

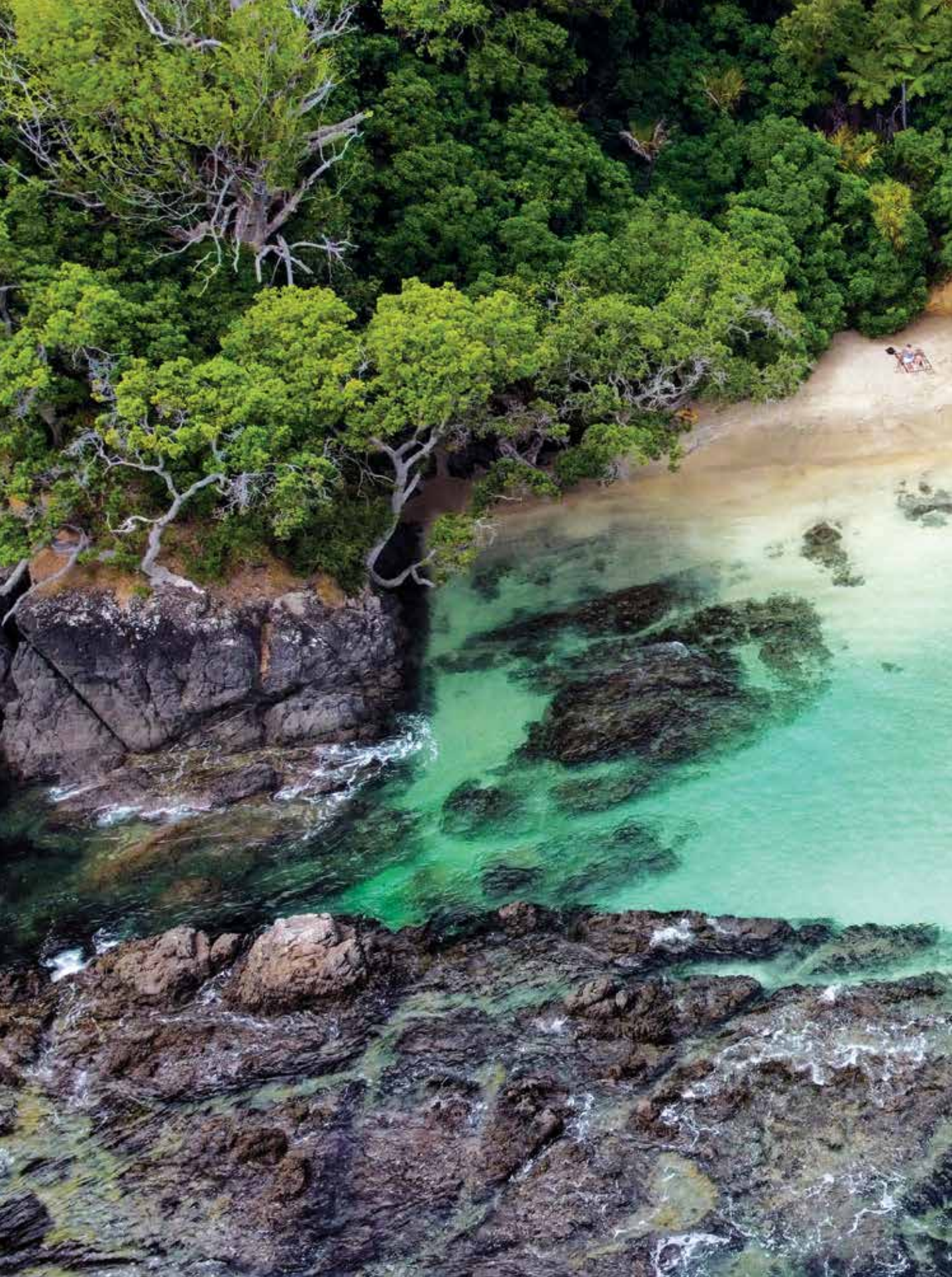
# Kia parangia ngātahitia te ara whakamua Let's shape our future together

Te Mahere Roa Long Term Plan 2024-2034 Consultation Document



Have your say by Friday 19 April 2024  
[nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan)

**Northland**  
REGIONAL COUNCIL   
Te Kaunihera ā rohe o Te Taitokerau



## Tihewa mauri ora

Ko te reo mihi ki te atua, nānā te  
taiao, te aorangi, te ao nei i hanga.  
Ka mōteateatia te hunga wairua,  
nā rātou te kahu tapu i tāniko.

Ā, whāia ko ngā mihi ki a tātou  
te hunga ora o Te Taitokerau whānui,

E te tī, e te tā, e tāmara mā

Mauri tū

Mauri roa

Mauri ora

# Ihirangi

## Contents

<b>Kia whakatauritea tā tātou mahi i tēnei ao hurihuri</b>	<b>03</b>
Rebalancing our mahi in a changing world	
<b>Ngā whakataunga ā-hapori</b>	<b>05</b>
Community outcomes	
<b>Te taiao</b>	<b>07</b>
Natural environment	
<b>Te aumangeatanga hapori</b>	<b>13</b>
Community resilience	
<b>Te hautūtanga ā-rohe</b>	<b>25</b>
Regional leadership	
<b>Te taha pūtea</b>	<b>35</b>
The finances	
<b>He aha ō whakaaro?</b>	<b>41</b>
What do you think?	
<b>Independent auditor's report</b>	<b>43</b>



# Your regional councillors



**Geoff Crawford** – Chair  
Mid North General



**Tui Shortland** – Deputy Chair  
Te Raki Māori



**Jack Crow**  
Whangārei Central General



**Amy Macdonald**  
Coastal Central General



**Marty Robinson**  
Bay of Islands-Whangaroa General



**Rick Stolwerk**  
Coastal South General



**Joe Carr**  
Far North General



**Peter-Lucas Jones**  
Te Raki Māori



**John Blackwell**  
Kaipara General



# Kia whakatauritea tā tātou mahi i tēnei ao hurihuri

## Rebalancing our mahi in a changing world

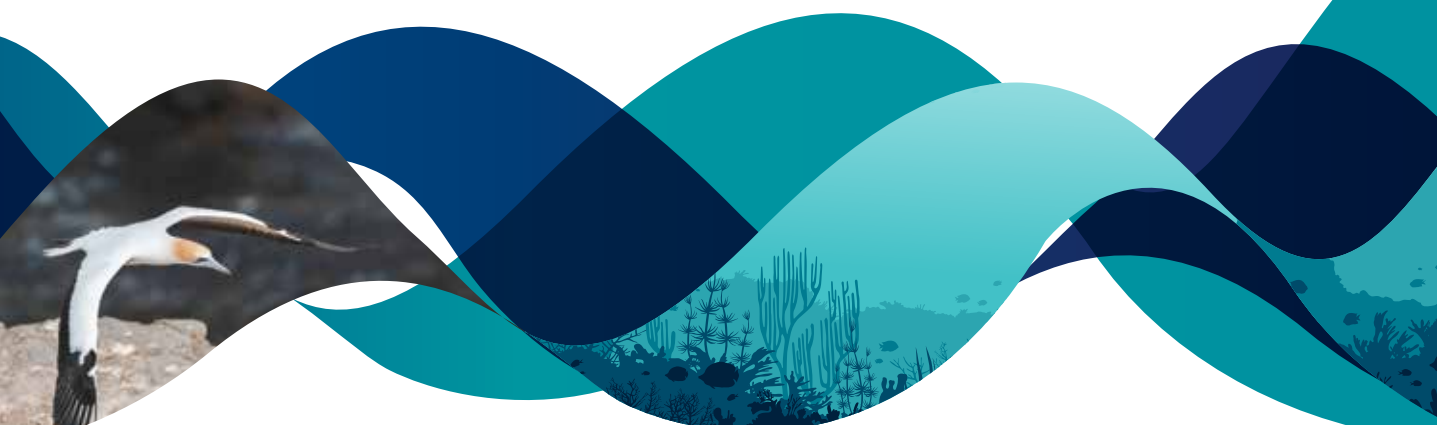
The decisions we make today will affect our whānau tomorrow.

We want a strong future for Te Taitokerau, with healthy wai where our children can safely swim, equitable transformation across our rohe to protect our people through climate change, and where whānau and whenua flourish.

In planning for the years ahead, we have reflected carefully on our role as a regional council. The future we're working towards, what we're legally required to deliver on, what tāngata whenua and communities want us to be doing, and what our region can reasonably afford to pay for it all.

This Long Term Plan is about rebalancing. We've looked through our existing programmes to see what work can be reprioritised, and what things aren't core business that could potentially be stopped to help keep rates down in a time of high inflation.

We're keen to keep our mahi (and your money) focussed on core business, like caring for te taiao (the natural environment), preparing communities for the long-term effects of climate change, natural hazards and pest control. There's lots of new work to be done, which you'll read about further on in this document.



## The options – explained

We know our communities are under real financial pressure, so we've presented at least two options throughout this document for you to consider, with the main two being:

- » **Our proposed option**, which is the high-priority work we believe is needed to maintain momentum on existing programmes, address new challenges, foster partnerships, and meet new legislative requirements. This would mean an overall rates increase of 11.05%, or \$58 per rates bill on average for the coming year.
- » **An alternative option, the bare minimum**, that'd keep rate increases in line with inflation\*. While this would fund the bare minimum of what's required to meet legislative and contractual obligations, there are some big consequences with this pared-back option. We'd risk losing momentum on important mahi, and be unable to address many issues and opportunities we're facing. This option would mean an overall rates increase of 2.9%, or \$13 per rates bill on average for the coming year.

Both options prioritise existing work and reallocate budget to keep rate increases as low as possible.

*Both options are based on our proposal to stop funding emergency services and regional sporting facilities, redirecting that funding so we can deliver on core work while keeping rates down. If we opt to continue to support these services, the rates increase will be significantly higher. See page 31.*

Before we make any of these important decisions, we need to hear your whakaaro (thoughts).

Find out more and have your say visit [nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan)

Change is currently underway at central government level, which may impact these proposals. We'll be monitoring these changes and will make any necessary alterations to budgets during council deliberations in May.

## Overview of our proposed option

Our proposed option (11.05%) includes:

- » Increasing our capacity in the environmental management space. See page 9.
- » Refocussing our biosecurity and biodiversity work. See page 11.
- » Growing our climate change work and investing more in preparing for and responding to emergencies. See page 15.
- » Continuing to develop flood risk management approaches for at-risk communities. See page 19.
- » Some new work in our harbour safety and transport activities. See page 23.
- » Strengthening partnerships with Māori as tāngata whenua. See page 27.
- » Investing more in our under-resourced support services. See page 29.
- » No longer funding emergency services or regional sporting facilities, and instead redirecting that funding back into core council functions like our environmental work. See page 31.

## We can always do more

If you think we should go even further than what we've set out in our proposed option, tell us what you'd like to see.

# Ngā whakataunga ā-hapori

## Community outcomes

Every project you'll read about in these pages links into one or more of these community outcomes.

These outcomes are what we aim to achieve, now and in the future.

They underpin the decisions we make as we work in partnership with the community to improve Northland's environmental, social, economic and cultural wellbeing.

## Our vision



POIPOIA TE  
TAIAO, WHIRIA  
TE TĀNGATA

NURTURE THE  
ENVIRONMENT,  
WEAVE THE  
PEOPLE TOGETHER.

### What is a Long Term Plan?

A Long Term Plan is the strategic document that guides what we want to achieve over the next 10 years, and how it will be paid for. Like all councils around Aotearoa, we're required to produce a new plan every three years.



# Our community outcomes

Healthy waters,  
land and air

Efficient, progressive  
and transparent  
council systems

Carbon neutral,  
resilient communities  
in a changing climate

Meaningful  
partnerships with  
tāngata whenua

Protected and  
flourishing  
native life

Safe and resilient  
transport networks

A sustainable,  
innovative and  
equitable economy



# Te taiao

## Natural environment



Manaaki Taiao  
Manaaki Tāngata  
Haere Whakamua

Care for the natural environment  
Care for the people  
Progress forward

Ask many Northlanders why they love living here, and chances are they'll talk about nature: the beaches, marine environment, forests, rivers, lakes, and the birds and animals that live alongside us.

Caring for our land, water, sea and air is the biggest part of our job as a regional council, and the work we need to do in this area continues to grow and change. Increasing climate change impacts will disrupt the balance of nature in Te Taitokerau, and must be considered across all our mahi.

*We've highlighted the key changes we think will impact on rates or our communities over the next few pages, but you're welcome to have your say on any of the mahi we do. You can find out more about all our activities in our Supporting Information Document visit [nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan)*

Restoring health to freshwater remains a key focus for us. We're continuing to develop a new approach for managing freshwater, to meet government requirements and improve freshwater health in a generation.

Tāngata whenua and local communities are often at the forefront of environmental protection, putting in hours of work with support from our staff. Through these enduring partnerships we can together help restore the mauri (life force) of te taiao.

## Overview of Te Taiao Natural Environment activities

On average over the next three years we're planning to spend:

**\$33M** in total per year

**\$1.98M** new spend a year

**\$1.11M** (about 50%) of this new spend is covered by efficiencies and savings within the organisation.

## Key proposed changes to our levels of service

- » Existing biosecurity programmes scaled back to meet new challenges
- » Increased consent processing and compliance capacity
- » Fund required new policy and planning work
- » Improved environmental science and data.

# Environmental management

## How do we meet the growing needs?

The way our wai, air, land and moana is managed is critical to the wellbeing of our environment and our people. As a regional council, we're responsible for developing and implementing a whole range of policies and rules to manage and restore the health of te taiao (the environment), in line with national policy and legislation and tāngata whenua values.

Complex plan changes (especially in the freshwater space) directed by national policy, resource management reforms and policy reviews resulting from a new government along with the increased impacts of climate change mean we need to plan for growth in our policy and planning mahi.

Freshwater farm plans are being rolled out across Aotearoa as a practical way for farmers and growers to identify, manage and reduce the impact of farming on the freshwater environment. We've worked out a way to deliver this within our existing budgets, which would mean significantly reducing grant funding for environmental projects in the community and refocusing the services of our land management team to support the freshwater farm plan rollout.

Since 2018 the number of consents we're actively monitoring has increased by 455, and our requests for service have grown by 50%. New legislation has increased the number of consents for activities that previously didn't require one, and future rule changes in freshwater space as a result of national policy are likely to increase the number of consents required, particularly for rural activities. To manage this growth in the consents and compliance space we'll need to bring on board extra capacity.

Environmental science and data are a big part of our role, and there are growing needs in this space too. We want to invest in a storm tracking system to help better alert communities to flash flooding, and better data to feed into Kaitaia flood modelling; upgrade our air quality monitoring equipment; and complete development of a data automation tool to streamline processing of the huge amounts of environmental data we collect.



We have a plan to meet the growing needs around environmental management, and we'd like to hear what you think.

## Our proposed option

Meet the growing needs



Fund required policy and planning work, increase our consent processing and compliance capacity to meet increased current and future demands, and invest in new scientific initiatives.

### Impact on our services

Increased consent processing and compliance capacity, new policy and planning work, and improved environmental science and data.

### Impact on rates and debt

Average of \$5.14 extra per annual rates bill in year 1\*. This represents about 1.06% of the 11.05% total proposed increase. No impact on debt levels.

# \$3.27M

## New spend over the next three years

\$0.78M operating and \$0.06M capital in year 1

\$0.87M operating and \$0.07M capital in year 2

\$1.42M operating and \$0.07M capital in year 3

## Another option

Bare minimum



### What we could do

We could fund the minimum work required to meet legal obligations to progress freshwater farm plan regulations, through our Land Management Reserve.

### What we couldn't do

Unable to provide better science to help predict and protect communities at risk of flooding. Our consent and compliance service would be slower, and our planning and policy team wouldn't be able to advance resource management policy changes in response to resource management reforms.

### Impact on rates and debt

This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option). No impact on debt levels.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Biosecurity and biodiversity

## How should we address new challenges?

Introduced pest plants and animals threaten our native forests, waterways and marine environment – but managing them well means there's room for our native plants and animals to flourish. It also enriches people's lives, by creating stunning habitats to explore and connecting people as they come together to protect what they treasure. To control and remove introduced pests, we work closely with tāngata whenua, communities, landowners and other agencies.

As new biosecurity and biodiversity challenges emerge and the status of current threats evolves, we need to rebalance and reprioritise our efforts and funding to match. We've identified about \$0.91M worth of new work a year required to support the:

- » Response to exotic Caulerpa, a highly invasive seaweed
- » Review of the Regional Pest and Marine Pathways Plan

- » Kaitiaki programme to reduce the impacts of pest fish on our aquatic environments
- » Implementation of the new Rāhui Tapu/marine protected area fishing regulations at Mimiwhangata and Rakaumangamanga (Cape Brett)
- » Incursion response for bat-wing passion flower, a highly invasive plant pest
- » Dune lakes Kaitiaki partnership project.

We think we can absorb this cost by scaling back funding on our existing programmes, including reducing our \$2.9M budget for community partnerships by \$0.2M; reducing our \$1.4M budget for kauri protection by \$0.34M; reallocating \$0.15M from our grant funding for biodiversity, reallocating \$0.12M from grant funding for biosecurity, and moving \$0.1M from our reserve funds.



We have a plan to rebalance our biosecurity and biodiversity mahi, and we'd like to hear what you think.

## Our proposed option

Re-prioritise within current budget



Scale back existing activities as outlined above to support the \$0.91M a year of new mahi within our existing budget.

### Impact on our services

Maintained service for existing biosecurity and biodiversity programmes, response to new biosecurity threats, and advancing of required programmes.

### Impact on rates and debt

There will be no impact on rates or debt levels.\*

# \$2.66M

## New spend over the next three years

\$0.91M operating spend in year 1

\$0.96M operating spend in year 2

\$0.79M operating spend in year 3

## Another option

Bare minimum



Scale back activities as outlined on opposite page, and redirect most of the savings into other core work.

### What we could do

Of the new work listed, we could only fund the minimum required to meet our legal requirement to review our Regional Pest and Marine Pathways Management plan.

### What we couldn't do

The quality and scale of work required by the National Policy Statement – Biodiversity would be affected due to a reduced ability to partner with communities and tāngata whenua. We'd lose the ability to co-fund the battle against exotic Caulerpa and bat-wing passion flower, and have no capacity to manage marine protected areas.

### Impact on rates and debt

This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option). No impact on debt levels.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Te aumangeatanga hapori

## Community resilience



Kia mate ururoa, kei  
mate wheke

Fight like a shark  
not an octopus

The more we prepare now, the better placed our communities are to understand, plan for and manage risks.

While we can't predict the next challenge Te Taitokerau will face, being proactive is vital. We want to continue working together with communities and other councils to build a resilient region. When plans are in place and infrastructure is strong, this brings greater certainty to communities and improved confidence for local economies.



*We've highlighted the key changes we think will impact on rates or our communities over the next few pages, but you're welcome to have your say on any of the mahi we do. You can find out more about all our activities in our Supporting Information Document visit [nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan)*

The projects we'd like your input on cover building resilience through climate change, and working with communities to protect life and property through flood risk management. We also want to hear your thoughts on a joint emergency management centre to enable better support for affected communities during emergencies, looking at ways to de-carbonise our public transport, and meeting the growing needs for safely managing maritime activities and navigational safety.

## Overview of Te Aumangeatanga Hapori Community Resilience activities

On average over the next three years we're planning to spend:

**\$18M** in total per year

**\$4.75M** new spend a year

**\$1.74M** of this new spend is covered by government funding.

## Key proposed changes to our levels of service

- » More support for climate resilience
- » Increased emergency management capacity
- » Better emergency response enabled via a joint coordination centre
- » Deliver 12 new flood projects across the region
- » Increased harbour safety work.

# Climate resilience and emergency management

## How can we best support the region?

Climate change is one of our generation's biggest challenges, and the action we take now is crucial. Some good foundations have been built over the last three years on our climate resilience mahi, with a strategy and action plan in place.

But there's much work to be done, and we need to scale up our climate change programme to do it. That includes:

- » Building strong partnerships between councils, iwi and hapū, government agencies and communities
- » Facilitating and coordinating regional climate change adaptation planning to support communities to build resilience
- » Building capacity within the most vulnerable communities to deal with climate change impacts
- » Building collaborative models of adaptation planning to enable resilient decision-making in high-risk communities
- » Halving our organisational carbon emissions by 2030

- » Continuing to grow natural hazard information and matauranga (indigenous knowledge), as critical foundations for climate change adaptation and emergency management.

The effects of climate change are already being felt, heightening the impact of natural hazards, such as flooding, drought and coastal erosion, on Te Taitokerau. Events like ex-tropical cyclone Gabrielle have exposed the vulnerability of our whānau and communities to the effects of climate change and the need to build resilience across the region.

Our Civil Defence Emergency Management (CDEM) team's work is about ensuring our region is prepared for, and able to respond and recover from, these emergencies.

There is a raft of challenges in the emergency management space, including new requirements following legislative changes, the need to strengthen iwi and hapū relationships and collaboration around emergency management. To meet these growing needs, we need to increase the capacity of our CDEM team.



# We have a plan to do more, and we'd like to hear your whakaaro (thoughts).

## Our proposed option

Do this important mahi

Grow capacity to support climate policy development, zero carbon programme, delivery of climate resilience funding and natural hazards information. Develop early warning system for flooding for Te Taitokerau (largely funded by government funds). Add three emergency management roles from year 2 of this plan (2025/26) to meet increased needs.

### Impact on our services

Increased support for climate resilience and more emergency management capacity.

### Impact on rates and debt

Average of \$9.98 extra per annual rates bill in year 1\*. This represents about 1.8% of the 11.05% total proposed increase. No impact on debt levels.

# \$4.55M

New spend over the next three years

\$0.85M operating and  
\$0.23M capital in year 1

\$1.52M operating and  
\$0.08M capital in year 2

\$1.78M operating and  
\$0.10M capital in year 3

## Another option

Bare minimum



### What we could do

None of this new work.

### What we couldn't do

We couldn't deliver any of the work outlined for climate change or emergency management.

Delivery of the climate programme will stall and there will be more pressure placed on emergency services and CDEM.

Partnership and engagement with communities required by legislation will be reduced and the zero carbon programme will stop being advanced. We won't be able to deliver on recommendations from recent CDEM review.

### Impact on rates and debt

This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option). No impact on debt levels.

## Another option

Do even more than proposed



Along with the climate change mahi outlined in our proposed option, we could do even more by adding more capacity for geospatial analysis to support resilience planning from 2024/25, and increase climate policy and zero carbon programme delivery from 2026/27.

### Impact on rates and debt

Average of \$11.23 extra per annual rates bill in year 1. This is 0.22% on top of the 11.05% total proposed increase. No impact on debt levels.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Joint emergency coordination centre

## How should we fund the increased cost?

Since 2022 we've been collecting rates to go towards a purpose-built, multi-agency coordination centre to enable quicker responses to support affected communities. Funding is also being contributed by the three district councils.

While most regions now have a dedicated multi-agency emergency coordination centre, there's no facility like this in Te Taitokerau.

Cost estimates for the centre were originally \$6.18M, but have now increased to \$7.23M due to increases in construction costs since the 2019 feasibility study was done.

While all efforts have been made to reduce construction costs and seek central government funding, a shortfall remains.



We have an important decision to make, and we want to hear which option you support.

## Our proposed option

Fund the shortfall



This would mean continuing to rate for the centre for two years longer, in order to fund the shortfall and continue with plans to build a multi-agency coordination centre.

### Impact on our services

Better emergency response via a joint coordination centre.

### Impact on rates and debt

Average of \$0.52 extra per annual rates bill in year 1\*. This represents about 0.11% of the 11.05% total proposed increase. This project is funded by borrowing (previously approved), however the proposed new contribution would not impact our overall debt level.

# \$1.04M

New spend over the next three years

No spend in year 1

\$1.04M capital in year 2

No spend in year 3

## Another option

Look for other funding



Under this option, we'd stick to our current funding contribution, and try to secure the shortfall elsewhere (e.g. through central government).

It'd be better for rates, but creates the risk of delays and further cost increases. And if we can't secure the extra funding, the build may not be able to go ahead at all.

### Impact on rates and debt

This project is funded by previously approved borrowing.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Flood risk management

## How should we fund the work that's needed?

Flooding has been identified as the highest-risk natural hazard we face in Te Taitokerau, and predictions of sea-level rise and increased rainfall intensity are putting extra pressure on whānau and communities.

There are several flood management schemes in place in high-risk areas to reduce risk to human life, to property and infrastructure. We borrow to fund these big projects, to spread the cost out over time.

Events like ex-tropical cyclone Gabrielle have highlighted that the impacts of flooding on Māori in Te Taitokerau are significant and disproportionate, and these impacts are likely to increase as climate change effects increase. We've worked with iwi and hapū to identify new work to help vulnerable communities in Whirinaki, Punaruku and Matangirau, and improve flood preparedness. On the next page you'll find an overview of proposed new work and changes.

### Infrastructure strategy

We're required to develop an Infrastructure Strategy that outlines our 30-year plan for council's flood projection and control assets. This helps us to make informed decisions in the short term while preparing for significant investments in the next 10 to 30 years.

Our infrastructure strategy continues in the direction set in our last long term plan (2021), with no significant changes.

We have six main flood management schemes in Awanui, Taumarere (Otiria/Moerewa/Kawakawa), Kāeo-Whangaroa, Whangārei, Panguru (Hokianga) and Kerikeri-Waipapa, with a combined asset value of \$36.3 million.

Most of these assets have been constructed in the past 10 years so are relatively new. Maintenance, upgrades and extensions of these assets are planned over the period of the strategy, with a focus on design and investigation, and some major upgrades required to Awanui. The Infrastructure Strategy sets out decisions around these schemes, as well as new flood work in Paparua, Dargaville, Whirinaki (Hokianga), Kerikeri-Waipapa and a proposed marae flood resilience programme.

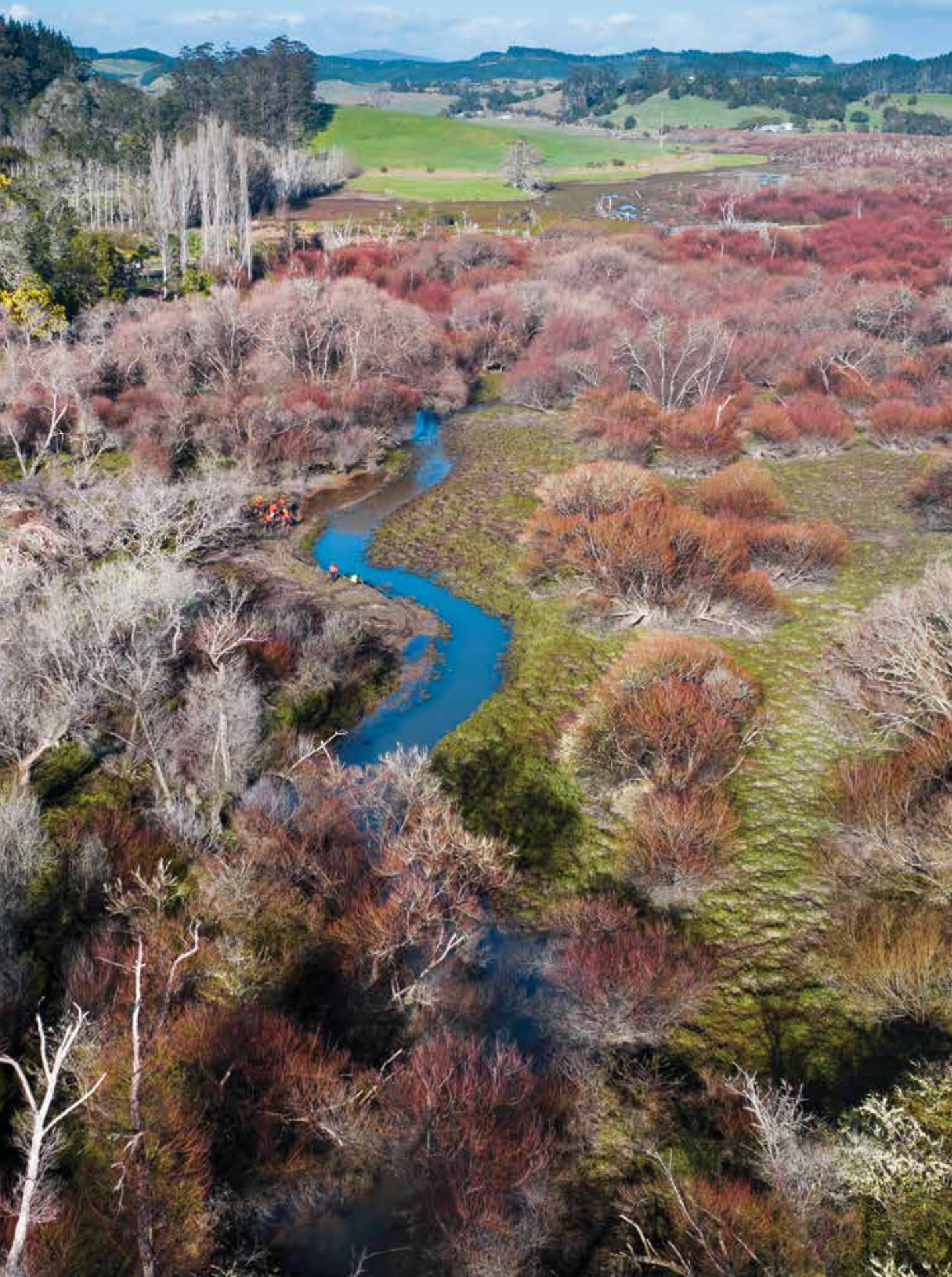
**Read the full strategy in our Supporting Information Document visit [nrc.govt.nz/futureplan](https://nrc.govt.nz/futureplan)**

### Changing the region-wide flood rate

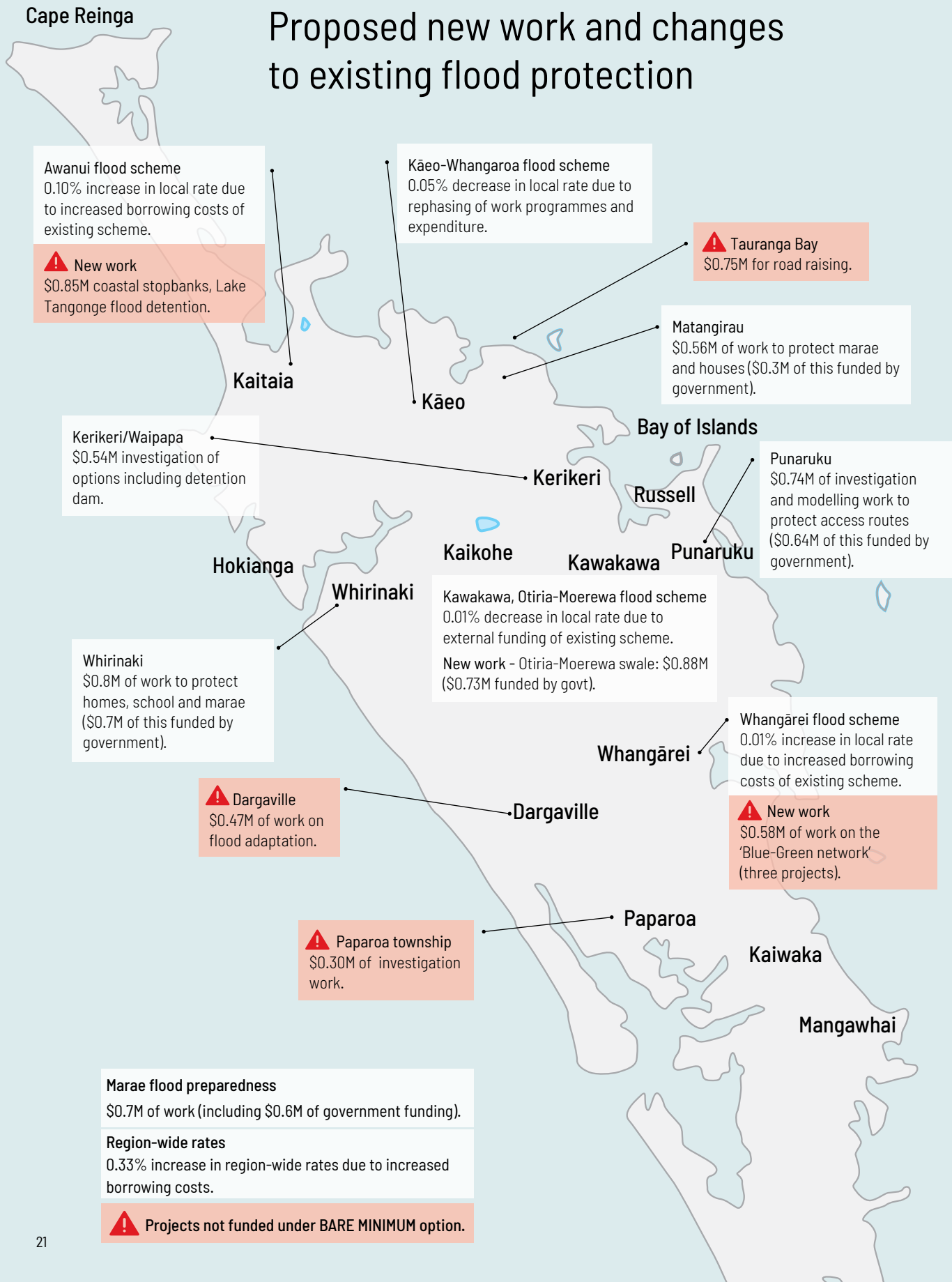
Our region-wide flood infrastructure rate helps share the cost of flood risk management projects in Te Taitokerau. The region-wide rate funds 70% of the capital cost of new projects, and the remaining 30% is funded by local targeted rates that just apply to the affected area.

Currently the 70/30 split applies to capital works over \$0.5M (lower value projects, and things like investigation and design, are funded fully by the region-wide rate).

**To better align with increasing costs, we are proposing to increase this threshold to \$1.0M.**



# Proposed new work and changes to existing flood protection



**Awanui flood scheme**  
0.10% increase in local rate due to increased borrowing costs of existing scheme.

**⚠️ New work**  
\$0.85M coastal stopbanks, Lake Tangonge flood detention.

**Kāeo-Whangaroa flood scheme**  
0.05% decrease in local rate due to rephasing of work programmes and expenditure.

**⚠️ Tauranga Bay**  
\$0.75M for road raising.

**Matangirau**  
\$0.56M of work to protect marae and houses (\$0.3M of this funded by government).

**Kerikeri/Waipapa**  
\$0.54M investigation of options including detention dam.

**Bay of Islands**  
**Punaru**  
\$0.74M of investigation and modelling work to protect access routes (\$0.64M of this funded by government).

**Kawakawa, Otiria-Moerewa flood scheme**  
0.01% decrease in local rate due to external funding of existing scheme.  
New work - Otiria-Moerewa swale: \$0.88M (\$0.73M funded by govt).

**Whirinaki**  
\$0.8M of work to protect homes, school and marae (\$0.7M of this funded by government).

**Whangārei flood scheme**  
0.01% increase in local rate due to increased borrowing costs of existing scheme.

**⚠️ Dargaville**  
\$0.47M of work on flood adaptation.

**⚠️ New work**  
\$0.58M of work on the 'Blue-Green network' (three projects).

**⚠️ Paparua township**  
\$0.30M of investigation work.

**Marae flood preparedness**  
\$0.7M of work (including \$0.6M of government funding).

**Region-wide rates**  
0.33% increase in region-wide rates due to increased borrowing costs.

**⚠️ Projects not funded under BARE MINIMUM option.**



We have important decisions to make about flood risk management, and we want to hear which option you support.

## Our proposed option

Do the new flood work



Fund the cost of increased borrowing for all of our existing flood management schemes, and start work on 12 new projects across the region.

### Impact on our services

Better protection of communities and transport routes from floods, via delivery of 12 new flood projects across the region.

### Impact on rates and debt

Average of \$0.80 extra per annual rates bill in year 1\*. This represents about 0.14% of the 11.05% total proposed increase. We'd continue to borrow to fund the cost of this work. Borrowing is set to increase by \$2.8M over the first three years of the plan with \$4M of subsidy funding the balance.

# \$6.56M

## New spend over the next three years

\$5.35M capital in year 1

\$0.24M capital in year 2

\$0.97M capital in year 3

## Another option

Bare minimum



### What we could deliver

Fund the cost of increased borrowing for existing schemes, and new projects where external funding has already been secured.

### What we couldn't deliver

The following projects wouldn't be funded, and flood vulnerability would remain in these places:

- » Tauranga Bay road raising
- » Paparua township investigation
- » Whangārei Blue-Green network
- » Awanui new work
- » Dargaville flood adaptation

### Impact on rates and debt

This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option). We would continue to borrow to fund the cost of the schemes that we do fund.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Harbour safety and navigation

## How should we meet the growing needs?

Keeping Northland's harbours, lakes and coastline safe for everyone to enjoy is part of our role as a regional council. We encourage safe boating behaviour, set rules for protecting the marine environment, provide pilotage for incoming cruise ships, and much more.

With increasing pressures like more cruise ships coming into the Bay of Islands, growth in recreational boating and increased involvement in national maritime safety initiatives, we need to grow our capacity to keep operating effectively. We're looking to bring on a new maritime officer from 2025, build capacity to work with iwi around recreational boat safety, and meet increased

operating costs like maintenance and fuel.

Together, this will cost about \$0.251M from 2024, rising to about \$0.410M by 2026.

Our new maritime vessel is used as a pilot boat, helps maintain buoys and beacons, and responds to oil spills. It's critical to the safe running of our maritime operations. Providing safe berthage for this vessel will cost \$0.85M in 2024. We'd borrow to fund this, to spread the rating impact over 14 years.

We have a plan to do more, and we'd like to hear your whakaaro (thoughts).

### Our proposed option

#### Grow capacity

Grow our capacity to meet increased demands in harbour safety and navigation work, and fund the berth for our critical maritime vessel from borrowing to be paid back over time by rates.

**Impact on our services** - More harbour safety work to meet demand.

**Impact on rates and debt** - Average of \$2.97 extra per annual rates bill in year 1\*. This represents about 0.5% of the 11.05% total proposed increase. Impact on borrowing would be \$0.85M in year 1.

**\$1.05M** New spend over the next three years

\$0.25M operating and \$0.02M capital in year 1

\$0.38M operating spend in year 2

\$0.41M operating spend in year 3

### Another option

#### Bare minimum

**What we could do** - We could fund the berth required for our new maritime vessel.

#### What we couldn't do

Additional maritime roles, including summer enforcement officers, will not be funded, and work on maritime safety will not be able to improve.

#### Impact on rates and debt

This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option).

Impact on borrowing would be \$0.85M in year 1.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Public transport How should we fund what's needed to keep it moving?

Public transport like Whangārei's CityLink buses reduces traffic congestion and pollution, and carbon emissions – which makes for a cleaner, greener Te Taitokerau.

Retaining and recruiting bus drivers is an ongoing challenge, and we're proposing to increase funding for driver wages by \$0.145M a year to keep our public transport network moving. Around half would be paid for by NZ Transport Agency Waka Kotahi (NZTA) subsidies.

We also have some new work to do around investigating decarbonisation of the CityLink services, and re-tendering of Whangārei's bus

services, which together would cost \$0.2M a year for the next three years. This work would also be 54% subsidised by NZTA.

We acknowledge there's some uncertainty around the subsidies provided by NZTA, however the impact of not receiving this funding would be minimal. We'd still be able to increase the funding of driver wages and re-tender Whangārei's bus service, although we'd likely hold off on investigating decarbonisation of the CityLink services.

We have a plan to do more, and we'd like to hear your whakaaro (thoughts).

## Our proposed option Do this work

Increase funding for driver subsidies, investigate decarbonisation of the CityLink Service, and fund the work needed to re-tender the Whangārei bus service. **Impact on our services** - Maintained public transport services.

**Impact on rates and debt** - For Whangārei district ratepayers, an average of \$1.87 extra per annual rates bill. This represents about 0.3% of the 11.05% total proposed increase. No impact on debt levels.

**\$1.04M** New spend over the next three years with half funded by NZTA subsidies.

\$0.35M operating spend in year 1

\$0.35M operating spend in year 2

\$0.35M operating spend in year 3

## Another option

### Bare minimum

**What we could do** - Only fund the cost of re-tendering the Whangārei bus service and driver wage increase (both with 54% subsidy from NZTA).

**What we couldn't do** - This will mean increased emissions from aging diesel-powered buses, and not meeting emissions reduction targets.

**Impact on rates and debt** - This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option). No impact on debt levels.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Te hautūtanga ā-rohe

## Regional leadership



Mā te kotahitanga  
E whai kaha ai tātou

In unity we have strength

As a regional council, we work to provide effective and transparent governance, uphold Te Tiriti o Waitangi, support sustainable economic development, champion regional infrastructure, and keep our communities informed and involved. We also strive to be accessible, customer-friendly, culturally competent, and future-proofed.

Making decisions in partnership with Māori as tāngata whenua is central to the wellbeing of our rohe. Building enduring relationships between iwi, hapū and council means we continue to build strong and resilient communities, and recognise te ao Māori values in the future of Te Taitokerau.

*We've highlighted the key changes we think will impact on rates or our communities over the next few pages, but you're welcome to have your say on any of the mahi we do. You can find out more about all our activities in our Supporting Information Document visit [nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan)*

## Overview of Te Hautūtanga ā-Rohe Regional Leadership activities

On average over the next three years we're planning to spend:

**\$37.3M** in total per year

**\$4.85M** new spend a year

**\$0.66M** of this new spend is covered by efficiencies in the organisation and central Government funding.

This acknowledges the kākano (seed) of honouring Te Tiriti obligations to working in partnership on environmental projects such as dune-lake protection and freshwater management.

The more Te Taitokerau grows, and the more work we need to do, the greater the demands on our team and systems. We want to ensure our council services are easily accessible and that requires catching up our stretched support services, which are essential to keep our organisation running smoothly.

## Key proposed changes to our levels of service

- » Strengthened cultural capacity and Te Tiriti partnerships
- » More capacity to keep council running smoothly
- » Stop support for emergency services and sporting facilities, and redirect funding into core council business.

# Te Tiriti partnerships and relationships

## How can we best strengthen these?

Mirimiria  
Romioromia  
Ngā ringa e rua

*Refers to the significance and importance of working together*

Our council's commitment to Te Tiriti o Waitangi continues to be honoured throughout all levels of our organisation. We see creating and sustaining meaningful partnerships with tāngata whenua as key to a thriving Te Taitokerau, and there's much more work to be done on this journey together.

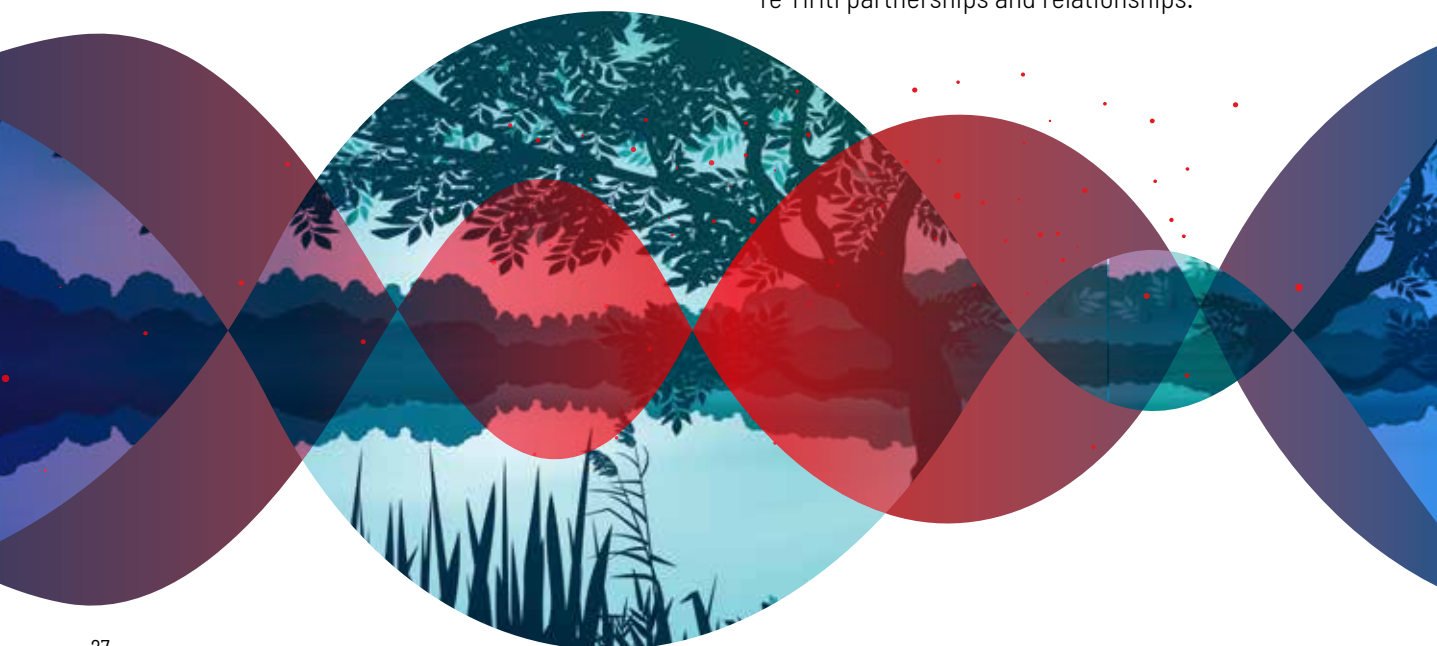
Tāiki ē is the strategy and implementation plan for how we give effect to our Te Tiriti commitments, which was developed together with iwi and hapū representatives on our Te Taitokerau Māori and Council Working Party.

We have come a long way in this space, including the establishment of two Māori seats on council for the 2022 elections, but there is much more to be done to implement the actions in Tāiki ē.

Technical Māori expertise within council staff is stretched. We develop significant projects we need more capacity to:

- » Support kaitiaki who are delivering critical mahi in partnership with council
- » Build cultural competency across the organisation
- » Resolve issues raised by iwi and hapū around resource consents and water quality
- » Better align funding processes for iwi and hapū
- » Deliver better shared outcomes for Te Taitokerau as a whole.

To meet these needs, we're keen to grow our capacity and resourcing in this space, and to strengthen our Te Tiriti partnerships and relationships.



To meet these needs, we're keen to grow our capacity and resourcing in this space, and to strengthen our Te Tiriti partnerships and relationships.

## Our proposed option

Grow capacity to deliver on Te Tiriti relationships



Grow our capacity to deliver on Tāiki ē (our Te Tiriti strategy and implementation plan) through more resourcing for technical Māori expertise and capability across the sector, and growing cultural competency across the organisation including kaupapa Māori adaptation work.

### Impact on our services

Strengthened cultural capacity and Te Tiriti partnerships.

### Impact on rates and debt

Average of \$4.43 extra per annual rates bill in year 1\*. This represents about 0.8% of the 11.05% total proposed increase. No impact on debt levels.

# \$1.74M

## New spend over the next three years

\$0.48M operating spend in year 1

\$0.63M operating spend in year 2

\$0.63M operating spend in year 3

## Another option

Bare minimum



### What we could do

Only fund the existing independent tāngata whenua subcommittee advisors.

### What we couldn't do

This would mean that there wouldn't be funding for translation at council meetings, and delivery of Tāiki ē would be much slower than agreed.

### Impact on rates and debt

This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option). No impact on debt levels.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Supporting the mahi across council

## What's needed to keep things running smoothly?

A lot of work goes on behind the scenes to make council's activities happen. As our region grows and we adapt to meet complex challenges and requirements, we need more resources to keep council running smoothly.

As the work we deliver as a regional council has expanded in recent years, and legal requirements around things like health and safety have increased, so has the pressure on our support services. We're also not immune to the impacts of inflation, which has been driving up costs across these vital services.

In our last Long Term Plan, we talked about the challenge we face with striking the right balance between maintaining efficient, fit-for-purpose support services and systems while keeping everything as cost-effective as possible.

The growth across our support services hasn't kept pace with growth across the rest of the council in the last few years. Our Human Resources, Finance, and IT teams are not able to provide the level of service needed to support operations delivery.

We need to invest in new roles across our support services so we're better able to support the needs across our 300-odd staff. With growth in our freshwater work, we also need an extra communications resource to help deliver it.

Our salary budget has fallen further behind as inflation has increased, creating issues around staff attraction and retention, and we're proposing to increase that too. We're also facing increased costs for insurance, systems licensing and systems maintenance.

Implementation of freshwater farm plans in Te Taitokerau (see page 9) will also require investment in a new integrated national farm data platform.





We have some vital catch-up to do, and we'd like to hear your thoughts.

## Our proposed option

Catch-up with growth



Support the growth in council work programmes by increasing staff capacity and investing in necessary licencing and systems. Grow the salary budget to help with staff attraction and retention. Meet increasing costs for insurance, systems licencing and maintenance.

### Impact on our services

More capacity to keep council running smoothly and respond to legislative requirements.

### Impact on rates and debt

Average of \$31.01 extra per annual rates bill in year 1\*. This represents about 5.58% of the 11.05% total proposed increase. No impact on debt levels.

# \$12.8M

New spend over the next three years

\$3.12M operating and \$0.28M capital in year 1

\$4.49M operating and \$0.09M capital in year 2

\$4.53M operating and \$0.30M capital in year 3

## Another option

Bare minimum



### What we could do

We could still catch up on some of the essential areas we're already behind on, including the minimum required for health and safety, salaries, and IT operations. We'd fund increased insurance and audit costs, licence costs and our agreed contribution to inter-council IT projects.

### What we couldn't do

No additional funding would be applied to catching up the capacity of our internal support teams and systems, such as HR and IT systems, which would remain slow and inefficient. Some systems will become unsupported over time and cyber security risks will increase. Some projects will not receive communications support. Staff turnover may increase due to salaries not keeping up with the market.

### Impact on rates and debt

This would contribute to a total rates increase of 2.9% in year 1 (our inflation-only alternative option). No impact on debt levels.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Emergency services, sporting facilities

## Should we stop our funding contributions to these activities?

As outlined throughout this document, there's a fair bit of growth needed to meet national policy, community needs and increased pressures and growth across Te Taitokerau.

We're acutely aware of the impact on our ratepayers with the increased work we need to do. We can bring the cost down a little through efficiencies across our core business, but there are some things we're rating for that could be stopped to help curb rates rises.

We've been supporting emergency services in Te Taitokerau for a number of years through the 'Emergency Services Rate' – the rescue helicopter service, Coastguard, St Johns, Surf Lifesaving, Search and Rescue, and Far North Radio and Sea Rescue. They're unquestionably critical services, but funding them isn't part of our core role as a regional council.

Some funding models have changed since we started funding these emergency services – for example, Northland's rescue helicopter service (the biggest recipient of our funding at \$0.535M a year) is now

incorporated into Northern Rescue, ACC and the Manatū Hauora (Ministry of Health). For some, our funding is a small proportion of their overall budget. For smaller services, it may have a bigger impact.

Over the past eight years we've also been contributing to regionally-significant sporting facilities via the 'Regional Sporting Facilities Rate'. Originally this helped fund large projects across the region, but the projects listed on the Northland Sports Facilities plan are now much smaller, and not likely to achieve the purpose of the rate of having 'regional benefit'.

We're keen to keep our mahi (and your money) focussed on core business, like caring for te taiao, preparing communities for natural hazards and longer-term effects of climate change, and controlling pests. Our current funding runs to June 2024, and then we're proposing to stop our funding contributions to emergency services (\$1.11M a year) and sports facilities (\$1.59M a year), and instead redirect this money to help fund growth in our core business.



We have a plan to return our focus to core business, and we'd like to hear your thoughts.



## **Our proposed option** Stop our funding contributions to emergency services and sporting facilities

Stop funding emergency services and regional sporting facilities from June 2024. Redirect this \$2.7M a year of funding to reduce rate rises, and deliver core work as proposed throughout this document.

**Impact on our services** - Council services maintained by re-directing our funding contributions for emergency services and sporting facilities to core council business.

**Impact on rates and debt** - Reduces rates increase by 5.72% or \$27.65 per annual rates bill bringing the total rates increase to 11.05% in year 1\*. No impact on debt levels.

### **Another option**

Continue the emergency services funding

Continue supporting emergency services at current levels of funding (\$1.11M a year). Rate for an extra \$1.11M to cover the growth in core business.

**Impact on rates and debt**

Average of \$11.40 extra per annual rates bill in year 1\*, which equates to a 2.35% increase. On top of our proposed option this would make a total rates increase of 13.4% or \$69.65. No impact on debt levels.

### **Another option**

Continue the sporting facilities funding

Continue helping to fund smaller sporting facilities (\$1.59M a year). Rate for an extra \$1.59M to cover the growth in core business.

**Impact on rates and debt**

Average of \$16.30 extra per annual rates bill in year 1\*, which equates to a 3.37% increase. On top of our proposed option this would make a total rates increase of 14.42% or \$74.55. No impact on debt levels.

### **Another option**

Continue both

Continue to rate for the \$2.7M a year to support emergency services and regional sporting facilities.

**Impact on rates and debt**

Average of \$27.65 extra per annual rates bill in year 1\*, which equates to a 5.72% increase. On top of our proposed option, this would make a total rates increase of 16.77% or \$85.95. No impact on debt levels.

\*Find out more about how our proposals affect your rates across the full 10 years of this plan on page 37.

# Updates to policies

There are a few other things we're keen to highlight and get your thoughts on too.

We're proposing updates to some of our key policies. You can find out more in our Supporting Information Document.

- » Revenue and financing policy - our policy on how we pay for what we do
- » Rates collection, remission and postponement policies
- » Significance and Engagement Policy - we're proposing to increase a threshold for determining if a financial transaction or spend is 'likely to be significant' up to \$1.3M, and providing more consideration for climate change adaptation and matters impacting on iwi/hapū
- » Policy on Te Tiriti Partnerships with Māori - we're proposing to strengthen recognition of Te Tiriti principles and put greater emphasis on fostering Māori participation and how we give effect to Te Tiriti obligations.

## User fees and charges

- » We are proposing changes to our user fees and charges, which we do every year. This year there is a suite of changes to keep up with increased costs, including changes to staff charge-out rates and equipment hire, increases to field test and permit fees, and significant increases to some charges to keep cost estimates accurate and sufficiently cover costs to council. The full list of changes is set out in detail in the front section of the Draft User Fees and Charges document.

**Find out more [nrc.govt.nz/futureplan](https://nrc.govt.nz/futureplan)**



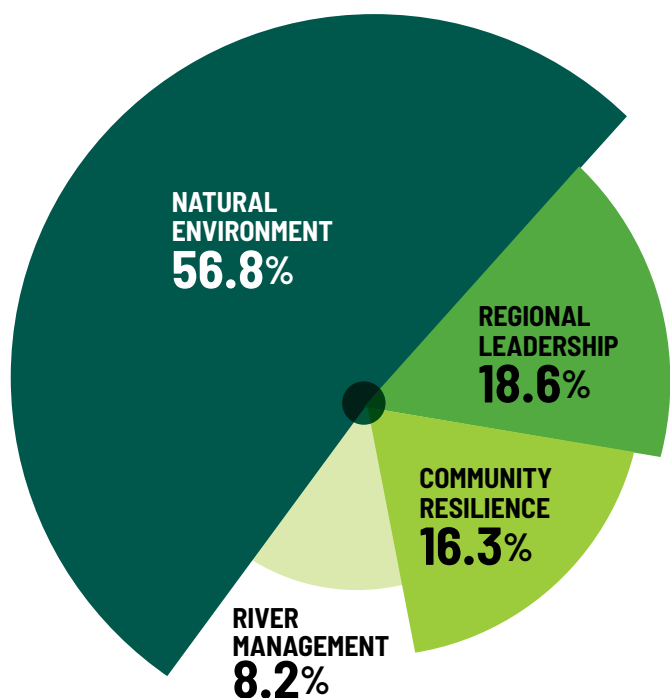
# Te taha pūtea

## The finances



### What will it cost?

We already do a huge amount of work for the wellbeing of our region's environment and people, and our annual operating budget is currently about \$76.9M. To meet the requirements and challenges ahead, we'll need to grow the budget by approximately \$8.1M a year on average over the next decade.

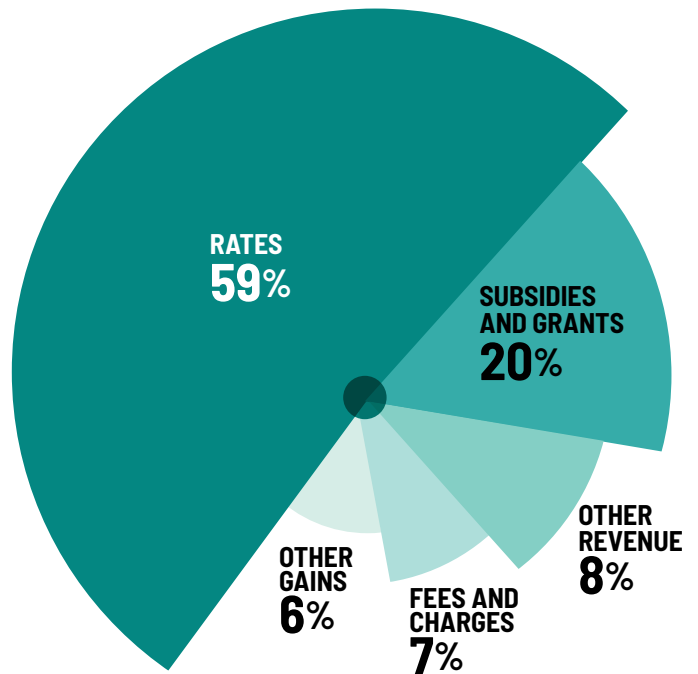


## Where will the money come from?

We're fortunate to have a number of investments, and we use the income from those investments to subsidise the work we do to help whānau and whenua to thrive. The flipside is, of course, that when the markets take a hit so do our finances.

We also receive central government funding for different programmes and projects, and that's being put to work right around the region.

But we're still facing some big costs, and there's always a balance between what mahi needs to be done and what we can reasonably ask our community to contribute.



Forecast revenue streams for 2024/25

## What's the plan for borrowing?

Like all councils, we must set debt limits that cap our total borrowing. Our debt limit is set at 175% of total revenue, and we intend to keep borrowing well under that level. We'll still be able to draw on these funds if something major comes up in the future.

To reduce the impact on rates, we borrow for projects with high capital spend such as flood schemes and spread the repayments over the following years.

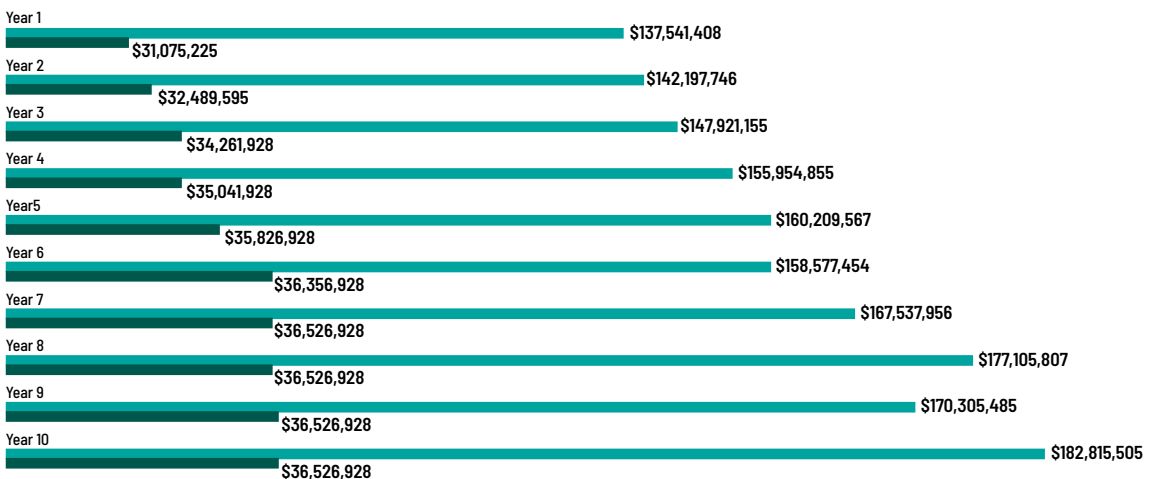
We've noted in this document where we're planning to borrow to fund projects.

The graph below shows our forecast debt levels for the next decade.

Find out more in our Supporting Information Document at [nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan)

## Debt level

■ Borrowing as per balance sheet ■ Net debt limit



## Financial strategy

Our financial strategy brings together the forecast and issues that underpin our overall financial direction. We're making a few small changes to this strategy to bring it up to date. However, the limits on rates indicating these will not exceed 75% of total revenue, 15% increase on total rates, and borrowing limits are staying the same. You can read the full strategy in our Supporting Information Document.

## What does it mean for your rates?

The impact of our work on rates has been front and centre of every decision made during the development of this Long Term Plan. We've reallocated resources, used borrowing for large projects, phased our mahi, and have only planned to do what is really necessary, to try and keep the impact on rates as low as possible.

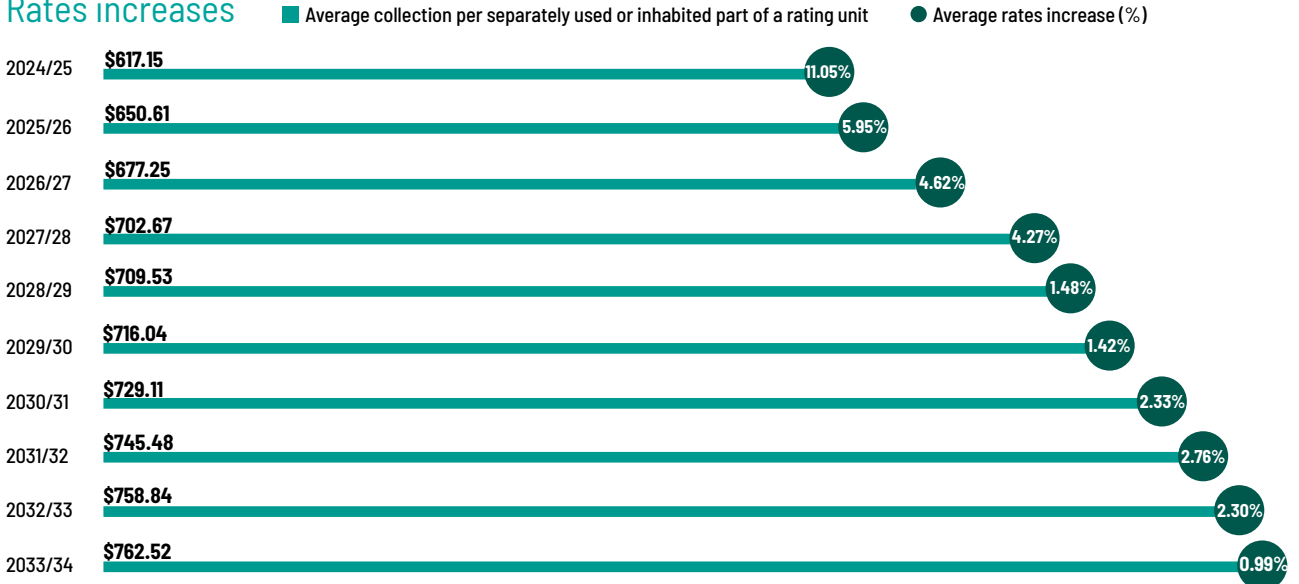
The new mahi that we are proposing to do is primarily funded by your rates dollars.

On average, that'd mean an extra \$58.28 on rates bills for 2024/25 (11.05%), rising another 5.95% in 2025/26 and 4.62% in 2026/27.

Over the 10 years of this proposed plan, the average annual rates increase is 3.7% per rating unit or SUIP (Separately used or inhabited part of a rating unit).

In reality, rates will vary a lot depending on where you live and your property value. We've provided examples over the page, to help give you a better steer on how our proposals affect your rates.

## Rates increases





## Kaipara district rates examples

2024/25 Kaipara district rates examples	Residential property with land value of \$325,000	Farm property with land value of \$2,070,000	Farm on Kaihū flood plain (100ha, Class A) with land value of \$2,070,000
Targeted Council Services Rate	\$245.07	\$245.07	\$245.07
Targeted Land and Freshwater Management Rate	\$93.83	\$597.61	\$597.61
Targeted Pest Management Rate	\$110.82	\$110.82	\$110.82
Targeted Flood Infrastructure Rate	\$40.83	\$40.83	\$40.83
Targeted Emergency and Hazard Management Rate	\$67.16	\$67.16	\$67.16
Targeted Regional Economic Development Rate	\$7.96	\$50.72	\$50.72
Kaihū river management rate			\$2,313.00
<b>TOTAL 2024/25</b>	<b>\$565.67</b>	<b>\$1,112.21</b>	<b>\$3,425.21</b>
<b>2023/24 (CURRENT)</b>	<b>\$484.45</b>	<b>\$1,489.66</b>	<b>\$3,802.66</b>

## Whangārei district rates examples

2024/25 Whangārei district rates examples	Residential property (non-CBD) with land value of \$400,000	Residential property (CBD) with land value of \$400,000	Commercial property (CBD) with land value of \$3,750,000	Farm property with land value of \$3,250,000
Targeted Council Services Rate	\$214.14	\$214.14	\$214.14	\$214.14
Targeted Land and Freshwater Management Rate	\$117.04	\$117.04	\$1,097.25	\$950.95
Targeted Pest Management Rate	\$96.05	\$96.05	\$96.05	\$96.05
Targeted Flood Infrastructure Rate	\$40.83	\$40.83	\$40.83	\$40.83
Targeted Emergency and Hazard Management Rate	\$58.21	\$58.21	\$58.21	\$58.21
Targeted Regional Economic Development Rate	\$9.92	\$9.92	\$93.00	\$80.60
Targeted Whangārei Transport Rate	\$51.96	\$51.96	\$51.96	\$51.96
Whangārei River Management Rate - CBD Commercial			\$337.16	
Whangārei River Management Rate - CBD Residential		\$175.76		
Whangārei River Management Rate - General Catchment				
<b>TOTAL 2024/25</b>	<b>\$588.15</b>	<b>\$763.91</b>	<b>\$1,988.60</b>	<b>\$1,492.74</b>
<b>2023/24 (CURRENT)</b>	<b>\$494.57</b>	<b>\$671.00</b>	<b>\$1,368.37</b>	<b>\$1,256.11</b>

## Far North district rates examples

2024/25 Far North district rates examples	Residential/ commercial/ other with land value of \$250,000	Farm property with land value of \$2,750,000	Farm on Awanui floodplain (class A & B) with land value of \$2,750,000	Residential/ commercial on Awanui floodplain (class UA) with land value of \$250,000
Targeted Council Services Rate	\$204.87	\$204.87	\$204.87	\$204.87
Targeted Land and Freshwater Management Rate	\$69.53	\$764.78	\$764.78	\$69.53
Targeted Pest Management Rate	\$92.64	\$92.64	\$92.64	\$92.64
Targeted Flood Infrastructure Rate	\$40.83	\$40.83	\$40.83	\$40.83
Targeted Emergency and Hazard Management Rate	\$56.14	\$56.14	\$56.14	\$56.14
Targeted Regional Economic Development Rate	\$5.98	\$65.73	\$65.73	\$5.98
Targeted Far North Transport Rate	\$8.65	\$8.65	\$8.65	\$8.65
Targeted Kāeo-Whangaroa Rivers Management Rate				
Targeted Taumarere Rivers Management Rate				
Awanui river management rates			\$2,278.16	\$298.24
<b>TOTAL 2024/25</b>	<b>\$478.64</b>	<b>\$1,233.64</b>	<b>\$3,511.80</b>	<b>\$776.88</b>
<b>2023/24 (CURRENT)</b>	<b>\$416.12</b>	<b>\$1,098.89</b>	<b>\$3,293.55</b>	<b>\$704.45</b>
<b>Other Far North Rates:</b>				
Kāeo-Whangaroa rivers management rate \$48.34				
Taumarere rivers management rate \$68.95				

These examples are for the 2024/25 year only, and are subject to final council decision on Long Term Plan proposals. To find out more about rates, and to see the 10 year rating funding impact statement, please see the Supporting Information Document on our website [nrc.govt.nz/futureplan](https://nrc.govt.nz/futureplan) or visit [kaipara.govt.nz](https://kaipara.govt.nz), [wdc.govt.nz](https://wdc.govt.nz), or [fndc.govt.nz](https://fndc.govt.nz) for further rating information.



# He aha ō whakaaro?

## What do you think?

We need your feedback  
by Friday 19 April 2024

This document gives an overview of key things we're asking for feedback on for our Long Term Plan 2024-2034, but there's heaps more detail in our Supporting Information Document, visit [nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan)

Before we go any further, we're keen to hear from you. What do you think about our proposed plans for our environment, our people and our future?

### ONLINE

Fill in the online feedback form at [nrc.govt.nz/futureplan](http://nrc.govt.nz/futureplan). Or email your submission to [submissions@nrc.govt.nz](mailto:submissions@nrc.govt.nz)

### POST

Fill in the feedback form and return it by free post or drop it at one of our offices around the region.

Northland Regional Council  
Private Bag 9021, Te Mai,  
Whangārei 0143

### IN PERSON

Come and talk to staff and councillors at an event or hui, and we'll record your feedback. You can also speak to your submission at a hearing. Details over page.





# Independent Auditors report

## To the reader:

### **Independent auditor's report on Northland Regional Council's consultation document for its proposed 2024-34 Long-Term Plan**

I am the Auditor-General's appointed auditor for Northland Regional Council (the Council). The Local Government Act 2002 (the Act) requires the Council to prepare a consultation document when developing its long-term plan. Section 93C of the Act sets out the content requirements of the consultation document and requires an audit report on the consultation document. I have carried out this audit using the staff and resources of Deloitte Limited. We completed our report on 13 March 2024.

### **Opinion**

#### In our opinion:

- the consultation document provides an effective basis for public participation in the Council's decisions about the proposed content of its 2024-34 long-term plan, because it:
  - fairly represents the matters proposed for inclusion in the long-term plan; and
  - identifies and explains the main issues and choices facing the Council and the Northland Region, and the consequences of those choices; and
- the information and assumptions underlying the information in the consultation document are reasonable.

### **Basis of opinion**

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400: *The Examination of Prospective Financial Information that were consistent with those requirements*.

We assessed the evidence the Council has to support the information and disclosures in the consultation document. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the consultation document.

We did not evaluate the security and controls over the publication of the consultation document.

### **Responsibilities of the Council and auditor**

#### The Council is responsible for:

- meeting all legal requirements relating to its procedures, decisions, consultation, disclosures, and other actions associated with preparing and publishing the consultation document and long-term plan, whether in printed or electronic form;

- having systems and processes in place to provide the supporting information and analysis the Council needs to be able to prepare a consultation document and long-term plan that meet the purposes set out in the Act; and
- ensuring that any forecast financial information being presented has been prepared in accordance with generally accepted accounting practice in New Zealand.

**We are responsible for reporting on the consultation document, as required by section 93C of the Act. We do not express an opinion on the merits of any policy content of the consultation document.**

### ***Independence and quality control***

We have complied with the Auditor-General's independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards)(New Zealand)*(PES 1) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We have also complied with the Auditor-General's quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other than our work in carrying out all legally required external audits, we have carried out engagements with respect to a limited assurance report pursuant to the Council's Trust Deed and maintenance of the register of security stock. We have also performed an agreed upon procedures report in relation to the Kaipara Moana Remediation project, and a review of certain rates revenue collection processes and controls. These engagements are compatible with those independence requirements. Other than these engagements we have no relationship with or interests in the Regional Council or any of its subsidiaries.



**Bennie Greyling**  
for **Deloitte Limited**  
On behalf of the Auditor-General, Auckland, New Zealand  
13 March 2024

# Kōrero mai Come and talk to us

Keen to talk to councillors and staff? Come along to one of our hui and information sessions.

<b>WHANGĀREI</b> Drop in session	Wed 27 March	9am - 11am	Northland Regional Council 36 Water Street
<b>ONLINE</b> Info and Q & A session	Wed 27 March	6.30pm - 8pm	Register online at <a href="https://nrc.govt.nz/futureplan">nrc.govt.nz/futureplan</a>
<b>KAIKOHE</b> Drop in session	Wed 3 April	11am - 1pm	Mahinga Innovation Centre 5449A State Highway 12
<b>KAITAIA</b> Māhimaru Marae	Sat 6 April	9am - 12pm	6083 State Highway 10, Awanui
<b>RUAWAI</b> Naumai Marae	Sat 13 April	9am - 12pm	4936 State Highway 12, Ruawai

We will also hold a hearing in Whangārei (and online) shortly after the feedback period closes. If you'd like to attend, let us know by ticking the hearing box in your feedback form.