



GREAT LAKE TAUPŌ

Taupō District Council

ANNUAL REPORT

SUMMARY 2021/2022

A MESSAGE

FROM YOUR MAYOR AND ACTING CHIEF EXECUTIVE

HE AHA TE MEA NUI O TE AO?
HE TĀNGATA, HE TĀNGATA, HE TĀNGATA.

What is the most important thing in the world?
It is people, it is people, it is people.

Kia ora, tēnā koe, haere mai. Welcome to Taupō District Council's Annual Report 2021/22. This report outlines the services, key projects, and initiatives we undertook over the past 12 months, where money was spent and how we performed as an organisation.

For the third year in a row, Taupō District Council and its people had to dig deep to find the resilience and wherewithal to find a way forward through the challenges Covid continually posed. These included a nationwide lockdown in August 2021, an Omicron wave from February to April 2022 which caused significant staff absences and Covid-related shortages of everything from building supplies to concrete. On top of this, soaring inflation sent the cost of important projects sky-high.

During these testing times, Council continued to provide the key services our district needs. Vital infrastructure such as water, wastewater and rubbish services carried on and our pools, libraries and customer service centres remained largely open and operating. We thank our staff for constantly going the extra mile to cover for those who were off sick or isolating, as well as stepping up to volunteer with community-focused activities such as distributing RAT tests on behalf of Lakes District Health Board.

Despite Covid, we pushed on with our Taupō Town Centre Transformation project, a once-in-a-lifetime, \$20.6 million, government-funded opportunity to redefine our town centre and our waterfront as vibrant, people-centred environments that connect to our beautiful lake, marina and domain. Between July 2021 and June 2022, we completed the Spa Road/Tītīraupenga Street town centre bypass, revamped Tongariro Street to provide more parking and safer access to the Tongariro Domain and began work on the final and most exciting phase of the project, the Roberts Street waterfront precinct. The project has remained on schedule and on budget throughout and created more than 100 local jobs as well

as creating attractive improvements to our town.

We are committed to putting co-governance at the heart of everything we do and in June 2022 the council embraced the opportunity to move Tūrangi township forward in a new era of co-governance with Ngāti Tūrangitukua, the hapū with mana whenua over the township and its surrounds. The resulting Mana Whakahono-a-Rohe agreement is one of the proudest achievements of the 2021/22 year and the formal signing of the agreement at a ceremony at Hīrangi Marae in June was the culmination of three years of negotiations and hard work on both sides. This Mana Whakahono is not only award-winning – it received the Te Tohu Waka Hourua – The Buddle Findlay Award for Māori-Council Partnerships in the Taituarā Local Government Awards in May – but also ground-breaking in New Zealand. We look forward to the benefits it will bring to the Tūrangi area and its people.

It was very satisfying to be able to sign off several major infrastructure projects in the 2021/22 year. The Kinloch Wastewater Treatment Plant project was completed and an official opening held on 20 June 2022. The community also enjoyed the opportunity to tour the new plant and see how it works during an open day. Planning continued for Kinloch's new water treatment plant, with the first stages of water main replacements kicking off.

In Tūrangi, the \$6.6 million street revitalisation project continued at pace, with new packages of streets coming in for treatment. The project has involved building new kerbing and channelling in several areas around the town, replacing older kerbs that were up to 60 years old. It has also involved removing 94 oversize trees that were



**‘NAKU TE ROUROU NAU TE ROUROU KA
ORA AI TE IWI’
‘WITH YOUR BASKET AND MY BASKET
THE PEOPLE WILL LIVE’**

causing much of the damage and replacing them with more suitable species that are of a better size for the street berms. Many of the residents have commented they are enjoying the extra sunlight and improved ambience of their streets.

Also at the southern end of the lake, design and planning for the new sports facility at Tūrangitukua Park continued, with site works underway by the end of the financial year. The Tūrangi community was enthused about having its say in the concept designs for the new papa takaro (playground) in the town, with more than 200 responses received. Planning work for a proposed Tūrangi Recreation and Activity Centre also continues.

In March, the site blessing for the new Waiora House was held, and work began the very next week to prepare the site. We look forward to once more providing a home for the Taupō district’s social service agencies.

Taupō Airport’s long-awaited new terminal also kicked off in earnest, with the builders on site in the second half of 2021 and the framing going up early in 2022. This project will provide a new and welcoming gateway to the Taupō District and is well-timed as New Zealand opened its borders to the world again on 1 July, with passenger numbers showing a steady recovery during the first half of 2022.

One of the biggest challenges last year, and one that Council continues to work hard to understand, is the Three Waters reforms. This was announced by central government to the public in 2021 and will mean a significant change to the way councils operate. We spent considerable time getting to grips with the reforms and educating ourselves and our community about

the reforms, although information was limited. We acknowledge that there are currently challenges funding water services but believe the model being proposed will lead to a lack of local voice, especially for councils outside large urban centres.

Other challenges include our rapidly-growing population, which has swelled to 41,000 at the last estimate. This has put significant stress on our infrastructure which in turn requires continued long-term investment to ensure the growth occurs in the right place, our environment continues to be protected and Taupō District continues to be a home that can be enjoyed by all.

This is of course but a short summary of the obstacles Taupō District Council has overcome over the past 12 months and the many achievements it has marked; and the following report more fully documents our progress during this time. The hard mahi that has gone on in 2021/22 continues unabated and during this coming year and beyond, we will continue to work hard on behalf of our residents and communities to ensure that the Taupō District remains a great place to live, work and play.

Arohanui ki a koutou katoa.

David Trewavas
Mayor

Julie Gardyne
Acting Chief Executive

LONG-TERM DISTRICT STRATEGY

Taupō District Council's vision is 'To be the most prosperous and liveable district in the North Island by 2022'.

We want our district to be known for its charm, to be vibrant, and to also offer a quality experience for both residents and visitors, while creating real value in what we offer and by the way we do things.

We will work closely and collaboratively with our partners to ensure the best possible outcomes are achieved for our community, including iwi, and to maximise any opportunities.

To help guide our strategy we have used a core set of values to underpin our decision-making when it comes to the services and activities we carry out as a Council. These are:

WORLD CLASS

The work we do will maintain – and build on – our international reputation as a destination of choice. We will promote an excellent quality of life for our residents while protecting the natural environment that makes our district so special.

VIBRANT

The vibrancy of our district will be created by well-connected communities who work together to create a positive, fun environment people want to call home.

AUTHENTIC

We will be open and transparent in the way we carry out our business and offer an experience that is genuine and real.

QUALITY

We enable people to prosper by working to keep unemployment low, housing affordable and ensuring whatever we do is the best it can be.

RESILIENT

Our plans, infrastructure and work programmes will be designed to ensure we are prepared to withstand or recover quickly from disasters and/or difficult situations. We will be flexible and respond quickly to change.

CHARMING

Our district's reputation will be built on the attractiveness of our towns, the diversity of the experiences we offer, and the friendliness of our people.

VALUE

We will retain and attract residents and businesses by ensuring the district remains affordable and the work we do creates a better life for people and their families.

COUNTING THE ASSETS

Council has \$1.68 billion in assets including land, infrastructure and buildings as at 30 June 2022.

2020/21	2021/22	DESCRIPTION
99,059	99,059	m ² of parking (equal to about 14 rugby fields)
3,168 poles 4,448 lights	3,237 poles 4,517 lights	streetlights
800	806.8/52.9	km of roads (sealed and unsealed)
778	781.88	km of pipes supplying drinking water (includes service connections)
299	299	reserves including six sports grounds, three cemeteries and 57 playgrounds (Reporting has not yet been updated to reflect additional reserves established as part of Wharewaka East development)
414	412	street litter/recycling bins
532	628	km of pipes for wastewater (includes service connections)
356	367	km of footpaths
265	271	km of pipes for stormwater
29	27	pump stations for water supply boosting
123	122	pump stations for wastewater reticulation (includes 64 septic tank effluent pump stations)
58	57	social housing units, mainly occupied by elderly people
57	57	public toilets
41	43	km of cycleways and shared paths
43	61	km of culverts
25	25	bridges
19	18	water treatment plants (includes Taupō South - Rainbow Point WTP which is isolated)
11	11	community halls
5	5	transfer stations
3	3	libraries
3	3	swimming pools
2	2	fitness centres and one gymnasium
1	1	landfill
1	1	museum
1	1	events centre
1	1	entertainment centre (the Great Lake Centre)
1	1	airport

GROUPS OF ACTIVITIES

Over the past year Council delivered a range of services on behalf of the community. This section reports on the services Council provided and the projects that were planned and/or delivered, as well as those not completed. Each service is also measured against the performance targets that were set in the Long-term Plan and the budget for the year - what Council planned to spend, and how much was actually spent.

COUNCIL HAS 10 GROUPS OF ACTIVITIES:

- COMMUNITY SERVICES
- WATER
- TRANSPORT
- COMMUNITY FACILITIES
- WASTEWATER
- SOLID WASTE
- STORMWATER
- DEMOCRACY AND PLANNING
- INVESTMENTS
- ECONOMIC DEVELOPMENT

These groups of activities reflect the core services Council undertakes as required by the Local Government Act 2002. It also reflects the local public services that the community has signalled support for Council to provide.

Council has achieved 45 of its 67 performance measures in the Long-term Plan 2021-31, which it reports against annually (Council achieved 52 of 80 in 2020/21). The performance measures address factors such as quantity of service provided (or volume), quality of service, and customer satisfaction.

COMMUNITY SERVICES

COMMUNITY ENGAGEMENT

The community engagement activity involves working with our communities, developing partnerships and integrating co-governance to ensure people are supported and connected across our business. We work to develop district neighbourhoods and communities by working directly with and alongside them. We work with community groups, organisations and central government agencies to promote co-operation and collaboration.

REGULATORY SERVICES

Regulatory services are provided to ensure we protect the community from the harm of alcohol, have safe food, reduce dog attacks, minimise noise nuisance, provide safe buildings and our amenities are enhanced through robust planning decisions.

EMERGENCY MANAGEMENT

We provide emergency management for community wellbeing and safety, including development. This includes:

- Maintaining district-wide emergency management plans and promoting community preparedness for emergencies.
- Maintaining an Emergency Operations Centre and providing a Civil Defence capability. This includes Civil Defence staff training, the development and on-going review of Civil Defence plans and operating procedures. Council also has the ability to set up welfare centres in Taupō, Mangakino and Tūrangi in the event of an emergency.
- Providing support and recovery with our Response Team (NZ-RT6).

WHAT WE DID THIS YEAR

We were involved with the following community projects, initiatives and events:

- Strategic planning and governance workshops for community groups (with Inspiring Communities) to facilitate community-led change.
- Continued with Smoke Free 2025 action plan.
- Safe Communities, annual report survey, and Safe Tūrangi support. Safe Community engagement with Taupō communities in partnership with New Zealand Police and Oranga Tamariki.
- Added staff resourcing into the Southern Lake Taupō rohe to improve engagement across Tūrangi and the southern lake settlements.
- Brought a new focus on localism to Taupō District Council, with increased staff resourcing in Community Development and Community Engagement to allow the community to have more of a say in everything we do.
- Facilitated regular Access Taupō hui and actions.
- Taupō Youth Network participation.
- Taupō Council of Social Service Network participation.
- Distribution of community and partnership grants, including Tūrangi-Tongariro, Mangakino-Pouakani, Creative Communities, Rural Travel Fund. Supported distribution agencies, social service, sport and arts sectors.
- Facilitated and supported community groups with various community events.
- Supported various place-based neighbourhood requests for events across the district.
- Worked with Taupō Council of Social Services to co-facilitate Covid impacts on community groups.
- Partnered with Taupō Council of Social Services to develop a community directory both online and booklet resource.

- Facilitated community supports including volunteer mobilisation, planning, process, resources, programme delivery.
- Co-facilitated presentations/workshops - including planning, engagement, facilitation, delivery, resources as part of the Age-Friendly District, and helped Council support the community-led Age-Friendly District Plan.
- Continued CBD Ambassadors programme over summer.
- Facilitated forum support of regional presentations/workshop, Civil Defence Welfare, Collective Impact, Church & Government/Local Government, Police/Church community relationships.
- Council Annual Plan engagement and submission process with interest groups, communities, partners and representative groups.
- Supported engagement around the draft Sport and Recreation strategy.
- Grants and Partnership audit actions.
- Grants and Partnership policy review.

REGULATORY SERVICES

- Registered, enforced and ensured compliance with regulatory functions relating to food premises, liquor outlets, gaming, animal control and other bylaws and statutes.
- With an increase in our Compliance Team members we were not only able to better patrol our open spaces to support our community more effectively, we now work in pairs which provides a safer working environment for our officers.
- Enforced limited-time parking spaces in the Taupō Central Business District and worked with businesses affected by the town centre redevelopment to make concessions to mitigate the effects of the construction works.
- Processed resource consent applications and ensured compliance with the District Plan and consent conditions.
- Processed building consent applications, inspected buildings, and monitored and enforced the Building Act 2004.

YEAR	2021/22	2020/21	
Issued	1,024	1,116	Building consents
	1,021	1,194	Code of compliance certificates
	378	325	Resource consents
	6,618	6,593	Parking infringement notices
Dealt with	1,149	1,053	Noise complaints
	1,580	1,110	Animal control complaints
Audited	362	317	BWOF inspections/audits
Made	545	603	Food/Health inspections
	183	163	Liquor outlet inspections

EMERGENCY MANAGEMENT

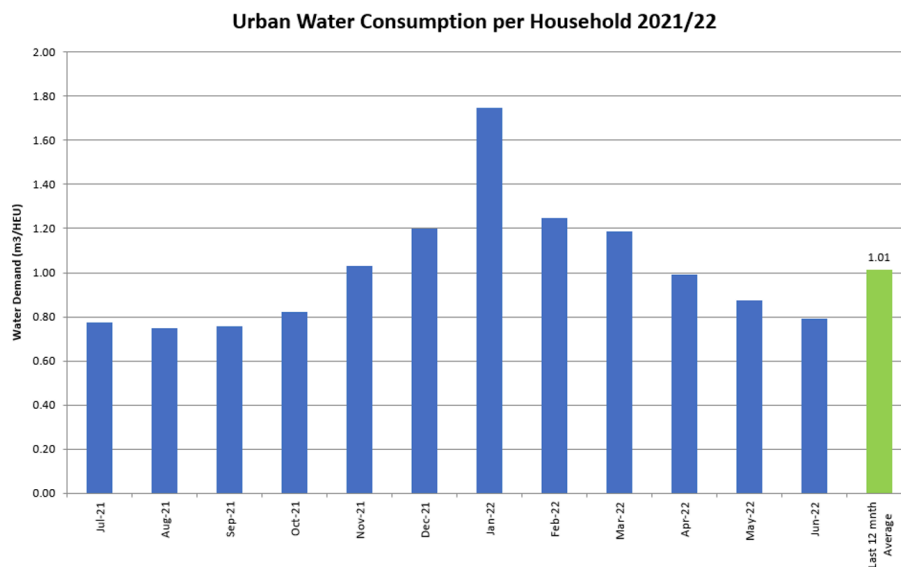
- Continuing marae preparedness training in conjunction with FENZ and Waihereora Ltd.
- Attended community neighbourhood events promoting Civil Defence.
- Instigated new ways to get increased numbers of volunteers for Emergency Operations Centre.
- Staff training continues for Civil Defence welfare and foundational and intermediate course.
- Undertook school and early childhood centre visits to increase knowledge of the district's hazards, and how to get ready in case of an emergency.
- Participated in Caldera Advisory Group, Central Plateau Volcanic Advisory Group, and ECLIPSE meetings.
- Maintained preparedness for Covid-19 resurgence and associated planning.

WATER

Water is essential for life, health, recreation and the environment. In our district water is also essential for economic development. If industry has access to water, they are more likely to develop or start up here.

WHAT WE DID THIS YEAR

- Connected the Acacia Bay community to the Taupō water supply to enable supply of improved quality water to the Acacia Bay and Mapara areas.
- Upgraded the water supply pipeline across the Control Gates Bridge to improve resilience and cater for growth.
- Upgraded pipelines in the Richmond Heights area of Taupō to cater for growth.
- Replaced a rising main up a 50m vertical cliff face in Mangakino.
- Awarded a contract for the design and construction of five new membrane water treatment plants across the district.
- Constructed two new water treatment plants for our Whakamaru and River Road communities that will provide enhanced treatment to enable compliance with the drinking-water standards.
- Upgraded the Whakamaru water supply bore heads in line with best practice.
- Purchased a future reservoir site to service the Taupō southern development areas.
- Amalgamated a further three of our water take consents into our combined Lake Taupō water take consent.
- Delivered more than 20km of water pipeline renewals across the District including:
 - » 7.7km of pipelines in Tūrangi
 - » 6.5km of pipelines in Taupō
 - » 3km in Acacia Bay and Mapara
 - » 3km of pipelines in Kinloch
 - » 0.1km in Mangakino
 - » 0.2km in Tirohanga
- Reconfigured our pipeline networks in Taupō, Tūrangi and Mangakino including installation of zone flow meters to support our water loss improvement strategy.
- Significantly improved our process control and data systems across the district including upgrading our network communications and servers, developing standards, procuring licensing, and implementing the changes on a number of sites.



TRANSPORT

Our transport network provides for the efficient movement of people and goods which is essential for the economic and social wellbeing of the community.

WHAT WE DID THIS YEAR

- Continued with the seal extension programme.
- Completed Kiddle Drive, Napier Road and Arrowsmith Avenue Safe Intersection Treatment.
- Completed the conversion of streetlights to LED.
- Completed Acacia Bay Road shared path.
- Continued with road safety campaigns.
- Adopted a transport strategy in December 2020.
- Renewed Taupō Connector bus contract to begin in November 2022.

COMMUNITY FACILITIES

Our district offers a wide range of leisure and recreation opportunities and we encourage our residents and visitors to use them. Our strategy is to maintain our community facilities so that we can continue to enjoy them.

WHAT WE DID THIS YEAR

- Rolled out new APNK computer hardware.
- Introduced new online library reading programme - Beanstack.
- Completed the Taupō Museum & Art Gallery artefact inventory.
- Secured funding through New Zealand Libraries Partnership Programme to carry out community engagement work and purchase equipment.
- Installed new artefact shelving and environmental monitoring equipment in the libraries and museum.
- Completed the upgrade of the private pools at AC Baths in July 2021.
- Completed the point of sale system upgrade of the Great Lake Centre.

WASTEWATER

Council collects, treats and disposes of wastewater from residential, commercial and industrial properties within designated drainage areas of the district, safeguarding the environment and protecting public health. We provide sufficient capacity to serve communities within current designated drainage areas of the district, on a continuous basis. Our wastewater services support our environment outcome.

WHAT WE DID THIS YEAR

- Completed the construction of the Kinloch Wastewater Treatment Plant.
- Continued the project that aims to reduce sewer overflows through increased maintenance. This included inspecting wastewater mains using SLRAT (sewer line rapid assessment tool) to inspect and assess the condition of wastewater mains using CCTV.
- Started a program to renew wastewater water pump station electrical and telemetry hardware.
- Continued to develop future wastewater disposal options for Tūrangi Wastewater Treatment Plant along with steering group partners; Ngāti Tūrangitukua, Ngāti Karauia, and Tūwharetoa Māori Trust Board.

SOLID WASTE

We provide a solid waste system for refuse and recyclables. Waste services include a landfill and resource recovery centre at Broadlands Road, five transfer stations and street litter and recycling bins and a district kerbside collection in our urban areas. We manage solid waste to reduce the likelihood of harm to people and the environment, and to retain the district's attractive appearance for residents and visitors. Solid waste services contribute to the environment and economic community outcomes.

WHAT WE DID THIS YEAR

- Ran public workshops including Waste Free Parenting, Waste Free Living and Food Lover's Masterclass.
- Ran a Teacher Professional Development and a Waste Minimisation for Events training workshop.
- Ran a Business Waste Workshop in partnership with the Taupō Business Chamber.
- Ran home composting workshops in Tūrangi and Taupō.
- Supported district schools with composting programmes.
- Supported district marae by supporting Para Kore waste minimisation programme.
- Supported the EnviroSchools programme.
- Bread Bag Challenge litter pick up event.
- Pick and Treat Halloween litter pick up event.
- Passed a waste levy audit from the Ministry for the Environment.
- Undertook environmental monitoring for the three closed landfills and the Broadlands Road Landfill.
- Achieved 'fully compliant' status on all solid waste consents.
- Continued the Resource Wise programme, which encompasses the waste minimisation offerings to local schools, businesses, community groups, and the public. Expanded the programme to include loan out waste-sorting materials and event waste guides.
- Ran the Waste Minimisation Grant to the public and selected six successful projects to fund.
- Ran public events through Taupō Environmental Education Collaborative to promote recycling and waste minimisation including Whānau Nature Day.
- Facilitated educational group trips to the Broadlands Road Transfer Station.
- Installed new street recycling bins and upgraded high-traffic area bins to Big Belly bins.
- Started building a new recycling shed at the Omori Transfer Station.
- Worked with operational contractors to maintain service levels
- Replaced damaged load-out wall at Broadlands Road Landfill
- Installed emergency fire pond at Broadlands Road landfill
- Installed new weighbridge software at Broadlands Road landfill
- Expanded the types of E-waste accepted at Broadlands Road Landfill and Tūrangi Transfer Station.
- Implemented a battery recycling program at the Taupō and Tūrangi transfer stations.
- Trialled a car seat recycling program in conjunction with SeatSmart.

STORMWATER

Council provides a stormwater system to manage the surface water runoff from the district's urban catchments. Waikato Regional Council increasingly require Council to improve the quality of the stormwater particularly where it goes into lakes and rivers (as it does in the Taupō District) to reduce the adverse effects on the environment.

WHAT WE DID THIS YEAR

- Undertook overland flow path modelling.
- Undertook a district wide stormwater monitoring programme.
- Installed one quality improvement device into the stormwater network, at the end of Nukuhau Street.
- Undertook erosion control planting in a number of gullies in the district.
- Worked with Kids Greening Taupō to undertake planting in the Brentwood gully.
- Supported Predator Free Taupō with pest trapping in Taupō gullies.
- Completed a CCTV inspection and condition assessment for parts of the Taupō town.
- Liaised with developers on stormwater designs for new subdivisions.
- Maintained and emptied quality improvement devices, with visual quality of discharges significantly improved.
- Worked with three waters maintenance contractor to maintain the stormwater network.

DEMOCRACY AND PLANNING

DEMOCRACY

Council provides democratic local decision-making and action by, and on behalf of, our district's many communities. We are focused on meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses. Democracy contributes to the environment, engagement and economy community outcomes.

PLANNING

A major role for Council is planning for the district's future to meet the needs of our communities. Council uses a wide range of strategic and spatial planning tools to achieve these goals and meet its various obligations under the legislation such as the Local Government Act and the Resource Management Act. This group of activities contributes to the environment, economic and engagement community outcomes.

IWI

Our relationships with iwi partners, hapū and Māori are important to Council. Council is committed to meeting its statutory responsibilities under the principles of Te Tiriti o Waitangi/the Treaty of Waitangi and recognises the contribution Māori have made to establishing and developing our district and that they continue to do so. We acknowledge these responsibilities are distinct from the Crown's Treaty obligations and lie within a TDC context.

WHAT WE DID THIS YEAR

- Council is working to equip its staff with the relevant tools and information to continually refine and improve its engagement processes with iwi partners and hapū. This mahi is ongoing and a priority for the organisation.

- The Iwi Partnerships and Co-Governance team is working hard to understand and work across the organisation to give effect to Council's existing and developing co-governance arrangements and obligations. This mahi is ongoing, and a priority for us going forward.
- A cross-departmental co-governance team consisting of policy, regulatory, legal, democracy, reserve management, infrastructure and iwi partnerships was established to work alongside Council's iwi partners to support the implementation of existing joint management arrangements and the development of new partnership agreements. This mahi is ongoing.
- Māori representatives continue to sit on each of Council's standing committees:
 - » Emergency Management Committee
 - » Kinloch Representative Group
 - » Taupō Roding and Reserves Committee
 - » Mangakino Pouakani Representative Group
 - » Taupō East Rural Representative Group
- Resolved to introduce Māori wards for the 2022 local body elections. We have regularly communicated to iwi, hapū, Māori regarding the Māori wards, and the opportunity for two Māori ward councillors to be voted in for the new triennium. We will work to support the two new incoming councillors elected to represent the Māori ward.
- We will support Pukawa Marae to deliver the 2023 Waitangi Festival.
- Council has engaged our iwi partners to understand how best we can receive their guidance on the review of the District Plan. We engaged a consultant planner to provide capacity for iwi partners to become involved in the District Plan review and facilitate their input and participation in the process. This mahi is ongoing
- We have engaged iwi partners, hapū across a range of Council projects and activities. We are working to engage our iwi partners, hapū as early as practically possible and to give effect to the partnership relationship we have with them.
- Continued to progress the review of our District Plan with a focus on preparing the following:
 - » Plan Change 38 (Strategic Directions) - New Strategic Directions chapter
 - » Plan Change 39 (Residential Building Coverage) - Increases permitted residential building coverage in most residential environments from 30 per cent to 35 per cent.
 - » Plan Change 40 (Taupō Town Centre) - Changes building height provisions for parts of the Town Centre, modifies temporary activity rule and clarifies verandah requirements over service lanes.
 - » Plan Change 41 (Deletion of Fault lines) - Deletes out of date fault lines from planning maps/eplan.
 - » Plan Change 42 (General Rural and Rural Lifestyle Environments) - Full review of the rural chapters and removal of the Mapara Valley Structure Plan.
 - » Plan Change 43 (Taupō Industrial Environments) - Zones additional land for Taupō Industrial Environment.
- We have continued to work through the mediation process with Waikato Regional Council in relation to our appeal on Plan Change 1 (Healthy Rivers).
- Developed the Annual Plan 2021-22.
- Reviewed the Control of Dogs Bylaw in relation to Besley Park, Acacia Bay.
- Adopted the Nukuhau Private Plan Change (Plan Change 37).
- Reviewed the Tapuaeharuru Bay Lakeshore Reserves Management Plan to enable redevelopment of the Hole in One golf activity
- Progressed work on how Council can help address climate change through reduced emissions
- Progressed development of a housing strategy that will clarify what role Council should play in addressing a range of housing-related issues.

INVESTMENTS

Council generates income through investments and development of a range of assets that it owns. Income generated from assets is an important income stream for Council as it offsets some of the costs of providing services. Income is also used to pay off debt due to the East Taupō Arterial and the construction of other community infrastructure. This group of activities contributes to the economic community outcome.

ECONOMIC DEVELOPMENT

The economic base of the Taupō District is intrinsically linked with the unique characteristics of Lake Taupō and its surrounding geography. Tourism, forestry, energy generation (hydro and geothermal) and agriculture therefore largely drive the Taupō economy. There is significant potential for investment to gain added value from these industries.

Council has signalled that economic development is to be a key focus for the District so that we can continue to live in a thriving and vibrant place where others want to live, invest, work and play.

As a Council we undertake leadership (including partnership and facilitation), spatial planning and infrastructure, quality regulation, services (including three waters), business and industry development and social and community services, supporting economic development. Specifically:

WHAT WE DID THIS YEAR

- An in-house events function that supports event organisers to run both commercial and community events. This support includes advice, relationship management, promotion, equipment, venues, hosting, funding and monitoring. Council also provides infrastructure, services and regulatory functions to enable events. Supporting events provides economic impact, gives the district a positive profile, creates vibrancy and diversity, delivers social benefits and provides opportunities for business.
- Promoting Taupō as a holiday and visitor destination through a Council-controlled organisation, Destination Great Lake Taupō (DGLT) and information desks in Taupō, Tūrangi and Mangakino. Tourism is estimated to be worth over \$600 million to our economy annually and accounts for a significant proportion of employment within the district.
- Contracting Amplify, an independent trust, to provide business development services throughout the district. Its mandate is to enrich our community through the creation of wealth and jobs for our region and its services include district-wide business growth support; entrepreneur and youth development; and new business attraction.
- Supporting the activities of Towncentre Taupō - a member-based organisation focused on enhancing and developing the social and economic wellbeing of the Taupō central business district by developing a vibrant, well managed and innovative town centre.

OUR FINANCIAL PERFORMANCE

KEEPING RATES AND DEBT AFFORDABLE

Council continues to contribute to its Financial Strategy adopted as part of the Long-term Plan 2021-31.

LOOKING AFTER THE ASSETS WE HAVE WHILE MAINTAINING LEVELS OF SERVICE

Our district is still relatively young. This means that many of our infrastructure assets are in good condition and will not need renewing or upgrading for many years.

We must all pay our fair share of the use of these assets each year to ensure intergenerational equity is achieved, and that we don't create a financial burden for current or future generations. By rating for depreciation and building cash reserves, we are able to subsequently fund future renewals programmes, maintaining levels of service for the district without undue burden on any particular ratepayers at any point in time.

KEEPING RATES AFFORDABLE AND SUSTAINABLE

Council's main source of operating revenue is from rates, both general and targeted. In the 2021-31 Long-term Plan projected rates increases were between 2 and 8.7 per cent (after adjusting for growth in rateable properties) over the 10 years of the plan.

TAUPŌ ELECTRICITY LIMITED (TEL) FUND

Council has managed its investment in the TEL Fund over the course of a reasonably stable last 12 months where interest rates have remained very low. The book value of the fund has increased from \$63.0 million in 2020/21 to \$63.6 million in 2021/22.

DEBT

Council's closing gross external debt position at 30 June 2022 was \$163 million. The 2021-31 Long Term Plan projected that at the end of this year debt would be \$179 million.

LIMITS ON RATES AND DEBT

To meet all of these goals, Council proposed five limits on rates and debt, and has operated within four of these limits for 2021/22. These were:

- Total rates revenue must not exceed 80 per cent of operating revenues
- Rates increases may not exceed forecast Local Government Consumer Index (LCGI) + 2.5 per cent. (exceeded)
- Gross external borrowing may not be more than 225 per cent of annual operating income.
- Actual net debt must be equal or less than planned net debt.
- Borrowing costs must be less than 10 per cent of revenue.

OUR PERFORMANCE

We set ourselves 67 measures in our Long-term Plan which we use to report back on our service performance across our 10 groups of activities. This page shows the percentage of targets achieved and not achieved. Detailed reporting on the individual measures is included in our full annual report. We achieved 45 of these (69%).

86% ACHIEVED. COMMUNITY SERVICES

9% ACHIEVED. WATER

80% ACHIEVED. TRANSPORT

90% ACHIEVED. COMMUNITY FACILITIES

67% ACHIEVED. WASTEWATER

67% ACHIEVED. SOLID WASTE

100% ACHIEVED. STORMWATER

100% ACHIEVED. DEMOCRACY AND PLANNING

33% ACHIEVED. INVESTMENTS

50% ACHIEVED. ECONOMIC DEVELOPMENT

SUMMARY OF FINANCIAL STATEMENTS

OVERVIEW

Council's surplus of \$65.9m is \$42m more than the \$23.9m surplus planned. The explanations below address this variance.

REVENUE

Council's operating revenue was \$40.4m ahead of plan. This was due to the following operational areas being ahead of plan: gain on revaluation of interest rate derivatives of \$16.5m, higher subsidies and grants revenue due to Covid-19 related capital grants from central government of \$14.4m, gain on valuation of investment properties \$13.5m, fees & charges revenue higher than plan of \$1.6m, and revenue from Developer Agreements lower than plan \$5.1m.

EXPENSES

Council's expenses are \$1.5m lower than plan, due to the following expense items: Depreciation below plan by \$2m, loss on disposal of assets \$1m higher than plan, finance costs higher than plan \$0.8m, employee costs \$0.5m below plan, maintenance costs of \$0.6m below plan and other operating costs \$0.3m below plan.

STATEMENT OF FINANCIAL POSITION

EQUITY

The value of our asset base increased by \$356.3m during the year. This was primarily as a result of a revaluation of Council's land & building assets of \$255.6m, roading assets \$44.2 million, offset by a devalue in our wastewater assets of \$18.8m and the operating surplus of \$65.9m.

ASSETS

Investments including cash are \$9.2m higher than plan, property plant and equipment (including intangibles) is \$293m higher than plan, investment properties and non-current assets held for sale are \$26.3m higher than plan.

LIABILITIES

Derivative financial instrument liabilities are \$20.1m lower than plan due to fair valuation changes in current year, borrowings are lower than plan by \$15.5m and trade creditors are higher than plan by \$8.2m.

These financial statements are extracted from the full Annual Report. That report was prepared in accordance with generally accepted accounting practice in New Zealand and was prepared under Tier 1 Public Benefit Entity International Public Sector Accounting Standards (NZ PBE IPSAS). The information in this summary financial report has been prepared in accordance with PBE FRS43: Summary Financial Statements. The summary financial statements do not include all the disclosures provided in the full financial statements and cannot be expected to provide as complete an understanding as provided in the full financial statements. The financial statements are presented in New Zealand dollars and values are rounded to the nearest thousand dollars. The functional currency of Taupō District Council and Group is New Zealand dollars.

SUMMARY STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ended 30 June 2022

	Council			Group	
	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 Restated \$000	Actual 2022 \$000	Actual 2021 Restated \$000
Revenue	162,870	122,454	131,479	164,028	132,386
Expenses	88,780	91,169	85,536	90,170	86,993
Finance costs	8,190	7,358	8,021	8,190	8,021
Net Surplus/(deficit) before tax	65,900	23,927	37,922	65,668	37,372
Tax (expense)/credit	-	-	-	79	(14)
Net surplus after tax	65,900	23,927	37,922	65,747	37,358
Attributable to:					
Taupo District Council	65,900	23,927	37,922	65,758	37,687
Non-controlling interest	-	-	-	(11)	(329)
Net surplus/(deficit) for the year	65,900	23,927	37,922	65,747	37,358
Property, plant & equipment revaluations	280,918	29,008	64,351	282,040	64,243
Investments in associates	8	-	8	8	8
Tax on equity items	-	-	-	-	-
Total other comprehensive revenue	280,926	29,008	64,359	282,048	64,251
Total comprehensive revenue and expenses	346,826	52,935	102,281	347,795	101,609
Attributable to:					
Taupo District Council	346,826	52,935	102,281	347,857	101,992
Minority interest	-	-	-	(62)	(383)
	346,826	52,935	102,281	347,795	101,609

SUMMARY STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the year ended 30 June 2022

	Council			Group	
	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 Restated \$000	Actual 2022 \$000	Actual 2021 Restated \$000
Net Assets/Equity at start of the year	1,344,325	1,281,900	1,242,044	1,351,995	1,250,386
Total comprehensive revenue and expenses for the year	346,826	52,935	102,281	347,795	101,609
Non controlling interest equity injection	-	-	-	2,750	-
Balance at 30 June	1,691,151	1,334,835	1,344,325	1,702,540	1,351,995
<i>Components of Equity</i>					
Accumulated Funds	904,838	856,159	828,505	906,101	829,664
Other reserves	786,313	478,676	515,820	789,949	518,283
Minority interest	-	-	-	6,490	3,799
Total Equity	1,691,151	1,334,835	1,344,325	1,702,540	1,351,746

SUMMARY STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Council			Group	
	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 Restated \$000	Actual 2022 \$000	Actual 2021 Restated \$000
Current assets	139,447	111,967	149,145	143,214	154,267
Non-current assets	1,744,397	1,443,297	1,414,170	1,753,637	1,417,984
Total assets	1,883,844	1,555,264	1,563,315	1,896,851	1,572,251
Current liabilities	87,363	60,113	75,983	88,227	76,475
Non-current liabilities	105,330	160,316	143,007	106,084	144,030
Total liabilities	192,693	220,429	218,990	194,311	220,505
Equity	1,691,151	1,334,835	1,344,325	1,696,050	1,347,947
Non-controlling interest	-	-	-	6,490	3,799
Total equity	1,691,151	1,334,835	1,344,325	1,702,540	1,351,746

SUMMARY STATEMENT OF CASH FLOWS

for the year ended 30 June 2022

	Council			Group	
	Actual 2022 \$000	Budget 2022 \$000	Actual 2021 Restated \$000	Actual 2022 \$000	Actual 2021 Restated \$000
Net cash flow from operating activities	25,115	29,441	27,099	25,705	27,080
Net cash flow from investing activities	(24,042)	(52,271)	(49,580)	(28,168)	(47,712)
Net cash flow from financing activities	(76)	12,009	15,915	2,674	15,915
Net increase (decrease) in cash held	997	(10,821)	(6,566)	211	(4,717)

KEY MANAGEMENT PERSONNEL COMPENSATION

	Council	
	Actual 2022 \$000	Actual 2021 \$000
Councillors		
Remuneration (Council Elected Members)	611	620
Full-time equivalent members	12	12
Senior Leadership Group, including the Chief Executive		
Remuneration (CEO & ELT)	1,339	1,598
Full-time equivalent members	5	7
Total key management personnel compensation	1,950	2,218
Total full-time equivalent members	17	19

SUMMARY OF COMMITMENTS

	Council		Group	
	Actual 2022 \$000	Actual 2021 \$000	Actual 2022 \$000	Actual 2021 \$000
Major contracts - operational	31,820	37,578	31,874	37,578
Major contracts - capital	58,167	34,061	58,332	34,394
Non-cancellable operating leases as lessee	912	1,046	912	1,046
Total commitments payable	90,899	72,685	91,118	73,018

	Council		Group	
	Actual 2022 \$000	Actual 2021 \$000	Actual 2022 \$000	Actual 2021 \$000
Non-cancellable operating leases as lessor	2,764	2,729	3,669	3,762
Total commitments receivable	2,764	2,729	3,669	3,762

ADJUSTMENTS TO COMPARATIVE FINANCIAL STATEMENTS

The Council has adjusted its comparative financial statements for the year ended June 2021 due to the impact of New Accounting Interpretations.

In April 2021, the International Financial Reporting Interpretations Committee (IFRIC) a committee supporting profit-oriented reporting published an agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement. This Interpretation clarifies the accounting treatment in respect of costs of configuring or customising a supplier's application software in a Software as a Service (SaaS) arrangement. Whilst such costs may be able to continue to be capitalised in limited circumstances in many cases the costs will now need to be recognised as an operating expense.

The New Zealand Accounting Standards Board has not issued similar guidance however in the absence of a PBE standard specifically dealing with such costs management considers the IFRIC decision relevant to the accounting for similar types of arrangements of the group in accordance with NZ PBE IPSAS 31 Intangible assets.

Changes in accounting treatment as a result of an agenda decision are generally accounted for as a voluntary change in accounting policy and must be applied retrospectively. The Council has completed the review of such costs and has identified the following adjustments to previous reporting periods.

	Council		Group	
	Reported 2020/21 \$	Revised 2020/21 \$	Reported 2020/21 \$	Revised 2020/21 \$
Summary Statement of comprehensive revenue and expense				
Expenses	37,413	38,734	37,887	39,208
Net surplus/(deficit) for the year	40,409	37,922	39,845	37,358
Summary Statement of financial position				
Non-current assets	1,416,657	1,414,170	1,420,471	1,417,984
Total assets	1,565,802	1,563,315	1,574,738	1,572,251
Equity	1,346,812	1,344,325	1,350,434	1,347,947
Total equity	1,346,812	1,344,325	1,354,233	1,351,746
Summary Statement of cash flows				
Cash flow from operating activities	29,397	27,099	29,378	27,080
Cash flow from investing activities	(51,878)	(49,580)	(50,010)	(47,712)
Summary Statement of changes in equity				
Total comprehensive revenue and expenses for the year	104,768	102,281	104,096	101,609
Balance as at 30 June	1,346,812	1,344,325	1,354,233	1,351,746
Accumulated Funds	830,992	828,505	832,151	829,664
Total Equity	1,346,812	1,344,325	1,354,233	1,351,746

CONTINGENCIES

Contingent liabilities

Taupō 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 and it has a current credit rating from Standard and Poor's of AAA.

Council is one of 30 local authority shareholders and 76 local authority borrowers of the NZLGFA. (In that regard it has uncalled capital of \$100,000). When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2022, NZLGFA had borrowings totalling \$15,789m (2021: \$13,609m). This figure is made up of the face value of the LGFA's bonds on issue of \$15,105m (2021: \$12,810m), accrued interest on bonds on issue of \$87.7m (2021: \$79.6m), the face value of bills on issue of \$565m (2021: \$610.0m) and bonds LGFA lent to counterparties under bond repurchase transactions of \$31.7m (2021: \$110m).

PBE Accounting standards require the Council to initially recognise the guarantee liability by applying the 12-month expected credit loss (ECL) model (as fair value could not be reliably measured at recognition), and subsequently at the higher of the provision for impairment at balance date determined but the ECL model and the amount initially recognised. The Council has assessed the 12-month ECL of the guarantee liability, based on market information of the underlying assets held by the LGFA. The estimated 12-month expected credit losses are immaterial due to the very low probability of default by the LGFA in the next 12 months. Therefore Council has not recognised a liability.

The Council considers the risk of the 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 defaults 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 Contingencies

Taupō District Council

- Scientific advice has been received regarding the Hipaua Geothermal Landslide risk near Waihi at the southern end of Lake Taupō. In the event of a landslide any property damage and/or loss of life could potentially give rise to claim(s) against Council, currently unquantifiable (2021: Same contingency disclosure made).
- A land subsidence issue has been identified in the Taupō urban area, with the potential for property damage and therefore raising unquantifiable liability issues. Taupō District Council does not believe it has any direct potential liability, specifically related to the causes of the subsidence. (2021 - Same contingency disclosure made).
- Council controls and has brought to account certain reserve lands throughout the District which will return to Iwi ownership in the event that they are no longer required for reserve purposes. Council does not envisage that this situation will eventuate (2021 - Same contingency disclosure made).
- Council may be subject to claims relating to weather tightness building defects. Any leaky building claims made against Council after 1 July 2009 are not covered by our insurers. As at the date of this report, there are no leaky building proceedings involving the Council (2021: No claims - Same contingency disclosure made).
- The Waikato Regional Council has now closed an investigation pertaining to a wastewater spill at the Taupō Wastewater Treatment Plant in August 2020 that led to the discharge of partially treated wastewater to the Waikato River. This spill presented some contingent liability risk related to Council's operations for which the Council may incur statutory liability. The maximum financial penalty under the Resource Management Act 1991 is a fine of up to \$600,000. No formal enforcement action was taken regarding this incident and as such is no longer a contingent liability (2021: Contingency disclosure made).
- The potential for erosion and flooding risk has been identified through technical reports around the foreshore of Lake Taupō, with the potential for property damage and therefore raising liability issues. That information was communicated to the affected landowners and subsequently incorporated into the District Plan by way of a plan change. There were no appeals to that plan change, and it has become operative. Council also sought technical information related to erosion risks around the margins of Lake Taupō. That information was communicated to affected landowners and continues to be referenced on LIMs. Taupō District Council does not believe it has any direct potential liability, specifically related to the causes of the erosion and flooding. The issue of contingent liability however, currently unquantifiable, remains (2021: Same contingency disclosure made).
- Due to recent earthquakes in Canterbury, Council needs to assess whether there is any risk to buildings in the Taupō District. Council has completed the task of evaluating its own buildings, commencing with the buildings of highest risk to human life, to determine if they may be earthquake prone. Many of the Council's bigger venues were built after 1976 and are therefore deemed to be 34% NBS or more. Core50 (ex DB Con) Engineers undertook an Initial Seismic Report (ISR) on the Taupō Museum in May 2021 which determined that the building was 20% NBS and accordingly was considered a building with a high life-safety risk. Following on from the initial assessment Core50 undertook a Detailed Seismic Report completed in August 2021 revising the compliance to 70% of NBS, and is not considered earthquake prone. Accordingly, the issue no longer constitutes a contingent liability.
- The Council is a member of RiskPool that provided public liability and professional indemnity insurance for its members. RiskPool's trust deed provides that, if there is shortfall (whereby claims exceed contributions of members and reinsurance recoveries) in any Fund year, then the Board may make a call on members. RiskPool ceased offering coverage from 1 July 2017 and has been in run-off mode for the last 5 years while the entity completes an orderly wind-up, with one final call from member councils expected. In December 2022, RiskPool advised that 6 cases remain unsettled, and as such the timing and quantum of the final call is currently unquantifiable.

Taupo Airport Authority

In April 2021, damage was caused to an aircraft's propeller following a single aircraft incident on the runway at Taupō Airport. An independent safety investigation was undertaken shortly after the incident which indicated pilot error. In April 2022 Taupō Airport Authority received a demand to reimburse the pilot the costs incurred to repair the aircraft. At this point, Taupō Airport Authority cannot reliably estimate the exposure, but as this will be covered by insurance, the exposure to Taupō Airport Authority will be minimal (2021: None).

Contingent assets

There are no contingent assets for the Group as at 30 June 2022.

EVENTS AFTER BALANCE DATE

In June 2022, the Government introduced legislation to establish four publicly-owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities with effect from 1 July 2024. The impact of these proposed reforms, once legislated, will mean that the Council will no longer deliver three waters services or own the assets required to deliver these services. On 13 April 2023, the Government announced further proposed amendments to the number of water services entities (from four to ten) and to stagger their establishment dates starting from early 2025, with all the water services entities to be established by 1 July 2026. The timing of the transfer of assets and liabilities is therefore uncertain until amendments to existing legislation are passed.

A Water Services Bill to enable the transfer of these assets and liabilities to the water services entities, is currently before Parliament.

RAL loan:

On the 11th of October 2022 following a resolution of the Directors of the Company, PwC were appointed voluntary administrators of Ruapehu Alpine Lifts Ltd (RAL). Taupō District Council has a loan owing by RAL disclosed as 'Other loans' in Note 15 of the financial statements.

Independent Auditor's Report

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

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

The summary of the annual report comprises the following information on pages 6 to 25:

- the summary statement of financial position as at 30 June 2022;
- the summaries of the statement of comprehensive revenue and expense, statement of change in net assets/equity and statement of cashflows for the year ended 30 June 2022;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service performance reporting (referred to as "groups of activities").

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*.

However, the summary statement of service performance reporting (referred to as "groups of activities") includes a limitation in scope to the equivalent extent as the full audited non-financial performance information. This limitation is explained below in "*The full annual report and our audit report thereon*" section.

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 full annual report and our audit report thereon

We expressed a qualified opinion on the statement of service performance reporting and an unmodified opinion on the other audited information in the full annual report for the year ended 30 June 2022 in our auditor's report dated 30 May 2023. The basis for our qualified opinion on the statement of service performance reporting is explained below.

The District Council is required to report in its full annual report against the performance measures set out in the Non-Financial Performance Measure Rules 2013 (the Rules) made by the Secretary for Local Government. These mandatory performance measures include the attendance times and resolution times to call-outs relating to faults or unplanned interruptions to its water supply system and to sewerage overflows resulting from a blockage or other fault in its wastewater system.

As explained on pages 36, 37, 55 and 56 of the full annual report, the District Council was unable to support the reported performance against these measures due to issues with the data recording system. As a result, our work was limited and there were no practicable audit procedures we could apply to obtain assurance that the reported results for these measures are materially correct in the current year and the comparative year to 30 June 2021.

Emphasis of matter – Uncertainty over the water services reform programme

Without further modifying our opinion, our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to developments in the Government's water services reform programme which will affect the District Council in future years.

Legislation passed in December 2022 established four publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. A water services Bill to enable the transfer of these assets and liabilities to the water services entities, is currently before Parliament. Until the Bill is passed, the financial impact of the transfer on the District Council, remains uncertain.

On 13 April 2023, the Government announced further proposed amendments to the number of water services entities and to stagger their establishment dates starting from early 2025, with all the water services entities to be established by 1 July 2026. The timing of the transfer of assets and liabilities is therefore uncertain until amendments to existing legislation are passed. This matter is disclosed on page 25 of the summary financial statements.

Other matter – Our audit was completed late

Our auditor's report on the full annual report also includes a paragraph acknowledging that our audit was completed later than required by the section 98(7) of the Local Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

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 reporting on the summary and full annual reports, we have performed a limited assurance engagement related to the District Council's debenture trust deed, and the Quantum project. These engagements are compatible with those independence requirements.

Other than these engagements, we have no relationship with, or interests in the District Council or its subsidiaries and controlled entities.



Leon Pieterse
Audit New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand
7 July 2023