

tō tātou eke whakamuri the future of us

ōtepoti | dunedin

10 year plan
2021-31



DUNEDIN
CITY COUNCIL

kaunihera
a-rohe o
ōtepoti



te rāraki upoko

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he kupu whakataki introduction

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te horopaki setting the scene

Mayor's message

Kia ora and welcome to our 10 year plan 2021-31: Tō Tātou Eke Whakamuri – The future of us.

Thank you to everyone who took the time to join the conversation during the formation of this plan. Whether it was through a formal submission, engaging on social media, or simply talking to elected members and staff, the quantity and quality of feedback received was really appreciated.

This document outlines what we will now do for our city over the next decade and beyond.

We plan to spend \$1.5 billion over 10 years renewing pipes and roads, upgrading pools and playgrounds, and planning for the future.

Nearly two thirds of this work is focused on renewing our ageing infrastructure, at the same time as introducing a new and improved kerbside collection system, and ensuring a just transition towards a safer climate future.

We're also building new community facilities such as a library in South Dunedin and a swimming pool in Mosgiel.

As well as improving what we already have, we are planning to support the continued growth the city is experiencing.

We are going to build more community housing units in response to growing demand and invest in our transport network to create greater mode choice, better traffic flow and more efficient use of existing resources like parking.

After considering requests from the community raised in their submissions, Council decided to provide funding to a range of projects that align with our strategic goals. This included things like support in principle for the development of a new destination playground; increasing the funding pool for place-based community groups; funding to support our local marae and funding to facilitate the creation of a live music action plan, just to name a few.

Of course, all of this comes at a cost, which is why we have a planned rates rise of 9.8% in the first year of this plan, and we need to increase borrowing over the 10 year period.

We're conscious of the impact the rates rise will have on low and fixed income earners especially. We also know that a lot of the work is overdue, and inaction now will only cost us all more in the long run.

This plan is ambitious and exciting in terms of what we want to achieve for the future of us and our city. Thanks again to everyone who joined the conversation and told us what you thought was important for the future of this great small city.

Aaron Hawkins
Mayor of Dunedin



He karêrê nâ te Koromatua

Kia ora, nau mai ki te Mahere Kahuru Tau 2021-2031: Tō tātau āpōpō

Mihi kau atu ana ki a koutou katoa i tukuna mai tō reo ki te matapakika i te waihakataka mai o te mahere nei. Akahoa i tukuna ōkawa mai he tāpaetaka, i whakaaka ki te pāpāho pāpori, i kōrero noa ki kā kaikaunihera, kā kaimahi rānei. E mihi hoki ana ki te huhua, ki te kouka o ā koutou nā urupare.

He tuhika whakamārama tēnei i kā mahi e mahi ana tātau ki te tāone nei i te kahuru tau e heke mai ā, ki tua atu hoki.

E marohi ana mātau ki te whakapau i te \$1.5 piriona tāra hai kā tau kahuru e heke mai nei ki te whakahou i kā kōrere me kā rori, ki te whakapai i kā puna kaukau me kā papa tākaro, ā, ki te kōkiri whakamua tou te tāone.

Tata te rua-hau-toru o tēnei mahi e aro atu ana ki te whakahoutaka o te hakaaka e pakeke haere ana, i taua wā tou e whakatūria ana te pūnaha hou ki te kohi para, ā, e mātua whakarite ana i te whakawhitika pono ki te oraka toutaka o te taiao.

Kai te haka hoki i ētahi rauhaka hapori pēnei i te wharepukapuka ki Rakiātea, Ōtepoti ki te Toka, i te puna kaukau hou ki Te Kōnika a Matamata, ā, kai te maheretia hokitia he whare tāpere hou.

Haere tahi ana ki te whakahoutaka o ō tātau ake rawa, me mātua toko i te whakakunetaka e rakona ai e te tāone nei i tēnei wā tou.

E marohi ana mātau ki te haka i ētahi whare noho anō hai urupare i te pikika o te taupori, ā, ka tuku pūtea hoki ki kā rauara waka kia nui ake anō ai te whirika o te momo waka, te rere hoki o aua waka me te whakatika ake anō hoki o kā rauhaka waka kē kai a tātau, pērā i kā tauraka waka.

Nō te āta whakaaro i kā tono i tukuna ki kā tāpaetaka o te hapori, i whakatauria ai e te Kaunihera he pūtea hai tuku atu ki ētahi kaupapa e hākaia ana ki ā mātau whāika ā-rautaki. Tae noa atu rā ki te tautoko ā-whakaaro ki te whakatūtaka mai o tētahi papa tākaro whakaūraka; te whakapikitaka ake o te pūtea ki kā rōpū hapori ā-wāhi, he pūtea anō mā ō tātau marae, he pūtea hoki ki te whakatū i tētahi mahere pūoro mataora, ā, koirā hoki ētahi anake o kā momo mea e tautokona ana.

Ekari he utu anō i ēnei āhuataka katoa, koia e marohitia ana te whakapiki i te utu rēti ki te 9.8% i te tau tuatahi o tēnei mahere, ā, me te whakanui i tā tātau taurewa pūtea i kā tau kahuru e haere ake nei.

Kai te māranga pū nei mātau he whakaaweawe nui te marohitaka whakapiki tāke Kaunihera ki te huka mahimoni iti, ki te huka mahimoni māhoi hoki. Kai te mōhio hoki mātau te tōmuri o ēnei mahi, me te mea nei ki te kore e whakatika ināiane ka nui kē ake te utu ki a mātau i kā tau e heke mai nei.

He tuhika mahere wawata nui, kākau hihiko tēnei i tāna e whai ai mō tō tātau āpōpō. He mihi anō atu ki a koutou katoa i whai wāhi ai tō reo ki te matapakika nei, ā, i whāki mai ō awhero mō te āpōpō o tēnei tāone mīharo nei.

Aaron Hawkins
Te Koromatua o Ōtepoti



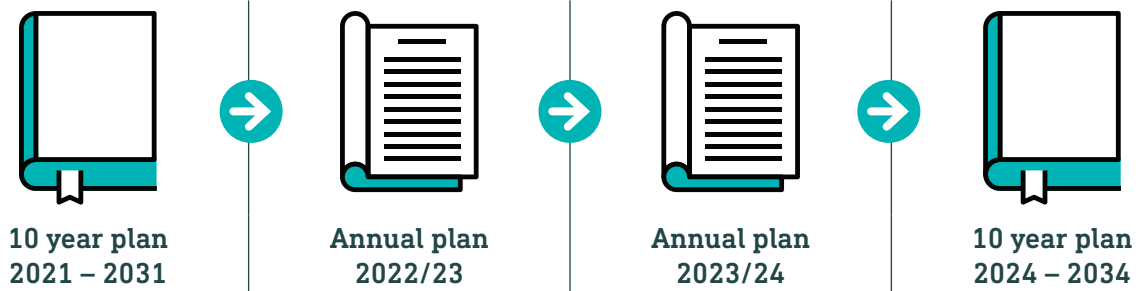
What is the 10 year plan?

The 10 year plan 2021-31 helps shape our city for the future. The plan outlines the services and activities the DCC will provide, the projects we will carry out and the level of service the community can expect.

The plan also includes how much we expect things to cost, how we'll pay for them and what it all means for rates and debt.

A 10 year plan looks a decade ahead, but is reviewed and consulted on every three years. An annual plan is prepared for the years in between.

Planning timeline



ko tō koromatua me kā kaikaunihera mayor and councillors



Aaron Hawkins (Mayor)



Doug Hall



Jules Radich



Christine Garey (Deputy Mayor)



Carmen Houlahan



Chris Staynes



Sophie Barker



Marie Laufiso



Lee Vandervis



David Benson-Pope



Mike Lord



Steve Walker



Rachel Elder



Jim O'Malley



Andrew Whiley



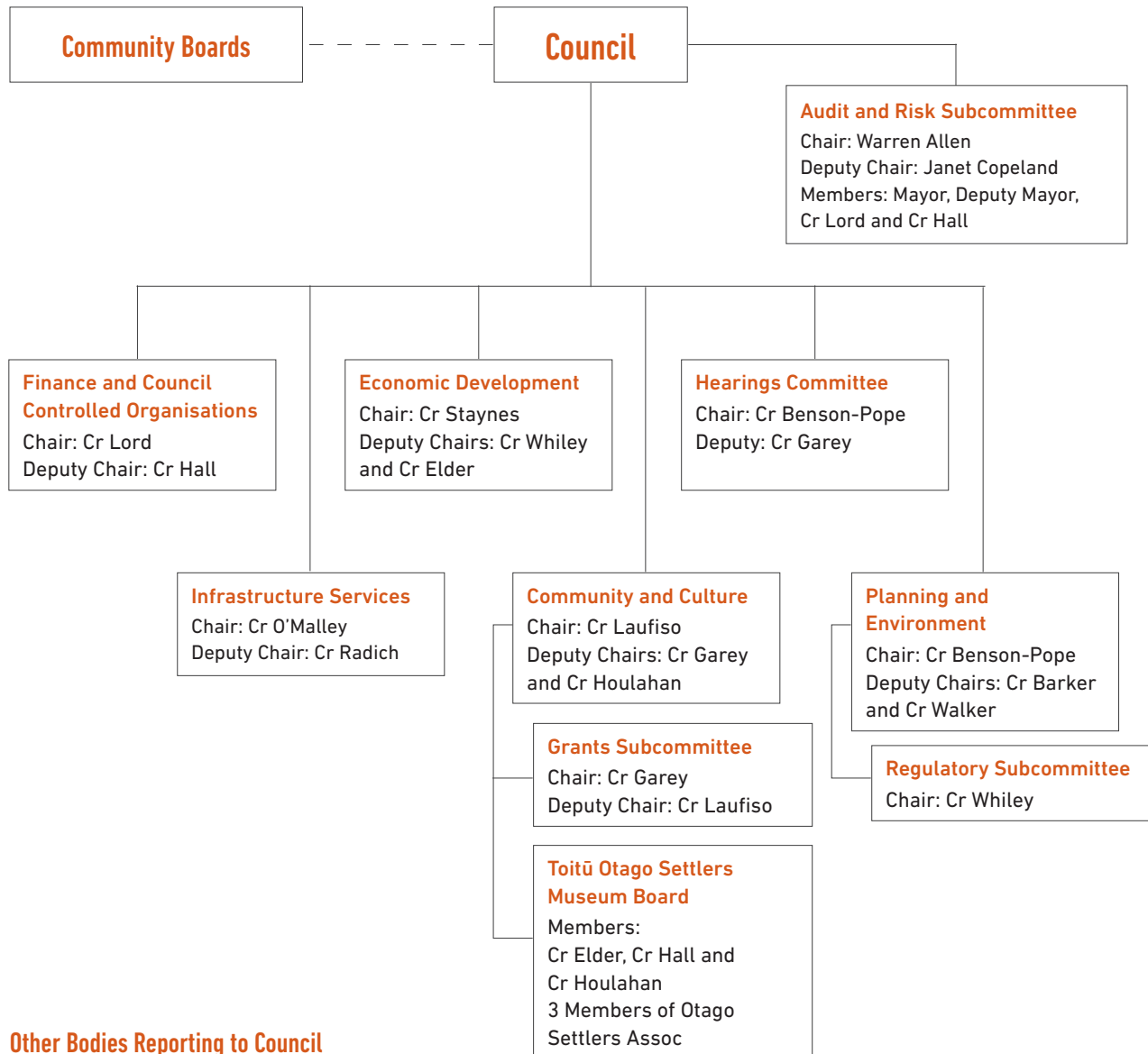
kā poari hapori community boards

Mosgiel - Taieri	Otago Peninsula	Saddle Hill	Strath Taieri	Waikouaiti Coast	West Harbour
Joy Davis (Chair)	Paul Pope (Chair)	Scott Weatherall (Chair)	Barry Williams (Chair)	Alasdair Morrison (Chair)	Francisca Griffin (Chair)
Dean McAlwee (Deputy Chair)	Hoani Langsbury (Deputy Chair)	Paul Weir (Deputy Chair)	Mark O'Neill (Deputy Chair)	Geraldine Tait (Deputy Chair)	Trevor Johnson (Deputy Chair)
Phillipa Bain	Lox Kellas	Christina McBratney	Blair Dale	Andy Barratt	Duncan Eddy
Martin Dillon	Graham McArthur	Keith McFadyen	David (Jock) Frew	Sonya Billyard	Ange McErlane
Brian Miller	Cheryl Neill	John Moyle	Leeann McLew	Mark Brown	Jacque Ruston
Brian Peat	Edna Stevenson	Leanne Stenhouse	Robin Thomas	Mandy Mayhem– Bullock	Vacancy
Cr Carmen Houlahan	Cr Andrew Whiley	Cr Jules Radich	Cr Mike Lord	Cr Jim O'Malley	Cr Steve Walker



te aka o te kōmitī kaunihera

council committee structure



Other Bodies Reporting to Council

District Licensing Committee
Chair: Colin Weatherall
Deputy Chair: Andrew Noone and Mike Lord
Members: David Benson-Pope, Karen Elliot, Katie Lane and Rakei Amohau

Otago Civil Defence Emergency Management Group

Dunedin Heritage Trust Fund



whakarāpopoto o te akoako hāpori

summary of community consultation

Community feedback

Community engagement on the draft 10 year plan 2021-31 took place between 23 March and 29 April 2021. A consultation document called 'tō tātou eke whakamuri/the future of us', was developed and distributed to the community. It set out key issues and proposals for the 10 year plan.

The consultation document sought specific feedback on five topics, kerbside collection, moving around our city, community housing, a performing arts venue, and public toilets. It also invited general feedback.

Council received 2,327 submissions (both on-line and in hard copy), social media comments, responses to online polls on specific topics, and feedback through community engagement activities and events.

All the community feedback was categorised into 60 topics. The 20 most commented on topics were:

Topic	Number of comments
Public toilets	1,023
Kerbside rubbish and recycling collection	903
Moving around our city	785
Performing arts venue	708
Our role as landlord - community housing	603
10 year plan general comments	188
Transport amenity requests	177
Parking	172
Rates	108
Parks and recreation amenity requests	96
Transport looking after what we have	92
Responding to climate change	68
Bus fares	67
Live music	62
Reducing our waste	59
3 waters looking after what we have	56
Debt	50
Parks and recreation looking after what we have	50
The bridge	46
Growth and planning changes	45

Council decision making

Council considered the community feedback received at its deliberations meeting on Monday 31 May to Thursday 3 June 2021. 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.

Public toilets

Council plans to build a new Changing Places bathroom, and put in two new toilets each year from 2022/23 to 2030/31. Council asked the community where the new public toilets should be located.

Council approved the following 10 year programme:

Year	Programme for a changing places bathroom and new public toilet locations
Year 1 2021/2022	Moray Place beside the central library. This will be a Changing Places bathroom.
Year 2 2022/2023	Central city, The Exchange area (existing toilets in Dowling Street will be removed); Harbour cycleway, St Leonards*;
Year 3 2023/2024	Otago Peninsula, Harwood Reserve*;
Year 4 2024/2025	South Dunedin, Navy Park;
Year 5 2025/2026	North Dunedin, close to North Ground sports ground;
Year 6 2026/2027	Karitane, Truby King Reserve*;
Year 7 2027/2028	North Dunedin, Ross Creek area;
Year 8 2028/2029	Waitati, Doctors Point*;
Year 9 2029/2030	Green Island Memorial Park playground*;
Year 10 2030/2031	Central city, Princes Street Market Reserve;
	Mosgiel, Brooklands park area*;
	Otago Peninsula, Okia Reserve*;
	Purakaunui Reserve*;
	Otago Peninsula, Tomahawk beach*;
	South Dunedin, St Kilda beach;
	Harbour cycleway, Harbour mouth molar area
	Waldronville, Kaikorai Estuary area*;
	North Dunedin, Maori Hill/Highgate area;

*- indicates Community Board area



Kerbside collection

Council sought feedback from the community on two options for future kerbside collection.

- **Option 1** – Four bins costing \$270 – \$310 each year, and an optional garden waste bin that would cost an additional \$140 – \$180 each year.
- **Option 2** – Three bins, costing \$260 – \$300 each year.

The Council adopted option 1, four bins plus one, as the new kerbside collection service, with new services expected to begin in mid-2023.

Moving around our city – shaping future Dunedin transport programme

Six projects were developed to ensure that transport disruption is minimised during and after the construction of the new Dunedin Hospital. The community was asked to provide feedback on which should be provided for in the 10 year plan. The six projects are:

- Harbour arterial improvements (\$16.4 million)
- Central city parking management (\$9.5 million)
- Park and ride facilities at Mosgiel and Burnside (\$9.9 million)
- Princes Street bus priority (\$6.4 million)
- Central cycle and pedestrian improvements (\$6.5 million)
- Central city bike hubs, parking and facilities (\$2.5 million)

The Council approved all six projects be provided for in the 10 year plan.

Performing arts venue

Community feedback was sought on two options for a mid-sized performing arts venue as follows:

- **Option 1** – The Athenaeum with a budget of \$17.1 million capital costs, and \$4.6 million ongoing costs each year once open.
- **Option 2** – The Mayfair Theatre with a budget of \$31.2 million capital costs, and \$3.7 million ongoing costs each year once open.

The Council decided that further engagement is to be undertaken with the performing arts community, in time for options to be considered for the 2022/23 Annual Plan. Council also decided that the amount of \$17.1 million provided for in the 10 year plan be retained for the future development of a theatre.

Our role as landlord – community housing

Feedback was sought on three matters relating to community housing, as follows:

- Should rates be used to subsidise rents for the DCC's community housing;
- Should the DCC prioritise its community housing for people aged 65 and over;
- How much should the DCC invest in building new community housing over the next 10 years:

- » **Option 1** – spend \$10 million to build more community housing, or
- » **Option 2** – spend \$20 million to build more community housing.

Council supported rates being used to subsidise rents and decided that the amount of subsidy funded by rates revenue would be 10%. Council also asked that a review of the Revenue and Financing Policy for community housing be completed in time for the 2022/23 Annual Plan.

In terms of prioritising community housing for people aged 65 and over, Council has asked staff to undertake a broader review of the Council's waiting list criteria, based on feedback received in submissions. This review will be considered by Council in the first year of this 10 year plan.

Council decided that \$20 million will be included in the 10 year plan to build more community housing, being \$2 million each year over the 10 year period.

Funding requests

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

Community Grants	City services grants - increase the budget by \$40,000 to a total of \$448,100 in year 1 of the plan and then inflation adjust it annually in years 2 to 10 of the 10 year plan.
	Place-based fund – increase the budget from \$300,000 per annum to \$550,000 per annum by 2026/27. Year 1 will increase by \$100,000, followed by five \$30,000 increases each year to 2026/27. This fund will remain at \$550,000 from 2026/27 until the end of the 10 year plan.
	Māori and Pasifika Innovation Fund – provide \$90,000 annually, and approach the Otago Community Trust to partner with Council to match the funding.
	Māori Development Fund – provide \$75,000 annually to support local marae.
Parks and recreation	Increase payment to Tomahawk Smalls Beachcare Trust from \$6,500 per annum to \$13,000 per annum for years 1 – 3 of the 10 year plan.
	Provide an additional \$5,000 annual grant to the Middlemarch Swimming Club.
	Increase the annual grant for Mountain Bike Otago by \$50,000 per annum, for the maintenance and development of mountain bike tracks on Council land.
	Include a grant budget of \$187,500 in year 1 of the 10 year plan to contribute to the cost of replacing the external structure of the Dunedin North Intermediate School swimming pool. Note the grant will be the lesser of \$187,500 or 37.5% of the actual cost.



Wildlife Hospital	A grant of \$75,000 per annum for years 1 – 3 of the 10 year plan to be provided to the Wildlife Hospital.
Otago Museum	A grant of \$175,000 in year 2 of the 10 year plan to contribute to the Otago Museum's seismic survey of its campus.

Things the council will investigate

The Council agreed to look into a number of matters as a result of community feedback on the 10 year plan.

Parks and recreation	Staff will work with Sport Otago, Otago Polytechnic, Tennis Otago and other stakeholders on options for a sports hub facility at Logan Park, and report back to Council in time for the 2022/23 Annual Plan.
	Staff will work with Sport Otago, Dunedin Gymnastics Academy and gym clubs to investigate options to find suitable facilities for their activities in the Sports Facilities Review Report.
	Staff will continue working with Cricket Otago to investigate a permanent greenhouse that supports covered outdoor training pitches for year round use, with a report on options by December 2021.
	Staff will investigate options for the development of a Destination Playground, in time for the 2022/23 Annual Plan.
Taskforce Green	Staff will investigate options for possible additional support in time for the 2022/23 Annual Plan.
Archives	Staff will continue to work with ARANZ and other stakeholders to accommodate the city archives.
Property	Staff will continue to work with the Port Chalmers Foundry Trust and other stakeholders on developing options for making the Sims Building safe, and report back in time for the 2022/23 Annual Plan.
Live Music	Include \$10,000 in the budget to facilitate the creation of a Live Music Action Plan with interested parties.



kā kaupapa matua

major projects

The Council has an ambitious plan for investing in our city and looking after what we have. This plan focuses on investing in infrastructure, both above and below ground, to build resilience and to enhance and improve our city. A dedicated work programme has been established to meet the challenges of climate change, and towards achieving Council's target to be a carbon neutral city by 2030.

Over the next 10 years, \$1.5 billion has been budgeted for capital projects. Around \$919 million of that budget will be used to replace and upgrade things like the city's water and wastewater pipes, resealing roads and footpaths, and looking after parks and recreational facilities such as playgrounds, pools and sports fields.

Around \$526 million of the capital budget is for new projects that will improve our city, and around \$90 million will be used to build new water and other infrastructure needed for the growth that this city is experiencing.

The challenge for Council will be the delivery of the capital work programme. We will manage delivery by improved forward planning, early contractor engagement and innovative procurement strategies.

Some of the major new capital projects included in this 10 year plan are outlined below. More detailed information on the capital programme is provided in Section 4 of this plan.

Central city upgrade

\$60 million – the aim of this project is to improve safety, accessibility and amenity in the central city area. The upgrade work will be aligned with work on underground services such as water and wastewater pipes which need to be replaced. The work will be done in sections and staged over the 10 year plan.

Smooth Hill/Green Island landfill

\$56 million – this is for the development of a new landfill at Smooth Hill, to replace the Green Island landfill on its closure.

Shaping future Dunedin transport

\$51 million – this is made up of six projects developed to ensure that transport disruption is minimised during and after the construction of the new Dunedin Hospital. The six project are: completion of the harbour arterial route providing an alternative route that bypasses the central city; providing ways to help motorists find parking places and improve technology to make it easier to manage parking; Princes St bus priority at intersections where bus delays are currently experienced; filling gaps in the central cycle network and linking the harbour to the city centre; providing parking at Mosgiel and Burnside so commuters can take an express bus into the city; and installing hubs where bikes can be securely stored.

South Dunedin flood alleviation

\$34 million – this is for a programme of works to help mitigate flooding in South Dunedin. The work will increase resilience to future rainfall events and includes work on the Forbury and Portobello Road areas.

Waste futures

\$29 million – this project focuses on the minimisation of waste and carbon dioxide emission from waste. It includes providing for the roll out of the new kerbside collection system and developing waste diversion facilities such as an organics facility, a mixed recyclables sorting facility, a plastics granulation facility, a centrally located Rummage Store, and a bulk waste transfer facility.

Water supply resilience

\$27 million – this project will increase water supply resilience and enable water stored in the recently refurbished Ross Creek Reservoir to be transferred to Mt Grand water treatment plant for treatment and distribution.

Moana pool

\$21 million – this project includes upgrading the Moana Pool hydroslide, and renewing aging building assets including changing rooms, gym refurbishments and plant assets such as boilers, pumps and treatment systems.

Housing growth

\$20 million – this project responds to the need for more community housing. It involves spending \$2 million each year for 10 years, on building new community houses.

Performing Arts venue

\$17 million – this funding has been provided for in the budget for the future provision of a performing arts venue. Before any decision is made where the venue might be, further engagement will be undertaken during the 2021/22 year, in time for the 2022/23 Annual Plan.

Port Chalmers water supply

\$14 million – this project will increase water supply capacity from the Dunedin metropolitan system to Port Chalmers.



This will involve decommissioning the two raw dams and water treatment plant at Port Chalmers, used only to service cruise ships in summer and install a new water supply pipeline from the Mount Grand treatment plant to Port Chalmers.

District energy scheme

\$11 million – this project involves investigating and implementing an Octagon-area low emissions heating scheme, that involves the distribution of hot water and/or steam (and potentially chilled water) from one or more central generation points via a piped network. This work would contribute to Council's zero carbon 2030 target and Carbon Management Policy.

South Dunedin library and community complex

\$12 million – work is ready to begin on the new, purpose-built complex located on the corner of King Edward St and Macandrew Road. The facility will be a focal point for the community and will help with the regeneration of the South Dunedin area. The new complex will be designed to at least a four Green Star environmental rating and it will be built to minimise the risk of flooding.











te tahua mō te kahurutaka 10 year budget

capital costs for the next 10 years

	\$440m Roading and footpaths 29%
	\$562m 3 Waters 37%
	\$109m Waste management 7%
	\$113m Reserves and recreational facilities 8%
	\$235m Property 15%
	\$20m Galleries, libraries and museums 1%
	\$5m Regulatory services
	\$4m Community and planning
	\$0 Economic development
	\$47m Governance and support services 3%

total = \$1.535b

operating costs for the next 10 years

	\$567m Roading and footpaths 16%
	\$812m 3 Waters 24%
	\$274m Waste management 8%
	\$425m Reserves and recreational facilities 12%
	\$415m Property 12%
	\$219m Galleries, libraries and museums 6%
	\$125m Regulatory services 4%
	\$136m Community and planning 4%
	\$52m Economic development 2%
	\$425m Governance and support services 12%

total = \$3.450b



he pūroko kaitātari kaute independent auditor's report

To the reader:

Independent auditor's report on Dunedin City Council's 2021-31 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 2021.

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 170 and 171 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 matter

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

Uncertainty over three waters reforms

Page 49 outlines the Government's intention to make three waters reform decisions during 2021. The effect that the reforms may have on three waters services provided is currently uncertain because no decisions have been made. The plan was prepared as if these services will continue to be provided by the Council, but future decisions may result in significant changes, which would affect the information on which the plan has been based.

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 control

We have complied with the AuditorGeneral's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board; and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended) issued by the New Zealand Auditing and Assurance Standards Board.



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 the Chair of the Auditor-General's Audit and Risk Committee has no involvement in, or influence over, the audit of the Council.

Other than our work in carrying out all legally required external audits and assurance engagements 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 that reads "Julian Tan". The signature is written in a cursive, flowing style.

Julian Tan
Audit New Zealand
On behalf of the AuditorGeneral, Dunedin, New Zealand