

Notice is hereby given that an extraordinary meeting of Horowhenua District Council will be held on:

Date: Thursday 31 October 2019
Time: 3.00 pm
Meeting Room: Council Chambers
Venue: 126-148 Oxford St
Levin

Council OPEN AGENDA

MEMBERSHIP

Mayor Councillors	Mr Bernie Wanden	
	Mr David Allan	
	Mr Wayne Bishop	
	Mr Ross Brannigan	
	Mr Todd Isaacs	
	Mr Sam Jennings	
	Mrs Victoria Kaye-Simmons	
	Mr Robert Ketu	
	Mrs Jo Mason	
	Mrs Christine Mitchell	
	Ms Piri-Hira Tukapua	
Reporting Officer	Mr David Clapperton	(Chief Executive)
Meeting Secretary	Mrs Karen Corkill	

Contact Telephone: 06 366 0999
Postal Address: Private Bag 4002, Levin 5540
Email: enquiries@horowhenua.govt.nz
Website: www.horowhenua.govt.nz

Full Agendas are available on Council's website
www.horowhenua.govt.nz

Full Agendas are also available to be collected from:
Horowhenua District Council Service Centre, 126 Oxford Street, Levin
Te Awahou Nieuwe Stroom, Foxton,
Shannon Service Centre/Library, Plimmer Terrace, Shannon
and Te Takeretanga o Kura-hau-pō, Bath Street, Levin

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1 Apologies

2 Public Participation

Notification to speak is required by 12 noon on the day of the meeting. Further information is available on www.horowhenua.govt.nz or by phoning 06 366 0999.

See over the page for further information on Public Participation.

3 Late Items

To consider, and if thought fit, to pass a resolution to permit the Council to consider any further items which do not appear on the Agenda of this meeting and/or the meeting to be held with the public excluded.

Such resolution is required to be made pursuant to Section 46A(7) of the Local Government Official Information and Meetings Act 1987, and the Chairperson must advise:

- (i) The reason why the item was not on the Agenda, and
- (ii) The reason why the discussion of this item cannot be delayed until a subsequent meeting.

4 Declarations of Interest

Members are reminded of their obligation to declare any conflicts of interest they might have in respect of the items on this Agenda.

5 Announcements

Public Participation (further information):

The ability to speak at Council and Community Board meetings provides the opportunity for members of the public to express their opinions/views to Elected Members as they relate to the agenda item to be considered by the meeting.

Speakers may (within the time allotted and through the Chairperson) ask Elected Members questions as they relate to the agenda item to be considered by the meeting, however that right does not naturally extend to question Council Officers or to take the opportunity to address the public audience be that in the gallery itself or via the livestreaming. Council Officers are available to offer advice too and answer questions from Elected Members when the meeting is formally considering the agenda item i.e. on completion of Public Participation.

Meeting protocols

1. All speakers shall address the Chair and Elected Members, not other members of the public be that in the gallery itself or via livestreaming.
2. A meeting is not a forum for complaints about Council staff or Council contractors. Those issues should be addressed direct to the CEO and not at a Council, Community Board or Committee meeting.
3. Elected members may address the speaker with questions or for clarification on an item, but when the topic is discussed Members shall address the Chair.
4. All persons present must show respect and courtesy to those who are speaking and not interrupt nor speak out of turn.
5. Any person asked more than once to be quiet will be asked to leave the meeting

File No.: 19/453

Adoption of Annual Report for the year ended 30 June 2019

1. Purpose

To adopt the Annual Report for the year ended 30 June 2019.

2. Executive Summary

- 2.1 This report presents a copy of Council's Annual Report for the year ended 30 June 2019 that has been circulated under separate cover. The Audit Opinion and Letter of Representation are also attached.
- 2.2 At the time of writing this report, the Annual Report has achieved audit clearance which was received on Friday 25 October.
- 2.3 The report is substantially complete and is unlikely to change in any material way. The issues relating to financial performance have been highlighted and discussed with Councillors at the Finance Audit and Risk Subcommittee meetings throughout the latter part of the financial year and at the Councillor briefing today.
- 2.4 Council's financial performance currently shows an operating deficit of \$5.7m against a budgeted operating surplus of \$1.655m. Overall, Council shows "Comprehensive Revenue and Expense" surplus of \$3.899m against a budget of \$11.008m surplus. The difference is the "Other Comprehensive Revenue and Expense" of which \$9.6m is achieved by recognising asset revaluation increases.
- 2.3 Council spent \$22.6m on asset purchases against a budget of \$34.5m. A number of capital projects have been delayed and carried forward to 2019/20.
- 2.4 A summary Annual Report will be produced and receives its own audit which has not occurred as yet. The Summary Annual Report, along with the Annual report itself, must be made publicly available within a month of the Annual Report's adoption. Consequently, the Summary Annual Report will be on the Council agenda for adoption on the Council meeting in November.

3. Recommendation

- 3.1. That Report 19/414 Adoption of Annual Report for the year ended 30 June 2019 be received.
- 3.2. That this decision is recognised as significant in terms of s76 of the Local Government Act.
- 3.3. That the Mayor and Chief Executive be authorised to sign the Annual Report on behalf of Council, and that the Mayor, Chief Executive and Chief Financial Officer be authorised to sign the Letter of Representation addressed to the Council's Auditors for the year ended 30 June 2019.
- 3.4. That the Annual Report for the year ended 30 June 2019 is amended by adding the final Audit Opinion.
- 3.5. That the Annual Report for the year ended 30 June 2019 be adopted as amended.

4. Background / Previous Council Decisions

Council is required under s98 of the Local Government Act (reproduced below) to produce and adopt an Annual report within 4 months of the end of the financial year (i.e. by 31 October 2019):

98 Annual Report

- (1) *A local authority must prepare and adopt in respect of each financial year an annual report containing in respect of that year the information required by Part 3 of Schedule 10.*
- (2) *The purposes of an annual report are –*
 - (a) *to compare the actual activities and the actual performance of the local authority in the year with the intended activities and the intended level of performance as set out in respect of the year in the long-term plan and the annual plan; and*
 - (b) *to promote the local authority's accountability to the community for the decisions made throughout the year by the local authority.*
- (3) *Each annual report must be completed and adopted, by resolution, within 4 months after the end of the financial year to which it relates.*
- (4) *A local authority must, within 1 month after the adoption of its annual report, make publicly available –*
 - (a) *its annual report; and*
 - (b) *a summary of the information contained in its annual report.*
- (5) *The summary must represent, fairly and consistently, the information regarding the major matters dealt with in the annual report.*
- (6) *A local authority must, within 1 month after the adoption of its annual report, send copies of that report and of the summary prepared under subsection (4)(b) to –*
 - (a) *the Secretary; and*
 - (b) *the Auditor-General; and*
 - (c) *the Parliamentary Library.*

5. Discussion

Financial Performance

- 5.1 Council's financial performance shows an operating deficit of \$5.7m (previously \$7.05m a reduction of \$1.35m) against a budgeted operating surplus of \$1.655m. The changes from the previous draft report are as follows;
- Landfill after care provision has been reduced by \$1.4m, by reducing the Trade Waste charge (as this is an internal expense) and a review of the compliance costs where they were impacted by increased size of the landfill.
 - Depreciation has increased above budget on Roding \$44k, (previously \$152k).
 - Increased loss on the forestry revaluation \$3k to correctly account for the harvesting of the trees at the Pot.
- 5.2 Standard and Poors reaffirmed Council's A+ credit rating during the year and recently reaffirmed this rating using their new methodology. This credit rating increases Council's ability to borrow at favourable interest rates. The weighted average interest rate at 30 June 2019 was 3.54% down from 5.32% at 30 June 2014.

6. Options

There is no option but to adopt the Annual Report.

6.1 Cost

The cost is the internal cost of producing the report, estimated at \$250k to \$300k including the Audit cost of approximately \$150k.

6.1.1 Rate Impact

There is no rating impact other than the annual cost of producing and auditing the Annual Report, both of which have been budgeted for.

6.2 Community Well Being

There is no impact on the Community Well Being of adopting the Annual Report.

6.3 Consenting Issues

There are no consenting issues related to the adoption of an Annual Report.

6.4 LTP Integration

The cost of the Annual Report is budgeted for in the LTP and Annual Plan.

7. Consultation

No consultation has been conducted in relation to the adoption of the Annual Report.

8. Legal Considerations

Legal considerations are that Council has to adopt the audited Annual Report within four months of the balance date of 30 June 2019.

9. Financial Considerations

The Annual Report was produced in-house, with no external input other than from Audit New Zealand and minimal valuation, treasury and legal costs. The cost of the Annual Report is funded from the General Rate and is costed to the Representation and Community Leadership activity.

10 Other Considerations

- 10.1 These accounts have been prepared under the Public Benefit Entity (PBE) accounting standards. These standards add to the already complex nature and length of the annual report.
- 10.2 Most of the complexity and size of the document are caused by compliance with and complexity of the legislation, regulations and accounting standards that must be met.

11. Next Steps

Official copies of the Annual Report have to be signed and forwarded to the Auditor General, the Department of Internal Affairs, and to the Parliamentary Library. A full Annual Report and audited Summary Annual Report need to be completed and made available to the public. This will include posting to our website and an article in "Community Connection".

12. Supporting Information

Strategic Fit/Strategic Outcome

There are no implications on Community outcomes on adopting an Annual Report

Decision Making

The adoption of an Annual Report does not require consultation prior to its adoption and can only be adopted by a full Council meeting; it cannot be delegated to a sub-committee.

Consistency with Existing Policy


There is no policy on the adoption of an Annual Report.

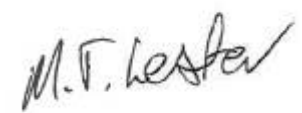
Funding

Funding is through the General Rate.

6. Appendices

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Author(s)	Doug Law Chief Financial Officer	
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Approved by	Mark Lester Group Manager - Corporate Services	
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Independent Auditor's Report

To the readers of Horowhenua District Council's annual report for the year ended 30 June 2019

The Auditor-General is the auditor of Horowhenua District Council (the District Council) and its subsidiaries and controlled entities (the Group). The Auditor-General has appointed me, Debbie Perera, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the District Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 31 October 2019. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages XX to XX and pages XX to xx:
 - i present fairly, in all material respects:
 - the District Council and Group's financial position as at 30 June 2019;
 - the results of the operations and cash flows for the year ended on that date; and
 - i comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards;
- the funding impact statement on page XX, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan;
- the statement of service performance on pages XX to XX:

- i presents fairly, in all material respects, the levels of service for each group of activities for the year ended 30 June 2019, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- i complies with generally accepted accounting practice in New Zealand; and
- the statement about capital expenditure for each group of activities on pages 23 to 100, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's Long-term plan; and
- the funding impact statement for each group of activities on pages 25 to 100, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan.

Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages XX to XX, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council and Group's audited information and, where applicable, the District Council's long-term plan and annual plans.

Basis for our opinion on the audited information

We carried out our audit 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. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information.

Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council and the Group or there is no realistic alternative but to do so.

Responsibilities of the auditor for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's Long-term plan.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council and Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the groups of activities, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council and Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required

to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the District Council and the Group to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the entities or business activities within the Group to express an opinion on the consolidated audited information.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages XX to XX, XX to XX and XX, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the District Council and Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements, we have carried out a limited assurance engagement related to the District Council's debenture trust deed, which is compatible with those independence requirements. Other than this engagement, we have no relationship with or interests in the District Council or its subsidiaries and controlled entities.

Debbie Perera
Audit New Zealand
On behalf of the Auditor-General
Palmerston North, New Zealand

[Entity Letterhead]

31 October 2019

Debbie Perera
Appointed Auditor
Audit New Zealand
PO Box 149
Palmerston North

Dear Debbie

Representation letter for the year ended 30 June 2019

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements and Statement of Service Performance of Horowhenua District Council (District Council and group) for the year ended 30 June 2019 for the purpose of expressing an opinion about whether:

- the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 30 June 2019; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Accounting Standards .
- the funding impact statement presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council Council's Long-term plan.
- the Statement of Service Performance:
 - presents fairly, in all material respects, the District Council and group's levels of service for each group of activities for the year ended 30 June 2019, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
 - complies with generally accepted accounting practice in New Zealand.

- The statement about capital expenditure for each group of activities presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council Council's Long-term plan.
- the funding impact statement for each group of activities presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council Council's Long-term plan.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand).

General responsibilities

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the District Council and group) to prevent and detect fraud.

Representations on the financial statements and the Statement of Service Performance

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements and Statement of Service Performance, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements and the Statement of Service Performance as required by the Local Government Act 2002 and, in particular, that:
 - i. the financial statements:
 - present fairly, in all material respects:

- the financial position of the District Council and group as at 30 June 2019; and

- the financial performance and cash flows for the year then ended; and

- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Accounting Standards .

i the Statement of Service Performance:

- presents fairly, in all material respects, the District Council and group's levels of service for each group of activities for the year ended 30 June 2019, including:

- the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;

- the reasons for any significant variation between the levels of service achieved and the intended levels of service; and

- complies with generally accepted accounting practice in New Zealand.

- the funding impact statement presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan;
- the statement about capital expenditure for each group of activities presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's Long-term plan;
- the funding impact statement for each group of activities presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan;
- we have complied with the requirements of Schedule 10 of the Act that apply to the annual report;
- we have made the disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence Regulations 2014);
- we believe the significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable;
- we have appropriately accounted for and disclosed related party relationships and transactions in the financial statements;

- we have adjusted or disclosed all events subsequent to the date of the financial statements and the Statement of Service Performance that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements and Statement of Service Performance as a whole (a list of the uncorrected misstatements is attached as Appendix 1 to this representation letter); and
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with the applicable financial reporting framework.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - i all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and the Statement of Service Performance; and
 - i unrestricted access to persons within the District Council and group from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements and Statement of Service Performance may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the District Council and group and involves:
 - i management;
 - i employees who have significant roles in internal control; or
 - i others where the fraud could have a material effect on the financial statements and Statement of Service Performance;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the District Council and group's financial statements and Statement of Service Performance communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements and the Statement of Service Performance, including possible non-compliance with laws for setting rates;

- we have provided you with all the other documents (“other information”) which will accompany the financial statements and the performance information which are consistent with one another, and the other information does not contain any material misstatements; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.

Publication of the financial statements and Statement of Service Performance and related audit report on a website

The Council accepts that it is responsible for the electronic presentation of the audited financial statements and Statement of Service Performance.

The electronic version of the audited financial statements and Statement of Service Performance and the related audit report presented on the website are the same as the final signed version of the audited financial statements and Statement of Service Performance and audit report.

We have clearly differentiated between audited and unaudited information on the website and understand the risk of potential misrepresentation without appropriate controls.

We have assessed the security controls over audited financial and performance information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.

Where the audit report on the full financial statements and Statement of Service Performance is provided on a website, the financial statements and Statement of Service Performance are also provided in full.

Going concern

We confirm that, to the best of our knowledge and belief, the District Council and group has adequate resources to continue operations at their current level for the foreseeable future. For this reason, the Council continues to adopt the going concern basis of accounting in preparing the financial statements and the Statement of Service Performance for the year ended 30 June 2019. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the District Council and group during the period of one year from 31 October 2019, and to circumstances that we know will occur after that date which could affect the validity of the going concern assumption.

We consider that the financial statements and the Statement of Service Performance adequately disclose the circumstances, and any uncertainties, surrounding the adoption of the going concern basis of accounting by the District Council and group.

Throughout the year, the District Council and group has conformed with the requirements of its banking arrangements, debenture trust deeds, or negative pledge agreements, including those relating to its net tangible assets ratios.

Sign-off on these representations

These representations are made at your request, and to supplement information obtained by you from the records of the District Council and group and to confirm information given to you orally.

Yours sincerely

Bernie Wanden

Mayor

David Clapperton

Chief Executive

Appendix 1: Uncorrected misstatements

Note	Statement of comprehensive income		Statement of financial position	
	Dr \$000	Cr \$000	Dr \$000	Cr \$000
1				
2				
3				

Explanation for uncorrected misstatements

1 [Description]

2 [Description]

3 [Description]

Detail of SSP misstatement	Explanation of why not corrected

Appendix 2: Uncorrected disclosure deficiencies

Detail of disclosure deficiency	Explanation of why not corrected