

# WESTLAND DISTRICT COUNCIL



Summary of the second Annual Report  
under Council's Long Term Plan 2015 -2025



ANNUAL REPORT 2016 / 2017

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Photo Credit: “Fox Glacier” by Helen Cook

# Introduction

This report summarises Westland District Council's financial and service delivery performance for the year ended 30 June 2017. It provides an overview of how we delivered against planned activities and budgets.

It has been prepared in accordance with FRS43 – Summary Financial Statements and was authorised for issue by the Mayor and Chief Executive on 8 November 2017.

Westland District Council's Annual Report has been prepared in observance of Local Government (Financial Reporting and Prudence) Regulations 2014 along with the Local Government Act 2002, which brings additional disclosure requirements. The 'whole story' is contained in the full Annual Report 2016/17 which was adopted and authorised for issue by Council on 31 October 2016. The Annual report is available from:

Westland District Council's website: <https://www.westlanddc.govt.nz/annual-plans-and-reports>

Westland District Council's Customer Service Centre, 36 Weld Street Hokitika

## Some key facts

Population (as at last Census Night 2013)	11,136
Resident in District	8,307
Total Area	1,186,272 ha
Rateable Area	127,933 ha
No. of Rateable Assessments	6,678
No. of Non-rateable Assessments	742
Proportion of general rates to total income	33%
Average general rates per rateable property	\$1,073
Public debt (as a percentage of property, plant & equipment)	4%
Public debt (per rateable property)	\$2,514

## A few words from The Mayor and Chief Executive

Council has completed Year 2 of its Long Term Plan 2015-25. It was a busy year implementing some of our medium and long term projects, including:

- Actively pursuing Tourism Infrastructure Grant Funding (including successful applications for public toilets in Kapitea, Okarito, Franz Josef, Fox Glacier and Bruce Bay)
- Stormwater upgrade to Rolleston Street in Hokitika completed
- Investment in improved IS/IT systems and staff resourcing to take technology further and improve efficiency and service delivery
- Achieving the second, consecutive surplus in several years for the Hokitika Wildfoods Festival
- Adopting new Water Safety Plans for Hokitika, Arahura and Whataroa
- Progressing work on the West Coast Wilderness Trail, and appointing a Project Manager (on secondment) following the recommendation of the West Coast Wilderness Trail's accountability audit in 2016.

The Council's Environmental Health Officer had a busy year ensuring that all on-licence and high-risk food premises, which were required by law to have their food control plans in place by March 2017 successfully reached this target.

Council increased its shared services with other West Coast Councils with a shared civil defence staff resource established between West Coast Regional Council and Westland District Council. In addition, Westland District Library continued and extended its collaboration with the two other West Coast libraries through a range of mechanisms: including Reciprocal Borrowing Agreements and shared staff training.

Council's new Elected Representatives were appointed in November, following Council elections in October. This has brought a change in focus for Council with new emphasis being given to building a stronger relationship with Central Government to lobby for financial resources for tourism infrastructure and improvements to our District Assets.

Council worked with the West Coast Regional Council and the other two West Coast Territorial Authorities to help create the West Coast Economic Development Action Plan 2017. This sets out a strategy for how West Coast Councils, iwi and industries can work together to grow more business, attract investment, create new jobs and increase the incomes of all West Coasters.

Three community projects which received Major District Initiative Funding were completed in this financial period. These were the upgrade to Ross Centennial Hall, and the new Hokitika Westland RSA and Fox Glacier Community Centre buildings.

Some unbudgeted spending occurred during the year in relation to remedial works at Sunset Point to arrest erosion from the sea, including patching the slump in the rock wall north of the Tambo replica by compact filling the area using a large volume of mine rejects.

The Carnegie Building, which had been used to house Hokitika Museum was closed in September 2016 because of earthquake safety risks. This was to protect public safety while a process and plan could be put in place for future Museum development plans that would encompass the structural strengthening work. During this time, discussions were held around developing a longer term plan for the Hokitika Museum.

Our District experienced a number of localised natural hazard events, involving high rainfall and wind from weather bombs and cyclonic activity - although none of these required a formal civil defence response. In support of the

Kaikoura Earthquake on 14 November 2016, Westland District Council deployed several staff to Kaikoura to assist with Kaikoura's Civil Defence response.

Council continued its improvements to communications, customer service and financial reporting and these are outlined in the Corporate Services section.

In March 2016, the Waiho River flooded the Franz Josef Wastewater Treatment Plant resulting in significant damage to the oxidation ponds. Council undertook some immediate remedial work to mitigate the effect on the environment. Council has since resolved to protect the pond site with construction of a 700 metre long stop bank, at a cost of \$1.3 million before the upgrade of the Wastewater Treatment Plant takes place. A government grant has been applied for to assist in covering the treatment upgrade costs.

Finally, Council concluded this financial period by ensuring the Annual Plan for 2017-18 was in place by the legislative deadline of 30 June 2017.



**Bruce Smith**  
MAYOR 2016/17



**Simon Bastion**  
CHIEF EXECUTIVE

# Highlights from the year

## Successful Tourism Infrastructure Grant applications

Following the appointment of Council's new Elected Representatives in November, Council gave new emphasis to building a stronger relationship with Central Government to lobby for financial resources for tourism infrastructure and improvements to our District Assets. This led to a more active pursuit of Tourism Infrastructure Grant Funding and Council had successful applications for public toilets in Kapitea, Okarito, Franz Josef, Fox Glacier and Bruce Bay. These projects will be completed in the next financial year.

## 694 new items donated to Hokitika Museum

694 items were donated to Hokitika Museum during this financial year, about 70 per cent of which were photographs. In spite of the temporary closure of the Hokitika Museum due to earthquake concerns about the Carnegie Building, Museum staff have worked hard on cataloguing items and assisting with public research enquiries.

## Achieving the second surplus in several years on the Hokitika Wildfoods Festival

The iconic Hokitika Wildfoods Festival was held for the 28<sup>th</sup> consecutive year in March 2017, and returned its second surplus in eight years, bringing in a \$7,000 surplus (\$8,000 greater than budget) including \$87,000 of general rates funding. High satisfaction levels were recorded in the Attendee Post Event Survey (90% satisfaction).

## Safe Community Coalition accreditation

On 23 February 2017, Westland was accredited by the Safe Communities Foundation in Auckland as a Safe Community. Accreditation demonstrates to Westland that we have acquired the capacity to take strategic and effective actions to prevent injury and to promote a culture of safety for everyone who lives in Westland. The Safe Community Coalition (formerly Safe Community Council) continues to meet the last Friday of every second month at various venues to pursue its vision of having a safe, vibrant, resilient and connected District.

## Stormwater upgrade to Rolleston Street, Hokitika completed

The first part of the stormwater upgrade work to the Tancred St, Bealey St and Rolleston St catchments was carried out in 2016/17. As at 30 June, there was still some remaining work to be carried out to complete the Bealey St catchment. Larger stormwater pipes were installed to assist in conveying water to the pump stations and some larger stormwater sumps were also installed in key locations to assist in the collection of stormwater and conveyance into the new pipes. There have been no reported flooding incidents in these catchments since this work was carried out.

## Adopting new Water Safety Plans for Hokitika, Arahura and Whataroa

Water Safety Plans for the Arahura, Hokitika and Whataroa water supplies were reviewed in 2016 and adopted in early 2017 by the Ministry of Health. The plans identified risks associated with the water supply and included an improvement schedule to assist in prioritising future work to minimise the risks identified in accordance with the The Health (Drinking Water) Amendment Act 2007.

## Contribution and collaboration towards the West Coast Economic Development Action Plan 2017

Council worked with the West Coast Regional Council and the other two West Coast Territorial Authorities to help create the West Coast Economic Development Action Plan 2017. This sets out a strategy for how West Coast Councils, iwi and industries can work together to grow more business, attract investment, create new jobs and increase the incomes of all West Coasters.

## Food control plans in place

The Council's Environmental Health Officer had a busy year ensuring that all on-licence and high-risk food premises, which were required by law to have their food control plans in place by March 2017 successfully reached this target.

## New community centres completed through Major District Initiative Funding

The new RSA building in Sewell Street, Hokitika was opened Saturday 25 February, 2017 following Council's allocation of \$400,000 of Major District Initiative (MDI) Funding to this project in 2015. In addition, the new Fox Glacier Community Centre was opened Saturday 22 April, 2017, after many years of local fundraising and \$1,000,000 of Major Development Initiative (MDI) funding allocated by Council to the new community centre in 2009. Both new venue are great assets for their respective communities and appear well utilised since their completion.

## Assisting with Kaikoura Civil Defence response

In support of the Kaikoura Earthquake on 14 November 2016, Westland District Council deployed several staff to Kaikoura to assist with Kaikoura's Civil Defence response.

## Adopting the Annual Plan 2017/18 within statutory timeframes.



# Council's performance across all activities:

This is a summary of Council's performance in delivering services, measured against selected non-financial targets. The entire range of performance results is reported in the full Annual Report 2016/17.

Council set many non-financial targets in its 2015-2025 Long Term Plan. To assess Council's performance against these measures, a multitude of measures were used:

- Some Council departments and Council Controlled Organisations conducted their own tailored customer surveys.
- Responsiveness measures were assessed with reference to incidents reported on Council's service request system. These are captured when customers contact the Council helpdesk to request assistance, and retrospectively when staff or contractors have responded to emergencies and later report the details to customer service.
- Certain other targets are industry specific or Local Government Association mandatory benchmarks.

The data gathered is combined with the statistics and measurements captured in Council's systems to give a balanced scorecard of where we are meeting our objectives, and the areas where improvement is required.



# Leadership

*(Full details are in pages 87 – 98 in the Annual Report 2016/17)*

## DEMOCRACY

**Not Measured**

No data available this year due to the Westland Residents' Survey being undertaken biennially. Council needs to identify a secondary data collection method for identifying residents' understanding of how Council makes decisions and their perception of the performance of the Mayor and Councillors in alternate years when the biennial Residents Survey is not undertaken.

## CORPORATE SERVICES



Council continues to meet its deadlines for corporate planning and reporting and improvements in IT systems provide the public with better and timelier information. The Customer Service Centre and Hokitika i-SITE continue to meet the needs of Council customers and visiting tourists.


## COUNCIL CONTROLLED ORGANISATIONS

**OK**

Hokitika Airport achieved 4 out of 5 performance targets; Westland Holdings achieved 12/19; Westland District Property 7/9; and Westroads 3/4 of their performance targets. **Some of the performance targets were not met due to proposed changes to the group structure during the year.**

# Planning & Regulatory

*(Full details are in pages 99 – 109 in the Annual Report 2016/17)*

*	INSPECTIONS & COMPLIANCE		Timely processing of building consents (2017: 99%, Target 100%), increased user satisfaction for both Environmental Health and Liquor Licensing service users (above performance target) and 100% of Liquor premises inspected during the year and 89% of Food premises inspected during the year (Target 100%).
	RESOURCE MANAGEMENT	<b>Not achieved</b>	Did not meet the performance target (2017: 77%, Target 100%); ongoing staff vacancies decreased performance in timely processing of resource consents and user satisfaction. <b>We could do better.</b>
	EMERGENCY MANAGEMENT	<b>OK</b>	Emergency management achieved 100% against all its performance targets with the exception of community response plans which continue to be a work in progress. (2017: 5 of 10 plans Target: All plans)
	ANIMAL CONTROL	<b>Not measured</b>	No data available this year due to the Westland Residents' Survey being undertaken biennially.

- \* Since the end of this financial period, our Resource Consent/Planning department now has all vacant staff positions filled. Council expects that this will contribute to much better Resource Management performance in next Annual Report.

# Community Services

*(Full details are in pages 110 – 114 in the Annual Report 2016/17)*

COMMUNITY HALLS

**Not  
measured**

No data available this year due to the Westland Residents' Survey being undertaken biennially.

+ COMMUNITY DEVELOPMENT & ASSISTANCE

+ TOWNSHIPS

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+ Council does not have non-financial performance measures for these two activities, they are subject to financial accountability reporting.

# Leisure Services & Facilities

*(Full details are in pages 115 – 131 in the Annual Report 2016/17)*

## CEMETERIES



These facilities are important to our communities and performance targets were all met and/or exceeded.

## ELDERLY HOUSING



Westland District Property Limited conducted a survey of the housing unit occupants. 100% of occupants surveyed were satisfied with the quality of housing and the services offered to the tenants.

## HOKITIKA MUSEUM

**Not  
measured**

Hokitika Museum closed on 22 September 2016 at the start of a busy tourist season due to seismic concerns of the Carnegie Building. Reduced services were on offer for the remainder of the financial period.

## HOKITIKA WILDFOODS FESTIVAL



90% of festival attendees were satisfied with the festival experienced. This response rate was consistent with the prior year and above target. The number of festival attendees was 11% down from the prior year. Second consecutive surplus (above budget, inclusive of ratepayer contribution) and an additional event on offer in the form of the Wild Comedy Warm Up.

## i-SITE



Hokitika i-SITE combined with the Customer Service Centre continued to meet the i-SITE NZ and Qualmark standards and i-SITE bookings made by the local population increased by 5% on the previous year. Council was encouraged to see locals increasing their usage. There was a decrease of 6% in AA bookings. Council believes this is due to members doing online bookings themselves.

## PARKS & RESERVES

**Not  
measured**

No data available this year due to the Westland Residents' Survey being undertaken biennially. The Cass Square playing surface received some complaints during the year as heavy rainfall put pressure on surface loading. The Council carried out extensive remedial works to Sunset Point to arrest erosion from the sea. The Parks and Reserves contract which has been let until 2020 is working well.

## PUBLIC TOILETS



Increase in funding has allowed us to increase the cleaning frequency of our public toilets following concerns identified by residents during the previous year's Residents Survey.

## SWIMMING POOL



Numerous swimming pool upgrades were carried out during this financial period and a survey of pool users conducted by Westland District Property Limited identified 100% user satisfaction.

## WEST COAST WILDERNESS TRAIL

**OK**

The trail is being well utilised with an average annual usage for the period of 8,647 users. This result is in line with prior year (8,753) but below target (10,000).

Council continued to have issues with its trail counters during this reporting period.

## WESTLAND LIBRARY



Library membership is steadily increasing due to improved marketing and promotion of library services within the Community.

# Infrastructure

*(Full details are in pages 132 – 157 in the Annual Report 2016/17)*

## # TRANSPORTATION



Council road and footpath infrastructure performing well against targets on surface condition and road safety. Smooth travel exposure is 96% (target >90%). Reseals are 7.5% (target 7%).

## # WATER



There were a number of failures to meet bacteria compliance criteria, however, the number of water treatment plants achieving full compliance in both the plant itself and the distribution zone has doubled between 2015-16 (2) and 2016-17 (4 schemes– Hokitika, Ross, Franz Josef and Whataroa) so improvement and progress is being made. Council addresses bacterial compliance by issuing boil water notices or treating with chlorine and has not had a health incident.

**Improvement is a priority**

## # WASTEWATER



Council had compliance issues with two of its plants during the financial year (2016: 3). One matter was resolved (Hokitika). The West Coast Regional Council (WCRC) issued an enforcement order against Westland District Council on 18 November 2016 requiring Council to undertake works by April 2018 to have a fully operational and compliant Franz Josef Wastewater Treatment Plant in place and this is a top priority.

**Improvement is a priority**

## # STORMWATER

OK

All performance measures met with the exception of customer satisfaction. Number of complaint's per service connections was 21.7 per 1000 connections (target is 10 and 2016 is 73 per 1000 connections) 100% discharge compliance achieved. \$1 million capital upgrades to Hokitika stormwater network thought to be behind the decreased number of stormwater service requests during this financial period and no reported flooding incidents in this catchment.

**We could do better**

## SOLID WASTE MANAGEMENT



All consents in place for Solid waste. Monitoring of Butlers landfill transferred to external company due to the resignation of Council's Solid Waste Officer. Kerbside recycling continues to be successful and a factor in less waste going to landfill.

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# Council is slowly improving its ability to report against performance measures in all of its infrastructure activities, however, further faults in the customisation of the Service Request system and how Council and its contractors have been using it have been identified. This issue has been recognised as significant and an action plan is currently being devised for implementation during the next financial year to improve the system moving forward. Specifically:

1. Aligning each service request field to be automatically tagged with the appropriate response timeline as set out in Council's 2015-2025 Long Term Plan.
2. Conducting service request group training tutorials to identify limitations of the current system, implement solutions and train and refresh staff in the correct processes.
3. Creating a full service request logging manual.
4. Upgrading staff's knowledge of how to accurately generate reports of the data contained with the service request database.
5. Changing culture around staff and contractors signing off and updating service requests in a timely manner to reflect action steps taken.
6. Adjusting the labelling of categories especially related to 3 waters to ensure that all fields which Council needs to report on are listed as separate fields and are easily identifiable to Council's Customer Services staff who field calls.



# Our financial performance

This is an overview of the financial results for the year ended 30 June 2017. The information is extracted directly from the financial statements contained in the full audited Annual Report 2016/17. The audited financial statements comply with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The summary Financial Statements do not include all the disclosures that are provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full financial statements. For a complete understanding of Council's financial performance, financial position and cash flows; readers are encouraged to refer to the full Annual Report 2016-17.

The Group figures in these statements represent the consolidated financial statements for Council and the Group (which includes Westland Holdings, Westland District Properties, Westroads and Hokitika Airport). Figures are presented in New Zealand Dollars and rounded to the nearest thousand.

The full financial statements of the Council have been prepared in accordance with Tier 1 PBE Standards. The full financial statements comply with PBE Standards.

The Audit opinion is included in the Annual Report, it is an unqualified opinion. It states that the information in the Annual Report fairly presents Council's financial and non-financial performance and that Council's financial statements comply with generally accepted accounting practice in New Zealand.

Rates (General)	\$7,166,000
Net surplus/(deficit)	(\$2,117,000)
Working Capital	\$3,993,000
Public Debt	\$16,790,000
Total Assets	\$447,118,000

We have –

An operating deficit of \$2.117 million:

This is \$3.5 million unfavourable against Budget. The main variances are shown below:

Description	Amount (\$ 000)	Cash (\$ 000)	Non-Cash (\$ 000)
NZTA Subsidy	(743)	(743)	
Museum admission fees	(47)	(47)	
Unbudgeted operating costs	(575)	(575)	
Council approved unbudgeted costs	(290)	(290)	
Grants and Donations	(150)	(150)	
Depreciation	(523)		(523)
Landfill provision	(838)		(838)
All other revenue and expenditure variances	(290)	(290)	
<b>Total Variance to Budget</b>	<b>(3,457)</b>	<b>(2,095)</b>	<b>(1,362)</b>

## Comprehensive Revenue and Expenses

The NZTA subsidy was not received in full due to bad weather at the start of the year, this resulted in budgeted work not being completed. The subsidy is part of a three-year plan and subsidy not claimed can be carried over to the third and final year of the plan (2017/18).

Unbudgeted operating costs were due to a number of unforeseen failures that cannot be budgeted for. It is hoped that with better information on asset lives from updated Asset management plans, Council staff will be able to budget for renewals before failures occur.

Council approved unbudgeted expenditure includes \$192,000 for remedial work at Sunset Point, \$50,000 for PH correction at the Blue Spur Water Treatment plant and \$13,000 for management of the Carnegie building.

Assets were revalued at the end of the 2015/16 financial year, however budgets had already been prepared. With the revised valuations of assets, depreciation is higher than had been budgeted. In 2016/17 this had no impact on ratepayers as this was unbudgeted and unfunded.

The landfill provision is an Accounting entry for Councils estimate of aftercare required on the landfills. With the updated Asset management plans, Council staff have better information and have updated the assumptions that form the basis of the provision. The landfill provision is offset by budgeted work each year on the landfills. The landfill provision is unbudgeted and unfunded.

## Financial Position:

Public debt has decreased by a net \$0.81 million. This is made up of debt repayments of \$1.8 million and further drawdown of debt funding of \$0.99m

Debtors and other receivables, and creditors and other payables are not significantly different from budgeted, and are expected to be timing differences. The balance of rates debtors is \$209,000 lower than in 2016, and the ageing profile has improved markedly.

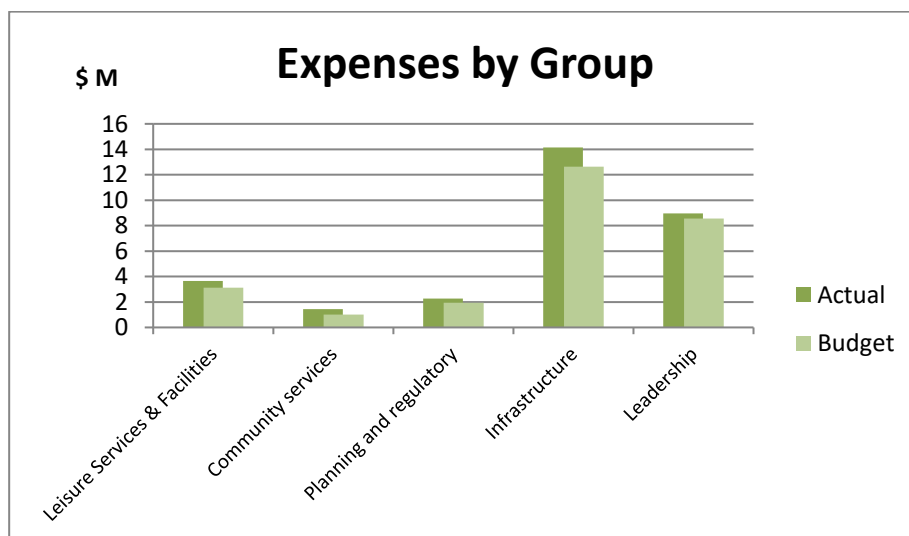
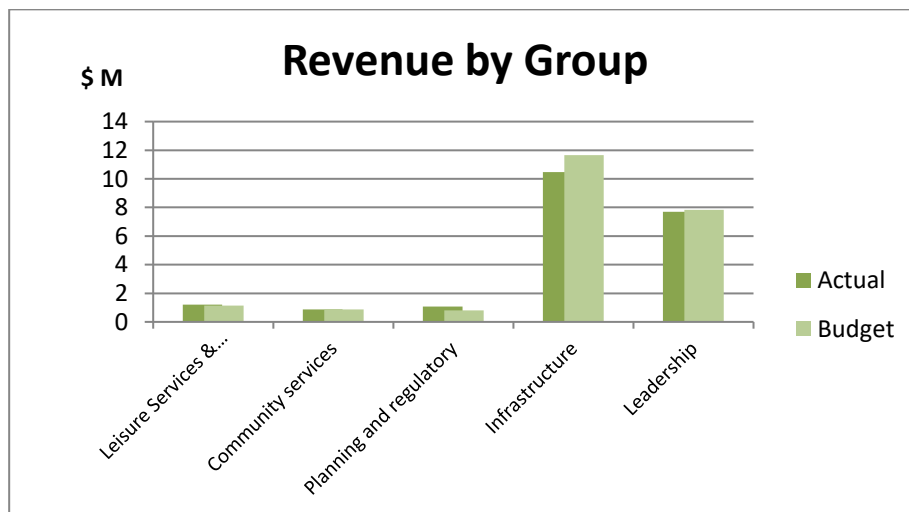
Cash and Cash receivables are \$1.6m lower than budget, this is due to unbudgeted/unfunded expenditure using up cash reserves.

# Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2017

	Council			Group	
	Actual 2017 \$000	Budget 2017 \$000	Actual 2016 \$000	Actual 2017 \$000	Actual 2016 \$000
Total revenue	21,519	21,824	23,373	36,053	38,114
Total expenses*	23,638	20,483	22,609	37,411	37,232
Surplus/(deficit) after tax	(2,117)	1,341	764	(1,575)	796
Other comprehensive revenue & expense	0	0	29,814	0	29,814
Total comprehensive revenue & expense	(2,117)	5,477	30,578	(1,575)	30,610

\*Total expenses included finance costs of \$709,000. (2016: \$901,000)



## Statement of Changes in Equity

For the year ended 30 June 2017

	Council			Group	
	Actual 2017 \$000	Budget 2017 \$000	Actual 2016 \$000	Actual 2017 \$000	Actual 2016 \$000
Balance at 1 July 2016	427,282	402,210	396,173	430,554	399,394
Restatement of year ended 30 June	0	0	0	0	23
Found assets	0	0	529	0	529
Deferred tax on revaluations	0	0	0	0	0
Total comprehensive income	(2,117)	5,477	30,578	(1,575)	30,610
Balance at 30 June 2017	425,167	407,687	427,282	428,979	430,554

## Statement of Financial Position

As at 30 June 2017

	Council			Group	
	Actual 2017 \$000	Budget 2017 \$000	Actual 2016 \$000	Actual 2017 \$000	Actual 2016 \$000
Current assets	6,511	6,748	6,639	10,021	10,104
Non-current assets	440,606	424,349	442,959	449,252	451,690
Total assets	447,118	431,097	449,597	459,272	461,794
Current liabilities	2,518	6,560	2,635	6,146	5,460
Non-current liabilities	19,434	16,850	19,680	24,147	25,780
Total liabilities	21,951	23,410	22,314	30,293	31,240
Equity	425,167	407,687	427,282	428,979	430,554

## Statement of Cash Flows

For the year ended 30 June 2017

	Council			Group	
	Actual 2017 \$000	Budget 2017 \$000	Actual 2016 \$000	Actual 2017 \$000	Actual 2016 \$000
Net cash flow from operating activities	5,087	6,720	4,709	7,859	6,872
Net cash flow from investing activities	(3,420)	(6,839)	(7,711)	(4,795)	(10,578)
Net cash flow from financing activities	(809)	1,613	940	(2,368)	1,866
Cash & cash equivalent 30 June 2017	2,733	4,301	1,875	3,065	2,369

# INDEPENDENT AUDIT NEW ZEALAND Mana Arotake Aotearoa

# AUDITOR'S REPORT

## **Independent Auditor's Report**

### **To the readers of Westland District Council and group's summary of the annual report for the year ended 30 June 2017**

The summary of the annual report was derived from the annual report of the Westland District Council and group for the year ended 30 June 2017.

The summary of the annual report comprises the following summary statements on pages 9 to 20:

- the summary financial position as at 30 June 2017;
- the summaries of the comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended 30 June 2017;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision (referred to "Highlights from the 2016/17 year" and "Council's performance across all activities") of the Council and group.

## **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 2017 in our auditor's report dated 31 October 2017.

## **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.

Other than in our capacity as auditor, we have no relationship with, or interests in the District Council or any of its subsidiaries.



Bede Kearney,  
Audit New Zealand  
On behalf of the Auditor-General  
Christchurch, New Zealand  
8 November 2017