



## Notice of Meeting

An Extraordinary Meeting of the Tararua District Council will be held in the Council Chamber, 26 Gordon Street, Dannevirke on **Wednesday 10 April 2024** commencing at **9:30am**.

Bryan Nicholson  
Chief Executive

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## Agenda

1. Present
2. Apologies
3. Declarations of Conflicts of Interest in Relation to this Meeting's Items of Business
4. Reports
- 4.1 Extension of Timeline for Long-term Plan 3
5. Closure



## Report

Date : 5 April 2024  
To : Mayor and Councillors  
Tararua District Council  
From : Bryan Nicholson  
Chief Executive  
Subject : **Extension of Timeline for Long-term Plan**  
Item No : **4.1**

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### **1. Recommendation**

1.1 *That the report from the Chief Executive dated 03 April 2024 concerning the Extension of Timeline for Long-term Plan be received.*

1.2 *That the Tararua District Council rescinds the following motion made 27 March 2024:*

*“That the Council adopts the option to release an unaudited 2024-2034 Long-term Plan consultation document for consultation to enable Council to meet the 30 June 2024 adoption deadline.”*

1.3 *That the Tararua District Council makes the following motion in its place:*

*“That the Council adopts the option for extending the statutory deadline by which the 2024-2034 Long-term Plan must be adopted by three months to 30 September 2024, noting its intention to adopt the Long-term Plan on 31 July 2024.”*

### **2. Reason for the Report**

2.1 To adopt an amended timeline for the 2024-34 Long-term Plan, including rescission of the resolution made 27 March 2024.

### 3. Background

3.1 At meetings of the Audit and Risk Committee, and the Council, held 26 and 27 March 2024, elected members considered options for the timing of adoption of the Long-term Plan. The following information was included in reports to those meetings:

*“In December 2023, as a result of the incoming Government’s intention to repeal water services legislation, and in acknowledgment of the additional work now required by councils, councils were provided with options in relation to adoption of their Long-term Plan. These options were presented to councils to provide relief in the form of additional time in the Long-term Plan process, should they require it, to include water services work programmes and funding in their Long-term Plan s. The options available to councils included:*

- *Continuing with their Long-term Plans, including funding for water services, on the standard timeline (adoption by 30 June 2024) with an audit opinion issued on the Long-term Plan consultation document; or*
- *Extending the statutory deadline by which the 2024-2034 Long-term Plan must be adopted by three months to 30 September 2024; or*
- *Releasing an unaudited Long-term Plan consultation document for consultation in order to meet the 30 June 2024 adoption deadline.*

*In February 2024, the Repeal Act provided councils with two additional options:*

- *One is an additional option to defer adoption of the Long-term Plan by 12 months.*
- *The second is to include transitional provisions that enable councils to defer the review of water services bylaws. The deferral of the water services bylaw is not being considered in this report and will be discussed with Council in due course.”*

3.2 The report provided to the Audit and Risk Committee on 26 March 2024 recommended that endorsement of the option for releasing an unaudited 2024-34 Long-term Plan consultation document so that Council could meet the 30 June 2024 adoption timeline.

3.3 However, at the meeting, management advised that they now sought a delay to the adoption of the Long-term Plan, seeking endorsement of the option for adopting an enhanced Annual Plan, and delaying adoption of the Long-term Plan to 30 June 2025. This would give officers more time to obtain confidence in the figures and projects being included in the Long-term Plan.

3.4 This amended recommendation was debated by the committee, however when put to the vote the motion was lost.

- 3.5 The recommendation included in the meeting agenda, to endorse the option to release an unaudited 2024-34 consultation document for consultation to enable Council to meet the 30 June 2024 adoption timeline was then moved and seconded, and when put to the vote, was carried.
- 3.6 The Council meeting held 27 March 2024 took into consideration the endorsement by the Audit and Risk Committee of continuing with the option that allowed for adoption of the Long-term Plan by 30 June 2024, and accordingly made the following resolution:
- “That the Council adopts the option to release an unaudited 2024-2034 Long-term Plan consultation document for consultation to enable Council to meet the 30 June 2024 adoption deadline.”*
- 3.7 Subsequent to this decision, however, due to management’s change of advice that they sought delay of the Long-term Plan adoption to 2025, Audit New Zealand redeployed their audit team. The earliest the auditors can schedule their review/ audit of the Long-term Plan is as such: 8 April 2024 for 2 weeks for the review of the Consultation Document and supporting information (note that it is not an audit) and 17 June 2024 for the audit of the Final LTP. The audit period is four weeks in total (includes time required for the Auditor General’s Hot Review and the Opinion Review Committee’s review of the non-standard audit opinion), which will not allow for adoption of the Long-term Plan by 30 June 2024.
- 3.8 For this reason, an amended decision is sought from Council to adopt the fifth option presented to Council on 27 March 2024, which is to extend the statutory deadline by which the 2024-2034 Long-term Plan must be adopted by three months to 30 September 2024; noting the intention to adopt the Long-term Plan at a Council meeting to be held on 31 July 2024.

#### **4. Considerations**

- 4.1 Under this option, the statutory deadline by which the Long-term Plan must be adopted can be extended for up to three months to 30 September 2024.
- 4.2 This option looks at using this relief to adopt the Long-term Plan in time to strike rates using the rates resolution for Year 1 of the Long-term Plan and be compliant with the requirements of the LG Rating Act (eg s48 of LG Rating Act - A rates invoice must be delivered to the ratepayer of a rating unit or separate rating area at least 14 days before the date on which a rates payment is due).
- 4.3 This requirement can be met using this option, and rates notices issued as normal.
- 4.4 The Council is asked to rescind its decision of 27 March 2024 and in its place adopt the option for delaying adoption of the Long-term Plan to 31 July 2024.
- 4.5 The status quo of keeping with the original timeline of adoption by 30 June 2024 is no longer an option, due to the availability of Audit New Zealand to undertake the

audit of the Long-term Plan from 17 June 2024, noting that four weeks is required for the audit process.

## **5. Statutory Requirements**

- 5.1 The procedure the Council must follow when proposing to revoke or alter a resolution that it previously made, is set out in Standing Orders, in Clause 24.6.
- 5.2 This clause gives authority to the Council, on a recommendation in a report by the Chief Executive, to revoke or alter all or part of a resolution passed by a previous meeting.
- 5.3 A minimum of two clear working days' notice of the meeting that will consider a revocation or alteration recommendation must be given.
- 5.4 Notice that the Council meeting on 10 April 2024 would consider a request to revoke the previous resolution and replace with an amended motion was given to members on 5 April 2024, with public notice given via Council's website on the same day.

## **6. Consultation**

- 6.1 There are no community consultation requirements associated with the decision to extend the timeline for adopting the Council's Long-term Plan.

## **7. Significance Assessment**

- 7.1 The matters considered in this report are not significant in terms of the Council's policy on significance and engagement.

## **8. Conclusion**

- 8.1 Following the adoption of the option to adopt the Long-term Plan by 30 June 2024, it is now asked that the Council rescind that earlier motion and in its place resolve to delay adoption of the Long-term Plan to 31 July 2024, to allow sufficient time for Audit New Zealand to conclude its audit of the Long-term Plan prior to adoption.

## **Attachments**

Nil.