

# Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee

## Ngā Tāpiritanga – Pūrongo | Attachments – Reports ATTACHMENTS UNDER SEPARATE COVER

Notice is hereby given that an ordinary meeting of Komiti o te Mōrearea me te Tūmaru | Risk & Assurance Committee will be held on:

**Ko te rā | Date:** Tuesday 23 January 2024  
**Wā | Time:** 9:00  
**Meeting Room:** Council Chambers  
**Wāhi | Venue:** 35 Kenrick Street  
TE AROHA

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### 8.2 Long-Term Plan Quality Assurance - Audit self-assessment & QA checklists

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**Appendix 1: Self-assessment questions**

Section 1: Council-specific risks and issues	
How does the Council ensure that it has identified the important issues facing the Council and that enough disclosure will be made in the consultation document/LTP to provide meaningful information to the community to effectively consult on these issues? (Section 93B).	
Purpose: To assess the extent to which the Council has identified its important issues and that they will be communicated in the consultation document to enable effective consultation.	
Key questions	Response
<p><b>1.1</b> Please highlight to us any issues and matters facing the Council and its community that it intends on consulting on</p> <p>Also mention what other issues and/or matters is the Council facing and not looking to consult on and why?</p> <p>What process has the Council done to identify, prioritise, and consult on these issues and/or matters to date?</p>	<p>The 3 waters, RMA reform and future for local government reviews are creating uncertainty in our planning ahead. Along with this, Inflation, interest rate increases, and rising prices is impacting upon Council.</p> <p>The key issue for Council is focusing on the projects we MUST do - complying with our wastewater resource consents, or meeting seismic standards for public buildings.</p> <p>Council has prioritised -</p> <ul style="list-style-type: none"> <li>- Looking after what we've got: continuing with our maintenance and renewals programmes to ensure our assets remain in average to good condition (regardless of who will own or manage those assets into the future).</li> <li>- Delivering the same services, to largely the same standard: We're choosing to focus on maintaining our existing assets and delivering our existing services, largely to the same standard.</li> </ul> <p>These are the key issues that will be the focus of community consultation.</p> <p>No formal pre-consultation has been undertaken with the community, however consultation was undertaken on the Annual Plan 2023/24, which proposed a draft</p>

Section 1: Council-specific risks and issues	
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	<p>total rates increase of 16.9%. Consultation occurred from 6 - 26 May 2023. There was strong public reaction to the proposed rating increase.</p> <p>The Consultation Document will be framed around adjusting our work programme to keep rates down – explaining what we’re proposing, what the alternatives are and the associated costs. These topics were identified through workshops with Council.</p> <p>The consultation document also mentions other issues facing Council, but which Council is not consulting on. These include:</p> <ul style="list-style-type: none"> <li>• Matamata Stadium - There are no options for this project, because we have already committed the funding to this</li> <li>• Matamata Wastewater Treatment Plant - There are no options for this project, because we MUST do it to comply with regulations</li> <li>• Morrinsville CBD stormwater upgrades - There are no options for this project, because we believe we MUST do it to make the community resilient</li> </ul>
1.2 What processes has the Council taken to gain assurance the issues and matters outlined in 1.1 are complete?	<p>The process followed to identify, prioritise / decide whether to consult on these issues and/or matters has been to apply our Significance and Engagement Policy to establish whether the issues identified are key matters to engage with the community and whether this is the ‘right’ engagement approach. During the development of the LTP a number of workshops have been held where issues have been raised and where relevant, they have been flagged as potential issues for the Consultation Document.</p> <p>To support this, Council staff have reported formally to Council meetings on various LTP-related topics along with providing regular project updates. Through</p>

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this process, elected members have raised matters they wish to consider for inclusion in the Consultation Document.

Elected members have set their strategic direction early in the LTP development process by setting a new vision and outcomes for the 2024 LTP, anchored around the community wellbeing's. This has assisted in identifying what the key areas of consultation should be to reflect the direction of Council – and balancing this against the affordability issues (for example Council is looking to advance some 'should do' such as developing a resource recovery centre) to work towards the new vision and outcomes.

**Section 1: Council-specific risks and issues**

**How does the Council ensure that it has identified the important issues facing the Council and that enough disclosure will be made in the consultation document/LTP to provide meaningful information to the community to effectively consult on these issues? (Section 93B).**

**1.3** How is the Council planning to disclose these issues/matters in the consultation document for the community to provide feedback on the choices it faces in respect of these issues/matters?

Is the process different to the process the Council took in 2021?

The story for this Consultation Document is: focusing on the things we MUST do. Council's approach to be disclosed in the consultation document is to set out our approach to:

- Prioritising capital investment
- Focusing on things we MUST do,
- Including some projects that we think we SHOULD do
- Deferring or removing everything else
- Looking for other ways to reduce our costs

Other points of discussion:

- Climate change
- Looking ahead (10+ years):
- Growth - investing in infrastructure at the right time
- Climate change and resilience: upgrading our assets to be more resilient

Options will be provided on the key topics presented along with information to help our community understand the issues/matters presented.

Council policy and communications staff have advised elected members on topics canvassed through previous Consultation Documents and other consultation processes so there is awareness of existing community views and preferences on different issues.

The Consultation Document will include technical disclosures regarding the three waters review as required by legislation.

Both the Financial Strategy and the Infrastructure Strategy will talk about how the capex programme has been revised to ensure affordability (focus on the must dos) and delivery in a timely and affordable manner. This will also be referred to in the CD.

#### Section 1: Council-specific risks and issues

How does the Council ensure that it has identified the important issues facing the Council and that enough disclosure will be made in the consultation document/LTP to provide meaningful information to the community to effectively consult on these issues? (Section 93B).

This is the same/similar approach as what was taken in 2021.

#### Section 2: Project management processes

How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?

*Purpose: To identify whether any potential risks are arising from the way the Council intends to manage the consultation document/LTP process.*

Key questions	Response
<p><b>2.1</b> Is the Council using the same processes for the development of its consultation document/LTP as it has for prior plans?</p> <p>If yes, were there any lessons learnt from the prior process and how has the Council addressed this?</p> <p>If not, what is the Council doing that is different?</p>	<p>The LTP project management for the development of the documents follows the same framework as previous plans.</p> <p>New this time, is consideration of an enhanced online tool that allows for participatory budgeting, giving the community an opportunity to understand how Council budgets have been set and explore options that would reduce/increase rates depending on options selected.</p> <p>The Project Team is having discussions with its auditors around the potential for building the CD as a digital only document on the website, however, this is uncertain as it is difficult in view of the current legislation.</p> <p>We have an in house Graphic Designer and Digital Developer team, which means we can do the design of the documents/content in house, using an iterative process and modify as required through the early development of the document.</p> <p>The project team has reviewed previous consultation documents, (both our own and Taituarā finalists and highly commended) for ideas on how to improve the overall feel and read of the document.</p> <p>Feedback on the 2021 Consultation Document has also been considered – this was in the top 10 of CDs within the Taituarā CD competition. Positive feedback</p>

Section 2: Project management processes	
How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?	
	<p>from elected members and the community was given on the presentation of the 2021 CD.</p> <p>Council also had an external peer review of the LTP and CD in 2021 and the recommendations within that have been considered.</p>
<b>2.2</b> Has the Council familiarised itself with the most recent Taituarā LTP guides?	Yes, staff from the project team has attended several of the Taituarā webinars and community plan conferences, and all project team members have been encouraged to read the Taituarā good practice guidelines, in particular those that relate to the respective work-stream and tasks.
<b>2.3</b> When did the Council last complete the Taituarā health check?	The health check was completed November/December 2023.

Section 2: Project management processes	
How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?	
<p><b>2.4</b> As a result of considering the Taituarā guides and completing the health check, what areas has the Council identified that require action?</p> <p>What action is planned to address these areas?</p>	<p>Taituarā guidelines and advice including explaining the ‘story’ better and that this LTP is continuation of our planning process e.g. being transparent as to what has changed from 2021 LTP) rather than presenting this as a set of new projects.</p> <p>We have focused on telling the story of what we have deferred/cut from the 2021 LTP based on affordability considerations given public feedback on the 2023/24 Annual Plan. More emphasis has been put into our significant forecasting assumptions. Staff have also worked on better alignment between the Financial and Infrastructure Strategy, ensuring there is a coherent story to the CD and the LTP, and a stronger focus on issues/matters of community interest.</p> <p>A Quality Assurance Plan has been developed for the 2024 LTP. The Taituarā guides recommend risk management and QA processes are established. This is being implemented as we develop the documents.</p>
<p><b>2.5</b> Explain how the Council is approaching the preparation of the consultation document and the LTP. What approach does the Council propose to provide the information and assumptions underlying the information included in the consultation document?</p>	<p>The CD this time will focus on the significant issues on which the Community can have their say on our approach to:</p> <ul style="list-style-type: none"> <li>- Prioritising capital investment</li> <li>- Focusing on things we MUST do,</li> <li>- Including some projects that we think we SHOULD do</li> <li>- Deferring or removing everything else</li> <li>- Looking for other ways to reduce our costs – taking greater risks</li> </ul>

Section 2: Project management processes	
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	<p>The CD will also describe the overall Financial Strategy and Infrastructure Strategy, and the capital programme associated with these such as three waters and other compliance-based projects.</p> <p>We are building a project page on the Council website that will include links to all underlying information, assumptions and documents.</p>
2.6 How have responsibilities relating to the LTP project been assigned?	Project work streams and risks are assigned to managers, who work with their teams and other project support staff to complete the tasks within the assigned timeframes.
2.7 How are those with project responsibilities being held accountable?	<p>Project work streams and risks are assigned to managers. All work streams and risks are reported on at project meetings.</p> <p>The LTP project has high visibility within Council with an overall timeline and progress displayed in the Council Chambers.</p>
2.8 If the Council has an overall project plan in place, how broad is the scope of this plan? Does it capture all the processes and system flows linked to the whole project? If so, how?	<p>A project plan has been developed and approved by the executive team. Key aspects of this have been discussed with elected members and the Risk and Assurance Committee.</p> <p>The project plan is more detailed than that used in 2021, and has applied the Council's new project management framework. This provides a more robust project management framework than was used previously.</p> <p>The process includes all planning and preparation of documentation to meet the milestones to the satisfaction of Council and Audit including preparation and review of:</p> <ul style="list-style-type: none"> <li>• Draft Significant Forecasting Assumptions</li> <li>• Draft Financial Statements</li> <li>• Budget preparation / review / rating</li> </ul>



Section 2: Project management processes	
How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?	
	<ul style="list-style-type: none"> <li>• Draft Infrastructure Strategy</li> <li>• Draft Financial Strategy</li> <li>• Draft Groups of Activities/ Draft Performance Measures</li> <li>• Draft Policies Section (Rates Remissions, Significance etc.)</li> <li>• Draft Revenue and Financing Policy</li> <li>• Plan document drafting</li> <li>• Growth projection reviews</li> <li>• Consultation document</li> <li>• Pre-consultation with the community</li> <li>• Community consultation / communications</li> </ul> <p>In addition, the development/review of other-related policies have been incorporated into the LTP project to ensure linkages:</p> <ul style="list-style-type: none"> <li>• 2024-25 User Fees and Charges</li> <li>• Draft Development Contributions Policy</li> <li>• Investment / Liability Management Policies</li> </ul> <p>The project timeline and work-streams provides a full breakdown of all project components and in-scope works, roles and responsibilities.</p> <p>The Project Plan is supported by</p> <ul style="list-style-type: none"> <li>• Plan on a page – key steps/milestones</li> <li>• Project risk register</li> <li>• Project budget</li> <li>• Quality Assurance Plan has been developed</li> </ul>

Section 2: Project management processes	
How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?	
	Out of scope is all other works not relevant to the Long Term Plan process. The section 17A service delivery review is a separate project. General policy and bylaw reviews, and organisational reviews are also not part of this project.
<b>2.9</b> How has the Council ensured that all those involved in small parts of the project understand how their work contributes to the overall project, including the importance of the co-ordination and timing of the completion of each part of the project?	The Project Team prepared a Plan on a Page outline of the key milestones and building blocks of the LTP project. This was presented to the Management Team on 2 March 2023 and managers were asked to share this with their respective teams. To ensure buy-in from across the council teams, the project team includes representatives from Asset Strategy and Policy, Finance, Strategic Partnerships and Governance (SPAG), and Communications. The Project Sponsor provides updates to the wider management team as required.  A progress tracker is also displayed on the wall in the Council Chambers.
<b>2.10</b> Has a risk assessment been completed? What risks were identified and what strategies and processes have been put in place to mitigate the identified risks?	A risk assessment was completed at the commencement of the project. This was reported to Council's Risk and Assurance Committee on 7 March 2023. The risk assessment is regularly reviewed and reported to Risk and Assurance (RAC) quarterly. Refer RAC and Council meeting agendas for December 2023 for most recent update on risks associated with 3Water reforms.
<b>2.11</b> How has the Council made certain that everyone involved in the project is clear about their reporting relationships?	The various building blocks within the project are assigned to managers, who then facilitate and coordinate the work involved with their respective teams. Reporting follows the organisation reporting structure, with the various staff/managers reporting back to the Project Manager and project team on their respective work-streams. The project sponsor and project manager are then reporting to the Executive team, and Council/Committees. The project plan identifies clear roles and responsibilities, including: <ul style="list-style-type: none"> <li>Strategic Partnerships and Governance Manager – Project sponsor</li> </ul>

Section 2: Project management processes	
How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?	
	<ul style="list-style-type: none"> <li>• Policy Team Leader – responsible for Part 1, Assumptions, CCO content, activity plans, performance framework (in conjunction with policy team) and overall project co-ordination, reporting.</li> <li>• Project Manager, Finance Manager – responsible for the budget work stream and finance policies</li> <li>• Asset Manager – responsible for Infrastructure Strategy, capital projects and renewal profiles</li> <li>• Comms Manager – responsible for Comms Strategy</li> <li>• Activity Managers – responsible for their respective activity plan (coordinated and QA by Corporate and Strategy Team)</li> <li>• Non LTP activity managers – responsible for business plans (IT, Customer Services, KC, KVS)</li> </ul>
2.12 Are specific duties and reporting relationships outlined in employee job descriptions or other documentation?	<p>To some degree;</p> <ul style="list-style-type: none"> <li>• Strategic Partnerships &amp; Governance Manager – responsible for leading strategic planning process</li> <li>• Policy team – contribution to the LTP is specifically included in all job descriptions.</li> <li>• Assets Strategy &amp; Policy – preparation of AMPs and renewal profiles included in JDs</li> <li>• FABS – preparation and collation of budgets, rates strike, financial strategy, financing policies part of JDs</li> <li>• Communications – specific accountability for Communications roles around supporting both the development of and communication and engagement on Council's corporate documents (LTP, AP, AR). Also Graphic Design (for CD and LTP) included in JD</li> <li>• Activity managers – preparation of Business Plans / Activity Plans included in JDs</li> </ul>

Section 2: Project management processes	
How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?	
	<ul style="list-style-type: none"> <li>All teams – following corporate procedures including Business Case and Project Management (to support capital project proposals).</li> </ul>
<b>2.13</b> How has the Council made certain that there is clear communication of what is required of everyone involved in the project and by when?	<p>Regular project meetings are held to discuss upcoming milestones, tasks and responsibilities and timeframes.</p> <p>In addition, emails and written project updates are also used. Updates are provided to monthly management group meetings, as required and E-team meetings.</p>
<b>2.14</b> Is there a project manager? What are their responsibilities?	<p>The Policy Team Leader is the Project Manager for the LTP project. His responsibilities are to coordinate the various building blocks and workflows, keep the project on track, report to management group and executive team, as well as reporting to Risk and Assurance Committee and Council on progress, and liaising with Audit NZ. The project manager is also working with each workflow lead on setting the expectations for work and timeframes, chairing project meetings and keeping the project on track.</p> <p>The Project Manager is supported by the project sponsor, who champions the project at the management group level.</p>
<b>2.15</b> Have any project monitoring procedures been put in place? What do these procedures consist of? How has the Council ensured that the monitoring role is carried out by a sufficiently senior staff member to provide assurance that monitoring will occur and that targets and deadlines will be achieved?	<p>The project timeline is monitored and updated to ensure targets and deadlines are met or plans are put in place where there is slippage in timeframes. A risk register is also in place, and risks are monitored by the project team.</p> <p>Formal project update reports are presented to RAC and Council workshops on a regular basis. These reports include an overview of the project, key milestone achievement and upcoming priorities, timeframes, Council involvement and budget, as well as risk management update.</p>

Section 2: Project management processes	
How does the Council ensure that there is clear accountability for the integrity of the information and for meeting deadlines?	
2.16 Does the Council plan to obtain any independent quality assurance advice about key elements of the development of the project?	<p>Council uses independent advisors for the development of assumptions on interest rates, DC policy and modelling, and BERL for inflation. Limits on debt have been guided by independent treasury advice and LGFA covenants.</p> <p>Council uses independent advisors to peer review and provide advice on the development of the Asset Management Plans as underlying information for the LTP and infrastructure strategy. The Infrastructure Strategy was also partly updated by a local government consultancy.</p> <p>Council uses independent advisors to undertake the population projections, projections to 2051.</p>

Section 3: Content of the consultation document and LTP	
What controls does the Council have in place to ensure that the consultation document and LTP contents cover the content requirements of the Local Government Act 2002?	
<p><i>Purpose: To consider how the Council intends to ensure that the contents of the consultation document and LTP are consistent with the requirements of the Local Government Act 2002 (the Act).</i></p>	
Key questions	Response
3.1 What controls does the Council have in place to ensure that the consultation document and LTP include the information required by the Act?	<p>We have a robust project plan in place covering all key legislative and regulatory requirements. At our monthly project team meetings (which increased to weekly from 19 October 2023 we go through each work stream to ensure everything is on track and nothing is missed. Checks against legislative requirements are completed regularly.</p>

Section 3: Content of the consultation document and LTP	
What controls does the Council have in place to ensure that the consultation document and LTP contents cover the content requirements of the Local Government Act 2002?	
	<p>A legal compliance checklist is also filled out. The project health check and QA checklists are also completed.</p> <p>When the consultation document is finalized for audit it will be reviewed against the requirements of the Act. Council's report templates (for formal meetings) also require the report author to outline any legislative requirements relevant to the decision.</p>
<p><b>3.2</b> Does the Council make use of any disclosure checklist? Various consultants have developed checklists for use by the sector. Taituarā has also produced a disclosure checklist.</p> <p>If so, what has the Council done to ensure that the disclosure checklist covers all relevant aspects and has been correctly completed?</p>	<p>Council makes use of the Taituarā QA checklist and project health check - refer CM 2792437 and CM 2792436.</p> <p>Council also has its own legal checklists and is engaging a peer review of the LTP and Consultation Document to confirm all requirements are met.</p>
<p><b>3.3</b> Has the Council made use of templates during the development process to accumulate information that is required to be disclosed? In what areas have templates been used?</p>	<p>An activity plan template has been developed to capture all the information that will form part of the full LTP and be the supporting information for the Consultation Document.</p> <p>The activity plan template has been used for all LTP activities so there is consistency of information collation and disclosure.</p> <p>The Asset Management Plans – The IPWEA NAMS Manual has been used for the templates.</p>
<p><b>3.4</b> Who is responsible for ensuring the information required to be disclosed in the consultation document and LTP are included in those documents?</p>	<p>The Communications Manager has taken the lead on developing the consultation document. This is in line with Taituarā advice that suggests one person who prepare the initial draft, rather than writing "by committee". The project manager is responsible overall, and is supported by the project team.</p>

Section 3: Content of the consultation document and LTP	
What controls does the Council have in place to ensure that the consultation document and LTP contents cover the content requirements of the Local Government Act 2002?	
	<p>By using template,s activity managers understand what information is needs to be disclosed in the consultation document and the LTP.</p> <p>The project team members and Council will review the consultation document to ensure all required disclosure are included.</p>
<b>3.5</b> Is there a review process to ensure that all disclosure requirements have been met? How will this process be carried out and by whom?	<p>The activity plan templates are reviewed by the project team and the Executive team review all the activity plans. The project manager and SPAG Manager provides a final review of all information for the Consultation Document and LTP.</p> <p>Council makes use of the Taituarā QA checklist and project health check - refer CM 2792437 and CM 2792436</p>
<b>3.6</b> Describe the Council's quality assurance process to oversee the quality of the consultation document and the LTP document and to ensure coherence and internal consistency of content. Has the process been evaluated to assess its effectiveness?	<p>A QA Plan was developed at the beginning of the LTP project and the actions have been applied during the process.</p> <p>Although staff have directly managed the development of the Activity Management Plans, they have been guided by using templates, and Taituarā guidance. Apart from the 3 waters asset management plan, work has been reviewed by an independent consultant. his was either done on a continuous cycle throughout the year or independently peer reviewed at the completion of the document. Some Asset Management Plans have been prepared by external consultants and reviewed by staff, for example Solid Waste.</p> <p>The tables on major projects are copied straight into the LTP from the Activity Management Plans which include columns where the Asset Manager indicates whether the project is needed due to; growth, an improved level of service or</p>

Section 3: Content of the consultation document and LTP	
What controls does the Council have in place to ensure that the consultation document and LTP contents cover the content requirements of the Local Government Act 2002?	
	<p>renewal. This work is then double checked by the Asset and Strategy Manager once in the LTP to ensure consistency.</p> <p>Council also uses the Taituarā guidance to ensure the Consultation Documents reflects good practice. The Executive Team and Council review the plan content as it is developed as a whole. The RAC also have an overseeing role in the quality of the plan documentation.</p>
3.7 What does the Council plan to do differently in its content for the consultation document and LTP now that the promotion of community well-being has been reintroduced as a purpose of local government?	<p>The Local Government (Community Well-being) Amendment Act 2019 resulted in a change in the purpose of local government, which is to promote community wellbeing - social, economic, environmental and cultural wellbeing. This is not a new requirement and one Council is mindful of in its decision making.</p> <p>We have considered what wellbeing means for the community through setting a new strategic direction (and community outcomes) anchored around the wellbeing's.</p> <p>We have heard that the community generally wants us to keep delivering our existing services but also to keep rates affordable, so we are budgeting to continue to deliver our services to the current standards but look for more efficient ways of delivering service e.g. through digital services.</p> <p>We plan to talk generally about community wellbeing, the challenges we face, and Council's overall direction in the introductory section of the CD to set the scene. Each of the projects and topics in the CD contribute to achieving community wellbeing. More can be done to promote community wellbeing, but there is a balance to be achieved with affordability/willingness to pay.</p>



Section 4: Governance	
Are the governance structures of the Council effective, open and transparent? (s39(b))	
<i>Purpose: To assess the extent of understanding of roles by elected members and staff in the development of the consultation document/LTP.</i>	
Key questions	Response
4.1 How do the Council processes (whether changed or not) ensure that elected members and staff understand their respective roles in preparing and consulting on the key aspects of LTP?	<p>Following the October 2022 local elections, elected members went through a comprehensive induction programme, which included their roles in developing and consulting on the LTP. The Annual Plan 2023/24 also provided an introduction to aspects of the LTP, such as budgets and rates.</p> <p>Workshops have been held with elected members regularly; generally weekly or fortnightly. Elected members also participated in an induction process which included discussion around the LTP as a key document for Council. Elected members are provided with all the LTP-related documents at the start of the triennium, and later they receive briefing papers on key topics. Webinars, and training such as through LGNZ also assist in elected members understanding their role in the LTP process. Elected members also attend LGNZ trainings and the national conference.</p> <p>The different work streams are discussed by Managers, at the monthly management group meetings and the executive team at their weekly meetings, as required. A high level overview of the project including all roles and responsibilities (staff and elected members) was given in February/March 2023 to ensure everyone involved in the project knows their role.</p> <p>Within three months of joining Council, all staff undergo an induction on what the LTP is (an explanation of the LTP planning cycle) and their role in it (with the exception of some roles such as lifeguards, gardeners).</p>

Section 4: Governance	
Are the governance structures of the Council effective, open and transparent? (s39(b))	
<i>Purpose: To assess the extent of understanding of roles by elected members and staff in the development of the consultation document/LTP.</i>	
Key questions	Response
	Council has a Risk & Assurance Committee in place with an independent chairperson. The Committee has reviewed aspects of the LTP process and the supporting documents.
<b>4.2</b> What processes have been put in place to record discussions with stakeholders outside of formally constituted meetings?	<p>Council holds regular workshops on LTP topics and these discussions are reported formally to a Committee or Council meeting so there is a public record and informal direction given at the workshop can be confirmed.</p> <p>Council engages with iwi through Te Manawhenua Forum mō Matamata-Piako, and the Waharoa (Matamata) Aerodrome (Co-governance) Committee. Council has business networks where discussions take place between staff and elected members including Business After 5 meetings and breakfast meetings with major employers in the district.</p> <p>Pride of Place (PoP) is Council's flagship placemaking project – with a remit to build vibrancy within the Matamata-Piako district's main town centres. We work directly with community to develop aspirational goals for their towns and then support community-led initiatives and traditional Council projects to realise those goals. This has resulted in Place Plans for Matamata, Morrinsville, and Te Aroha.</p> <p>Council has several sub-groups in place looking at specific issues for example the Morrinsville Recreation Ground working party, and Te Aroha Spa Project Governance Group. Minutes of the working party meetings or project updates are reported to a formal Council or Committee meeting for openness and transparency.</p>

Section 4: Governance	
Are the governance structures of the Council effective, open and transparent? (s39(b))	
<i>Purpose: To assess the extent of understanding of roles by elected members and staff in the development of the consultation document/LTP.</i>	
Key questions	Response
	<p>The Mayor engages with a number of groups such as Grey Power, and attendance at these meetings are recorded in the Mayoral Diary which is available in the Councillor Teams hub (MS Teams) as a record of the engagement. A CEO Report is also provided formally to elected members on a regular basis to capture any key stakeholder discussions and Council project updates.</p> <p>Elected members have informal discussions through the community groups and people they are associated with and the outcomes of this are sometimes shared in workshops and Q &amp; A sessions with the CEO. Council also undertakes an annual customer survey to capture community views on a wide range of Council services and activities.</p>
<b>4.3</b> How has the Council addressed the recommendations made in the management report outlining the findings of the prior LTP audit?	These have been considered as part of the project plan and as part of the project work.

Section 5: Activity planning, asset management planning, and infrastructure strategy
How will the Council ensure that the information used in groups of activity and asset management planning is robust and integrated into the LTP?
<i>Purpose: To assess the extent to which activity planning is consistent with the purpose of local government and the levels of service goals, and provides robust underlying information for the LTP.</i>

Section 5: Activity planning, asset management planning, and infrastructure strategy	
How will the Council ensure that the information used in groups of activity and asset management planning is robust and integrated into the LTP?	
Key questions (in answering these, do not consider the Council's three water services)	Response
<b>5.1</b> How has the Council's infrastructure strategy changed from the previous LTP? If there are changes, how has the revised strategy been developed? What are the nature of the changes?	<p>There are no major changes in the Infrastructure Strategy from last time, other than the inclusion of solid waste within the strategy.</p> <p>The key element of the strategy this time is that we need to aim focus on what is required for compliance and to achieve a sustainable and affordable 30-year capital and renewal profile.</p> <p>The 2021 IS had more uncertainties about new legislation in the 3 Waters area, however these have been confirmed over the past three years, having a new drinking water regulator and the Freshwater policy having come through, as well as a change in central government and confirmation of policy direction.</p> <p>The revised strategy was developed by workshopping each asset class firstly with our internal stakeholder and then with our elected members and identifying the strategic priorities and linking these back to Council's vision and values.</p>
<b>5.2</b> Is the Council including more than the mandatory activities in its strategy? If yes, which activities? Are these activities being included in the strategy for the first time?	Yes, it has included Community Facilities and Solid Waste. In the 2021 Strategy Community facilities and buildings was included but Solid Waste was not.
<b>5.3</b> Have changes to the strategy been developed in consultation with elected members?	<p>Yes, a number of workshops have been held with the elected members.</p> <p>As discussed above, the workshops started off with going through each asset class and identifying the key strategic issues and providing a clear linkage to the vision and values. The key issues, options and decisions were then workshopped with elected members to inform the infrastructure strategy.</p>
<b>5.4</b> Does the Council propose enhancing its discussion of resilience matters in the infrastructure strategy? If so, what enhancements are proposed?	Yes, resilience is discussed as a key issue across Council's assets and specifically in the infrastructure strategy. An additional section has been added to the

Section 5: Activity planning, asset management planning, and infrastructure strategy	
How will the Council ensure that the information used in groups of activity and asset management planning is robust and integrated into the LTP?	
	Infrastructure Strategy which covers Risk Management including discussions around our key risks.
<p><b>5.5</b> Has the Council been successful in completing the forecast work (maintenance and capital) in its activity and asset management plans to date?</p> <p>If not, what was the deviation of planned versus actual work done, what were the causes, and what have been the implications?</p> <p>If the Council has a history of capital expenditure being under or over budget, what has the Council done to address this issue and to provide comfort that the budget is appropriately set and forecast spending will occur when scheduled to?</p>	<p>MPDC has generally been successful in completing its forecasted maintenance and renewal work set out in its last LTP, with the average actual renewals completed over the last three years at 84% of budget. Some of the capital works have been carried forward in the water and waste activities but the annual spend has increased from \$9m to \$14m per annum.</p> <p>There are different reasons for this variance. More scoping was required for a couple of the water and waste projects which required a re-think of the delivery of the projects. With the increasing compliance requirements as directed by Taumata Arowai and the Regional Council for our wastewater consents, there has also been a re-focus on some of the capital works in the water and wastewater area.</p> <p>Council has completed an organisational review entitled Takatū Anamata   Future Ready which has set up a dedicated projects team in water and waste and the other activities. This has increased the focus on project delivery and the two units have the ability to concentrate on project delivery.</p>
<b>5.6</b> Is there a gap between depreciation charged and capital expenditure (in total and for renewals) over the past five years? Can the Council explain why that gap exists and whether it is justified?	This is covered in the Asset Management plans and valuation and depreciation costs have been updated. Some additional wording is planned to be added to the infrastructure strategy to discuss depreciation.

Section 5: Activity planning, asset management planning, and infrastructure strategy	
How will the Council ensure that the information used in groups of activity and asset management planning is robust and integrated into the LTP?	
<p><b>5.7</b> How confident is the Council that its asset data is reliable? Does the Council have AMP improvement programmes? If so, what progress has the Council made in respect of the improvement programmes? What areas of asset management planning does the Council consider to be weak or limited?</p>	<p>Council is reasonably confident that the AMP data is reliable. It uses asset conditions, lifecycle management and growth forecasting to assist in making financial and budgetary decisions. A gap analysis has also been completed in accordance with the NAMS manual for each activity to ensure the improvement plan focuses in the correct area.</p> <p>MPDC has a committed asset management budget to ensure that projects are delivered. Over the past 3 years, work on the water and waste criticality assessment has been completed which is helping with prioritising our work.</p> <p>One of the key improvement plan items in the utilities area is to continue with asset performance and asset condition improvements.</p>
<p><b>5.8</b> How confident is the Council that its data about critical assets is complete and up to date when the LTP is being prepared?</p>	<p>The condition ratings of the assets are included in the AMPs and its corresponding confidence levels, and will be reflected in the discussion around aging infrastructure in the IS.</p>

5.9 In respect of each asset class covered by the infrastructure strategy what is the Council's assessment of network performance? Are there any network performance issues? How is the Council planning to address network performance/How has it assessed the effects?

Council has increased its data collection in the Roding Area to ensure we are capturing more data around our pavements. ith the RATA and REG work there has been a number of initiatives to improve our Asset Data and reliability. The condition on our critical water and waste plant assets have been reviewed as part of the LTP development and the unit rates and life's reflected.

The reticulation area has identified the critical assets and emphasis is placed on the renewal of these. Further work on the criticality based on a risk based approach is planned and included in our improvement plan.

- Roding – network performance. The network continues to perform well. The latest modelling which is currently underway has highlighted that we need to review our reseals and rehab renewal strategy to ensure what we do has the most effective and efficient long term outcomes. Council has increased its data collection in the Roding Area to ensure we are capturing more data around our pavements. A new bridge inspection contract has also been let with some increased reporting on our bridges.
- Wastewater – the network is performing well and apart from some higher renewal requirements in approximately 2035 that Council needs to fund, there are no issues with the reticulation. The plant equipment does require close monitoring to ensure that some of the key assets are replaced when required and adequate funding is available.
- Water – The network is also performing well and there has been a large investment over the past two years into compliance upgrades at our plants. Besides some major trunk main renewal in approximately 2039, there are no issues that are not being addressed by the current renewal programme. As growth continues to occur, new water sources are planned to come on board for Morrinsville and Matamata in the 15 year + timeframe.
- Stormwater – the asset condition has shown that our assets are still performing well. The issue here is mainly managing expectations and investment regarding the levels of service that are appropriate and affordable.

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	<p>On site disposal is the method of disposal going forward which will require an increase in maintenance costs to ensure these new assets are maintained as required.</p> <p>The condition on our critical water and wastewater plant assets have been reviewed as part of the LTP development and the unit rates and life's reflected.</p> <p>The reticulation area has identified the critical assets and emphasis is placed on the renewal of these. Further work on the criticality based on a risk based approach is planned and included in our improvement plan.</p>
<b>5.10</b> How is asset condition and performance data used to inform Council's financial forecasts?	<p>The asset condition and performance is used to determine the level of investment going forward.</p> <p>For all asset classes we have looked at flat lining the aged based renewal profiles and use criticality in the detailed programme. This principle is applied in roading, building, water and wastewater.</p>
<b>5.11</b> What disclosure is the Council intending to provide in its LTP and 30-year infrastructure strategy about the reliability of asset condition data and the implications for the accuracy of financial forecasts?	<p>The condition ratings of the assets are included in the AMPs and its corresponding confidence levels, and will be reflected in the discussion around aging infrastructure in the IS.</p>
<b>5.12</b> What is the Council planning to do to ensure that any significant movements since the last valuation are reflected in the opening asset values to be included in the LTP?	<p>Council completes annual valuations so has included the latest renewal and depreciation values in the Long Term Plan planning.</p>



**Section 5: Activity planning, asset management planning, and infrastructure strategy**

**How will the Council ensure that the information used in groups of activity and asset management planning is robust and integrated into the LTP?**

<p><b>5.13</b> What has the Council done to reconfirm or change the service levels since the prior LTP?</p> <p>If the Council is planning changes to service levels, what consultation has been completed?</p> <p>What analysis has been completed to consider the effects of current levels of service on future generations?</p>	<p>Service levels have been workshopped with elected members and formally agreed.</p> <p>Council is generally looking at maintaining the current level of service with some potential changes to roading due to not fully funding our optimum renewal investment.</p> <p>For Solid Waste, we are proposing changes to the service provided to bring the operation of the transfer stations in-house and have one district-wide Resource Recovery Centre, designed to meet changing national standards, community expectations and the introduction of the new contract.</p> <p>These two issues will be included in the consultation document.</p>
<p><b>5.14</b> How does the Council plan to provide information to its communities about the effects of proposed/determined levels of service? Will the Council provide information about the cost implications of different levels of service when consulting with the community?</p> <p>Does the Council plan to clearly set out the legislative requirements and environmental standards, to the extent they are relevant in setting minimum service levels?</p> <p>Does the Council plan to set out clearly the availability of resources, including financial constraints for community consideration?</p>	<p>Additional information has been added to the Infrastructure Strategy around service levels.</p> <p>When proposing to make changes to levels of service, Council ensures that these are well communicated, written in plain english and they always, where possible, include cost implications of the different options. Some changes are discussed in the consultation document.</p> <p>The infrastructure strategy discusses the affordability aspects and also capacity on delivery of projects, the key aspects for the community's consideration.</p>

Section 5: Activity planning, asset management planning, and infrastructure strategy	
How will the Council ensure that the information used in groups of activity and asset management planning is robust and integrated into the LTP?	
<p><b>5.15</b> What systems and processes does the Council have to ensure that asset and activity information will flow through into the LTP?</p> <p>Specifically, the disclosure requirements outlined in Schedule 10 of the Act are as follows:</p> <p><i>For each group of activities for each financial year covered by plan the local authority needs to disclose the amount of capital expenditure that the authority has budgeted to—</i></p> <p><i>(a) meet additional demand for an activity; and</i></p> <p><i>(b) improve the level of service; and</i></p> <p><i>(c) replace existing assets.</i></p>	<p>A gap analysis was completed on the 2021 Infrastructure Strategy and improvements made to the 2024 document to reflect this.</p> <p>The Solid Waste Activity Management Plan has been prepared by an external consultant with input from Council’s assets strategy team and the operational staff. All other AMPs have been developed by the Asset Strategy team. This was either done on a continuous cycle throughout the year or independently peer reviewed at the completion of the document.</p> <p>Key information from the AMPs such as levels of service, performance measures are copied straight into the LTP. The tables on major projects are copied straight into the LTP from the Activity Management Plans, which include columns where the Asset Manager indicates whether the project is needed due to; growth, an improved level of service or renewal. This work is then double checked by the Asset and Strategy Manager once in the LTP to ensure consistency.</p>

Section 6: Financial strategy and financial management systems	
How does the Council ensure that it gives effect to the requirements for financial management, particularly sections 100, 101 and 101A?	
<i>Purpose: To assess the extent to which the Council systems support prudent stewardship and effective use of resources in a manner that promotes the current and future interests of the community.</i>	
Key questions	Response
<b>6.1</b> How has the Council changed its financial strategy since the previous LTP? If there are changes, how has the revised strategy been developed? What are the nature of the changes?	<p>Through a series of workshops, Council have confirmed the principles of the draft financial strategy that are largely the same as the previous LTP with more emphasis on rates affordability, doing the ‘must do’s and taking some financial risks.</p> <p>The main exception is that over the course of the development of the plan and budgets, there has been an acknowledgement that the previous limit on rates (at 6%) was not sustainable given significant inflation and cost pressures, particularly due to increasing compliance costs for 3 waters. Council are still to confirm their rates limits for the financial strategy, but we are looking at setting two limits – one in respect of 3 waters (noting that Council have less influence over this area), and another limit for other rates.</p>
<b>6.2</b> In developing the Council’s financial strategy, how has the Council considered issues of prudence? Has the Council specifically addressed the requirements of section 101(3) of the Act? If any specific prudence concerns have been identified, please summarise these issues.	<p>Principles of financial prudence are a key part of all LTP discussions. Council has sought independent expert advice in asset management planning and on issues such as appropriate levels of debt for a council of this size and nature and these are reflected in our key policies and strategies.</p> <p>Unlike the 2021 LTP, Council did not set tentative limits on rate increases early on in the process due the uncertainties of the 3W reform and wider financial pressures. We needed to see what the numbers looked like before we could set limits that may not have been realistic or achievable in current circumstances. Financial prudence has been a significant driver of some of Council’s decisions around not fully funding depreciation – instead for roading and stormwater, Council have determined it more prudent to fund at the level of expected renewal.</p>

Section 6: Financial strategy and financial management systems	
How does the Council ensure that it gives effect to the requirements for financial management, particularly sections 100, 101 and 101A?	
	Council have addressed the requirements of s101(3) in their work-shopped review of each activity, which included a review of the relevant sections of the Revenue and Financing Policy for each activity. At this stage, Council is satisfied that the approach is prudent and there are not currently any specific prudence concerns. When the final number-crunching etc. is complete, the output will be reviewed again in detail for any concerns.
<b>6.3</b> How has the Council taken future generations into account in developing its financial strategy?	<p>The key to the financial strategy is sustainability – the limit on rate increases and debt are all about ensuring that future generations are not burdened or suffer hardship because of the decisions of today. This fits with the purpose of local government to provide for local decision makings and promote wellbeings in the present and for the future.</p> <p>The 30 year horizon of the Infrastructure Strategy will provide a focus for the position Council needs to be in at the end of this LTP period in order to be placed to sustain levels of service and affordability going forward.</p> <p>In setting the levels of service and limits on rate increases and debt, growth and the aging population (with fixed incomes) have been key considerations. The Financial Strategy will also set out the need for new capital where it is considered to have a long-term benefit to the community both in terms of outcomes and financially.</p>
<b>6.4</b> Have changes to the strategy been developed in consultation with elected members?	<p>Workshop discussions with elected members have informed and guided the development of the Financial Strategy.</p> <p>Staff have discussed with elected members the various funding tools available to local government. Further workshops have been held throughout the course of the year to review the direction of the LTP which has in turn influenced the Financial Strategy. The principles of the Strategy has also informed the</p>

Section 6: Financial strategy and financial management systems	
How does the Council ensure that it gives effect to the requirements for financial management, particularly sections 100, 101 and 101A?	
	discussion on the budget setting for Council, for both its operational and capital project delivery programme.
<b>6.5</b> How does the Council intend to present its financial strategy to its community to ensure that the effects on services, rates, debt, and investments as a result of the Council's proposals for funding and expenditure are clear (section 101A)?	<p>The key story and issues arising from the draft Financial Strategy will be highlighted in the Consultation Document. The key matters include:</p> <ul style="list-style-type: none"> <li>• A summary of the current financial situation including the big issues arising including cost pressure, affordability.</li> <li>• A summary of future challenges including how Council will respond to any issues coming from the Infrastructure Strategy</li> <li>• Limits on LOS, rates and debt</li> </ul> <p>The matters will be plain-englished and kept simple where possible.</p>

Section 6: Financial strategy and financial management systems	
How does the Council ensure that it gives effect to the requirements for financial management, particularly sections 100, 101 and 101A?	
<p><b>6.6</b> Is the Council using the same budgeting and modelling systems or financial management systems as it did for the prior LTP?</p> <p>If yes, has the Council made any changes to improve these systems?</p> <p>If not, please describe the budgeting and modelling systems or financial management systems used.</p>	<p>We will continue to use Excel and Biz (Authority). All models and calculations are scrutinised by other staff to ensure the accuracy/logic of the modelling, and some checks are built into the spreadsheets.</p>
<p><b>6.7</b> Does the Council's budgeting and modelling systems or financial management systems have controls in place to ensure that it addresses matters of prudence and the current and future interests of the community? What controls are in place to ensure that limits and criteria set in policies are not breached?</p>	<p>We graphically model compliance with limits set in the policies/strategy. Compliance with limits are monitored with each iteration of the plan.</p> <p>The limits are considered as part of our Annual Plan budget setting and reporting to Council on this. We also report to the community on compliance with the rates, debt caps in the Annual Report. Council has taken legal advice where it has sought to breach the rate limits set in the financial strategy.</p>
<p><b>6.8</b> Is the Council taking the same process to develop its key forecasting assumptions? Are there any significant changes to the proposed key forecasting assumptions that the Council has identified?</p>	<p>We are using the same process as previous years. Growth assumptions have been developed by an independent external party (NIDEA, who provided projections for all the Future Proof councils). Inflation assumptions came from BERL's October 2023 cost adjusters, using the legacy cost adjusters (i.e. including 3 waters).</p> <p>PWC have provided forecast interest rates based on our debt forecast, and these will be reviewed prior to the final draft LTP.</p> <p>The assumptions/methodologies have been workshopped with Council and formally discussed with Council and RAC in in December 2023.</p>
<p><b>6.9</b> What quality assurance processes has the Council put in place to ensure that the financial model and the financial strategy and information/summary of the financial strategy are high quality and consistently presented?</p>	<p>All models and calculations are scrutinised by other staff to ensure the accuracy/logic of the modelling, and some checks are built into the spreadsheets.</p>

**Section 6: Financial strategy and financial management systems**

**How does the Council ensure that it gives effect to the requirements for financial management, particularly sections 100, 101 and 101A?**

	We have also built time for a through QA review into our timetable, so that linkages through the financial and other aspects of the document can be checked. An external peer review will also be undertaken.
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**Section 7: Performance management and reporting information**

**How does the Council ensure that it is giving effect to the requirements in the Act to identify the community outcomes that it aims to achieve, to assess its performance and be able to provide meaningful information to the community?**

*Purpose: To establish that the Council generates forecast service performance information in the LTP which is relevant, reliable, complete, meaningful and comparable, and will allow the Council to effectively identify community outcomes and monitor and report on the performance and effect of its activities on the four aspects of well-being.*

Key questions (in answering these, do not consider the Council's three water services)	Response
<p><b>7.1</b> Is the Council planning on revising the performance framework it has used in prior plans?</p> <p>If so, please describe the Council's approach to setting community outcomes, levels of service, performance measures, and performance targets, and to monitoring and reporting achievements against these.</p> <p><i>We expect the structure of performance information in the LTP to clearly show:</i></p> <ul style="list-style-type: none"> <li>a clear link between community outcomes and the group of activities to which they primarily contribute;</li> <li>any significant negative impact the council's activities may have on the four aspects of well-being;</li> </ul>	<p>Elected members set a new strategic direction early in the LTP development process by setting a new vision and community outcomes anchored around the community wellbeing's.</p> <p>These have been incorporated into the other parts of the LTP planning process, activity plans, asset management plans and performance management framework.</p> <p>Each activity manager ran workshops with elected members on their activity plan, including the levels of service and performance measure and targets. These were subsequently formally confirmed at Council meetings.</p> <p>The activity plans have been anchored back to the vision and outcomes, and clearly describe how the Level of Service contributes to the outcomes. The</p>

Section 7: Performance management and reporting information	
How does the Council ensure that it is giving effect to the requirements in the Act to identify the community outcomes that it aims to achieve, to assess its performance and be able to provide meaningful information to the community?	
<ul style="list-style-type: none"> <li>the services that will be carried out and why;</li> <li>the service levels required to meet the needs of its communities or other duties and intentions of the Council; and</li> <li>the planned level of service intended to be achieved.</li> </ul>	<p>activity plans describe the services that will be carried out and why, and the planned levels of service intended to be achieved. The performance targets have been set based on community feedback through the customer satisfaction survey and past performance, balanced with resource availability and affordability.</p> <p>The LTP outlines the rationale for delivery of each activity group and what services are included within that, at a high level.</p> <p>The performance measures and targets were discussed with elected members in workshops; and.</p> <p>Performance information in the LTP clearly shows the required information to assist in community understanding.</p>
<b>7.2</b> Will the Council comply with PBE FRS 48 <i>Service Performance Reporting</i> if it reports against the prospective performance information in the LTP ?	<p>Yes – Council will comply with the new auditing standards. This is evidenced by our recently completed Annual Report process where we reported against our performance measures using the new standard and received positive feedback from our auditors.</p> <p>We have prepared a document to provide information as to how the performance measures were determined and how we will comply with the PBE FRS service performance reporting when reporting on progress and performance.</p>
<b>7.3</b> How will the Council ensure that its presentation of the outcomes, levels of service, and performance measures and targets in the LTP allow the community to readily understand them? Has the Council considered how it will measure progress towards achievement of community outcomes (or well-beings) and how this will be communicated to the community?	<p>Council has a Plain English language guide which is used for public documents including the LTP. The LTP, including the outcomes, levels of service, performance measures and targets will be written using a simple language the community can understand.</p>



Section 7: Performance management and reporting information	
How does the Council ensure that it is giving effect to the requirements in the Act to identify the community outcomes that it aims to achieve, to assess its performance and be able to provide meaningful information to the community?	
	<p>The layout of the level of service, performance measures and targets has been modified from the 2021 to make it easier to read and follow.</p> <p>The document will be proof read by the communications manager or Communications Team Leader to ensure consistency in language and clear links throughout the document. The document will be written in a way that tells the reader a consistent and logical story. Tables and infographics will be used to illustrate specific information.</p>
<p><b>7.4</b> Does the Council have a split in its performance measurement system to ensure that an appropriate level of monitoring occurs for all of the Council's activity but also that an appropriate level of detail is presented in its public reporting – that is, LTP and annual report?</p> <p>Has the Council considered the volume of measures to be included in the LTP and how to ensure that these are reasonable measures to inform the user of the Council's performance?</p>	<p>Yes, there are three levels of performance reporting:</p> <ol style="list-style-type: none"> <li>1. LTP performance measures – these are reported on through quarterly, six month and annual reports. As part of the development of the performance measures, consideration has been given to 'what does it mean to our community?' This has resulted in a refinement of the number of performance measures included in the LTP and changes to the way some measures are expressed. We have also taken into account FRS 48 reporting standard in the selection of performance measure.</li> <li>2. The Business Plans for non-LTP activities includes performance measures which are not reported on in the Annual Report. Many of these are internal measures.</li> <li>3. The Asset Management Plans include additional performance measures. The monitoring and tracking of these enables Council to focus resources and efforts to where and when it's needed on a more operational level to support more strategic goals.</li> </ol>

Section 7: Performance management and reporting information	
How does the Council ensure that it is giving effect to the requirements in the Act to identify the community outcomes that it aims to achieve, to assess its performance and be able to provide meaningful information to the community?	
<p><b>7.5</b> Is the Council updating or developing new systems to monitor and report (in the annual report) against its performance measures and targets?</p>	<p>We continue to review our processes. Many of our performance measures are remaining the same and existing systems will continue to be used. Our reporting system is mostly based upon:</p> <ul style="list-style-type: none"> <li>• Customer satisfaction survey – using an external research company to survey service users. A report is provided by the survey company. Council will be procuring a new survey provider for the next 3-year period.</li> <li>• Customer request management system (such as customer complaints, response times) and the reports the system can generate are pre-defined.</li> <li>• Internal data – this draws upon in-house data, such as facility visitation (e.g. pools, libraries) or percentage of resource consents monitored.</li> </ul> <p>We have set some new performance measures such as issue time of Code Compliance Certificates for building control and the number of event facility bookings. We are setting up systems to report on this and this will be formally documented in our Promapp process.</p>
<p><b>7.6</b> Has the Council considered whether its framework will enable it to meet the reporting requirements of the Act? Will it be able to report against the requirements of clauses 23 and 25 of Schedule 10 in subsequent annual reports?</p>	<p>This has been considered in the development of the performance framework and we have also taken into account the FRS 48 reporting standard.</p> <p>Our Performance Framework has been reviewed to ensure that there is a focus on achieving meaningful outcomes for our community.</p> <p>The way Council reports on its Groups of Activities has been updated to provide clarity and assist in community understanding. Community outcomes have been clearly linked to each activity and the performance measures determine how we will achieve our desired outcomes.</p>

**Section 7: Performance management and reporting information**

How does the Council ensure that it is giving effect to the requirements in the Act to identify the community outcomes that it aims to achieve, to assess its performance and be able to provide meaningful information to the community?

A statement of service provision has been included to provide a clear picture of any change to service provision.

**Section 8: Responding to climate change**

What assumptions will the Council make in relation to the impact of climate change?

*Purpose: To understand the assumptions the Council plans to make and disclosures it plans to include in the LTP on climate change actions.*

**Key questions**

**Response**

**8.1** What is the Council's approach to responding to climate change effects and taking action? Does the Council's approach cover both adapting to climate change effects and mitigation activities - and are these stated intentions reflected in measures and targets (such as setting emission reduction targets for the council/district/city/region) as well as in work programmes and budgets?

Council's approach to responding to climate change prioritises adaptation actions. We plan to undertake strategic planning and modelling work and complete some critical asset upgrades to ensure compliance with standards while keeping affordability front and centre. Mitigation actions at this stage are limited to undertaking an emissions inventory of Council assets and services.

Across Council we are focusing on responding to climate change in five key areas:

1. Growing our knowledge base– including a climate change risk assessment of Council's assets, stormwater modelling and flood mapping to understand network capacity and flood risk, climate change workshops for elected members, setting up climate change as a strategic risk within Council's risk framework, undertaking an emissions inventory.
2. Working with our community to develop a climate change strategy, medium term – strategy implementation.

Section 8: Responding to climate change	
What assumptions will the Council make in relation to the impact of climate change?	
	<p>3. Protecting our waterways – wastewater masterplan, wastewater upgrades, medium term – stormwater sediment control work.</p> <p>4. Increasing drinking water sustainability – water masterplan, reducing network losses, public education, grey water measures, medium term – water meters.</p> <p>5. Reducing our waste – business case for resource recovery centre, waste management and minimisation plan, meeting waste diversion targets.</p> <p>Our response to climate change is mainly focussed on within the Asset Management Plans in terms of how we respond with our infrastructure. In terms of the wider overall Council response, Part 1 outlines our approach and includes our climate change river map describing our high-level work plan.</p> <p>It is envisaged that performance measures specific to climate change may be included in the next LTP once the climate change strategy (with associated goals and actions) is in place.</p>
<p><b>8.2</b> Has the Council adopted a formal climate change policy/strategy or action plan for its climate change response? Do they have a plan to achieve, fund and report on these key actions? Is the response based on identifying risks and any opportunities associated with climate change, such as in transitioning to a lower emissions economy? What governance arrangements are in place for the Council's climate change response? Does the response include CCOs? How has the Council's approach changed since the previous LTP?</p>	<p>Council has not adopted a formal climate change policy/strategy or action plan for its climate change response.</p> <p>Council has however, included a climate change work plan within the LTP, with funding dedicated to this. This sets out a staged approach to progressing work in this area, starting with building knowledge and understanding, and leading to a formal climate change policy/strategy.</p> <p>Climate change is also considered in the Infrastructure Strategy and specific assumptions are included within the Significant Forecasting Assumptions section in the LTP.</p>

Section 8: Responding to climate change

What assumptions will the Council make in relation to the impact of climate change?

The Takatū Anamata | Future Ready Organisation Review has also provided for an additional policy staff member to progress further strategy work which will look at climate change.

Our response is based on identifying risks associated with climate change. Aspects such as transitioning to a lower emissions economy have not formally been considered but will be part of the Council strategy to be developed. At this stage, Council is focusing on its own operations/services rather than the district-wide economy.

There are no specific governance arrangements in place for the Council's climate change response. This has been discussed with the Risk and Assurance Committee in December 2023 where a report was provided on our climate change response. The Committee felt a separate governance arrangement was not required at this stage, but that climate change risks should form part of an overall strategic risk framework and be reported on to the Committee through this (as a sub-set of the strategic risk). This risk framework is currently being developed.

CCO's have not been considered in terms of our climate change response. Council CCO's include Waikato Regional Airport Limited, Co-Lab and Hauraki Rail Trail. Council could ask for climate change to be considered in the Statement of Intent provided by our CCOs. We note Hauraki Rail Trail Charitable Trust have a reporting exemption granted by Council.

Councils approach has changed from the 2021 LTP. There is now more emphasis on this work and a specific climate change "river map" setting out specific actions, along with funding to deliver on them.

Section 8: Responding to climate change	
What assumptions will the Council make in relation to the impact of climate change?	
<p><b>8.3</b> What guidance, evidence or data is the Council's response based upon? Are these assumptions supportable and reasonable and have they been applied to the underlying information? Are they well integrated into the Council's decisions about, and understanding of, their assets? Is the Council completing scenario analysis to inform its proposed responses? For example, sea level rise modelling and global temperature increases such as a 1.5°C climate-related scenario.<sup>1</sup></p>	<p>For the LTP our data source has been <i>Matamata-Piako District Climate Impact Report Applying CMIP6 Data, prepared by CLIM Systems for Waikato Regional Council, October 2021</i>.</p> <p>This report uses two different climate scenarios:</p> <ol style="list-style-type: none"> <li>1) A moderate emissions scenario (+2.7°C warmer world) – the path we are currently on if we follow current policy settings.</li> <li>2) A very high emissions scenario (&gt;4°C warmer world)</li> </ol> <p>For our AMPs we have also have used calculations of future rainfall depths due to climate change, using data from the tables of Version 4 of High Intensity Rainfall Design System of NIWA. These depths are used for our Stormwater designs and hydraulic modelling.</p> <p>Future sea level rise is not affecting our 3 water activities.</p>

<sup>1</sup> For guidance see [Scenario analysis and climate-related disclosures » XRB](#)

Section 8: Responding to climate change	
What assumptions will the Council make in relation to the impact of climate change?	
<p><b>8.4</b> Have they had a comprehensive discussion with their communities about resilience and climate change – what is the evidence of this and will this be factored into the consultation document? As a result, what impact does the Council expect responding to climate change will have on the matters it intends to consult on, LTP content, the financial forecasts and the activities proposed?</p>	<p>In 2020, as part of our regular customer survey we asked the community: ‘how important is it to you for Council to take a leadership role in responding to climate change?’ 60% responded important / very important, 26% responded neither important or unimportant, 14% responded unimportant / very unimportant.</p> <p>Climate change is woven through the consultation document. Climate change is highlighted as a key issue and projects that are significant for climate change will have an icon that indicates that.</p>
<p><b>8.5</b> Has the Council identified funding or information gaps in its planned response to climate change? How does it plan to address the gaps? Has the Council considered how to reflect any funding gap in its financial strategy? Has the Council considered how to reflect any information gap in its infrastructure strategy, or the LTP more generally?</p>	<p>Council have allocated \$150,000 over 3 years toward strategic planning work for climate change. This will be enough to undertake a climate change risk assessment for Council’s assets and services (amongst other things), but probably not a wider whole of community level risk assessment.</p> <p>Resilience upgrades to our roading network is one area where we know there is a gap between what we should / could do and what funding is available. Our approach is to prioritise the must dos – which are related to compliance.</p> <p>We have identified that there is room to strengthen the knowledge of climate change impacts amongst elected members.</p> <p>The need to better understand the risks Councils faces from climate change, the current capacity of our stormwater network and any areas of land that are at risk of flooding are currently our biggest knowledge gaps. We are responding to this by planning to undertake a risk assessment, stormwater modelling and flood mapping.</p> <p>We also need to build up our knowledge on how to best bring iwi and our wider community along with us to develop a climate change strategy. We are</p>

Section 8: Responding to climate change	
What assumptions will the Council make in relation to the impact of climate change?	
	building networks with our neighbouring Councils to share knowledge and experience, as well as learning from other professional networks.
<b>8.6</b> Does the Council propose any land use changes in its response to climate change including any strategy of managed retreat? If so, has the Council considered how to reflect these changes in its financial strategy?	<p>Council is planning to assess the impact of climate change on flooding and stormwater and has planned for this in its work programme as included in the LTP.</p> <p>Until these assessments have been completed, it is unknown to what extent there may be any resulting land use changes, and therefore the LTP is being prepared based on existing land use projections in accordance with the District Plan current zoning areas.</p>
<b>8.7</b> Has the Council included any climate related measures in its performance framework, either for reducing greenhouse gas emissions or adapting to climate change effects including managed retreat?	Council's short term focus is on gaining a greater understanding of where we are currently at in terms of growing our climate change knowledge before carbon/emission footprint performance targets can be set. This would be part of our long term focus and the climate change strategy.

Section 9: Legislative compliance	
What is the Council planning to do to ensure that key legislation (including the LGA and LGRA) are complied with?	
<i>Purpose: To understand what processes and controls the Council has in place to ensure that it is fulfilling its statutory and regulatory obligations.</i>	
Key questions	Response
<b>9.1</b> How will the Council ensure that key legislative and regulatory requirements are complied with when preparing the consultation document and LTP?	<p>Legislative checklist/WOF will be used as in previous years.</p> <p>Council's in-house legal counsel currently sits within the SPAG team. Advice can be provided on legal compliance. Council also relies on external legal advice where</p>



Section 9: Legislative compliance	
What is the Council planning to do to ensure that key legislation (including the LGA and LGRA) are complied with?	
<i>Purpose: To understand what processes and controls the Council has in place to ensure that it is fulfilling its statutory and regulatory obligations.</i>	
Key questions	Response
	<p>required. As each building block of the document is completed, the information is checked against the legislative requirements of the Act.</p> <p>The project plan includes the preparation of the Consultation Document and the consultation itself. The communications strategy for the consultation document will set out how the legislative requirements of the consultation will be met including public notice period and content of the CD.</p> <p>Rates resolutions are also legally checked. Our DC Policy is externally reviewed with a consultant and other legal advice is sought as deemed necessary by staff.</p>
9.2 Describe any new rates that the Council is considering.	<p>No new rates considered at this point.</p> <p>Note the 3 water reform will change the rating structure, for example removing water targeted rates.</p>

Section 10: Additional questions and required support	
<i>Purpose: To understand what processes and controls the Council has in place to ensure that it is fulfilling its statutory and regulatory obligations.</i>	
Key questions	Response
10. 1 Who within MPDC has key responsibilities for the consultation document/LTP development process.	The Communications Manager has taken the lead on developing the consultation document.

Section 10: Additional questions and required support	
<i>Purpose: To understand what processes and controls the Council has in place to ensure that it is fulfilling its statutory and regulatory obligations.</i>	
Key questions	Response
	<p>The project manager is responsible overall and is supported by the project team. Key project members include -</p> <ul style="list-style-type: none"> <li>• Strategic Partnerships and Governance Manager – Project sponsor</li> <li>• Policy Team Leader – responsible for Part 1, Assumptions, CCO content, activity plans, performance framework (in conjunction with policy team) and overall project co-ordination, reporting.</li> <li>• Project Manager, Finance Manager – responsible for the budget work stream and finance policies</li> <li>• Asset Manager – responsible for Infrastructure Strategy, capital projects and renewal profiles</li> <li>• Comms Manager – responsible for Comms Strategy</li> <li>• Activity Managers – responsible for their respective activity plan (coordinated and QA by Corporate and Strategy Team)</li> <li>• Non LTP activity managers – responsible for business plans (IT, Customer Services, KC, KVS).</li> </ul>
10.2 Availability pre and post December break to discuss CD and LTP development and audit phase.	<p>Staff are available to discuss the CD and LTP Development pre-Christmas.</p> <p>Key dates of annual leave for Project members are below:</p> <ul style="list-style-type: none"> <li>• Project sponsor – 18 December – 8 January; 22 January - 27 January</li> <li>• Project Manager – 22 December - 10 January</li> <li>• Finance Manager – 22 December – 22 January</li> <li>• Communications Manager – 11 January – 31 January.</li> </ul>

Section 10: Additional questions and required support	
<i>Purpose: To understand what processes and controls the Council has in place to ensure that it is fulfilling its statutory and regulatory obligations.</i>	
Key questions	Response
10.3 Provide any updated detailed consultation document/LTP project plan with detailed timelines MPDC plans to follow for the consultation document/LTP project.	A detailed timeline has been provided to the audit team. This shows what/when information will be available for audit. Any updates to this can be provided once agreed with audit.
10.4 Details of governance arrangements in place to oversee the execution of the project plan.	<p>An internal project team manages the LTP project and oversees execution of the project plan on a day-to-day basis. Council's executive management team also provide oversight of the project plan implementation.</p> <p>The formal governance arrangements involve</p> <ul style="list-style-type: none"> <li>• Council – both workshops and formal meetings</li> <li>• Risk and Assurance Committee – oversight of the LTP and risk management approach</li> </ul> <p>Formal reporting and regular updates are provided to the above governance entities on project progress and any new/emerging risks.</p>
10.5 Please provide 'Process Management Health Check' if available.	Refer CM 2792436
<p>10.6 Is the local authority aware that its 'Significance and Engagement Policy 2020' should be used to determine which issues to consult on?</p> <p>How will it determine what other important matters to include?</p>	<p>The Significance and Engagement Policy was reviewed in 2023 and Council adopted a new policy was adopted on 23 August 2023.</p> <p>Broadly the policy was used to develop the consultation document, although some issues which probably do not meet the threshold for significance have been included due to Council's view that they are of community interest. This has been used to determine the issues for consultation.</p>
10.7 Does the local authority propose to include additional information (for example contextual information not required by section 93C(2) of the Act), and	Yes, it is intended to include some topics in the consultation document that are not for public consultation. This is because Council has chosen to 'continue

Section 10: Additional questions and required support	
<i>Purpose: To understand what processes and controls the Council has in place to ensure that it is fulfilling its statutory and regulatory obligations.</i>	
Key questions	Response
if so, why? (Bearing in mind the need to balance the Council's desire to produce a document you are happy with versus the need for the consultation document to be presented in as concise and simple manner as possible).	telling the story' from the 2021 LTP to be clear and transparent with the community about what may change. This has led to a large number of projects being shared, with a mix of topics with options (i.e. that people can submit on) and topics for information only.
10.8 How will the local authority determine the "principal options" for inclusion in its consultation document as required by section 93C(2)(b)(i).	The "principal options" will be presented as the main proposal for each consultation topic within the consultation document. It will include an explanation of what is being proposed and why.  Alternative options will be presented under the heading "alternative options".
10.9 How will the Mayor or Chair, the elected members and senior management's views be considered for inclusion in the consultation document?	Workshops have been held with elected members regularly; generally weekly or fortnightly. Executive team members have been involved in these workshops at particular times.  The Mayor's views are considered through regular contact with staff and the CE. The Mayor also chairs the Council workshops and meetings and has opted to use a model of collective Council discussion and decision-making rather than proposing (Mayoral) plans and budgets for consideration by Council.

### Tool Three: Quality Assurance Checklist

**Authors Note:** This checklist has been produced to assist local authorities with their quality assurance. It is there to supplement, rather than replace quality assurance processes within your local authority. In particular, Taituarā strongly advises local authorities to ensure they undertake an independent legal check against the requirements in the Local Government Act 2002 before adoption of each of the CD and LTP. Taituarā also advises that the list has been prepared under the assumptions documented in the Appendix to Part Four

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## Part One: Processes

Process and Information Management	Tick	Comments
<b>Mandatory Key:</b> Does the plan give effect to purpose of the LTP set out in section 93(6) LGA?	✓	Yes, the plan <ul style="list-style-type: none"> <li>Describes the activities of Council including rationale, service level, projects etc.</li> <li>describes the community outcomes of Council</li> <li>provides integrated decision-making and co-ordination of the resources of the Council</li> <li>provides a long-term focus for the decisions and activities of the Council; and</li> <li>Provides a basis for accountability of the Council to the community.</li> </ul>
Does the LTP cover a period of at least 10 consecutive financial years? (section 93(7), LGA)	✓	Yes, the LTP covers a 10-year period with a 30-year Infrastructure Strategy.
Have judgements on levels of detail in the LTP been documented? (section 93(8), LGA)	✗	These judgements about the levels of detail to be included in the LTP have not been formally documented, however the plan is similar in structure to the 2021 LTP. This step can be considered for the next LTP.
Has the council determined what key issues will be presented in your consultation document? (s93C, LGA)	✓	Yes, through workshops with elected members.
Has the council determined what schedule 10, LGA information and other information should be regarded as 'supporting' the consultation document? (s93G, LGA)	✓	Yes, consideration has been given to what the 'supporting' information to the consultation document is and what should be made publicly available.  It is proposed to adopt a draft LTP including the full infrastructure and financial strategies, financial statements, assumptions, Revenue and Financing Policy as the supporting information and make available several background reports such as demographic projections if possible.
<b>Process and Information Management</b>	<b>Tick</b>	<b>Comments</b>
Is there a plan for the production of the consultation document?	✓	Yes, the consultation document is being developed in-house initially using a MS word processing tool and then using graphic design software. A plan is in place for production and publication of the document. In 2021 copies of the CD were

			externally printed and distributed to all households. This time, we are exploring publication in a more digital way.
	Is there a plan or plans for the production of the supporting information?	✓	As above, it is proposed to adopt a draft LTP including the full infrastructure and financial strategies as the supporting information and make available several background reports such as demographic projections and other information if possible. The supporting information has been developed during 2023.
	Has NTU reviewed intended decisions relating to three waters reform and confirmed in writing any significant decisions? (clauses 30-33 of Schedule 1 of the Water Services Entities Act 2002)	✓	There are no additional projects included apart from those submitted to the NTU in 2022. A number of projects have been deferred due to capacity and funding constraints. No feedback has been received from the NTU about our 2022 budget submitted.
	Have governance support staff been advised of the need to adopt supporting information <b>before</b> adoption of the consultation document? (s93G, LGA)	✓	The Governance Team sits within the SPAG Team who are responsible for overall co-ordination of the LTP. This means the Governance Support Officers will be advised of the need to adopt the supporting information prior to adoption of the CD. The supporting information is scheduled to be adopted before the CD on 13 in March 2024 (at the same meeting but noting certain reports need to be adopted in a specific order)
<b>Things to consider</b>	Has the council determined how to present the supporting information in an easily accessible format?	✓	This is currently being considered however in the past we have used 'pop out' references in the consultation document to where more information can be found (i.e. the supporting information). It is proposed to make the supporting information available on the Council website in an accessible format.
	Have you determined the process or processes you will use to provide elected members and your Chief Executive with assurance that the necessary legal requirements have been followed?	✓	Council staff have reviewed the legislative requirements as the various documents have been developed, noting there have been some changes to the legislation since the 2021 LTP was adopted. A legislative check list has also been developed. Staff have also completed the audit self-assessment and this QA checklist. A quality assurance process is programmed in December/January where legal compliance will be reviewed. Council staff are also seeking an external compliance review of the LTP key documents.



	Have you discussed your processes with your auditor (and if necessary, your legal advisors)?	✓	We have discussed with our auditors an independent review of the LTP and the scope of this work. We will consider whether to complete a legal review using Council's external legal advisors later in the process. The rates resolution and FIS will also be legally checked before LTP adoption.
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Engagement		Tick	Comments
<b>Mandatory</b>	Has the special consultative procedure been used as the basis for consultation?	✓	Yes, Council will use the special consultative procedure
	Have you prepared a consultation document that:	✓	
	i) determines what the important issues facing your local authority are (and documented reasons for your selection)		Yes, the consultation discusses the key issues for Council. The reasons for selection of these issues have not been formally documented but will be formally canvassed in a report when the CD is approved for consultation. The issues included in the CD reflect the key issues identified by elected members e.g. affordability, focusing on the 'must do' projects.
	ii) presents an outline of each issue, the principal options for each issue, the financial and levels of service implications of each option, and the local authorities preferred option		Yes, the CD presents an outline of each issue, the principal options for each issue, the implication of each option, and Council's preferred option (although we haven't used the 'preferred option' wording in the CD.
	iii) discusses changes to funding, the proposed track for rates, debt, and levels of service (shown graphically), the sample rate models, and key issues from the financial and infrastructure strategies	×	Yes, for funding and debt levels. Staff are currently considering how to show LOS changes graphically
	iv) explains how and where to find the supporting information		The CD will point the reader to further supporting information
	v) sets out the engagement process		The CD sets out the submission deadline, the hearing date and information on how to make a submission

	vi) noted that the transfer of water services is required under the Water Services Entities Act 2022 and that the transfer is not a matter for consultation vii) includes an audit report. (s93C and schedule 1AA, LGA)		A technical disclosure on 3 Waters has been included. This notes the transfer of water assets is not a matter for consultation and issues relating to the transfer.  The audit report will be included in the CD and space has been allocated for this
	<b>Engagement</b>	<b>Tick</b>	<b>Comments</b>
	Have you allowed at least a month for people to provide submissions (or other less formal feedback)?	✓	Yes, the consultation is scheduled to open 20 March to 21 April 2024.
	Have you provided at least one opportunity for the public to present their views to the local authority using spoken language or New Zealand Sign Language?	✓	Yes, Council has set aside 2 days for a hearing of submitters (8/9 May 2024). At the hearing members of the public can present their views in a way that enables interaction with elected members using spoken language or NZ Sign Language.
	Has the council's choice or means for allowing the public to present views been developed in accordance with the principles of section 82?	✓	Yes, Council is planning to operate a hearing in a traditional format. Council has considered this meets the principals of section 82.  We also provide the opportunity for the public to attend remotely via phone or video call. The hearing is also live streamed on the Council website.
	Have the principles of section 82 been considered when determining the format for any interaction (e.g., who gets to speak, for how long and on what medium), and documented this consideration?	✓	Yes, Council endeavours to accommodate requests for specific hearing timeslots and presentation times and allow submitters to present by telephone and video call. We allow approximately 5 minutes per submitter. Powerpoint and audio visual technology is made available. We ask that any powerpoint presentations be provided to staff prior to the hearing so this can be ready during the hearing.  Council has not formally documented how the section 82 principals are met as part of the hearing process but are confident our approach is compliant. Council

			has operated hearings in the same way for the previous LTP and elected members are familiar with this approach.
	How did the feedback on any issues that your local authority undertook early consultation on get integrated into the LTP?	✗	Council has not undertaken preliminary consultation.
	Are you intending to undertake concurrent consultation (as permitted under section 83A), and is the required information for both the CD and statement of proposal present?	✓	Yes, Council will be consulting on related policies at the same time as the CD such as the <ul style="list-style-type: none"> <li>• revenue and financing policy,</li> <li>• development contributions policy,</li> <li>• fees and charges for 2024/25,</li> <li>• rates remission and postponement policies</li> </ul> <p>These are not included within the CD and will advertised on Council website and notified separately through the local newspapers.</p>
	Have you considered any decisions consequential to the LTP regarding engagement e.g., fees and charges?	✓	See above – it is proposed to consult on revised fees and charges, DC Policy alongside the CD consultation
<b>Things to consider</b>	Have you documented your reasons for selecting the key issues that appear in your consultation document and how they measure against the content of your significance and engagement policy? Just as importantly, what about any exclusions from the consultation document?	✓	No, the reasons for selection of the key issues have not been formally documented or measured against the new significance and engagement policy but this will be formally canvassed in a report when the CD is approved for consultation.  Council has opted to tell the consultation document as a continuation of the previous LTP. The CD therefore includes some topics that would not trigger the significance and engagement policy, but Council believes it is clear and transparent to include changes to them as part of this CD.

	Are systems for receiving and managing feedback in place (including the mechanical aspects such as ensuring feedback is acknowledged and people want to be heard)?	✓	Yes, Council has systems in place to capture this information through hard-copy submissions, website submission forms and also in letters/emails acknowledging submissions to ensure information about the hearing process and the opportunity to present views to Council is known.
	How does your local authority intend to distribute copies of the CD "as widely as is reasonably practicable"?	✗	<p>This is currently being considered.</p> <p>We have raised with our auditors the possibility of a digital only CD this time around. Audit NZ staff have concerns around compliance with S 83(1)(c) which requires Council to make the information as widely available as practicable.</p> <p>Council considers sharing the document online provides a greater level of public access to the document than providing print copies does, particularly if supported by a wide reaching communication campaign.</p> <p>Council intends to:</p> <ul style="list-style-type: none"> <li>- publish the CD online, and is exploring supporting this with other online tools such as data visualisation and participatory budgeting</li> <li>- provide printed copies at Council offices and libraries to supplement the online CD, with it downloadable as PDF</li> <li>- Support the consultation with a wide reaching communication campaign using both print and digital media</li> </ul>

Water Reforms		Tick	Comments
Mandatory	Has the LTP proper explained:		n/a
	(i) that water services are to transfer to a WSE and the date of the transfer (if known) the implications of and significant risks associated with the transfer		
	(ii) how the council is proposing to deal with the implications and risks of the transfer		
Things to consider	(iii) (Clause 31, Schedule 1AA. LGA)		
	Have you documented the risks and implications of the transfer and your assessment of the significance of each identified implication or risk?		n/a
	Is the disclosure of these matters both factual and objective?		n/a

## Part Two: Schedule Ten Disclosures

Community Outcomes		Tick	Comments
Mandatory	Has the LTP described the community outcomes? (Clause 1, Schedule 10, LGA)	✓	Yes, the LTP sets out a strategic direction for Council which includes community outcomes.
	What processes did the council follow when engaging with the community on these outcomes?	✓	The process involved workshops with elected members, it did not involve wider public consultation. Council has been engaging with its community over the past few years on various topics and has gained some knowledge of community views, priorities etc.
	Has the council secured the support/buy-in from any partners?	✗	The community outcomes are directed at what Council is aiming to achieve. The strategic direction references working with our partners such as iwi.  Council has not secured support/buy-in on the community outcomes from its partners. Setting the outcomes was done as an elected member exercise.
	What arrangements have been put in place for monitoring progress towards community outcomes?	✓	Council does not have arrangements for monitoring progress towards community outcomes; this is not required by legislation. This can be considered in future LTPs.  Council has a suite of performance measures it reports on through the Six Month and Annual Reports. These are the focus of our reporting framework.  Council uses CRM system to collect many of the complaint-based measures and has Promapp processes for collecting all the performance reporting data  Council also surveys its community through a customer satisfaction survey to gain insight into customer views on what Council is delivering.
	How has the council aligned the community outcomes with any other	✓	Yes, partly. The new community outcomes are anchored around the community wellbeing's. They have been incorporated into asset management and activity plans. There was no formal documented alignment of other strategic priorities and associated plans and policies.

	strategic priorities and associated plans and policies?		
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Implementation of the Regional Spatial Strategy		Tick	Comments
<b>Mandatory</b>	Has the regional spatial strategy assigned any priority actions to your local authority? (Clause 1, Schedule 10, LGA)	N/A	No, Council has not been assigned as a lead to implement or progress key actions under the Spatial Planning Act 2023. A Regional Planning Committee has not yet been commissioned for the Waikato. Following the establishment of this Committee, they must prepare an implementation plan, of which they are required to identify a lead for each key action.
	Have these been identified in the LTP? (Clause 1, Schedule 10, LGA)	N/A	N/A – Council has made some assumptions as to the establishment of Regional Planning Committees and has included discussion on this within the Strategies and Plans activity.
<b>Things to consider</b>	Should any of the priority actions be disclosed in the financial strategy?	N/A	N/A - A Regional Planning Committees has not yet been commissioned for the Waikato. Therefore, no priority actions have been assigned.
	Should any of the priority actions be disclosed in the infrastructure strategy?	N/A	N/A – No priority actions have been assigned to Council.
	Should any of the priority actions be treated as a major matter in either strategy? If so, are they disclosed in the CD?	N/A	N/A – No priority actions have been assigned to Council.

Groups of Activities		Tick	Comments
Mandatory	Has the LTP disclosed the following for each group of activities: the activities in the group; the rationale for delivering the group (including the community outcomes the group primarily contributes to); and any significant negative effects? (clause 2(1), schedule 10, LGA)	✓	Yes, the LTP has disclosed this information which is included in the activity plans.
	Has the information required by clause 2(1)(d) schedule 10, LGA in detail for the first three years, and in outline for the remaining years covered by the plan?	✓	Yes this information has been disclosed in the LTP.
	Have the following been treated as separate groups if delivered by/on behalf of your local authority: roads and footpaths; flood protection and river control and each of the three water services <sup>1</sup> ? (clause 2(2), schedule 10, LGA)	✓	Yes water supply; sewage disposal; stormwater drainage; roads and footpaths have been treated as separate activities in the LTP with separate FIS etc.  Note however we have included 10 years' worth of GOA data, in line with proposed legislative changes to replace the water entities.
	Has the rationale for grouping activities been documented? Has it been followed?	✓	The rationale for service delivery has been set out for each activity in the LTP with reference to the purpose of local government in the LGA 2002

<sup>1</sup> If your local authority is located in a water services entity that will stand up after 1 July 2024, and only for those years while your local authority owns the water services.



Groups of Activities		Tick	Comments
	What systems are in place for (i) identifying the effects of your activities (ii) measuring or assigning significance to those activities?	✓	Council reviews the effects of activities through the activity planning process and uses its significance and engagement policy to measure or assign significance to those activities

Capital Expenditure for Groups of Activities		Tick	Comments
Mandatory	Has the LTP disclosed the capital expenditure for all groups of activities (whether in the infrastructure strategy or not) in each of the years covered in the LTP? (Clause 3(1), schedule 10, LGA).	✓	Yes. Major projects are identified within the Activity section, and the total capital expenditure for the activity group is included in the FIS.  This also aligns with the Revenue and Financing Policy, and Infrastructure Strategy.
	Has that capital expenditure been classified by the different “drivers”		
	(i) increased demand for an activity (i) improvements in levels of service (ii) renewals? (Note disclosure of capital expenditure by the primary driver is sufficient)	✓ ✓ ✓	Yes Yes Yes

Capital Expenditure for Groups of Activities		Tick	Comments
Things to consider	Can the allocation of each piece of capex by driver be defended? Is the allocation aligned with your activity management plans and infrastructure strategy?	✓	<p>We are currently in the process of QA and as part of this we will ensure all documents align and ensure the cost allocation by driver is clearly identified.</p> <p>The cost allocation of each piece of capex by driver is determined by staff with reference to the AMPs and legislative considerations.</p> <p>We have provided more information around how the allocation of project drivers has been established in the AMP's and Infrastructure Strategy</p>
	Are there any discrepancies between the capital expenditure disclosures and activity management plans? If so, what steps are needed to resolve them?	✓	We are currently in the process of QA and as part of this we will ensure all documents align.
	Have the activity management plans had a peer review?	✓	<p>Where there is a discrepancy between what AMP and draft LTP approved budgets the AMPs will include an explanation of the decision making process and any potential impact of this on the long term management of the assets</p> <p>The Activity Plans have been subject to thorough peer review internally by the Policy team and QA through the Executive Team.</p> <p>The Roading and Community Facility AMPs are subject to regular peer review by external consultants Waugh Infrastructure. The Solid Waste AMP was prepared by an external consultant.</p>
	Have you included capex for all services and projects that your council proposes to assess a development contribution for (including water services)	✓	The capex projects funded or partially funded by growth have been included in the Activity Management Plan and Infrastructure Strategy. They have noted the growth funding source.
	Are the activity management plans robust and up to date?	✓	Yes, as part of the LTP process the activity plans have been reviewed and updated. A new activity plan template was created to reflect good practice and ensure our planning is robust.

Capital Expenditure for Groups of Activities		Tick	Comments
	Are there any discrepancies between the capital expenditure disclosures and your development contributions policy? If so, what steps are needed to resolve them?	✓	A master spreadsheet for all capital projects has been used and that information is then transferred to all of our documents. The spreadsheet has a change log for any changes being made and version controlled.
Performance Information		Tick	Comments
<b>Mandatory</b>	Does the LTP disclose the following <i>for each</i> group of activities:		
	(i) the mandatory performance measures set under the Non-Financial Performance Measures Rules 2013 and the associated targets (other than those for water services)	✓	Yes the LTP discloses targets for the mandatory performance measures – these are set out under the activities section of the LTP  We have proposed to retain many of the (former) mandatory measures for water, stormwater, and wastewater for consistency, but have removed some to streamline our reporting.  Note – at the time of writing, the only mandatory performance measures that will from 1 July 2024 are for the roading activity. This may change with 3W revocation legislation.
	(ii) those measures and targets that your local authority considers will help the public assess the level of services associated with major aspects of the group	✓	Yes, the LTP outlines those measures and targets that Council considers are associated with major aspects of the group – for example we have included some customer satisfaction performance measures and targets to give a more rounded picture of performance.

Performance Information		Tick	Comments
	(iii) the performance measures and targets associated with each of the major aspects of levels of service		The 'what we do' section clearly outlines the link between Council's levels of service and how our performance measures support the achievement of our levels of service and community outcomes.
	(iv) any intended changes to levels of service as compared to the year before the first year of the LTP	✓	The level of service and changes to these are outlined in the plan in a graphic format to clearly detail to our community if we are planning any changes to the level of service – for example, Council is intending to 'do more' in the area of waste minimisation and the activity plan reflects this.
	(v) reasons for any material change in the cost of providing the service? (Clause 4, Schedule 10, LGA)	✓	Yes - We discuss the cost of compliance increasing costs for water/wastewater activities in the IS, FS and in overall discussion in Parts 1-2 of the LTP as key drivers.
Things to consider	Is there a clear line of logic between community outcomes, rationale for delivery and the council's selection of measures?	✓	As above, Council has set a strategic direction including community outcomes and this is linked to each of the activities, why we do them and the performance measures. We have clearly documented this along with how we have selected the measures, in line with FRS 48.
	Are any of the intended changes to levels of service significant, therefore triggering requirements to undertake a section 17A service delivery review?	✗	Council has provided options regarding the level of service for the Roothing activity, where we have some discretion as to the level of service provided. We plan to provide options to our community in the CD as to the level of service that is acceptable. Depending on the outcome of the consultation process, this may trigger the need to undertake a section 17A service delivery review.  Council is also looking to increase its level of service for its Rubbish and Recycling Activity with a new centralised resource recovery centre, however it is not anticipated that this would trigger a section 17A service delivery review.
	Have the reasons for selecting the major aspects and the measures and targets for each group been documented?	✓	The reasons for selecting for selecting the major aspects and the measures and targets for each group have been documented in the activity plans and separately in line with FRS 48. The reasons have been discussed with Council but we will ensure that these are also clearly documented in the AMP.

Performance Information		Tick	Comments
			The measures and targets have been discussed with Council and historic levels of performance considered in setting the targets. A major consideration has been the relevance and meaningfulness of our measures to the community to understand what we are trying to achieve and how we plan to measure this.
	Are the chosen performance measures and targets capable of being objectively measured?	✓	Yes, we have applied the SMART (specific, measurable, achievable, relevant, and time-bound) methodology, and FRS 48 to ensure they can be objectively measured. In some cases, the measures relate to customer perception and there is variability in customer views and it can depend on the question being asked, and the rating scale available.
	Are systems in place to collect the information to support each performance measure?	✓	There are systems in place to capture existing measures. A review is underway to improve efficiencies where possible, i.e. currently our performance reporting for some measures is cumbersome and resource intensive. We will work with our digital team to improve efficiencies and accuracy of data and reporting.  Where new measures are proposed, the relevant team have been asked to supply evidence that the information is easily able to be reported on. A formal promapp process will be developed to formalise the process for all new measures.
	Do the levels of service and measures tell the same story as the financials e.g., if you're making a major investment is there a level of service, performance measure and target associated with that?	✓	We have endeavoured to ensure the story across the LTP is consistent. In some instances, we are planning to increase service levels with no further increase in cost as we are aiming to deliver service more efficiently through digital services or in the case of refuse/recycling use existing waste minimisation levy funds.  Where there is a level of service increase, for example in waste management, the performance measures have been updated to reflect increased compliance.

Funding Impact Statement (Group of Activities)		Tick	Comments
<b>Mandatory</b>	Does the LTP contain a FIS for each group of activities (including any water services groups for those years where	✓	Yes, this is included.

Funding Impact Statement (Group of Activities)		Tick	Comments
	your council continues to own those services)? (Clause 5, Schedule 10, LGA)		
	Does the FIS for each group follow the format set out the Local Government (Financial Reporting and Prudence) Regulations 2014?	✓	Yes, this format is followed.
<b>Things to consider</b>	<p>The LTP may present cost of service statements <i>in addition to</i> the funding impact statement for groups.</p> <p><u>Note</u> that these are prepared under different requirements and will show different numbers to the FIS. Your council may be asked to reconcile the two.</p>	×	Only FIS presented

Variations from Assessment of Sanitary Services and Waste Management and Minimisation Plan		Tick	Comments
<b>Mandatory</b>	<p>Has the LTP identified and explained any significant variation between the proposals in the LTP and the:</p> <p>(i) assessment of sanitary services prepared under s125 of the LGA</p>	✓	<p>The LTP outlines that there are no significant variations.</p> <p>Council's Waste Management and Minimisation Plan (WMMP) was reviewed in 2020 shifting from the previous joint Eastern Waikato WMMP. We have used the WMMP as the basis of our planning for the Rubbish and Recycling activity in the LTP, therefore there is no variation. A statement has been added to the Rubbish and Recycling activity section to make it explicit that there is no significant variation between the LTP and the WMMP.</p>

Variations from Assessment of Sanitary Services and Waste Management and Minimisation Plan		Tick	Comments
	(ii) waste management and minimisation plan prepared under section 43 of the Waste Minimisation Act 2008? (Clause 6, Schedule10, LGA)?		Council completed a full review of its drinking water, wastewater, and other sanitary services under sections 125 and 128 of the LGA in 2017.  There are no significant variations between this assessment and this LTP and this is noted in the relevant AMP (such as water, wastewater).
Things to consider	Does the significance and engagement policy contain a provision or provisions that cover the assessment of variations for significance?	×	Council has shifted to the use of a spectrum of significance for staff to consider a range of criteria where the proposal/decision may fall (as opposed to an insufficient consideration of it being either significant or not significant).  Though there is no specific reference to variations, there are a number of criteria to assist Council in determining significant e.g. consequence, financial impact, etc. A more explicit reference can be considered for the next policy review.
	Have you specifically considered significance of any variations and documented the results?	✓	The Significance and Engagement Policy has been considered against the required assessments. It has been determined that there are no variations.

Council Controlled Organisations		Tick	Comments
Mandatory	Has your local authority disclosed the following for each of its CCOs:		
	(i) the name of the CCO and any subsidiaries	✓	Yes the name of the CCOs and any subsidiaries is disclosed in the CCO section of the plan, such as Waikato Regional Airport Limited, and its subsidiary Hamilton & Waikato Tourism.
	(ii) any significant policies and objectives with respect to ownership and control	×	We do not have any significant policies or objectives about ownership and control of CCO's and this is noted in the CCO section of the plan.

Council Controlled Organisations		Tick	Comments
	(iii) the nature and scope of the activities the CCO will do or provide	✓	Yes, the nature and scope of the CCO activities is disclosed in the CCO section of the plan.
	(iv) key performance targets and other measures for the CCO. (Clause 7, Schedule 10, LGA)?	✓	Yes, key performance measures and targets are disclosed in the CCO section of the plan for each CCO.
Things to consider	Has your council assessed the risk and return from undertaking or investing in commercial activities (section 14(1)(fa))? If so, it might be wise to have this to hand. If not, then the LTP process might be the place to do this?	✗	Council holds equity in investments held for strategic purposes, as outlined in the investments section of the Financial Strategy.
	Does the LTP disclosed material align with the CCO statements of intent? If not, then do you need to address or explain any inconsistencies?	✗	Yes, the LTP aligns with the CCO statement of intent.
	Does the LTP disclosed material align with the investment policy? If not, then is there a need to address or explain any inconsistencies?	✓	The draft Investment Policy states that Investments in other companies and entities will be reported annually as part of the Annual Report.  Council is risk averse and seeks to minimise exposure from its treasury activities. Council does not allow any transactions that are speculative in nature to be entered into.  Performance of Council Controlled Entities that have not been exempted under section 7 of the Local Government Act 2002 will be reviewed biannually.



Council Controlled Organisations		Tick	Comments
	What approach are you taking for consolidation, is this a parent only or group based LTP?	✓	Council holds a shareholding in two CCOs and has listed the requirements for each under schedule 10 Part 1(7) of the LGA.  The Hauraki Rail Trail Charitable Trust falls within the definition of a CCO, however on 8 November 2017 we exempted the Trust from council controlled organisation reporting requirements under the LGA and this was renewed in 2023.
	If you are considering the establishment of a new CCO, have you considered consulting concurrently alongside the LTP?	N/A	Council is not considering the establishment of a new CCO. It is noted the 3W area may require a new CCO in due course (post-LTP) dependent on further direction/legislation from central government.

Working alongside local Māori, iwi and hāpu		Tick	Comments
<b>Mandatory</b>	Has the LTP set out any steps your local authority intends to take to foster development of the capacity of Māori to contribute to the decision-making over the period of the LTP, having considered section 81(1)(b)?	✓	Yes, the LTP sets out steps Council intends to take to foster development of the capacity of Māori to contribute to the decision-making with regard to section 81(1)(b). This is covered in Part 1-2 of the LTP. Council has in reviewed its processes for engaging with iwi in conjunction with the Te Mana whenua Forum (iwi committee).  The Te Mana whenua Forum reviewed the Heads of Agreement in June 2023  Council is also part of co-governance arrangements with iwi such as Waharoa (Matamata) Aerodrome Committee. Council has established of a Māori electoral Ward from the October 2022 elections. There is also Māori representation in Council working parties and project governance where appropriate.

Financial Strategy		Tick	Comments
<b>Mandatory</b>	Does the financial strategy cover a period of at least 10 consecutive financial years covered in the LTP? (s101A, LGA)	✓	Yes, the FS covers a 10 year period.
	Does the strategy contain a statement of the factors that are expected to have a significant impact on the local authority during the period covered by the strategy: (i) expected changes in population and land use and the capex and opex to provide for these changes (ii) capex on provision of roads and footpaths, flood protection and control that is necessary to maintain levels of service (iii) any other significant factor affecting the council's ability to maintain existing levels of service and meet additional demands for services? (s101A(3), LGA)	✓	Yes, all factors listed are discussed in our "Key Drivers and responses" sections, including other significant factors, eg climate change etc
	Does the strategy contain a statement of the local authority's. (i) quantified limits on rates increases and borrowing	✓	Annual rates (excluding stormwater, wastewater and water) will not increase by more than 5%, except for year 1 of the plan  Water and wastewater rates will increase by 26%, 11% and 9% respectively in the first 3 years. In subsequent years rate increases will not exceed 7%.

Financial Strategy		Tick	Comments
	(ii) an assessment of the ability to maintain existing levels of service and meet additional demands for services within those limits? (s101A(3)(b), LGA)		Limit debt to 150% of annual revenue  The FS is clear that we expect to be able to maintain existing LOS but that it will be challenging, and we do project we will breach the debt limit if capital spending (particularly on 3 waters) follows current projections.
	Does the strategy contain a policy on giving of security for borrowing? (s101A(3), LGA)	✓	Yes, this is included in the "Other financial matters" section
	Does the strategy contain a statement of the objectives for holding and managing financial and investments and equity securities and targets for a rate of return on them? (s101A(3), LGA)	✓	Yes, this is included in the "Other financial matters" section
Things to Consider	Would a reader who comes to this strategy fresh get an overall sense of the 'story' the financial strategy is telling?	✓	Council has set a clear vision for the future, but also note a lot of uncertainties at this time which is consistent throughout the sector. The FS sets out Council's strategic goals for achieving the vision and describes the challenges it faces.
	Has the strategy clearly defined the starting point and any limits or constraints that this imposes?	✓	The FS discusses Council's current financial state – that we are in good financial shape, our assets are in reasonable to good condition, we have low debt with plenty of headroom, but clearly points to the fact that we have faced challenges in recent years and have more challenges ahead.
	Has the strategy clearly specified an "end destination" and why this destination is important?	✓	The end destination is framed in the financial goals presented - importance is placed on financial sustainability – keeping rates and debt at affordable and manageable levels.
	Has the strategy adequately presented/summarised the key	✓	Revenue from sources including rates, fees and charges, NZTA subsidies and DCs are discussed within the FS and the implications/risks around these. The pressure

Financial Strategy	Tick	Comments
revenue flows, use of debt and other financial implications?		of our capital programme and on our debt limits is also discussed, particularly with regard to the 3 waters (non-discretionary areas).
Has the strategy explained the key levels of service or other changes?	✓	The FS discusses that current levels of service will be maintained, but notes some risks in our approach that have the potential to affect LOS.
Have you cross-checked the strategy meets the purpose of the financial strategy?	✓	Yes, all required elements are there
Do the limits on rates and debt appear to 'bounce around' from year to year? (If so, this may be a sign that the strategy has too much of a bottom-up influence...)		The limits do bounce around, but we have been upfront that this is the reality of the situation we face with significantly increasing costs required to comply with 3 waters regulations (capex and opex).
Are there factors other than those listed in section 101A(3)(a)(i) and (ii) that are significant drivers of cost? If so, have they been disclosed in the financial strategy (and should they be)?	✓	Yes – discussed in the sections "Key drivers and our response"
Have you considered whether the costs of providing water services is a significant factor warranting disclosure	✓	Yes – this is reflected as a major matter for disclosure and has resulted in the split of the rates limit into non-3 waters rates increase limits and 3 waters rates increases.
Has the strategy considered how your local authority would fund unexpected events (e.g., natural disasters) or opportunities?	✓	There is discussion of the \$5.4m fund that is currently invested which could provide immediate cashflow in the case of an emergency. We also discuss in the "Climate change and Resilience" sections about maintaining a healthy financial position so that we have headroom to cope when the unexpected happens or opportunities arise

Financial Strategy		Tick	Comments
	Have the financial implications of key forecasting assumptions been presented in the strategy (for example, around the timing of third-party revenues)?	✓	A key forecasting assumption is around NZTA subsidy, which is mentioned in the FS in the key risks section. Another key forecasting assumption is around level of development contributions received. The timing and priority of specific growth projects funded from DC are monitored and assessed on an ongoing basis.
	Does the financial strategy tell the same story as the infrastructure strategy e.g., are there changes in levels of service with no increase in cost, and if so, why is there a disconnect between the two?	✓	We have worked very closely to ensure that the 2 strategies are closely aligned, starting with identifying the common drivers that impact on our business - compliance, growth and demand and resilience, and discuss the balance of these factors with affordability.  Both strategies discuss the changes in LOS – mainly from increased compliance requirements.

Infrastructure Strategy		Tick	Comments
<b>Mandatory</b>	Does the infrastructure strategy cover a period of at least 30 years? (s101B, LGA)	✓	Yes the Infrastructure Strategy covers a 30 year period from 2024 to 2054
	Does the strategy include each of the following (where delivered by or on behalf of your local authority): (i) flood protection and control (ii) roads and footpaths (including transport stormwater systems). (s101B(6), LGA)	✓	Yes the Infrastructure Strategy includes roads and footpaths. It does not include flood protection and control because MPDC does not deliver this.
	Does the strategy identify significant infrastructural issues over the life of the strategy as well as the principal	✓	Yes the Strategy has identified significant infrastructural issues over the life of the strategy as well as the principal options of managing these. It discusses the Roothing Renewal strategy, water demand management, focusing on our must dos due to our affordability and tackling our waste minimisation targets. The options for each of these are included with the implications.

Infrastructure Strategy		Tick	Comments
	options for managing those issues and implications of the options? (s101B(2), LGA)		
	Has the strategy taken the following into account: (i) renewal and replacement needs (ii) responses to changes in demand (iii) planned changes to levels of service (iv) maintain or improve public health and environmental outcomes (v) providing for the resilience of infrastructure assets (including natural hazards)? (s101B(3), LGA)	✓	Yes, these and other significant assumptions have been disclosed in the strategy and additional section on levels of service and risk management have been added to the strategy.
	Has the strategy identified a single most likely scenario and then: (i) projected opex and capex for each of the first ten years of the strategy and in five-year blocks for years 11-30 (ii) significant decisions about capex and the timing, principal options, and the scale of cost for each decision (iii) assumptions about significant assets and life cycles, demand assumptions and levels of service	✓	The strategy has identified a single most likely scenario. It has also identified significant decisions with timing and costs. The strategy also has a new section on risks and talks about significant assets and lifecycle. Some additional graphs will be added to the strategy to more clearly show the projects opex and capex for each activity instead of just using figures.

Infrastructure Strategy		Tick	Comments
	(iv) any risks with the assumptions that have a high level of uncertainty and an outline of the potential effects of that uncertainty? (s101B(4), LGA)		
Things to Consider	Have you taken an integrated approach in developing your infrastructure and financial strategies to ensure alignment?	✓	Yes, the two strategies have been developed in conjunction. The authors of both have met regularly to ensure alignment, and agreed upon common themes and challenges, as well as identifying where the financial responses align with the asset/infrastructure responses
	Would a reader who comes to this strategy fresh get an overall sense of the 'story' the infrastructure strategy is telling?	✓	Yes the I.S. provides an overview of where we are now and where we are going, giving the reader the 'story' which is aligned with the F.S. and the LTP
	Has the strategy included groups other than the two 'network' groups of assets in the strategy - if so, what?	✓	Yes, this time we have included solid waste. This is in addition to all council buildings, pools, parks and reserves which were included in the 2021 LTP.
	Does the strategy have or reflect a clearly defined end point or vision for the community in or over the 30 years?	✓	The strategy is aligned with Council's overall strategic direction – including its vision and community outcomes. The What We Do section of the LTP outlines in more detail how each activity group contributes to the vision and outcomes.
	What information has been included about the starting point for the strategy?	✓	Geographic description, employment opportunities, population trends, asset value and condition, current renewal and maintenance budgets
	How well have the asset consequences of this vision (e.g., the steps necessary to implement this vision) been identified?	✓	The strategy identifies the key challenges/drivers that we are facing in our efforts to achieve our vision, the impact on our assets and our responses for each activity class

Infrastructure Strategy		Tick	Comments
	How clearly have intended changes to levels of service been specified? (For example, from what to what, and why is this significant or important)	✓	The strategy is not proposing any significant changes to levels of service. It is acknowledged that by responding to increasing compliance requirements, especially for the three waters, there may be a perceived or real change in LOS. It has also identified an increase in LOS for community facilities which focuses mainly on CBD improvements
	How clearly have changes to population and the asset consequences been specified?	✓	The strategy has identified changes to population and the impacts on our assets in our most likely scenario.
	Have your underpinning demand assumptions or other methods for forecasting demand properly identified all the relevant drivers of demand?	✓	We have used data from Te Ngira to complete our growth projections for population and dwellings. Our assumptions also include land use trends, revenue from Development Contributions, Impact of Major industries, return on investment and interest rates which are all indicators of economic activity. In our description of the Growth & Demand Challenge we have also discussed the impact of industry demand for services incl primary industries and tourism on infrastructure
	Does your local authority's state of knowledge of the condition of its network assets pose any challenges or risks for the robustness of the infrastructure strategy? Are there any risks or challenges that should be disclosed?	✓	There are no major challenges or risks to the robustness of the condition of our assets. A risk section has been added to the strategy to provide some more information regarding this.
	Does your local authority's state of knowledge of the performance of its network assets give rise to any information that should be disclosed in the infrastructure strategy?	✓	There are no major challenges or risks to the robustness of the performance of our assets. A risk section has been added to the strategy to provide some more information regarding this.
	Do the levels of service and projected capital and operating expenditure numbers align? For example, is there	✓	The Strategy states that we will maintain current levels of service unless otherwise specified. For some asset groups the increasing environmental standards and



Infrastructure Strategy		Tick	Comments
	an increase in levels of service with no apparent increase in expenditure that would support this?		<p>compliance requirements may result in increasing levels of service. The Strategy talks about the increased cost associated with such work.</p> <p>We are also planning to improve levels of service for the Community Facilities and Property asset group. This includes an increase to operational funding of \$319,000 per year, and also projects such as Streetscape upgrades in all three towns. For Rooding there is a shift in some of the Level of Service as a result of the One Network Road Classification implementation</p>
	Has the strategy provided indicative costs for each of the first ten years, and costs in five yearly blocks for years 11-30?	✓	We have included indicative cost for each year of the life of the strategy, and for some asset groups beyond. There will be an additional graph added to show the overall opex and capex.
	Does the strategy explain any differences in the projected depreciation and renewal tracks?	✗	<p>The Draft I.S. does not currently include any information about depreciation versus renewal funding. Staff will look at including this information in the strategy. Council is required to include an essential services benchmark under the Local Government (Financial Reporting and Prudence) Regulations 2014.</p> <p>The essential services benchmark graph which will be included in the LTP (but not the Infrastructure Strategy) displays the council's planned capital expenditure on network services as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.</p>
	Has the strategy spelt out any resilience risks and issues (for example natural hazard issues)? And how you are planning to respond to this (e.g., disaster recovery)?	✓	We have identified Resilience as one of our key challenges for the strategy. This includes ensuring our assets can continue to deliver services during an emergency or natural hazard event, and can assist our communities' recovery following such an event. In particular key decisions and significant issues for the water infrastructure are Water Supply Security for Morrinsville and Water conservation. For the Stormwater infrastructure we have identified urban water courses and network capacity as significant issues and decisions. The strategy identifies the issue and options available to respond, including the preferred options.

Infrastructure Strategy		Tick	Comments
	Have the financial implications of key forecasting assumptions been presented in the strategy (for example, around the timing of third-party revenues)?	✓	A key forecasting assumption is around NZTA subsidy. We have identified in the I.S. that we need to implement the One Network Framework to continue to receive the same level of funding for our capital and operational projects.  Another key forecasting assumption is around level of development contributions received. The timing and priority of specific growth projects funded from DC are monitored and assessed on an ongoing basis. We also have some projects that will not go ahead unless third party funding is sourced. This includes new sports stadium in Matamata and cycleway from Matamata to Piarere. This is currently not explicitly set out in the strategy, and we may need to make this clearer.
	Does the infrastructure strategy tell the same story as the financial strategy e.g., are there changes in levels of service with no increase in cost, and if so, why is there a disconnect between the two?	✓	Yes, both strategies refer to the increased cost of compliance, which may also result in increased Levels of Service. Both strategies also refer to the proposed increase to Levels of service for the Community Facilities and Property asset group which is expected to cost an additional \$319,000 per year

Revenue and Financing Policy		Tick	Comments
<b>Mandatory</b>	Does your LTP contain an adopted revenue and financing policy (RFP) (Clause 10, Schedule 10, LGA)?	✓	Yes, the LTP will include the adopted revenue and financing policy. The RFP will be a separate statement of proposal that will be adopted on the same day (but before in the agenda order) the LTP is adopted.
	Was your RFP adopted <b>before</b> the LTP (Clause 10, Schedule 10, LGA)?	✓	The revenue and financing policy will be adopted before the LTP.

Revenue and Financing Policy		Tick	Comments
	Is the disclosure in the RFP at activity levels (s101(3) and s103, LGA)?	✓	Yes, the funding arrangement is disclosed by activity groups and at the activity level.
	Does the RFP disclose the council's policies with respect to the funding of operating and capital funding sources for each activity (see list in s103, LGA)?	✓	Capital funding sources are described overall rather than by activity. Operating funding sources are described separately for each activity.
	Does the RFP clearly show how your local authority complied with <u>both</u> steps of the funding policy process in section 101(3) LGA?	✓	Yes – the two step process; policy considerations are outlined at the start of the policy.
	Does the RFP disclose the following for your general rate:		
	(i) the choice of valuation system	✓	Yes – states that the General rate is based on the capital value of rateable properties
	(ii) use of differentials on the general rate	✓	Yes – states “We consider that public goods are available to be enjoyed equally by the whole community. General rates should therefore be levied on the same basis across the district. For this reason, we do not consider that there are any compelling arguments to utilise differential rating for general rates. The use of targeted rates and user charges provides an appropriate way to differentiate for our services.”
	(iii) use of uniform annual general charges? (s103(2)(ii))	✓	Yes – states the Uniform Annual General Charge is levied on each rateable property as a fixed sum. The General rate is based on the capital value of rateable properties. The Uniform Annual General Charge is subject to a statutory maximum.  Our policy is that the Uniform Annual General Charge can be set at a range between 75-100% of the maximum. This percentage will be reviewed annually. A change in the level of the Uniform Annual General Charge will change the level of the capital value based general rate

Revenue and Financing Policy		Tick	Comments
	Does the RFP disclose which activities each targeted rate will fund?	✓	Targeted rates are disclosed in the RFP.
Things to consider	Have you checked for any inconsistencies between the RFP and the financial strategy? If so, what action are you taking to resolve them?	In progress	QA in progress
	Has the entire RFP been reviewed for legal compliance by someone conversant with the LGA and the Rating Act?	In progress	Consultant Angela Jane is undertaking an independent review
	Have you explained the rationale for any changes pre and post the transfer of three water services?	N/A	N/A now
	Does the revenue and financing policy align with the other funding policies (e.g., Development Contributions Policies)?	✓	Yes, the link is that the RFP states that capital can be funded from DCs
	Are the funding impact statements for groups of activity consistent with the section 101(3) analysis by activity?	✓	Yes

Significance and Engagement Policy		Tick	Comments
Mandatory	Is a summary of the significance and engagement policy and other information on where the full policy can be found included in the LTP (Clause 11, Schedule 10, LGA)?	✓	Yes, a summary of the significance and engagement policy will be included in the LTP.  The Significance and engagement policy was reviewed in 2023.

Significance and Engagement Policy		Tick	Comments
	Has your council complied with the criteria and procedures for determining the significance of decisions, matters etc that arose or were made during development the LTP?	✓	Yes, the InfoCouncil (Council report writing system) templates have prompts for report writers to determine the level of significance for decisions or matters that are being considered.  Staff have reviewed the InfoCouncil report templates and ensuring better compliance with the Significance and Engagement Policy is part of this.
	Have the results of the consideration of the significance of any matters been documented?	✓	Staff usually raise consideration of significance as part of the Council reports. Council does not usually pass a resolution specifically on this. For the Annual Plan 2023/24 Council formally confirmed that there are significant or material differences from Year 3 of the Long Term Plan 2024-34 and in light of this decided to conduct a formal consultation on the draft Annual Plan.

Financial Statements		Tick	Comments
Mandatory	Does the LTP include forecast financial statements for each year covered by the LTP? (Clause 12, Schedule 10, LGA)	✓	Yes, the LTP includes forecast financial statements for the 10-year period.
	Has the LTP included the financial statements for the year preceding the LTP? Are these in the same format as the financial statements for the ten years of the LTP? (Clause 13, Schedule 10, LGA).	✓	Yes, Annual Plan 2023/24 figures are included.
	Do all of the forecast financial statements comply with Generally Accepted Accounting Practice (section 111, LGA)?	✓	Yes

Financial Statements		Tick	Comments
	<p>Does the forecast statement of comprehensive income separately identify income from each of rates; development and financial contributions; and subsidies and grants?</p> <p>Does the statement of financial position separately identify the total amount of investments in CCOs and entities listed in s6(4), LGA?</p> <p>Do notes to the statements separately identify the depreciation and amortisation expense for each group of activities?</p> <p>Do notes to the statements separately identify the amount of income received from targeted rates for water supply? (Clause 5, Local Government Financial Reporting and Prudence Regulations 2014?)</p>	✓	Yes
	Has the LTP shown the council's intended level of performance against the so-called fiscal benchmarks and indicators? (Local Government	✓	Yes

Financial Statements		Tick	Comments
	(Financial Reporting and Prudence) Regulations 2014)		
Things to consider	Is the financial model showing consistent results each time it is run?	✓	We have run various changes through our model to date, and we have been confident with the results that have had the affect we expected to see
	Has your council considered the advice on presenting financial statements before and after the transfer of three waters services?	N/A	N/A
	How robust are the controls on the financial model?	✓	Now that the first full draft has been run, we have locked the model down by finalizing it in our records management system which prevents changes being made. We will start with a fresh version for any changes required.
	Do the financial statements need additional explanatory material?	✗	No

Balanced Budget Statement		Tick	Comments
Mandatory	Is your local authority running a balanced budget in each year included in the LTP? (s100, LGA).	✗	No, Council has decided to not fully fund depreciation for some activities and housing is ring-fenced
	If there is an unbalanced budget in any year, then has the LTP explained the reasons for the unbalanced budget, and the implications of the decision? (Clause 14, Schedule 10, LGA)	✓	Yes – section on unbalanced budget within the financials section of the LTP

Balanced Budget Statement		Tick	Comments
	Is running an unbalanced budget prudent? (Note that assessing prudence will necessitate consideration of the impacts beyond the ten-year life of the plan)	✓	As above, we explain why it is prudent, including that we have some self-funded activities, and we do not fully fund depreciation on all assets
	Has your local authority resolved to operate an unbalanced budget, having regard to the mandatory criteria in s 100(2) LGA? (That resolution should be made <u>before</u> adoption of the LTP).	TBC	Will do
Things to consider	Has the necessary analysis of levels of service and the financial impacts to provide your local authority, and the auditors with assurance that the unbalanced budget is prudent?	✓	There is financial analysis of stormwater showing that cashflows over 30 years will more than cover required renewals etc. For Roading we have funded depreciation to the level of expected cost of renewal to maintain current LOS.
	Have you considered what additional disclosures should be included in the LTP regarding the unbalanced budget? Is an unbalanced budget an issue that warrants inclusion in the financial strategy?	✓	Will be included in the financial strategy as it is a key factor in councils strategy to help maintain current LOS and affordability in rates

Funding Impact Statement (Council-wide)		Tick	Comments
Mandatory	Does the LTP contain a funding impact statement (FIS) for the whole of council? (Clause 15, Schedule 10, LGA)	✓	Yes, a whole of Council FIS is included



Funding Impact Statement (Council-wide)		Tick	Comments
	Does your whole-of-council FIS contain:		
	(i) a financial statement as per the Local Government (Financial Reporting and Prudence) Regulations 2014	✓	Yes
	(ii) identification of the sources of funding to be used in each year and the expected amount of funds from each and how long each will be applied (Clause 15(2), Schedule 10, LGA)	✓	Yes
	Does the whole-of-council FIS have a "nil" balance? Local Government (Financial Reporting and Prudence) Regulations 2014	✓	Yes
	Does the whole-of-council FIS include a rating disclosure that:		
	(i) identifies the valuation system for the general rate (if one is to be set)	✓	Yes
	(ii) identifies any categories of rateable land used to set a differential general rate (if one is to be set)	×	Differentials not used
	(iii) identifies the objectives for any differential general rate (which can be as amounts of revenue sought	×	

Funding Impact Statement (Council-wide)		Tick	Comments
	from each category or as a relationship between categories) (iv) identifies whether a Uniform Annual General Charge will be set, and if so whether this will be set as an amount per rating unit or per separately used or inhabited part of a rating unit (Clause 15(3), Schedule 10, LGA)	✓	Yes
	Does the rating disclosure contain details of <u>all</u> of the targeted rates your local authority proposes to set, what activities each will fund and the factors and matters that are used to calculate each (including whether and how they will be set differentially?	✓	yes
	Is your council intending to offer lump sum contribution options for payment of any targeted rates? If so, has the rating disclosure disclosed this fact? (Clause 15(4), Schedule 10, LGA)	×	No
	Does the rating disclosure need to include a definition of separately used or inhabited parts of a rating unit? (clauses 15(3) and 15(4), Schedule 10, LGA)	✓	Yes

Funding Impact Statement (Council-wide)		Tick	Comments
	Is there a clear authorisation (in the Rating Act) for <u>each</u> of the factors and matters used to calculate <u>each</u> rate?	✓	Yes
	Does the rating disclosure include sample models of the impact of the rating proposals for the first year of the LTP? (These <u>must</u> be included in the FIS) (clause 15(5), schedule 10, LGA)	✓	Yes
	Have sample models been included in your consultation document (s93C, LGA)?	✓	Yes
Things to consider	Has the rating disclosure been checked for consistency with the RFP?	✓	Yes
	Is the rating disclosure specified with enough particularity that ratepayers can, for example, determine what differential categories they are in? Are categories mutually exclusive?	✓	Yes
	Are amounts clearly and consistently marked as GST inclusive or exclusive?	✓	Yes
	Has the rating disclosure been reviewed by someone who is conversant with both the Rating Act and the Local Government Act?	In progress	Independent consultant Angela Jane will review

Rating Base Information		Tick	Comments
<b>Mandatory</b>	Has the LTP set out, for each year covered by the plan, the number of rating units at the end of the preceding financial year? (Clause 15A, Schedule 10, LGA)	✓	Yes included in significant assumptions
<b>Things to consider</b>	Does the movement in the number of rating units correlate with the council's assumptions regarding growth and demand?	✓	Yes. We have been through a particularly high level of growth for our district – between 2022/23 and 2023/24 growth in capital value was 1.15%. We've assumed growth will remain high in line with population projections but slightly more conservative than last year, so an estimate of 1% was applied.

Reserve Funds		Tick	Comments
<b>Mandatory</b>	Has the LTP identified the following for each reserve fund set aside by council (i) the purpose of the fund (ii) the activities to which the fund relates (iii) the opening and closing balance of the fund at the beginning and end of the LTP (iv) amounts deposited into the fund (v) amounts withdrawn from the fund (Clause 16, Schedule 10, LGA)	✓	Yes
<b>Things to consider</b>	Is the creation, realisation, or flow of funds into/out of reserves a significant issue for inclusion in either of the financial or infrastructure strategies?	✓	Yes – in relation to progressing the Digital enablement strategy – funded from reserves



Forecasting Assumptions	Tick	Comments
<b>Mandatory</b>	✓	Yes, the LTP identifies all of the significant forecasting assumptions and risks. The forecasting assumptions table captures risk, level of uncertainty and the reasons for and financial effect of uncertainty. Assumptions are grouped under seven themes, four of which relate directly to the four key drivers that are used throughout the LTP (in bold): Significant Assets, Policy Landscape, <b>Growth and Demand</b> , <b>Climate Change and Resilience</b> , <b>Compliance</b> , <b>Affordability</b> , Council Services.
	✓	Yes, the level of uncertainty is disclosed in the assumptions. For each assumption the uncertainty is rated from low to high, and a graphic representation of this scale is used to make it easier for the reader to understand.
		We have identified a high level of uncertainty and made an estimate of the impact on the financial estimates for the following assumptions: <ol style="list-style-type: none"> <li>1. Waka Kotahi funding – general estimate that the impact of reduced funding would lead to shortfall in funding for the roading programme with levels of service negatively impacted</li> <li>2. Resource management reform – general estimate that impact on budgets would be moderate due to changes being phased in.</li> <li>3. Water reform – general estimate that there would be significant impact on costs if water assets retained</li> <li>4. Stormwater compliance – general estimate that the impact of reduced compliance requirements would be that we may have spent more than necessary on compliance</li> <li>5. Wastewater compliance - general estimate that the impact of reduced compliance requirements would be that we may have spent more than necessary on compliance</li> <li>6. Inflation – estimate of impact on budgets made for if inflation is 1% higher</li> <li>7. Borrowing – estimate of impact on budgets and rates made for if interest rates increase 0.5%</li> </ol>

Forecasting Assumptions		Tick	Comments
	(i) the fact of the uncertainty	✓	<p>8. Return on investment – estimate of impact on budgets, rates and shift in rating structure of decrease in interest rates of 0.5%</p> <p>9. Resourcing – suppliers – general estimate that impact on being unable to access suppliers would lead to projects being delayed and costs rising</p> <p>10. Capital programme delivery – general estimate that impact on not being able to deliver will lead to compliance issues and potentially rising costs.</p> <p>For assumptions with a high level of uncertainty we have made either a general estimate of the impact of uncertainty on the financial estimates or a more specific estimate of the financial impact.</p>
	(ii) an estimate of the impact of the uncertainty on the financial estimates	✓	
	(Clause 17(c), Schedule 10, LGA)?		
	Has the LTP disclosed its assumptions about:		Yes the LTP has disclosed its assumptions regarding the life cycle of significant assets and the funding sources for their replacement.
	(i) the life cycle of significant assets	✓	
	(ii) funding sources for the replacement of significant assets?		
	(Clause 17(b), Schedule 10, LGA).		
Things to consider	Have you considered assumptions around the following:	✓	<p>Yes assumptions are disclosed around levels of service</p> <p>Yes assumptions are disclosed around demand assumptions including population growth &amp; change, employment sectors, and land use. We have covered economic growth, and changing preferences to some extent through other assumptions (such as through an assumption about development contributions which is an indicator of economic activity in the district and levels of service) however this is not specifically identified</p>
	(i) service levels	✓	
	(ii) demand assumptions (note that this includes demand driven by population growth and change, economic growth and transformation, land use and changing preferences)	✓	

Forecasting Assumptions	Tick	Comments
(iii) economic assumptions (interest rates both for council investments and council borrowing, investments, dividend flows from council assets, forecast changes in key costs)	✓	Yes, assumptions are included around interest rates, including the projected average total cost of borrowing for each of the 10 years of the Long Term Plan. Assumptions around the level of inflation are also disclosed
(iv) how and when your local authority enters the RMA reform process		We have included assumptions around resource management reform but not specifically how and when we will be involved in the process
Did you review the assumptions and their significance afresh, or did you “roll over” the assumptions from the previous LTP?	✓	These assumptions were started afresh.
And have you considered the rationale for “rolling” them over? Have you checked if this is the most appropriate course of action?	✓	We determined that it would be valuable to start from a clean slate and build the assumptions afresh. As well as resulting in some different and additional assumptions it has also led us to revise the layout of our assumptions to focus more on readability for our community.
What assumptions have been made about the impact of reform processes?	✓	<p>One section of our assumptions is called Policy landscape and contains assumptions around: local government reform, resource management reform and water reform.</p> <p>For local government reform our assumption is that most of our structures and processes will remain the same but that the Māori Ward arrangement may need to be reviewed. We have assessed the level of uncertainty as medium, and the risk as medium – the impacts being financial and rating changes, and restructuring.</p> <p>For resource management reform our assumption is that reforms will take place in line with the Coalitions Agreements. We have assessed the level of uncertainty as high and the risk as medium, and have assumed that change will be phased in over time allowing Council time adjust budgets and planning.</p>



Forecasting Assumptions	Tick	Comments
		For water reform our assumption is that reforms will take place as outlined in the Coalition Agreements but that at the time of writing we are following advice to work within current legislation that sees transfer of water assets to the new entity. We have assessed the level of uncertainty as high and the risk as high, with retention of water assets incurring significant ongoing costs to Council.
Have you checked your assumptions with those others are making e.g., is there a reason you are assuming interest rates of 10 percent when others are assuming 6-7 percent?	✓	Inflation forecasts were provided by Business and Economic Research Limited (BERL) in October 2023, who was contracted by Taituarā to provide such forecasts specifically for the local government sector for this purpose. We have used the Local Government Cost Index (LGCI) which has been developed based on components of both operating and capital expenditure. We understand these assumptions are widely used across NZ Councils.
Have you considered the implications of forecasts at a strategic level? E.g., large changes in your forecasts may affect decision-making.	✓	Our assumption for inflation rates and borrowing identifies the impact of a different scenario occurring as potentially having a significant impact on rates affordability, and indicates that the Annual Plan process is an opportunity for Council to reassess and adjust work programmes and or levels of service.
Have the assumptions been applied consistently across the whole LTP? Is there a rationale for any inconsistencies in the way assumptions have been applied?	✓	The assumptions have been used consistently across the whole LTP.
Should your council undertake modelling of the impact if significant assumptions fail to materialise as expected? For example, a local authority reliant on central government funding for a particular large project might consider whether it needs a "plan B" if either the amount timing of funding is not as expected.	✓	Some sensitivity analysis is included – eg if interest rates increase 1% above assumption, this would cost \$X. Council has not undertaken scenario modelling but could consider this for the next LTP. Not sure that we have any such significant projects that would require scenario modelling.

Forecasting Assumptions		Tick	Comments
	Should additional disclosures about the assumptions that are high risk be included in the LTP?		The assumptions that have a high level of uncertainty and a high level of risk are clearly identified, including using a graphic scale. And a discussion of impacts and mitigating actions included.
	Has your council had any disclosures of this nature reviewed by its audit provider?		In addition to the information on policy reform in the Assumptions section there is a longer discussion of the impact of policy reform in section 1.

Local Board Information		Tick	Comments
<b>Mandatory</b>	<p>If your local authority has one or more local boards, has your LTP</p> <ul style="list-style-type: none"> <li>(i) identified the non-regulatory activities where decision-making responsibility is allocated to local boards?</li> <li>(ii) grouped these activities separately?</li> <li>(iii) included an estimated allocation of funding for each local board under the local board funding policy?</li> <li>(iv) included the local board agreement for each local board?</li> </ul> <p>(Clause 17A, Schedule 10, LGA and section 48L, LGA/s17 Local</p>	N/A	Not applicable, as Council does not have any local boards.

Local Board Information		Tick	Comments
	Government Auckland Council Act 2009).		