



**GREAT LAKE TAUPŌ**  
Taupō District Council



# ANNUAL REPORT

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**SUMMARY 2020/2021**



# WELCOME

## TO THE SUMMARY OF THE 2020/21 ANNUAL REPORT

The specific disclosures in this summary have been extracted from the full Annual Report, which was adopted by council with an unmodified opinion dated 14 December 2021.

The summary has been examined for consistency with the full Annual Report 2020/21 and audited by Audit New Zealand on behalf of the Auditor-General.

This summary was authorised by the Chief Executive, Āpiha Iho Matua and the General Manager Corporate, Kaiwhakahaere Kōporeihana, on 14 December 2021.

This summary cannot be expected to provide a complete understanding of council's financial and service performance, financial position and cashflows as the full Annual Report 2020/21 can.

The full Annual Report is available from the council offices or can be downloaded at [www.taupo.govt.nz](http://www.taupo.govt.nz)

# A MESSAGE

## FROM YOUR MAYOR AND CHIEF EXECUTIVE

### He aha te mea nui o te ao? He tāngata, he tāngata, he tāngata.

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What is the most important thing in the world?  
It is people, it is people, it is people.

**This report outlines the services, key projects and initiatives we undertook over the past 12 months, where money was spent, and how we performed as an organisation.**

The previous year has been an inspiring story of resilience of, and recovery by, our community - a testament to the “can do” nature of the people of the Taupō District. During these trying times, the council has endeavoured to step up to provide the key services to support our people in their difficult circumstances, while also having to cut our financial coat according to our lesser cloth.

While the worldwide COVID-19 pandemic remains a clear and present danger to our nation and our community, in health, well-being, and in economic terms - here in our district we have risen together to the challenge of successfully adjusting to the new normal.

For one, the council made a commitment to the community to reprioritise our annual plan to see zero percent general rates increases for the 2020/21 year. The decision came in the wake of the far-reaching impact the national response to COVID-19 was having on the Taupō District.

We have delayed many projects, such as the council administration building, that are not time critical, reassessed our current levels of service, and made some hard decisions to achieve this. Our local businesses themselves have proved resilient and adaptable in the face of the loss of international visitor spending. This hardiness has also been complemented by a welcome increase in New Zealanders taking the time to holiday here and discover, or rediscover, the beauty of our district.

The district continued its track record of strong growth since 2013. Streamlining council consent processes for buildings and business operations has been a priority for us, and our staffers have done us proud in delivering. At the same time though, this increase in population and activity has put stress on our infrastructure and requires significant continued investment.

A key achievement for the year has been finalising our Long-term Plan, which will guide our activities over the

next decade. The decisions made in consultation with the community we believe will ensure Taupō remains and advances as a great place to live. The plan sets new strategic goals that will not only service our community well today, but also for many years to come.

We have committed to delivering across a range of priorities such as major investment in core infrastructure across the district, improving access to safe drinking water, strengthening our response to climate change and pursuing better outcomes to address housing issues.

Our ongoing “shovel-ready” government-funded COVID-19 recovery \$20.6 million Taupō Town Centre Transformation project has been noted publicly by Prime Minister Jacinda Ardern as an exemplar of infrastructure development under the national scheme. On schedule and budget, it has provided work opportunities for those previously not in employment, pumped money into the local economy and created attractive improvements to our central business district.

The transformation project, which will continue into this new financial year, is already helping to improve traffic flows around town, and the ongoing phases will allow our lakefront around the Roberts St and Tongariro St area become more pedestrian, shopper and diner amenable, while retaining suitable access for vehicles.

The beauty of our Taupō lakefront has also been enhanced by the completion of the Great Lake Pathway, which has created a more user-friendly experience for locals and visitors, accommodating an increase in, and changing use of our lakefront, and enhancing the cultural importance of this outstanding natural area.

At the southern end of the lake, we have also made great strides with our \$6.6 million Tūrangī Street Revitalisation project that involves renewing kerbs and channels damaged by the roots of 94 old trees. We have consulted



**‘Naku te rourou nau te  
rourou ka ora ai te iwi’  
‘With your basket and my  
basket the people will live’**

carefully with the community to see what tree types they would like planted to replace the ones needed to be removed.

We are also progressing important facilities for the Tūrangi-Tongariro community, including planning a Tūrangi Recreation and Activity Centre under our Long-term Plan (P191). A new sports facility at Tūrangitukua Park is also being developed in partnership between landowners Ngāti Tūrangitukua with the facility being included in this year’s annual plan, with a budget of \$1.7 million. A further \$300,000 has been secured from a BayTrust grant that will bring the total budget to \$2 million.

An important step in meeting our treaty obligations in good faith partnership has been the decision to create a Māori Ward for the district. In a separate process we have also been pursuing a comprehensive relationship-based co-governance agreement with Ngāti Tūrangitukua, who are mana whenua for Tūrangi township and its surrounds. We are also progressing strongly in building our relationships with the wider Ngāti Tūwharetoa iwi, and other iwi with mana whenua in our district.

Work on providing important community facilities around other parts of the district proceeds. Solid progress towards completing the new Mangakino Sports Hub is one example.

Water, in its three forms: drinking; wastewater; and stormwater, has become an issue of national significance, and in the Taupō district we have not been standing still.

We have been working hard on water infrastructure. As examples, the Five Mile Bay community has now been connected to the Taupō water supply and we have undertaken major water pipeline renewals. These include the following approximate lengths: 5km of pipelines in Tūrangi; 8km of pipelines in Taupō; 1km in Acacia Bay and Mapara, and half a kilometre in Mangakino.

We have also completed design, tendering, and three-quarters of construction for connecting Acacia Bay to the Taupō water supply. Tenders have been released to the market for the upgrade of six of our smaller treatment plants to include UV disinfection, and for the design and construction of five new membrane water treatment plants across the district.

Relining of sewers in Mangakino and Taupō industrial areas has been successfully achieved. Our Kinloch wastewater irrigation system project has been completed and that community’s wastewater treatment plant upgrade has also begun.

This introduction is, of course, just a thumbnail sketch of the many challenges and achievements of the past 12 months. The following report more fully documents our progress during this time. Over the coming year and beyond, much more mahi remains to consolidate the headway we are making. Our overriding commitment continues to be to ensure the Taupō District is one of the best places in the country to live and thrive in. Arohanui to all our residents and ratepayers.

Ngā mihi nui,

**David Trewavas**  
Mayor

**Gareth Green**  
Chief Executive

# COUNTING

## THE ASSETS

Council has \$1.45 billion in assets, including land, infrastructure and buildings as at 30 June 2020. These include:

2018/19	2019/20	2020/21	DESCRIPTION
97,708m <sup>2</sup>	98,758m <sup>2</sup>	99,059m <sup>2</sup>	Parking (equal to about 14 rugby fields)
3,068 poles 4,434 lights	3,187 poles 4,429 lights	3,168 poles 4,448 lights	Streetlights
795km	796.4km	800km	Roads (sealed and unsealed)
752km	771km	778km	Pipes - supplying drinking water (includes service connections)
299	299	299	Reserves - including six sports grounds, three cemeteries and 57 playgrounds
420	454	414	Street Litter / Recycling Bins
494km	504.6km	532km	Pipes - for wastewater (Includes service connections)
329.7km	343km	356km	Footpaths
264.4km	264km	265km	Pipes for Stormwater
28	29	29	Pump Stations - for water supply boosting
125	125	123	Pump Stations - for wastewater reticulation (includes 64 septic tank effluent pump stations)
57	57	58	Social Housing Units - mainly occupied by elderly people
56	56	57	Public Toilets
38km	38km	41km	Cycleways and Shared Pathways
39km	39.7km	43km	Culverts
25	25	25	Bridges
20	19	19	Water Treatment Plants (includes Taupō South - Rainbow Point WTP which is isolated)
12	12	11	Community Halls
11	10	11	Wastewater Treatment Plants
5	5	5	Transfer Stations
3	3	3	Libraries
3	3	3	Swimming Pools
2	2	2	Fitness Centres and One Gymnasium
1	1	1	Landfill
1	1	1	Museum
1	1	1	Events Centre
1	1	1	Entertainment Centre (the Great Lake Centre)
1	1	1	Airport



# 2021-2031

## NEW AMBITIOUS LONG TERM PLAN



ALL STAFF NOW  
**PAID AT LEAST  
THE LIVING WAGE**



BUILDING CONSENTS TEAM  
**ACHIEVED  
ACCREDITATION**



**RECORD** NUMBER OF  
BUILDING CONSENTS

**0%**

RATES INCREASE  
DUE TO COVID-19

**47%**

OF PEOPLE IN TDC  
ANNUAL SURVEY  
**SATISFIED WITH  
VALUE FOR RATES**  
UP FROM 44%



**79%**

OF PEOPLE IN TDC  
ANNUAL SURVEY

**REPORT POSITIVE  
QUALITY OF LIFE**

### SIGNIFICANT PROGRESS



ON COLLABORATION  
& ENGAGEMENT  
**WITH IWI/HAPŪ**

I-SITES MERGED WITH TDC  
**CUSTOMER SERVICE CENTRES**

TAUPŌ TOWN &  
GREAT LAKE PATHWAY  
ARE BOTH FINALISTS IN THE

**KEEP NEW ZEALAND  
BEAUTIFUL AWARDS**

**76%**

**OF CAPITAL  
WORKS**  
PROJECTS ON  
SCHEDULE  
AS AT APRIL 2021

NEW PROCUREMENT  
POLICY PROVIDES UP TO

**15% ADDITIONAL  
LOCAL WEIGHTING**







**\$20.6m**

GOVERNMENT FUNDING FOR



**TAUPŌ TOWN CENTRE TRANSFORMATION**

## MANGAKINO STAGE TWO

SEWER RELINING PROJECT COMPLETED



ORGANISATIONAL REALIGNMENT COMPLETED



**140** LOCAL JOBS CREATED IN FOUR MAJOR PROJECTS

**SIGNIFICANT SATISFACTION INCREASE**

AMONG MĀORI RESPONDENTS FOR INVOLVING PUBLIC IN DECISION-MAKING

**3** KEY PROJECTS BEGUN IN TURANGI

**STREET REVITALISATION, MANA WHAKAHONO, & RECREATION ACTIVITY CENTRE**

ONE OF THE FIRST COUNCILS TO CREATE A



**COVID COMMUNITY RECOVERY PLAN**

**HOOHOKI KIMLOCH**

## DRINKING WATER

STANDARDS UPGRADE PROJECT PROGRESSED

## WASTEWATER TREATMENT

PLANT UPGRADE UNDERWAY

## IRRIGATION SYSTEM

COMPLETE

**We are proud to present this Annual Report and of the hard work council staff have put in this financial year.**



**GREAT LAKE TAUPŌ**  
Taupō District Council

# LONG-TERM DISTRICT STRATEGY

**Taupō District Council's vision is 'To be the most prosperous and liveable district in the North Island by 2022'.**

We want our district to be known for its charm, to be vibrant, and to also offer a quality experience for both residents and visitors, while creating real value in what we offer and by the way we do things.

We will work closely and collaboratively with our partners to ensure the best possible outcomes are achieved for our community, including iwi, and to maximise any opportunities.

To help guide our strategy we have used a core set of values to underpin our decision-making when it comes to the services and activities we carry out as a Council. These are:

## WORLD CLASS

The work we do will maintain – and build on – our international reputation as a destination of choice. We will promote an excellent quality of life for our residents while protecting the natural environment that makes our district so special.

## VIBRANT

The vibrancy of our district will be created by well-connected communities who work together to create a positive, fun environment people want to call home.

## AUTHENTIC

We will be open and transparent in the way we carry out our business and offer an experience that is genuine and real.

## QUALITY

We enable people to prosper by working to keep unemployment low, housing affordable and ensuring whatever we do is the best it can be.

## RESILIENT

Our plans, infrastructure and work programmes will be designed to ensure we are prepared to withstand or recover quickly from disasters and/or difficult situations. We will be flexible and respond quickly to change.

## CHARMING

Our district's reputation will be built on the attractiveness of our towns, the diversity of the experiences we offer, and the friendliness of our people.

## VALUE

We will retain and attract residents and businesses by ensuring the district remains affordable and the work we do creates a better life for people and their families.







# **GROUPS** OF ACTIVITIES

**Over the past year Council delivered a range of services on behalf of the community.**

These groups of activities reflect the core services Council undertakes as required by the Local Government Act 2002. It also reflects the local public services that the community has signalled support for Council to provide.

**Community Services**

**Water**

**Transport**

**Community Facilities**

**Wastewater**

**Solid Waste**

**Stormwater**

**Democracy and Planning**

**Investments**

**Economic Development**



# COMMUNITY SERVICES

## COMMUNITY ENGAGEMENT

We work to develop district neighbourhoods and communities by working directly with and alongside them.

## REGULATORY SERVICES

Regulatory services are provided to ensure we protect the community from the harm of alcohol, have safe food, reduce dog attacks, minimise noise nuisance, provide safe buildings and our amenities are enhanced through robust planning decisions.

## EMERGENCY MANAGEMENT

We provide emergency management for community wellbeing and safety, including development.

## WHAT WE DID THIS YEAR

We were involved with the following community projects, initiatives and events:

- Strategic planning and governance workshops for community groups (with Inspiring Communities and Exult) to facilitate community-led change.
- Taupō Tokelau Trust Community plan. Included redeveloping constitution as a legal entity. Secured government funding to renovate Tokelau community hall.
- Three community funding workshops in partnership with BayTrust, Pelorus Trust and Generosity New Zealand.
- Continued with Smoke Free 2025 action plan.
- Safe Communities, annual report survey, and Safe Tūrangi support. Safe Community engagement with Taupō communities in partnership with New Zealand Police and Oranga Tamariki.
- Crime prevention through environmental design assessment request at two Taupō and one Tūrangi site.
- Access Taupō hui and actions.
- Taupō Youth Network participation.
- Taupō Council of Social Service Network participation.
- Community and Partnership Grants, including Tūrangi-Tongariro, Mangakino-Pouakani, Creative Communities, Rural Travel Fund. Supported distribution agencies, social service, sport and arts sectors.
- Facilitated and supported community groups with various community events, including Love Week in Tauhara, Pihanga and Brice Street. Our Neighbourhood events, Christmas in the Park, Children's Day, White Ribbon, Youth Week, Suicide Prevention Day, Mental Health Week, Conservation Week, Taupō, Tūrangi and Mangakino Christmas Parades, Te Reo Māori language week, Tūwharetoa Taiopenga Kapa Haka.
- Supported various place-based neighbourhood requests for events in Acacia Bay, Kinloch and Waipahihi Botanical Reserve.
- Worked with Taupō Council of Social Services to co-facilitate COVID-19 impacts on community groups and NGOs regarding opportunities and challenges wananga (hosted by Kate Frykberg)
- Partnered with Taupō Council of Social Services to develop a community directory both online and booklet resource.
- Facilitated community supports including volunteer mobilisation, planning, process, resources, programme delivery.
- Co-facilitated presentations/workshops - including planning, engagement, facilitation, delivery, resources Age-Friendly District.
- Continued CBD Ambassadors programme.
- Initiated CBD Beggars resources. Rough sleepers/homeless count.
- Facilitated forum support of regional presentations/workshop, Civil Defence Welfare, Collective Impact, Church & Government/Local Government, Police/Church community relationships.
- Partnered with Bluelight Taupō to develop Taupō Youth Services resource.
- Bay of Plenty Engagers Network. Taupō District Council hosted October 2020.

- Recreation Aotearoa Network. Taupō District Council hosted May 2021.
- Council Long-Term Plan engagement and submission process with interest groups, partners and representative groups.
- Engagement Transport Strategy interest groups and representative groups.
- Grants and Partnership audit actions
- Grants and Partnership policy review

#### **REGULATORY SERVICES**

- Registered, enforced and ensured compliance with regulatory functions relating to food premises, liquor outlets, gaming, animal control and other bylaws and statutes.
- Enforced limited time parking spaces in the Taupō Central Business District (CBD).
- Processed resource consent applications and ensured compliance with the District Plan and consent conditions.
- Processed building consent applications, inspected buildings, and monitored and enforced the Building Act 2004.

#### **EMERGENCY MANAGEMENT**

- Maintaining district-wide emergency management plans and promoting community preparedness for emergencies.
- Maintaining an Emergency Operations Centre and providing a Civil Defence capability. This includes Civil Defence staff training, the development and on-going review of Civil Defence plans and operating procedures. Council also has the ability to set up welfare centres in Taupō, Mangakino and Tūrangi in the event of an emergency.
- Providing support and recovery with our Response Team (NZ-RT6).
- Continuing marae preparedness training in conjunction with FENZ and Waihereora Ltd.
- Attended community neighbourhood events promoting Civil Defence.
- Staff training continues for Welfare and foundational and intermediate course.
- Undertook school and early childhood centre visits to increase knowledge of the district's hazards, and how to get ready in case of an emergency.
- Participated in Caldera Advisory Group, Central Plateau Volcanic Advisory Group, and ECLIPSE meetings.
- Maintained preparedness for COVID-19 resurgence and associated planning.







# WATER

**Water is essential for life, health, recreation and the environment. In our district water is also essential for economic development. If industry has access to water, they are more likely to develop or start up here.**

Council treats, stores and distributes water for residential, commercial and industrial properties in Taupō, Tūrangi, Mangakino and 15 other settlements in the district.

## WHAT WE DID THIS YEAR

- Connected the Five Mile Bay community to the Taupō water supply.
- Installed a major new water main to service development areas in Wharewaka, and in future the airport.
- Repair of a leaking rising main up a 50m vertical cliff face in Mangakino. This included installation of a new temporary rising main, decommissioning of the leaking pipe, and design work for the permanent rising main. Installation of the permanent solution is planned in the coming year.
- Released a tender to the market for the design and construction of five new membrane water treatment plants across the district.
- Installed new soakholes to control stormwater at the Mangakino reservoir site.
- A new pressure-reducing valve was installed at Kinloch to improve security of supply.
- Control and communication upgrades were completed at Kinloch and Whakamoenga Point.
- A major radio system upgrade was completed across the district to improve data quality for water compliance.
- Released a tender to the market for the upgrade of six of our smaller treatment plants to include UV disinfection.
- Purchased a future reservoir site in the Brentwood area of Taupō.
- Completed Asset Management Planning for the 2021 to 2031 Long Term Plan.
- Completed design, tendering, and 75 per cent of the construction for the connection of Acacia Bay to the Taupō water supply.
- Submitted a revised Water Safety Plan under the new framework for the Taupō water supply.
- Amalgamated five of our water take consents into one combined water take consent.
- Applied for new water take consents for our Tirohanga, Motutere, Acacia Bay and Hatepe schemes.
- Undertook water pipeline renewals including the following approximate quantities:
  - 5km of pipelines in Tūrangi
  - 8km of pipelines in Taupō
  - 1km in Acacia Bay and Mapara
  - 0.5km in Mangakino

# TRANSPORT

**Our transport network provides for the efficient movement of people and goods which is essential for the economic and social wellbeing of the community.**

We also encourage and support people to use footpaths, cycleways and passenger transport.

## WHAT WE DID THIS YEAR

- Continued with the seal extension programme.
- Began design on Kiddle Drive, Napier Road and Arrowsmith Avenue Safe Intersection Treatment.
- Completed the conversion of streetlights to LED.
- Completed construction of Acacia Bay/Wily Terrace retaining wall.
- Completed construction of Mapara Road footpath.
- Continued with road safety campaigns.
- Adopted a transport strategy in December 2020.

# COMMUNITY FACILITIES

**Our district offers a wide range of leisure and recreation opportunities and we encourage our residents and visitors to use them.**

We manage, maintain and service parks, reserves, playgrounds, open spaces, multi-purpose sports, entertainment and event venues, as well as pools, gyms and sports grounds throughout the district.

## WHAT WE DID THIS YEAR

- Completed preservation work on the waka tiwai.
- Completed the re-articulation and display of the moa skeleton.
- Installed Ngatoroirangi's kohatu (altar stone) in the Ora Garden of Wellbeing.
- Implemented radio frequency identification (RFID) at all three libraries including remapping the circulation areas.
- Showcased art by renowned Tūwharetoa artists in the "Ko Taupō Te Moana" exhibition and in collaboration with the Corrections Department hosted the "From the Inside" exhibition of art by Paihere from Tongariro Prison.
- Rolled out new Aotearoa Peoples Network Kaharoa (APNK) chromebox computers and enhanced wifi service.
- Refurbished the Tūrangi Library with new carpet, a new entranceway and an internal repaint of the building.
- Worked on the upgrade of the private pools at AC Baths. This project will be continued in 2021/22.
- Completed the upgrade of the reception area at the Taupō Events Centre.





# SOLID WASTE

**We provide a solid waste system for refuse and recyclables. Waste services include a landfill and resource recovery centre at Broadlands Road, five transfer stations and street litter and recycling bins.**

## WHAT WE DID THIS YEAR

- Ran public workshops and giveaway events for Plastic Free July. Also, ran a Waste-Free for the Holidays workshop in November.
- Ran home composting workshops in Tūrangi and Taupō.
- Ran waste free parenting workshops.
- Ran 'Love food, hate waste' workshops.
- Supported district schools with composting programmes.
- Supported district marae by supporting Para Kore waste minimisation programme.
- Supported the EnviroSchools programme.
- Installed five new street recycling bins.
- Installed 10 new street litter bins.
- Undertook a section 17A review for waste services.
- Built a new recycling shed at the Tūrangi Transfer Station.
- Extended the Tūrangi transfer operational contract for one year.
- Extended the kerbside refuse and recycling collection contract for two years.
- Extended the concrete pad at the recycling area at the Mangakino Transfer Station.
- Passed a waste levy audit from the Ministry for the Environment.
- Recommended the collection of number 5 plastics for recycling.
- Undertook environmental monitoring for the three closed landfills and the Broadlands Road Landfill.
- Achieved 'fully compliant' status on all solid waste consents.
- Initiated the Resource Wise programme, which encompasses the waste minimisation offerings to local schools, businesses, community groups, and the public. Expanded the programme to include loan out waste sorting materials and event waste guides.
- Ran the Waste Minimisation Grant to the public and selected six successful projects to fund.
- Ran public events through Taupō Environmental Education Collaborative to promote recycling and waste minimisation.
- Facilitated educational group trips to the Broadlands Road Transfer Station.
- Expanded the types of E-waste accepted at Broadlands Road Landfill and Tūrangi Transfer Station.

# WASTEWATER

**Council collects, treats and disposes of wastewater from residential, commercial and industrial properties within designated drainage areas of the district, safeguarding the environment and protecting public health.**

## WHAT WE DID THIS YEAR

- Completed the Mangakino sewer relining project.
- Complete relining of earthenware sewers in the Taupō industrial area.
- Completed cleaning and condition assessment of the Tūrangi sewer network.
- Completed construction of the Kinloch wastewater irrigation system.
- Began construction of the Kinloch wastewater treatment plant upgrade.
- Continued the project that aims to reduce sewer overflows through increased maintenance. This included inspecting wastewater mains using SLRAT (sewer line rapid assessment tool) to inspect and assess the condition of wastewater mains using CCTV.
- Continued to develop future wastewater disposal options for Tūrangi WWTP along with steering group partners; Ngāti Tūrangitukua, Ngāti Kurauia, and Tūwharetoa Māori Trust Board.

# STORMWATER

**Council provides a stormwater system to manage the surface water runoff from the district's urban catchments. Waikato Regional Council increasingly require Council to improve the quality of the stormwater particularly where it goes into lakes and rivers (as it does in the Taupō district) to reduce the adverse effects on the environment.**

## WHAT WE DID THIS YEAR

- Undertook overland flow path modelling.
- Undertook a district-wide stormwater monitoring programme.
- Installed five Enviropods into the stormwater network.
- Installed three quality improvement devices into the stormwater network, one above the Hawaii Street outlet, one at the Two Mile Bay boat ramp outlet and one above the Turanga Place outlet in Tūrangi.
- Undertook erosion control planting in a number of gullies in the district.
- Worked with Kids Greening Taupō to undertake planting in the Brentwood gully.
- Supported Predator Free Taupō with trapping of pests in Taupō gullies.
- Completed a CCTV inspection and condition assessment for parts of the Taupō town.
- Liaised with developers on stormwater designs for new subdivisions.
- Maintained and emptied quality improvement devices, with visual quality of discharges significantly improved.



# DEMOCRACY AND PLANNING

## DEMOCRACY

Council provides democratic local decision-making and action by, and on behalf of, our district's many communities.

## PLANNING

A major role for Council is planning for the district's future to meet the needs of our communities. In addition to planning for the future, we also control a wide range of activities such as how reserves are used and when and how people can connect to Council services.

## IWI

As Treaty Partners, we are committed to recognising and improving opportunities for Māori to contribute to local government decision-making.

Our relationships with local iwi and taura here or Māori from other areas are important to Council.

## WHAT WE DID THIS YEAR

- Council is working to equip its staff with the relevant tools and information to continually refine and improve its engagement processes with iwi partners and hapū.
- The Iwi Partnerships and Co-Governance teams are working hard to understand and give effect to Council's existing and developing co-governance arrangements and obligations.
- A cross-departmental co-governance team consisting of policy, regulatory, legal, democracy, reserve management, infrastructure and iwi partnerships was established to work alongside Council's Iwi partner to support the implementation of existing joint management arrangements and the development of new partnership agreements.
- Māori representatives were appointed to each of Council's standing committees:
  - Emergency Management Committee
  - Kinloch Representative Group
  - Taupō Roding and Reserves Committee
  - Mangakino Pouakani Representative Group
  - Taupō East Rural Representative Group
- Continued with NauMai Place and Korero Mai, learning platforms for elected members and staff, held on our district marae alongside hapū, where we learn about hapū history as well as events, places and people of significance through a hapū lens.
- Continuation of the Māori representation project working with Māori to enable and improve Māori participation in Council's decision making processes.
- Worked with iwi partners and Māori on whether to establish Māori wards and to determine the boundaries and name of the wards.

- Resolved to introduce Māori wards for the upcoming 2022 local body elections.
- Worked in partnership with Nukuhau Marae to deliver the 2020 Waitangi Taupō Moana Festival.
- Council has worked to bring together our iwi partners to understand how best we can receive their guidance on the review of the District Plan. We engaged a consultant planner to provide capacity for iwi partners to become involved in the District Plan review, and facilitate their input and participation in the process.
- Engaged our iwi partners and marae for the pre-engagement phase of the Long Term Plan and also post release of the Long Term Plan consultation document.
- Supported iwi partners and marae to submit to the Long Term Plan.
- Tūwharetoa submitters to the Long Term Plan were enabled to submit as a collective on their respective submissions.
- Facilitated iwi participation and co-design of key infrastructure and community projects including Council's bid to Central Government's Crown Infrastructure Projects fund.
- Co-developed with iwi and community partners the Regenerate Taupō District COVID-19 recovery plan.
- Have started a project to correct street names, macronise street names where required.
- Continued to progress the review of our District Plan with a focus on collecting background research and technical information.
- We have continued to work through the mediation process with Waikato Regional Council in relation to our appeal on Plan Change 1 (Healthy Rivers).
- Developed the Long-Term Plan 2021-31 along with the Infrastructure and Financial Strategies.
- Reviewed the Development Contributions Policy.
- Reviewed the Class 4 Gambling Policy.
- Reviewed bylaws related to Litter, Objectionable Signs, Animals, Dog Control, Reserves and Public Places.
- Processed the Nukuhau Private Plan Change request (Plan Change 37).
- Reviewed our Grants and Partnerships Policy.
- Adopted a new Transport Strategy.
- Developed the consultation document for Kaupapa Kaitiaki with Waikato Regional Council and Te Kotahitanga o Ngāti Tūwharetoa.



# INVESTMENTS

**Council generates income through investments and development of a range of assets that it owns. Income generated from assets is an important income stream for Council as it offsets some of the costs of providing services and is also used to pay off debt.**

We aim to maximise return from residential and commercial land development, property, the TEL fund, forestry and our general reserve funds.

## WHAT WE DID THIS YEAR

- The TEL Fund value increased from \$61.8m at 1 July 2020 to \$63.3m at 30 June 2021.
- The TEL Fund increase over the 2020/21 period was in excess of the forecast 1.6 per cent CPI increase for the same period in the 2018-28 Long Term Plan.
- The yield on the TEL fund for 2020/21 was 2.32 per cent. This was in excess of the minimum target for 2019/20 of 1.329 per cent.
- The yield on General and Special Reserve Funds for 2020/21 was 1.18 per cent. This was in excess of the minimum target for 2020/21 of 0.66 per cent.

# ECONOMIC DEVELOPMENT

**Council has signalled that economic development is to be a key focus for the District so that we can continue to live in a thriving and vibrant place where others want to live, invest, work and play.**

As a Council we undertake leadership (including partnership and facilitation), spatial planning and infrastructure, quality regulation, services (including three waters), business and industry development and social and community services, supporting economic development. Specifically:

## WHAT WE DID THIS YEAR

- An in-house events function that supports event organisers to run both commercial and community events. This support includes advice, relationship management, promotion, equipment, venues, hosting, funding and monitoring. Council also provides infrastructure, services and regulatory functions to enable events. Supporting events provides economic impact, gives the district a positive profile, creates vibrancy and diversity, delivers social benefits and provides opportunities for business.
- Promoting Taupō as a holiday and visitor destination through a Council-controlled organisation, Destination Great Lake Taupō (DGLT), and i-SITEs in Taupō, Tūrangi and an information desk in Mangakino. Tourism is estimated to be worth over \$600 million to our economy annually and accounts for a significant proportion of employment within the district.
- Contracting Enterprise Great Lake Taupō (EGLT), an independent trust, to provide business development services throughout the district. Their mandate is to enrich our community through the creation of wealth and jobs for our region and their services include district wide business growth support; entrepreneur and youth development; and new business attraction.
- Supporting the activities of Towncentre Taupō - a member-based organisation focused on enhancing and developing the social and economic wellbeing of the Taupō central business district by developing a vibrant, well managed and innovative town centre.





# OUR FINANCIAL PERFORMANCE

## **KEEPING RATES AND DEBT AFFORDABLE**

Council continues to contribute to its Financial Strategy adopted as part of the Long-Term Plan 2018-28.

## **LOOKING AFTER THE ASSETS WE HAVE WHILE MAINTAINING LEVELS OF SERVICE**

Our district is still relatively young. This means that many of our infrastructure assets are in good condition and will not need renewing or upgrading for many years.

We must all pay our fair share of the use of these assets each year to ensure intergenerational equity is achieved, and that we don't create a financial burden for current or future generations. By rating for depreciation and building cash reserves, we are able to subsequently fund future renewals programmes, maintaining levels of service for the district without undue burden on any particular ratepayers at any point in time.

## **KEEPING RATES AFFORDABLE AND SUSTAINABLE**

Council's main source of operating revenue is from rates, both general and targeted. In the 2018-28 Long-Term Plan projected rates increases were between 3 and 4.2 per cent (after adjusting for growth in rateable properties) over the 10 years of the plan

## **TAUPŌ ELECTRICITY LIMITED (TEL) FUND**

Council has managed its investment in the TEL Fund over the course of a reasonably stable last 12 months where interest rates have remained low. The book value of the fund has increased from \$61.8 million in 2019/20 to \$63.3 million in 2020/21.

## **DEBT**

Council's closing gross external debt position at 30 June 2021 was \$163 million. The Annual Plan 2020-21 projected that at the end of this year debt would be \$173 million.

## **LIMITS ON RATES AND DEBT**

To meet all of these goals, Council proposed five limits on rates and debt, and has operated within four of these limits for 2020/21. These were:

- Total rates revenue must not exceed 80 per cent of operating revenues.
- Rates increases may not exceed forecast Local Government Consumer Index (LCGI) + 1.5 per cent. (exceeded)
- Gross external borrowing may not be more than 200 per cent of annual operating income.
- Actual net debt must be equal or less than planned net debt.
- Borrowing costs must be less than 10 per cent of revenue.

## COVID-19

During August and September 2020 and February and March 2021, the Taupō District moved into Alert Level 2 along with other parts of the country. In all other parts of the year, the Taupō District remained in Alert Level 1.

- At Alert Level 2, the Council enforced stronger social distancing practices and noted lowered patronage at community facilities such as the museum, library, swimming pools, and use of community halls. There were no disruptions to infrastructure servicing. This did not materially affect the amount of user charges collected during the year.
- At Alert Level 1, the Council continued to run business as usual.

The financial reports continue to be impacted by COVID-19 and associated lockdowns in several ways:

- In response to the COVID-19 pandemic, the Council reset the 2020/21 Annual Plan to a zero percent rates increase in order to assist rate payers to manage the crisis. This has impacted revenue in 2020/21, however expenses have been reduced to compensate.
- Historically low interest rates continue to impact investment income, borrowing costs, and the council's interest rate swaps.
- Capital programme delays continue, as work to clear backlogs from the 2019/20 schedule disruptions from level 3 and 4 lockdowns are addressed, impacting the 2020/21 capital programme.
- Grant revenue has had a significant boost due to COVID-19 relief funding available from central government for capital projects.

## OUR PERFORMANCE

We set ourselves 80 measures in our Long-Term Plan which we use to report back on our service performance across our 10 groups of activities. This page shows the percentage of targets achieved and not achieved. Detailed reporting on the individual measures is included in our full annual report.

We achieved 48 of these (60%):

86%	Achieved	Community services
9%	Achieved	Water
80%	Achieved	Transport
57%	Achieved	Community facilities
67%	Achieved	Wastewater
67%	Achieved	Solid waste
88%	Achieved	Stormwater
27%	Achieved	Democracy and Planning
100%	Achieved	Investments
100%	Achieved	Economic development



# SUMMARY OF FINANCIAL STATEMENTS

## OVERVIEW

Council's surplus of \$40.409m is \$31.203m more than the \$9.206m surplus planned. The explanations below address this variance.

## REVENUE

Council's operating revenue was \$34.72m ahead of plan. This was due to the following operational areas being ahead of plan: gain on revaluation of interest rate derivatives of \$16.724m, higher subsidies and grants revenue due to COVID-19 related capital grants from central government of \$12.356m, fees & charges revenue higher than plan of \$2.75m, and revenue from Developer Agreements lower than plan \$1.204m.

## EXPENSES

Council's expenses are \$3.159m higher than plan, due to the following expense items: Loss on disposal/impairment of assets \$2.628m, and increased maintenance costs of \$0.974m above plan.

## STATEMENT OF FINANCIAL POSITION

### EQUITY

The value of our asset base increased by \$104.768m during the year. This was primarily as a result of a revaluation of Council's water assets of \$64.351m, and operating surplus of \$40.409m.

### ASSETS

Investments including cash are \$31.718m higher than plan, and property plant and equipment is \$28.813m higher than plan, and inventory is \$0.317m lower than plan.

### LIABILITIES

Derivative financial instrument liabilities are \$7.963m lower than plan due to fair valuation changes in current year.

*These financial statements are extracted from the full Annual Report. That report was prepared in accordance with generally accepted accounting practice in New Zealand and was prepared under Tier 1 Public Benefit Entity International Public Sector Accounting Standards (NZ PBE IPSAS). The information in this summary financial report has been prepared in accordance with PBE FRS43: Summary Financial Statements. The summary financial statements do not include all the disclosures provided in the full financial statements and cannot be expected to provide as complete an understanding as provided in the full financial statements. The financial statements are presented in New Zealand dollars and values are rounded to the nearest thousand dollars. The functional currency of Taupō District Council and Group is New Zealand dollars.*

# SUMMARY STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June 2021	Council			Group	
	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Revenue	131,479	96,757	103,456	132,386	104,390
Expenses	83,049	79,173	95,012	84,506	96,312
Finance costs	8,021	8,378	8,152	8,021	8,152
<b>Net Surplus/(deficit) before tax</b>	<b>40,409</b>	<b>9,206</b>	<b>292</b>	<b>39,859</b>	<b>(74)</b>
Tax (expense)/credit	-	-	-	(14)	25
Net surplus after tax	40,409	9,206	292	39,845	(49)
Attributable to:					
Taupō District Council	40,409	9,206	292	40,174	9
Non-controlling interest	-	-	-	(329)	(59)
<b>Net surplus/(deficit) for the year</b>	<b>40,409</b>	<b>9,206</b>	<b>292</b>	<b>39,845</b>	<b>(50)</b>
Property, plant & equipment revaluations	64,351	17,693	38,012	64,243	38,408
Available for sale financial assets at fair value through other comprehensive revenue	-	-	(50)	-	(50)
Investments in associates	8	-	5	8	5
Tax on equity items	-	-	-	-	-
<b>Total other comprehensive revenue</b>	<b>64,359</b>	<b>17,693</b>	<b>37,967</b>	<b>64,251</b>	<b>38,363</b>
<b>Total comprehensive revenue and expenses</b>	<b>104,768</b>	<b>26,899</b>	<b>38,259</b>	<b>104,096</b>	<b>38,314</b>
Attributable to:					
Taupō District Council	104,768	26,899	38,259	104,479	38,283
Minority interest	-	-	-	(383)	31
<b>Total</b>	<b>104,768</b>	<b>26,899</b>	<b>38,259</b>	<b>104,096</b>	<b>38,314</b>

# SUMMARY STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Council			Group	
	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
<b>For the year ending 30 June 2021</b>					
Net Assets/Equity at start of the year	1,242,044	1,233,782	1,203,784	1,250,137	1,211,069
Total comprehensive revenue and expenses for the year	104,768	26,899	38,260	104,096	38,204
Non controlling interest equity injection	-	-	-	-	870
<b>Balance at 30 June</b>	<b>1,346,812</b>	<b>1,260,681</b>	<b>1,242,044</b>	<b>1,354,233</b>	<b>1,250,143</b>
Components of Equity					
Accumulated Funds	830,992	823,830	799,293	832,151	800,431
Other reserves	515,820	436,851	442,751	518,283	445,533
Minority interest	-	-	-	3,799	4,179
<b>Total Equity</b>	<b>1,346,812</b>	<b>1,260,681</b>	<b>1,242,044</b>	<b>1,354,233</b>	<b>1,250,143</b>

# SUMMARY STATEMENT OF FINANCIAL POSITION

For the year ending 30 June 2021

	Council			Group	
	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Current assets	149,145	108,160	136,959	154,267	140,370
Non-current assets	1,416,657	1,377,473	1,313,461	1,420,471	1,319,927
<b>Total assets</b>	<b>1,565,802</b>	<b>1,485,633</b>	<b>1,450,420</b>	<b>1,574,738</b>	<b>1,460,297</b>
Current liabilities	75,983	57,958	68,871	76,475	69,592
Non-current liabilities	143,007	166,994	139,505	144,030	140,562
<b>Total liabilities</b>	<b>218,990</b>	<b>224,952</b>	<b>208,376</b>	<b>220,505</b>	<b>210,154</b>
Equity	1,346,812	1,260,681	1,242,044	1,350,434	1,245,964
Non-controlling interest		-	-	3,799	4,179
<b>Total equity</b>	<b>1,346,812</b>	<b>1,260,681</b>	<b>1,242,044</b>	<b>1,354,233</b>	<b>1,250,143</b>





# SUMMARY STATEMENT OF CASH FLOWS

For the year ending 30 June 2021

	Council			Group	
	Actual 2021 \$000	Budget 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Net cash flow from operating activities	29,397	23,343	22,912	29,378	22,897
Net cash flow from investing activities	(51,878)	(29,249)	(20,807)	(50,010)	(18,747)
Net cash flow from financing activities	15,915	4,426	2,158	15,915	3,028
<b>Net increase (decrease) in cash held</b>	<b>(6,566)</b>	<b>(1,480)</b>	<b>4,263</b>	<b>(4,717)</b>	<b>7,178</b>

## Additional Disclosures

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council and Group would have adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the Council Group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such Group transactions.



# KEY MANAGEMENT PERSONNEL COMPENSATION

	Council	
	Actual 2021 \$000	Actual 2020 \$000
<b>Councillors</b>		
Remuneration (Council Elected Members)	620	575
Full-time equivalent members	12	12
<b>Senior Leadership Group, including the Chief Executive</b>		
Remuneration (CEO & ELT)	1,598	1,806
Full-time equivalent members	7	8
<b>Total key management personnel compensation</b>	<b>2,218</b>	<b>2,381</b>
<b>Total full-time equivalent members</b>	<b>19</b>	<b>20</b>

# SUMMARY OF COMMITMENTS

	Council		Group	
	Actual 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Major contracts - operational	37,578	42,184	37,578	42,184
Major contracts - capital	34,061	11,787	34,394	11,787
Non-cancellable operating leases as lessee	1,046	1,489	1,046	1,489
<b>Total commitments payable</b>	<b>72,685</b>	<b>55,460</b>	<b>73,018</b>	<b>55,460</b>

	Council		Group	
	Actual 2021 \$000	Actual 2020 \$000	Actual 2021 \$000	Actual 2020 \$000
Non-cancellable operating leases as lessor	2,729	3,439	3,762	4,747
<b>Total commitments receivable</b>	<b>2,729</b>	<b>3,439</b>	<b>3,762</b>	<b>4,747</b>

# CONTINGENCIES

## OTHER CONTINGENCIES

**Taupō District Council is a guarantor of the New Zealand Local Government Funding Agency Limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and it has a current credit rating from Standard and Poor's of AAA.**

Council is one of 30 local authority shareholders and 67 local authority borrowers of the NZLGFA. (In that regard it has uncalled capital of \$100,000). When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2021, NZLGFA had borrowings totalling \$13,609m (2020: \$11,907m). This figure is made up of the face value of the LGFA's bonds on issue of \$12,810m (2020: \$10,990m), accrued interest on bonds on issue of \$79.6m (2020: \$75.7m), the face value of bills on issue of \$610m (2020: \$647.5m) and bonds LGFA lent to counterparties under bond repurchase transactions of \$110m (2020: \$194m).

Financial reporting standards require Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- we are not aware of any local authority debt defaults in New Zealand; and
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Scientific advice has been received regarding the Hipaua Geothermal Landslide risk near Waihi at the southern end of Lake Taupō. In the event of a landslide any property damage and/or loss of life could potentially give rise to claim(s) against Council, currently unquantifiable (2020: Same contingency disclosure made).

A land subsidence issue has been identified in the Taupō urban area, with the potential for property damage and therefore raising unquantifiable liability issues. Taupō District Council does not believe it has any direct potential liability, specifically related to the causes of the subsidence. (2020: Same contingency disclosure made).

Council controls and has brought to account certain reserve lands throughout the District which will return to Iwi ownership in the event that they are no longer required for reserve purposes. Council does not envisage that this situation will eventuate (2020: Same disclosure of this contingency).

Council may be subject to claims relating to weather tightness building defects. Any leaky building claims made against Council after 1 July 2009 are not covered by our insurers. As at the date of this report, there are no leaky building proceedings involving the Council (2020: 2 claims - since dismissed).

In August 2020 a wastewater spill at the Taupō Wastewater Treatment Plant led to the discharge of partially treated wastewater to the Waikato River. This spill presents some contingent liability risk related to Council's operations for which the Council may incur statutory liability. The maximum financial penalty under the Resource Management Act 1991 is a fine of up to \$600,000. It is not presently possible for Council to quantify the exact financial exposure for this matter which is under investigation by the Waikato Regional Council.

The potential for erosion and flooding risk has been identified through technical reports around the foreshore of Lake Taupō, with the potential for property damage and therefore raising liability issues. That information was communicated to the affected landowners and subsequently incorporated into the District Plan by way of a plan change. There were no appeals to that plan change, and it has become operative. Council also sought technical information related to erosion risks around the margins of Lake Taupō. That information was communicated to affected landowners and continues to be referenced on LIMs. Taupō District Council does not believe it has any direct potential liability, specifically related to the causes of the erosion and flooding. The issue of contingent liability however, currently unquantifiable, remains (2020: Same contingency disclosure made).

Due to recent earthquakes in Canterbury, Council needs to assess whether there is any risk to buildings in the Taupō District. Council has begun the task of evaluating its own buildings, commencing with the buildings of highest risk to human life, to determine if they may be earthquake prone. Many of the Council's bigger venues were built after 1976 and are therefore deemed to be 34% NBS or more. DB Con Engineers undertook an Initial Seismic Report (ISR) on the Taupō Museum in May 2021 which determined that the building is 20% NBS and accordingly is considered a building with a high life-safety risk. DB Con are now undertaking a Detailed Seismic Report to be completed in August 2021 which will determine how much work is needed to bring this building up to the required NBS of 34%. Remediation costs are uncertain. Accordingly, the issue of contingent liability, if any, is currently unquantifiable.

A potential building defects claim alleging the Council was negligent in carrying out its building inspections duties under the Building Act 2004. Estimate of maximum financial exposure is \$500,000, inclusive of GST + legal costs and disbursements (assuming no insurance cover).

Council's decisions on the Town Centre Taupō Transformation Project and Lake Terrace becoming a pedestrian mall could result in litigation and if that risk is realised in future, could potentially delay the completion of construction or exposure for legal costs.

There are no contingent liabilities relating to the subsidiary entities (2020: nil).

## CONTINGENT ASSETS

There are no contingent assets for the Group as at 30 June 2021.





## Independent Auditor's Report

### To the readers of Taupō 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 Taupō 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 29 and 33 to 26:

- the summary statement of financial position as at 30 June 2021;
- the summaries of the statement of comprehensive revenue and expense, statement of change in net assets/equity and statement of cashflows 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 of non-financial performance (summary groups of activities).

### 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*.

However, the summary non-financial performance (summary groups of activities) information includes a limitation in scope to the equivalent extent as the full audited non-financial performance information. This limitation is explained below in "*The full annual report and our audit report thereon*" section.

### 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 a qualified opinion on the groups of activities and an unmodified opinion on the other audited information in the full annual report for the year ended 30 June 2021 in our auditor's report dated 14 December 2021. The basis for our qualified opinion on the groups of activities is explained below.

The District Council is required to report in its full annual report against the performance measures set out in the Non-Financial Performance Measure Rules 2013 (the Rules) made by the Secretary for Local Government. These mandatory performance measures include the attendance times and resolution times to call-outs relating to faults or unplanned interruptions to its water supply system and to sewerage overflows resulting from a blockage or other fault in its wastewater system.

As explained on pages 31 and 90, the District Council was unable to support the reported performance against these measures due to issues with the data recording system. As a result, our work was limited and there were no practicable audit procedures we could apply to obtain assurance that the reported results for these measures are materially correct in the current year and the comparative year to 30 June 2020.

Our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to the disclosures about the Government's three waters reform programme announcement as set out in the full annual report in note 31 on page 149 to the financial statements. The Government announced it will introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities from 1 July 2024. The impact of these reforms, once legislated, will mean that the District Council will no longer deliver three waters services.

## **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 performed a limited assurance engagement related to the District Council's debenture trust deed, assurance engagements in relation to the new headquarters building and the Quantum project, and audited the District Council's long-term plan. These engagements are compatible with those independence requirements.

Other than these engagements, we have no relationship with, or interests in the District Council or its subsidiaries and controlled entities.



Leon Pieterse  
Audit New Zealand  
On behalf of the Auditor-General  
Tauranga, New Zealand  
14 December 2021





**GREAT LAKE TAUPŌ**  
Taupō District Council