



**Annual
Report**
2019-20

Summary

How we spent each dollar*



Transportation



25c

on roads, cycleways,

footpaths, streetlighting, parking and more

Storm Water



1c



on drainage systems and flood minimisation

Parks



13c

on parks, reserves, sportsfields, playgrounds & more

Venues & Events



for venue management & producing events

Water

16c

on treatment and supply



Governance & Strategy

3c



on our strategic and democratic functions

Community Services

5c

on enhancing & strengthening our communities



Wastewater

6c

on disposal and treatment



Libraries



learning reading & leisure

Planning & Regulatory

8c for planning monitoring & enforcement activities

Support Services

16c on keeping Council running



Solid Waste

4c on dealing with rubbish & recycling



* Figures are calculated using the activity Funding Impact Statements and are a combination of operational and capital expenditure.

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Our summary document

This is a summary of Council's activities for the year 1 July 2019 to 30 June 2020. The information has been extracted from our 2019-20 Annual Report, which was adopted on 22 October 2020. It has been prepared in accordance with FRS-43: Summary Financial Statements.

This summary does not provide detailed information about our finances and service performance. This can be obtained from the Annual Report available on our website (www.wdc.govt.nz) or at any Council office. Audit NZ has audited the full financial statements and issued an unqualified report. This Summary has been examined by Audit NZ for consistency with the full Annual Report. This report was authorised for issue by Council resolution on 26 November 2020.

Sheryl L Mai
Mayor

Rob Forlong
Chief Executive

26 November 2020

Introduction

Together, we present Whangarei District Council's 2019-20 Annual Report, which shares our results as measured against year two of our 2018-28 Long Term Plan (LTP).

The sudden arrival of COVID-19 meant this has been a year like no other. Despite some very testing circumstances, we were able to continue to serve our community and remain on track in delivering on our plan and promises.

We adapted quickly and were able to maintain core services throughout all COVID-19 Alert Levels.

Our 10-Point Economic Recovery Response was released in April 2020 to provide immediate benefit to businesses and households in our District. After consultation with the community, we then made some significant changes to year three of our Long Term Plan to take further pressure off our community and support the District's recovery.

Even with COVID-19 in play, investment in our core infrastructure has continued to be a priority. This year we delivered our biggest capital works spend ever, which is a great outcome for our District as we keep up with growth and meet the increasing expectations of our community.

Much of our strength this year has come from a cohesive and connected District. Investing in community is a key part of building a strong and inclusive Whangārei, and we are pleased to have been able to further strengthen our community development framework this year.

Council's financial management remains strong; this year we followed the plan, and our fundamentals remain sound. This is evidenced by maintaining our Standard and Poor's (S&P) credit rating of AA "with a positive outlook". This is the highest possible rating to be given by S&P within New Zealand's public sector.

Over the next year there's much to look forward to as we continue with preparations for co-hosting the Rugby World Cup in 2021, construction of the new Town Basin Park, upgrade of the Ruakākā Wastewater Treatment Plant, implementation of the Central City Revitalisation Plan, and the continuation of works on Whangārei's new Civic Centre. These projects will help support our District's recovery, while creating amenities that we'll all benefit from in years to come.

As we sign out on this financial year, we would like to express our heartfelt thanks to our Councillors and staff, and the wider community for your commitment and passion for our place. It is an honour and a privilege to work alongside you.

Waiho i te toipoto, kua i te toiroa

Let us keep close together, not wide apart

Sheryl Mai | Rob Forlong



COVID-19 financial impacts

A summary of the impacts of COVID-19 on Whangarei District Council's financial statements are explained below. For additional information please refer to the 2019-20 Annual Report.

Going concern (notes to the financial statements) There are no indications that the impacts from COVID-19 will affect Council's ability to continue as a going concern.

Revenue COVID-19 significantly impacted Council's revenue during the last few months of the financial year. Impacted revenue includes development contributions, subsidies and grants, fees and charges, and other revenue such as parking infringements and venue and events revenue.

Personnel costs A recruitment freeze was imposed during the last quarter of the year. This resulted in vacant roles not being filled, and personnel costs being slightly less than would have otherwise been the case.

Other expenses Council's essential services continued through COVID-19 alert levels, therefore most operating costs continued to be incurred. Minimal roading activity was undertaken during lockdown therefore maintenance/contractor expenses were reduced over this period.

Assets revaluations Investment properties and Roothing assets are revalued annually. Due to the severe market disruption, a greater degree of uncertainty is attached to these valuations.

Property, plant and equipment Delivery of capital projects has been affected by COVID-19 restrictions.

Debtors and receivables The COVID-19 pandemic has not significantly impacted our debtor impairment. Council's main source of revenue is rates. As at 30 June debtor and arrears balances are higher. This is mainly due to Council's relief response to the COVID-19 pandemic.

Significant budget variances COVID-19 has contributed to variances against budget which are summarised in note 31 of the 2019-20 Annual Report.

Our achievements

COVID-19's level restrictions have impacted Council's financial and non-financial performance for the 2019-20 year. However, Council adapted quickly and achieved:

- an operating surplus of \$4.0 million, while managing our operations effectively
- maintained core services throughout all COVID-19 alert levels
- Standard and Poors credit rating reaffirmed as AA (positive outlook)
- overall satisfaction with Council at 84%.*

*2020 resident satisfaction survey (84% based on a 5-10 satisfaction rating (Neutral, Satisfied, Very Satisfied, Don't Knows), which is a 3% increase on last year's result)



\$159.9 million
Revenue

\$116.0 million
Net external debt

\$155.9 million
Expenses

\$62.3 million
Capital works completed

\$4.0 million
Operating surplus

AA
(positive outlook)
Credit rating

Significant achievements

The delivery of projects and programmes this year has been disrupted by COVID-19 and the associated Alert Levels. This disruption included:

- inability to carry out site works and physical projects
- delays in processes such as consultation, procurement and consenting
- delays due to adjusting to remote working.

Despite these disruptions, we have continued to deliver projects and programmes across a number of areas of our business:

- completed construction of stages three and four of the Kamo Shared Path
- construction underway on the Porowini Avenue and Maunu Road to improve safety and vehicle movements
- large diameter stormwater line replaced on Kaka St
- Hikurangi Sewer Network stage two – completed
- Tarewa storage tank and treatment facility was completed and commissioned
- drainage improvements to fields at Hikurangi, Hūkerenui, Ngunguru and Parua Bay
- playgrounds were renewed at Morningside and McLeod Bay – we continued to work with Ngunguru and Waipū communities to develop youth activity zones (skate parks)
- Bascule Park carpark on the Hātea Loop was upgraded creating another 72 carparks and amenity area
- with funding from the Matariki Tu Rakau – Million trees fund and volunteers over 10,000 native trees were planted on the 2019 Parihaka fire site
- to inform future decision making and funding Council adopted the Active Recreation & Sports Strategy
- Urban and Services plan change was heard, decision notified – Environment Court mediation is underway
- Plan Change on Notable and Public Trees was settled and became operative on 20 February 2020
- ongoing work on the Climate Action Plan and supporting the development of a region wide Regional Climate Change Adaptation Strategy
- Council adopted of all recommendations from the Community Funding Review – these will lead to greater flexibility for community groups in terms of what can be funded, and the nature of support that is available.

Meeting our targets

We achieved five of our six financial targets

⊗ Achieve a balanced budget

✓ Limit rates revenue to maximum of 70% of total revenue

✓ Net debt no higher than 175% of total revenue

✓ Maintain net interest costs at less than 25% of rates revenue

✓ Net debt per capita level below \$2,241

✓ Provide sufficient funding to complete the planned capital expenditure programme without reliance on selling assets

We've met 63% of our non-financial targets

Of the 73 Levels of Service, 63% of targets were achieved. This compares to 69% last year.

COVID-19 and the associated lockdown has impacted on performance against our levels of service. This has resulted in some of our measures not meeting our target because of the closure of our facilities, inability to inspect premises and transition to remote working did slow down a number projects and programmes.

All of our levels of service and targets will be reviewed and potentially changed through the development of the 2021-31 Long Term Plan.

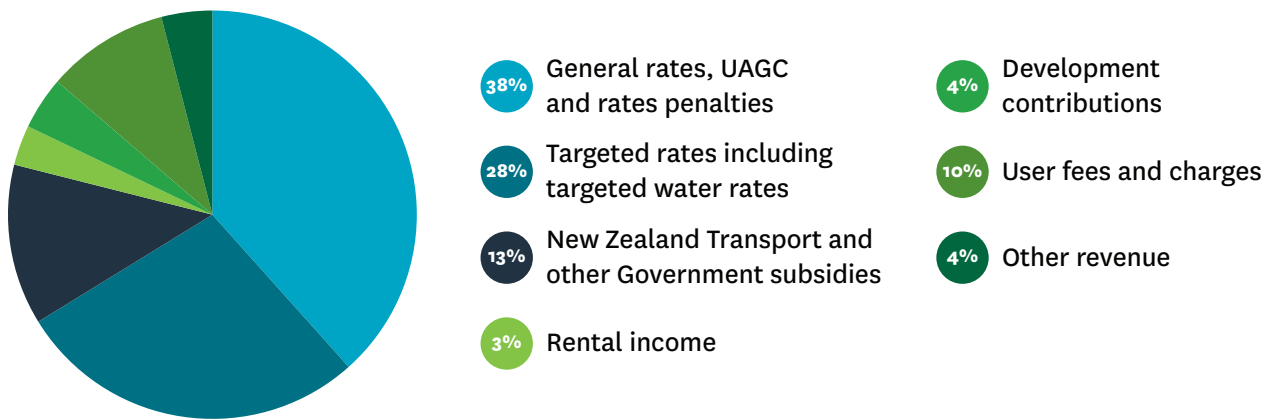
Highlights from the Annual Report

Our finances

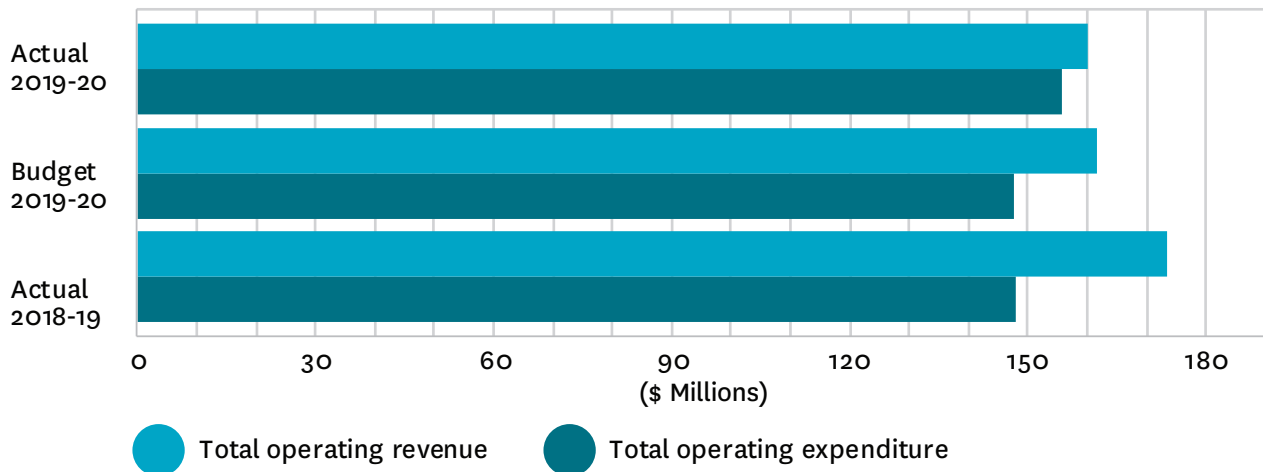
Council uses its funding through rates, user fees, government subsidies and other revenue to provide daily services, maintain our assets and service our debt. We borrow money to build new assets to cater for the current and future needs of our community.

The graphs on these pages are key indicators of our financial performance and show you where our income came from, how it was spent across all areas of Council, how much we own (our assets) and how much debt we have.

Where the money came from

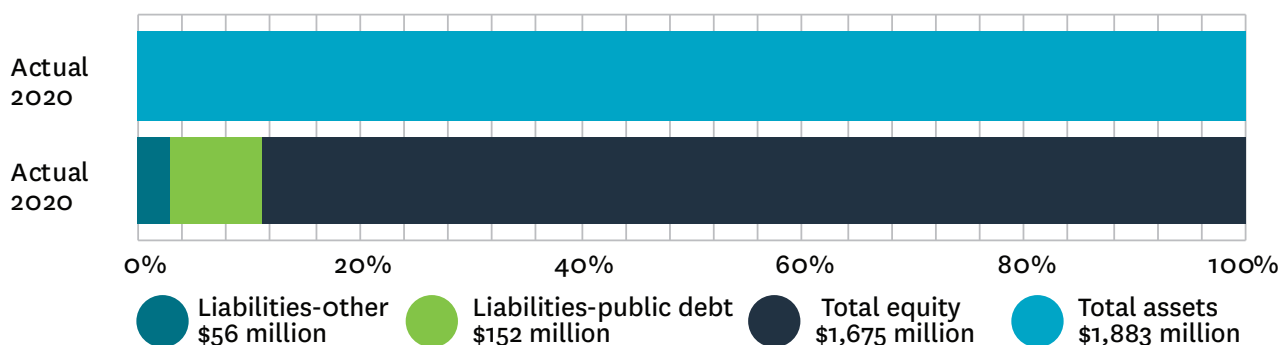


Balancing the budget



What we own – what we owe

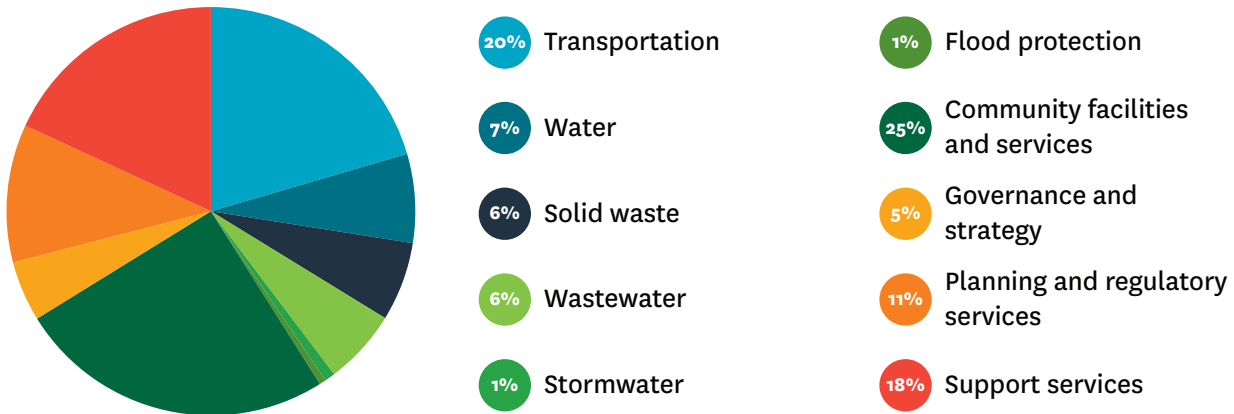
Total assets, liability & equity



How the money was spent on activities

Operational expenditure

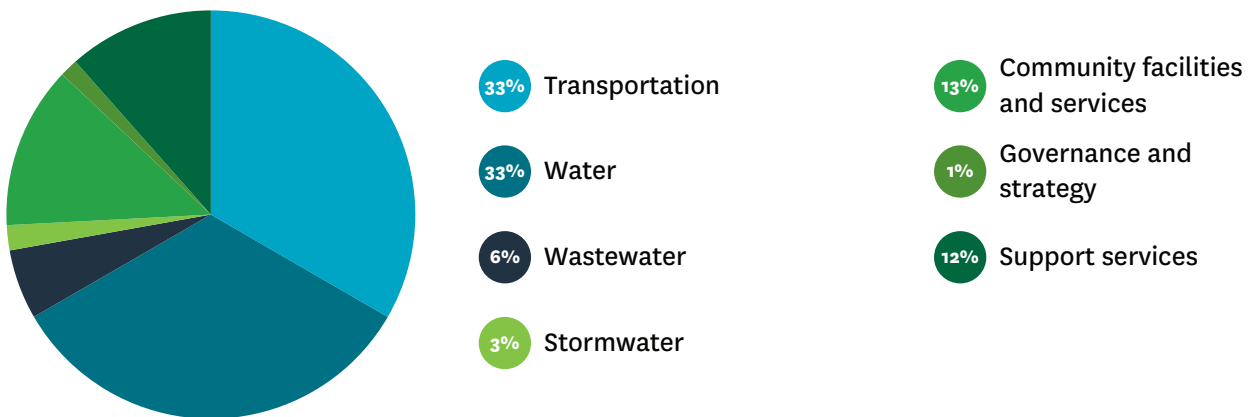
Funding our day-to-day operations



*Figures are calculated using the activity Funding Impacts Statements.

Capital expenditure

Building or replacing our assets

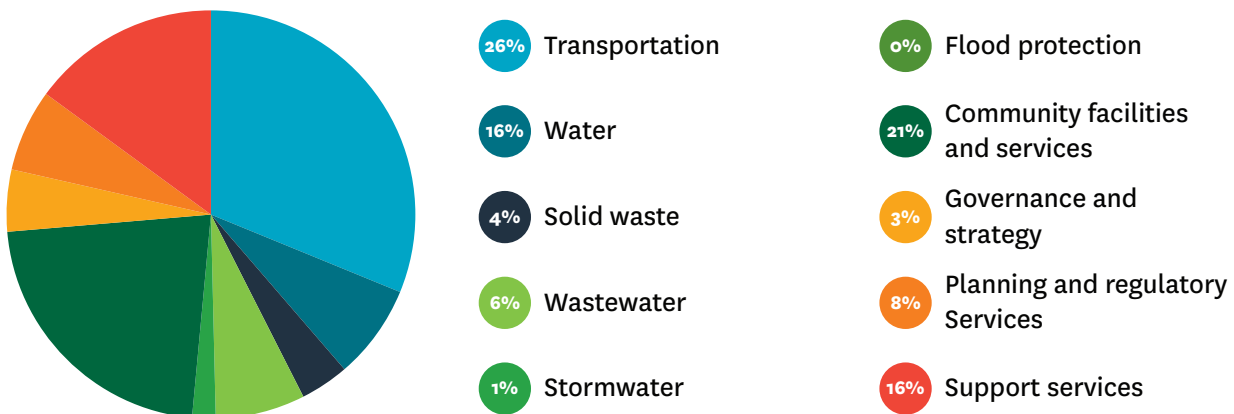


Although Governance and Strategy and Solid Waste activities had a small amount of capital expenditure, they represented 0.05% each of total capital expenditure and do not appear on the above graph due to rounding. Flood Protection and Control Works had no capital expenditure.

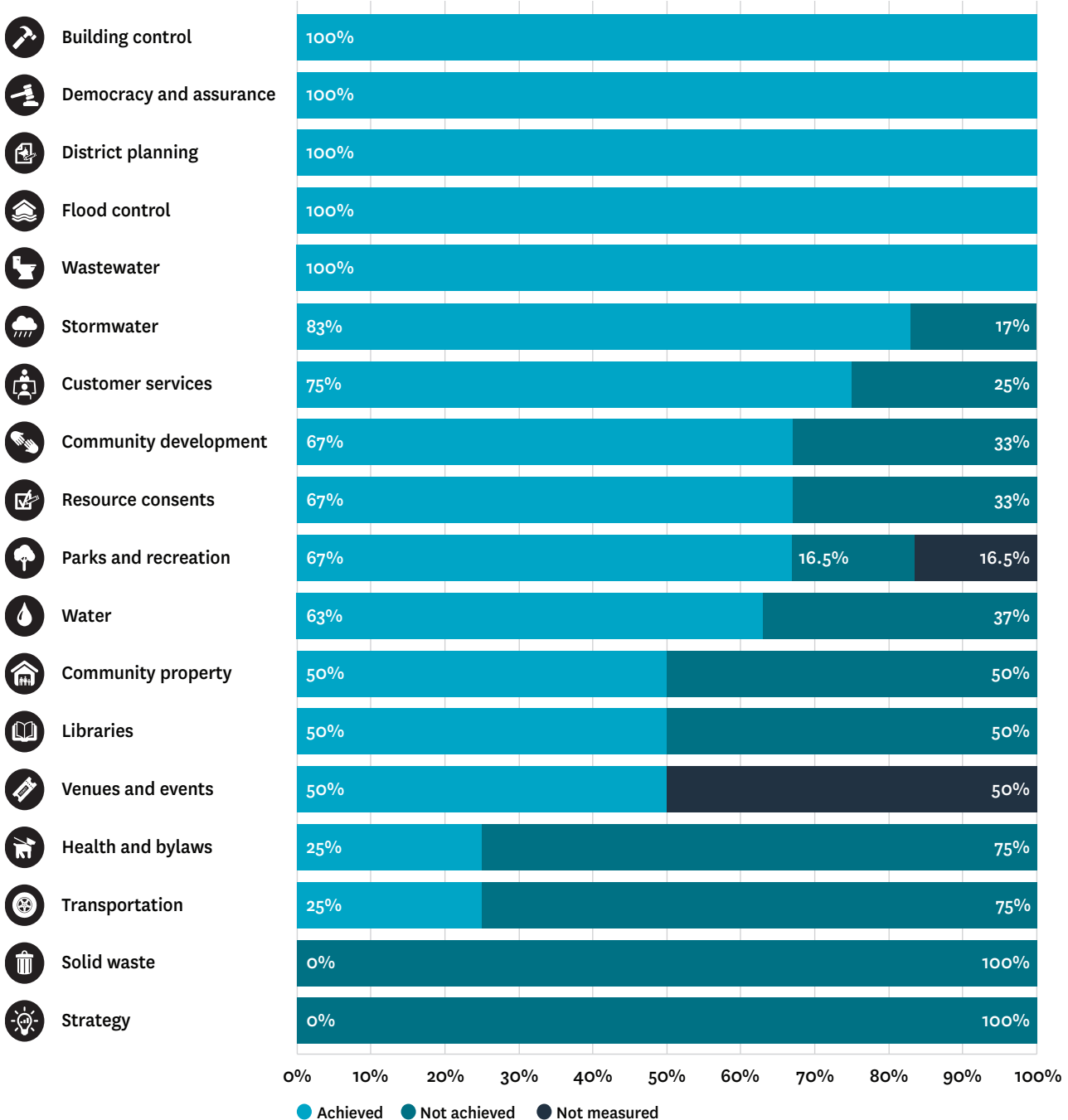
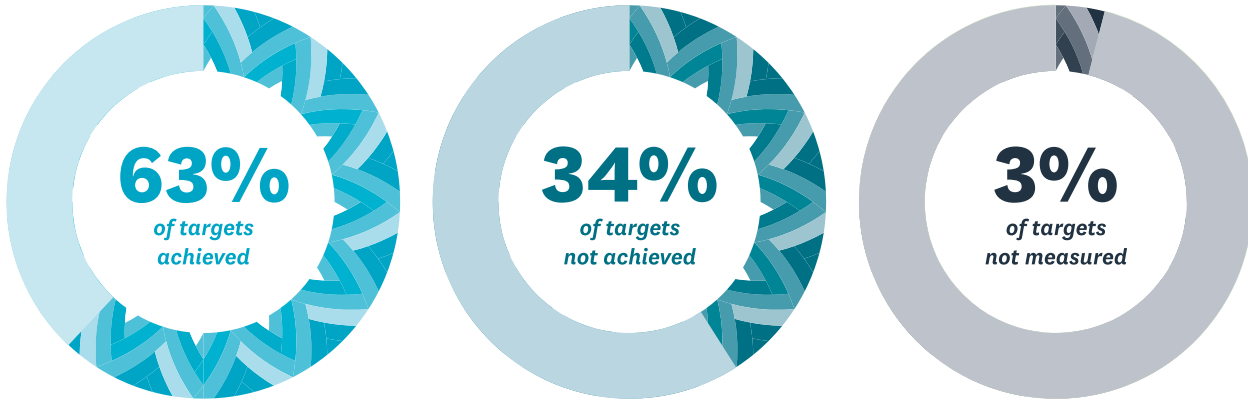
*Figures are calculated using the activity Funding Impacts Statements.

Total expenditure

Operational expenditure + capital expenditure



Overall service performance



Summary financial statements

Summary Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2020

| | Council | | | Group | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Actual 2020 \$'000 | Budget 2020 \$'000 | Actual 2019 \$'000 | Actual 2020 \$'000 | Actual 2019 \$'000 |
| Revenue | | | | | |
| Rates | 100,994 | 101,776 | 97,733 | 100,994 | 97,733 |
| Other revenue | 57,616 | 59,904 | 74,918 | 63,819 | 83,191 |
| Share of profit/(loss) from joint ventures | 1,337 | - | 928 | 1,356 | 965 |
| Total income | 159,947 | 161,680 | 173,579 | 166,169 | 181,889 |
| Expenses | | | | | |
| Finance costs | 7,677 | 7,345 | 7,446 | 7,687 | 7,456 |
| Other expenses | 148,181 | 140,216 | 140,682 | 148,876 | 141,242 |
| Total operating expenditure | 155,858 | 147,561 | 148,128 | 156,563 | 148,698 |
| Operating surplus/(deficit) before taxation | 4,089 | 14,119 | 25,451 | 9,606 | 33,191 |
| Taxation charge | - | - | - | 94 | (62) |
| Operating surplus/(deficit) after taxation | 4,089 | 14,119 | 25,451 | 9,512 | 33,253 |
| Gain/(Loss) on infrastructure asset revaluation | 5,699 | 17,396 | 129,461 | 5,699 | 129,461 |
| Gain/(Loss) on other asset revaluations | 260 | - | 67 | 260 | 67 |
| Total comprehensive income | 10,048 | 31,515 | 154,979 | 15,471 | 162,781 |

Summary Statement of Changes in Equity

For the year ended 30 June 2020

| | Council | | | Group | |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Actual 2020 \$'000 | Budget 2020 \$'000 | Actual 2019 \$'000 | Actual 2020 \$'000 | Actual 2019 \$'000 |
| Opening balance as at 1 July 2019 | 1,664,898 | 1,577,537 | 1,509,919 | 1,681,524 | 1,518,741 |
| Total comprehensive revenue and expense | 10,048 | 31,515 | 154,979 | 15,471 | 162,783 |
| Total recognised equity as at 30 June 2020 | 1,674,946 | 1,609,052 | 1,664,898 | 1,696,995 | 1,681,524 |

Summary of commitments and contingent liabilities

Council has capital commitments of \$29.0 million (2019: \$41.6 million).

Council has contingent liabilities, the significant ones being weathertightness, hazardous waste and solvents removal from a site at Bream Bay, and Hundertwasser Wairau Māori Arts Centre (through Council's interest in WAMT).

Summary Statement of Financial Position

As at 30 June 2020

| | Council | | | Group | |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Actual 2020 \$'000 | Budget 2020 \$'000 | Actual 2019 \$'000 | Actual 2020 \$'000 | Actual 2019 \$'000 |
| Assets | | | | | |
| Total current assets | 57,832 | 21,251 | 56,355 | 63,435 | 64,528 |
| Total non-current assets | 1,825,431 | 1,772,593 | 1,796,620 | 1,843,617 | 1,806,377 |
| Total assets | 1,883,263 | 1,793,844 | 1,852,975 | 1,907,052 | 1,870,905 |
| Liabilities | | | | | |
| Total current liabilities | 67,368 | 52,046 | 57,498 | 68,373 | 58,161 |
| Total non-current liabilities | 140,949 | 132,746 | 130,579 | 141,684 | 131,220 |
| Total liabilities | 208,317 | 184,792 | 188,077 | 210,057 | 189,381 |
| Total equity | 1,674,946 | 1,609,052 | 1,664,898 | 1,696,995 | 1,681,524 |

Debt Summary

As at 30 June 2020

| | Council | | | Group | |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Actual 2020 \$'000 | Budget 2020 \$'000 | Actual 2019 \$'000 | Actual 2020 \$'000 | Actual 2019 \$'000 |
| Public debt – current portion | 33,000 | 23,000 | 30,000 | 33,000 | 30,000 |
| Public debt – term portion | 119,000 | 119,000 | 112,000 | 119,000 | 112,000 |
| Total debt | 152,000 | 142,000 | 142,000 | 152,000 | 142,000 |

Summary Cash Flow Statement

For the year ended 30 June 2020

| | Council | | | Group | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Actual 2020 \$'000 | Budget 2020 \$'000 | Actual 2019 \$'000 | Actual 2020 \$'000 | Actual 2019 \$'000 |
| Net cash from operating activities | 47,248 | 52,356 | 59,327 | 53,423 | 70,602 |
| Net cash used in investment activities | (50,416) | (76,489) | (49,777) | (58,217) | (60,852) |
| Net cash used in financing activities | 9,998 | - | (9,740) | 9,998 | (9,806) |
| Net increase/(decrease) in cash and cash equivalents for the year | 6,830 | (24,133) | (190) | 5,204 | (56) |
| Cash and cash equivalents at the beginning of the year | 29,230 | 27,026 | 29,420 | 33,716 | 33,772 |
| Total cash and cash equivalents at the end of the year | 36,060 | 2,893 | 29,230 | 38,920 | 33,716 |

Statement of compliance

The financial statements of Council and the Group have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with and comply with PBE Standards.

Events after balance date

There was a significant event that occurred after the balance sheet date (2019: nil)

Our District experienced an extreme weather event on 17-18 July 2020, described by scientists as a one in 500 year event. More than 200mm of rain fell in Whangārei in a 12-hour period, causing widespread flooding and damage to roads, parks and the District's wastewater and stormwater systems.

Repair costs have been estimated at \$10.3 million. This will be partially offset by funding from various sources including insurance proceeds, NZTA subsidies, and Central government funding.

The funding of storm damage repairs is specifically addressed in Council's Revenue and Financing Policy:

If because of storm damage, infrastructure assets need repair, an option for funding this (so as not to impact on the capital works programme for the year), is utilising debt, if there is projected headroom under the net core debt cap for the year. If it is determined that there is no headroom under the net core debt cap, then Council will look to defer operational and capital expenditure planned in the year to accommodate funding the repairs and renewals required.

Council will review existing work programmes and capital works priorities to get our District's assets back in order.

Northland Events Centre Trust – governance arrangements

On 23 July 2020, Council considered options for the future governance arrangements of the Northland Events Centre. During this Council meeting, Council endorsed a new 'full trust' approach as the preferred option. Under this option the Trust would govern and hold management responsibilities.

An indicative implementation pathway has been prepared, with a detailed implementation plan currently being developed. The form the new trust will take is yet to be determined.

Te Tai Tokerau Worker Redeployment Package

In May 2020 Whangārei District Council entered into a funding agreement with the Ministry of Business Innovation and Employment (MBIE) as part of central government's response to COVID-19. Under this agreement Te Tai Tokerau will receive \$9.32 million (plus GST, if any).

Whangārei District Council is acting as the principal in this arrangement. Funds will be received by Whangārei District Council and distributed as detailed within the agreement to Far North District Council, Northland Regional Council, Kaipara District Council, and New Zealand Transport Agency as well as to Whangārei District Council itself. Whangārei District Council's share of funding is \$2.78 million.

For further information refer to Note 3, page 133 of the 2019-20 Annual Report.

Flood Damage

As referred to above, our District experienced an extreme weather event in July 2020, causing widespread flooding and damage to roads, parks and the District's wastewater and stormwater systems. In response to this, in August 2020 Government allocated Whangārei District Council and Far North District Council an additional \$2 million each to help support "worker redeployment and associated capital expenditure to address flood damage in Northland related to roads, culverts and drains and associated infrastructure".

This additional funding has been incorporated by way of a variation to the aforementioned Te Tai Tokerau Worker Redeployment funding agreement. This brings Whangarei District Council's share of funding to a total of \$4.78 million.

Funding for shovel ready projects

In July 2020 central government announced that Whangarei District Council would receive \$16 million for its mixed transport construction programme. This will provide a safer network of transport paths throughout Whangārei city, including a contribution to upgrading the Port Nikau bridge, and urban cycleways.

This funding is not yet contractually agreed and is subject to contract negotiations, therefore values are subject to change.

Variance explanations

| Key financial information | Actual 2020 \$'000 | Budget 2020 \$'000 | Comments |
|---|-----------------------|-----------------------|---|
| Statement of comprehensive revenue and expense | | | |
| Total revenue | 159,947 | 161,680 | Total revenue was lower than budget by \$1.7m: <ul style="list-style-type: none"> development contributions were \$1.6m higher than budget, reflective of the continuing growth in the region subsidies and grants was \$6.3m lower than budget due to subsidies not received from NZTA re the COVID-19 lockdown period, and lower than budgeted BBLOA reticulation payments fees and charges revenue were \$0.5m lower than budget due to COVID-19 reducing services provided interest received was \$0.5m higher than budget due to pre-funding future debt repayments vested asset income was higher than budget by \$6.0m due to the conservative nature of the budget an unbudgeted investment property revaluation loss of \$1.6m was due to COVID-19 reducing the value of some investment properties rates revenue was \$0.8m lower than budgeted other revenue was \$0.6m lower than budgeted. |
| Total expenses | 155,858 | 147,561 | Total operating expenses were higher than budget by \$8.3m: <ul style="list-style-type: none"> personnel costs were \$1.6m lower than budget due to vacancies and a recruitment freeze put in place due to COVID-19 depreciation and amortisation was \$0.8m higher than budget due to the previous year's infrastructure revaluations unbudgeted loss on derivatives of \$3.0m due to falling interest rates unbudgeted losses on disposal of other assets of \$2.4m which are not budgeted due to the uncertainty regarding timing of asset disposals other expenses were \$3.7m higher than budgeted due to an increase in professional services, contractors and consultants. |
| Surplus/(deficit) | 4,089 | 14,119 | |

| Key financial information | Actual 2020 \$'000 | Budget 2020 \$'000 | Comments |
|--|-----------------------|-----------------------|--|
| Statement of financial position | | | |
| Total assets | 1,883,263 | 1,793,844 | Total assets are higher than budget by \$89.4m: <ul style="list-style-type: none"> • cash and cash equivalents are \$33.2m above budget due to additional deposits from short term debt not yet required • debtors and receivables are \$2.8m above budget mainly due to COVID-19 and Councils relief response to it • other financial assets are \$1.2m below budget mainly due to a larger than budgeted \$0.9 million cash distribution from joint ventures • intangible assets are \$2.7m above budget due to an unbudgeted software purchase Property, plant and equipment is \$51.2m above budget: <ul style="list-style-type: none"> • Council's opening balance for year two of the LTP was \$79.0m above budget, largely due to roading and infrastructure revaluations • capital expenditure was \$12.0m less than budget due to timing of completion of projects • Council 2019-20 actuals were less than budget due to the revaluation of Council infrastructure assets being \$15.0m under budget. |
| Total liabilities | (208,317) | (184,792) | Total liabilities are higher than budget by \$23.5m: <ul style="list-style-type: none"> • payables and deferred revenue are \$5.0m higher than budget mainly due to a \$4.6m increase in intangible asset accruals • non current derivative financial instruments are \$9.0m over budget due to unrealised revaluation losses • borrowings are \$10.0m over budget due to additional borrowing to cover potential cash shortfalls due to COVID-19. |
| Net assets | 1,674,946 | 1,609,052 | |
| Cash flow statement | | | |
| Net cash flows from operating activities | 47,248 | 52,356 | Net cash flows from operating activities was lower than budget by \$5.7m: <ul style="list-style-type: none"> • other revenue including development contributions were higher than budget by \$1.0m • rates received were lower than budget by \$1.0m • fees and charges received were lower than budget by \$3.2m. • subsidies and grants were lower than budget by \$6.1m due to subsidies not received from NZTA re the COVID-19 lockdown period • interest received was higher than budget by \$0.5m due to pre-funding future capital expenditure • payments to suppliers and employees were \$3.2m lower than budget. |
| Net cash flows from investing activities | (50,416) | (76,489) | Net cash flows from investing activities was lower than budget by \$26.7m: <ul style="list-style-type: none"> • purchase and development of fixed assets was lower than budget by \$15.1m due to deferred capital works • proceeds from sale of fixed assets were higher than budget by \$1.5m due to the sale of investment properties and other assets • receipts from investments & loans which was higher than budget by \$10.1m due term deposits maturing. |
| Net cash flows from financing activities | 9,998 | - | Net cash flows from financing activities was higher than budget by \$10.0m due to borrowings to cover possible cash shortfalls due to COVID-19. |
| Net (decrease)/increase in cash, cash equivalents, and bank overdrafts | 6,830 | (24,133) | |

Independent Auditor's Report

To the readers Whangarei District Council's summary of the annual report for the year ended 30 June 2020

The summary of the annual report was derived from the annual report of the Whangarei District Council (the District Council) for the year ended 30 June 2020.

The summary of the annual report comprises the following summary statements on pages 10 to 14:

- the summary statement of financial position as at 30 June 2020;
- the summaries of the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2020;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the service performance overview.

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2020 in our auditor's report dated 19 November 2020. That report also includes an emphasis of matter paragraph drawing attention to the disclosures about the impact of Covid-19 on the Council as set out in full Annual Report in the Covid 19 Financial Impacts section on pages 117 to 118 to the financial statements and page 29 of the performance information. An extract of this information is included in the summary of the annual report on page 5.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: *Summary Financial Statements*.

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the *Professional and Ethical Standards and the International Standards on Auditing (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in the District Council.



Carl Wessels,
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand
19 November 2020

AUDIT NEW ZEALAND
Mana Arotake Aotearoa



Private Bag 9023, Whangārei 0148, New Zealand
Forum North Building, Rust Avenue, Whangārei
Ruakākā Service Centre, Takutai Place, Ruakākā

P +64 9 430 4200

mailroom@wdc.govt.nz | www.wdc.govt.nz

[Facebook.com/WhangareiDC](https://www.facebook.com/WhangareiDC)

