

Statement to the readers of**Dunedin City Council's****adopted amendment to the Long-Term Council Community Plan on 27 June 2011, for the ten years commencing 1 July 2009****Purpose of Statement**

The primary purpose of this statement is to inform readers that we have no role to report, and do not give an opinion, on the Dunedin City Council's (the City Council's) adopted amendment, as described on pages 202 to 208 of the appended amendment.

This statement informs readers about the City Council's process of amending its LTCCP for the ten years commencing 1 July 2009 and the extent, and limit, of our involvement in that process.

The City Council's process of amending its LTCCP commencing 1 July 2009 and our involvement

The City Council adopted its LTCCP for the ten years commencing 1 July 2009 on 22 June 2009. The Auditor-General appointed my predecessor, KJ Boddy, using the staff and resources of Audit New Zealand, to report on her behalf on the LTCCP adopted on that date.

We expressed an unqualified opinion on the City Council's LTCCP for the ten years commencing 1 July 2009 in our report dated 22 June 2009. We considered that the LTCCP adopted on 22 June 2009 provided a reasonable basis for long term integrated decision-making by the City Council and for participation in decision-making by the public and subsequent accountability to the community about the activities of the City Council.

In forming our overall opinion, we reported on specific matters required by section 94(1) of the Local Government Act 2002 (the Act). The current reporting requirements differ from the reporting requirements we had for the LTCCP for the ten years commencing 1 July 2009, due to recent changes to the Act.

In a Statement of Proposal dated 28 February 2011, the City Council proposed an amendment to its LTCCP for the ten years commencing 1 July 2009 for changes the capital project titled 'Botanic Garden Development Plan – Lovelock Avenue'.

We expressed an unqualified opinion on this Statement of Proposal in our audit report dated 1 March 2011.

We considered that the information within the Statement of Proposal, about the proposed amendment to the LTCCP and any consequential amendments to the LTCCP that would be required if it was amended in the manner proposed, was fairly presented, and that the City Council had complied with the applicable requirements of the Act in preparing the Statement of Proposal.

In forming our overall opinion, we reported on specific matters required by section 84(4) of the Act.

On 27 June 2011 the City Council adopted the proposed amendment to its LTCCP for the ten years commencing 1 July 2009 as described in the Statement of Proposal mentioned above. The City Council has prepared the adopted amendment to reflect the amendments to the LTCCP adopted by the City Council on 27 June 2011, and any consequential amendments. The City Council has not prepared an amended LTCCP that incorporates the amendment adopted on 27 June 2011. Consequently, to form a view of the LTCCP of the City Council for the ten years commencing 1 July 2009, the content of the adopted amendment should be considered in conjunction with the LTCCP of the City Council adopted on 22 June 2009.

We do not give an opinion on the City Council's adopted amendment. There is no legislative requirement for us to report on the adopted amendment by the City Council and we have not performed an audit of the adopted amendment. Consequently we have not updated our audit report that was attached to the LTCCP adopted on 22 June 2009.



Ian Lothian
Audit New Zealand
On behalf of the Auditor-General
Dunedin, New Zealand