



# Annual Report Summary 2018/19

For the year ended  
30 June 2019

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## Our achievements — the Mayor's message



Welcome to this summary of Manawatū District Council Annual Report 2018/19. This document provides an overview of the year, including the Council's performance against the budgets, project

goals, and performance measures set for 2018/19 in the Long Term Plan 2018-28.

With our strong rural communities and thriving country town, our district is in great shape and we're proud to play our part in this vibrant place.

There are three keys elements that make Manawatū successful - the people, the services and the facilities.

We have the volunteers who make up our 16 Community Committees doing great work with projects from the Apiti and Kimbolton Gateways, to village walkways, themed playground, village branding and welcome signage.

We welcomed 66 residents sworn in as New Zealand citizens who have chosen to call Manawatū home, and we have five people who received a community honour for their work in the community, and we assisted 44 talented people through grants to pursue their dreams in their chosen fields.

Our young people participated in the first Council supported CACTUS Youth programme, where 35 young people undertook a challenging 8-week programme to boost their confidence and motivation. Our Youth Ambassadors have also been busy, organising the popular Young Achievers Awards, the Colour Run event, and supporting Whanau Day.

Our people continue to enjoy the Makino Aquatic Centre and Library in the many programmes on offer for fitness and leisure from swimming lessons, learning new skills to community activities.

Much less visible are the things that many people simply use, and often expect that they will be there.

One of Council's core roles, and arguably most expensive, is looking after and creating the Districts' infrastructure that our communities need and expect - the roads and bridges we drive on, the water we drink and what happens when a toilet is flushed.

Feilding's new wastewater system is now irrigating treated wastewater onto Council owned farmland. This means that for the first time in 60 years, treated wastewater is no longer being continuously discharged into the Oroua River, significantly improving the river's health.

We're also improving our resilience to weather events. This has meant a new bridge in the Pohangina Valley, repair of the Nannestads Line bridge, the rollout of community response plans and a number of Civil Defence exercises involving all our partner agencies.

The Safer Journeys for Schools programme has seen the speed limits changed and electronic signage installed around the Hiwinui School and pedestrian thresholds being installed at Feilding High School, with safety measures ready for implementation at several other schools.

We've also been working on our customer service. Moving our building and resource consent processes online has made life easier for applicants, we've been improving our Te Reo and our customer contact team ranked second out of 78 councils for their customer service.

We have had a strong year, thank you to the people of the Manawatū District for your contribution to local government and for your contribution to all the organisations that make up our vibrant district community.

A handwritten signature in black ink, appearing to read 'Helen Worboys'. The signature is fluid and cursive, with a large loop at the end.

Helen Worboys  
Mayor

## Our Performance – the Chief Executive’s report

Kia Ora All

Engagement, service and delivery has been the focus for the Manawatū District Council team this year. Our team consists of councillors, staff and contractors all working together to deliver excellent service for the District.

We have engaged with our community to:

- create a new Community Development strategy,
- envisage what the future of our Town Centre could be,
- consider priority areas for earthquake prone buildings,
- update our by-laws.

We are very grateful to all the members of the public who contributed their thoughts, opinions and ideas as part of these engagements, ensuring that what we are doing and the decisions made take into account the views of the community.

Our regulatory team dealt with over 700 building consents, conducted more than 8,500 building inspections and processed over 350 varied resource consents.

Our Customer Contact Centre has dealt with at least 44,000 phone calls, processed over 7,000 dog registrations, raised over 6,000 action requests for council staff, delivered over 800 rates rebates.

The Makino Aquatic Centre delivered over 20,000 learn-to-swim lessons, and over 7,500 people participated in our aquatic fitness programmes, all the while keeping 1.8 million litres of water clean and safe.

Meanwhile over 10,000, out of over 50,000 items, are checked out of the Library at any given time. That’s not counting the more than 125,000 digital items ranging from e-books to digital magazines, video documentaries and digital newspapers (available in 66 languages). It is easy to see why nearly 1,000 new members joined the Library.

Our most significant project delivery has been the commissioning of our new wastewater treatment system at Feilding. In future years we will build on this delivery by centralising rural village wastewater treatment at our Feilding plant, which will remove treated wastewater from over 65 km of streams.

Council has also delivered numerous park improvements, upgrades for the stormwater system and has built a new water system for Sanson.

While we have delivered on many projects, our capital spend target was not achieved due to factors such as unfavourable weather and unbudgeted emergency works (storm repairs), availability of designers and construction contractors, delays in land purchases and receiving resource consents.

I would like to thank all the members of team MDC for all their hard work this year. Their dedication and effort is the key to our continued delivery for customers and ratepayers.

Nāku noa, nā,



Dr Richard Templer  
Chief Executive



# Manawatū - Our District at a glance

## OUR PEOPLE

(Some people may identify as more than one ethnicity)

European	<b>91.9%</b>	NZ 71.7%
Maori	<b>16.8%</b>	NZ 16.2%
Pacific	<b>2%</b>	NZ 9.1%
Asian	<b>4.5%</b>	NZ 16.4%



## ECONOMIC NUMBERS



Annual Household Income

**\$88,600** NZ average \$104,400

Employment

District **96%** NZ 95.4%

Maori **92.7%** NZ 90.1%

## VISITORS TO OUR FACILITIES

Library

Visitors **↓5%**

Programmes **↑17%**

Programme Attendance **↑24%**



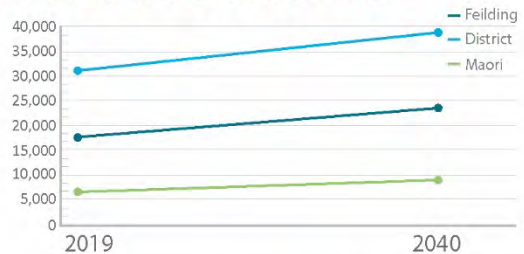
Makino

Visitors **132,967**

Programmes **↑20%**



## POPULATION INCREASE

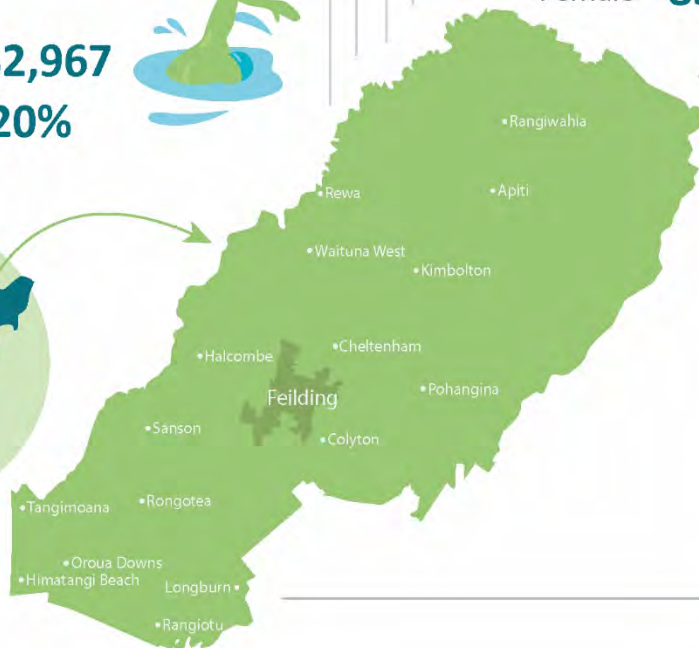


Feilding **↑30%** District **↑23%** Maori **↑79%**  
(2040)

## LIFE EXPECTANCY

Male **83.2** NZ 79.6

Female **83.4** NZ 79.5



Total Population

**30,300**

Area

**2,624km<sup>2</sup>**

Feilding

**55%**

Rural

**45%**

## Our District

Stretching from the rugged and picturesque Ruahine Ranges in the north to the sands of Himatangi Beach in the south, and most of the area between the Rangitikei River in the west and Manawatū River in the east, the Manawatū District is called home by approximately 30,300<sup>1</sup> people.

At its heart is Feilding, which is the centre of this highly productive farming district. Feilding has been named New Zealand’s most beautiful town 16 times, is home to iconic attractions including the sale yards in the centre of town, the Coach House Museum, Manfeild Park and arguably the best farmer’s market in New Zealand.

Established on 1 November 1989, today’s Manawatū District is an amalgamation of the five former authorities of Oroua, KIWITEA, Pohangina, Manawatū and Feilding.

The future looks bright. The ASB quarterly regional scoreboard reports that the Manawatū District

economy, alongside the wider Manawatū-Whanganui regional economy, is outperforming much of New Zealand.

This strong economic performance is being driven by strong global demand for local goods, solid commodity prices, unprecedented levels of central government investment, tourism sector growth, strong growth in jobs and population, and low levels of unemployment.

Looking forward, our agricultural sector will continue to support this strong economic performance with the ASB quarterly regional scoreboard forecasting that the ‘healthy agricultural outlook will translate into healthy results’ for the remainder of 2019. Central Government investment in regional economic development and confirmed Central and Local Government investment in infrastructure will provide additional stimulus to the local economy through 2019 and beyond.

## Your Council 2019 – who are we?

**Manawatū District Mayor**

Helen Worboys

Alison Short

Steve Bielski

**Northern Manawatū Rural Ward 2 Elected Members**

Michael Ford (Deputy Mayor)

**Southern Manawatū Rural Ward 3 Elected Members**

Phil Marsh

Andrew Quarrie

Howard Voss

**Feilding Ward 5 Elected Members**

Hilary Humphrey

Barbara Cameron

Shane Casey

Stuart Campbell

<sup>1</sup> Source StatsNZ Subnational population estimates: At 30 June 2017. NZ Census data states 27,456 for 2013

## Vision and Council outcomes

# Connected, vibrant, and thriving Manawatū District - the best lifestyle in New Zealand

### Village vision

- Attractive and prosperous communities that offer lifestyle choices and business opportunities within a unique environment

### Rural Vision

- Providing world-leading food, products and services within a beautiful sustainable rural landscape that offers outstanding recreational opportunities

### Feilding vision

- A attractive, progressive and inclusive country town that offers lifestyle choices, and is the agri-business hub of the Region

## Council outcomes

ENVIRONMENT - Manawatū District protects the natural environment through stewardship of the District's natural and physical resources

ATTRACT and RETAIN RESIDENTS - Manawatū District attracts and retain residents and businesses

FOCUSSED and EFFICIENT - Manawatū District Council is a customer-focussed and efficient organisation

BROAD ECONOMIC BASE - Manawatū District develops a broad economic base from its solid foundation in the primary sector

QUALITY INFRASTRUCTURE - Manawatū District is connected via quality infrastructure, services and technology

SAFE BUILT ENVIRONMENT - Manawatū District's built environment is safe, resilient and attractive



## Around our activities

### Our People



With our strong rural communities and thriving country town, our district is in great shape, and this is due to the people who make up our communities. We welcomed 66 new citizens to Manawatū through our Citizenship Ceremonies, awarded five Community Honours and helped 44 of our talented sportspeople pursue their goals and recognised 11 Representative Grant recipients who achieved top three placings. Funding was provided for many community lead projects from toilets and painting to events and the purchase of a defibrillator.

An increased focus on the youth of our District saw Council supporting the CACTUS Youth programme, where 36 young people undertook a challenging 8-week programme to boost their confidence and motivation. The Youth Ambassadors have also been busy, running the popular Young Achievers Awards, the Colour Run, and supporting Whanau Day.

### Community Facilities



Being active has been the focus of work in our parks and reserves by enabling the community to have greater connection to the Makino and Oroua rivers through the “Windows to the River” initiative. New pathways have been created and public toilets installed next to the playground in Timona park. Land was purchased and work begun on the Quail Avenue walkway connecting Mt Taylor with Feilding. The Library and Makino Pool continue to be popular and have been increasing the programmes available for the community. The Makino ran the very popular inaugural ‘Dogs in Toggs’ event which is set to become a permanent end of summer event.

### Water



Often taken for granted until there is too much, or too little, water is a key aspect of Council services. This year we began irrigating to land and have removed over 1,000,000,000 litres of treated wastewater from the Oroua River – that’s over 400,000 Olympic sized swimming pools. Work has begun on centralising wastewater from the villages to Feilding to further reduce flows into our rivers and reduce costs through fewer resource consents.

The majority of the Sanson Water supply construction is complete, the Himatangi Beach Reservoir was commissioned and construction begun on a new reservoir for Feilding as part of the Water Supply Strategy. Stage two of the growth works for the provision of water to the planned new homes in Feilding’s Growth Precinct was completed.

Large diameter stormwater pipes have been installed in Feilding’s Growth Precinct, and work completed to upgrade other parts of the stormwater system that are under pressure due to continued growth.

### Roads



Managing a network of 1,370km of roads, and 373 bridges is always a challenge. Road reinstatement following storms and routine renewals of 49km of road dominated the program along with safety improvements including working on the Safer School project with Hiwinui School. More projects are being prepared for other schools in the district. Work has been progressing with design for the replacement Mangaweka Bridge.

## Financial overview

### WHERE DID COUNCIL GET MONEY?



**\$22.79m**  
Targeted rates



**\$11.36m**  
General Rates

**\$6.47m**

Fees and Charges



**\$8.11m**

Subsidies and grants  
(primarily NZTA)



**\$3.26m**

Sundry income



**\$0.33m**

Interest  
and Dividends



**\$0.37m**

Vested assets



**\$1.54m**

Development and capital  
contributions



Total Revenue

**\$54.49m**

**\$0.28m**

Rates Penalties



**(\$0.02m)**

Gains/(losses)



### HOW DID COUNCIL SPEND MONEY?

#### Key

- Operating expenditure
- Capital expenditure



**\$9.67m**

**\$2.48m**

Community Facilities



**\$15m**

**\$8.06m**

Roading Network



**\$7.66m**

**\$4.52m**

Wastewater



**\$5.49m**

**\$0.01m**

Regulatory



**\$3.63m**

**\$0.40m**

Solid Waste



**\$2.65m**

**\$0m**

District  
Development



**\$4.03m**

**\$1.63m**

Water Supply



**\$2.97m**

**\$0.56m**

Other  
Costs primarily associated  
with shared services



**\$2m**

**\$0m**

Governance  
and Strategy



**\$1.35m**

**\$1.45m**

Stormwater



**\$0.25m**

**\$0.03m**

Emergency  
Management

Total Expenditure

**\$54.70m**

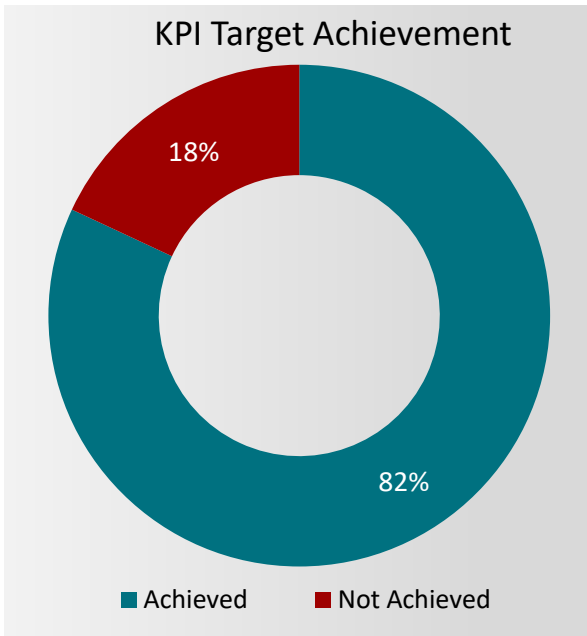
Operating  
expenditure

**\$19.14m**

Capital  
expenditure

## Performance overview

To assess how well Council is delivering services to the community, Key Performance Indicators (KPIs) are included in Long Term and Annual Plans. For the 2018/19 year, Council is reporting against 72 KPIs, which are detailed in Section Two of this report.



Council has achieved the majority (82%) of the KPIs. In the previous years it was 74% (2017/18) and 63% in (2016/17) which shows a year on year improvement, noting that some measures were revised in the 2018-28 LTP.

This shows a continuous improvement on previous years' results, and while it shows that there is still a shortfall, it confirms that Council is working to address these and achieve our desired performance.

We acknowledge that there were 12 instances where we did not achieve the target. In one instance the missed target due to an inconsistency in the interpretation of how waste water is tested, which is being appealed. The majority of the missed targets (5) were in the regulatory area where timeframes have not been met due to very high consenting and inspection (including re-inspections) volumes have exceeded the capacity of the staff to process them.

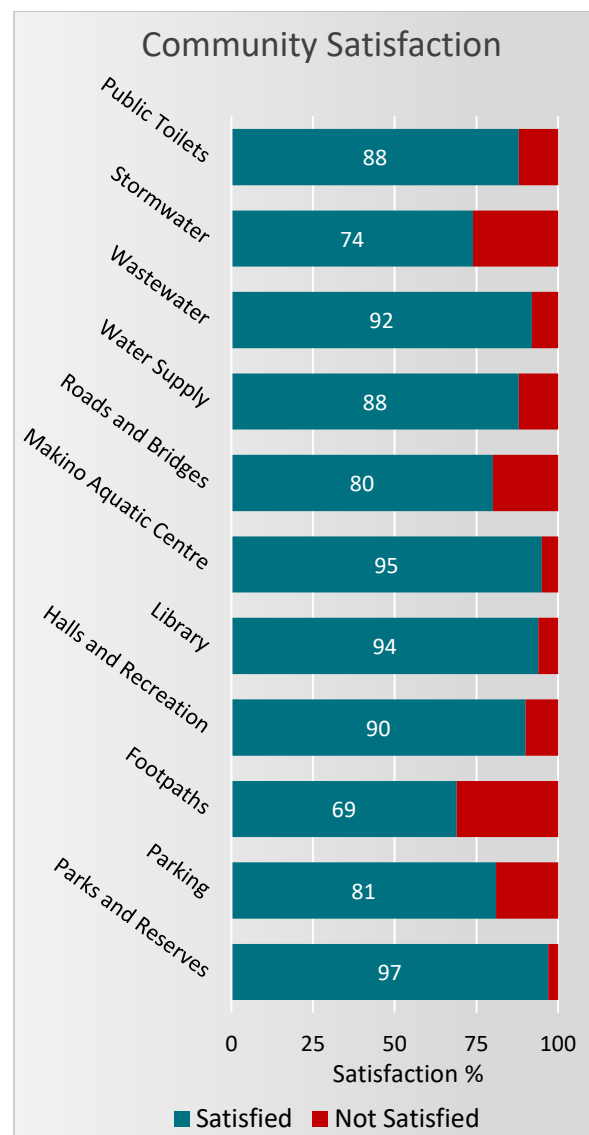
All KPIs are reviewed as part of the LTP process to ensure Council is providing the level of service the community wants.

## Community survey

The Council uses a community perception survey to measure satisfaction for a number of KPIs. The survey is conducted quarterly and aims to achieve a representative view across gender, age, ethnicity and location across Manawatū District residents.

The survey is based on the responses of 452 residents which meets the number required for statistical reliability.

The surveys looked at the satisfaction levels of Council services. All surveyed services received satisfaction levels between 57% (Community Development) and 97% (parks and reserves) from the community.



Note: Where community satisfaction levels are required for KPIs, results are shown in Section Two of this report under the appropriate activity.



## Summary Statement of Financial Position

	Council			Group	
	Actual 2019 \$000	Budget 2019 \$000	Actual 2018 \$000	Actual 2019 \$000	Actual 2018 \$000
Total current assets	10,518	9,212	9,344	10,984	9,814
Total non-current assets	695,407	709,174	677,684	722,413	699,909
<b>Total assets</b>	<b>705,925</b>	<b>718,386</b>	<b>687,028</b>	<b>733,397</b>	<b>709,723</b>
Total current liabilities	15,553	16,829	20,573	18,381	20,952
Total non-current liabilities	64,062	68,926	52,958	64,344	55,505
<b>Total liabilities</b>	<b>79,615</b>	<b>85,755</b>	<b>73,531</b>	<b>82,725</b>	<b>76,457</b>
<b>Total equity</b>	<b>626,310</b>	<b>632,630</b>	<b>613,497</b>	<b>650,671</b>	<b>633,266</b>
<b>Total Liabilities and Equity</b>	<b>705,925</b>	<b>718,386</b>	<b>687,028</b>	<b>733,397</b>	<b>709,723</b>

## Summary Statement of Comprehensive Revenue and Expense

	Council			Group	
	Actual 2019 \$000	Budget 2019 \$000	Actual 2018 \$000	Actual 2019 \$000	Actual 2018 \$000
Total revenue	54,487	56,149	53,471	56,338	55,056
Total expenses*	54,699	53,265	51,584	56,194	53,304
Share of associate's surplus / (deficit)	0	0	0	(45)	68
<b>Operating surplus/(deficit) before tax</b>	<b>(211)</b>	<b>2,884</b>	<b>1,887</b>	<b>100</b>	<b>1,820</b>
Income tax expense	0	0	0	0	0
<b>Surplus/(deficit) after tax</b>	<b>(211)</b>	<b>2,884</b>	<b>1,887</b>	<b>100</b>	<b>1,820</b>
Other comprehensive revenue and expense**	13,024	11,175	10,563	17,305	13,148
<b>Total comprehensive revenue and expense for the year</b>	<b>12,813</b>	<b>14,059</b>	<b>12,450</b>	<b>17,405</b>	<b>14,968</b>

\*This includes finance costs

\*\*Revaluation gains / (losses)

2,437      3,491      2,288      2,548      2,412

## Summary Statement of Cash Flows

	Council			Group	
	Actual 2019 \$000	Budget 2019 \$000	Actual 2018 \$000	Actual 2019 \$000	Actual 2018 \$000
Net cash from operating activities	14,201	15,570	17,567	15,236	18,540
Net cash from investing activities	(20,648)	(31,931)	(23,505)	(21,544)	(24,175)
Net cash from financing activities	7,043	13,906	3,018	7,007	2,738
<b>Net (decrease)/increase in cash, cash equivalents and bank overdrafts</b>	<b>596</b>	<b>(2,454)</b>	<b>(2,920)</b>	<b>699</b>	<b>(2,897)</b>
Cash, cash equivalents and bank overdrafts at the beginning of the year	4,355	4,650	7,275	4,871	7,768
<b>Cash, cash equivalents and bank overdrafts at the end of the year</b>	<b>4,951</b>	<b>2,196</b>	<b>4,355</b>	<b>5,570</b>	<b>4,871</b>

## Summary Statement of Changes in Net Assets / Equity

	Council			Group	
	Actual 2019 \$000	Budget 2019 \$000	Actual 2018 \$000	Actual 2019 \$000	Actual 2018 \$000
<b>Balance at 1 July</b>	<b>613,497</b>	<b>618,572</b>	<b>601,047</b>	<b>633,266</b>	<b>618,298</b>
Total comprehensive revenue / (expense) for the year	12,813	14,059	12,450	17,405	14,968
<b>Balance as at 30 June</b>	<b>626,310</b>	<b>632,630</b>	<b>613,497</b>	<b>650,671</b>	<b>633,266</b>

### Contingent Liabilities

The most significant contingent liability relates to uncalled capital, in relation to the New Zealand Local Government Funding Agency (NZLGFA).

The Council is a shareholder of the 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 AA+. The Council is one of 31 shareholders of the NZLGFA. In that regard, Council has uncalled capital of \$100,000. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event of an imminent default. Together with the other shareholders, the Council is a guarantor to all of NZLGFA's borrowings. At 30 June 2019, the NZLGFA had borrowings totalling \$9.531 billion (last year: \$8.594 billion). 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 the NZLGFA defaulting on repayment of interest or capital to be very low.

## Explanation of major variances

Explanations for major variations between the actual results and the estimated figures in the 2018/19 Annual Plan, which is the first year of the Long Term Plan 2018-2028, are detailed below. The explanations below only relate to Council and not the Group.

### Statement of comprehensive revenue and expense

The operating deficit for the year is \$211k, against a budgeted surplus of \$2,884k. The following are the most significant variances:

- Revenue from development contributions and capital contributions are \$1.32 million below budget. There are a number of large projects where resource consent has been granted but the trigger to pay development contributions has yet to occur.
- Finance costs are \$1,054k lower than budgeted. The external loans raised for the year are at a lower interest rate than planned in the Long Term Plan. In addition, the amount of loans raised during the year were lower than expected, as a result of not completing the budgeted capital programme (see comment below).
- Depreciation and amortisation is \$1.4m more than budget, as asset revaluations needed to be estimated at time of budgeting, however actual revaluation amounts were much higher.
- Roading expenditure was \$2,108k over budget because it included remaining work from 2017 from Cyclone Debbie and the July 2017 Snow Storm events and two further storm events which occurred in June and September 2018. This work is subsidised by NZTA.
- District Development expenditure is lower than budget, due to postponement of the Ultra Fast Broadband project (\$212k) and Community Development funding (\$204k) not being spent. Planned expenditure will be carried forward to future years.
- Solid waste costs are higher than budgeted, increased disposal costs of \$201k are partially offset by increased gate takings. Waste volumes (above the contracted limit of 208 tonnes per month) have also triggered price escalations.

### Statement of financial position

The most significant movements are:

- Capital expenditure was only 60% of the work planned in the Long Term Plan. A number of projects have been requested to be carried forward to the 2019/20 financial year. The level of capital expenditure has resulted in property, plant and equipment, intangible assets and the associated borrowing being lower than budgeted. Individual variations are documented with the individual activity reports.
- Borrowing is \$7.1m less than planned. This is primarily a result of reduced capital expenditure and the timing of raising loans. Council borrowed \$7m in December 2018, to cover capital expenditure. In March 2019, through the LGFA tender process \$10.5m was refinanced at a lower interest rate.
- Council revalued its infrastructural assets on 1 July 2018. The revaluations resulted in an increase in the asset value \$1.8m more than budgeted. As a result both the asset value and the asset revaluation reserve are more than expected.
- Accounts receivable is significantly lower than budget, due to receipt of significant historic debtors.

### Statement of cash flows

The variances in the statement of cash flow are a direct result of the items mentioned above.



## Additional notes

- This summary financial report is for Manawatū District Council and Group and is presented in New Zealand Dollars rounded to \$000s.
- This Annual Report Summary was authorised for issue by the Mayor and Chief Executive. The full Annual Report was authorised for issue on 10 October 2019.
- The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP), as appropriate for a public benefit entity. The summary financial statements comply with PBE FRS-43 Summary Financial Statements.
- The Group consists of Manawatū District Council, which is the controlling entity and four controlled entities; The Feilding Civic Centre Trust, the Manawatū Community Trust, Awahuri Forest / Kitchener Park Trust and Heartland Contractors Ltd (100% owned). The Group also includes Central Economic Development Agency Limited, (50% owned) and Manawatū Wanganui LASS (14.3%).
- The specific disclosures included in the summary financial report have been extracted from the full financial report.
- These summary financial statements cannot be expected to provide as complete an understanding as provided by the full financial statements.
- The full financial statements of Council and the Group have been prepared in accordance with and are fully compliant with Tier 1 PBE accounting standards.
- The summary has been examined for consistency with the full Annual Report and was audited by Audit New Zealand on behalf of the Office of the Auditor-General. The full annual report received an unmodified audit opinion on 10 October 2019.

**A copy of the full report can be obtained from the website [www.mdc.govt.nz](http://www.mdc.govt.nz) or there are copies available for viewing at the Feilding Library and our offices at 135 Manchester Street Feilding**



## Independent Auditor's Report

### To the readers of Manawatu District Council and Group's summary of the annual report for the year ended 30 June 2019

The summary of the annual report was derived from the annual report of the Manawatu District Council and Group (the District Council) for the year ended 30 June 2019.

The summary of the annual report comprises the following summary statements on pages 8 to 11:

- the summary statement of financial position as at 30 June 2019;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended 30 June 2019;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary performance overview.

### 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 2019 in our auditor's report dated 10 October 2019.

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

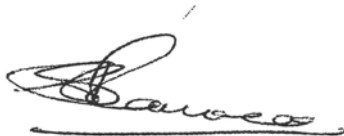
The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: Summary Financial Statements.

## **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 and Group.

A handwritten signature in black ink, appearing to read 'Clint Ramoo', with a horizontal line underneath it.

Clint Ramoo,  
Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand

5 November 2019





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Council**  
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