

Te mana whakahaere
me te aroturukitanga

**Governance
and monitoring**



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Governance and monitoring

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Tō Koromatua me ngā Kaikaunihera

Your Mayor and Councillors



Left to right:

Councillors Anne Henry, Murray Grainger, Richard Crawford, Rodney Joyce, Mayor James Denyer, Deputy Mayor John Scrimgeour, Councillors Don Thwaites, Margaret Murray-Benge, Allan Sole, Grant Dally, Andy Wichers, and Tracey Coxhead

For further information

visit the Elected members page on Council's website westernbay.govt.nz/mayor-and-councillors

2022-25 Committees and membership

Council

Membership: All elected members
Oversees all functions and activities of administering the District, and has specific powers.

District Licensing Committee

Statutory committee made up of two elected members and community appointments. Their task is to consider and determine applications for liquor licenses and bar manager certificates.

District Plan Committee

Has delegated authority to hear and make decisions on District Plan matters. The District Plan sets the rules on development in our District.

Projects and Monitoring Committee

Membership: All elected members
Oversees the implementation and performance monitoring of the core services provided by Council.

Regulatory Hearings Committee

Membership: six councillors
Makes decisions on statutory and regulatory matters Council manages under the legislation. Much of this work involves assessing applications by people to undertake certain activities in the District. All chairs and members of hearing panels must be accredited under the Resource Management Act.

Strategy and Policy Committee

Membership: All elected members
Committee's role is to develop plans, policies and strategies for the future direction of our community.

Audit and Risk Committee

Membership: All elected members
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: All elected members
Committee manages the process of the Annual Plan, Long Term Plan and amendments, including determination of the nature and extent of community engagement approaches to be employed.

Community Committee

Membership: All elected members and Community Board Chairpersons
Committee role is to make recommendations on actions to address priority matters arising from Community Forums.

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

Membership: Ward councillors
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 Councils across the Bay of Plenty and Tangata Whenua

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

Regional Transport Committee

Membership: Representation from Councils across the Bay of Plenty, Waka Kotahi NZ Transport Agency, NZ Police, and the Port of Tauranga

Prepares and monitors implementation of a Regional Land Transport Plan.

Te Maru o Kaituna (Kaituna River Authority)

Membership: Representation from Councils across the Bay of Plenty and Tangata Whenua

To restore, protect and enhance the environmental, cultural and spiritual health and wellbeing of the Kaituna River.

2022-25 Community Board and Community Forum representatives

Waihī Beach Community Board

- Member Ross Goudie
- Member Heather Marie Guptill
- Member Dani Simpson
- Member Alan Kurtovich (resigned)
- Councillor - Allan Sole
- Councillor - Anne Henry

Katikati Community Board

- Member John Clements
- Member Norm Mayo
- Member Andy Earl
- Member Teresa Sage
- Councillor - Anne Henry
- Councillor - Rodney Joyce

Ōmokoroa Community Board

- Member Peter Presland
- Member Allan Hughes
- Member Ben Bell
- Member Greig Neilson
- Councillor - Murray Grainger
- Councillor - Don Thwaites

Te Puke Community Board

- Member Karen Summerhays
- Member Anish Paudel (resigned)
- Member Kassie Ellis
- Member Dale Snell
- Councillor - Grant Dally
- Councillor - Andy Wichers

Maketu Community Board

- Member Laura Rae
- Member Rewi Boy Corbett
- Member Tippianny Hopping
- Member Donna Walters
- Councillor - Richard Crawford
- Councillor - John Scrimgeour

Katikati/Waihī Beach Community Forum

- Councillor Rodney Joyce
- Councillor Anne Henry
- Councillor Allan Sole

Kaimai Community Forum

- Councillor Tracey Coxhead
- Councillor Murray Grainger
- Councillor Margaret Murray-Benge
- Councillor Don Thwaites

Maketu-Te Puke Community Forum

- Councillor Richard Crawford
- Councillor Andy Wichers
- Councillor Grant Dally
- Councillor John Scrimgeour

Organisational overview

CEO group	Regulatory services group	Corporate services group	Infrastructure group	Strategy and community group
<ul style="list-style-type: none"> • Executive Assistance <ul style="list-style-type: none"> • Chief Executive • Mayor • Communications <ul style="list-style-type: none"> • Operational communications • Corporate identity • Online communications • Strategic and governance communications 	<ul style="list-style-type: none"> • Environmental Consents <ul style="list-style-type: none"> • Resource Consents • Property Information Memoranda (PIMs) • Building Services <ul style="list-style-type: none"> • Building Consents • Land Information Memoranda (LIMs) • Building compliance -Pools, Building WOF, compliance schedules • Compliance and Monitoring <ul style="list-style-type: none"> • Animal Control Services • Traffic and parking services • Alcohol licensing • Environmental Health • General bylaw and resource consent compliance and monitoring • Land Development <ul style="list-style-type: none"> • Development code management • Land engineering design approvals • Development Projects <ul style="list-style-type: none"> • Development advice 	<ul style="list-style-type: none"> • Commercial and Finance <ul style="list-style-type: none"> • Finance <ul style="list-style-type: none"> • Financial Policy, Overview and Auditing • Treasury • Business Partnering • Accounting • Accounts Payable • Revenue • Annual Plan and Annual Report • Risk and Assurance • Contracts and Procurement <ul style="list-style-type: none"> • General Purchasing and Contract Advice • Tenders • Delegated Financial Authority Governance • Finance Systems • Insurance • Corporate Performance <ul style="list-style-type: none"> • Corporate Planning • Business Planning Improvement and Project Management • Quality Management • Performance Monitoring and Reporting • Benchmarking • Asset Management <ul style="list-style-type: none"> • Asset Management Systems • Valuation • Monitoring and Reporting • IT Management <ul style="list-style-type: none"> • Information Services and Systems • Electronic Document Management Systems • Information Technology • IT Development • IT Projects • Geographic Information Systems • People and Capability <ul style="list-style-type: none"> • People and Capability Strategy • Workforce Development • Recruitment • Training and Development • Payroll • Health and Safety • Safety Compliance 	<ul style="list-style-type: none"> • Management <ul style="list-style-type: none"> • Strategic, Financial and Funding Management • Project Monitoring and Reporting • Transport <ul style="list-style-type: none"> • Asset Management • Roading Network • West Roads Maintenance Contract • Water Services <ul style="list-style-type: none"> • Water Services Asset Management • Wastewater • Stormwater • Potable Water • 3 Waters • Compliance • Reserves and Facilities <ul style="list-style-type: none"> • Reserves and Facilities Asset Management • Reserves • Esplanades • Wharves • Jetties and Boat Ramps • Cemeteries • Playgrounds • Sub Regional Parks • Cycleways and Walkways • Sports Fields • Swimming Pools • Emergency Management <ul style="list-style-type: none"> • Response Capability • Operations <ul style="list-style-type: none"> • Corporate Asset Management • Strategic Property • Corporate Property • Pensioner Housing • Fleet Management • Legal Property • Solid Waste / Kerbside Collective Management • Recycling • Campgrounds • CCTV • Infrastructure Growth, Planning and Projects Delivery <ul style="list-style-type: none"> • Structure Planning and Design • Major Capital Projects 	<ul style="list-style-type: none"> • Executive Assistance <ul style="list-style-type: none"> • Deputy Chief Executive / General Manager • Legal Delegations • Privacy Officer • Local Government Official Information and Meetings Act Requests • Environmental Planning <ul style="list-style-type: none"> • Infrastructure Planning • District Plan • Policy and Planning <ul style="list-style-type: none"> • Recreational Planning • Policy Analysis • Long Term Plan (LTP) • Annual Plan • Bylaw Development • Kaupapa Māori <ul style="list-style-type: none"> • Tangata Whenua Engagement and relationships • Tangata Whenua Forums • Iwi/Hapū Management Plans • Community and Strategy <ul style="list-style-type: none"> • Housing • Climate Change • Corporate Events • Community Funding • Customer Services <ul style="list-style-type: none"> • Customer Relationships • Service Requests • Call Centre and Online Services • Community Library Programmes • Katikati Digital Hub • Governance <ul style="list-style-type: none"> • Support to Elected Members • Support to Council Committees and Community Boards • Meeting and Agenda Management • Election Services

2023 Independent Auditor's Report

Please see the following pages for the 2023 Independent Auditor's Report received 13 December 2023.

Independent Auditor's Report

To the readers of Western Bay of Plenty District Council's annual report for the year ended 30 June 2023

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 14 December 2023. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 96 to 161:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2023;
 - 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 Accounting Standards;
- the funding impact statement on page 162, 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 Annual plan;

- the group of activities on pages 26 to 93:
 - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2023, 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 164 to 176, 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 164 to 176, 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 20 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.

The basis for our opinion is explained below and we draw attention to other matters. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

Emphasis of matter - uncertainty over the water services reform programme

Without modifying our opinion, we draw attention to Note 1 on page 100, which outlines developments in the Government's water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities.

Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council as outlined in note 1 remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved. In addition, there is uncertainty around the water services reform legislation. With the change in government, it may be repealed or substantially amended.

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 annual 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 (statement of service performance), 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 auditor's 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.

Our responsibilities arise from the Public Audit Act 2001.

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 19 and 94 to 95 and 177 to 183, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information, and we do not express any form of audit opinion or assurance conclusion thereon.

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 (including International Independence Standards) (New Zealand) (PES 1) 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