



Kaipara te Orangahui • Two Oceans Two Harbours

PŪRONGO RĀPOTO Ā-TAU ANNUAL REPORT SUMMARY 2023/2024

He kupu nā te Koromatua me te Tumu Whakarae A word from the Mayor and Chief Executive



Craig Jepson
Kaipara Mayor



Jason Marris
Chief Executive

Greetings to you all,

Welcome to this Annual Report for 2023/2024. It has been a year of change and transformation for Kaipara District Council.

Through early engagement and consultation as part of the Long Term Plan process, we heard that the key priority for Kaipara ratepayers and residents is dependable roading. In this period Council took a forward-thinking approach to identify better ways of doing things and made three major moves to improve roading in Kaipara.

Council commissioned an independent report to consider options around the way roading and transport services are provided in our district. We took a long hard look at our roading maintenance delivery, and after a formal review decided to go out to market and seek a new lead roading contractor. Secondly, the new contract has a focus on using local contractors. Thirdly, Council agreed to dissolve Northland Transportation Alliance (NTA) and bring roading staff in-house.

During this time, the council's organisational structure was also reviewed and updated to make sure we are on the right track and to give us the best opportunity to succeed for the future.

It's clear that the weather events of 2023 have had a long tail and continue to impact our work programmes and budgets. We achieved a significant amount of recovery repair in this period and will complete the remainder across the next two years. With State Highway 1 through the Brynderwyns closed for some time, we also dedicated resources and time to upgrading and maintaining the detour routes to ensure Northland remained accessible and open to the rest of the country.

We have delivered around \$32 million of capital works, with the major spend of \$20.3 million invested in our roading. In the past year, with external funding support, we have continued to build the shared path network in Mangawhai, completing the second phase and making great progress on the third. On a stunning June day, we opened the new Pouto wharf to the public, the third and final wharf project, activating a water transport network in Kaipara harbour. We have progressed a significant number of flood resilience and recovery projects, and successfully tapped the Tourism Infrastructure Fund for much needed upgrades and improvements for Pouto Point carpark, Rangiora Road reserve development, and the Baylys Beach boardwalk.

We also completed the groundwork for building our next Long Term Plan for 2024–2027, progressed the District Plan Review, distributed funding back to our communities through the community grants, processed multiple private plan changes, and continued to deliver core services for our communities.

We are proud of all that we have achieved in this period and will continue to build on in the coming year. Read on and find out more.

The Summary Annual Report was authorised for issue by the Chief Executive on 12 December 2024.

CUSTOMER SERVICE



INTERACTIONS WITH CUSTOMERS,
PHONE CALLS AND EMAILS

52,597



VIA PHONE
24,098



DIGITAL
19,448



IN PERSON
9,051



89% CALLS ANSWERED WITHIN 12 SECONDS

TRANSPORTATION



1,579km

OF LOCAL NETWORK ROADS
IN KAIPARA DISTRICT



RESURFACED
28.32km
OF THE SEALED
ROAD NETWORK
(from a total sealed
network length of 472km)



REHABILITATED
1.96km
OF SEALED
ROAD NETWORK



1,215.79km
OF THE UNSEALED
NETWORK GRADED
(not including emergency
grading works)

REGULATORY



308

NON-NOTIFIED RESOURCE
CONSENTS PROCESSED



539

BUILDING CONSENTS
PROCESSED



704

LIM PROCESSED
(Average of five
processing days)

RESIDENT SATISFACTION



OVERALL SATISFACTION

56%  **6%**



SATISFACTION WITH
CORE SERVICES

62%  **2%**



SATISFACTION WITH
THE DISTRICT LIBRARIES

80%  **4%**



SATISFACTION OF
LOCAL PARKS, RESERVES
OR SPORTS FIELDS

82%  **0%**

All figures are from 1 July 2023 to 30 June 2024



He Arotakenga Tau – Ngā Hua Pai

A year in review – highlights



**JULY
2023**

- Completed 780m Maungatūroto watermain replacement
- Kaipara Libraries go fees free
- Council out and about in community for the pre-engagement of the Long Term Plan (LTP)



**AUGUST
2023**

- Te Ara o Te Whai - Mangawhai boardwalk opens to public (Phase Two shared path)
- New footpaths for Gordon, Onslow and Logan Streets, Dargaville

**OCTOBER
2023**



- New educational signs at Ripiro Beach entrances
- Ripiro Beach management project Labour weekend education event
- Council agrees new homes for Fagan Place pensioner housing
- Check, Clean, Dry campaign rolls out for Taharoa Domain
- Council out and about at market events (pre-engagement for LTP)
- Annual Report adopted for 2022/2023
- Expressions of interest sought for Glinks Gully and Kellys Bay campground operations

**SEPTEMBER
2023**



- Collaborative \$6.5 million project Ngā Manga Atawhai starts
- Kaipara communities celebrate Te Wa Tuku Reo Māori (Māori language week)
- Twenty one Kaipara residents welcomed as new citizens
- Government announces \$2.6 million of funding for Kaipara District Council for recovery and resilience works
- Consultation opens on the draft Waste Minimisation and Management Plan



**NOVEMBER
2023**

- Objective Build, a new building consent management system introduced



**DECEMBER
2023**

- Free summer bus service starts in Mangawhai
- Glinks Gully and Kellys Bay recreation reserves opens to freedom campers
- Council approves funding for staff members for Mangawhai Library

**FEBRUARY
2024**



- Citizens Awards recognises four Kaipara citizens
- Council hosts major community event, Waitangi ki Kaipara
- State Highway 1 through the Brynderwyns closes for repairs
- It's Northland Time marketing campaign kicks off

**JANUARY
2024**



- New rating valuations for Kaipara District
- Kaipara detour routes prepared in advance of State Highway 1 Brynderwyns closure
- Government announces \$1.03 million of funding for Kaipara District Council for flood resilience works



**MARCH
2024**

- Council reviews road maintenance delivery
- Council seeks expressions of interest for roading maintenance contract
- Council staff complete annual Emergency Operations Centre (EOC) exercise
- Omana Road bridge repairs start
- Consultation opens on draft Mangawhai Community Park Master Plan



**APRIL
2024**

- Level 3 water restrictions lifted for Dargaville and Baylys Beach
- Consultation opens on Long Term Plan
- Mountain Road repairs completed
- Pukehuia Road (Maungatūroto) bridge repairs start,
- Devich Road bridge repairs completed
- New roof for Dargaville Library

**JUNE
2024**



- Council Emergency Operations Centre activated (Glorit power failure)
- LTP Deliberations
- New Pouto wharf opens to public
- State Highway 1 through the Brynderwyns reopens
- Council agrees a new delivery model for transportation services and roading construction

**MAY
2024**



- Te Kōpuru – Dargaville stopbank section upgrade completed
- Council approves PPC 82 (Moonlight Heights), Dargaville
- Consultation closes on LTP, 742 submissions received
- LTP Hearings
- Stage one to increase Mangawhai Wastewater Plant capacity completed
- Expressions of interest sought for Taharoa Domain campground operations



Planning for the future

Our district suffered major, long-lasting damage to its critical infrastructure during the extreme weather events of February 2023. Normally in this period we would have been preparing a long term plan that looks 10 years ahead, but because of the significant impact to our district, central government offered us a breather in the form of the Severe Weather Emergency Recovery acts. We were one of eight councils around Aotearoa New Zealand able to adopt a three-year, unaudited long term plan with a focus on recovery.

While this Annual Report looks back on the third and final year of the Long Term Plan (LTP) 2021–2031, a significant part of this 2023/2024 year was developing the new LTP for 2024–2027.

Kaipara – the place to be!

With a vision and community outcomes adopted we developed a programme of work to meet the needs of our communities. Elected members worked with our teams to determine what work was financially viable, what work needed to be prioritised and was able to be resourced effectively, while balancing the

overall financial impact on rates and debt. In June, July and again in November 2023 elected members and council staff were out and about in the district, building a picture of high level community aspirations and priorities for this LTP.

Between 4 April and 4 May 2024, we formally consulted with the community. During the consultation period elected members and staff held 13 face to face, online and drop-in events across Kaipara, so that people could ask questions and speak to council before they submitted their thoughts and feedback. The final count for submissions came to 742, from individuals, community groups, iwi, businesses and organisations, almost triple the 246 formal submissions received during the 2021–2031 Long Term Plan process.

Note that the formal adoption of the Long Term Plan 2024–2027 occurred on 31 July 2024, outside of the time period this Annual Report covers. However, it is the culmination of over 18 months of work from community, staff, and elected members, the bulk of which was completed in this reporting period.



Extreme weather events – roading recovery

While we have already completed many of the recovery repairs, our infrastructure team and contractors are still working on a number of sites. The repairs needed for these sites are significant and complex and will take some time to work through. By the end of June 2024, we still have approximately 32 slip repairs remaining of the 330 slips caused by back-to-back storms and cyclones since February 2023. We have planned this work across the next LTP. The works remaining are estimated to be between \$11–\$20 million and will be eligible for subsidy from NZ Transport Agency Waka Kotahi (NZTA). You can keep track of the slip repairs that are still to be completed on our website at kaipara.govt.nz.

During the 2023/2024 year our staff and contractors were not only focused on our local roading network. With State Highway 1 through the Brynderwyns closed for a number of months, we dedicated a substantial amount of time improving the detour routes to ensure they would withstand all traffic heading to Northland. This additional work had a major impact on our work programme and resources, as we reprioritised our schedules to accommodate this work.

Local Water Done Well

Drinking water, wastewater and stormwater management and delivery is evolving, with central government changing the way water services are to be delivered.

Future growth and the pressure this creates on our infrastructure, along with managing standard ‘wear and tear’ continues to drive significant financial challenges for our district.

A new coalition government was sworn in following the October 2023 general election and stated that it would repeal all Three Waters legislation, disbanding the Affordable Waters legislation and effectively reverting back to the previous state for water supply, stormwater and wastewater. This change in direction in December 2023 required a complete reset of LTP work completed up to this point, and means we continue to directly manage these assets and associated costs.

The Water Services Acts Repeal Act 2024, the latest Local Water Done Well legislative step is the Local Government (Water Services Preliminary

Arrangements) Bill (the Bill) which establishes the Local Water Done Well framework, and the preliminary arrangements for the new water services system.

In addition, the Government has tabled an amendment paper to the Bill which provides for interim changes to the Water Services Act. This amendment means the Te Mana o te Wai hierarchy of obligations in the National Policy Statement for Freshwater Management (NPSFM) will not apply when Taumata Arowai sets wastewater standards. To note, the Water Services Preliminary Arrangement Bill is the second of three Bills that implement Local Water Done Well. A third Local Water Done Well Bill will outline the enduring settings for the new water services system, including a comprehensive economic regulation regime.

Cabinet decisions on this third Bill are expected to be announced this year, with legislation introduced in December 2024.



Te Pūrongo ā-Mahi | Activity Report



73
Performance
targets
measured



9
Activity
groups



51
Performance
measures
achieved

Of the 73 performance measures, 51 were achieved.

Ngā Paearu Mahi | Performance measures



■ Achieved ■ Not Achieved ■ Not Applicable

The table opposite provides a snapshot of target achievements as at 30 June 2024. Council's activities are broken down into nine groups that represent the different parts of Council's business.

51 of the performance measures were achieved which is four more than 2022/2023 which is a 5.5% improvement. One measure was not applicable this year.

This Annual Report is for Year Three of the Long Term Plan 2021–2031.



He Anga Rāpoto ā-Mahi

Summary table of Activity

Mangawhai Boardwalk

Te Ohu Whakahaere Mahi Activity group	Ngā Paearu Mahi Performance measures			
	No. of Measures	Achieved	Not Achieved	Not Applicable
Transportation	7	5	2	
Water Supply	12	7	5	
Stormwater	8	7	1	1
Wastewater	8	7	1	
Flood Protection and Land Drainage	5	5	0	
Waste Minimisation	4	2	2	
Open Spaces and Facilities	9	3	6	
District Leadership, Finance and Internal Services	7	7	0	
Building, Resource Consents and Compliance	13	8	5	
Total	73	51	21	1

* The measures for Northland Inc are not included in this table as they cover the whole Northland region.

He Whakarāpopoto Pūtea | 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 2024 and includes comparisons from the previous financial year and budget as outlined in the 2023/2024 Annual Plan. The 30 June 2023 comparative figures referenced with a * have been restated as disclosed in the prior period restatement note on page 15.

The full Annual Report for the financial year to 30 June 2024 was authorised for issue by resolution of Kaipara District Council on 27 November 2024. The annual report was adopted late as disclosed in the breach of statutory deadline note on page 15. The Summary Annual Report was authorised for issue by the Chief Executive on 12 December 2024.

The only subsequent event after balance date requiring disclosure is the repayment of the prefunded debt of \$10 million, per note 9a of the full Annual Report, which was repaid 15 October 2024.

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 27 November 2024.

For more information the full Annual Report 2023/2024 is available on our website www.kaipara.govt.nz



Pouto Wharf

2023/2024

Ngā Pūnaha Tuke Matua ā-Pūtea

Key financial metrics

Annual
Report
\$'000

2023/2024

Annual
Plan
\$'000

2023/2024

Annual
Report
\$'000
(Restated)

2022/2023

Summary Statement of Comprehensive Revenue and Expense For the year ended 30 June

Total Revenue	95,402	94,224	85,820
less Expenses	(75,670)	(59,094)	(63,569)
less Finance costs	(3,099)	(2,379)	(2,239)
Surplus for the period	16,633	32,751	20,012
Share of Associates income	66	-	-
Gain on asset revaluations	52,684	50,000	19,371
Total comprehensive revenue and expense	69,383	82,751	39,383

Summary Statement of Changes in Equity For the year ended 30 June

Equity at Start of Year	1,044,045	932,408	1,004,661*
Surplus for the period including Share of Associates income	16,699	32,751	20,012
Movement in Assets revaluation	52,684	50,000	19,371
Equity at the End of the Year	1,113,428	1,015,159	1,044,045*

Summary Statement of Financial Position As at 30 June

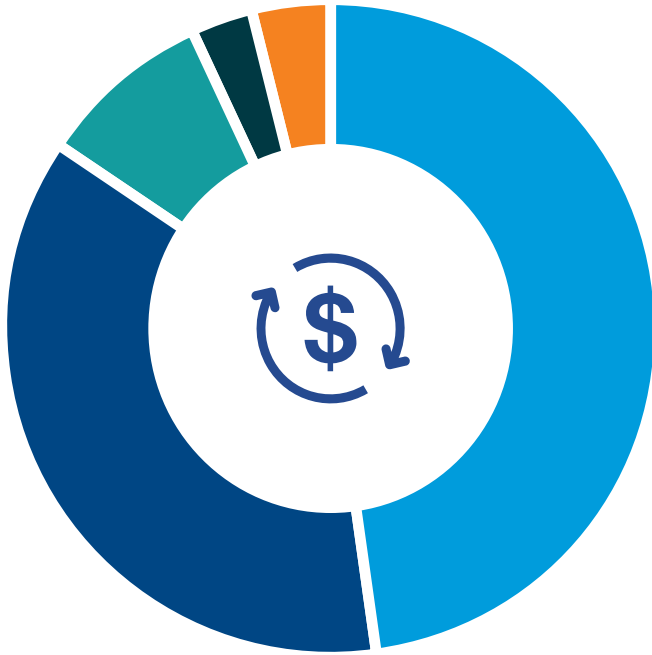
Current assets	44,355	17,197	31,234
Non current assets	1,147,265	1,078,136	1,078,999*
Total Assets	1,191,620	1,095,333	1,110,233
Current liabilities	39,516	28,113	27,524
Non current liabilities	38,676	52,061	38,663
Total Liabilities	78,192	80,174	66,188
Net Assets	1,113,428	1,015,159	1,044,045*

Summary Statement of Cash Flow For the year ended 30 June

Operating Cash Flows	35,218	45,772	31,767
Investing Cash Flows	(35,611)	(49,132)	(32,849)
Financing Cash Flows	9,750	3,360	(87)
Net Cash Flow Increase/Decrease	9,357	0	(1,170)

Opening Cash Balance	10,632	6,802	11,802
Closing Cash Balance	19,989	6,802	10,632

*Prior period restatement, please refer to the below note on page 15.



NGĀ PUTANGA PŪTEA REVENUE

A breakdown of where our revenue comes from

$$\begin{aligned}
 & \$45.68\text{m} & + & \$49.72\text{m} \\
 & \text{from rates} & & \text{from other income} \\
 & & = & \mathbf{\$95.40\text{m}} \\
 & & & \text{total revenue}
 \end{aligned}$$



Please note: Numbers are rounded, a full breakdown can be found in Part Two of the full 2023/2024 Annual Report.



Kai Iwi Lakes

New Zealand Local Government Funding Agency

Kaipara District 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 2024 Kaipara District Council is one of 75 members local authorities and 68 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 shareholders and guarantors, Council is a guarantor of all NZLGFA's borrowings. At 30 June 2024, LGFA had borrowings totalling \$23.030 billion (2023: \$17.684 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 of the activities of the restoration project. The Society's loan balance at 30 June 2024 was \$36,206. It is expected the guarantee will no longer be required once the loan is repaid.

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.

Commercial claim

During the year ended 30 June 2024 Council received a historical commercial claim regarding a reimbursement of operating works which Council considers to be invalid and that settlement is not probable. No additional information is provided due to the sensitive nature of the claim.

Council Building 42 Hokianga Road, Dargaville

Council no longer uses the Council building at 42 Hokianga Road, Dargaville but has subleased part of it for a short term. At such time 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 four years.

Community housing caveat

Council undertook the modernisation of 34 of its community housing units, with the works programme 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

Kaipara 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.

On 1 August 2023 the Supreme Court dismissed Riskpool's final appeal in *Local Government Mutual Funds Trustee Limited v Napier City Council*. It was clarified that Riskpool had a liability for that member's claim in relation to non-weathertight defects (in a mixed claim involving both weathertight and non-weathertight defects). This created an immediate liability for Riskpool, which necessitated a call on members in December 2023, amounting to \$54,000 for Council. Two further claims have since been accepted for a different member, and Riskpool is working to establish a timeline for when a decision will be made regarding these.

In addition, several other mixed-defect claims that had previously been declined by Riskpool were ultimately affected by the Supreme Court decision. Riskpool attempted to strike out several of these claims but were unsuccessful, when a High Court judge on 24 May 2024 determined that the proceedings should proceed and awarded costs

against Riskpool. The potential financial exposure for Riskpool and its members remains uncertain at this stage. If found liable, Riskpool could face significant financial implications for these claims.

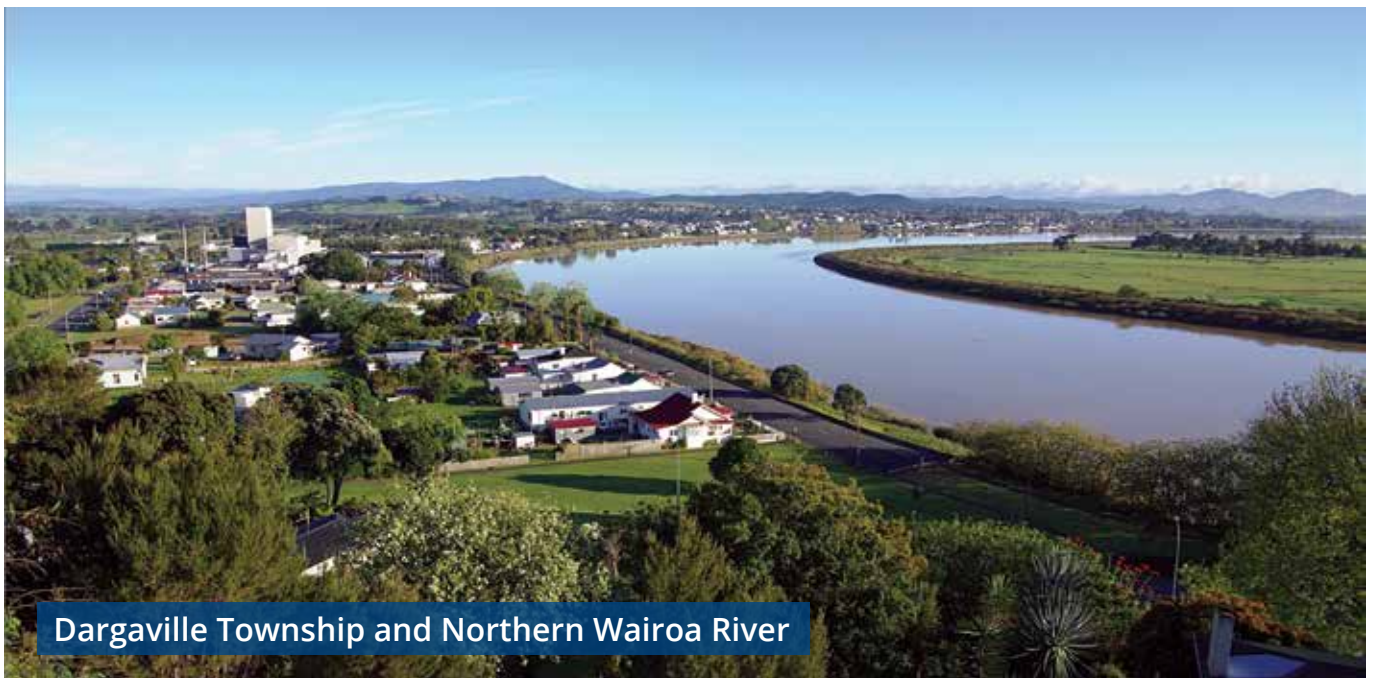
Earthquake risk to buildings

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.

Water Services Reform Programme

The water services 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 14 February 2024. As a result, the water services reform assets and operations as disclosed in 30 June 2023 financial statements will no longer be transferred to Entity A. The new government has announced two further bills will be introduced this calendar year to progress their policy of Local Water Done Well, with the first introduced and enacted by mid-2024, and the second introduced in December 2024 and enacted by mid-2025.



Dargaville Township and Northern Wairoa River

Breach of statutory deadline

The Council did not complete and adopt its audited financial statements and service performance information by 31 October 2024. Council staff were of the understanding that the statutory deadline to adopt its Annual Report was extended to 31 December 2024, in line with the ability for KDC to adopt its LTP at a later deadline (adopted on 31 July 2024). This interpretation is supported by legal advice obtained from the Council's Solicitors, Simpson Grierson. The Council has been heavily impacted by Cyclone Gabrielle and other severe weather events. The Council has also been impacted by the Central Government's decision to revoke Three Waters legislation (returning responsibility for Three Waters to the Council). The effects of the severe weather events and changes in responsibilities for Three Waters has resulted in resourcing issues for the Council and created

complexities and delays. However, overall, the adoption of the Annual Report on 27 November 2024 is less than 1 month into the 2-month extension that Council believed it had. The Office of the Auditor-General does not agree that the timing extension is available to cyclone affected councils that prepared three-year LTPs despite the complexities and issues noted.

Prior period restatement

During the period, staff finalised the mapping and componentisation of all known land drainage stopbanks (158km) within the Kaipara District. This data was previously reported as a lump sum amount. This improvement of data has resulted in an increase of \$73.6 million to the opening balance of Flood Protection and Land Drainage assets as at 1 July 2022 with an equal and opposite increase in asset revaluation reserve. There was no depreciation impact as a result of this restatement.

Reconciliation of Prior Period Restatement	
Flood Protection and Land Drainage	\$'000
For the year ended 30 June 2023	
Opening balance 1 July 2022 (as previously reported)	16,371
Adjustment to Land Drainage Stopbanks	73,607
Opening balance 1 July 2022 (restated)	89,978

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KAIPARA 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 Kaipara District Council (the District Council) for the year ended 30 June 2024.

The summary of the annual report comprises the following information on pages 8 to 15:

- 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;
- disclosures to the summary financial statements; and
- the summary activity statement of the District Council.

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 12 December 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.

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. Other than these engagements we have no relationship with or interests in the District Council

A handwritten signature in black ink, appearing to read "B Henderson".

Bryce Henderson
for Deloitte Limited

On behalf of the Auditor-General
Auckland, New Zealand
12 December 2024



Tokatoka



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