council organisation has been resilient in the face of change and difficult circumstance.

We delivered on some large scale capital projects which will bring benefit to the community and improve the regular maintenance and renewals across our infrastructure networks. This year also provided a chance to plan for the next 10 years of Kaipara, through our Long Term Plan 2021-2031 – delivering on Council’s vision of “Growing a Better Kaipara”. There were some aspirational projects, and several important directions were chosen for the future of the District. Highlights among them were our approach to Climate Change, embracing more waste minimisation efforts and providing better community services for future growth, like libraries and community meeting areas. The Plan also addresses our infrastructure needs that will come more into focus in the next decade, with many of our assets (roads, bridges, pipes) needing renewal, maintenance and upgrading.

The year also brought about the start of what could be a period of significant change, with reform led by Central Government looking to change the Resource Management Act, a proposed centralisation of our Three Water assets (stormwater, drinking water and wastewater), and even a review into what Local Government will look like in the future. This is a great deal of change to be proposed in one short period, and some of the impacts are still unknown, but we will continue to work towards what is best for the people and communities of Kaipara.

The Kaipara District Council Annual Report 2021 shows what great shape we are in for what’s next. Together we are in a good place to be facing the challenges and the opportunities ahead.

Ehara taku toa, he takitahi, he toa takitini – “My success should not be bestowed onto me alone, as it was not individual success but success of a collective.”

A Year in Review – What we completed



2020/2021

YEAR IN REVIEW

While the major impacts of COVID-19 were in the previous year, there are still lingering effects in the 2020-2021 year. Lockdowns at the border due to our proximity to Auckland, shortages of raw materials and resource issues in terms of people and demand for work are all examples. While there are benefits in terms of Government funding, of which Kaipara has received a significant amount, there are pressures that need to be managed.

Kaipara was well positioned to attract external funding which would support our recovery from COVID-19, and allow us to progress projects while minimising the impact on ratepayers

In addition to the Covid response packages, Council worked closely with Waka Kotahi to unlock funding for key projects including the Mangawhai Shared Path (\$3.97m) and Wood Street (\$530k).

That's nearly \$20m of investment that doesn't have to be funded through rates and will allow us to make a real difference for communities across the Kaipara. This has been an exceptional year for Government funding, and it's unlikely we will see this level of external investment again.

The hearings panel appointed to hear Private Plan Change 78 reported back to Council, with Council adopting the panel's recommendations at the 28 April Council meeting. Two appeals have been received and the Environment Court process will continue into the next financial year.

A big part of 2020-2021 was developing the Council's Long Term Plan for 2021 – 2031. In November 2020 Council was out and about in the district listening to what our communities wanted to see us focus on. What came through clearly was the desire for us to focus on building our infrastructure, addressing issues of the future, such as climate change, waste, and recycling, and also dealing with the aging buildings in Dargaville. These things form the backbone of the Plan.

The Long Term Plan is a collection of long form planning documents, including a new 30 year Infrastructure Strategy with a focus on supporting sustainable growth, a new Development Contributions Policy ensuring fairer distributions of funding for growth projects across Kaipara, and a Financial Strategy that balances the demands of managing debt, while also ensuring we're being fiscally responsible to future ratepayers and not stifling growth.

The Long Term Plan overall delivers on Council's vision of Growing a Better Kaipara, through ensuring our social, economic, cultural, and environmental wellbeing enable our district and our communities to thrive. You can read more at www.kaipara.govt.nz/ltp.

Financial position

The key objective of Kaipara District Council in the last two Long Term Plans was to repay debt, which had climbed to \$83m at its peak in 2011. This was being paid for by a population of 18,700 (rateable properties totalled 12,310) so the key challenge was to reduce risk by reducing debt. Service levels were kept at a base level and depreciation was not able to be funded for most assets. This resulted in a backlog of renewals, as the Council had not accumulated sufficient funds to ensure its aging infrastructure could be repaired and renewed as necessary.

From a finance perspective our debt is \$44m as at 30 June 2021. This level will rise due to the nature of capital works forecast in the Long Term Plan 2021 – 2031. Using debt to fund capital works spreads the cost of the asset over generations, which is a fairer approach. While the overall debt will increase the amount owed per ratepayer has decreased, with long term plan forecasting showing this is set to decrease over the coming years even further.

Navigating a changing environment

The last year has been one of announcements.

The Three Waters Review, the Resource Management Act reform, a panel looking at local government and the changes we're likely to see in the world of waste minimisation, recycling and climate change are all factors that influence our work in Local Government

Three Waters Review

Council signed a Memorandum of Understanding in 2020 to participate in the process of defining future service delivery options through the government-led Three Waters Review. The review has announced proposed new entities be established to manage the delivery and quality of our drinking water, wastewater, and stormwater services commencing in 2024.

In the interim, we prepared our Long Term Plan 2021-2031 on the basis that services would continue, regardless of who owned the physical assets.

At the end of July, Central Government made an offer to Councils of financial support, part of which

was a "no worse off" component. This component is intended to address the costs and financial impacts on Council directly because of the three waters reform programme and the associated transfer of assets, liabilities and revenues to the new water services entity.

The other component of the offered support to Council is the "better off" package of \$16,141,395. If the reforms continue, Council would be required to demonstrate that the use of this funding supports the three waters service delivery reform objectives and other local well-being outcomes and aligns with the priorities of central and local government.

At time of writing, Central Government provided an eight-week hiatus period leading up to 1 October 2021 to allow local government to assess the information provided to date. Central government also committed to making no further decisions during this period. As a result, Council expects further decisions regarding these reforms will be made post October 2021 and so we anticipate that any council decision-making on future steps won't be until late 2021.

Delivering our externally funded projects

We've been fortunate to secure government funding for many projects in the last few years, full updates on these projects can be found in the full Annual Report 2020/2021.

Redeployment Package

The Tai Tokerau Redeployment Package was negotiated with MBIE who anticipated job losses because of COVID-19. The work included lower risk activities including roadside clearance, footpaths (Matakohe) and sight rail improvements. Kaipara also secured a significant (\$1.6m) allocation to clear vegetation and make improvements at premier parks. At the peak of Kaipara's vegetation clearance and clean ups element of the redeployment package in September 2020, 43 people were actively involved in the works, with 23 of these being previously unemployed.

Wharves

June 2019, MBIE allocated \$4.95m of funding from the Provincial Growth Fund (PGF) to begin

the redevelopment of the Kaipara Harbour. The Dargaville pontoon was opened in October 2020 and procurement is underway for both Pouto and Pahi wharf, both of which will be constructed by the end of 2021.

Kai Water

In April 2020, Council secured funding of \$740,000 from MBIE, enabling the establishment of two practical working examples of irrigating high value horticultural crops in the Kaipara. While work is currently ongoing, the sites are planned to be operational by October 2021.

Pouto Road

The PGF allocated funding to seal 9.8km of Pouto Road (Phase 1) from the end of the current sealed section to Ari Ari Road. As part of the works, Council worked with Ripia Marae to reopen the Greenhill quarry near the northern end of the peninsula. It's planned for this part of the project to be completed by April 2022.

Waipoua River Road

In September 2019, MBIE allocated \$1.61m from the PGF to Te Roroa to seal approximately 1.5km of Waipoua River Road from State Highway 12 to the proposed visitor centre. The design was completed this year and the construction is planned to be completed by July 2022.

Unsealed Roading network improvements

The implementation of the 'Unsealed Roading Improvements' project commenced, with ~37km of unsealed road having been reconstructed to date using the approved \$3.15m PGF funding included in Roading Package Funding Agreement 2 and \$4.91m of approved Infrastructure Reference Group (IRG) funding. The Programme is on track to be completed in May 2022.

Mangawhai Shared Path

In October 2020, MBIE allocated \$2.4m of funding from the IRG fund for the construction of approximately 3.8km of shared pathway on Molesworth Drive and improvements to the Insley Street/Moir Street intersection and Molesworth Drive/Moir Street intersection. Waka Kotahi has agreed to fund \$4m and by the end of the year we had procured United Civil as our contractors to deliver the work.

The intersections will be completed by early 2022 with all other construction planned for completion by October 2022.

Kaiwaka Footbridges

In November 2020, MBIE approved \$750,000 funding from the IRG fund for the construction of two bridges in Kaiwaka. By implementing these pedestrian bridges, we align to the Walking and Cycling Strategy, and will eventually link to the Ancient Kauri Trail, supporting growth and economic development for the township. Construction is expected to be completed by March 2022.

Kaihu Valley Trail

In October 2020, MBIE allocated \$4m of funding from the IRG fund to construct sections of the Kaihu Valley Trail. The allocated funding will deliver a 36km walking and cycle trail, providing a higher quality journey between Dargaville and Donnelly's Crossing. The track will eventually form part of the

Ancient Kauri Trail. It's planned for construction to be completed in late 2022.

Kaipara Stopbank Enhancement

MBIE has allocated funding of \$6m through their Climate Resilience programme towards stopbank improvements in Kaipara. Two projects were announced by the Minister in October 2020 which are critical to the success of the North Kaipara Agricultural Delta. Te Kopuru to Dargaville section works will be undertaken to upgrade the stopbanks to a specified level and allow for future increase in protection heights, and Raupo which will include the install of a dual sluice gate coupled with a single floodgate assembly on Canal G (Ruawai).

Three Waters Programme

The Department of Internal Affairs also awarded a total of \$4.691m for nine projects as part of the Three Waters Programme. These projects are planned to be completed by March 2022. They include:

- Watermain renewals in Dargaville, Maungatūroto (both treated and raw water) and Ruawai
- Wastewater renewals in Dargaville
- Kaiwaka Water reservoir Truck filler
- Main upgrade at Maungatūroto
- Wastewater Treatment Plant.



Photo location: Kai Iwi Lakes

ACTIVITY REPORT



63
performance
targets
measured



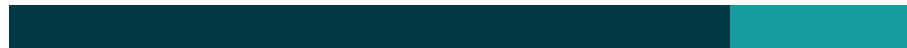
9
activity
groups



45
performance
measures
achieved

“Of the 63 performance measures, 45 were achieved.”

PERFORMANCE MEASURES



■ Achieved ■ Not Achieved

The table opposite provides a snapshot of target achievements at 30 June 2021. Council's activities are broken down into 9 groups that represent the different parts of Council's business.

45 of the performance measures were achieved which is the same as it was in 2019/2020. Reasonings behind the not achieved includes areas where works changed or moved based on Year 3 of the 2018/2028 Long Term Plan and COVID-19 implications. For roading, less measures were achieved as COVID-19 lockdown resulted in some of the sites in the programme being deferred.

SUMMARY TABLE OF ACTIVITY



Photo location: Tomarata Bridge

| ACTIVITY GROUP | PERFORMANCE MEASURES | | |
|--|----------------------|--------------|----------------|
| | Achieved | Not Achieved | Not Applicable |
| Community Activities | 4 | 3 | |
| The provision of Roads and Footpaths | 6 | 3 | |
| Regulatory Management | 7 | 3 | |
| District Leadership, Finance and Internal Services | 3 | 0 | |
| Sewerage and the Treatment and Disposal of Sewage | 5 | 2 | 1* |
| Water Supply | 8 | 4 | |
| Flood Protection and Control Works | 4 | 0 | |
| Stormwater Drainage | 6 | 1 | |
| Solid Waste | 2 | 1 | |
| Total | 45 | 17 | 1 |

* There were no major capital projects (over \$250k) completed in this financial year. See Annual Report for further detail.

Financial Summary

The following year-end financial results for Kaipara District Council are summarised from the full financial statements. The statements do not include all the disclosure provided in the full statements and cannot be expected to provide a complete understanding as provided in the full Annual Report.

The table shows the financial year-end results as at 30 June 2021 and includes comparisons from the previous financial year and budget as outlined in the 2020/2021 Annual Plan.

The full report for the financial year to 30 June 2021 was authorised for issue by resolution of Kaipara District Council on 29 September 2021. The Summary Annual Report was authorised for issue by the Chief Executive on 12 October 2021.

There are no subsequent events after the balance date. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand. The information included in this summary has been prepared in accordance with PBE FRS 43 Summary Financial Statements. The full financial statements have been prepared in accordance with Tier 1 Public Benefit Entity accounting standards.

This Summary Annual Report has been audited for consistency with the full Annual Report and the audit report issued by Deloitte, on behalf of the Auditor-General, is included as part of this document. The full Annual Report received an unmodified Audit Report which was adopted by Council on 29 September 2021.

For more information the full Annual Report 2020/2021 is available on our website
www.kaipara.govt.nz



2020/2021 KEY METRICS

ACTUAL
\$'000
2020/2021

ANNUAL
PLAN
\$'000
2020/2021

ANNUAL
REPORT
\$'000
2019/2020

Summary Statement of Comprehensive Revenue and Expense

| | | | |
|--|---------------|---------------|---------------|
| Total Revenue | 79,308 | 68,168 | 61,472 |
| less Expenses | (57,876) | (47,998) | (51,326) |
| less Finance costs | (2,199) | (2,860) | (2,284) |
| Surplus for the period | 19,233 | 17,310 | 7,862 |
| Movement in Assets revaluation | 24,798 | 13,268 | 83,644 |
| Total Comprehensive Revenue and Expense | 44,031 | 30,578 | 91,506 |

Summary Statement of Changes in Equity

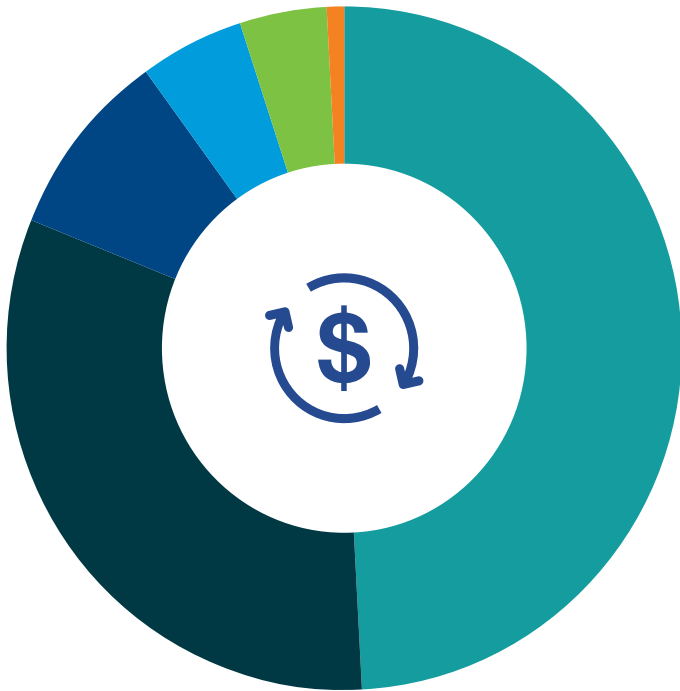
| | | | |
|--------------------------------------|----------------|----------------|----------------|
| Equity at Start of Year | 754,340 | 677,708 | 662,835 |
| Total Comprehensive Income | 19,233 | 17,311 | 7,862 |
| Movement in Assets revaluation | 24,798 | 13,268 | 83,643 |
| Equity at the End of the Year | 798,371 | 708,287 | 754,340 |

Summary Statement of Financial Position

| | | | |
|--------------------------|----------------|----------------|----------------|
| Current assets | 23,397 | 12,185 | 14,400 |
| Non current assets | 842,010 | 770,382 | 805,276 |
| Total Assets | 865,407 | 782,567 | 819,676 |
| Current liabilities | 17,509 | 14,232 | 37,921 |
| Non current liabilities | 49,527 | 60,048 | 27,415 |
| Total Liabilities | 67,036 | 74,280 | 65,336 |
| Net assets | 798,371 | 708,287 | 754,340 |

Summary Statement of Cash Flow

| | | | |
|--|--------------|----------------|--------------|
| Operating Cash Flows | 31,660 | 24,518 | 19,250 |
| Investing Cash Flows | (23,639) | (27,822) | (15,778) |
| Financing Cash Flows | (225) | (454) | (1,000) |
| Net Cash Flow Increase/(Decrease) | 7,796 | (3,758) | 2,472 |
| Opening Cash Balance | 4,398 | 5,684 | 1,926 |
| Closing Cash Balance | 12,194 | 1,926 | 4,398 |



REVENUE

A breakdown of where our revenue comes from

$$\begin{aligned}
 & \$38.819\text{m} \quad + \quad \$40.489\text{m} \\
 & \text{from rates} \quad \quad \quad \text{other income} \\
 \\
 & = \quad \quad \quad \mathbf{\$79.308\text{m}} \\
 & \quad \quad \quad \text{TOTAL REVENUE}
 \end{aligned}$$

- 49%**

■ Rates
- 32%**

■ Waka Kotahi NZ Transport Agency, Provincial Growth Fund, Shovel Ready Project Subsidies
- 9%**

■ Activity income
- 5%**

■ Contributions
- 4%**

■ Other gains/losses
- 1%**

■ Other income

Please note: Numbers are rounded, a full breakdown can be found in Part Two of the full 2020/2021 Annual Report.

COVID-19

Covid lockdowns occurred March-May 2020 for the whole of New Zealand, August 2020 and February 2021 for Auckland. A further lockdown occurred post 30 June 2021 in August 2021 for the whole of New Zealand with only Auckland remaining in lockdown into September 2021.

Due to the makeup of Kaipara’s ratepayer base and less reliance on international tourists Kaipara has been less affected than other areas of New Zealand. Capital projects are delayed as a result of each

lockdown with a large number of projects having to be carried over to be completed later in the 2021 -2022 year than planned.

Outstanding debt increased as ratepayers found it difficult to pay their rates. Because of this the Council deferred following up and enforcing payment for those that had mortgages until later in 2021, or where possible negotiated lower regular repayments without penalties occurring.



Photo location: Trounson Walk

Contingent Liabilities

New Zealand Local Government Funding Agency

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

As at 30 June 2021, Council is one of 30 local authority shareholders and 23 authority guarantors of the NZLGFA. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, Council is a guarantor of all LGFA's borrowings. At 30 June 2021, LGFA had borrowings totalling \$13,605 billion (2020: \$11.908 billion).

Financial reporting standards require Council to recognise the guarantee liability at fair value. However, 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.

Other

Council has given a \$750,000 guarantee to Westpac Banking Corporation Ltd on loan advances to the Mangawhai Harbour Restoration Society. The purpose of the loan advance was to fund the Society's harbour restoration project. The Society funds the loan repayments from Council grants. Council has for many years and plans to continue to rate properties in the catchment area of the Mangawhai Harbour to fund the grants. The Society controls all the activities of the restoration project. The Society's loan balance at 30 June 2021 was \$80,459.

In 1998 a \$108,000 letter of credit was issued in favour of the Northland Regional Council (NRC), being a performance bond in respect of the future capping of district landfills.

A \$45,000 guarantee to the Bank of New Zealand exists for Council credit card limits.

In respect of all of the above guarantees, Council has assessed the risk factor and any uncertainty at zero. Therefore, any question of reimbursement is not applicable.

Weathertightness Northern Wairoa War Memorial Hall

Council has determined that an appropriate course of action is to demolish the leaky Town Hall annex attached to the Northern Wairoa War Memorial Hall and reclad and reinstate the Municipal Chambers and Northern Wairoa War Memorial Hall as separate buildings. While Council has no present obligation in terms of timing as at 30 June 2021 work may occur within the next five years. Estimates of future cost obligations are not available at this time.

Council Building 42 Hokianga Road, Dargaville

Within the next year Council will no longer use the Council building at 42 Hokianga Road, Dargaville as its main office building but it will continue to be used in some capacity to support Council operations. At such time as it is no longer required Council has determined that an appropriate course of action is to demolish the building and turn the site into a green space. This work is likely to take place within the next five years.

Replacement/reinstatement of Murphy/Bowers Stopbank

Council needs to replace/reinstate a section of the existing stopbank on this property which was removed by a previous owner. A workable solution with the current owner has not been obtainable and Council has indicated it will proceed with reinstatement under the Public Works Act. Under this Act Council will be expected to pay fair and reasonable compensation to the owner for any relevant losses incurred through this process.

RB & HE Rogan

RB and HE Rogan v KDC and NRC (CIV-2015-288-182), being an appeal by the ratepayers of a decision from the District Court awarding judgment to the KDC and NRC for unpaid rates. All appeals have been dismissed and the Supreme Court awarded costs were paid to the Council in December 2019. One remaining stayed proceeding is set for a short trial at the end of November 2021.

Other legal claims

A claim has been issued in relation to construction and engineering issues involving a stand-alone dwelling. Council was named as one of three defendants. However, the owner has ended the claim against one defendant (the head franchisor of the building company) and the other (the builder) is playing no part in the Court proceedings. Council has also joined the project engineer to the proceedings. It is considered that the engineer bears significant responsibility for engineering issues at the property. The owners, Council and engineer have agreed to attend mediation, which is anticipated to be held before the end of 2021.

Community housing caveat

Council undertook the modernisation of 34 of its community housing units, the works programme being completed in March 2009. The programme was funded by the Housing New Zealand Corporation by way of an interest-free suspensory loan, conditional on the completion of the work, after which the liability ceased.

A caveat remains, however, requiring Council to neither withdraw from providing community housing, nor significantly altering its investment in this joint-funded housing modernisation programme.

At this time Council does not expect to withdraw or significantly alter its investment in community housing. The total value of the interest-free suspensory loan is \$1,020,000 which was previously recognised as revenue.

Riskpool exposure

New Zealand Mutual Liability Riskpool (Riskpool) provides public liability and professional indemnity insurance for its members. Council is a member of Riskpool. The Trust Deed of Riskpool provides

that if there is a shortfall (whereby claims exceed contributions of members and reinsurance recoveries) in any fund year, then the Board may make a call on members for that fund year.

Earthquake risk to buildings

Council is required, under the Building Act 2004, to identify earthquake-prone buildings within the Kaipara district. The district is designated a low risk area for earthquake hazards and the deadline to complete this work is 2032.

At this point Council has only just begun the task of evaluating buildings to determine if they may be earthquake-prone. At present, we are confident there will be no outstanding seismic work for non-priority buildings in the district before 1 July 2032.

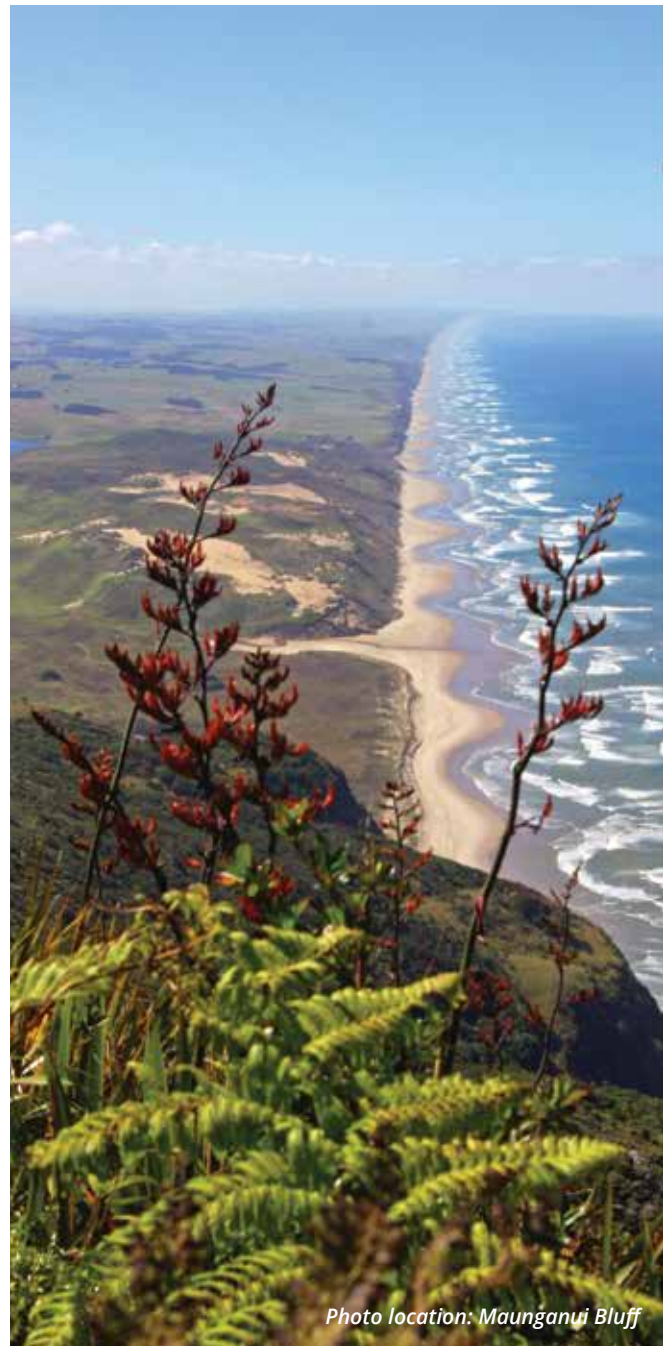


Photo location: Maunganui Bluff

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KAIPARA DISTRICT COUNCIL'S SUMMARY ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The summary annual report was derived from the annual report of the Kaipara District Council (the District Council) for the year ended 30 June 2021. We have considered whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report.

The annual report included full audited statements, and the summary annual report includes summary statements. We have audited the following summary statements reported in the summary annual report on pages 8 to 14:

- the summary Statement of Financial Position as at 30 June 2021;
- 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 2021;
- the Disclosures to the Summary Financial Statements; and
- the summary Activity Statement of the District Council.

We expressed an unmodified audit opinion on the District Council's full audited statements in our report dated 29 September 2021.

Opinion

In our opinion:

- the summary 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*.

Basis of opinion

Our audit was carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand), and in particular with the International Standard on Auditing (New Zealand) 810: *Engagements to Report on Summary Financial Statements*. These standards require us to carry out procedures to confirm whether the summary annual report contains the information necessary, and at an appropriate level of aggregation, so as not to be misleading.

The summary statements do not contain all the disclosures required for full audited statements under generally accepted accounting practice in New Zealand. Reading the summary statements, therefore, is not a substitute for reading the full audited statements in the annual report of the District Council.

Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report so that it represents, fairly and consistently, the information regarding the major matters dealt with in the annual report. This includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*. The Council is also responsible for the publication of the summary annual report, whether in printed or electronic form.

We are responsible for expressing an opinion on whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report and whether the summary statements comply with PBE FRS 43: *Summary Financial Statements*.

Independence

We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board. In addition to our audit and our report on the disclosure requirements, we have carried out engagements in the areas of providing a limited assurance report in our capacity as auditor pursuant to the Trust Deed and an audit on the Council's maintenance of the Register in accordance with the Trust Deed. We also provided a whistle blower hotline service to Council (discontinued in the year), fraud awareness training and undertaken the audit of the Council's 2021-31 Long Term Plan, which are compatible with those independence requirements. Other than these engagements we have no relationship with or interests in the District Council.



Bryce Henderson
for Deloitte Limited
On behalf of the Auditor-General
Auckland, New Zealand
12 October 2021



Kaipara te Oranganui • Two Oceans Two Harbours

Hokianga Road,
Private Bag 1001,
Dargaville 0340, Northland,
New Zealand
P 0800 727 059
E info@kaipara.govt.nz
www.kaipara.govt.nz