



APPENDICES

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Significant variations between the water and sanitary services assessment and this long term plan

WATER SERVICES AND OTHER SANITARY SERVICES ASSESSMENT

Each local authority is required, by section 125 of the Local Government Act 2002 (LGA), to assess water and other sanitary services throughout their district. Section 126 states that the purpose of this assessment is to assess, from a public health perspective, the adequacy of water and other sanitary services available to communities within a district. This includes the actual or potential consequences of stormwater and sewage discharges within the district.

The initial water and sanitary services assessment was completed for all water services (water, sewage and stormwater) within the Mackenzie District in 2005.

An amendment to the LGA in 2010 required Councils to identify and explain any significant variation between the proposals outlined in the Long Term Plan and the assessment of water and sanitary services.

The primary objective of undertaking an assessment of water and sanitary services is to safeguard public health and manage risk to communities.

Significant Variation in 2018-2028 Long Term Plan

The only improvement proposed by the assessment which has not been carried through into the 2018-28 Long Term Plan is the abandonment of a flood protection system for Fairlie.

Council had planned to construct a flood protection system around Fairlie to protect the town from a break out of Fairlie Creek. Significant design work was completed in 2009 on the project along with upgrade estimates for the project. The plan called for a bund to be constructed above Fairlie from School Road to Nixons Road to redirect the flood water into Fairlie Creek at that location. The estimated cost for this work in 2009 was \$700,000. The Council and Community Board discussed the project and the cost of construction and determined that the risk associated with a break out of Fairlie Creek did not warrant the cost of the work. They also felt that the risk could be reduced significantly by regular maintenance on the waterway of Fairlie Creek to remove and build-up of debris. Consultation with the affected community in 2015 re-affirmed this position and Council decided not to proceed further. The Canterbury Regional Council now regularly maintains the water way, reducing the risk posed by Fairlie Creek.

Council Controlled Organisations

The Mackenzie District Council has two Council Controlled Organisations, Mackenzie Holding Limited and Mackenzie Tourism and Development Trust.

MACKENZIE HOLDING LIMITED

The Mackenzie District Council holds 100% ownership of Mackenzie Holdings Limited. This company was established in October 2004, primarily to operate the Pukaki Airport.

The assets and liabilities of Mackenzie Holdings Limited were assumed by Council as of 1 July 2007. At this point, the company ceased trading. Council's operation of the Pukaki Airport has been transferred to the Pukaki Airport Board Committee.

Mackenzie Holdings Limited is now a dormant company from the perspectives of the Inland Revenue Department and Companies Office. Council resolved, on 20 July 2017, to exempt the Company under section 7 of the Local Government Act 2002 from the requirements of that Act in relation to Mackenzie Holdings Limited status as a Council Controlled Organisation. Mackenzie Holdings Limited will be wound up at some time in the future.

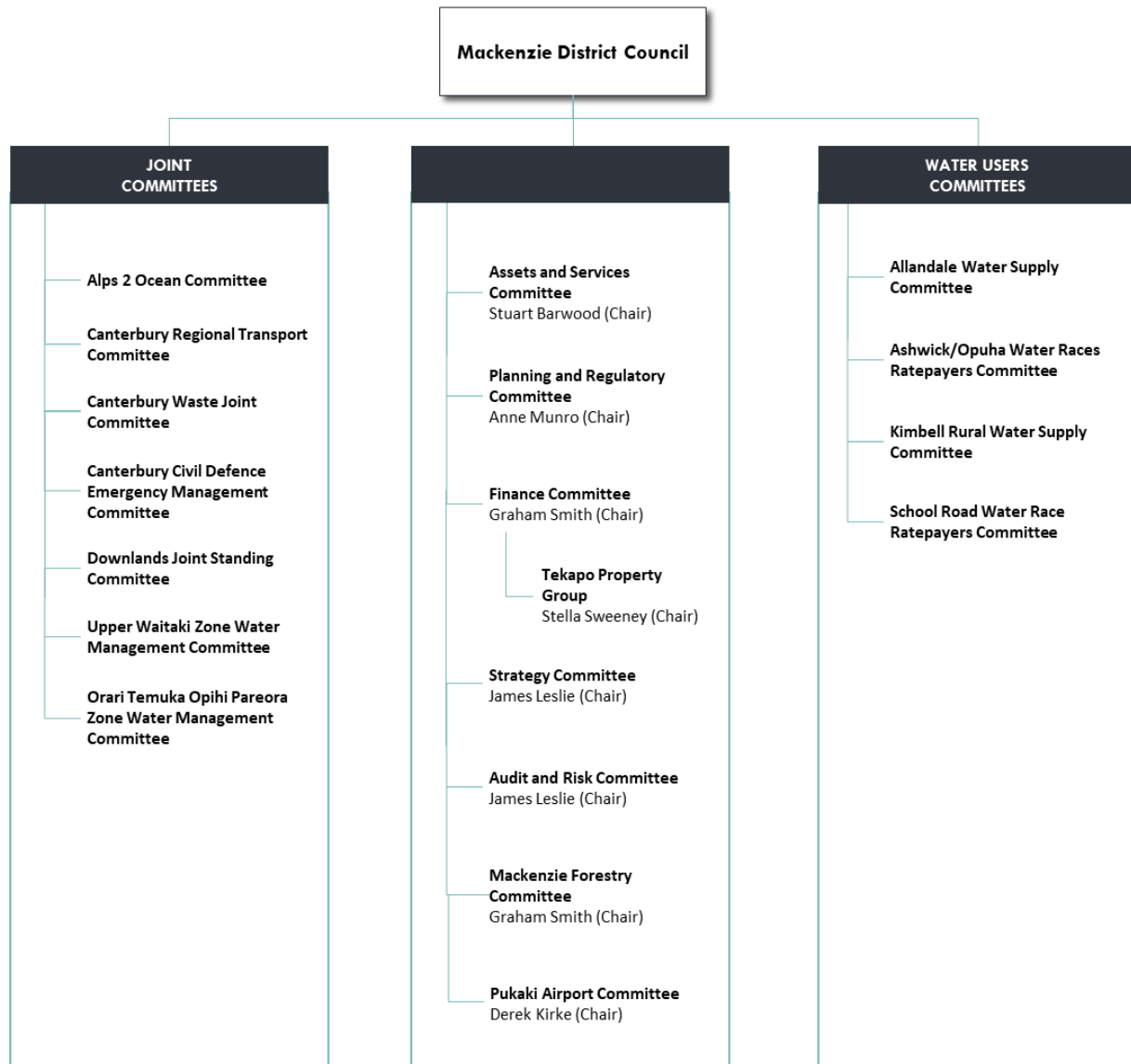
Mackenzie Tourism and Development Trust

The Mackenzie District Council holds 100% ownership of Mackenzie Tourism and Development Trust. This trust was established 30 November 2007 to administer the tourism activities of Council.

In June 2012, the Council decided not to continue with the Mackenzie Tourism and Development Trust as its vehicle for tourism functions. Effective 17 September 2012, Council contracted the provision of these services to Christchurch and Canterbury Marketing, trading as Christchurch and Canterbury Tourism. Council's current contract is managed by ChristchurchNZ (formerly Christchurch and Canterbury Tourism).

Mackenzie Tourism and Development Trust is now a dormant company from the perspective of the Inland Revenue Department. Council is in the process of dissolving the Trust. Council resolved, on 13 June 2013, to exempt the Company under section 7 of the Local Government Act 2002 from the requirements of that Act in relation to Mackenzie Tourism and Development Trust status as a Council Controlled Organisation. Mackenzie Tourism and Development Trust will be wound up at some time in the future.

Council structure



Staff structure – as at 18 June 2018



Contact us

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COMMUNITY BOARDS

Fairlie Community Board

| | |
|--------------------------------|---|
| Les Blacklock (Chair) | 027 252 2227 / 03 685 6115 theteds1955@gmail.com |
| Carolyn Coakley | 027 478 3107 / 03 685 5998 carocoakley@gmail.com |
| Pauline Jackson | 027 212 5727 / 03 685 8627 highctrymc@xtra.co.nz |
| Damon Smith | 021 065 4062 / 03 685 8627 damonsmithy@gmail.com |
| Councillor Chris Clarke | 022 026 8708 / 03 685 8535 chrisclarke@mackenzie.govt.nz |

Tekapo Community Board

| | |
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| Steve Howes (Chair) | 021 801 216 / 03 680 6674 steveh@instants.co.nz |
| Stella Sweeny | 021 0460 886 / 03 680 6222 stellasweeny12@gmail.com |
| Caroll Simcox | 027 212 5727 / 03 685 8627 highctrymc@xtra.co.nz |
| Damon Smith | 027 235 6722 / 03 680 6607 carollsimcox@xtra.com |
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Twizel Community Board

| | |
|---------------------------------|--|
| Jacqui de Buyzer (Chair) | 027 383 5695 jacqui.debuyzer@xtra.co.nz |
| Norman Geary | 027 848 752 norman.geary@gmail.com |
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AUDIT REPORT

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To the reader:

**Independent auditor's report on
Mackenzie District Council's 2018-28 Long-Term Plan**

I am the Auditor-General's appointed auditor for Mackenzie District Council (the Council). Section 94 of the Local Government Act 2002 (the Act) requires an audit report on the Council's long-term plan (the plan). Section 259C of the Act requires a report on disclosures made under certain regulations. We have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 19 June 2018.

Opinion

In my 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; and
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 233-236 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 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.

I am 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. I do not express an opinion on the merits of the plan's policy content.

Independence

In carrying out our work, we complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 (Revised); and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended).

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council.



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