

Section 1

he kupu whakataki

introduction

Contents

te horopaki setting the scene	2
he aha te mahere iwa tau? what is the 9 year plan?	4
ko tō koromatua me kā kaikaunihera mayor and councillors	5
kā poari hapori community boards	6
te aka o te kōmiti kaunihera council committee structure	7
whakarāpopoto o te akoako hapori summary of community consultation	8
kā kaupapa matua major projects	12
te tahua mō te kahurutaka 9 year budget	13
he pūroko kaitātari kaute independent auditor's report	14

te horopaki setting the scene

He karere nā te Koromatua

Kia ora, ko tēnei tā tātau mahere iwa tau 2025-34.

Tēnei te mihi atu ki te katoa i whai wāhi ki tuku kōrero mai i te whakawhanake o tēnei mahere. He mihi mānawanui ki te kōuka me te nui o te kōrero ko riro i a mātau.

Ko whakamāramahia te mahere nei i kā mahi kai te aroaro i kā tau e iwa e heke mai nei. Ka aro mārire ki te tūāhaka pū , ā, ki te mau tou ki aua mea kai a tātau kē – tae noa atu ki te wai inu, te waipara me kā paipa wai ua, ko kā rori, kā ara hīkoi, te para me ara atu tūāhaka matua kai te pokapū o te kaunihera nei.

Kia ea ai tēnei kī tauraki, ka uru hoki tētahi whāika utu pūrawa haonui e rahi ake i te rua piriona i ēnei tau e iwa e heke mai nei. Ko te hoko i kā mea matua e hiahia nui ai tētahi kaupapa nui, ā, mātua nei ka whakaea te mahere nei i tētahi tahua whakahaere e taurite ana i te wā tuatahi i kā tau e hia kē nei.

Ka whakaatu hoki te mahere nei i te whakatau o te Kaunihera mā mātau kē kā whakaratoka wai e whakarato, ehara i tētahi pakihi whakarato rerekē, mā konei e mau tou ana te Kaunihera ki te mana whakahaere, ā, ka whakatepea te moni tārewa.

Me whai mahere, me whai haumi ki ētahi tūāhaka hou kia kapia te whakareaka, ā, kia whakapai ake te whai wāhitaka, te āhuru o te noho me te oraka whakaihiihi o te tāone.

Mā reira tātau e haumi ai ki te whakaotika o te Honoka Kūrae, mā konei e pai ake ai te haumarua, te whakamahika me te oraka mauroa o taua ara matua. Mā konei hoki mātau e whakahou i kā paipa wai ua ki Ōtepoti ki te Toka kia taea ai te uaua tātā, te marakai te autaki atu ki te anaroa ki Caversham hai mahi tuatahi ki te hōtaka Te Āpōpō o Ōtepoti ki te Toka.

Ko whakauru hoki he pūtea ki te waihaka i te ruapara ki Smooth Hill, hai tōhona otika, ka ka noho ko tētahi o kā rauhaka matua kia tipu ai, kia pakari ai.

Ko āta tirohia e te Kaunihera kā tāpaetaka 801 katoa i tae mai, i āta whakaroko ki te huka i whiria kia kōrerohia ō rātau take hoki ki kā nohoaka o te mahere iwa tau. Ko kā hua o taua tukaka, ka utua e mātau ētahi hinoka, ētahi whakapaitaka i ā mātau e kawē hoki ana i kā hiahia nui puta noa i te hapori.

Ko ēnei kaupapa, ko te haumi ki kā hinoka tūnuku ka heke i kā tukuwaro, ko te pupuri tou ki te Taieri Gorge Railway, ka taunaki i te mahi whakaaturaka mā te tuku pūtea ki te Whare Tapere Playhouse, te Athenaeum me tētahi whare tapere hou, ā, mā te whakahou i te tuanui o te Edgar Centre hoki, he tauira ēnei o kā hinoka nui e taunakitia ana e mātau. Ehara i te mea i whakaaetia katoatia te katoa o kā hinoka ki te tēpu o te kaunihera, ekari ko kā mea i whai pūtea, i whai i te pūtea nui.

He nui te utu o ēnei take katoa, nā whai anō ka piki te utu rēti ki te 10.7 ōrau ki te tau tahua 2025/26, kia taurite ai te tahua, hei tāpirihaka ki te pikika o te moni taurewa i te roaka atu o kā tau e iwa o te mahere.

E mōhio ana mātau he uaua tēnei ki te tokomaha, pēnei hoki te uaua ki kā kaunihera, ekari kai te mōhio mātau e kore e taea te tiaki i aua mea kai ā tātau – ki te kore, ka nui kē ake te utu. Ahakoa he uaua, me whai tauritehaka i waeka i te haumi tonu ki kā hua o te tāone, ā, me te kana tou kia mīharo, kia kakahau, kia mariu a Ōtepoti ki a tātau katoa.

He tāone haonui tēnei tāone, kai te pēnā hoki ōhona kirirarau. Tēnā anō koutou i tā koutou mahi hāpai i tēnei tāone, hai tāone iti pai o te ao.

Jules Radich | Mayor of Dunedin
Koromatua o Ōtepoti



Message from the Mayor

Kia ora and welcome to our 9 year plan 2025-34.

Thank you to everyone who took the time to have their say during the development of this plan. The quality and quantity of feedback received was greatly appreciated.

This plan outlines what we will do for our city over the next 9 years. The focus is firmly on core infrastructure and looking after what we've got – that includes our drinking water, wastewater and stormwater pipes, as well as roads, footpaths, waste and other core infrastructure that is at the heart of local government.

To deliver on this promise, the plan includes ambitious capital expenditure worth \$2 billion over the next nine years. That is spending on essentials we need, and significantly the plan also delivers a balanced operating budget for the first time in years.

Our plan also reflects Council's decision to deliver water services in-house, rather than through a Council-Controlled Organisation thus retaining direct control and restricting debt.

We also need to plan for and invest in new infrastructure to cater for growth, and improve the city's accessibility, liveability and vibrancy.

That's why we'll be investing in the completion of the Te Awa Ōtākou Peninsula Connection, which will improve the safety, useability, and resilience of this key route. That is also why we are upgrading stormwater pipes in South Dunedin to better handle large downpours, and we are diverting water away from the Caversham tunnel as first groundwork steps in the South Dunedin Future programme.

We've also included funding to build the new Smooth Hill landfill which, once finished, will be a key facility for our city's growth and resilience.

Council has carefully considered every one of the 801 submissions received and listened closely to those who chose to speak at the 9 year plan hearings. As a result, we are funding a range of projects and improvements while juggling competing needs across the community.

These initiatives include investing in transport projects that will help emissions reduction, retaining the Taieri Gorge Railway, supporting performing arts by funding the Playhouse Theatre, the Athenaeum, and a new performing arts venue; and replacing the Edgar Centre roof, to name the larger ones. Not all projects received a unanimous vote around the council table, but everything funded received a majority.

All of this comes at a cost, which is why we have a rates rise of 10.7% for 2025/26 to achieve a balanced budget, along with an increase in our borrowings over the 9 years of the plan.

We know times are tough for many people, as they are for many councils, but we also know that we can't get behind in looking after what we have – it will only cost us more in the long run. We need to strike the difficult balance between continuing to invest in our city and striving to ensure Ōtepoti Dunedin remains the wonderful, vibrant, favourite place for us all.

We are ambitious for our city and we know you are too. Thank you, once again, for playing your part in making us one of the world's great small cities.

Jules Radich | Mayor of Dunedin
Te Koromatua o Ōtepoti

he aha te mahere iwa tau?

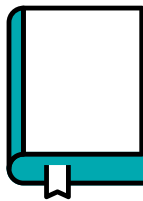
what is the 9 year plan?

Every three years, New Zealand councils are required under the Local Government Act 2002 to prepare a Long Term Plan (LTP). This is usually a 10 year plan that outlines what the council aims to do, how it will do it, and how it will pay for it.

However, in 2024, when we would normally prepare a 10 year plan, the DCC took a different approach due to a number of legislative changes that affected council activities. A decision was made to delay the usual 10 year plan and instead created a 9 year plan. Although it's one year shorter, the 9 year plan serves the same purpose and follows the same process as a 10 year plan.

The 9 year plan sets out the services and activities the Council plans to deliver, what it hopes to achieve, and the level of service the community can expect. It also explains how much these services and projects are expected to cost, how they will be funded, and what the impact will be on rates and debt. This plan is an important tool for keeping the Council accountable to the community, as it forms part of a regular cycle of planning, reporting, and review.

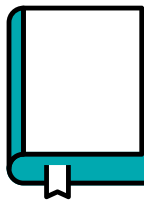
Planning timeline



9 year plan
2025 – 2034



Annual plan
2026/27



10 year plan
2027 – 2037

In the years between long-term plans, the Council produces Annual Plans. These are shorter documents that update the community on any changes or new developments. At the end of each financial year, the Council also publishes an Annual Report, which shows how well it has delivered on the goals and promises set out in the plan.

Because the Council has chosen to create a 9 year plan in 2024, there will only be one Annual Plan before the next full 10 year plan is developed.

ko tō koromatua me kā kaikaunihera

mayor and councillors



Jules Radich (Mayor)



Christine Garey



Jim O'Malley



Cherry Lucas (Deputy Mayor)



Kevin Gilbert



Lee Vandervis



Bill Acklin



Carmen Houlahan



Steve Walker



Sophie Barker



Marie Laufiso



Brent Weatherall



David Benson-Pope



Mandy Mayhem



Andrew Whiley

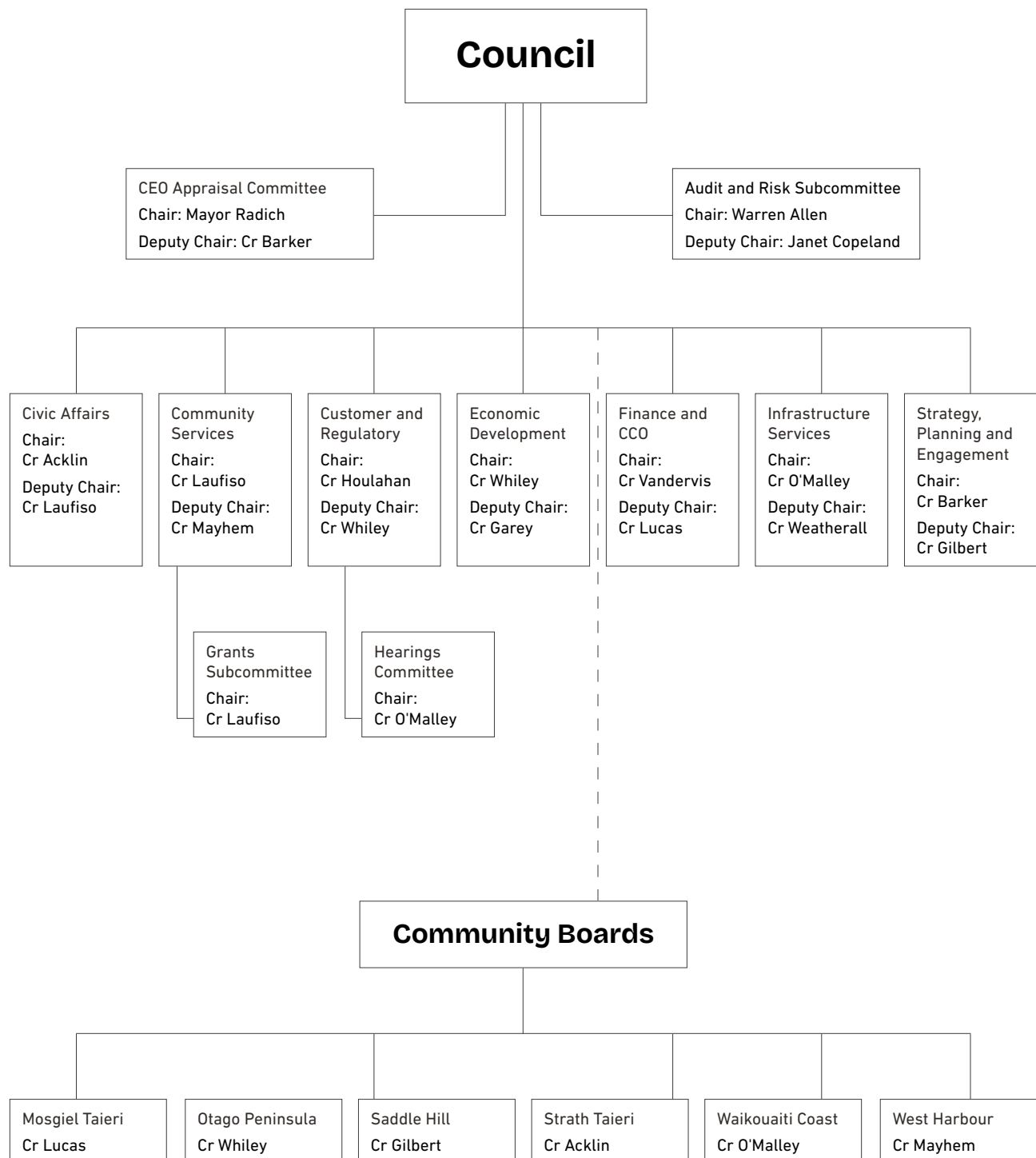
kā poari hapori

community boards

Mosgiel - Taieri	Otago Peninsula	Saddle Hill	Strath Taieri	Waikouaiti Coast	West Harbour
Andrew Simms (Chair)	Paul Pope (Chair)	Paul Weir (Chair)	Barry Williams (Chair)	Alasdair Morrison (Chair)	Ange McErlane (Chair)
Kathryn Anderson	Hoani Langsbury	Scott Weatherall	David (Jock) Frew	Andy Barratt	Wayne Sefton
Austen Banks	Lox Kellas	Pim Allen	Terina Geddes	Sonya Billyard	Barbara Anderson
Regan Horrell	Stacey Kokaua-Balfour	Christina McBratney	Tony Markham	Mark Brown	Duncan Eddy
Dean McAlwee	Cheryl Neill	Keith McFayden	Robin Thomas	Chris McBride	Kristina Goldsmith
Brian Peat	Edna Stevenson	John Moyle	Anna Wilson	Geraldine Tait	Jarrold Hodson
Cr Cherry Lucas	Cr Andrew Whiley	Cr Kevin Gilbert	Cr Bill Acklin	Cr Jim O'Malley	Cr Mandy Mayhem

te aka o te kōmiti kaunihera

council committee structure



whakarāpopoto o te akoako hāpori

summary of community consultation

Community feedback

Community engagement on the draft 9 year plan 2025-34 took place between 31 March and 30 April 2025. A consultation document was developed and distributed to the community. It set out key issues and proposals for the 9 year plan.

The consultation document sought specific feedback on two topics: the property at 231 Stuart Street and entry charges for international visitors. It also invited general feedback.

The consultation document and draft 9 year plan were shared on the DCC website, along with supporting documentation to help the community to understand the challenges Council is facing.

Council received 801 submissions (both online and as hard copies), social media comments and feedback through community engagement events and activities. Public hearings were held from 5 to 8 May 2025, where 136 members of the community spoke directly to councillors on their submission.

All of the community feedback was categorised into 58 topics. The 20 most commented on topics were:

Topic	Number of comments
Entry charges for Toitū and DPAG	275
231 Stuart Street	219
Dunedin Tunnels Trail	124
Performing Arts	85
Peninsula Connection	83
Zero Carbon / responding to Climate Change	76
Grants	70
9 year plan general comments	50
Transport general comments	44
Smooth Hill / Green Island landfill	39
Cycleways	38
Rates	34
Community housing	32
Playgrounds, sports fields and tracks	32
Transport amenity requests	32
3 Waters general	28

Topic	Number of comments
Public toilets	25
Dunedin Railways Ltd	24
Enterprise Dunedin general	23
Working with mana whenua	23

Council decision making

Council considered the community feedback received at its deliberations meeting on Monday 26 May to Thursday 29 May 2025. The following is a summary of the decisions made at that meeting. A complete record of the decisions can be found in the meeting minutes on the DCC website.

Entry charges for international visitors

Community feedback was sought on two options for international visitor entry fees at Toitū and Dunedin Public Art Gallery (DPAG).

Option 1: Introduce an entry charge of \$20 (incl. GST) for international visitors aged 16 and over at Toitū and DPAG

CHOSEN OPTION

Option 2: No entry fee to Toitū and DPAG for international visitors

What we heard from community submissions

59% preferred Option 1

41% preferred Option 2

- The most frequent theme among submitters on this topic was that the proposed entry fee was too high. Many suggested \$10 as a more appropriate alternative.
- Some of those that preferred Option 1 referred to paying entry fees at cultural attractions overseas and felt that international visitors to Dunedin should do the same.

- Some of those that preferred Option 2 felt that charging an entry fee to international visitors was unwelcoming and inconsistent with the principle of manākitaka.
- There were also comments around the modest projected revenue, which was not seen as worth the difficulty in administrative effort to collect the proposed fee.

The Council adopted Option 2, no entry fee to Toitū and DPAG for international visitors, as Council felt that the reasons for not charging an entry fee were more compelling than the reasons given by those supporting it. Instead, updated signage relating to donations will be implemented.

231 Stuart Street (formerly the Fortune Theatre)

Council sought community feedback on two options for 231 Stuart Street (formerly the Fortune Theatre).

CHOSEN OPTION

Option 1: Revise the DCC Significance and Engagement Policy by removing '231 Stuart Street' from the Policy's list of strategic assets

Option 2: Keep '231 Stuart Street' on the DCC Significance and Engagement Policy's list of strategic assets

What we heard from community submissions

**65% preferred
Option 1**

**35% preferred
Option 2**

- Some of those that preferred Option 1 also supported the property being sold. There were comments that the property is not fit-for-purpose as a theatre.
- Some of those that preferred Option 2 thought the property could be revitalised for use as a theatre, community space or arts hub.
- Submitters on both sides expressed a desire for Council to protect the property from potential demolition.

The Council adopted Option 1, revising the DCC Significance and Engagement Policy by removing '231 Stuart Street' from the Policy's list of strategic assets, with the revised Policy coming into force on 1 July 2025.

Dunedin Tunnels Trail

Proposed: Due to changes in NZTA co-funding, it was proposed to delay funding of \$1 million for the Dunedin urban cycleways tunnels trail to year 9 of the plan (2033/34).

What we heard from community submissions: there was strong support for the project, with 98% of submitters on the topic backing its continuation.

While no additional funding was included in the 9 year plan for the Dunedin Tunnels Trail, Council agreed to work with the Dunedin Tunnels Trail Trust to maximise use of the existing budget for the Chain Hills Tunnel phase, and to support the Trust to implement subsequent stages of the trail through independent fundraising.

Performing Arts

Proposed: Funding for a new performing arts venue that was included in the previous 10 year plan 2021-31 was removed from the draft budget for consultation.

What we heard from community submissions: there was strong support for a new performing arts venue, with 95% of submitters on the topic strongly advocating for reinstating the funding.

Following community feedback, Council approved the following:

- Establishment of a Performing Arts Governance Group to oversee the development of a Theatre Action Plan
- Grant funding of \$3.35 million to the Dunedin Repertory Theatre Society Incorporated in 2027/28 for renovation of the Playhouse Theatre
- Grant funding of \$4.25 million to Zeal Land Ltd in 2028/29 for renovation of the Athenaeum
- Seed funding of \$9.5 million in 2030/31 for a new performing arts facility
- Grant funding of \$50,000 per annum (inflation adjusted from 2026/27) to the Dunedin Fringe Arts Trust for 3 years from 2025/26 for the running of Te Whare o Rukutia.

Zero Carbon

Proposed: Prior to the consultation period, Council considered two investment packages to accelerate efforts towards Zero Carbon targets, in addition to work already underway. However, neither package was included in the draft budget for consultation.

What we heard from community submissions: 86% of submitters on the topic referenced the Zero Carbon investment packages, with all in support of additional investment. Infrastructure and network improvements for pedestrians, cyclists and public transport were frequently mentioned.

After receiving community feedback, Council approved the following:

- Operating expenditure of \$151,000 for a Green and Blue Networks Plan (2025/26)
- Operating expenditure of \$3.118 million for a transport 'high investment' package (2027/28 onwards)
- Capital expenditure of \$66 million for a transport 'high investment' package (2027/28 onwards)

Smooth Hill

The DCC has resource consent to replace Green Island landfill with a modern, top-class landfill at its Smooth Hill site on Big Stone Road. In November 2024, Council resolved to proceed with construction at Smooth Hill independently, rather than pursuing a partnership model or exporting waste outside the district.

A number of submitters commented on Smooth Hill, opposing its construction. Construction and operational costs, thoroughness of Council's due diligence and environmental impacts were key concerns raised by submitters.

After receiving community feedback, Council reconfirmed its decision to allocate \$92.4 million to build a landfill at Smooth Hill. This reconfirmation was based on several factors, including:

- While short-term costs may be higher than alternative options, long-term forecasts indicate significantly lower overall costs.
- Independent consultants conducted a comprehensive analysis of three short-listed options, supported by additional assessments carried out over many years.
- Resource consent includes conditions designed to manage environmental impacts, such as isolating, collecting, and storing landfill leachate, and monitoring Southern Black Backed Gull populations.

Edgar Centre

While this was not a consultation topic, community submissions raised the need to replace the Edgar Centre roof due to ongoing issues with the current roof.

Council approved the following capital expenditure, with timing of the replacement to be confirmed following completion of the detailed design:

- \$360,000 to undertake detailed design for a replacement roof (2025/26)
- \$15 million over two years for replacement of the Edgar Centre roof (2026/27 to 2027/28)

Dunedin Venues Management Ltd and Dunedin Stadium Property Ltd

Council confirmed its decision to provide \$2 million, of which \$1.645 million is for events attraction funding to Dunedin Venues Management Ltd, and \$355,000 is to service debt in Dunedin Stadium Property Ltd

Dunedin Railways Ltd.

Proposed: To restore funding to DRL so it can fully reinstate the Taieri Gorge railway train excursions. DCHL has been directed to provide funding to DRL to assist with this.

What we heard from community submissions: The majority (54%) of submitters on this topic were in support of funding rail services, emphasising the importance of rail for tourism. Those opposed suggested alternatives such as converting the railway into a cycleway.

After receiving community feedback, Council did not alter its previous decision to reinstate Dunedin Railways Ltd.

Funding requests

A number of funding requests were received during the community engagement period. Council decided to support the following requests:

Economic Development	New Zealand Centre of Digital Excellence (CODE): Annual funding of \$150,000 for 7 years from 2026/27 for prototype and production, plus events, meetups and capability work.
	Startup Dunedin: Increase in annual funding by \$100,000 to \$295,000 per annum to expand support for Dunedin's startup ecosystem, including coaching, micro funding, workshops, student-industry connections.
Parks and Recreation	Predator Free Dunedin: Annual funding of \$150,000 for 8 years from 2026/27 for predator control.
	Dunedin Tracks Network Trust: Annual funding of \$50,000 for planning, landowner permissions and easements, resource consents and technical assessments relating to the Coastal Community Cycle Connection and the Taieri Trail.
	Green Island Combined Sports Bodies Inc.: Annual funding of \$45,000 to support maintenance of the Sunnyvale Sports Centre.
	Shetland St Community Gardens: Annual funding of \$10,000 (inflation adjusted from 2026/27) to help cover running costs.
	Sport Otago: Annual inflation adjustment from 2026/27 to current annual funding of \$80,674 for core services and Getting Dunedin Active.
	Swim Dunedin: Annual adjustment from 2026/27 to current annual funding of \$45,000 to cover rising lane hire costs.
	Tomahawk-Smailis BeachCare Trust: Annual funding of \$15,000 (inflation adjusted from 2026/27) for planting and maintaining at least 1,000 trees annually.
	Town Belt Kaitiaki: Increase in annual funding by \$18,000 to \$50,000 per annum for education and community work.
	Otago Nuggets and Southern Hoiho: Annual funding of up to \$50,000 for three years from 2025/26, dependent on securing of NBL contracts.
Wildlife Hospital	Annual funding of \$100,000 for the continued employment of a wildlife veterinarian and avian specialist.
Dunedin Youth Council	Increase in annual funding to \$10,000 per annum for discretionary use.

kā kaupapa matua

major projects

For the next 9 years, we have developed a work programme that focuses on investing in our city's infrastructure. We will invest in its pipes and roads and renew aging infrastructure to build resilience and to enhance and improve our city. We have also included investing in projects that will contribute towards meeting the challenges of climate change, projects that will support emissions reduction and contribute towards Council's zero carbon goals.

Over the next 9 years, \$2 billion has been budgeted for capital projects. Around \$1.2 billion of that budget will be used to replace and upgrade things like the city's water and wastewater pipes, reseal roads and footpaths, and look after recreational facilities such as playgrounds, pools, and sports fields.

Around \$789 million of the capital budget is for new projects that will improve our city, and around \$71 million will be used to build new water and roading infrastructure needed for the growth that our city is experiencing.

Some of the major capital projects included in this 9 year plan are outlined below. More detailed information on the capital programme is provided in Section 4 of this plan.

Edgar Centre

\$15 million – this funding has been provided for the replacement of the Edgar Centre roof, which currently leaks and causes disruption to the use of this widely used community facility.

Municipal Chambers restoration

\$14 million – work is underway to restore the Municipal Chambers. This building is listed as a category one heritage building. The restoration work requires specialist trades people employing traditional skills and materials. Restoration will be conducted without compromising the building's historical character.

Moana Pool

\$25 million – Moana Pool is over 60 years old. Planned major upgrades include an overhaul of the heat recovery system to help keep power costs down, reduce condensation and improve air quality, more seismic strengthening, replacement of some main pool glazing, and changing room upgrades.

Zero Carbon – transport

\$66 million – this is a transport focused programme of work designed to accelerate our efforts to reduce carbon emissions as a city and bring us closer to our zero carbon targets. Projects include development of the city to waterfront bridge, pathway improvements throughout the city, and South Dunedin safer school streets.

Te Awa Ōtākou - Peninsula Connection

\$19 million – this funding has been provided to complete three sections of Te Awa Ōtākou – Peninsula Connection, being Ellison Road to Ōtākou Fisheries Wharf, Tidewater Drive to Ellison Road, and Portobello to Weir Road.

South Dunedin Stormwater

\$29 million – several short term / small scale projects will be done to help reduce short term flood risk in the South Dunedin area. The projects include diverting the Bay View Road and New Street stormwater systems to a new stormwater pipe that would carry it directly to the Portobello Road pumping station; upgrading the capacity of the Forbury road stormwater pipe; and disconnecting the Hillside Road stormwater main from the Portobello Road system and pumping it to the Orari Street stormwater outfall instead.

Rural Wastewater Schemes

\$65 million – this project includes the construction of a centralised wastewater treatment plant to service Warrington and Waikouaiti, with potential future capacity for Waitati and Seacliff, and for upgrades to the Middlemarch network.

Smooth Hill

\$92 million – this is for the development of a new landfill at Smooth Hill, to replace the Green Island landfill on its closure.

Material Recovery Facility

\$39 million – this is for the design and construction of a mixed recycling material sorting facility. It includes the building along with automated high-speed sorting and processing equipment, manual sort area, control systems, and baling equipment.

Kettle Park

\$38 million – this is for the remediation of the former landfill at Kettle Park. It involves removing the material and change the profile of the dunes to better protect South Dunedin.

te tahua mō te kahurutaka

9 year budget

capital costs for the next 9 years



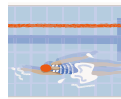
\$505m
Roding and Footpaths
25%



\$1,030m
3 Waters
51%



\$201m
Waste Minimisation
10%



\$75m
Community Recreation
4%



\$153m
City Properties
7%



\$20m
Creative and Cultural Vibrancy
1%



—
Regulatory Services



\$6m
Resilient City



—
Vibrant Economy



\$35m
Governance and Support Services
2%



—
Treaty Partnership

operating costs for the next 9 years



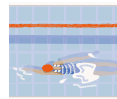
\$708m
Roding and Footpaths
16%



\$1,388m
3 Waters
31%



\$412m
Waste Minimisation
9%



\$451m
Community Recreation
10%



\$504m
City Properties
11%



\$269m
Creative and Cultural Vibrancy
6%



\$162m
Regulatory Services
3%



\$96m
Resilient City
2%



\$101m
Vibrant Economy
2%



\$440m
Governance and Support Services
10%



\$9m
Treaty Partnership

total = \$2.025b

total = \$4.540b

he pūroko kaitātari kaute

independent auditor's report

To the reader:

Independent auditor's report on Dunedin City Council's 2025-34 long-term plan

I am the Auditor-General's appointed auditor for Dunedin City Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (the plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 30 June 2025.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
 - › long-term, integrated decision-making and co-ordination of the Council's resources; and
 - › accountability of the Council to the community; and
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 212 to 213 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

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

Emphasis of matters

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

Future of water delivery

Pages 39 and 40 outline that the Council has consulted on the future delivery model for water services and is planning to maintain the status quo, delivering water services in-house. The plan reflects these decisions.

There is some uncertainty as the proposal is yet to be accepted by the Secretary for Local Government.

Uncertainty over three waters infrastructure assets forecast

Page 42 outlines that the Council is faced with a significant backlog in renewals for its three waters assets. The Council has adopted a phased approach that, whilst prioritising critical renewals, aims to eliminate this backlog over a 30-year period. Planning on this basis increases the risk of disruption in services.

Basis of opinion

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

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



Our procedures included assessing whether:

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

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

Responsibilities of the Council and auditor

The Council is responsible for:

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

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

Independence and quality management

We have complied with the Auditor-General's independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We have also complied with the Auditor-General's quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The independent Chair of the Council's Audit and Risk Committee is the Chair of the Auditor-General's Audit and Risk Committee. The Auditor-General's Audit and Risk Committee is regulated by a Charter that specifies that it provides independent advice to the Auditor-General and does not assume any management functions. There are appropriate safeguards to reduce any threat to auditor independence, as a member of the Auditor-General's Audit and Risk Committee (when acting in this capacity) has no involvement in, or influence over, the audit of the Council.

Other than our work in carrying out all legally required external audits, a limited assurance engagement in respect of the Council's Debenture Trust Deed, and the relationship with the Auditor-General's Audit and Risk Committee, we have no relationship with or interests in the Council or any of its subsidiaries.

A handwritten signature in black ink, appearing to read 'R. Tomlinson', with a stylized circular mark to the left.

Rudie Tomlinson
Audit New Zealand
On behalf of the Auditor General, Dunedin, New Zealand