
CHAPTER FOUR

04

GOVERNANCE AND
MONITORING



CHAPTER FOUR

Governance and monitoring

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OUR MAYOR AND COUNCILLORS



MAYOR

Garry Webber
Ph 027 270 3971
Garry.Webber@westernbay.govt.nz



**Allan was sworn in as Councillor on 12 May 2021 following the resignation of Christina Humphreys in January 2021.*

KATIKATI/WAIHĪ BEACH WARD COUNCILLORS

- 1 **James Denyer**
Ph 021 858 007
James.Denyer@westernbay.govt.nz
- 2 **Anne Henry**
Ph 027 698 9275
Anne.Henry@westernbay.govt.nz
- 3 **Allan Sole***
027 497 7250
Allan.Sole@westernbay.govt.nz



KAIMAI WARD COUNCILLORS

- 4 **Don Thwaites**
Ph 027 552 5103
Don.Thwaites@westernbay.govt.nz
- 5 **Margaret Murray-Benge**
Ph 027 221 0388
Margaret.Murray-Benge@westernbay.govt.nz
- 6 **Murray Grainger**
Ph 027 936 7994
Murray.Grainger@westernbay.govt.nz
- 7 **Mark Dean**
Ph 021 949 339
Mark.Dean@westernbay.govt.nz



MAKETU / TE PUKE WARD COUNCILLORS

- 8 **John Scrimgeour**
Deputy Mayor
Ph 027 653 3368
John.Scrimgeour@westernbay.govt.nz
- 9 **Kevin Marsh**
Ph 027 494 2215
Kevin.Marsh@westernbay.govt.nz
- 10 **Monique Gray**
Ph 027 356 9545
Monique.Gray@westernbay.govt.nz
- 11 **Grant Dally**
Ph 022 123 6850
Grant.Dally@westernbay.govt.nz

COMMITTEES AND MEMBERSHIP

Audit and Risk Committee

Councillor James Denyer (Chairperson)
Councillor Murray Grainger (Deputy Chair)
Councillor Grant Dally
Councillor Mark Dean
Councillor Monique Gray
Councillor Anne Henry
Councillor Kevin Marsh
Councillor Margaret Murray-Benge
Deputy Mayor John Scrimgeour
Councillor Allan Sole
Councillor Don Thwaites
Mayor Garry Webber
Mark Maloney - Independent Member

Regulatory Hearings Committee

Deputy Mayor John Scrimgeour (Chairperson)
Councillor Mark Dean (Deputy Chair)
Councillor Margaret Murray-Benge
Councillor Grant Dally
Councillor James Denyer
Councillor Murray Grainger
Councillor Monique Gray
Councillor Anne Henry

District Plan Committee

Deputy Mayor John Scrimgeour (Chairperson)
Councillor Mark Dean (Deputy Chair)
Councillor Margaret Murray-Benge
Councillor Grant Dally
Councillor James Denyer
Councillor Murray Grainger
Councillor Monique Gray
Councillor Anne Henry

Tauranga Moana / Te Arawa ki Takutai Partnership Forum

Hapū/iwi representatives
Mayor
Western Bay of Plenty District Councillors

Annual Plan and Long Term Plan Committee

Deputy Mayor John Scrimgeour (Chairperson)
Councillor James Denyer (Deputy Chair)
Mayor Garry Webber
Councillor Grant Dally
Councillor Mark Dean
Councillor Murray Grainger
Councillor Monique Gray
Councillor Anne Henry
Councillor Kevin Marsh
Councillor Margaret Murray-Benge
Councillor Allan Sole
Councillor Don Thwaites

Performance and Monitoring Committee

Councillor Don Thwaites (Chairperson)
Councillor Murray Grainger (Deputy Chair)
Mayor Garry Webber
Councillor Grant Dally
Councillor Mark Dean
Councillor James Denyer
Councillor Monique Gray
Councillor Anne Henry
Councillor Kevin Marsh
Councillor Margaret Murray-Benge
Deputy Mayor John Scrimgeour
Councillor Allan Sole

Policy Committee

Mayor Garry Webber
Councillor Monique Gray (Deputy Chair)
Councillor Grant Dally
Councillor Mark Dean
Councillor James Denyer
Councillor Murray Grainger
Councillor Anne Henry
Councillor Kevin Marsh
Councillor Margaret Murray-Benge
Deputy Mayor John Scrimgeour
Councillor Don Thwaites
Councillor Allan Sole

COMMUNITY BOARD AND WARD FORUM REPRESENTATIVES

Katikati Community Board

Member Ben Warren (Chairperson)
Member Neil Harray (Deputy Chair)
Member John Clements
Member Kate Sutherland
Councillor James Denyer
Councillor Allan Sole

Ōmokoroa Community Board

Member Teresa Sage (Chairperson)
Member Peter Presland (Deputy Chair)
Member John Evans
Member Derek Sage
Councillor Murray Grainger
Councillor Don Thwaites

Maketu Community Board

Member Shane Beech (Chairperson)
Member Laura Rae (Deputy Chair)
Member William Ra Anaru
Member Stephan Simpson
Councillor Kevin Marsh
Councillor John Scrimgeour

Te Puke Community Board

Member Richard Crawford (Chairperson)
Member Tupaea Rolleston (Deputy Chair)
Member Kassie Ellis
Member Dale Snell
Councillor Grant Dally
Councillor Monique Gray

Waihi Beach Community Board

Member Ross Goudie (Chairperson)
Member Marilyn Roberts (Deputy Chair)
Member Bob Hulme
Member Don Ryan
Councillor James Denyer
Councillor Anne Henry

Katikati - Waihi Beach Ward Forum

Councillor James Denyer (Chairperson)
Councillor Anne Henry (Deputy Chair)
Mayor Garry Webber (ex-officio)
Councillor Allan Sole

Kaimai Ward Forum

Councillor Mark Dean (Chairperson)
Councillor Margaret Murray-Benge (Deputy Chair)
Mayor Garry Webber (ex-officio)
Councillor Murray Grainger
Councillor Don Thwaites

Maketu - Te Puke Ward Forum

Councillor Kevin Marsh (Chairperson)
Councillor Monique Gray (Deputy Chair)
Mayor Garry Webber (ex-officio)
Councillor Grant Dally
Councillor John Scrimgeour

ORGANISATIONAL OVERVIEW

CEO SERVICES

Executive Assistance

- Chief Executive
- Mayor

Strategy

- Strategic advice
- Local government reform

Community Engagement

- Social (including crime prevention)
- Local economic
- Environment
- Community funding
- Community planning
- Corporate events
- Community development

Communications

- Operational communications
- Corporate identity
- Online communications
- Strategic and governance communications

PEOPLE AND CUSTOMER SERVICES

Customer Services

- Customer relations
- Service requests
- Call centre and online services
- Community library programmes
- Katikati Digital Hub

Governance

- Support to organisation and elected members
- Support Council committees and Community Boards
- Meeting and agenda management
- Election services
- Legal delegations
- Privacy Officer
- Local Government Official Information and Meetings Act - requests

Human Resources

- Human resources strategy
- Workforce development
- Recruitment
- Training and development

Health and Safety

- Health and wellbeing
- Safety compliance

FINANCE AND TECHNOLOGY SERVICES

Finance

- Financial policy and overview
- Financial auditing
- Treasury
- Rates and levies
- Income
- Expenditure
- Finance
- Annual Plan
- Annual Report
- Revenue and Finance Policy
- Long Term Plan (LTP)

Procurement

- General purchasing and contract advice
- Tenders
- Delegated financial authority governance

Corporate Services and Business Improvement

- Corporate planning
- Business planning improvement and project management
- Quality management
- Performance monitoring and reporting
- Benchmarking
- Sustainability
- Payroll
- Insurance

Information Technology and Services

- Geographic Information Systems
- Information systems
- Electronic Document Management System (EDMS)
- Information Services

Asset Solutions

- Asset management systems
- Valuations
- Monitoring and reporting

INFRASTRUCTURE SERVICES

Transportation

- Roading network
- Asset management
- West Roads contract

Utilities

- Utilities asset management
- Wastewater
- Stormwater
- Potable water
- Solid waste

Reserves and Facilities

- Parks
- Reserves
- Esplanades
- Wharves
- Jetties
- Property
- Cemeteries

Emergency Management

- Response capability

Management Support

- Secretarial/support services
- Legal administration
- Fleet management
- Litter control

Strategic Property

- Corporate assets management
- Fleet management
- Administration support for Infrastructure Services

POLICY, PLANNING AND REGULATORY SERVICES

Resource Management

- District Plan
- Structure planning
- Policy, Planning and Monitoring
- Strategic, infrastructure and reserves planning
- Comprehensive development planning
- Strategic and environmental monitoring
- Long Term Plan (LTP)
- Bylaw development
- Development Engineering
- Engineering input into Council strategic documents

Regulatory

- Building
- Environmental health
- Animal services
- Compliance enforcement, parking, monitoring
- Land Information Memorandums
- Resource Consents
- Bylaws

Cultural

- Engagement
- Workforce

AUDIT REPORT

Independent Auditor's Report

To the readers of Western Bay of Plenty District Council's annual report for the year ended 30 June 2021

The Auditor-General is the auditor of Western Bay of Plenty District Council (the District Council). The Auditor-General has appointed me, Clarence Susan, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the District Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 19 October 2021. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 112 to 183:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2021;
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the funding impact statement on pages 184 to 198, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan;
- the Group of Activities on pages 28 to 109:
 - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2021, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
 - complies with generally accepted accounting practice in New Zealand; and
- the statement about capital expenditure for each group of activities on pages 184 to 198, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's Long-term plan; and
- the funding impact statement for each group of activities on pages 184 to 198, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan.

Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence Regulations 2014) on pages 18 to 24, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council's audited information and, where applicable, the District Council's long-term plan and annual plans.

Basis for our opinion on the audited information

We carried out our audit 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. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information.

Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council or there is no realistic alternative but to do so.

Responsibilities of the auditor for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's Long-term plan.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the group of activities, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the District Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 4 to 11 and 202 to 205, but does not include the audited information and the disclosure requirements.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit and our report on the disclosure requirements, we have performed a limited assurance engagement related to the District Council's debenture trust deed and audit engagements for the 2021-31 Long-term plan Consultation Document and the 2021-31 Long-term plan. Other than these engagements, we have no relationship with, or interests in, the District Council.



Clarence Susan
Audit New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand