Ref: [redacted]

Civic House, 110 Trafalgar Street
PO Box 645, Nelson 7040, New Zealand

P (03) 546 0200

E LGOIMA@ncc.govt.nz
nelson.govt.nz

16 July 2024

[redacted]

Kia ora [redacted]

OFFICIAL INFORMATION REQUEST IN RELATION TO POPULATION PROJECTIONS

Thank you for your official information request dated 11th June 2024 seeking information on a range of matters concerning population projections for Nelson.

The range of information sought has been significant for Council to consider and respond to, thank you for your patience as we have collated this for you.

We have previously responded to LGOIMA's relating to population projections that may be of interest to you, namely:

- LGOIMA-Population-Growth-and-Demographics-24NOV2021_Redacted-Strategic-Planning-and-Policy.pdf (nelson.govt.nz)
- Attached recent LGOIMA response (yet to be uploaded to website).

We have grouped our response to your questions into two sections being information sought in relation to:

- Plan Change 29 (**PC29**)
- Other Council processes, such as the Long Term Plan (**LTP**) and population projection.

Within each of these sections your questions (as shown in *italics*) have been themed, with responses provided under each theme.

Plan Change 29 (PC29)

Information for PC29 can be found here: https://shape.nelson.govt.nz/plan-change-29

In reviewing your questions that specifically relate to PC29, it is considered that as a submitter to this process that these matters are best addressed through that plan change process.

Support is available to assist you through this process: https://shape.nelson.govt.nz/hearing-portal-plan-change-29/support-submitters

1. **Theme: Population projections:**
   - *Why is NCC continuing with the intensification plans of PC29 and its costly hearing process when…*
     - *StatsNZ Census data for 2023, suggest that NCC 2020 and DOT Consulting projections are very likely over-projections, given that Nelson has the third lowest growth rate of any region in the country?*
     - *The Dwelling Demand calculation errors (stated above) overstate the already inflated population data and the need for high levels of intensification.*
     - *A significant number of the 880 submissions already asked for PC29 to be rejected and withdrawn.*
     - *This is "The biggest reform in decades to Nelson's planning rules…."and we have to get it right, by using the best available data as the basis for making good planning decisions.*
   - *Which demographic projections were used for the media release of PC29 and on the Shape Nelson Website for PC29?*
   - *If the NCC 2020 demographic projections were used for PC29, then why wasn't the more recent DOT Consulting 2022/2023 projections used?*

   Response: The Council officers have considered submissions in relation to the questions concerning notification and population projection within the Overview and Strategic s.42A report, Section 10: Growth and Demand.

2. **Theme: Notification:**
   - *Why did NCC omit all of the potential negative adverse effects that PC29 may have on residents, from the Shape Nelson website 'How plan change 29 could affect you' and also the public presentations? The negative adverse effects that high density taller buildings have on shading, wind effects, particularly on smaller spaces and heritage trees vulnerable to wind, the importance of social well being and recreational needs, that NCC considered important enough to include in their own submission S947.015 to protect smaller public open spaces and parks?*
   - *Why was the SH6 100m Noise Corridor rule REr.43A omitted from the PC29 ePlan property search function and on the ePlan overlay maps? Because affected residents were not notified of this information during the submission process.*
   - *Why would NCC choose to eliminate the sunlight protecting recession planes of the NRMP AP15 for residential neighbours, in PC29, when the 'Housing We'd Choose' document dated June 2021 ranks 'sunny' as the number one preference out of a total of sixteen preferences?*

   Response: The Council officers have considered submissions relation to the questions concerning notification within the Overview and Strategic s.42A report, Section 6: Notification and Submissions to PC29. With regards to daylight, this is addressed within the Residential and Subdivision s.42A report, in particular Section 6.4, paragraphs 182-198.

3. **Theme: Budget:**
   - *Please provide the amount budgeted for PC29 and its total cost to date?*

   Response:

	Budget in LTP	Actual Spend
Budget for 2022/23	$460,000	$407,023.44
Budget for 2023/24	$800,000	$674,515.80
Budget for 2024/25	$800,000	0
Budget for 2025/26	$200,000	0
Total Project Cost	$2,060,000	$1,081,539.24

Other Council processes

Questions in this section are collated under two themes being LTP and population projections, each with sub-themes as follows:

- LTP: Audit and budget
- Population projections: Methodology, audit, approval, and budget

1. **Theme: LTP:**

   a. **Sub-theme: Audit**
      - *Please can you supply a copy of the terms of reference given to Audit NZ for the Long Term Plan 2024 Audit?*
      - *Please can you supply a copy of the complete audit by Audit NZ for the Long Term Plan 2024?*

      Response: The Office of the Auditor General provides Audit NZ with the requirements for the LTP audits. Information on Auditing Standards can be found here: https://oag.parliament.nz/auditing-standards
      Please contact the Office of the Auditor General if you need further information on this.
      The Audit Opinion on the LTP Consultation Document for 2024 can be found on pages 53 and 54.
      Copy of the Audit report for the 2024 LTP is attached.

   b. **Sub-theme: Budget**
      - *Please provide the amount budgeted for the LTP 2024 and its total cost, to date?*

      Response: The total budget for LTP 2024 collation was $72,000. Expenditure to date directly associated with preparing the publications, printing, auditing and consulting on the LTP Consultation Document and final plan is $135,348.19. Costs so far to date were higher than orginally budgeted for due to some costs being higher than expected. The expenditure does not include the costs of elected members or Council officers undertaking work on the LTP.

2. **Theme: Population projections:**

   a. **Sub-theme: Methodology**
      - *What documents have been created using the NCC 2020 demographic projections? Eg, PC28, PC29, FDS, HBA, LTP etc?*
      - *Is NCC not aware that their 2020 'Hybrid' demographic projections have already been heavily criticised by professional demographers?*
      - *Why did NCC publicly state that "Whakatū Nelson's population increased by 13,400 between 1996 and 2020 (at a rate GREATER than the National average) in "Our Nelson" Issue 176 dated 16th August '23 when it is factually incorrect because StatsNZ data shows that it was actually LESS than the National average?*
      - *Why would Council put the Long Term Plan 2024 out for public consultation when there appear to be calculation errors in the Draft HBA 2024 (Table 4) which, if confirmed, adds 27% or more than 2,000 dwellings to the cumulative housing demand estimates by 2053, over and above what is actually required? This is not including the possible over statement of demand resulting from the inflated population growth projections.*

      Response: The 2020 demographic projections (as found here, appendix 3, page 117) were used in the formulation of the LTP 2021, Future Development Strategy (**FDS**) 2022, and the Housing and Business Capacity Assessment (**HBA**) 2021. Note that the 2024 HBA used the DOT projections (see appendix 1, page 35). We are aware of criticism of 'hybrid' demographic projections as used in 2020 due to COVID constraints affecting demographic projection modelling, however, we now have access to demographic data from StatsNZ for the Nelson City territorial area. As such the hybrid projection method has not been used for 2024.

With regards to timing and use of data in the future, the numbers and projections used by Council are regularly updated and are changing, with the last update being made to inform the recent LTP and HBA. The StatsNZ 2023 interim data was made available in May 2024 and will be used for future HBA and LTP projections in due course.

b. Sub-theme: Audit

- *Has an independent audit been carried out for the NCC 2020 demographic projections and please can you supply a complete copy of that audit?*
- *Were the terms of reference written by NCC for the above audit and please can you supply a copy of them?*
- *Why would NCC refuse to carry out an independent investigation when NCC used ratepayers money to pay $114,000 plus GST and disbursements for Audit NZ to carry out an audit of the LTP 2024 that overlooked basic calculation errors in the HBA and over inflated demographic projections when compared to StatsNZ's projections and implied by the 2023 census results?*

Response: An independent peer review was completed by Infometrics in June 2020, and again in February 2021. Copies of these and the scope of works can be found as attachments to a previous LGOIMA request (pages 5-23). We have since changed the birth scenario to reflect the recommendation in that review.

c. Sub-theme: Approval

- *Who were the members of the 'The Senior Leadership Team' that 'approved' the DOT 2022/23 Projections?*

Response: The Senior Leadership Team (SLT) makes recommendations to the Council for a decision. The DOT 2022/23 projections were included within the LTP assumptions report on 6 July 2023 (page 108-122), and was approved by Council resolution CL/2023/14362 (page 6-7).

d. Sub-theme: Budget

- *How much have NCC paid M.e. Consulting for their Nelson-Tasman 'Housing We'd Choose' document dated June 2021?*
- *How much have NCC paid M.e. Consulting for their 2021 HBA and their 2024 HBA respectively?*
- *How much have NCC paid DOT Consulting for their work on their 2022/23 demographic projections, when they could have used the more accurate Ministry for the Environment recommended StatsNZ projections at no cost?*

Response: The Council contribution to the June 2021 work by M.e Consulting was $45,680 (ex. GST). M.e Consulting was not involved with the 2021 HBA work, however was paid $48,760.00(ex. GST) for the 2024 HBA. DOT Consulting was not paid by Council for their work.

You have the right to seek an investigation and review by the Ombudsman of this response. Information about how to make a complaint is available at www.ombudsman.parliament.nz or Freephone 0800 802 602.

If you wish to discuss this decision with us, please feel free to contact Clare Piper on clare.piper@ncc.govt.nz.

Ngā mihi

Clare Piper
Manager Planning and Development
P 03 546 0343

Encl:

- Housing and Business Capacity (HBA) – Response – 19Jun2024_Redacted.pdf
- NCC 24P LTP Audit Report

Ref: [redacted]

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PO Box 645, Nelson 7040, New Zealand

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19 June 2024

[redacted]

Tēnā koe [redacted]

OFFICIAL INFORMATION REQUEST REGARDING THE DRAFT NELSON HOUSING AND BUSINESS CAPACITY ASSESSMENT

I refer to your official information request dated 27 May 2024 for additional information pertaining to the draft Nelson Housing and Business Capacity Assessment.

The responses to your questions are in italics below:

1. On page 11 of the HBA 2024 it is stated that "the number of households in Nelson is expected to rise from 23,095 in 2023 to 29,562 in 2053, an increase of 6,467 households over the thirty-year period, approximately 17% growth**. "Could you kindly explain how you arrived at a percentage increase of 17%?** Using normal arithmetic, 6,467 is 28.0% of 23,095, not 17%.

   NCC agrees that the percent change figure should be 28%. This has been remedied in the final HBA and the mistake does not have a consequential impact on the HBA findings.

2. On page 12 of the HBA 2024, it is stated that "As shown in Table 3, when these margins are applied, the total demand for housing in Nelson increases to 30,913 over the long term..." Table 3 on page 6 of the HBA refers to "Industrial business land demand and capacity", it does not refer to demand for dwellings and does not show the number 30,913. Possibly the text should have referred to Table 1, but this number does not appear in Table 1 either. It appears that the number 30,913 has been obtained by adding to the number of dwellings in 2024 (as shown in Table 4) the additional households required over the period 2024-2053 including the competitive margin (7,596). That is, 23,317+7,596=30,913. But this calculation gives you the increase in dwellings for a 29 year period (2024-2053), not the 30-year period 2023-2053 that the HBA covers. The correct calculation is to add the "cumulative demand" to the number of dwellings in 2023, given that 2023 is the base year for the estimates, not 2024. (See the M.e report) That figure is 23,095 as given in Table 14 of the DOT Report and mentioned on p.11 of the HBA 2024. So, 23,095+7,596=30,691. **Would the NCC indicate whether it agrees with this figure or conversely maintains that 30,913 is the number of dwellings in 2053 according to the data in Table 4?**

Page 12 contains a typo and should refer to table 4, not table 3. The first iteration of table 4 used calendar years but should have used years ending in June over the period of 2025-2054. This labelling error will be fixed throughout the document and does not affect the overall figure of 30,913 dwellings required to meet projected 30 year demand.

3. "Table 4: Key population projections, 2023-2054" (HBA 2024, pp. 9-10) appears to contain a significant anomaly:

   The column headed "Demand per year" shows the number 498 in each of the years 2029 through 2033. This number cannot be correct because it exceeds population growth in those years. Similarly, the "demand per year" over the period 2049-2053 is also in excess of population growth. But so long as the number of persons per dwelling is in the range 2.40 to 2.25 (as can be calculated from Table 4) then the number of new dwellings cannot be more than about 45% of population increase. The problem is illustrated by the graph below where it will be seen that the dwelling demand exceeds annual population growth in the two periods mentioned. Logically, new dwelling demand per year cannot exceed population growth in that year. **So, my request to NCC is to explain how those numbers were obtained.**

   The demand per year in table 4 (column 6) was generated by calculating the annual change in dwelling demand (sourced from the medium project in the DOT report, page 36) and applying the competitiveness margin. The DOT report explains why dwelling demand does not necessarily follow population growth in section 3.3.1 (page 34).

4. When Table 4 is corrected for these logical errors, it follows that the total number of additional households/dwellings ("Cumulative demand") could not be 7,596 as indicated in Table 4 but must be less than that. The true number is likely to be around 5,600 (+/-). **Could the NCC explain why the cumulated dwellings 2023-2053 should be 7,596 when this number has been obtained by the implausible increases in the number of dwellings in the years 2029-2033 and 2049-2053?**

   NCC considers the cumulative demand in table 4 to be correct.

5. I refer to the report ***Tasman District Council and Nelson City Council Population Projections 2018-2058*** (DOT Consulting, March 2023), which is Appendix 1 to the Draft Housing and Business Assessment 2024. This document is the source of the HBA's estimated future dwelling demand through to 2053. The net migration rates used in the three projection (low, medium and high) variants are presented in table form (Table 4) on page 14 and in graphical form (Figure 4) on page 13. There is an apparent discrepancy between the data in Table 4 and the figures presented in Figure 4. Figure 4 shows that net out-migration is highest in age group 20-24 for both males and females and in all four of the time periods presented (including the average of the periods). However, Table 4 shows that only the age group 15-19 had a negative migration rate. In Table 4, the migration rates in age group 20-24 are positive, indicating a net inflow of population in that age group. **Can NCC explain this discrepancy and indicate which set of migration rates was actually used to produce the population projections and household estimates reported by DOT consulting?** For reference, Figure 2, below, shows Statistics NZ's (medium) migration assumptions used in their current projections, providing an alternative perspective on net migration by age. It can be seen that the 20-24 age group has the highest net out-migration levels, while all other groups have net in-migration. **We understand that clarification on this matter may need to be provided by DOT Consulting.**

   DOT Consulting confirmed it was a plotting error on Figure 4 (and the same issue affects Figure 5). The data in table 3 has the correct age groups and this was the data used in the projections; the projections themselves are not affected.

6. **Would NCC explain whether, when formulating the migration assumptions in collaboration with DOT Consulting, the opinions of other relevant parties or stakeholders were sought?** For example, the Nelson Regional Development Authority, the Chamber of Commerce, representatives of the main industries and community groups in Nelson, property developers, state agencies or independent development experts. If there were no such consultations, would NCC kindly confirm that the migration assumptions were formulated solely by NCC staff and DOT Consulting.

   NCC, TDC and DOT Consulting staff formulated migration assumptions and checked them against the Stats NZ migration assumptions at the time. Generally, the projections were based on data and past trends, not based on opinion. This is consistent with best practice for Long Term Plan assumptions needing to be realistic and evidence-based. The quality of Long Term Plan assumptions must be assessed in a report from the Auditor-General, who wrote: "the information and assumptions underlying the information in the consultation document are reasonable".

   Audit NZ went into more detail in TDC's Long Term Plan consultation information, noting: "We concluded the District Council's expert, DOT Consulting, is a suitably qualified expert with appropriate skills and experience to undertake this assessment. We also compared the growth assumptions to Statistics New Zealand estimates and confirmed that they are consistent. Overall, we are satisfied that the stated growth assumptions are reasonable and supportable, with a stated '"medium" level of uncertainty. We accepted this assessment based on the quality of Council's underlying data and methodology, and their alignment with the external expert's forecasts."

7. **Can NCC confirm that the estimate of accumulated demand for housing of 7,596 dwellings between 2023 and 2053 (as indicated in HBA 2024 and in the M.E report) is not the number of dwellings that would actually need to be constructed to meet the demand implicit in the medium population projection prepared by DOT**. Rather, the actual number of dwellings that would need to be built is 7,596 less the competitiveness margin. The latter averages 17% over the 30 year period (20% in the short and medium term and 15% over the long term). Therefore, the actual demand for dwellings over the period 2023-2053 would be 7,596 less 17% (1,291) which is 6,305 dwellings. **Does the NCC concur with this calculation?**

   NCC has prepared this draft HBA in accordance with the UPSUD, which states: "A competitiveness margin is a margin of development capacity, over and above the expected demand that tier 1 and tier 2 local authorities are required to provide, that is required in order to support choice and competitiveness in housing and business land markets" (page 22). NCC does not concur with your demand calculation.

8. **Can NCC provide the actual data used to construct Figure 8 of HBA 2024 (p.31), but with a breakdown of "Total Intensification Cumulative" by currently available under the existing NRMA and the additional capacity to be facilitated by Plan Change 29?**

   Information about operative and proposed plan change 29 enabled capacities can be found within the Draft HBA (page 27) and within the M.E. report. Please see the attachment 'Demand-Capacity tables' for the data used in Figure 8.

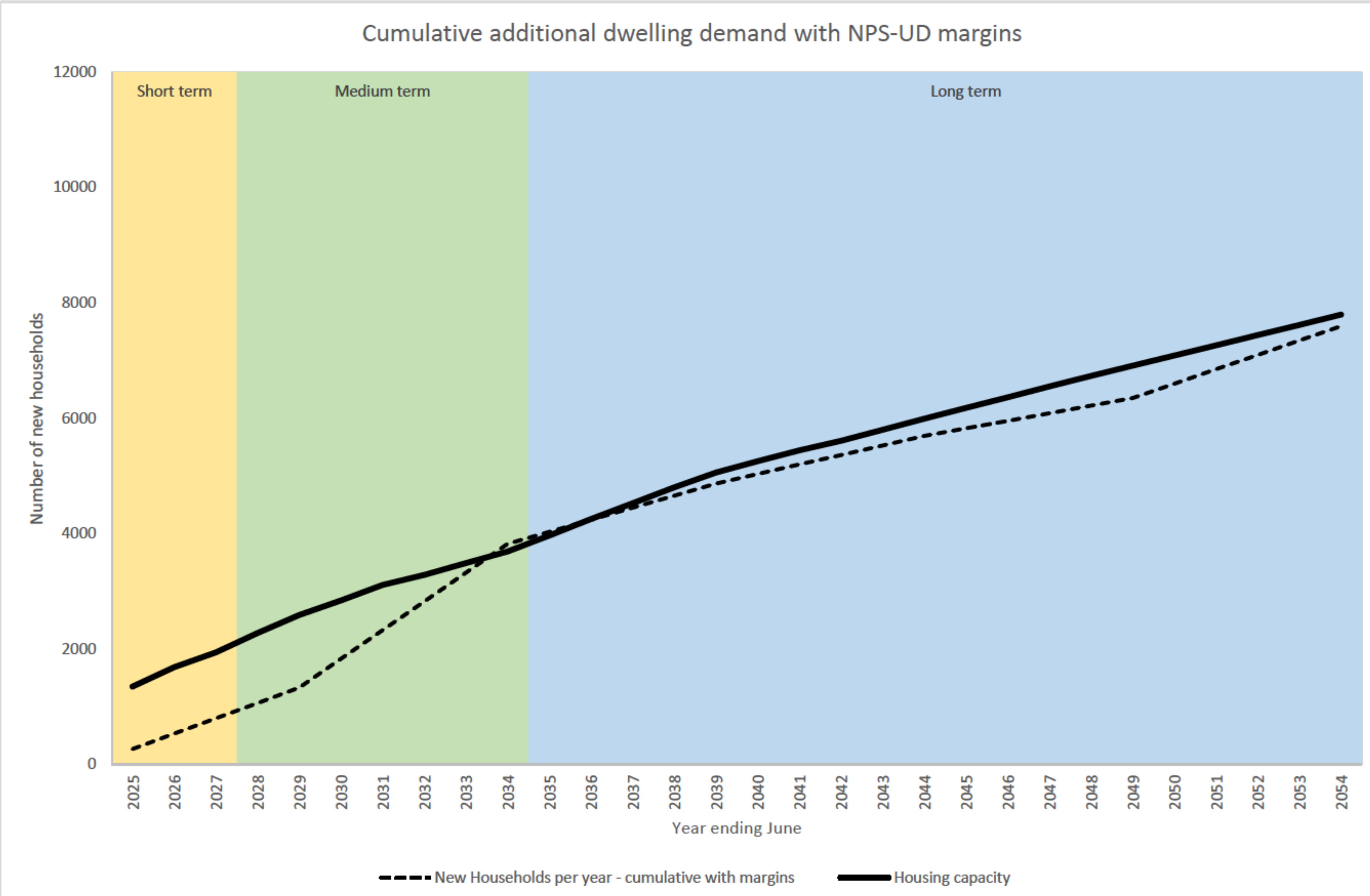
You have the right to seek an investigation and review by the Ombudsman of this response. Information about how to make a complaint is available at www.ombudsman.parliament.nz or Freephone 0800 802 602.

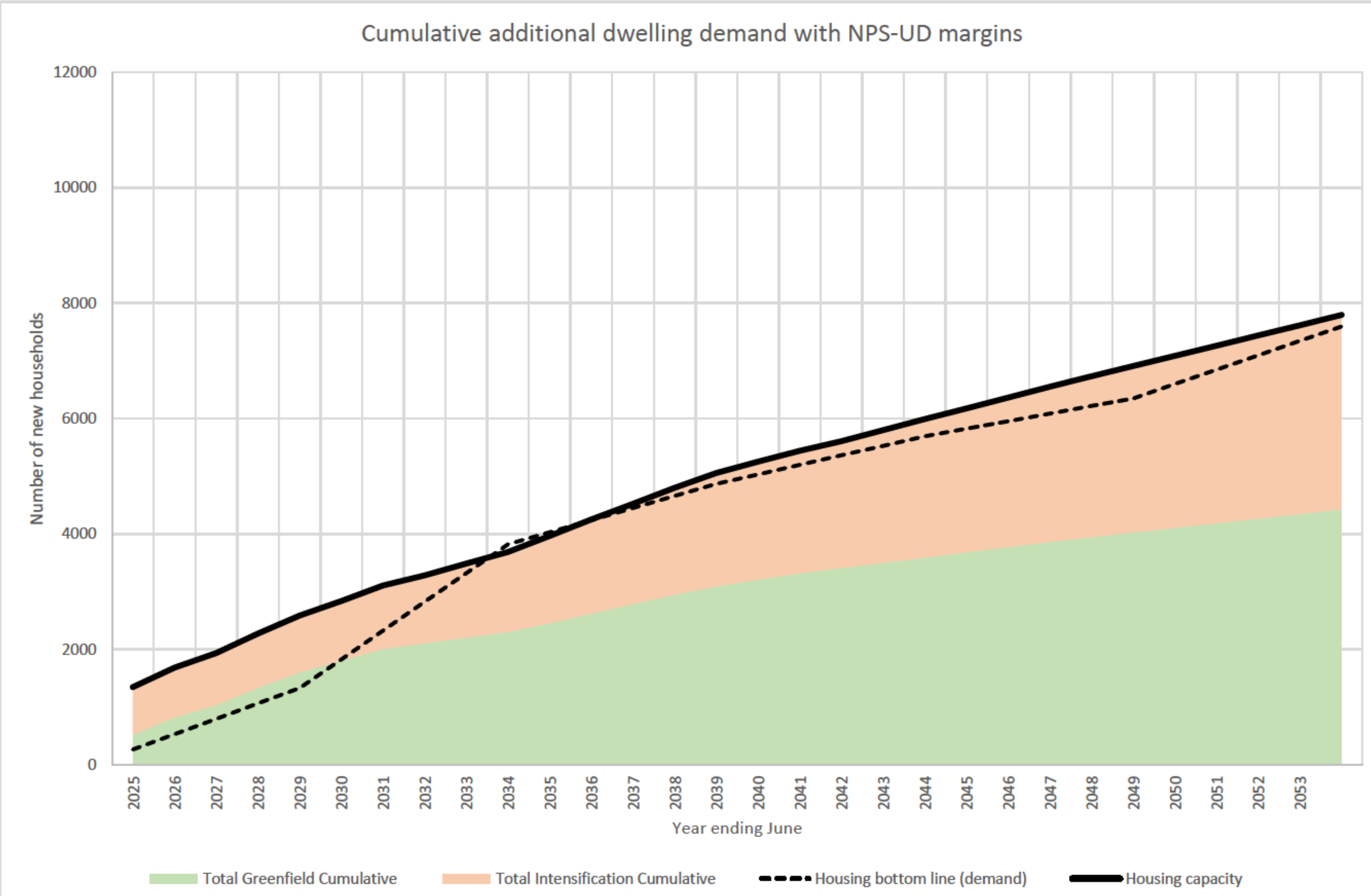
If you wish to discuss this decision with us, please feel free to contact **Clare Piper**
clare.piper@ncc.govt.nz

Ngā mihi,

Clare Piper
Manager Planning and Development
P 03 546 0343

Encl: Demand-Capacity table


Cumulative additional dwelling demand with NPS-UD margins
Short term
Medium term
Long term
Number of new households
0
2000
4000
6000
8000
10000
12000
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
2039
2040
2041
2042
2043
2044
2045
2046
2047
2048
2049
2050
2051
2052
2053
2054
Year ending June
New Households per year - cumulative with margins
Housing capacity



Cumulative additional dwelling demand with NPS-UD margins
12000
10000
8000
6000
4000
2000
0
Number of new households
2025
2026
2027
2028
2029
2030
2031
2032
2033
2034
2035
2036
2037
2038
2039
2040
2041
2042
2043
2044
2045
2046
2047
2048
2049
2050
2051
2052
2053
Year ending June
Total Greenfield Cumulative
Total Intensification Cumulative
Housing bottom line (demand)
Housing capacity

year	Cumulative demand with margin	Short term	Medium term	Long term
2024	266	12000	0	0
2025	532	12000	0	0
2026	798	12000	0	0
2027	1064	0	12000	0
2028	1330	0	12000	0
2029	1828	0	12000	0
2030	2327	0	12000	0
2031	2825	0	12000	0
2032	3324	0	12000	0
2033	3822	0	12000	0
2034	4031	0	0	12000
2035	4240	0	0	12000
2036	4449	0	0	12000
2037	4658	0	0	12000
2038	4867	0	0	12000
2039	5032	0	0	12000
2040	5198	0	0	12000
2041	5363	0	0	12000
2042	5528	0	0	12000
2043	5693	0	0	12000
2044	5824	0	0	12000
2045	5955	0	0	12000
2046	6086	0	0	12000
2047	6217	0	0	12000
2048	6349	0	0	12000
2049	6598	0	0	12000
2050	6848	0	0	12000
2051	7097	0	0	12000
2052	7347	0	0	12000
2053	7596	0	0	12000

Year	2025	2026	2027	2028	2029	2030	2031
Total Capacity (Yearly)	1348	338	253	337	311	251	270
Total Intensification Cumulative	822	862	902	942	982	1030	1098
Total Greenfield Cumulative	526	824	1037	1335	1606	1809	2010
Total Capacity (Cumulative)	1348	1686	1939	2277	2588	2839	3108

2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
177	202	202	277	287	272	277	258	196	186	166	192
1177	1280	1384	1512	1631	1734	1850	1966	2042	2118	2195	2296
2109	2207	2305	2453	2621	2789	2950	3093	3213	3323	3413	3503
3285	3487	3689	3965	4252	4524	4801	5059	5255	5441	5607	5799

2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054
192	187	187	187	181	177	177	177	177	177	177
2398	2495	2592	2688	2785	2882	2979	3076	3172	3269	3366
3593	3683	3773	3863	3947	4028	4108	4188	4268	4348	4428
5991	6178	6365	6552	6733	6910	7086	7263	7440	7617	7794

To the reader:

Independent Auditor's Report on Nelson City Council's 2024-2034 long-term plan

I am the Auditor-General's appointed auditor for Nelson City Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 27 June 2024.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
    - long-term, integrated decision-making and co-ordination of the Council's resources; and
    - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 414 to 417 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

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 plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;

- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

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.

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.

In addition to this audit and our report on the Council's annual report, we have carried out an assurance engagement on the Council's Debenture Trust Deed, which are compatible with those independence requirements. Other than these engagements, we have no relationship with or interests in the Council.

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