



Date: Thursday 30 October 2025
Time: 7:00pm
Meeting Room: Dannevirke Town Hall
Venue: 156 High Street
Dannevirke

Tararua District Council

OPEN LATE ATTACHMENTS

Item	Table Of Contents	Page
1.	Reports	
	Attachments re Adoption of Annual Report 2025	
1.	Independent Auditors Report 2025	2
2.	TDC Representation letter 2025	8
3.	Updated Governance Report for Annual Report 2025	15

Independent Auditor's Report

To the readers of Tararua District Council's annual report for the year ended 30 June 2025

The Auditor-General is the auditor of Tararua District Council (the Council). The Auditor-General has appointed me, Fiona Elkington, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf.

We have audited the information in the annual report of the Council that we are required to audit in accordance with the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

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

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

Opinion on the audited information

In our opinion:

- the financial statements of the Council on pages xx to xx:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2025;
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the Council's activities and service performance for the year ended 30 June 2025 on pages xx to xx:

- provides an appropriate and meaningful basis to enable readers to assess the Council's actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
- fairly presents, in all material respects, the Council's actual levels of service for each group of activities, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities of the Council for the year ended 30 June 2025 on pages xx to xx, has been prepared, in all material respects, in accordance with clause 24 of Schedule 10 to the Act;
- the funding impact statement for each group of activities of the Council for the year ended 30 June 2025 on pages xx to x] has been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act;
- the funding impact statement of the Council for the year ended 30 June 2025 on pages xx to xx, has been prepared, in all material respects, in accordance with clause 30 of Schedule 10 to the Act.

Report on the disclosure requirements

We report that:

- the Council has complied with the information disclosure requirements of Part 3 of Schedule 10 to the Act for the year ended 30 June 2025; and
- the Council's disclosures about its performance against benchmarks required by Part 2 of the Regulations for the year ended 30 June 2025 are complete and accurate.

Date

We completed our work on 30 October 2025. This is the date on which we give our opinion on the audited information and our report on the disclosure requirements.

Emphasis of matter – Future of water delivery

Without modifying our opinion, we draw attention to note 39 on pages [xx] to [xx], which outlines which outlines that in response to the Government's Local Water Done Well reforms, the Council has decided to establish a multi-owned water organisation with Carterton, Masterton, and South Wairarapa District Councils to deliver water, wastewater and stormwater services from 1 July 2027. The financial impact of this decision is unknown because details of the exact arrangements are still being considered. In addition, there is some uncertainty as the proposal is yet to be accepted by the Secretary for Local Government.

Basis for our opinion on the audited information and the disclosure requirements

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor for the audited information and the disclosure requirements section of our report.

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

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

Responsibilities of the Council for the audited information and the disclosure requirements

The Council is responsible for preparing the audited information and the disclosure requirements in accordance with the Act.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the audited information and the disclosure requirements that are free from misstatement, whether due to fraud or error.

In preparing the audited information and the disclosure requirements the Council is responsible for assessing its ability to continue as a going concern.

Responsibilities of the auditor for the audited information and the disclosure requirements

Responsibilities for the audited information

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

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

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

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

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate whether the activities and service performance includes all groups of activities that we consider are likely to be material to the readers of the annual report.
- We evaluate whether the measures selected and included in the activities and service performance for groups of activities present an appropriate and meaningful basis that will enable readers to assess the Council's actual performance. We make our evaluation by reference to generally accepted accounting practice in New Zealand.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

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

Responsibilities for the disclosure requirements

Our objective is to provide reasonable assurance about whether the Council has complied with the disclosure requirements. To assess whether the Council has met the disclosure requirements we undertake work to confirm that:

- the Council has made all of the disclosures required by Part 3 of Schedule 10 to the Act and Part 2 of the Regulations; and
- the disclosures required by Part 2 of the Regulations accurately reflect information drawn from the Council's audited information and, where applicable, the Council's long-term plan and annual plans.

Our responsibilities for the audited information and for the disclosure requirements arise from the Public Audit Act 2001.

Other information

The Council is responsible for the other information included in the annual report. The other information comprises all the information included in the annual report other than the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information, and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

In addition to our audit and our report on the disclosure requirements, we have carried out an engagement on the debenture trust deed which is compatible with those independence requirements. Other than this engagement we have no relationship with or interests in the District Council.

Fiona Elkington
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

[Entity Letterhead]

31 October 2025

Fiona Elkington
Appointed Auditor
Audit New Zealand
PO Box 99
Wellington

Dear Fiona

Representation letter for the year ended 30 June 2025

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Tararua District Council (District Council) and activities and service performance for the year ended 30 June 2025 for the purpose of expressing an independent opinion about whether:

- the financial statements of the Council:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2025;
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the Council's activities and service performance for the year ended 30 June 2025:
 - provides an appropriate and meaningful basis to enable readers to assess the Council's actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents, in all material respects, the Council's actual levels of service for each group of activities, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and

- the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
 - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities of the Council for the year ended 30 June 2025, has been prepared, in all material respects, in accordance with clause 24 of Schedule 10 to the Act;
- the funding impact statement for each group of activities of the Council for the year ended 30 June 2025 has been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act;
- the funding impact statement of the Council for the year ended 30 June 2025, has been prepared, in all material respects, in accordance with clause 30 of Schedule 10 to the Act.

We understand that you are also required to report on:

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

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

General responsibilities

To the best of our knowledge and belief:

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

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the District Council to prevent and detect fraud or error, and which enables the preparation of the financial statements and the statement of performance that are free from material misstatement whether due to fraud or error.

Representations on the financial statements and the activities and service performance

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

- we have fulfilled our responsibilities for preparing and presenting the financial statements and the activities and service performance as required by the Local Government Act 2002 and, in particular, that:
- the financial statements of the Council:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2025;
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the Council's activities and service performance for the year ended 30 June 2025:
 - provides an appropriate and meaningful basis to enable readers to assess the Council's actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents, in all material respects, the Council's actual levels of service for each group of activities, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
 - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;

- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities of the Council for the year ended 30 June 2025, has been prepared, in all material respects, in accordance with clause 24 of Schedule 10 to the Act;
- the funding impact statement for each group of activities of the Council for the year ended 30 June 2025 has been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act;
- the funding impact statement of the Council for the year ended 30 June 2025, has been prepared, in all material respects, in accordance with clause 30 of Schedule 10 to the Act.
- Council has complied with the information disclosure requirements of Schedule 10 of the Act that apply to the annual report;
- Council disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence Regulations) 2014 are complete and accurate;
- we believe the methods, significant assumptions, and data used in making and supporting accounting estimates and the related disclosures in the financial statements and activities and service performance are appropriate to achieve recognition, measurement, or disclosure that is in accordance with Public Benefit Entity Reporting Standards;
- we have appropriately accounted for and disclosed related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to 30 June 2025 that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually or in the aggregate, to the financial statements and activities and service performance as a whole (a list of the uncorrected misstatements is attached as Appendix 1 to this representation letter);
- we believe the effects of uncorrected disclosure deficiencies, including both omitted and incomplete disclosures, are quantitatively and qualitatively immaterial, both individually or in aggregate, to the financial statements as a whole.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Benefit Entity Reporting Standards

Representations about the provision of information

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

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements and the activities and service performance; and
 - unrestricted access to persons within the District Council from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements and activities and service performance may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the District Council and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements and activities and service performance;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the District Council's financial statements and activities and service performance communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements and the activities and service performance, including possible non-compliance with laws for setting rates;
- we have provided you with all the other documents ("other information") which will accompany the financial statements and the activities and service performance which are consistent with one another, and the other information does not contain any material misstatements; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.

Publication of the financial statements and activities and service performance and related audit report on a website

The Council accepts that it is responsible for the electronic presentation of the audited financial statements and activities and service performance.

The electronic version of the audited financial statements and activities and service performance and the related audit report presented on the website are the same as the final signed version of the audited financial statements and activities and service performance and audit report.

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

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

Where the audit report on the full financial statements and activities and service performance is provided on a website, the financial statements and activities and service performance are also provided in full.

Going concern

We confirm that, to the best of our knowledge and belief, the District Council has adequate resources to continue operations at their current level for the foreseeable future. For this reason, the Council continues to adopt the going concern basis of accounting in preparing the financial statements and the activities and service performance for the year ended 30 June 2025. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the District Council during the period of one year from 30 October 2025, and to circumstances that we know will occur after that date which could affect the validity of the going concern assumption.

We consider that the financial statements and the activities and service performance adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the District Council.

Sign-off on these representations

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

Yours sincerely

Scott Gilmore
Mayor

Malcom Alexander
Acting Chief Executive

Appendix 1: Uncorrected misstatements

Note	Statement of comprehensive income		Statement of financial position	
	Dr \$000	Cr \$000	Dr \$000	Cr \$000
1			5,684	(5,684)
2	257			(257)
3	323			(323)

Explanation for uncorrected misstatements

- 1 To account for building assets included in the 2023 valuation and not accounted for in the general ledger.
- 2 To reflect the fair value of the community loan and the subsequent amortised cost. The community loan is recorded in the general ledger at face value.
- 3 To reverse and expense the amount capitalised for digitisation of records.

The Council, having considered these uncorrected misstatements, has decided not to correct on the basis that these were not material to the financial statements.

Pūrongo Kāwana GOVERNANCE REPORT

Role of the Council

The Council has overall responsibility and accountability for the proper direction and control of the district's development.

Structure of Council

Council appoints a Chief Executive to manage the Council operations. The Chief Executive, Bryan Nicholson, is accountable to the Mayor and Councillors for managing the Council.

He has statutory powers conferred by the Local Government Act 2002 and other powers at Council's discretion. The Chief Executive has appointed managers to manage key areas of the Council's operations.

The Council has a committee structure in place for specific activities and functions to oversee and liaise with management on the governance aspects and report back as appropriate through the monthly meetings.

The Council considers this is an effective mechanism for Councillors involvement in enhancing and fulfilling their role as elected representatives.

Council committees

The Council has five committees to monitor and assist in the effective discharge of Council's responsibilities. These include:

- Audit and Risk Committee
- Community Development and Wellbeing Committee
- Finance and Performance Committee
- Infrastructure, Climate Change and Emergency Management Committee
- Strategy, Growth and Planning Committee

Audit and Risk Committee

The purpose of the Audit and Risk Committee is to check and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements. An independent Chairperson is appointed to this committee to bring the relevant knowledge and experience to guide the committee in fulfilling its functions.

Community Development and Wellbeing Committee

The purpose of the Community Development and Wellbeing Committee is to provide collective leadership, advocacy and holistic outcomes that enable the population of the Tararua District to be well together.

Finance and Performance Committee

The purpose of the Finance and Performance Committee is to guide and monitor the Council's financial, commercial and administrative affairs, operational performance, Long-Term Plan, Annual Plans and implementation of the Local Government Act 2002.

Infrastructure, Climate Change and Emergency Management Committee

The purpose of the Infrastructure, Climate Change and Emergency Management Committee is to ensure an oversight is provided on Council's infrastructure, climate change and emergency management activities.

Strategy, Growth and Planning Committee

The purpose of the Strategy, Growth and Planning Committee is to ensure that the development and implementation of key strategies and plans are monitored and progressed to advance Council's vision and goals. The focus will be the district strategy, district plan and growth strategy.

Community boards and community committees

Elected community boards represent Dannevirke and Eketāhuna communities. In addition, Explore Pahiatua and Positively Woodville are both representative community committees.

The boards and committees reflect unique historical requirements of each locality and assist Council to meet the community's needs. The boards and committees advise Council on a wide range of issues.

Activities undertaken to promote Māori

Council has an obligation to take into account the principles of the Treaty of Waitangi and recognise and provide for the special relationship between Māori, their culture, traditions, land and taonga. Processes to provide opportunities for iwi to contribute to Council decision-making are referenced in the Council's Significance and Engagement Policy.

Memorandum of Partnerships

Our Memorandum of Partnership (MoP) are formal commitments that set out how Tararua District Council and iwi will work together and establish a shared understanding that builds collaboration and mutual respect. The purpose of these partnerships is to strengthen relationships with our iwi partners, honour the principles of Te Tiriti o Waitangi, and support shared decision-making.

Council has a longstanding Memorandum of Partnership with Rangitāne o Tāmaki nui-ā Rua, which marked its 20th anniversary in 2020. Engagement is currently underway to refresh this memorandum and ensure it remains a meaningful foundation for working together.

A Memorandum of Partnership was signed with Ngāti Kahungunu ki Tāmaki nui-a-Rua Trust in September 2019 at a joint function held in the Council Chamber for that purpose.

Following the completion of the Crown Treaty settlement process for both iwi, Council will work with both Rangitāne o Tāmaki nui-ā Rua

and Ngāti Kahungunu ki Tāmaki nui-a-Rua distinctly and separately to ensure their respective Memorandum of Partnerships agreements give effect to their Treaty settlement legislation.

District Strategy

The District Strategy - Thriving Together – 2050, seeks to provide a sense of direction and focus for Council to progress toward the vision - 'We thrive together. Vibrant, connected communities where our land and waters are nurtured and our people flourish'.

The District Strategy will drive other Council strategy and policy over time and will be a key driver of the next Long-Term Plan as well as the review of the Tararua District Plan. A key outcome will be the development of infrastructure asset management and investment plans that will enable the vision for 2050 to be achieved.

As part of the conversation and engagement process undertaken Council worked with its iwi partners to identify high level vision statements that were part of the foundation to the consultation undertaken with the community to gather big ideas to guide planning for the future of the Tararua District.

Housing Strategy

In response to concerns regarding adverse social impacts from housing issues in the district and with an increasing population Council developed a Housing Strategy to set out its intentions regarding the district's housing supply.

Council's investment in pensioner housing and its role in enabling development, facilitating, lobbying and supporting private and Government housing investment is the focus of the Housing Strategy. It has proposed taking a more proactive enabler role in housing.

Following consultation, the Housing Strategy was adopted in August 2022.

Tāmaki nui-a-Rua Māori Ward for Electoral Purposes

In 2021, Council voted in favour of establishing a Māori Ward and the Tāmaki nui-a-Rua Māori Ward was introduced in 2022, creating a dedicated Māori Ward seat at the Council table.

The Government passed the Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Act 2024, which came into force on 30 July 2024. This Act made several changes to the mechanisms for establishing Māori Wards, including reintroducing the option for the community to demand a binding poll after the establishment of a Māori ward by a council.

The Act also requires several Councils (including both the Tararua District Council and Horizons Regional Council) to hold a binding poll at the 2025 elections on whether or not to retain their current Māori wards or constituencies.

The Poll will seek confirmation from the community as a whole about whether to continue with the Māori Ward. The results of the Poll will come into effect for the 2028 election.

Working groups with Iwi and Council

As part of Council's commitment to strengthening the relationship with both of its iwi partners for the betterment of the district's communities two stakeholder working groups were established that would meet regularly. They include representatives of from Rangitāne o Tāmaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua, Horizons Regional Council, NZTA and Council. They work together on direction and guidance for projects in the Roads, Water and Project Management Office activities primarily. Time from concept to delivery has been greatly reduced by working together early with the Cyclone Gabrielle suite of projects and the three waters wastewater treatment projects in Eketahuna and Pahiatua great examples.

Civil Defence Emergency Management

In the Tararua District, the Civil Defence Emergency Management (CDEM) team has worked in partnership with Rangitāne o Tāmaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua to enhance emergency preparedness and response. Recognising the integral role of iwi in our community, the Council welcomes iwi to participate as part of the Emergency Management Group. This collaboration ensures that iwi perspectives are integrated into planning and

decision-making, fostering a united and effective response to emergencies.

During Cyclone Gabrielle in February 2023, which severely impacted the district, the involvement of iwi proved vital. Their participation offered valuable insights and culturally informed guidance. Rangitāne o Tāmaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua provided support on the ground, which included mobilising local resources and facilitating communication within our communities.

Council is committed to strengthening marae resilience through initiatives such as our digital network, which enhances connectivity and coordination during crises. Additionally, we secured recovery funding to provide some resilience equipment to the district marae, this included generators. We also offer training and skill development opportunities focused on emergency response to empower iwi to effectively manage future challenges.

Overall, the active involvement of Rangitāne o Tāmaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua significantly contributes to the district's preparedness and resilience, demonstrating the effectiveness of integrating iwi perspectives and upholding Treaty principles in our emergency management strategies.

Huarahi Tuhono - Weber to Wimbledon (Route 52 Upgrade)

Representatives from both Rangitāne o Tāmaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua were involved as part of the project team along with representatives from the local community to guide the significant work programme to upgrade this important roading link (made possible with Government funding from the Provincial Growth Fund). This work programme has delivered a great outcome for the community by creating a resilient upgrade that has been recognised nationally for its excellence in operational asset management.

District Plan Review

Council is obligated to undertake a ten-year review of their District Plan under section 79 of the Resource Management Act 1991. The District Plan guides land use, development and subdivision decisions. The district plan review is a large and complex project that has been carried out in stages since 2021 and has required significant public engagement and the development of key strategic documents to support this review. The Draft Plan review will facilitate thirty years of urban growth in our main centres, create industrial opportunities, reduce development barriers, protect productive land, strengthen natural hazard management, and enable varied housing development including papakāinga and medium density options. Regional Benefits offer developer certainty, boosts provincial economic development, and supports housing growth in non-metropolitan areas.

Post Balance Date, The Resource Management (Consenting and Other System Changes) Amendment Act 2025 came into effect on 20th August 2025 and this introduced changes that pause most plan making processes through to 31 December 2027. The government refers to the pause as 'Plan Stop', which is intended to avoid councils investing in plan changes that may be redundant by the future replacement of the RMA. Councils 10-year review of the Draft District Plan was affected by this Plan Stop. The Amendment Act provides two exemption pathways from Plan Stop. Some planning instruments may be automatically exempt where specific criteria are met (e.g Treaty settlement obligations, natural hazards) while other require ministerial approval. Officers are currently assessing whether any version of plan changes may necessitate and qualify for Ministerial exemption.

Audit finding

As part of the 2024/2025 Audit it was identified that the final rates resolution adopted by Council for 2024/2025 had a typographical error where the quarterly administrative charge for the volumetric meter water was omitted. As a result Council will be issuing amended invoices for this period and

providing refunds to those impacted ratepayers. Council has obtained an external legal review on this matter, and has implemented further internal controls to avoid such instances occurring in the future.

Governance framework

Independent election

The Council believes the democratic election of Councillors by the citizens of the Tararua District ensures that it is able to operate in the best interests of the district and to function independently of management.

Communications

The public can be part of Council's decision-making process through various legislated consultation processes. In addition, Council carries out other community engagement processes. These include the community planning process and policy and bylaw consultations. More detail on Council engagement processes are set out in the Significance and Engagement Policy.

Division of responsibility between Council and management

A key to the efficient running of the Council is the clear division between the roles of Council (elected members) and management. Council concentrates on setting the strategic vision and policies, while management is concerned with implementing policy and strategy.

While many functions have been formally delegated to the Chief Executive, the overall responsibility for maintaining effective systems of internal control rests with the Council. Internal control includes the policies, systems and procedures, which have been established to provide measurable assurance that the specific objectives of the Council are being achieved.

The Council has acknowledged its responsibility with the signing of the Statement of Compliance and Responsibility.