

# TE PŪRONGO O TE TAU ANNUAL REPORT SUMMARY 2020/21



WAIROA DISTRICT COUNCIL

# NGĀ RĀRANGI TAKE

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Each year, local authorities are required to present an annual report that includes a set of audited financial statements. Our Annual Report 2020/21 was adopted by Council on 19 October 2021, with an unmodified audit opinion.

Copies of the full Annual Report 2020/21 and this summary are available at [www.wairoadc.govt.nz](http://www.wairoadc.govt.nz)

Wairoa District Council is a public benefit entity for financial reporting purposes. The financial statements within the Annual Report were prepared in accordance with and comply with New Zealand Generally Accepted Accounting Principles (GAAP) and comply with Public Sector Public Benefit Entity Accounting Standards (PBE accounting standards) for a Tier 1 entity.

The financial statements in this summary of the 2020/21 Annual Report do not include all of the disclosures provided in the full report and therefore cannot be expected to provide as complete an understanding of the Council's financial position.



**HE  
WHAKARĀPOPOTOTANGA  
I TĀ TĀTAU TAU**

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**SUMMARY OF  
OUR YEAR**

# HE WHAIKUPU TAIHONOTANGA

## JOINT STATEMENT

### *Tēnā tātau and welcome to the Wairoa District Council's 2020/2021 Annual Report.*

The last year can be best described as a year of transition and change for the Wairoa District Council. Following the resignation of Council's Chief Executive Steven May in October 2020, Kitea Tipuna was appointed Interim Chief Executive to oversee and manage the implementation of a number of key projects that were underway. These included;

- The Wairoa District Council Rates Review
- The Wairoa District Council Long Term Plan 2021-2031
- The Local Government New Zealand (LGNZ) CouncilMARK assessment
- The Māhanga Water Referendum

Council is pleased to note that the projects outlined above have been concluded, delivered on time and all statutory requirements and deadlines met. In particular, special acknowledgements must be paid to staff for the delivery of the Long Term Plan in a challenging reforms environment.

Also of note was the CouncilMARK report, which saw Wairoa District Council receiving a BB result in the assessment, a significant improvement on the previous result of CCC. This result certainly validates the improvements that have been undertaken since the last report and we are very proud of the work that we have done to ensure that Wairoa District Council is performing well. The CouncilMARK report suggests some areas for improvement and a work programme has been developed to respond to those recommendations.

Of particular note from the CouncilMARK report is the following statement which Council wishes to highlight, and demonstrates the improvement journey Council has been on. "Council is an exemplar in its uniquely bicultural approach, which is strongly reflected around the Council table, across the organisation, and in its stakeholder relationships. Council has recently adopted a new set of community outcomes and has embarked on a series of conversations with the community about rates and service delivery levels, all of which fed into the 2021-31 Long Term Plan process."

In June 2021, Kitea Tipuna was officially appointed Chief Executive Officer of the Wairoa District Council, and this appointment has been acknowledged and celebrated by the local community and the wider local government fraternity. Council is pleased to have a capable and skilled professional leading the organisation, as we enter into the reforms environment.

The remainder of this joint statement is a summary of the Council's activities, performance, and financial situation.

Significant infrastructure work includes:

- The Wastewater Discharge consent application is continuing to progress with ongoing discussions ;
- The work programme related to the Department of Internal Affairs (DIA) Three Waters Reform Funding package of \$11 million continues apace, with a number of projects well underway. Progress on this work programme will continue to be reported through the Finance Audit and Risk (FAR) Committee and the Infrastructure Committee;

- Work has been completed on three significant Provincial Growth Fund (PGF) infrastructure projects, Rangatahi Dropout at Māhia Peninsula, Nuhaka River Road Realignment, and The Landing Bridge at Whakakī;
- The PGF funded bridge strengthening project is progressing well, with a number of bridges completed and strengthened;
- Continuation of the Inflow and Infiltration project (stormwater).

Council is thrilled to have further evidence of Wairoa's growing population. The 2018 Census population data shows Wairoa's population increased by 477 (to 8,367) compared to the 2013 census (7,890). Our 'Estimated Resident Population' for 2019 was 8,680.

Enhancing and growing our district has been a major Council focus and we have continued examining opportunities for Wairoa to prosper as a district, as well as maintaining infrastructure and core Levels of Service in an affordable way.

Council has partnered with iwi and local and regional organisations, and continues to work collaboratively to secure funding to assist in the district's growth. These relationships are future focused and ensure Wairoa is well positioned to thrive and benefit from any opportunities that present themselves. Council is continuing to work with the Government to look at opportunities through the Provincial Growth Fund and other funds, to support projects that would bring significant benefit and employment to the Wairoa district.

On behalf of Council and the management team we wish to acknowledge the contribution of staff and contractors for the achievements outlined in this Annual Report. The Wairoa District Council continues to adapt its operations to be best placed for the uncertain social and economic environment ahead, as it works to maintain infrastructure, deliver core services and plan for Wairoa's future in an affordable and meaningful way.



*C Little*

**Craig Little**

*Kahika  
Mayor*

*K Tipuna*

**Kitea Tipuna**

*Te Tumu Whakarara  
Chief Executive Officer*

## OUR DIRECTION

### Who we are and where we're headed

Our Strategic Direction is about who we are and where we're heading. Our mission, vision and community outcomes set this direction and guide us to deliver sustainable Levels of Service to support the wellbeing of our people and district. Together they explain what drives us to do the best we can for the people we serve.

We actively monitor our service performance measures which allows us to assess progress towards these long-term aspirations and respond to challenges. Council uses this strategic reference point to ensure that its ongoing approach to funding and financial management is prudent and delivers infrastructure and services at desired levels to the community in a financially sustainable manner.

**Clearer and stronger** During 2020, we refined our mission, vision and community outcomes to improve their relevance and alignment to achieving the social, economic, environmental and cultural wellbeing for our community.

<b>OUR MISSION</b>	To support the Wairoa Community through decision-making that promotes the cultural, social, economic and environmental well-being of the district now and in the future.	
<b>OUR VISION</b>	Desirable Lifestyles, Thriving Economy, Treasured Environments, Connected Communities	
<b>COMMUNITY OUTCOMES</b>	<b>Cultural Wellbeing</b> <i>Valued and cherished community</i>  <b>Economic Wellbeing</b> <i>Strong and prosperous economy</i>	<b>Social Wellbeing</b> <i>Safe, supported and well-led community</i>  <b>Environmental Wellbeing</b> <i>Protected and healthy environment</i>

Our **four new outcomes** retain the significance of the previous ones but are simpler. They also emphasise Council's leadership role in supporting wellbeing and align to the wider community context and purpose of local government.

Each of the outcomes now aligns to a corresponding wellbeing, which provides a clearer strategic match between our community's interests and Council's wellbeing focus. The new outcomes are linked to all Council's activities and provide the high-level direction that guides the development and rollout of work plans and programmes.

ACTIVITY GROUPS	ECONOMIC WELLBEING	SOCIAL WELLBEING	ENVIRONMENT WELLBEING	CULTURAL WELLBEING
WATER SUPPLY	✓	✓	✓	✓
STORMWATER	✓	✓	✓	✓
WASTEWATER	✓	✓	✓	✓
WASTE MANAGEMENT	✓	✓	✓	✓
TRANSPORT	✓	✓	✓	✓
COMMUNITY FACILITIES	✓	✓	✓	✓
PLANNING & REGULATORY	✓	✓	✓	✓
LEADERSHIP & GOVERNANCE	✓	✓	✓	✓
CORPORATE FUNCTIONS	✓	✓	✓	✓

# NGĀ HIRAHIRA I TĀ TĀTAU TAU

## HIGHLIGHTS OF OUR YEAR



**\$11 MILLION**  
Three Waters Reform  
funding secured



**41,758**  
library visits



**99**  
official information  
requests received



**70 TONNES**  
of waste diverted from landfill



**24.5 KM**  
sealed road resurfaced



**26.5 MILLION**  
value of building consents  
issued



**110**  
archive enquiries



**823 METRES**  
wastewater pipes relined



**13,885 M<sup>3</sup>**  
maintenance metal applied  
to roads



**3,888**  
museum visits



**146**  
building consents issued



**491 TONNES**  
of recycling processed



**3,221**  
dogs registered



**2.9 MILLION LITRES**  
drinking water produced  
per day



**352**  
rates rebate applications  
assisted with

## OUR FINANCES

The figures presented here are Council-only. For Group results please refer to the financial statements.

# \$31 MILLION

### UNDERLYING COST OF SUPPORTING THE DISTRICT

Our total operating expenses for the year were \$33 million, however this included some one-off externally funded costs. We remove these costs to find the underlying cost of running the district for the year. Removing one-off external costs allows figures to be more easily compared year on year. Refer to page 9 for further review of our underlying results. This money is spent to support our district by providing the various infrastructural and community services outlined on page 16.

# \$8 MILLION

### BORROWING POSITION

This is a decrease of \$1 million from last year and equates to \$922 per person in the district. We use borrowing to spread the cost of new facilities or infrastructure over multiple generations that will benefit from the projects. We believe this is the fairest way to do things.

# \$26.7 MILLION

### CAPITAL SPEND

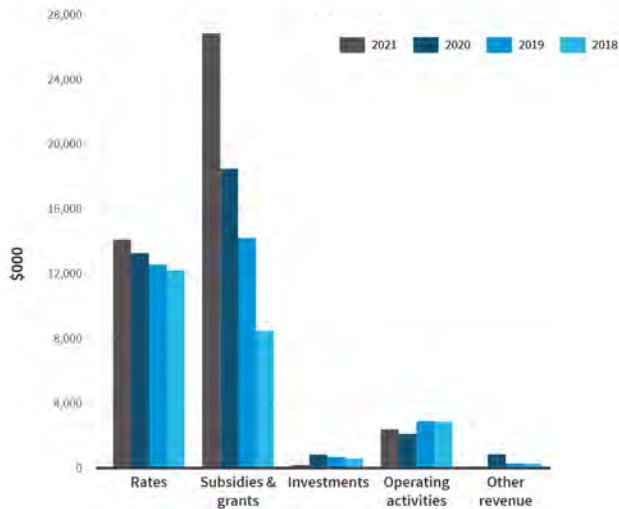
In the 2020/21 year we spent \$ 26.7 million on new assets for the district. We completed a number of initiatives in our transport, Three Waters and leadership and governance activities that meant total spend was \$6.1 million more than our planned \$20.6 million. External funding from Waka Kotahi, the PGF and the DIA contributed to a number of these projects.

# \$294 MILLION

### OF ASSETS

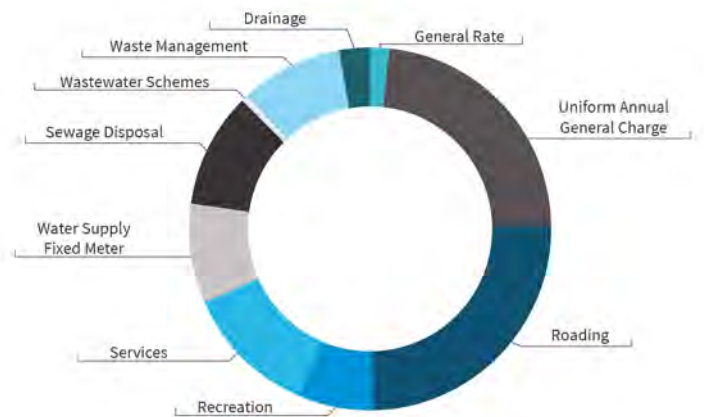
The Council provides services to the district through a range of infrastructure networks and facilities (Council assets). These have been built up over many generations and equate to around \$33,536 net worth of value for every person in the district.

## WHERE OUR MONEY COMES FROM



### Overall sources of revenue (\$000) for the past four years

The above graph shows how our revenue sources have changed, with subsidies and grants now our main source of funding (62% in 2021 compared to 35% in 2018). This reduces the proportion of rates revenue (32% in 2021 compared to 51% in 2018) used to fund our projects. We also receive revenue from operating activities (including user fees) and investments.



### Components of Council rates revenue for the year

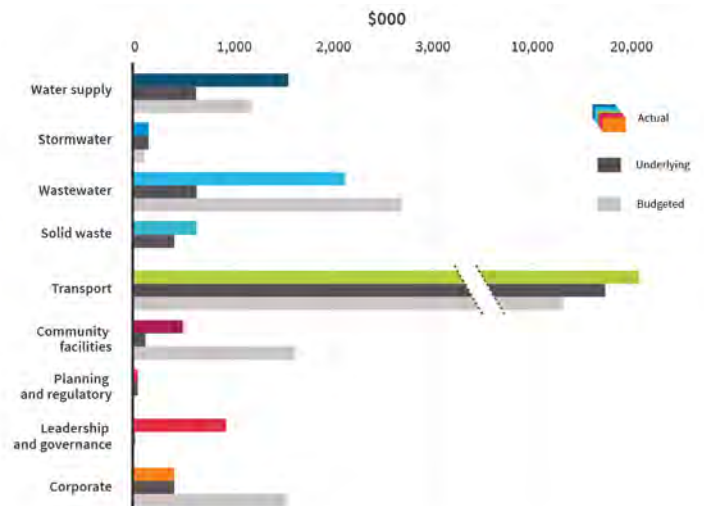
The above graph shows the allocation of Council's rates revenue for the year (based on the Annual Plan). 44% of rates were assessed on property values, being the general, recreation, roading and service rates.

## WHERE OUR MONEY GOES TO



### Difference between actual, budgeted and underlying\* operating expenses (\$000)

The above graph summarises the difference between the actual, budgeted and underlying\* operating expenses for each group of activities. It shows how the Council has prioritised its spending to support the operational and strategic direction that has been set during the Annual Plan process.



### Difference between actual, budgeted and underlying\* capital expenditure (\$000)

The above graph shows capital expenditure by group of activities. We have a comprehensive renewal and upgrade programme for our assets and have completed \$26.7 million of capital expenditure during the 2020/21 year.

\*Refer page 9 of an explanation of underlying results



## UNDERLYING SURPLUS ANALYSIS

The **underlying surplus** refers to an adjustment of our actual result for one off project revenues and expenses that come from unbudgeted external funding.

The Wairoa District Council has been successful in securing external funding for a number of projects. These grants are primarily recognised as revenue in proportion to the amount of expenditure.

Some expenditure (especially in relation to PGF funding for transport projects and DIA funding for Three Waters infrastructure) is capital (reflected in the increase in assets on the Statement of Financial Position), however the revenue from grants received is shown in the statement of comprehensive revenue and expense. Subsidy and grant revenue therefore shows a positive variance to budget so it is prudent that the statement of comprehensive revenue and expense is adjusted to show the surplus (deficit) excluding these one-off amounts.

Below is a breakdown of key project amounts recognised as revenue, operational and capital expenditure. The table reflects those amounts that are unbudgeted (and therefore represent a deviation from the annual plan), which is why some items show as unbalanced between revenue received and expenditure.

	Actual		
	Revenue \$000	Operational \$000	Capital \$000
Alternate Nuhaka- Ōpoutama Road investigation	140	140	-
Māhia East Coast Road traction sealing	669	-	669
Nuhaka River road	1,001	-	1,001
The Landing bridge	750	-	750
Rangatahi dropout	749	-	765
Recovery emergency event costs	57	61	-
Regional Digital Hub <sup>A</sup>	230	54	73
National library operational subsidy	138	106	-
Wairoa youth employment/ Mayor's taskforce for jobs subsidy	510	530	-
Waste management and toilets grants and subsidies	644	-	224
Te Wairoa E Whanake <sup>B</sup>	1,140	216	1,224
Three Waters funding	3,115	479	2,636
Freedom camping funding <sup>C</sup>	250	143	-
<b>Total unbudgeted amounts</b>	<b>9,393</b>	<b>1,729</b>	<b>7,342</b>

**A** This revenue relates to the opening of the Digital Hub and therefore is not fully offset by the current year spend.

**B** This funding includes some revenue which relates to prior year capital spend.

**C** This funding covered some budgeted operational costs. Only the un-budgeted operational expenses are included in this table.

When we remove these amounts from our operating statement, it is clear that these one-off amounts have skewed the results. That is why we are reporting our key measures adjusted for these one-off items.

	Per financial statements \$000	One-off items \$000	Underlying result \$000
Total revenue	43,325	(9,393)	33,932
Total expense	(33,457)	1,729	(31,728)
Other income	287	-	287
<b>Net surplus for the year</b>	<b>10,155</b>	<b>(7,664)</b>	<b>2,491</b>

## SERVICE PERFORMANCE BY ACTIVITY

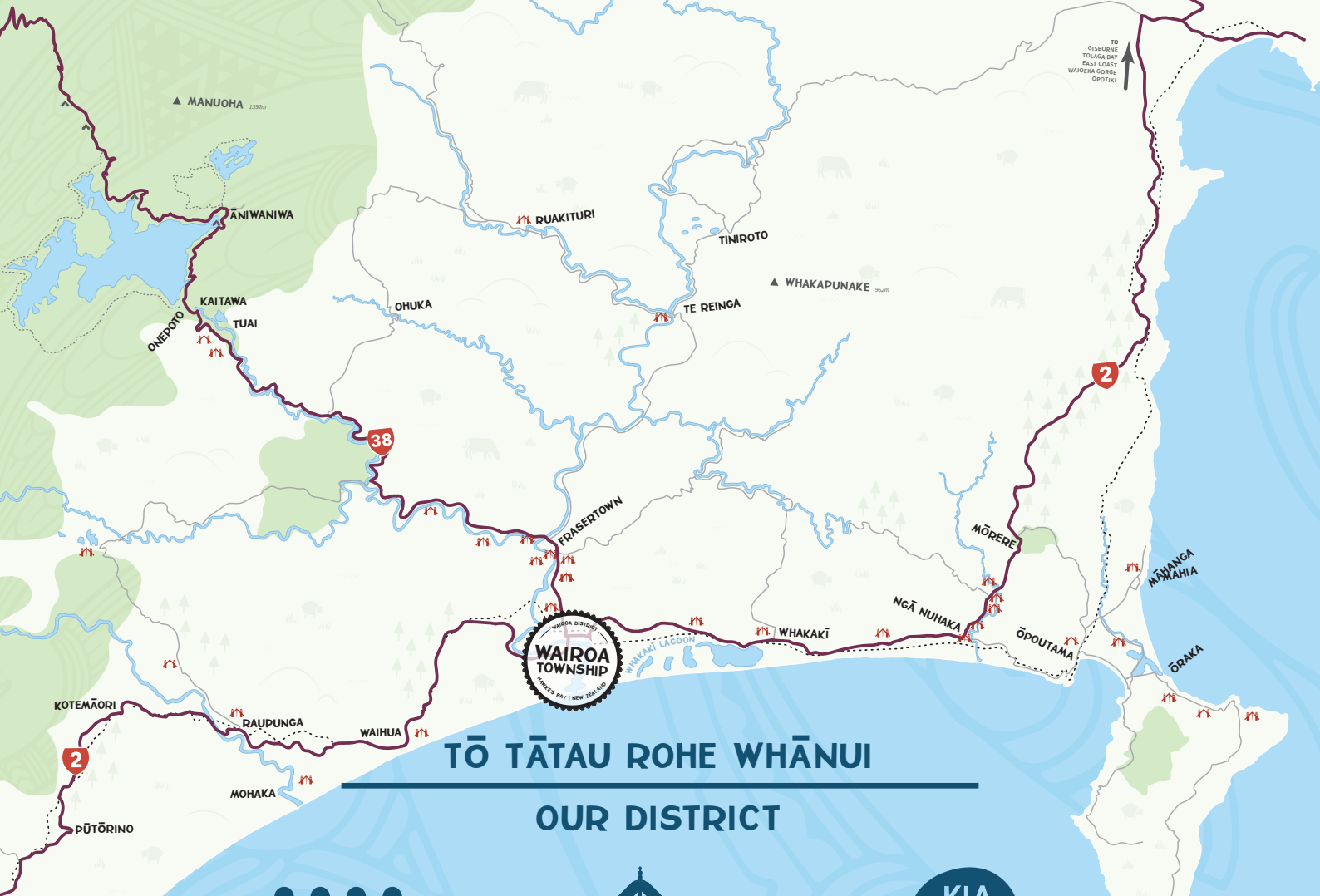
	☑ Met	☒ Not met	☹ Not measured	Total measures
Water Supply	15	1	2	18
Stormwater	4	6	1	11
Wastewater	9	5	0	14
Solid waste	7	2	0	9
Transport	6	4	0	10
Community facilities	14	1	3	18
Planning and regulatory	7	2	0	9
Leadership and governance	7	1	0	8
Corporate	2	3	2	7

## OPERATIONAL EXPENDITURE BY ACTIVITY AREA (\$'000)

	2021 Actual	2021 Budget	Variance
Water Supply	3,021	1,731	1,290
Stormwater	552	507	45
Wastewater	2,648	1,739	909
Solid waste	1,898	1,915	(17)
Transport	14,968	13,277	1,691
Community facilities	2,557	2,525	32
Planning and regulatory	1,762	2,696	(934)
Leadership and governance	4,094	3,538	556
Corporate	1,958	1,021	937

## CAPITAL EXPENDITURE BY ACTIVITY AREA (\$'000)

	2021 Actual	2021 Budget	Variance
Water Supply	1,553	1,175	378
Stormwater	146	100	46
Wastewater	2,122	2,691	(569)
Solid waste	628	-	628
Transport	20,208	13,482	6,726
Community facilities	493	1,624	(1,131)
Planning and regulatory	37	-	37
Leadership and governance	927	-	927
Corporate	404	1,531	(1,127)



## TŌ TĀU ROHE WHĀNUI OUR DISTRICT



**8,670** residents



**65.7%** Māori descent  
*highest rate nationally*



**19.9%** of population  
speaks te reo Māori



**\$48,500**  
median household income



**17%** of population  
over 65



**3,250** households



**2.67** persons per  
household  
*(average)*



**38.6** years  
median age  
*(increasing over time)*

## WHERE WE LIVE



**4,119km<sup>2</sup>**  
area of district



**130km**  
of coastline



**871km**  
of roads

**51km**  
of footpaths



**KEY INDUSTRIES**  
Agriculture and  
Forestry  
*(GDP contribution)*



**KEY INDUSTRIES**  
Primary production  
and public services  
*(GDP contribution)*

Note: Base information obtained from sources including Statistics New Zealand, Ministry of Business Innovation and Employment and Ministry of Primary Industries.



The elected members set the direction and priorities for the district and provide oversight of the organisation. Wairoa District Council is made up of 6 Councillors and a Mayor. Along with all other local authorities in New Zealand, the Council is elected every three years.

The Mayor is elected “at large”, meaning by all the district’s residents. Three elected members are elected by voters from the Māori roll and three from the general roll. The next election is on 8 October 2022.

### Setting the direction

Elected Members have the responsibility to set the direction and priorities for the district and provide oversight of the organisation. The Council appoints the Chief Executive Officer to deliver the services needed to fulfil its direction. Under the Local Government Act 2002, certain powers are reserved for the elected Council. They include setting bylaws and rates, setting the Council’s budget through Long-Term and Annual Plans, making decisions about borrowing money and buying or selling assets, setting up and giving powers to Council committees, determining how Council meetings will be run, setting an Elected Member code of conduct, and adopting Annual Reports. Subject to these powers, day-to-day management of Council services and operations is delegated to the Chief Executive, with Councillors monitoring progress.

### Community advocates

Elected Members are responsible for looking after those from the ward which elected them. This involves meeting people and organisations and advocating on their behalf or addressing any issues they may face. However, when Councillors come together to make decisions in the Council or a Council committee or subcommittee, they are required to put aside local interests and exercise their powers in the best interests of the district.

### Making the hard decisions

Whatever decisions the Elected Members make, some people will like it better than others – that’s the nature of democracy. Council decisions are made in a climate where public organisations are scrutinised more than ever before, and trust in public organisations is generally declining. Before Elected Members make any decision, they – with advice from Council staff – examine it from every angle. They think about the wellbeing and collective needs and aspirations of Wairoa District’s people as well as legal requirements and contractual obligations, how it fits with the Council’s strategic direction and policies, and whether it’s a sensible use of ratepayer funding. Elected Members will often ask for information to be presented to them such as: How much will it cost? How can it be funded? Will someone else do the work if we don’t? Will the benefits be significantly less or the costs significantly greater if we wait? And are there any risks involved?

Council also engages with our community on many decisions, ensuring people can have their say and contribute and influence how their district is shaped. Altogether, Council strive to ensure our decision-making processes are fair and robust.

### Standing committees and subcommittees

The Council conducts its business at open and publicly advertised meetings. The Mayor (as required by section 41A of the Local Government Act 2002) put in place the current structure of committees and subcommittees following the 2019 election. The Council retains the power to revisit the structure. The Council’s committee structure ensures that all decisions take account of the wider issues facing the district. All services are linked, so it makes good sense to consider them all together. Our decision-making structure ensures that all Elected Members are aware of the full range of issues facing the district. The beginning of each meeting is set aside for members of the public to have their say on any item within the agenda.

The structure adopted for the 2019-2022 triennium comprises several committees and panels as follows: Economic Development Committee; Finance, Audit and Risk Committee; Infrastructure Committee; Licencing Committee; Māori Standing Committee; Conduct Review Committee; Wairoa Youth Council and Chief Executive Review Panel. Council also has representatives on four joint committees with other Councils in the region. The Mayor is an ex-officio member of all Wairoa District Council committees.

### Elected Members meeting attendance

The meeting attendance figures relate to Council, committee (excluding pre-meeting briefing sessions) and subcommittee meetings of which the Councillor is a member. The meeting attendance figures provided do not include Councillors' attendance at external meetings, including for boards of Council-controlled organisations, community boards, working parties, advisory groups and other external bodies. Such meetings can conflict with Council meeting times.

Current Council	Meetings held of which the Councillor is a member	Meetings attended	%
<b>Craig Little</b> <i>Mayor</i>	56	47	84%
<b>Hine Flood</b> <i>Deputy Mayor</i>	35	24	77%
<b>Denise Eaglesome-Karekare</b> <i>Councillor</i>	44	42	95%
<b>Danika Goldsack</b> <i>Councillor</i>	42	28	67%
<b>Jeremy Harker</b> <i>Councillor</i>	38	36	95%
<b>Melissa Kaimoana</b> <i>Councillor</i>	33	29	88%
<b>Chaans Tumataroa-Clarke</b> <i>Councillor</i>	27	20	74%

### DECLARATIONS OF INTEREST AND CODE OF CONDUCT

A copy of the Elected Members Code of Conduct was provided as part of the induction process at the beginning of the triennium and covered the following: roles, responsibilities, relationships, behaviours, compliance, and review. The Code of Conduct provides guidance on the standards of behaviour that are expected from the Mayor and Elected Members. Both these topics were covered extensively as part of the induction programme.

#### Declarations of interest

At the start of the triennium, all Elected Members declared their potential, perceived and actual interests, and follow-ups occur to ensure that Elected Members keep their register up to date and comply with the provisions of the Local Authorities (Members' Interest) Act 1968, which covers financial interests, and with other requirements relating to non-pecuniary conflicts of interest. At Committee meetings, members are asked to declare any interest in relation to any items or reports on the agenda. If an Elected Member declares an interest, they will not vote or speak to the item and may absent themselves from the discussions.

### Code of Conduct

The Code of Conduct applies to Elected Members in their dealings with each other, the Chief Executive, all staff, the media, and the general public.

All complaints made under the code must be made in writing and forwarded to the Chief Executive. On receipt of a complaint the Chief Executive must forward the complaint to the Mayor/Chair or, where the Mayor/Chair is a party to the complaint, an independent investigator, drawn from a pool of names or agencies agreed in advance.

Any allegation is considered in a manner that is fair to all parties involved, including ensuring that due process is respected.

### ADVISORY GROUPS

Forums and advisory groups help specific sectors of the community to have their say and guide us in our work. Our advisory groups consist of members from the community with specialist knowledge in a specific area of Council responsibility. Their role is to help their communities to understand Council processes and participate in the Council's decision-making processes, and to help the Council understand the needs of their communities and how those needs may be addressed. They are not seen as representing all views on their specialist areas or communities in Wairoa.

#### Youth Council

**Chair:** Trevor Waikawa

**Deputy Chair:** Gabby Wilson

**Current Members:** Aries Clay King, Daniel Cheiban, Gabby Wilson, Jacquin Kawana, Jose Manuel, Lyric Wesche, Rongomaiwahine Te Rau o Patuwai, Ruby Mildon, Te Huiariki Tuahine, Teancum Scotson, Te Hira Horua, Trevor Waikawa.

**Council representatives:** Mayor Craig Little, Councillor Melissa Kaimoana, Councillor Danika Goldsack.

The Youth Council was established in February 2021 and met four times in the 2020/21 year. Feedback and advice was provided to Council on several matters including the Long term Plan 2021-31, the EIT POD project for Te Wairoa E Whanake and shaping the direction for a Youth Policy and Strategy.

#### Māori Standing Committee

**Chair:** Mr Henare Mita

**Current members:** Ms Theresa Thornton, Mrs Fiona Wairau, Mrs Hinenui Tipoki-Lawton, Ms Liz Palmer, Mr Paora Puketapu, Ms Alex-Ann Edwards

**Council representatives:** Mayor Craig Little, Deputy Mayor Hine Flood, Councillor Jeremy Harker

The Māori Standing Committee met seven times in the 2020/21 year. The representatives are selected from each takiwā and serve a term of three years. Feedback and advice was provided to Council on several matters including the Long term Plan 2021-31 and the Three Waters Reform being undertaken by Central Government.

# TĀ MĀTAU RŌPU WHAKAHAERE

## OUR SENIOR LEADERSHIP TEAM

The Mayor and Councillors employ and delegate the management and delivery of Council services to the Chief Executive.

The Chief Executive manages Wairoa District Council under approved Annual and Long Term Plans, legislation, policies and guidelines. The Chief Executive is responsible for the efficient and effective implementation of the Council's decisions within agreed parameters. The Chief Executive employs the Council's 80 staff to help with these responsibilities.

The Chief Executive also provides independent and impartial advice to the elected council before decisions are made. Advice is tested among council staff and reviewed by the Senior Leadership Team to ensure all realistic options have been considered and risks have been identified and assessed before the advice is presented to the Council for consideration and decision making.

The Chief Executive ensures the Council has effective systems to monitor financial and service level performance and recommend changes where appropriate. The Chief Executive's performance is regularly monitored by the Council's Chief Executive Review Panel.

### SENIOR LEADERSHIP TEAM AND STRUCTURE

Steven May, who was Wairoa District Council's Chief Executive Officer for 2 years, departed in October 2020. The role was advertised through LGNZ and other channels and, following a robust recruitment process, saw the appointment of Group Manager Community and Engagement Kitea Tipuna to Chief Executive Officer through the Chief Executive Review Panel's recruitment process.

The Senior Leadership Team (SLT) supports the Chief Executive Officer in leading our staff.

### Kitea Tipuna

*Te Tumu Whakarae  
Chief Executive Officer*



Kitea commenced as Interim Chief Executive Officer in October 2020 and was the successful candidate for the continuing position in June 2021.

He is responsible for economic development, tourism, stakeholder engagement, communications, website services, election services, governance, community development, events, Māori relationships, youth services, health and safety, strategic projects, legal compliance, official information, policy and human resources.



### Stephen Heath

*Te Pouwhakarae Hua Pūmau  
Hapori me te Ratonga  
Group Manager Community  
Assets and Services*

Stephen is responsible for roads, streets and bridges, cemeteries, sports grounds, reserves, airport control, water supply, sewerage, stormwater drainage, waste management, street lighting, traffic management, public toilets, footpaths and property.



### Simon Mutonhori

*Te Pouwhakarae  
Whakamahere me te Waeture  
Group Manager Planning and  
Regulatory*

Simon is responsible for, district planning and resource consents, building control, environmental health, food and liquor licensing, noise and nuisance control, compliance monitoring and enforcement, bylaws, dog and stock control, freedom camping, trade waste compliance and management



### Kimberley Tuapawa

*Te Pouwhakarae Pārongo me  
te Wheako Kiritaki  
Group Manager Information  
and Customer Experience*

Kimberley is responsible for administration, after hours services, archives, customer service, geographic information systems, information services, library, long term planning and records.



### Gary Borg

*Te Pouwhakarae Pūtea me te  
Tautāwhi Rangapū  
Group Manager Finance and  
Corporate Support*

Gary is responsible for accounting services, financial management, revenue collection, rating, risk management, financial planning and reporting, treasury functions, tax compliance.

## OUR STAFF

We work to ensure that the Council is an attractive place to work, to attract and retain skilled and qualified people. During the 2021 financial year, a number of initiatives have resulted in external funding for some positions.

As at 30 June 2021, **4.75 full time equivalent (FTE) staff are fully funded** on a fixed term basis by Government grants.

Women make up 55 percent of our total headcount, but as more work part-time, women comprise 49 percent of our FTE.

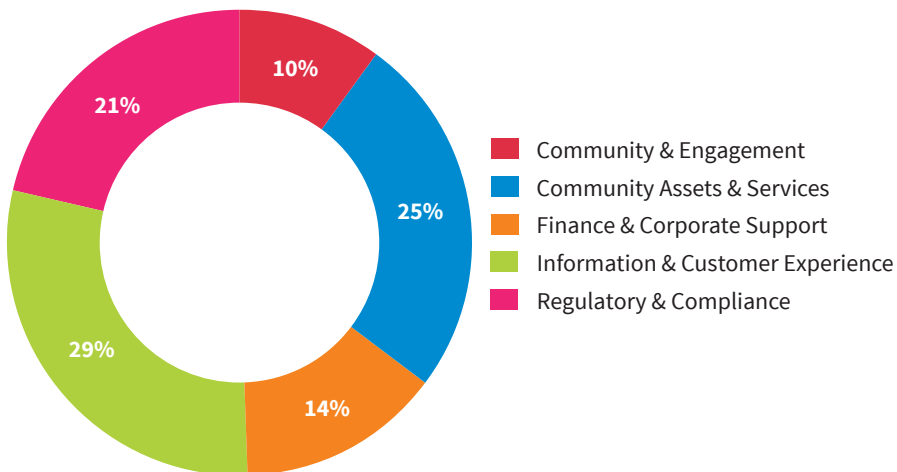
89 percent of our staff are permanent employees and 26 percent of our employees work on a part-time or casual basis.

The rich mix of people who work at the Council has a positive impact on our work culture and productivity. The graphs and tables in this section show which areas our staff work in, their gender, and type of employment as at 30 June 2021.

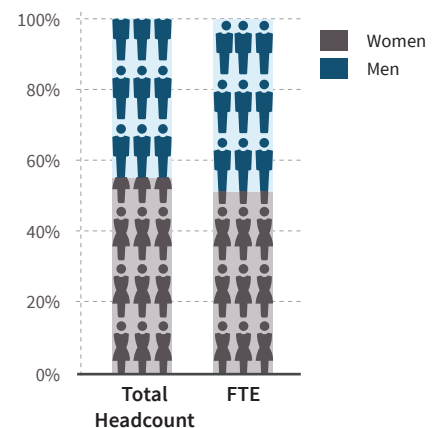
### BREAKDOWN OF STAFF BY ACTIVITY AREA AND CONTRACT TYPE

	PERMANENT		FIXED TERM		Casual	Head Count	FTE
	Full-Time	Part-time	Full-time	Part-time			
Community & Engagement	7	0	0	0	2	9	7
Community Assets and Services	15	2	1	0	1	19	17
Finance & Corporate Support	9	1	0	0	1	11	10
Information and Customer Experience	14	9	0	0	2	25	20
Regulatory and Compliance	13	1	0	1	1	16	14
<b>Total</b>	<b>58</b>	<b>13</b>	<b>1</b>	<b>1</b>	<b>7</b>	<b>80</b>	<b>68</b>

### FTE BY ACTIVITY



### GENDER BREAKDOWN



Employee Type	Number	% of Total
Full-time	59	74%
Part-time	14	18%
Casual	7	9%
<b>Total headcount*</b>	<b>80</b>	<b>100%</b>

Employee Type	Number	% of Total
Permanent	71	89%
Fixed Term	2	3%
Casual	7	9%
<b>Total headcount*</b>	<b>80</b>	<b>100%</b>

\*excludes QRS

# HE WHAKARĀPOPOTOTANGA I TĀ MĀTAU MAHI

## SUMMARY OF WHAT WE DO

We provide a wide range of services and activities for our community. Delivering these services and activities helps us look after the social, economic, environmental and cultural wellbeing of our people and district.



We produce 2.9 million litres of drinking water per day from our water supply systems in Wairoa, Frasertown, Tuai, Blue Bay (non-operational) and Māhanga (pending outcomes of Three Waters Reform). We maintain a compliant and efficient service that is safe for people and the environment, all day, every day.



We maintain networks of stormwater pipes, open drains and outlets in the Wairoa, Tuai and Māhia areas, ensuring a compliant and efficient system that is safe for people and the environment, all day, every day.



We operate and maintain wastewater systems in the Wairoa, Tuai, Māhia and Ōpoutama areas, aiming to ensure a compliant and efficient wastewater service that is safe for people and the environment, all day, every day.



We provide waste management facilities and ensure refuse and recycling can be disposed of in a controlled manner. We operate a large open landfill and recycling centre in Wairoa to the public for 4 days a week, 6 hours per day to take domestic and commercial refuse. We operate five closed landfills, and manage litter and domestic refuse collection and kerbside recycling.



We provide nearly 900km of roads, 175 bridges, and over 340 retaining structures. We maintain more than 40kms of footpaths, nearly 24,000m<sup>2</sup> of carparks, 3000 traffic signs and hundreds of streetlights. We manage the network in a sustainable and efficient manner that meets demand, all day, every day. We also fund and manage the airport activity to maintain an operational facility for light aircraft and charter operations which includes a 910m runway.



We provide community and social facilities throughout the district, which includes public cemeteries, the library, parks, playgrounds and reserves. We also house the Regional Digital Hub, which provides access to digital technology and programmes to help build and support the digital connectivity and capacity of our district. We partner in and support the provision of recreational, health, cultural and heritage activities. We support community events, initiatives and facilities including the Community Centre and Wairoa Museum.



We manage resource planning services to support the sustainable management of natural resources. We provide building control services to ensure that construction on new and existing buildings is compliant and controlled. We provide environmental health services to protect and improve public health with food premises, water quality, pollution, noise control, and fly dumping. We ensure community safety through the registration of food premises, hairdressers, funeral directors and camping grounds, and respond to complaints. We provide liquor control and licensing services, general bylaw enforcement and maintenance and respond to complaints over freedom camping, land transport, public safety, cemeteries and trade waste. We provide dog control services in response to complaints about dogs and manage the pound. We also provide livestock control services for wandering animals, ensuring community safety through the removal of nuisance stock.



We provide for district representation and governance, elections, community engagement, policies, annual reporting and planning, and long term planning. We support and encourage community participation in democracy. We develop relationships with Māori, and promote and facilitate Māori participation in decision-making through the Māori Standing Committee, and by promoting the use and implementation of te reo Māori. We provide district promotion, tourism services, and manage policy as it relates to our economy. We provide the Visitor Information Centre and implement the Economic Development Plan.



We provide corporate services which include customer services, finance, administration, information technology, business support, human resources, records, archives, project support, rates services, legal compliance, policy development, and official information. We provide property services for the camping ground, information centre, community halls, pensioner housing and commercial property, in an efficient and responsive manner that ensures our properties are safe and well-maintained. We hold investments that support the provision of sustainable infrastructure and services. This includes managing cash, debt, equity and property investments. We operate treasury services that provide lowcost funding for projects, immediate funds for emergencies and day-to-day funding.





# NGĀ TAUĀKĪ PŪTEA

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# SUMMARY FINANCIAL STATEMENTS

This section is a summary of our financial results, including statements.  
For more detail, see section “Financial Statements” from page 52 of the full Annual Report.

# HE TAUĀKĪ PŪTEA WHIWHI ME TE PŪTEA WHAKAHAERE

## SUMMARY STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

for the year ended 30 June 2021

	COUNCIL			GROUP		
	Actual 2021 \$000	AP 2021 \$000	LTP 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
<b>Total revenue</b>	43,325	37,536	28,488	35,215	51,386	47,520
<b>Total expense (excluding finance expense)</b>	(32,845)	(28,244)	(25,642)	(31,547)	(40,057)	(43,517)
<b>Total finance expense</b>	(612)	(705)	(771)	(347)	(665)	(466)
<b>Net surplus / (deficit) before taxation</b>	<b>9,868</b>	<b>8,587</b>	<b>2,075</b>	<b>3,321</b>	<b>10,664</b>	<b>3,537</b>
Subvention income	287	-	-	200	-	-
Taxation	-	-	-	-	(380)	(170)
<b>Net surplus / (deficit) for the year</b>	<b>10,155</b>	<b>8,587</b>	<b>2,075</b>	<b>3,521</b>	<b>10,284</b>	<b>3,367</b>
<b>Other comprehensive revenue and expense</b>						
Fair value movement – property, plant and equipment	-	-	-	6,050	-	6,050
Fair value movement in equity investments	-	-	-	(13)	-	(13)
<b>Total comprehensive revenue and expense for the year</b>	<b>10,155</b>	<b>8,587</b>	<b>2,075</b>	<b>9,558</b>	<b>10,284</b>	<b>9,404</b>

# HE TAUĀKĪ TU PŪTEA

## SUMMARY STATEMENT OF FINANCIAL POSITION

for the year ended 30 June 2021

	COUNCIL			GROUP		
	Actual 2021 \$000	AP 2021 \$000	LTP 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Current assets	11,365	5,150	6,099	12,250	14,458	16,432
Non-current assets	298,769	309,875	305,046	286,063	301,882	289,925
<b>Total assets</b>	<b>310,134</b>	<b>315,025</b>	<b>311,145</b>	<b>298,313</b>	<b>316,340</b>	<b>306,357</b>
Current liabilities	11,550	9,782	8,934	8,988	12,230	11,347
Non-current liabilities	8,367	11,743	10,130	9,263	8,861	10,045
<b>Total liabilities</b>	<b>19,917</b>	<b>21,525</b>	<b>19,064</b>	<b>18,251</b>	<b>21,091</b>	<b>21,392</b>
<b>Total Equity</b>	<b>290,217</b>	<b>293,500</b>	<b>292,081</b>	<b>280,062</b>	<b>295,249</b>	<b>284,965</b>

# HE TAUĀKĪ MANA TAURITE

## SUMMARY STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2021

	COUNCIL				GROUP	
	Actual 2021 \$000	AP 2021 \$000	LTP 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
<b>Total equity - opening balance</b>	280,062	284,913	290,006	270,504	284,965	275,561
Net surplus (deficit) for period	10,155	8,587	2,075	3,521	10,284	3,367
Other comprehensive income	-	-	-	6,037	-	6,037
<b>Total comprehensive revenue and expense</b>	10,155	8,587	2,075	9,558	10,284	9,404
<b>Total equity - closing balance</b>	<b>290,217</b>	<b>293,500</b>	<b>292,081</b>	<b>280,062</b>	<b>295,249</b>	<b>284,965</b>
<b>Equity - closing balance</b>						
Ratepayer's equity - closing balance	156,124	148,577	146,837	143,500	160,165	147,412
Special funds - closing balance	18,842	17,949	18,043	20,756	18,842	20,756
Revaluation reserves - closing balance	115,251	126,974	127,201	115,806	116,242	116,797
<b>Total equity - closing balance</b>	<b>290,217</b>	<b>293,500</b>	<b>292,081</b>	<b>280,062</b>	<b>295,249</b>	<b>284,965</b>

# HE TAUĀKĪ KAPEWHITI

## SUMMARY STATEMENT OF CASHFLOWS

for the year ended 30 June 2021

	COUNCIL				GROUP	
	Actual 2021 \$000	AP 2021 \$000	LTP 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Net cash flows from operating activities	21,671	18,328	8,724	11,506	22,327	13,421
Net cash flows used in investing activities	(19,142)	(22,703)	(8,595)	(15,184)	(19,846)	(16,136)
Net cash flows from/(used in) financing activities	(1,000)	2,702	1,737	4,000	(1,555)	3,448
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>1,529</b>	<b>(1,673)</b>	<b>1,866</b>	<b>322</b>	<b>926</b>	<b>733</b>
Cash and cash equivalents at beginning of year	2,795	3,645	537	2,473	5,105	4,372
<b>Cash and cash equivalents at end of year</b>	<b>4,324</b>	<b>1,972</b>	<b>2,403</b>	<b>2,795</b>	<b>6,031</b>	<b>5,105</b>

# HE TAUĀKĪ KAUPAPA HERE MŌ TE KAUTE ME NGĀ PITOPITO KŌRERO KI NGĀ TAUĀKĪ PŪTEA

## ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS

1. Reporting entity statement and preparation of the financial statements	20
2. Transactions with related parties	20
3. Contingencies	21
4. Commitments	21
5. Significant events	22
6. Events Subsequent to balance date	22

### 1. REPORTING ENTITY STATEMENT AND PREPARATION OF THE FINANCIAL STATEMENTS

#### BASIS OF PREPARATION

The Council group consists of Wairoa District Council and its 100% owned subsidiary, Quality Roading and Services (Wairoa) Limited. The consolidated financial statements comprise the financial statements of WDC (the Council) and its subsidiary QRS Ltd (collectively the Group) as at 30 June 2021.

The financial statements within the Annual Report were prepared in accordance with and comply with New Zealand Generally Accepted Accounting Principles (GAAP) and comply with Public Sector Public Benefit Entity Accounting Standards (PBE accounting standards) for a Tier 1 entity. The financial statements are presented in New Zealand dollars, rounded to the nearest thousand (\$000), unless otherwise stated.

These summary financial statements have been prepared in accordance with Public Benefit Entity Financial Reporting Standard 43.

### 2. TRANSACTIONS WITH RELATED PARTIES

Related parties arise where one entity has the ability to affect the financial and operating policies of another through the presence of control or significant influence. Related parties include all members of the Group (Council and controlled entities) and key management personnel. Key Management Personnel include the Mayor and Councillors as elected members of the governing body of the Council reporting entity, the Chief Executive and all members of the Executive Leadership Team, being key advisors to the Council and Chief Executive.

There were close family members of Key Management Personnel employed by the Council and Group. The terms and conditions of those arrangements are no more favourable than the Council and Group would have adopted if there was no relationship to the Key Management Personnel.

### MATERIAL RELATED PARTY TRANSACTIONS – KEY MANAGEMENT PERSONNEL OF COUNCIL

During the year key management personnel, as part of normal local authority relationships, were involved in transactions with the Council such as payment of rates and purchases of rubbish bags or other Council services. These transactions were on normal commercial terms. Except for these transactions no key management personnel have entered into related party transactions with the Group. The Mayor and Councillor's disclose their personal interests in a register available on the Council website. There are no commitments from Council to key management personnel.

### Material Related Party Transactions - QRS

Council's purchase of services and sales income from QRS Ltd for the year were as follows:

	2021 \$000	2020 \$000
Revenue received by Council for services provided to QRS Ltd	142	3
Expenditure payments made by Council for services provided by QRS Ltd	15,314	13,154
Dividend received from QRS Ltd	0	350
Subvention payment from QRS Ltd	287	200
Current receivables and recoverables owing to the Council from QRS Ltd	5	7
Current payables owed by the Council to QRS Ltd	2,578	2,421

The receivable and payable balances are non-interest bearing and are to be settled on normal trading terms and conditions, except for \$428,872 (2020: \$345,454) of contract retentions which are payable at closure of defects liability period.

No related party transactions were forgiven or written off during the period (2020: nil).

### 3. CONTINGENCIES

Contingent liabilities and contingent assets are disclosed at the point at which the contingency is evident. Contingent liabilities are disclosed if the possibility they will crystallise is not remote. Contingent assets are disclosed if it is probable the benefits will be realised.

#### CONTINGENT ASSETS

A contingent asset is a future expected cashflow arriving out of council operations that has an inherent factor of uncertainty.

WDC entered into a 30 year targeted capital rating repayment plan for the connections of private individual's properties to a centralised wastewater network owned by the Council in the Māhia and Ōpoutama catchment areas. In terms of repayment of that cost, ratepayers were eligible to select an upfront payment, or to nominate between 3 and 30 years to repay the cost, plus interest through rates. The ordinary recovery of capital under a capital rating scheme is an instalment charged as a targeted rate, set with each year's rating resolution. In addition, an early repayment policy was adopted in 2016/17 for ratepayers to clear the remaining cost, exclusive of any future interest charges. The costs for the work commissioned by WDC on behalf of the ratepayers for these schemes were recognised as operating costs in the 2014/15 financial year.

The calculated value represents the amount owed and repayable under the scheme as at 30 June:

	Council		Group	
	2021 \$000	2020 \$000	2021 \$000	2020 \$000
Balance at 1 July	1,150	1,245	1,150	1,245
Less: Charged through rates this financial year	(113)	(106)	(113)	(106)
Add back: Interest charged in rates	36	36	36	36
Less: Early repayment policy payments	(33)	(26)	(33)	(26)
<b>Balance at 30 June</b>	<b>1,041</b>	<b>1,150</b>	<b>1,041</b>	<b>1,150</b>

#### CONTINGENT LIABILITIES

A contingent liability is a debt that maybe incurred in the future, but for which there is no current actual liability owing or an event giving rise to an obligation.

There were no contingent liabilities at 30 June 2021.

### 4. COMMITMENTS

#### FUTURE CONTRACTUAL COMMITMENTS

	Council		Group	
	2021 \$000	2020 \$000	2021 \$000	2020 \$000
<b>Capital commitments</b>				
Infrastructural assets - Water system	452	1,410	452	1,410
Infrastructural assets - Roading network	3,933	13,871	2,045	4,457
Other	-	-	607	15
<b>Total capital commitments</b>	<b>4,385</b>	<b>15,281</b>	<b>3,104</b>	<b>5,882</b>
<b>Operational commitments</b>				
Maintenance and service contracts	5,349	6,469	5,349	6,469
<b>Total operational commitments</b>	<b>5,349</b>	<b>6,469</b>	<b>5,349</b>	<b>6,469</b>
<b>Total contractual commitments</b>	<b>9,734</b>	<b>21,750</b>	<b>8,453</b>	<b>12,351</b>

The capital commitments above represent signed contracts in place at the end of the reporting period.

The contracts will often span more than one financial year and may include capital expenditure carried forward from 2020/21 to future years.

#### NON-CANCELLABLE OPERATING LEASE COMMITMENTS

WDC leases photocopy machines and a building in the ordinary course of its business. New leases for each were negotiated in the current year for a 5 year term. Leases are generally renewable at the end of the lease period at market rates.

The amount of minimum payments for non-cancellable operating leases is recognised as an expense. The future expenditure committed by these leases is analysed in the following table:

	Council		Group	
	2021 \$000	2020 \$000	2021 \$000	2020 \$000
<b>Office equipment and vehicles</b>				
Up to one year	34	34	43	124
Later than one year and not later than five years	92	126	98	135
Later than five years	-	-	-	-
<b>Buildings</b>				
Up to one year	32	32	32	32
Later than one year and not later than five years	85	117	85	117
Later than five years	-	-	-	-
<b>Total non-cancellable operating lease commitments as lessee</b>	<b>244</b>	<b>309</b>	<b>258</b>	<b>408</b>

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The leases have the following characteristics:

- The lease does not transfer substantially all the risks and rewards incidental to ownership;
- The lease does not transfer ownership to the Council or Group at the end of the lease term;
- The leased asset is not of a specialised nature that only the lessee can use without modifications;
- The lessee cannot cancel the lease unilaterally unless the lessor is in material breach of contract, and gains and losses in the value of the equipment remain the risk of the lessor.

## 5. SIGNIFICANT EVENTS

### LOCAL GOVERNMENT REFORM

In the past financial year, central government has announced three tranches of local government reform. These reforms may have impacts on the Wairoa District Council responsibilities, operations and financial statements in future periods.

#### Three Waters Reform

The Three Waters Reform Programme and Review conducted by the DIA signalled the prospect of a significant overhaul to the way water services may be delivered throughout New Zealand. Wairoa was already exploring opportunities for the future of water management, in a regionally collaborative approach.

Central Government has outlined its intentions for three waters to be split into four zones, however no decisions have been made to date. It is expected that Councils will be asked to consult with their communities in late 2021 whether they should join one of the new waters service delivery entities. For Councils that participate in the reforms, transfer of responsibility and assets is likely to occur from 2023/24 onwards. Council has made a submission indicating our preference to pursue a Hawke's Bay regional model of Three Waters ownership and service delivery.

As at 30 June 2021, the carrying value of Council's Three Waters assets was \$44.9 million. Three Waters asset capital additions during the year were \$1.4 million and annual operating expenditure in relation to Three Waters assets was \$6.2 million.

For more information on the Three Waters Reform, please visit [www.dia.govt.nz/three-waters-reform-programme](http://www.dia.govt.nz/three-waters-reform-programme)

#### Resource Management Reform

The resource management reform looks to unlock better infrastructure outcomes across all sectors, through an overhaul of the Resource Management Act and proposal of a national planning instrument that would streamline consenting for nationally significant infrastructure. At this stage the outcome is uncertain and the annual report has been prepared on the basis that the delivery model will not change in the foreseeable future.

For more information on the Resource Management Reform, please visit <https://environment.govt.nz/what-government-is-doing/key-initiatives/resource-management-system-reform/overview/>

### Local Government Reform

Central Government has indicated a need to rethink the form, function and funding of local government in New Zealand. This is as a result of the impact of the Resource Management and Three Waters Reforms on local government responsibilities, combined with the need for a cohesive long term response to COVID-19, climate change and the opportunities that technological change present. It has been indicated that this reform will aim to incentivise and empower local government to work in partnership with central government to drive regional development, improve environmental outcomes and deliver on the wellbeing needs of communities.

This may result in new services, activities or responsibilities for Council. At this stage the outcome is uncertain and the annual report has been prepared on the basis that the delivery model will not change in the foreseeable future.

For more information on the Local Government Reform, please visit <https://www.dia.govt.nz/Future-for-Local-Government-Review>

### Impact of COVID-19

COVID-19 has had an impact on us all. Although Wairoa demonstrated its resilience with a strong primary economy, we are mindful the pandemic continues to have a global impact and the ripples will be felt everywhere. We have considered the potential future impacts and implemented business continuity processes to ensure that Council can continue to deliver critical and front-facing services. Our systems and processes continue to evolve and respond to the changing environment and our long term planning ensures economic resilience over time.

Technology-based examples of resilience methods include the implementation of new IT systems including a new cloudcalling solution and a cloud-based upgrade to Council's main administrative, financial and regulatory system.

## 6. EVENTS SUBSEQUENT TO BALANCE DATE

There have been no events subsequent to balance date that would have a material effect on the 30 June 2021 Annual Report.

On 17 August 2021, the New Zealand Government announced that the Delta variant of COVID-19 was found in the community. The country entered into a lockdown period from 18 August 2021. No adjustments have been made to the financial statements as a result of this.

On 23 September 2021, the Directors of QRS approved the payment of a dividend of \$333,096 to Council. The distribution was paid on 30 September 2021.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WAIROA DISTRICT COUNCIL AND GROUP'S SUMMARY OF THE ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The summary of the annual report was derived from the annual report of the Wairoa District Council and Group (the District Council) for the year ended 30 June 2021.

The summary of the annual report comprises the following summary statements on pages 10 and 18 to 22:

- the summary statement of financial position as at 30 June 2021;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2021;
- 
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision.

#### Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

#### Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

#### The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2021 in our auditor's report dated 26 October 2021. Our opinion included an emphasis of matter drawing readers' attention to the disclosures about the impact of COVID-19 on the District Council.

#### Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*.



### **Auditor's responsibility**

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: *Summary Financial Statements*.

Our opinion on the summary of the annual report is based on our procedures, which were carried out 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.

In addition to our audit and our report on the disclosure requirements, we have carried out an engagement in the area of debenture trust deed reporting and the audit of the District Council's consultation document and long term plan. Other than these engagements we have no relationship with or interests in the District Council or its controlled entity.

A handwritten signature in blue ink, appearing to be 'Stuart Mutch', written over a horizontal line.

Stuart Mutch,  
Ernst & Young  
On behalf of the Auditor-General  
Wellington, New Zealand  
26 October 2021



## GETTING IN TOUCH

Your feedback plays a big role in making our district a better place to live, work and play. We are keen to hear from you, and welcome your ideas and comments.

Here's how you can get in touch:



[www.wairoadc.govt.nz](http://www.wairoadc.govt.nz)



[@wairoadistrictcouncil](https://www.facebook.com/wairoadistrictcouncil)



[info@wairoadc.govt.nz](mailto:info@wairoadc.govt.nz)



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