

Audit and Risk Committee

NOTICE IS GIVEN

that the next meeting of the **Audit and Risk Committee** will be held in **Mauao Rooms, Bay of Plenty Regional Council Building, 87 First Avenue, Tauranga** on:

Tuesday, 12 June 2018 commencing at 10.30 am.

SUPPLEMENTARY AGENDA:

Item 8.1 - External Audit Interim Management Report for the year ended 30 June 2018

Item 8.3 - Setting of Rates 2018/19

Mary-Anne Macleod
Chief Executive
8 June 2018



Audit and Risk Committee

Terms of Reference

The Audit and Risk Committee has a core function for the formulation, review and monitoring of audit and risk frameworks. It will also monitor the effectiveness of funding and financial policies and Council's performance monitoring framework. It will receive and review the draft Annual Report, and external Audit letter and management reports.

Delegated Function

To monitor the effectiveness of Council's funding and financial policies and frameworks.

To monitor the effectiveness of Council's performance monitoring framework.

To approve and review Council's audit and risk policies and frameworks.

Membership

Five councillors, one independent Council appointee, and the Chairman as ex-officio.

Quorum

In accordance with Council standing order 10.2, the quorum at a meeting of the committee is not fewer than three members of the committee.

Term of the Committee

For the period of the 2016-2019 Triennium unless discharged earlier by the Regional Council.

Meeting frequency

Quarterly.

Specific Responsibilities and Delegated Authority

The Audit and Risk Committee is delegated the power of authority to:

- Monitor the effectiveness of Council's funding and financial policies and Council's performance monitoring framework (financial and non-financial);
- Review Council's draft Annual Report prior to Council's adoption;
- Receive and review external audit letters and management reports;
- Approve and review the internal audit plan and review the annual programme report;
- Approve, review and monitor Council's risk framework and policy;
- Review the risk register;
- Monitor Council's legislative compliance and receive reporting on non-compliance matters as part of risk management reporting.

Note:

- The Audit and Risk Committee reports directly to the Regional Council.
- The Audit and Risk Committee is not delegated the power of authority to:
 - Develop, review or approve strategic policy and strategy.

Develop, review or approve Council's Financial Strategy, funding and financial policies and non-financial operational policies and plans.

Public Forum

1. A period of up to 15 minutes may be set aside near the beginning of the meeting to enable members of the public to make statements about any matter on the agenda of that meeting which is open to the public, but excluding any matter on which comment could prejudice any specified statutory process the council is required to follow.
2. The time allowed for each speaker will normally be up to 5 minutes but will be up to the discretion of the chair. A maximum of 3 public participants will be allowed per meeting.
3. No statements by public participants to the Council shall be allowed unless a written, electronic or oral application has been received by the Chief Executive (Governance Team) by 12.00 noon of the working day prior to the meeting and the Chair's approval has subsequently been obtained. The application shall include the following:
 - name of participant;
 - organisation represented (if any);
 - meeting at which they wish to participate; and matter on the agenda to be addressed.
4. Members of the meeting may put questions to any public participants, relevant to the matter being raised through the chair. Any questions must be asked and answered within the time period given to a public participant. The chair shall determine the number of questions.

Membership

Chairperson:	J Cronin
Deputy Chairperson:	D Love
Councillors:	S Crosby, A Tahana, A von Dadelszen
Ex Officio:	Chairman D Leeder
Appointees:	B Robertson
Committee Advisor:	M Pansegrouw

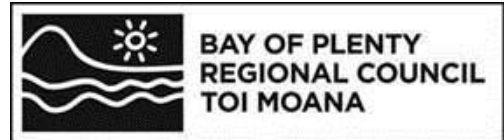
Recommendations in reports are not to be construed as Council policy until adopted by Council.

Agenda

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Reports



Receives Only – No Decisions

Report To: Audit and Risk Committee

Meeting Date: 12 June 2018

Report From: Mat Taylor, General Manager, Corporate Performance

External Audit Interim Management Report for the year ended 30 June 2018

Executive Summary

The purpose of this report is for the Audit and Risk Committee to receive the Audit New Zealand Interim Audit Management Report for the year ended 30 June 2018 (Appendix 1).

The Audit New Zealand Interim Audit Management Report is based on a review carried out in March and April 2018 in respect of Council activity for the 2017/18 financial year.

The report provides recommendations and prioritises them as urgent, necessary or beneficial. There were no recommendations prioritised as urgent however there were two recommendations prioritised as necessary and one recommendation prioritised as beneficial. In addition, one action raised in the previous years audit is in progress, and seven actions were fully resolved by management.

Audit Director Ben Halford will be attending the Audit and Risk Committee meeting.

Recommendations

That the Audit and Risk Committee under its delegated authority:

- 1 Receives the report, External Audit Interim Management Report for the year ended 30 June 2018;**
- 2 Notes the report and management actions as set out**

1 Introduction

In May 2018 Audit New Zealand released the draft interim audit management report on Bay of Plenty Regional Council for the year ended 30 June 2018. The report sets out the findings from the interim audit including areas where the Council is performing well and recommends areas where improvements could be made. The report also includes any open prior year findings and any action taken.

Staff responded by seeking further clarification on the findings, investigating any issues and providing feedback to Audit New Zealand as required. The attached final interim management report includes responses from Council where appropriate. Audit Director Ben Halford will be attending the Audit and Risk Committee meeting.

2 Findings from the Audit

Audit New Zealand performed an assessment of the Council's control environment, considering both the "design effectiveness" and "operational effectiveness". Overall they assessed the control environment as effective. This means that based on the work performed, the Council has adequate internal controls in place that will either prevent or detect material misstatements in its financial statements or statements of service performance. Audit New Zealand also noted that there are some controls the Council can further strengthen. These are discussed in the following sections.

3 Necessary recommendations

The following necessary recommendations have been made as part of the audit findings.

3.1 Air quality performance reporting (section 2.1 page 4)

Audit New Zealand commented that in the performance measure "Number of exceedences of PM10 in the Rotorua LAMA (exceedences of the NESAQ standard)" that there is an inconsistency in the information relating to the number of exceedences uploaded onto the Council website and the 24hr live data that can be accessed via the website.

Action taken

The inconsistency was due to the air quality information from an air monitoring site at Moses Rd in Rotorua being included in Councils "Months 1-8 CPMR".

At the time of the interim audit, the Council was validating the results for the Moses Road site and have now determined that reliability of the information from the site is not sufficient to meet our requirements for the KPI.

We will use the monitoring at Edmund Road and make a note of this in the next CPMR. Results for the end of the year will be based solely on the monitoring from the Edmund Road site in Rotorua, in line with previous years.

3.2 Timely review of creditor's Masterfile changes report (section 2.2 page 5)

Audit New Zealand noted that the creditor Masterfile report had not been consistently reviewed promptly. The independent review of the creditor Masterfile report is a key control that serves to ensure the integrity of changes to creditor information.

Action taken

The independent review of creditor masterfile changes report will be carried out more regularly by Financial Services on a weekly and monthly basis.

4 Beneficial recommendation

The following beneficial recommendation has been made as part of the audit findings.

4.1 **Reporting of Transport Fare Recovery Ratio (section 2.3 page 5)**

Audit New Zealand noted that in the performance measure “Fare Recovery Ratio” relating to the Passenger Transport activity no calculation was performed to determine the fare recovery ratio.

Action taken

The Fare Recovery Ratio KPI will be reported through the annual report using the established process used in previous years.

Due to the tracking of other internal measures (e.g. continuing decline in passenger volumes) it was identified early that this KPI would not be achieved and this was reported in the CPMR. The management decision was made to prioritise resources away from this interim measurement of this KPI.

5 Status of previous recommendations

Audit New Zealand noted that there were eight recommendations from previous years’ audits. The current status of these previous recommendations is seven matters have now been resolved, and one matter has had some progress made but not fully resolved. The outstanding matter is summarised below.

5.1 **Fraud Policy**

Audit New Zealand has recommended Council updates its fraud policy to include recommendations in OAG and Ministry of Justice guidance.

Action taken

Management will further develop its guidance material relating to fraud and corruption

6 Conclusion

The external auditor’s report has highlighted recommendations and these have been appropriately noted and actioned.

7 Council’s Accountability Framework

7.1 **Community Outcomes**

This project/proposal directly contributes to the Regional Collaboration and Leadership Community Outcome in the council’s Long Term Plan 2015-2025.

7.2 **Long Term Plan Alignment**

This work is planned under the Finance Activity in the Long Term Plan 2015-2025.

Current Budget Implications

This work is being undertaken within the current budget for the Finance Activity in the Annual Plan 2017/18.

Future Budget Implications

Future work on annual audits is provided for in Council's Long Term Plan 2018-2028.

Tracey Wilson
Financial Accountant

for General Manager, Corporate Performance

7 June 2018

APPENDIX 1

2018-06-05 Audit New Zealand - Interim Audit Report for the year ending 30 June 2018

Report to the Council on the interim audit of
Bay of Plenty Regional Council
for the year ending 30 June 2018

Key messages

Summary

We have completed our interim audit of Bay of Plenty Regional Council (the Council) for the year ending 30 June 2018. The primary purpose of the interim audit is for us to confirm whether we can rely on the Council’s control environment for audit purposes.

We performed an assessment of the Regional Council’s control environment. In performing this assessment, we considered both “design effectiveness” and “operational effectiveness”. Overall we have assessed the control environment as “effective”. This means, based on the work we performed, the Regional Council has adequate internal controls in place that will either prevent or detect material misstatements in its financial statements and statement of service performance. However, there are some controls the Council can further strengthen noted further in this report.

There will be a number of new accounting standards that will become effective over the next 3 years. These will be applicable to both Quayside Holdings Limited and the Council. Quayside Holdings uses ‘For Profit’ accounting standards, which will mean that Council will also need to consider the impact of these standards on the Council’s group accounts.

Issues identified during the audit

The following table summarises our recommendations and their priority:

Recommendation	Urgent	Necessary	Beneficial
Investigate inconsistencies between the <i>Number of exceedances of PM10 in the Rotorua LAMA</i> uploaded onto the Council’s website and their 24 hour live data. (See 2.1).		✓	
Regular reporting of Council’s Transport Fare Recovery ratio. (See 2.3)			✓
Timely review of the creditor master file. (See 2.2)		✓	

There is an explanation of the priority rating system in Appendix 1.

Thank you

We would like to thank the Council and management for their assistance provided during the interim audit.



B H Halford
 Director
 5 June 2018

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1 Assessment of your control environment

We have performed a high-level assessment of the control environment. This assessment was performed for the purpose of planning the most effective and efficient audit approach, in order to enable us to express an audit opinion on the Council's financial statements and the non-financial information. We considered the overall attitude, awareness, and actions of the Council and management in establishing and maintaining effective management procedures and internal controls.

In performing this assessment we consider both the "design effectiveness"¹ and "operational effectiveness"² of internal control. The explanation of these terms is outlined below. However, it is not the purpose of our assessment to provide you with assurance on internal control in its own right. As such we provide no assurance that our assessment will necessarily identify and detect all matters in relation to internal control.

In performing this assessment we have identified areas where we believe the control environment can be improved. These matters are later in this report.

Internal controls

We reviewed the internal controls in place for your key financial and non-financial information systems, as detailed below. Internal controls are the policies and processes that are

¹ Control is effective to either prevent or detect a material error in either the financial statements and/or non-financial information. The control is "fit for purpose".

² Control has operated effectively throughout the period tested.

designed to provide reasonable assurance as to reliability and accuracy of financial and non-financial reporting, as well as compliance with significant legislative requirements. These internal controls are designed, implemented and maintained by the Council and management. Both "design effective" and "operationally effective" internal control is important to minimising the risk of either fraud or misstatement occurring. The responsibility for the effective design, implementation and maintenance of internal control rests with the governing body.

2 Audit findings

2.1 Air quality performance reporting

Our walkthrough of Council's system, processes and controls in place over the performance measure "Number of exceedances of PM10 in the Rotorua LAMA (Rotorua Local Air Management Area) (Exceedances of the NESAQ standard)" found that there is an inconsistency in the information relating to the number of exceedances uploaded onto the Council website and the 24hr live data that can be accessed via the Council's website.

The inconsistency relates to the live data excluding exceedances relating to "summer dust conditions" as reported in the February 2018 Council Performance Monitoring Report (CPMR).

We recommend the Council rectifies the inconsistency. Council needs to ensure that it reports on accurate and complete information on the measure for live monitoring and the annual report.

Management comment

The inconsistency was due to the air quality information from an air monitoring site at Moses Road in Rotorua being included and reported in the Month 1-8 CPMR.

At the time of the interim audit, the Council was validating the results for the Moses Road site and has now determined that reliability of the information from the site is not sufficient to meet our requirements for the KPI. We will use the monitoring at Edmund Road and make a note of this in the next CPRM. Results for the end of year will be based solely on the monitoring from the Edmund Road site in Rotorua, in line with previous years.

2.2 Timely review of creditor's Masterfile changes report

The timely independent review of the creditor master file is an important control that serves to ensure integrity of changes to creditor information. The Council runs a creditor master file changes report each week, however, we noted the creditor master file report had not been promptly reviewed consistently.

It is essential that the control operates throughout the year to ensure the integrity of the Council's financial information

We recommend that independent review is carried out promptly each time the report is prepared. This helps ensure that the creditor information within the system is genuine and correct, and any incorrect or inappropriate changes are identified within a timely manner.

Management comment

Noted. An independent review of creditor Masterfile changes report will be carried out more regularly by Financial Services on a weekly and monthly basis.

2.3 Reporting of Transport Fare Recovery Ratio

From our work performed over the performance measure "Fare Recovery Ratio" in respect of the Passenger Transport activity, no calculation was performed to determine the fare recovery ratio. We understand this is due to the complexity of the data collation and calculation, together with the knowledge that the Council is not expecting to achieve this measure. We understand that Council monitors passenger transport through other related measures reported through other mechanisms e.g. patronage.

We understand that this is the final year that council will be reporting against the fare recovery ratio measure. In the 2018-28 Long Term Plan, Council intends to adopt new performance measures for reported performance for Passenger Transport. However, we recommend that as best practice, where data is available, to monitor actual vs targeted results on a regular basis. This would enable Council to better monitor and implement interventions where key performance indicators reflect Council are not on track.

Management comment

The Fare Recovery Ratio KPI will be reported through the annual report using the established process used in previous years.

Due to the tracking of other internal measures (for example continuing decline in passenger volumes) it was identified early that this KPI would not be achieved and this was reported in the Council Performance Monitoring Report. The management decision was made to prioritise resources away from interim measurement of this KPI.

This summary needs to be read in conjunction with the status of recommendations raised in previous years’ management reports as detailed at Appendix 2.

3 New accounting standards

There will be a number of new accounting standards that will become effective over the next 3 years. These will be applicable to both Quayside Holdings Limited and the Council. However, as Quayside Holdings uses ‘For Profit’ accounting standards, which will mean Council will need to consider the impact of these standards on the Council’s group accounts.

4 Summary of recommendations

Summary of action taken against previous years’ recommendations:

Number of recommendations from previous years’ audits	Current status
7	Matters that have been resolved
1	Progress is being made, but not yet fully resolved

Appendices

Appendix 1: Explanation of priority rating system

Appendix 2: Status of recommendations

Appendix 1: Explanation of priority rating system

Our recommendations for improvement and their priority are based on our assessment of how far short the Council is from a standard that is appropriate for the size, nature, and complexity of its business. We have developed the following ratings for our recommendations:

Urgent

Major improvements required

Needs to be addressed *urgently*

These recommendations relate to a serious deficiency that exposes the Council to significant risk. Risks could include a material error in the financial statements and the non-financial information; a breach of significant legislation; or the risk of reputational harm.

Necessary

Improvements are necessary

Address at the earliest reasonable opportunity, *generally within 6 months*

These recommendations relate to deficiencies that need to be addressed to meet expected standards of good practice. These include any control weakness that could undermine the system of internal control or create operational inefficiency.

Beneficial

Some improvement required

Address, *generally within 6 to 12 months*

These recommendations relate to deficiencies that result in the Council falling short of best practice. These include weaknesses that do not result in internal controls being undermined or create a risk to operational effectiveness. However, in our view it is beneficial for management to address these.

Appendix 2: Status of recommendations

Outstanding matters

Recommendation	Prior year management comment	Priority	Current Status and managements proposed action
<p>Fraud Policy</p> <p>Based on Ministry of Justice's guidance we recommended that Council updates its Fraud Policy to include the following:</p> <ul style="list-style-type: none"> • purpose of the policy should include that it is to be used to raise awareness about how to recognise fraud and corruption, as well as behaviours and circumstances known to be associated with it; • policy should reiterate that the Council is committed to its legal obligations to act fairly, honestly and in good faith when conducting investigations; • policy should warn of the high penalties that people can face if they are convicted of fraud or corruption offences under the Crimes Act 1961 or the Secret Commissions Act 1910. Maximum penalties range from substantial fines and/or 14 years imprisonment; • policy should provide a brief explanation (with examples) of the difference between the Council's fraud policy, and other polices enable staff to distinguish fraud and corruption from code of conduct and privacy breaches; • policy should outline the details of how investigations will be conducted; and • policy should also include a system for undertaking regular reviews of transactions, activities, or locations that may be susceptible to fraud. 	<p><i>The Fraud Policy is currently being reviewed as part of the Policy Simplification Project. Ministry of Justice guidance will be included in this update within supplementary guidance material.</i></p>	<p>Necessary</p>	<p>Our high-level assessment of the updated BOPRC Policy (references to Fraud) together with the Fraud and Corruption Standard Operating Procedures indicates that the new fraud policies and standard operating procedures adopted by Council do not adequately reflect the guidance and guidelines of the OAG and Ministry of Justice. We recommend the Fraud and Corruption Standard Operating Procedures be reviewed against Ministry of Justice guidelines to meet best practice standards.</p> <p>Management comment</p> <p><i>Management will further develop its guidance material relating to Fraud and Corruption.</i></p>

Matters that have been resolved

Recommendation	Outcome
<p>Procurement Manual</p> <p>Based on best practice guidelines, we recommended that Council updates its Procurement Manual to include the following:</p> <ul style="list-style-type: none"> • identifies who is responsible for updating the policy; • explicitly discuss the entity’s public law obligations including needing to be fair and consistent, and obligation to consult affected or interested persons; • identify the risk of creating a “process contract” and what that might mean for the procurement; • address the issue of ownership of intellectual property, that is, there is a risk with procurement that an organisation unintentionally signs away its rights to IP; • requires the organisation to consider the effects of its purchasing on the market, for example, avoiding creating a monopoly or reducing competition; • contains provisions related to recording risks in a risk register; and <p>contains guidance on procurement methods for collaborative contracting such as Alliancing and Public Private Partnerships.</p>	<p>From our discussions with the client and review over the Procurement process we noted that Council has instituted supplementary guidance, tools and templates to address these best practice points previously raised. We also note that there are links to the OAG, MBIE e.g. Rules of Government Sourcing, AoG contracts on their intranet. Although this matter is resolved we suggest these items be included in the Procurement Manual.</p>
<p>Council policies – review period</p> <p>We recommended that Council monitor Policies to ensure that these are reviewed in a timely manner.</p>	<p>Council has completed its Policy Simplification project resulting in a number of policies undergoing a review with Council including supplementary guidance, tools and templates. Council should continue to monitor and schedule follow-up reviews of these policies ensuring that polices remain relevant and up-to-date.</p>

Recommendation	Outcome
<p>Maintenance and reporting of Antivirus and Patch management systems</p> <p>We recommended that procedures need be established for regularly updating the Sophos Antivirus and WSUS patching management databases. In addition, management reporting should be established to ensure that Cybersecurity prevention is in place across all of councils IT infrastructure.</p>	<p>From our review of the Anti-Virus database, devices are regularly updated and redundant devices are removed. We now consider this prior year matter closed.</p>
<p>Unimarket and TechOne delegations not always matching</p> <p>We recommend a process be developed for ensuring delegated authority limits in Unimarket always match those in Technology One.</p>	<p>From our testing performed, delegation authority limits in Unimarket matches those in Technology One. We now consider this prior year matter closed.</p>
<p>Cash receipting system</p> <p>We recommended that independent reviews of weekly direct credit batch headers be completed in a timely manner.</p>	<p>From our walkthroughs performed and discussions with staff we did not identify any instances where this control has not been performed. We now consider this prior year matter closed.</p>
<p>Service Level Agreements</p> <p>We recommended that formal service level agreements should be in place between the Council and Territorial Local Authorities, due to Council being reliant on other Councils to collect its rates and to comply with relevant legislation.</p>	<p>Council has entered into Service Level Agreements with Territorial Local Authorities for the 2017/18 year. We now consider this prior year matter closed.</p>
<p>Cost of service statements</p> <p>We recommend the Council considers whether it is beneficial to continue to include Cost of Service Statements in the annual report given the mandatory inclusion of Funding Impact Statements, and the additional work required.</p>	<p>In the 2018-28 Draft LTP (proposed, as not yet approved), Council has not included the Cost of Service Statements and therefore the ensuing Annual Reports will not include the Cost of Service Statements. We confirmed this when conducting our assurance work over the Consultation Document audit. We now consider this prior year matter closed.</p>



Report To: Audit and Risk Committee

Meeting Date: 12 June 2018

Report From: Mat Taylor, General Manager, Corporate Performance

Setting of Rates 2018/19

Executive Summary

This report provides the draft Council Rates Resolution, and its specific wording requirements to ensure continued statutory compliance for the setting of Rates 2018/19.

Simpson and Grierson have been engaged to perform a current review of statutory compliance for this year's rate assessment and collection processes. This review is still on-going and will be discussed at the meeting.

Recommendations

That the Audit and Risk Committee under its delegated authority:

- 1 **Receives the report, Setting of Rates 2018/19;**
- 2 **Notes the draft rate setting information provided, and the process that will be followed at Council on 28 June 2018.**
- 3 **Notes that the legal review of statutory compliance for this year's rate assessment and collection process is still on-going and an update will be provided at the meeting.**

1 Rates Setting

1.1 Background

The Local Government Act 2002 (*the Act*) and more specifically the Local Government (Rating) Act 2002 (*the Rating Act*) sets out the process for setting rates for a property. This involves the preparation of three formal documents;

- i. Funding Impact Statement;
- ii. Rates Resolution; and
- iii. Long Term Plan

Funding Impact Statement (FIS)

The Funding Impact Statement (FIS) is a detailed explanation to the community of what rates will be charged, how they will be calculated and what they will be used for. Ratepayers should be able to work out what they will pay from this document.

To prepare an Annual Plan (Schedule 10, part 2 Clause 20) and Long Term Plan (Schedule 10, part 1 Clause 5 and 15) in accordance with *the Act*, the plan must include a FIS for the year to which it relates. It must be in the prescribed form, and must identify:

- a) The sources of funding to be used by the local authority;
- b) The amount of funds expected to be produced from each source; and
- c) How the funds are to be applied

Rates Resolution (Resolution)

The Resolution is a local authority's formal legal decision to impose specific rates on a community, and creates the obligation to pay. Each rate must be set in keeping with the relevant FIS and Long Term Plan.

The preparation of the Resolution must be in accordance with section 23 of *the Rating Act*. The rates set in the resolution must;

- a) Relate to a financial year;
- b) Be set in accordance with the relevant provisions of the Council's LTP and FIS for that financial year.

Long Term Plan (LTP)

The LTP shows what the Council intends to do and how it will go about it for the next three years. It is finalised after consulting the community.

The detailed legal requirements on what is to be included in the LTP is set out in schedule 10, part 1 of the *Act*. This includes the FIS, a policy governing Council's financial strategy for the next three years and Council's revenue and financing policy. This ensures prudent financial management by providing a guide for the Council to consider proposals for funding and expenditure against.

It also provides the basis for Council's funding mix, including the source of funds.

2 Local Government Rate Setting Reviews

2.1 Audit New Zealand Review

Council has consistently complied with the rate assessment and setting requirements as established by the *Act*.

Audit NZ reviewed in depth Council's 2017/18 rates resolution with no changes being required.

2.2 Legal Review

Simpson and Grierson have been engaged to perform a current review of statutory compliance for this year's rate assessment and collection processes. This review is still on-going and will be discussed at the meeting.

Management will ensure these recommendations from the review are included in the final resolution for 2018/19.

In order to ensure that the Council's rates documentation continues to be legally compliant it is considered prudent to conduct an annual review of the documents and ensure all relevant points are incorporated.

3 Draft Rates Setting 2018/19

3.1 Changes from 2017/18

The draft rates resolution has been updated to include Civil Defence Emergency Management targeted rate and the additional Passenger Transport targeted rates for Western Bay District and Whakatāne District.

3.2 Effect on Council's Rates

There is no effect on the amount of Council rates, as these currently comply with the requirements of the *Act*. Changes only relate to the wording and sequence of rates documentation.

3.3 Draft Rates Resolution 2018/19

A draft Rates Resolution and has been prepared and included as an appendix to this report. The draft rates resolution includes the draft schedule for each 2018/19 rate.

4 Council's Accountability Framework

4.1 Community Outcomes

This work directly contributes to the Community Outcomes in the council's Long Term Plan 2018-2028.

4.2 Long Term Plan Alignment

This work is planned under the Finance and Corporate Planning Activity in the Long Term Plan 2015-2025.

Current Budget Implications

This work is being undertaken within the current budget for the Finance and Corporate Planning Activity in the Annual Plan 2017/18.

Future Budget Implications

Future work is provided for in Council's Long Term Plan 2018-2028.

Andy Dixon
Management Accountant Team Leader
for General Manager, Corporate Performance

8 June 2018

APPENDIX 1

Draft Rates Resolution 2018-19



Report To: Regional Council

Meeting Date: 28 June 2018

Report From: Mat Taylor, General Manager, Corporate Performance

Setting of Rates 2018/19

Executive Summary

This report is to recommend the setting of rates, due dates for the payment of rates and penalties for 2018/19 in accordance with sections 23, 24, 57 and 58 of the Local Government (Rating) Act 2002.

The report sets out;

- The general and targeted rates Council will set for 2018/19, and
- The dates of instalments and penalties.
- The appointment of the local district and city councils to collect the rates assessed by Bay of Plenty Regional Council in accordance with section 53 of the Local Government (Rating) Act 2002.

Recommendations

That the Regional Council:

- 1 **Receives the report, Setting of Rates 2018/19;**
- 1 **Confirms that the rates for the financial year 1 July 2018 to 30 June 2019 are set and assessed in accordance with the Local Government (Rating) Act 2002.**
- 2 **Confirms that the significance of the decision has been assessed as MEDIUM, and under Section 79 of the Local Government Act 2002 (LGA) confirms the written record of the manner in which section 77 and section 78 matters have been addressed.**
- 3 **Notes that, as required by the Local Government Act 2002, Council followed the special consultative procedure on the funding impact statement that was part of the Long Term Plan 2018-2028 process.**
- 4 **Confirms that the amounts of the rate specified in the rate tables of the resolution, for the financial year commencing 1 July 2018 to 30 June 2019, includes the Council's Goods and Services Tax component.**
- 5 **Sets a general rate based on land value, calculated as a rate in the dollar of the rateable land value of each rateable rating unit in the region. The rate in the dollar**

is different according to the location of the land within each district and city council as land values are equalised.

General Rates Land Value	\$13,912,643
Constituent Authority	Rates expressed as cents per dollar of rateable land value
Kawerau	0.074602
Ōpōtiki	0.032609
Rotorua (Pt)	0.027696
Taupō (Pt)	0.029000
Tauranga	0.039253
Western Bay of Plenty	0.031162
Whakatāne	0.032944
Offshore Islands	0.131610

- 6 Sets a uniform annual general charge as a fixed amount per rating unit on all rateable land in the region.

Uniform Annual General Charge	\$15,914,264
Fixed amount per rating unit	\$124.81

- 7 Sets targeted rates for Kaituna Catchment Control Scheme. These rates are set differentially for all rateable land situated in the Kaituna Catchment Control Scheme within the Tauranga, Western Bay of Plenty and Rotorua constituent districts.

The two targeted rates are set as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit,
- (ii) Where the land is situated and calculated using the extent of provision of service to the rating unit.

Kaituna Catchment Control Scheme targeted rates

Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1P	216.44	216.44	430,768
A2P	173.15	194.80	26,071
A3P	129.86	173.15	22,035
A4P	86.58	151.51	23,979
A1	173.15	162.33	107,976
A2	140.69	140.69	50,369
A3	108.22	140.69	50,714
A4	75.75	140.69	29,277
A5	64.93	140.69	51,392
A6	54.11	119.04	20,668
A7	38.96	108.22	21,428
A8	25.97	0.00	2,871

A9	8.66	0.00	746
A10	4.33	0.00	721
A11	2.16	0.00	457
B1	25.97	64.93	22,172
B2	19.48	54.11	7,035
B3	10.82	43.29	20,018
B4	6.49	32.47	33,853
B5	4.33	32.47	46,885
C1	6.49	32.47	6,522
C2	3.79	32.47	107,822
C3	2.60	32.47	30,089
C4	2.16	0.00	4,620
C6R	1.30	0.00	1,372
C8	0.87	21.64	6,206
C5	2.60	21.64	110,231
C6	1.52	17.32	16,925
C7	0.87	64.93	2,299
C9	0.65	17.32	4,349
R01	43.29	86.58	21,682
R02	0.00	64.93	67,891
R03	32.47	27.05	652,191
TP1	21.64	32.47	94,849
Total			2,096,485

- 8 Sets a targeted rate for the Rangitaiki-Tarawera River Scheme. The rate is set differentially for all rateable land situated in the Rangitāiki-Tarawera Rivers Scheme catchment within the Whakatāne, Kawerau, Rotorua and Taupo constituent districts.

The targeted rate is set as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit.

Rangitaiki-Tarawera Rivers Scheme targeted rate

Category	Rate per hectare \$	Revenue sought \$
A1	138.36	1,113,613
A2	98.01	153,773
A3	74.95	137,041
A4	57.65	64,615
A5	49.00	337,960
A6	17.30	2,797
B1	86.48	183,376
B2	69.18	33,577
B3	51.89	36,820
B4	40.36	346,329
B5	28.83	46,204
B6	10.38	384
B7	8.07	1,450
C1	7.49	60,008

C2	5.19	268,330
C3	1.73	163,994
C4	1.15	72,300
C5	0.86	18,771
U1	4,410.23	176,432
U2	4,150.81	235,393
U3	749.45	18,803
U4	490.03	381,571
U5	345.90	35,229
Total		3,888,770

9 Sets a targeted rate for Whakatāne-Tauranga Rivers Scheme. These rates are set differentially for all rateable land situated in the Whakatāne-Tauranga Rivers Scheme catchment within the Whakatāne constituent district.

The two targeted rates are set as follows;

- (i) Where the land is situated and calculated using the area of land within the rating unit,
- (ii) Where the land is situated and calculated using the extent of provision of service to the rating unit.

Whakatāne-Tauranga Rivers Scheme targeted rates

Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1	156.51	156.51	115,660
A2	132.43	132.43	52,600
A3	108.35	114.37	172,890
A4	90.29	102.33	274,617
A5	66.22	0.00	15,990
A6	48.16	84.28	20,928
A7	36.12	72.24	26,946
A8	24.08	66.22	58,333
A9	12.04	0.00	1,555
B1	54.18	0.00	119,462
B2	30.10	54.18	84,655
B3	24.08	36.12	43,596
B4	18.06	30.10	7,959
B5	2.41	0.00	1,089
C1	7.22	60.20	31,467
C2	4.82	24.08	47,753
C3	3.61	24.08	34,116
C4	2.41	6.02	5,654
C5	1.20	6.02	28,732
U1	541.77	162.53	433,977
U2	397.30	126.41	124,720
U3	210.69	84.28	195,986
U4	132.43	72.24	94,898
U5	12.04	0.00	8
Total			1,993,592

10 Sets targeted rates for the Waioeka-Otara Rivers Scheme. The rates are set differentially for all rateable land situated in the Waioeka-Otara Rivers Scheme catchment within the Opotiki constituent district.

The two targeted rates are set as follows;

(i) Where the land is situated and calculated using the area of land within the rating unit,

(ii) Where the land is situated and calculated using the extent of provision of service to the rating unit.

Waioeka-Otara Rivers Scheme targeted rates

Category	Rate per hectare \$	Site component \$	Revenue sought \$
A1A	316.15	364.78	22,012
A2	170.23	267.51	23,188
A2A	243.19	303.99	10,988
A3	145.91	218.87	110,103
A3A	194.55	267.51	5,586
A4	121.59	170.23	65,596
A4A	158.07	218.87	4,517
A5	109.44	170.23	50,342
A6	85.12	170.23	774
A7	72.96	170.23	8,791
A8	60.80	170.23	79,205
B1	48.64	0.00	13,117
B2	7.30	0.00	124
C1	12.16	145.91	35,842
C2	7.30	145.91	12,390
C3	4.86	121.59	11,968
C4	3.65	48.64	17,321
C5	2.43	48.64	2,699
C6	0.97	48.64	8,721
R	2.43	0.00	231
U1A C	1,459.14	1,070.04	39,089
U1AR	729.57	535.02	60,954
U1C	1,167.31	875.48	131,362
U1R	583.66	437.74	367,939
U2AC	1,070.04	778.21	13,506
U2AR	535.02	389.10	44,631
U2C	778.21	680.93	8,812
U2R	389.10	340.47	104,944
U3R	97.28	194.55	80,889
Total			1,335,642

11 Sets a targeted rate for the Rangitaiki Drainage Rating Area. The rate is set differentially for all rateable land situated in the defined Rangitāiki Drainage Rating Area situated on the Rangitāiki Plains within the Whakatāne constituent district.

The targeted rate is set as follows;

(i) Where the land is situated and calculated using the area of land within the rating unit.

Rangitaiki Drainage targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	60.01	464,189
B	54.01	59,993
C	50.41	72,727
D	43.81	267,454
E	36.01	95,648
F	27.00	66,357
G	20.40	76,123
H	15.00	1,673
I	7.20	5,257
U1	120.02	42,717
U2	60.01	3,773
Total		1,155,911

12 Sets a targeted rate for passenger transport. The rate is set differentially as an amount per rating unit on all rateable properties within the defined boundaries of Tauranga City, Urban Rotorua, Western Bay District and Whakatāne District.

The passenger transport targeted rate is set as follows;

(i) Where the rateable unit is situated.

Passenger Transport targeted rate		
Category	Rate per rating unit \$	Revenue sought \$
Tauranga City	137.13	7,711,940
Rotorua Urban	63.93	1,405,531
Western Bay District	14.39	312,773
Whakatāne District	137.13	7,711,940
Total		9,666,063

13 Sets a targeted rate for the Rotorua Lakes Programme. The rate is set differentially as an amount per rating unit on all rateable properties within the Rotorua constituent district.

The Rotorua Lakes programme targeted rate is set as follows;

(i) Area of land within the rating unit.

Rotorua Lakes Programme targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
0 - 1.9999ha	112.13	2,847,509
2 - 9.9999ha	234.90	167,246
10ha and over	750.24	589,687
Total		3,604,441

- 14 Sets a targeted rate for Rotorua Air Action Plan Implementation. The rate is set differentially as a fixed amount per rating unit on all rateable properties within the defined boundary of Urban Rotorua.

The Council sets the Rotorua Air Action Plan Implementation targeted rate as follows;

- (i) Where the rateable unit is situated.

Rotorua Air Action Plan Implementation targeted rate		
Category	Rate per rating unit \$	Revenue sought \$
Rotorua Urban	27.72	609,390

- 15 Sets a targeted rate for Civil Defence Emergency Management. The rate is set differentially as an amount per rating unit on all rateable properties within the Kawerau, Ōpōtiki, Rotorua, Tauranga, Western Bay of Plenty and Whakatāne constituent districts.

The Civil Defence Emergency Management targeted rate is set as follows;

- (i) Where the rateable unit is situated.

Civil Defence Emergency Management targeted rate		
Category - All Properties	Rate per rating unit \$	Revenue sought \$
Kawerau	22.18	63,640
Ōpōtiki	21.44	105,258
Rotorua	21.31	572,084
Tauranga	20.42	1,148,198
Western Bay of Plenty	20.05	435,815
Whakatāne	22.46	332,505
Total		2,657,499

- 16 Sets a targeted rate for Rotorua Air Clean Heat Conversion. The rate is set differentially as an amount per rating unit within the defined boundary of Rotorua Airshed Area with liability to Council.

The Council sets the Rotorua Air Clean Heat Conversion Implementation targeted rate as follows;

- (i) Where the rateable unit is situated, and calculated based on the extent of loans provided by Council under the Clean Heat Conversion scheme.

Rotorua Air Clean Heat Conversion targeted rate		
Category	Rate \$	Revenue sought \$
CH001	680.00	40,800
CH002	660.00	13,200
CH003	640.00	16,640
CH004	620.00	16,740
CH005	600.00	10,200
CH006	580.00	5,800
CH007	560.00	8,400
CH008	540.00	4,860
CH009	520.00	2,080
CH010	500.00	2,000

CH011	480.00	1,920
CH1	460.00	148,580
CH2	455.00	24,115
CH3	450.00	19,350
CH4	445.00	12,460
CH5	440.00	23,320
CH6	435.00	14,355
CH7	430.00	22,790
CH8	425.00	13,600
CH9	420.00	9,240
CH10	415.00	14,940
CH11	410.00	9,840
CH12	405.00	8,505
CH13	400.00	8,000
CH14	395.00	17,380
CH15	390.00	13,650
CH16	385.00	16,170
CH17	380.00	4,940
CH18	375.00	9,750
CH19	370.00	10,730
CH20	365.00	6,205
CH21	360.00	6,480
CH22	355.00	2,130
CH23	350.00	4,900
CH24	345.00	9,660
CH25	340.00	4,080
CH26	335.00	4,355
CH27	330.00	9,240
CH28	325.00	13,000
CH29	320.00	4,800
CH30	315.00	4,410
CH31	310.00	3,100
CH32	305.00	1,830
CH33	300.00	6,000
CH34	295.00	4,425
CH35	290.00	4,350
CH36	285.00	1,995
CH37	280.00	4,200
CH38	275.00	2,200
CH39	270.00	5,670
CH40	265.00	795
CH41	260.00	780
CH42	255.00	1,530
CH43	250.00	1,500
CH44	245.00	980

CH45	240.00	1,440
CH46	235.00	940
CH47	230.00	1,380
CH48	225.00	2,700
Total		639,430

17 Sets targeted rates for the minor rivers and drainage scheme rates. The rates are set differentially for all rateable land situated in the defined communal pumped drainage and defined minor river and drainage schemes areas.

The Council sets one targeted rate for each scheme as follows;

(i) Where the land is situated and calculated using the area of land within the rating unit.

Waiotahi River District targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	147.87	16,060
B	118.30	19,236
C	88.72	16,963
D	49.29	2,506
E	29.57	2,245
F	14.79	2,791
Total		59,800

Huntress Creek Drainage District targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	57.10	12,028
B	43.78	3,473
C	28.55	2,072
D	19.03	1,014
E	13.32	436
F	5.71	1,905
Total		20,930

Waiotahi Drainage District targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	40.59	3,466
B	33.82	7,029
C	27.06	1,708
D	20.29	912
E	13.53	58
F	6.76	1,547
Total		14,720

Omeheu West Communal Pumped Drainage Scheme targeted rate

Category	Rate per hectare \$	Revenue sought \$
A	483.01	16,883
B	429.34	7,296
C	107.34	4,570
Total		28,750

Awaiti West Pumped Drainage Scheme targeted rate

Category	Rate per hectare \$	Revenue sought \$
A	29.53	372
B	13.59	2,000
C	5.91	1,166
D	2.95	143
Total		3,680

Withy Communal Pumped Drainage Scheme targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	543.48	35,848
B	326.09	15,176
C	108.70	4,751
Total		55,775

Omeheu Adjunct Communal Pumped Drainage Scheme targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	34.44	354
B	25.83	2,070
C	18.94	1,055
D	10.33	902
E	5.17	280
F	1.72	40
URBAN	91.25	3,924
Total		8,625

Lawrence Communal Pumped Drainage Scheme targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	1,090.03	30,739
B	872.03	4,011
C	545.02	3,860
D	272.51	3,940
Total		42,550

Murray's Communal Pumped Drainage Scheme targeted rates

Category	Rate per hectare \$	Revenue sought \$
A	0.00	0
B	0.00	0
C	0.00	0
D	0.00	0
Total		0

- 18 Sets targeted rates uniformly for all rateable land situated in the defined drainage and defined minor river and drainage schemes areas.**

The rates are set as follows;

- (i) Where the land is situated and calculated using the land area of each scheme.

Minor Drainage Schemes targeted uniform rates

Category	Rate per hectare \$	Revenue sought \$
Angle Road	42.10	9,660
Awakeri	158.73	45,310
Baird-Miller	98.61	13,570
Foubister	87.67	9,200
Gordon	602.08	59,225
Greigs Road	47.54	33,925
Halls	265.96	64,400
Hyland-Ballie	380.70	89,700
Riverslea Road	198.26	6,095
Kuhanui	27.72	2,300
Longview-Richlands	272.81	31,625
Luxton	331.14	72,450
Martin	30.11	4,025
Massey	97.05	41,400
Mexted-Withy	80.61	22,425
Nicholas	168.81	48,875
Noord-Vierboon	137.74	16,100
Omeheu East	30.17	12,650
Pedersen - Topp	7.04	805

Platts	109.25	40,250
Reynolds	205.50	26,450
Robins Road	473.73	88,550
Robinsons	93.96	6,900
Thompson-Ernest	164.23	89,125
Travurzas	69.69	13,800
Wylids	67.35	12,650
Poplar Lane	81.80	4,600
Awaiti East	383.32	54,625
Total		920,690

- 19 Sets the following instalment due dates for all rates other than the Minor River and Drainage Scheme rates as set out below. The due dates for each territorial constituent area are for an equal amount of the rates.

(i) The respective instalment due dates are as follows;

Kawerau District	
Instalment One	27 August 2018
Instalment Two	26 November 2018
Instalment Three	25 February 2019
Instalment Four	27 May 2019
Opotiki District	
Instalment One	27 August 2018
Instalment Two	26 November 2018
Instalment Three	25 February 2019
Instalment Four	27 May 2019
Rotorua District	
Instalment One	20 August 2019
Instalment Two	20 November 2019
Instalment Three	20 February 2019
Instalment Four	20 May 2019
Taupo District	
Instalment One	20 August 2018
Instalment Two	20 November 2018
Instalment Three	20 February 2019
Instalment Four	20 May 2019
Tauranga City	
Instalment One	31 August 2018
Instalment Two	28 February 2019
Western Bay of Plenty District	
Instalment One	20 September 2018
Instalment Two	20 February 2019
Whakatāne District	
Instalment One	27 August 2018
Instalment Two	26 November 2018
Instalment Three	25 February 2019
Instalment Four	27 May 2019

20. Sets the following penalties regime for all rates other than the Minor River and Drainage Scheme rates;

- 1. Pursuant to sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, with respect to rates assessed in the 2018/19 year, a penalty of 10% for all areas other than the Kawerau District and 5% for the Kawerau District will be added to the amount of any instalment that has been assessed after 1 July 2018 and which is unpaid after the relevant due date set out in section 19. The penalty will be added on 4 July 2018.**
- 2. Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to rates assessed before 1 July 2018, a penalty of 10% for all areas other than the Kawerau District and 5% for the Kawerau District will be added to any rates unpaid on 4 July 2018.**

The respective additional penalty dates are as follows;

	Penalty assessed date	Penalty application date
Rotorua District	1 July 2018	4 July 2018
Taupō District	1 July 2018	4 July 2018
Western Bay of Plenty District	1 July 2018	4 July 2018
Kawerau District	4 July 2018	4 July 2018
Tauranga City	1 July 2018	4 July 2018
Whakatāne District	1 October 2018	2 October 2018

- 3. Pursuant to sections 57 and 58(1)(c) of the Local Government (Rating) Act 2002, with respect to rates assessed in previous financial years, a further penalty of 10% for all areas other than the Kawerau District and 5% for the Kawerau District will be added on any rates to which a penalty has been added under (b) if the rates remain unpaid six months after the previous penalty was added.**

The respective additional penalty dates are as follows;

	Penalty assessed date	Penalty application date
Western Bay of Plenty District	1 January 2019	6 January 2019
Rotorua District	1 January 2019	6 January 2019
Kawerau District	4 January 2019	6 January 2019
Tauranga City	5 January 2019	6 January 2019

21 Set that Minor River and Drainage Scheme rates shall be payable at the office of the Bay of Plenty Regional Council, Quay Street, P O Box 364, Whakatāne in one instalment on or by 20 January 2019.

22 Set the following penalties regime for the Minor River and Drainage Scheme rates:

- (i) Pursuant to sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, with respect to the Minor River and Drainage Scheme rates assessed in the 2018/19 year, a penalty of 10% will be added to the amount that remains unpaid after the date stated above, on 20 February 2019.**
- (ii) Pursuant to sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, with respect to Minor River and Drainage Scheme rates assessed before**

1 July 2018, a penalty of 10% will be added on any rates that remain unpaid on 4 July 2018. The penalty will be added on 5 July 2018.

(iii) Pursuant to sections 57 and 58(1)(c) of the Local Government (Rating) Act 2002, with respect to Minor River and Drainage Scheme rates, a further penalty of 10% will be added on any rates to which a penalty has been added under (ii) if the rates remain unpaid six months after the previous penalty was added. The penalty will be added on 20 February 2019.

- 23 Pursuant to section 27(7) of the Local Government (Rating) Act 2002, the Council delegates' authority to the constituent district and city councils of the Bay of Plenty region to keep and maintain the rating information database for those areas on its behalf.
- 24 Appoints in accordance with section 53 of the Local Government (Rating) Act 2002 the constituent district and city councils of the Bay of Plenty region, i.e. Kawerau District Council, Ōpōtiki District Council, Rotorua District Council, Taupo District Council, Tauranga City Council, Western Bay of Plenty District Council, Whakatāne District Council, to collect the rates assessed by Bay of Plenty Regional Council, excluding Minor River and Drainage Scheme targeted rates.
- 25 Agrees that in respect of the Minor River and Drainage Scheme targeted rates which are collected directly by the Bay of Plenty Regional Council, where the total amount of rates payable, in respect of any property is \$9.99 or less, pursuant to Section 54 of the Local Government (Rating) Act 2002, the rates payable in respect of the property will not be collected.
- 26 Confirms that the decision has a medium level of significance as determined by the Council's Significance and Engagement Policy. Council has identified and assessed different options and considered community views as part of making the decision, in proportion to the level of significance.

2 Introduction

The Consultation Document for the Long Term Plan 2018-2028 was made available to the public on 19 February 2018, with a closing date for submissions being 19 March 2018. Hearings of submissions and deliberations on all submissions received as part of the special consultative procedure were held before Council in April / May 2018.

The Local Government (Rating) Act 2002 provides that the required due public notice is deemed given through the;

- Long Term Plan, and
- rate assessment that will be sent to every ratepayer.

Thus there is now no requirement for the advertising of rates prior to the adoption of the Long Term Plan and the resolution to set rates
Subject to the adoption of the Council's recommendations, a resolution is required to set the rates for the 2018/19 financial year.

3 Analysis of Options

Council participated in a comprehensive series of workshops and meetings as part of the development of the Long Term Plan. A number of options and scenarios were considered on different components of the Plan during the course of this process. Further options on a number of key matters were considered as part of the deliberations process.

4 Community Views

Community views were sought using the special consultative procedure prescribed in the Local Government Act 2002. The Bay of Plenty community has had the opportunity to be involved in the Long Term Plan through the submissions and hearings process. Councillors have considered the community views and feedback during the deliberations process.

5 Council's Accountability Framework

5.1 Community Outcomes

This project/proposal directly contributes to all Community Outcomes in the council's Long Term Plan 2018-2028.

5.2 Long Term Plan Alignment

This work is planned under the Finance and Corporate Planning Activity in the Long Term Plan 2018-2028.

Current Budget Implications

This work is being undertaken within the current budget for the Finance and Corporate Planning Activity in the Long Term Plan 2018-2028.

Future Budget Implications

Future work on setting of rates is provided for in Council's Long Term Plan 2018-2028.

Andy Dixon

Management Accountant Team Leader

for General Manager, Corporate Performance

Authorised Date

