



Wāhanga tuawha - Chapter Four

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# Te mana whakahaere me te aroturukitanga **Governance and monitoring**





## Section overview

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# Our 2022-25 Mayor and Councillors



## Mayor

**James Denyer**  
James.Denyer@westernbay.govt.nz  
021 858 007



## Katikati/Waihi Beach Ward Councillors

- 1 Allan Sole**  
Allan.Sole@westernbay.govt.nz  
027 497 7250
- 2 Anne Henry**  
Anne.Henry@westernbay.govt.nz  
027 698 9275
- 3 Rodney Joyce**  
Rodney.Joyce@westernbay.govt.nz  
027 374 7933



## Kaimai Ward Councillors

- 4 Don Thwaites**  
Don.Thwaites@westernbay.govt.nz  
027 552 5103
- 5 Tracey Coxhead**  
Tracey.Coxhead@westernbay.govt.nz  
027 681 7391
- 6 Murray Grainger**  
Murray.Grainger@westernbay.govt.nz  
027 936 7994
- 7 Margaret Murray-Benge**  
Margaret.Murray-Benge@westernbay.govt.nz  
027 221 0388



## Te Puke/Maketu Ward Councillors

- 8 John Scrimgeour**  
John.Scrimgeour@westernbay.govt.nz  
027 653 3368
- 9 Grant Dally**  
Grant.Dally@westernbay.govt.nz  
022 123 6850
- 10 Richard Crawford**  
Richard.Crawford@westernbay.govt.nz  
021 453 696
- 11 Andy Wichers**  
Andy.Wichers@westernbay.govt.nz  
020 440 2022



# 2019-22 Committees and membership

## Council

**Membership:** His Worship the Mayor and all councillors.

Council oversees all the functions and activities of administering the District, and has some powers which may not be delegated to committees.

## District Licensing Committee

This is a statutory committee made up of two elected members and community appointments, and their task is to consider and determine applications for liquor licenses and bar managers certificates.

## District Plan Committee

This committee has delegated authority to hear and make decisions on district plan matters. The District Plan is the document that sets the rules on development in our District.

## Performance and Monitoring Committee

**Membership:** His Worship the Mayor and all councillors.

This committee oversees the implementation and performance monitoring of many of the core services provided by Council for example transportation, parks and reserves and customer services.

## Regulatory Hearings Committee

**Membership:** six councillors.

This committee makes decisions on statutory and regulatory matters Council is charged with managing under the legislation. Much of this work involves assessing applications by people to undertake certain activities in the District. For example planning and resource consents, liquor licensing, animal enforcement and objections to building consents, to name but a few. All chairs and members of hearing panels must be accredited under the Resource Management Act.

## Policy Committee

**Membership:** His Worship the Mayor and all councillors.

This committee's role is to develop plans, policies and strategies for the future direction of our community.

## Audit and Risk Committee

**Membership:** His Worship the Mayor and all councillors.

This committee provides assurance and assistance to Council on management of Council's risks, financial control and compliance framework and its external accountability responsibilities.

## Annual Plan and Long Term Plan Committee

**Membership:** His Worship the Mayor and all councillors.

This committee manages the process of the Annual Plan, Long Term Plan and amendments, including the determination of the nature and extent of community engagement approaches to be employed.

## Ward Forums (Katikati-Waihi Beach, Kaimai and Te Puke-Maketu)

**Membership:** Ward councillors.

This committee's role is to develop community relationships to achieve solutions to local issues and to provide a voice on behalf of the community in relation to feedback and consultation for the Annual and Long Term Plan processes.

## Joint Committees

### SmartGrowth Leadership Group

**Membership:** Representation from Western Bay of Plenty District Council, Tauranga City Council, Bay of Plenty Regional Council and Tangata Whenua.

The SmartGrowth Leadership Group (SGLG) is a governance group responsible for prioritising, reviewing and monitoring the implementation of the SmartGrowth Strategy 2051.

### Te Maru o Kaituna (Kaituna River Authority)

**Membership:** Representation from Tangata Whenua, Western Bay of Plenty District Council, Tauranga City Council, Rotorua Lakes Council, and Bay of Plenty Regional Council.

The role of this committee is to restore, protect and enhance the environmental, cultural and spiritual health and wellbeing of the Kaituna River.

### Regional Transport Committee

**Membership:** Representation from Bay of Plenty Regional Council, Kawerau District Council, Ōpōtiki District Council, Rotorua Lakes Council, Tauranga City Council, Western Bay of Plenty District Council, Whakatāne District Council, Waka Kotahi NZ Transport Agency, NZ Police, and the Port of Tauranga.

This committee prepares and monitors the implementation of a Regional Land Transport Plan.



# 2019-22 Community Board and Ward Forum representatives

## Katikati/Waihī Beach Ward Forum

- Councillor James Denyer
- Councillor Anne Henry
- Councillor Allan Sole
- Mayor Garry Webber

## Waihī Beach Community Board

- Member Ross Goudie
- Member Marilyn Roberts
- Member Bob Hulme
- Member Don Ryan
- Councillor - James Denyer
- Councillor - Anne Henry

## Katikati Community Board

- Member Ben Warren
- Member Neil Harray
- Member John Clements
- Member Kate Sutherland
- Councillor - James Denyer
- Councillor - Allan Sole

## Kaimai Ward Forum

- Councillor Mark Dean
- Councillor Margaret Murray-Benge
- Councillor Murray Grainger
- Councillor Don Thwaites
- Mayor Garry Webber

## Ōmokoroa Community Board

- Member Teresa Sage
- Member Peter Presland
- Member John Evans
- Member Derek Sage
- Councillor - Murray Grainger
- Councillor - Don Thwaites

## Maketu-Te Puke Ward Forum

- Councillor Kevin Marsh
- Councillor Monique Gray
- Councillor Grant Dally
- Councillor John Scrimgeour
- Mayor Garry Webber

## Te Puke Community Board

- Member Richard Crawford
- Member Tupaea Rolleston
- Member Kassie Ellis
- Member Dale Snell
- Councillor - Grant Dally
- Councillor - Monique Gray

## Maketu Community Board

- Member Shane Beech
- Member Laura Rae
- Member William Ra Anaru
- Member Stephan Simpson
- Councillor - Kevin Marsh
- Councillor - John Scrimgeour

# Organisational Overview

| CEO group  | Regulatory services   | Corporate services group   | Infrastructure group  | Strategy and community group   |
|--|---|--|---|--|
| <p><b>Executive Assistance</b></p> <ul style="list-style-type: none"> <li>Chief executive</li> <li>Mayor</li> </ul> <p><b>Strategy</b></p> <ul style="list-style-type: none"> <li>Strategic advice</li> <li>Local government reform</li> </ul> <p><b>Communications</b></p> <ul style="list-style-type: none"> <li>Operational communications</li> <li>Corporate identity</li> <li>Online communications</li> <li>Strategic and governance communications</li> </ul> | <p><b>Land development engineering</b></p> <ul style="list-style-type: none"> <li>Engineering input into Council strategic documents</li> </ul> <p><b>Regulatory</b></p> <ul style="list-style-type: none"> <li>Building</li> <li>Environmental health</li> <li>Animal services</li> <li>Compliance enforcement, parking, monitoring</li> <li>Land Information Memorandums (LIMs)</li> <li>Resource consents</li> <li>Bylaws</li> </ul> | <p><b>Finance</b></p> <ul style="list-style-type: none"> <li>Financial policy and overview</li> <li>Financial auditing</li> <li>Treasury</li> <li>Rates and levies</li> <li>Income and expenditure</li> <li>Annual Plan and Annual Report</li> <li>Revenue and Finance Policy</li> <li>Long Term Plan (LTP)</li> </ul> <p><b>Procurement</b></p> <ul style="list-style-type: none"> <li>General purchasing and contract advice</li> <li>Tenders</li> <li>Delegated financial authority governance</li> </ul> <p><b>Corporate services and business improvement</b></p> <ul style="list-style-type: none"> <li>Corporate planning</li> <li>Business planning improvement and project management</li> <li>Quality management</li> <li>Performance monitoring and reporting</li> <li>Benchmarking</li> <li>Sustainability</li> <li>Payroll</li> <li>Insurance</li> </ul> <p><b>Information technology and services</b></p> <ul style="list-style-type: none"> <li>Geographic information systems</li> <li>Information systems</li> <li>Electronic document management systems</li> <li>Information services</li> </ul> <p><b>Asset solutions</b></p> <ul style="list-style-type: none"> <li>Asset management systems</li> <li>Valuation</li> <li>Monitoring and reporting</li> </ul> <p><b>Human resources</b></p> <ul style="list-style-type: none"> <li>Human resources strategy</li> <li>Workforce development</li> <li>Recruitment</li> <li>Training and development</li> <li>Health and safety</li> <li>Safety compliance</li> </ul> | <p><b>Transportation</b></p> <ul style="list-style-type: none"> <li>Roading network</li> <li>Asset management</li> <li>West Roads Contract</li> </ul> <p><b>Utilities</b></p> <ul style="list-style-type: none"> <li>Utilities asset management</li> <li>Wastewater</li> <li>Stormwater</li> <li>Potable water</li> <li>Solid waste</li> </ul> <p><b>Reserves and facilities</b></p> <ul style="list-style-type: none"> <li>Parks</li> <li>Reserves</li> <li>Esplanades</li> <li>Wharves</li> <li>Jetties</li> <li>Property</li> <li>Cemeteries</li> </ul> <p><b>Emergency management</b></p> <ul style="list-style-type: none"> <li>Response capability</li> </ul> <p><b>Management support</b></p> <ul style="list-style-type: none"> <li>Secretarial/support services</li> <li>Legal administration</li> <li>Fleet management</li> <li>Litter control</li> </ul> <p><b>Strategic property</b></p> <ul style="list-style-type: none"> <li>Corporate assets management</li> <li>Fleet management</li> <li>Administration support for Infrastructure group</li> </ul> | <p><b>Resource management</b></p> <ul style="list-style-type: none"> <li>District Plan</li> <li>Structure planning</li> </ul> <p><b>Policy, planning and monitoring</b></p> <ul style="list-style-type: none"> <li>Strategic, infrastructure and reserves planning</li> <li>Comprehensive development planning</li> <li>Strategic and environmental monitoring</li> <li>Long Term Plan (LTP)</li> <li>Bylaw development</li> </ul> <p><b>Cultural</b></p> <ul style="list-style-type: none"> <li>Engagement</li> <li>Workforce</li> </ul> <p><b>Community engagement</b></p> <ul style="list-style-type: none"> <li>Social (including crime prevention)</li> <li>Local economic</li> <li>Environment</li> <li>Community funding</li> <li>Community planning</li> <li>Corporate events</li> </ul> <p><b>Community development</b></p> <p><b>Customer services</b></p> <ul style="list-style-type: none"> <li>Customer relations</li> <li>Service requests</li> <li>Call centre and online services</li> <li>Community library programmes</li> <li>Katikati digital hub</li> </ul> <p><b>Governance</b></p> <ul style="list-style-type: none"> <li>Support to elected members</li> <li>Support Council committees and Community Boards</li> <li>Meeting and agenda management</li> <li>Election services</li> <li>Legal delegations</li> <li>Privacy officer</li> <li>Local Government Official Information and Meetings Act - requests</li> </ul> |

# 2022 Independent Auditor's Report

## To the readers of Western Bay of Plenty District Council's annual report for the year ended 30 June 2022

The Auditor-General is the auditor of Western Bay of Plenty District Council (the District Council). The Auditor-General has appointed me, Leon Pieterse, 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 22 December 2022. This is the date on which we give our report.

## Opinion on the audited information

In our opinion:

- the financial statements on pages 100 to 173:
  - present fairly, in all material respects:
    - the District Council's financial position as at 30 June 2022;
    - 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 page 174, 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 (LTP);
- the groups of activities on pages 30 to 97:
  - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2022, 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 176 to 188, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's LTP; and
- the funding impact statements for each group of activities on pages 176 to 188, 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 21 to 25, 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.

## Emphasis of matter – The Government's three waters reform programme announcement

Without modifying our opinion, we draw attention to note 1 on page 104, which outlines that, 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 legislation received royal assent from the Governor-General on 14 December 2022. The impact of these reforms will mean that the District Council will no longer deliver three waters services or own the assets required to deliver these services. In December 2022, the Government introduced the Water Services Legislation Bill, which will transfer assets and liabilities to the water services entities.

## 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 groups of activities (statement of service provision), 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 1 to 20, 26 to 29, 175 and 189 to 197 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.

In addition to our audit and our report on the disclosure requirements, we have carried out engagements in the areas of a limited assurance engagement related to the District Council's debenture trust deed, the audit of the long term plan and an assurance engagement over procurement, which are compatible with those independence requirements. Other than these engagements, we have no relationship with, or interests in the District Council.



Leon Pieterse  
**Audit New Zealand**  
On behalf of the Auditor-General  
Tauranga, New Zealand



**Western  
Bay of Plenty**  
District Council

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Te Kaunihera a rohe mai i  
Ngā Kuri-a-Whārei ki  
Otamarakau ki te Uru

[westernbay.govt.nz](http://westernbay.govt.nz)