



10 Year Plan 2009/19

PART ONE of TWO

LONG TERM COUNCIL COMMUNITY PLAN





This 10 Year Plan (Long Term Council Community Plan) has been prepared in accordance with the Local Government Act 2002 and was adopted by Council on 24 June 2009.

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10 Year Plan 2009/19

PART ONE of TWO

Our Vision: Palmerston North is recognised as a vibrant, caring, creative and sustainable city.

City Goals:

Palmerston North is a city where people want to live because of its easy lifestyle and its many social, economic and leisure opportunities.

Palmerston North is a leading city in the quest to become environmentally sustainable.

Palmerston North is a city which attracts, fosters and retains businesses because of the creativity and innovation of its education, research and knowledge base.

Organisational Goals:

Palmerston North City Council is financially responsible and residents are satisfied that they get value for money from their rates.

Palmerston North City Council understands the many views of the City's people and those people understand what the Council is doing and why.

This 10 Year Plan was adopted by the Council on 24 June 2009 in accordance with the Local Government Act 2002.

The 10 Year Plan states the Council's intentions. It is based on the Council's best information and planning at the time it was developed. If circumstances change, the Council may have to change its intentions. This is especially the case in light of current uncertain economic conditions.

All the decisions in this Plan are reviewable, especially during future 10 Year Plans and Annual Plans.

This is made clear in the Local Government Act 2002, Section 96:

(1) The effect of a long-term council community plan and an annual plan adopted by a local authority is to provide a formal and public statement of the local authority's intentions in relation to the matters covered by the plan.

(2) A resolution to adopt a long-term council community plan or an annual plan does not constitute a decision to act on any specific matter included within the plan.

(3) Subject to section 80, and except as provided in section 97, a local authority may make decisions that are inconsistent with the contents of any long-term council community plan or an annual plan.

(4) No person is entitled to require a local authority to implement the provisions of a long-term council community plan or an annual plan.

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He Mihi

Kei te mihi atu ki a Tararua te pae maunga me
tōna taumata Te Ahu ā Turanga.

Ko te awa e rere mai nei ko Manawatu. Ko
Tānenuiarangi te tangata, ko Rangitaane te iwi,
no reira ka tuku whakamihi ki te iwi o Rangitaane
e pupuri nei i te mauri o tēnei whenua.

Tini whetu ki te rangi, Rangitaane ki te whenua.
Tihei Mauriora!

The Palmerston North City Council respectfully
recognises the local iwi Rangitaane and their
customary relationship to this area and appreciates
the ongoing support of the iwi in the development
of this City and all of those people who have made
it their home.

The Council remains committed to fostering and
strengthening our relationship with Rangitaane.



Introduction and Council's Planning Framework

“Kau kaupapa I au te aroha, ma koutou e whakaoti”

I have laid the foundations of togetherness for you (the present and future generations) to bring to completion.

**The Rangitaane leader
Te Peeti Te Awe Awe (1820-1884)**

What is a 10 Year Plan?

Developing a city involves many decisions and compromises that can only be made by looking at the 'big picture'. Not only that, we have to look at issues from all angles – social, economic, environmental, and cultural. We also have to take a long term view. All this requires a plan.

This document is our big picture plan. More precisely, it is our Long Term Council Community Plan, or LTCCP. That's a bit of a mouthful, so we are calling it our 10 Year Plan.

Under the Local Government Act 2002 the Council has to place a lot more emphasis on long term planning. We have to identify community outcomes every six years and prepare a 10 Year Plan every three years.

“Community outcomes” is just a formal legal term to describe the sort of city that people have said they want to live in.

The 10 Year Plan 2009/19 is based on the current community outcomes. The Council looked at the community outcomes and worked out what it can do to help achieve them. Based on this it developed five major goals that it will focus on over the next 10 years. This Plan shows how it will do



this and what it will cost. (See page 17 of Part One for more information on the major goals.)

During years two and three of a 10 Year Plan the Council still has to produce an Annual Plan. This Annual Plan has to be based on the 10 Year Plan, to make sure that the Council does what it promised the community it would do. It also makes sure we have a consistent direction.

This 10 Year Plan shows what we are intending to do over the period 2009/19, with particular emphasis on the first three years. It also shows how much we think this will cost and how we will fund it.

Finding your way around the 10 Year Plan

The Plan is in two parts.

This is Part One. Here you can find out about the type of City we want to create. It also sets out in detail what we intend to do over the next 10 years, especially the next three years. It shows why we want to do this, how much it will cost, and how people can judge our success.

Part Two explains our policies, the Council's structure, and some of the background information that has shaped this Plan.

What's where... at a glance

Here's a quick guide to some of the key issues in this Plan:

<i>If you want to know about...</i>	<i>See page(s)</i>	
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To help you find your way around the plan we have included a detailed index and a glossary at the back of each part.

The diagram on the next page shows the Council's planning framework.

OUR DESTINATION

Community Outcomes
Council Vision and Goals

This shows the sort of community people said they want to live in.

WHAT WE WILL DO TO GET THERE

Key Strategies for:

- Social
- Economic
- Environment
- Leisure

Other External Plans, e.g.

- Transportation Management Plan
- Water Supply Management Plan
- Asset Management Plans

Internal Plans, e.g.

- Human Resources Plan
- Information Management Strategic Plan
- Activity Management Plans
- Risk Management
- Unit Work Plans

These show what we will do to deliver our share of the community outcomes.

OUR ITINERARY

10 Year Plan/Annual Plans

This is a summary of what we will do, when and how much it will cost.

ARE WE ON THE RIGHT TRACK? IS EVERYTHING OK?

Community Outcomes Monitoring
Annual Report
Quarterly Performance Reviews
Monitoring Council's Vision
Monitoring Policies and Plans

These are reports showing what's happening in the community, what we did and how well we did it.

Looking Forward

A message from the Mayor and Chief Executive



Kia Ora Everybody.

This is the Council's first 10 Year Plan since the elections in 2007. It is an opportunity to tell you what's important to the Council and what we intend to focus on over the next 10 years.

If we were to sum this up in one word it would be "sustainability".

Sustainability is the reason the Council exists. The Local Government Act says Councils must promote sustainable development. It defines this as looking after the social, economic and cultural (leisure) well-being of people, and maintaining and enhancing the quality of their environment, for current and future residents.

The Act also says Councils must be financially sustainable. This means making prudent financial decisions and making sure that rates are clear value for money.

Obviously, we take our legal obligations seriously. But for us, sustainability is about much more than meeting legal requirements. It is about making Palmerston North the kind of place where our children will want to raise our grandchildren. It is very, very important to us.

And we know it is important to you - its what you talked about when we asked you last year what we should think about as we developed the draft 10 Year Plan.

And it came through the submissions the Council received on the draft Plan.

So, how does the Council improve social, economic, cultural and environmental well-being for all the people who live here now and for those who will live here in the future?

We improve social well-being for people by making Palmerston North a great city where people want to live - because it is a caring city, where there are lots of things for everybody to do. So - we help fund and work with community groups who look after people in need. Our civil defence is there, helping make sure that people are ready to cope in an emergency.

We help provide housing for low income elderly people. This meets a real social need, but we are also improving our houses so they are more energy efficient and environmentally friendly. This also makes them cheaper to heat for the residents. This shows that sustainability is about looking at links between social, economic, environmental and cultural aspects - spend a dollar and get benefits in lots of different areas!

And we provide lots of wonderful recreation opportunities. Whether you are into hockey, mountain biking, kicking a ball around with the kids, reading, going to the theatre, walking, or playing music the Council provides facilities that allow you to do it. And these are all things you can do with friends and family and they keep you fit and healthy.

We improve economic well-being by making sure that Palmerston North is a city where businesses want to be. If we have lots of businesses here, we will also have lots of jobs. Strong businesses and lots of jobs for City people are especially important right now with the current worldwide economic crisis.

We are lucky in Palmerston North – all our education and research institutes add a huge amount to the City and we want to work with them in particular. For example, we will build stronger links with Massey University to help promote the University as a great place to study and the City as a great place to live while people are studying. There is also money in the budget to help build businesses and jobs from the exciting and creative work done in our education and research institutes.

The Defence Force is another key organisation that we will build stronger relationships with. The Army offers so much to our City – economically, as well as through its personnel being involved in social, environmental and leisure activities.

Looking after our environment is something that we will put more emphasis on over the next few years. We have set aside funds (reaching \$500,000 a year from year three) for environmental sustainability projects, including climate change. Plus we will continue to make sure that our major infrastructure like parks, roads, water, stormwater, waste and wastewater continue to be looked after in a sustainable way.

We are making it easier for residents to look after the environment. For example, our waste minimisation initiatives will make it easier for you to recycle. We will also make it easier for you to use public transport or cycle around the City. This will help your pocket as well as your environment.

Understanding our past is another important part of a sustainable future. In that regard we acknowledge the importance to the City and the Council of the first people to settle here and make the Manawatu their home, the local iwi Rangitaane. Rangitaane is currently working with the Crown to resolve its historic Treaty claims – these negotiations provide an exciting opportunity for Rangitaane, the Council, and the whole City to understand and appreciate each other and to move forward together with confidence into the future.

These are just some of the ways that we will work hard over the next ten years to make Palmerston North more of a sustainable City. It is hard work and at times it is expensive. We have worked hard to keep our rates increase as low as possible. The rates increase for next year is 6.5%. This increase is larger than in our Draft 10 Year Plan as an additional \$800,000 had to be budgeted to meet costs associated with leaky buildings. Our insurers

recently advised Council that it would not provide insurance cover for leaky buildings beyond the end of June 2009.

Setting rates is a real balancing act between keeping rates down and funding the services that people want. And we need to make sure we do the right things now so that our children and their children do not have to face high costs – whether these are financial, social, environmental, economic or cultural.

For example, paying back debt is a big part of this Plan. It is part of our financial sustainability programme. All projects funded by new debt will have repayment spread over the life of the respective assets. This will cost \$11 million over the 10 years. We have also put \$23 million in the budgets over 10 years to start paying back our current debt. It is expensive, but it is fair. It will help future residents by not loading the costs of our services on them.

We are confident this is a plan that will make Palmerston North a more sustainable City - the sort of City where people and business want to be, the sort of City that is recognised as a leader in the quest to be environmentally sustainable.

We are confident it is a plan that will meet the needs and wishes of current residents, and that it will make Palmerston North the City where our children want to raise their children.

Thank you,

The image shows two handwritten signatures in black ink. The signature on the left is 'Jono Naylor' and the signature on the right is 'Paddy Clifford'. Both signatures are written in a cursive, flowing style.

Jono Naylor
(Mayor)

Paddy Clifford
(Chief Executive)

He Titiro Whakamua Ngā Kōrero a te Kahika me te Tumu Matua



Tēnā rā koutou e te iwi whānui.

Koia tēnei ko te Mahere Ngahuru Tau tuatahi a te Kaunihera i muri mai i te pōtitanga i te tau 2007. He wā tēnei ki te tuku kōrero ki a koutou mō ngā kaupapa whakahirahira me ngā aronga matua mō te ngahuru tau e haere ake nei.

Inā whakarāpopotohia ki te kupu kotahi, ko te “toitūtanga” te kaupapa matua.

Ko te toitūtanga te take e tū ai te Kaunihera. Ko tētahi o ngā mahi a te Kaunihera i raro i te Ture Kāwanatanga ā-Rohe, ko te whakatairanga i te toitūtanga o te hapori. Arā, ko te hāpai i te oranga pāpori, te oranga ohaoha, te oranga ahurea (oranga ā-rēhia), me te tiaki hoki i te oranga o te taiao, mō te iwi o tēnei wā tonu, mō te iwi o āpōpō mai.

Āpiti atu ki tērā, kia toitū te taha ohaoha o te Kaunihera. Nō reira kia tōtika ngā whakataunga pūtea, kia tino whaihua hoki te whakapaunga reiti.

Ū ana mātou ki ngā here ā-ture. Engari kei tua kē atu o tērā tā mātou ū ki te toitūtanga. Ko te whai kia tino tau te noho o ā tātou tamariki ki Papaioea, me te hiahia anō kia whakapakeke i ā tātou mokopuna ki konei. He kaupapa e tino piripono nei mātou.

E mōhio ana mātou he take nui te toitūtanga ki a koutou. Koia hoki ā koutou whakahokinga kōrero i tērā tau, mō ngā take nui hei whakaaroaro mō roto i te Mahere Ngahuru Tau.

I puta anō ēnei whakaaro i ngā tāpaetanga kōrero ki te Kaunihera mō te taurira Mahere.

Nō reira he aha tā te Kaunihera hei whakapiki i te oranga pāpori, oranga ahurea, oranga taiao mō ngā iwi katoa e noho ana ki konei i tēnei wā me āpōpō mai?

Ka whai mātou kia tino rata te iwi ki Papaioea hei wāhi noho, mā konei e piki ai te oranga pāpori. Inā he tāone atawhai, he nui hoki ngā kaupapa hei whaitanga mā te iwi. Nō reira ka āwhina ā-pūtea, ka mahi tahi mātou me ngā rōpū o te hapori e tautoko ana i te iwi pōhara. Kei te mahi hoki ngā whakahaere Ārai Mate Whawhati Tata kia noho mataara tonu te iwi ki ngā mate ohotata.

Ka āwhina mātou i te hunga kaumātua he iti te moni, kia whiwhi whare noho rātou. Mā konei e tutuki ai tētahi mate nui o te hapori, me te whai anō kia whakapai ake i ngā whare, kia whāomoomo i te pūngao, kia tautaiāo ake anō hoki. Ka iti te whakapaunga pūtea a ngā kainoho hei whakamahana i ō rātou whare. Koia hoki tētahi āhuatanga o te toitūtanga, arā, ko ngā hononga o te taha pāpori, taha ohaoha, taha taiao, taha ahurea hoki – he matatini te whaihua i te whakapaunga o te tāra kotahi.

Ka whakarato anō mātou i te huhua o ngā mahi a te rēhia. Ahakoa tāu e manako nei, ko te haupo, ko te eke paihikara pōkai maunga, ko te whanawhana pōro i te taha i ō tamariki, ko te pānui pukapuka, ko te haere ki te whare tapere, ko te hīkoi, ko te whakatangi pūoro rānei, ko tā te Kaunihera whakarotonga, ko ngā wāhi e mahia ai ēnei mahi. Waihoki, he mahi ēnei ka whāia tahi me tō whānau, me ō hoa, hei oranga mō koutou.

Ka whai hoki mātou i ngā kaupapa kia rata mai ngā pakihiki kia noho mai ki Papaioea, hei whakapiki anō i te taha ohaoha o te tāone. Mēnā he maha ngā pakihiki, he maha hoki ngā tūranga kaimahi. He mea nui i tēnei wā kia pakari ngā pakihiki, kia maha ngā tūranga mahi, inā hoki te whakararu ohaoha nui puta noa i te ao.

He waimarie tātou i Papaioea nei i te wāhi nui ki ngā whakahaere mātauranga, rangahau hoki. E hiahia ana mātou ki te mahi tahi me rātou. Hei tauira, ko te whakapakari i ngā hononga ki te Whare Wānanga o Massey, me te whakatairanga tonu i te Whare Wānanga hei wāhi whai mātauranga, me Papaioea hoki hei wāhi noho i te wā e whai mātauranga ana te tangata. He wāhanga anō i te mahere pūtea hei waihanga pakihiki me ngā tūranga ka hua ake i te mahi hihiri me te mahi auaha o ngā whakahaere mātauranga, rangahau hoki. Ka whakapakari hoki mātou i ngā hononga ki Te Ope Kātua o Aotearoa. Ka tino hāpai Te Ope Taua o Tūmataurangi i tō tātou Tāone – te taha ohaoha, me te whai wāhi o ā rātou tangata ki ngā mahi pāpori, mahi taiao, mahi a te rēhia.

Ko te toitūtanga o te taiao tētahi atu kaupapa matua hei aronga mā mātou i ngā tau e heke mai ana. Kua whakaritea tētahi pūtea (ka tae ake ki te \$500,000 hei te tau tuatoru), hei utu i ngā kaupapa taiao toitū, ko te huringa o te āhuarangi tētahi. Āpiti atu ki tēnei ko te mahi kia toitū ngā hanganga matua o te Tāone, pērā i ngā rori, te tuku wai ki ngā kāinga, te kawē atu i te wai ua, te para me te wai para.

E whai ana mātou i ngā kaupapa kia ngāwari ake tā te tangata tiaki i te taiao. Hei tauira, ko ā mātou kaupapa whakaiti para, hei whakamāmā i te mahi hangarua. Ka whai hoki kia māmā ake te haere a te tangata mā runga waka tūmatanui, mā runga paihikara rānei. Ka māmā ki te pūkoro, ka ora ko te taiao.

Kia mārama tātou ki ngā kōrero o mua, e toitū anō ai ā muri. Nō reira e tika ana kia tuku whakaaro ki te tangata whenua, ki te iwi o Rangitāne, te iwi tuatahi ki te noho ki Manawatū, me te wāhi nui ki a rātou hei hāpai i te Tāone me te Kaunihera anō hoki. I tēnei wā, e mahi tahi ana a Rangitāne me te Karauna kia whakaea i ngā take o nehe i raro i te Tiriti o Waitangi. Mā konei e puta ai ētahi huarahi hihiri mō Rangitāne, mō te Kaunihera, otirā mō te Tāone whānui, e mārama pai ai tētahi ki tētahi, e haere tahi ai tātou ki roto i ngā tau e heke mai ana, i runga anō i te pono o tētahi ki tētahi.

Koia ēnei ko ētahi o ngā kaupapa e pukumahi nei mātou i roto i te ngahuru tau e tū mai nei, kia ū te toitūtanga ki tō tātou tāone, ki Papaioea. Ehara i te mahi māmā, ā, i ētahi wā, he nui hoki te utu. Kua tino whāia kia iti rawa te whakapikinga o ngā reiti. Ko te 6.5% te whakapikinga mō te tau e heke mai nei. He nui ake tēnei i tā mātou i kī ai i roto i te Tauria Mahere, nā te whakarite i te pūtea \$800,000 mō ngā utu ka puta i ngā whare e kuhu nei te mākū ki roto. Nō nā noa nei tō mātou kamupene inihua i kī ai, hei te paunga o Pipiri 2009, ka mutu tā rātou inihua i ngā whare mākū nei.

He mahi āta whakarite i ngā reiti, kia iti te utu, engari kia whiwhi tonu i te pūtea e tutuki ai ngā ratonga e hiahiatia ana e te iwi. Waihoki, kia tika ā mātou mahi ināianei, kia kore ai e taumaha te utu ki ā tātou tamariki, me ā rātou tamariki, arā, te utu ā-oahaoha, te utu ā-pāpori, te utu ā-taiao, te utu ahurea rānei.

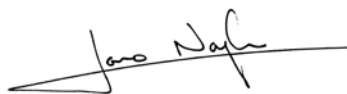
Hei tauria, ko te utu i ngā nama a te Kaunihera tētahi kaupapa matua o te Mahere nei. Koia tētahi wāhanga o te whāinga kia toitū te taha oahaoha o te Kaunihera. Mēnā ka utua tētahi kaupapa ki te pūtea taurewa hōu, ka mahora ake ngā utu whakahoki i te roanga ake o ngā tau e puta tonu ana ngā hua o taua kaupapa. Tekau mā tahi miriona tāra i roto i

te ngahuru tau. Kua whakaritea hoki te 23 miriona tāra i te roanga o te ngahuru tau hei utu i ngā nama o ināianei a te Kauninera. He utu nui, engari he tōkeke anō hoki. Hei āwhina tēnei i ngā iwi o āpōpō mai, kia kore ai ngā utu mō ngā ratonga o ināianei e utaina atu ki runga i a rātou.

E whakapono ana mātou, he mahere tēnei e toitū ake ai a Papaioea, hei tāone e tino hiahiatia ana e te iwi, e te hunga pakihi hei wāhi noho mō rātou, hei tāone ārahi anō hoki i te whāinga kia toitū te taiao.

E whakapono ana mātou, he mahere tēnei e ngata ai ngā hiahia me ngā tūmanako o te iwi o ināianei, ā, ka hiahia anō hoki ā tātou tamariki kia whakapakeke i ā rātou tamariki ki tēnei tāone, ki Papaioea.

Ka mihi ake ki a koutou katoa.



Jono Naylor
(Kahika)



Paddy Clifford
(Tumu Matua)

Auditor's Report

Report to the readers of
Palmerston North City Council's
Long-Term Council Community Plan
for the ten years commencing
1 July 2009

The Auditor-General is the auditor of Palmerston North City Council (the City Council). The Auditor-General has appointed me, Bede Kearney, using the staff and resources of Audit New Zealand, to report on the Long-Term Council Community Plan (LTCCP), on his behalf.

The Auditor-General is required by section 94(1) of the Local Government Act 2002 (the Act) to report on:

- the extent to which the LTCCP complies with the requirements of the Act;
- the quality of information and assumptions underlying the forecast information provided in the LTCCP; and
- the extent to which the forecast information and performance measures will provide an appropriate framework for the meaningful assessment of the actual levels of service provision.

It is not our responsibility to express an opinion on the merits of any policy content within the LTCCP.

Opinion

Overall Opinion

In our opinion the LTCCP of the City Council, comprising Part one and Part two provides a reasonable basis for long-term integrated decision-making by the City Council and for participation in decision-making by the public and subsequent accountability to the community about the activities of the City Council. In forming our overall opinion, we considered the specific matters outlined in section 94(1) of the Act which we report on as follows.

Opinion on Specific Matters Required by the Act

In our view :

- the City Council has complied with the requirements of the Act in all material respects demonstrating good practice for a council of its size and scale within the context of its environment;
- the underlying information and assumptions used to prepare the LTCCP provide a reasonable and supportable basis for the preparation of the forecast information; and
- the extent to which the forecast information and performance measures within the LTCCP provide an appropriate framework for the meaningful assessment of the actual levels of service provision, reflects good practice for a council of its size and scale within the context of its environment.

Actual results are likely to be different from the forecast information since anticipated events frequently do not occur as expected and the variation may be material. Accordingly, we express no opinion as to whether the forecasts will be achieved.

Our report was completed on 24 June 2009, and is the date at which our opinion is expressed. The basis of the opinion is explained below. In addition, we outline the responsibilities of the City Council and the Auditor, and explain our independence.

Basis of Opinion

We carried out the audit in accordance with the International Standard on Assurance Engagements 3000: Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards. We have examined the forecast financial information in accordance with the International Standard on Assurance Engagements 3400: The Examination of Prospective Financial Information. We planned and performed our audit to obtain all the information and explanations we considered necessary to obtain reasonable assurance that the LTCCP does not contain material misstatements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

Our audit procedures included assessing whether:

- the LTCCP provides the community with sufficient and balanced information about the strategic and other key issues, choices and implications it faces to provide an opportunity for participation by the public in decision-making processes;
- the City Council's financial strategy, supported by financial policies as included in the LTCCP is financially prudent, and has been clearly communicated to the community in the LTCCP;
- the presentation of the LTCCP complies with the legislative requirements of the Act;
- the decision-making and consultation processes underlying the development of the LTCCP are compliant with the decision-making and consultation requirements of the Act;

- the information in the LTCCP is based on materially complete and reliable asset or activity management information;
- the agreed levels of service are fairly reflected throughout the LTCCP;
- the key plans and policies adopted by the City Council have been consistently applied in the development of the forecast information;
- the assumptions set out within the LTCCP are based on best information currently available to the City Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast information has been properly prepared on the basis of the underlying information and the assumptions adopted and the financial information complies with generally accepted accounting practice in New Zealand;
- the rationale for the activities is clearly presented;
- the levels of service and performance measures are reasonable estimates and reflect the key aspects of the City Council's service delivery and performance; and
- the relationship of the levels of service, performance measures and forecast financial information has been adequately explained within the LTCCP.

We do not guarantee complete accuracy of the information in the LTCCP. Our procedures included examining on a test basis, evidence supporting assumptions, amounts and other disclosures in the LTCCP and determining compliance with the requirements of the Act. We evaluated the overall adequacy of the presentation of information. We obtained all the information and explanations we required to support our opinion above.

Responsibilities of the Council and the Auditor

The City Council is responsible for preparing an LTCCP under the Act, by applying the City Council's assumptions and presenting the financial information in accordance with generally accepted accounting practice in New Zealand. The City Council's responsibilities arise from Section 93 of the Act.

We are responsible for expressing an independent opinion on the LTCCP and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and section 94(1) of the Act.

Independence

When reporting on the LTCCP we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand. Other than this report and in conducting the audit of the Statement of Proposal for adoption of the LTCCP and the annual audit, we have no relationship with or interests in the City Council.



Bede Kearney
Audit New Zealand
On behalf of the Auditor-General Palmerston North,
New Zealand

AUDIT NEW ZEALAND
Mana Arotake Aotearoa