

Date: Monday 25 March 2024
Time: 9.30 am - adoption of LTP consultation document
Meeting Room: Tasman Council Chamber
Venue: 189 Queen Street, Richmond

Tasman District Council

Kaunihera Katoa

MINUTES ATTACHMENTS

ITEM	PAGE
RCN24-03-2 Adoption of consultation material - Long Term Plan 2024-2034	
Attachment 1 Tasman 2024 - 2034 Long Term Plan Consultation Document Audit Report.....	2
Attachment 2 Updated tabled Long Term Plan 2024 - 2034 Consultation Document.....	5

To the reader

Independent auditor's report on Tasman District Council's consultation document for its proposed 2024-2034 long-term plan

I am the Auditor-General's appointed auditor for Tasman District 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 the Council requested me to audit the consultation document. I carried out this audit using the staff and resources of Audit New Zealand. We completed our audit on 25 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 2024-2034 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 district, and the consequences of those choices; and
- the information and assumptions underlying the information in the consultation document are reasonable.

Emphasis of Matter - uncertainty over funding of roading projects

Without modifying our opinion, we draw attention to pages 14 to 19, which outline the high level of uncertainty over Waka Kotahi NZ Transport Agency's (NZTA's) expected funding of sealed road maintenance, public transport, and safety for pedestrian and cyclists roading programmes. If NZTA does not provide funding or provides less funding than assumed, the amount of work that the Council does will be reduced for sealed road maintenance and safety for pedestrian and cyclists roading programmes, and for public transport, the Council will not proceed with the extension of services to weekends.

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 and reporting on the matter described in sub section 93, as required by section 93C(4)(a) and 93C(4)(b) of the Act, as agreed in our audit engagement letter. We do not express an opinion on the merits of any policy content of the consultation document.

Independence and quality management

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; and
- 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 and reporting on the Council's debenture trust deed assurance engagement, we have no relationship with or interests in the Councils.



John Mackey
Audit New Zealand
On behalf of the Auditor-General, Christchurch, New Zealand

INVESTING IN OUR FUTURE

TASMAN'S 10-YEAR PLAN
2024-2034



○ ————— ○
Consultation Document
○ ————— ○

Submissions close at 4.00 pm
on Sunday 28 April 2024.
You can submit online at
shape.tasman.govt.nz/10YP



Te Kaunihera o
te tai o Aorere

