

Pūrongo ā-Tau Annual Report Summary 2022/23



making this place home



Mihi

E ngā mana, e ngā reo, e ngā rau
rangatira mā o te rohe o Rangitīkei,
tēnā koutou katoa.

Mihi mahana tēnei o te Kaunihera
o Rangitīkei kia tātou katoa e noho
ana ki roto i te rohe nei, nau mai,
whakatau mai ra.

Whakataka te hau ki te uru,
Whakataka te hau ki te tonga,
Kia mākinakina ki uta,
Kia mātaratara ki tai,
E hī ake ana te atakura,
He tio, he huka, he hau hū,
Tīhei Mauriora!

The Rangitīkei District Council
acknowledges all those
who live within our District.

We send a warm welcome to
you all.

Cease the winds from the west
Cease the winds from the south
Let the breeze blow over the land
Let the breeze blow over the ocean
Let the red-tipped dawn come with
a sharpened air
A touch of frost, a promise of a
glorious day!

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Introduction

The Annual Report Summary summarises the Council's performance in 2022/23 against year two of the Long Term Plan for 2021-31, and against the various legislative and accounting requirements under which the Council is required to operate.

The year's major achievements are:

- **Local Body Elections** – these elections were held successfully in October 2022. Voter turnout was 46%, which was higher than the national average of 40.44%.
- **Electronic signage** – Electronic signs were installed at eight urban schools and one rural school.
- **Marion Water Strategy** – Construction of a new exploratory bore was completed, and the construction of the permanent production bore started. The tender process for the design of the new water treatment plant was completed.
- **Lake Waipū Wastewater upgrade (Rātana)** – Council purchased land suitable for land disposal of treated wastewater from Rātana. A consent application for the discharge of treated wastewater to land was prepared and submitted
- **Hendersons Line** – The storm water system in the Hendersons Line area of Marion received a substantial upgrade and level of service improvement
- **Heavy rainfall event** – During May 2023 the southern part of the district experienced a heavy rainfall event that caused substantial surface flooding and damage.
- **Swim Centres** – Community Leisure Management were awarded the contract to manage the Swim Centres, introducing SwimMagic lessons and holding a number of fun, pool events.
- **Community-led projects** – A number of community-led projects have commenced, continued, and/or been completed e.g., Christmas Tree and Stage for the Village Green in Marion, Hautapu River Parks project in Taihape, renovation of the Campground facilities at Koitiata, solar heating at Hunterville Swim Centre, and a gas BBQ at Dudding Lake campground.
- **Composting Pilot** – Council partnered with local farmers to start a composting pilot using food scraps and other organic waste such as cardboard. The pilot produced high-quality compost and Council is now considering larger scale options for the district.
- **Building Accreditation** – Council's Building Control Authority (BCA) was audited and remains accredited.
- **Implementation of the Building (earthquake-prone buildings) Amendment Act** – Officers have completed all assessments of potential earthquake prone buildings, of which 105 had been identified as potentially earthquake prone. A total of 79 buildings have been issued with final earthquake prone notices.
- **Mayors Task Force for Jobs** - Council's Mahi Tahi programme was placed No.1 in the country for the total number of placements in the Mayors Task Force for Jobs programme.

For those interested in the full Annual Report, copies are available at:

- the Council Offices, 46 High Street, Marion
- the District Libraries or
- our website www.rangitikei.govt.nz



Andy Watson Mayor

29 November 2023



Kevin Ross Chief Executive (Interim)

29 November 2023



Council's Role

The Rangitīkei District Council undertakes services for the residents and ratepayers of the Rangitīkei.

The Local Government Act 2002 defines the purpose of Local Government as to:

“... enable democratic local decision-making and action by, and on behalf of communities and;

... promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

Council Operations

The Council appoints a Chief Executive to be in charge of the Council operations and delegates certain powers of Management to him as required under Section 42 of the Local Government Act 2002.

The Chief Executive appoints staff to carry out all of the Council's significant activities.

Highlights for 2022/23



Community Leadership

Highlights for 2022/23

- **Local Body Elections** – these elections were held successfully in October 2022. Voter turnout was 46%, which was higher than the national average of 40.44%. A successful induction programme was carried out for the new Council.
- **2023/24 Annual Plan** – Following a special consultative process Council adopted its 2023/24 Annual Plan on 22 June 2023, at that meeting the rates resolution for 2023/24 was adopted; alongside the Schedule for Fees and Charges.
- **Regional collaboration** – Council has been a member of the Regional Working Group on Climate Change and will continue its involvement through 2023/24; our Mayor also attends the Regional Transport Committee; and is part of the Accessing Central NZ meetings.
- **Preparation of Order Papers** – Order Papers for Council, Committees, Boards, Community Committees and other meetings have continued to be delivered to ensure that decision-making was compliant and useful. During the year staff asked the Community Boards and Community Committees to review their Terms of Reference.
- **Delegations to Position Policy** – this Policy was adopted to replace the outdated Delegations Register.
- **Community Spatial Plan** – The draft Community Spatial Plan was developed and consulted on in 2022/23. Council received 187 submissions and is due to adopt the final Community Spatial Plan in late 2023.



Roading and Footpaths

Highlights for 2022/23

- **Road Surfacing** – 40km of road was resealed. Kuku Street at the BP, Kakapo Place, Bruce Street/Parakaretu Street intersection and Station Road/Main Street/Matai Street intersection were paved with hotmix - Total length 320m.
- **Bridge and structural renewals** – This is a new work category for 2021-24, providing for the renewal of bridges and structures on a 'like for like' basis, as opposed to provision of new or upgrading of existing assets. Work was completed on seven bridges. Network bridge corrosion assessments, and special inspections were also carried out to inform the Forward Works Program. At Wairepu East Road, a large box culvert was replaced with a 1.2m x 2.0m box structure 12m in length.
- **Road to Zero** – This work category provides for the construction / implementation of high priority low-cost, low-risk improvements to the transport system. Electronic signage were installed at eight urban schools and one rural school. Work also commenced on the 'Speed Management Plan' to ensure strategic alignment with the Government Policy Statement (GPS) on Land Transport, and Rangitikei District Council's strategic direction. This will require an area wide approach to speed limits, rather than a 'corridor-by-corridor' approach. This is essential to ensure that the whole regional network is considered.
- **Low cost, low risk roading improvements** – This work category provides for the construction / implementation of low-cost, low-risk improvements to the transport system. Work was completed on two new guard rail projects, Makino Road and Mangaohane Road. Sealing was achieved at several intersections on the Taihape-Napier Road, and approaches to five bridges. Designs were also prepared for projects that were deferred to 2023-24. Constructing a right turn bay at Wanganui Road / Williamsons Line was started in April, however, the wet weather in May 2023 from the passing cyclone and persistent wet weather in June 2023 halted construction.

- **Resilience improvements** – This work category provides for non-routine work to protect the asset from damage. Heavy rock was placed around the Abattoir Road bridge to protect the abutment. This project required a resource consent. Designs were also prepared for construction projects deferred to 2023-24.
- **Footpaths** – New footpath and kerb and channel (600m) were constructed at Takahe Street.
- **Mangaweka Bridge** – This bridge is completed.
- **Emergency Work** – Storm events occurred on May 2022, June 2022, January 2023, February 2023 and May 2023. The cost to restore the storm damage that occurred during the year is estimated to be in the order of \$4 million. The frequency of cyclones passing over the country was very disruptive to the construction programme. This was due to work site conditions and resources seconded to clear debris so that roads are usable.



Water Supply

Highlights for 2022/23

- **Marton Water Strategy** – All work progressed as planned during the year. Construction of a new exploratory bore was completed, and the construction of the permanent production bore started. The tender process for the design of the new water treatment plant was completed. Additional investigation work was required and commissioned to assist in selecting the best suited treatment process.
- **Taihape water supply** – Detailed design of the last portion of the Taihape raw water falling main has been completed. The design will be constructed in the next financial year. A detailed design for the Mataroa Road water main has also been completed with pipe alignment and connection details being finalised.
- **Bulls Reservoir pump station** – The design of the Bulls Reservoir pump station started. Construction and commissioning of the new pump station is expected to be completed in the next financial year.



Sewerage and the Treatment and Disposal of Sewage

Highlights for 2022/23

- **Sludge surveys** – Detailed sludge surveys of the wastewater treatment ponds in Taihape and Hunterville were completed. This information is necessary for process upgrades to improve the effluent quality from these plants.
- **Lake Waipu Wastewater upgrade (Rātana)** – RDC identified and purchased land suitable for land disposal of treated wastewater from Rātana. A consent application for the discharge of treated wastewater to land was prepared and submitted. Design of the pipeline, storage ponds and existing plant upgrades continues. Planned work for the next financial year includes finalisation of the consent process followed by procurement and construction.
- **Papakai Pump Station Taihape** – The detailed design of the new pump station has been tendered and a contractor selected. Construction started and is expected to be completed by the end of 2023.
- **Inflow and infiltration** – Investigations completed in Hunterville, Mangaweka and Marton. The results of these investigations will contribute to future works programmes to reduce the volume of storm water captured by the wastewater network.
- **Wastewater treatment plants** – Completed a treatment process review of Hunterville and Taihape wastewater treatment plants. This work informed treatment upgrades now included for construction in the 2023/24 financial year.



Stormwater Drainage

Highlights for 2022/23

- **Hendersons Line** – The storm water system in the Hendersons Line area of Marton received a substantial upgrade and level of service improvement.
- **Bulls Storm water upgrade** – A storm water upgrade for the central part of Bulls was identified and detailed design completed. It is expected that construction of the new infrastructure will be completed in the next financial year.
- **Bulls and Marton flow monitoring** – of all the storm water open drains in Bulls and Marton was completed. This information will be used to assess the suitability and performance of these networks and to identify required upgrades to be included in the next Long Term Plan process.
- **Maintenance of existing open drain networks** – Storm water open drains maintained and cleared as needed across the district. The networks performed well during the 2022/23 wet winter season, with only a small number of storm water request for service received.
- **Heavy rainfall event** – During May 2023 the southern part of the district experienced a heavy rainfall event that caused substantial surface flooding and damage. All the information captured during this event will be used to identify future upgrades and improvements to continuously improve the performance of the storm water networks in the district.



Community and Leisure Assets

Highlights for 2022/23

- **Libraries** – 2022/23 year saw the lifting of the last restrictions around mask wearing and gathering numbers which had impacted our sites. This has seen an increase in numbers of people returning to our sites, and an increase in issues of both hard-copy and electronic items, up by over 25% and 34% respectively on the previous year. The ability to 'check in' on Library self-check machines now gives users the opportunity to access our collections independently if they choose to. This allows staff to focus on more engagement activities within our spaces, which saw an increase in the number of events and programmes delivered from our libraries.
- **Public Toilets** – New dry vault toilets installed at the Turakina Junction, Tutaenui Dams, and Springvale Suspension Bridge.
- **Campgrounds** – Total refurbishment of Koitiata Campground toilet and shower amenities.
- **Housing** – Work completed on re-roofing and insulating the Wellington Road, Marton, housing units. Community housing units continued to be refurbished with new flooring, bench tops, ovens, cabinetry, and kitchen and/or bathroom units at a number of units. Installation of ventilation continued.
- **Halls** – Te Matapihi Community Centre, Bulls, and the Kokako Street Hall, Taihape –additional technology has allowed for zoom conference meetings for venues of 100+ people (as well as in smaller meeting rooms at Te Matapihi). Marton RSA & Citizens Memorial Hall – upgrade work completed for heating, and for accessible toilets.
- **Swim Centres** – Community Leisure Management were awarded the contract to manage the Swim Centres , introducing SwimMagic lessons and holding a number of fun, pool events.
- **Community-led projects** – A number of community-led projects have commenced, continued, and/or been completed e.g., Christmas Tree and Stage for the Village Green in Marton, Hautapu River Parks project in Taihape, renovation of the Campground facilities at Koitiata, solar heating at Hunterville Swim Centre, and a gas BBQ at Dudding Lake campground.



Rubbish and Recycling

Highlights for 2022/23

- **Solid Waste Management** – Solid Waste management will be supplied by making use of in-house resources rather than being outsourced to an external service provider. RDC employed a dedicated solid waste officer and will align all actions with the district wide Road Map document.
- **Waste Transfer Station operations contract** – Council tendered the supply of waste transfer station operations services to the open market and appointed a preferred contractor for the new contract term. This new contract will be in place from 1 July 2023.
- **Composting Pilot** – Council partnered with local farmers to start a composting pilot using food scraps and other organic waste such as cardboard. The pilot produced high-quality compost and Council is now considering larger scale options for the district.



Environmental and Regulatory Services

Highlights for 2022/23

- **Building Accreditation** – The Council Building Control Authority (BCA) remains accredited and was audited in February 2023. The audit findings by IANZ included 10 General non-compliance, 4 recommendations and 5 advisory notes, all of these matters have been addressed and our next audit is now due Feb 2025. Online electronic building consent applications is now well embedded and is working well with all consents now being received via the portal.
- **Implementation of the Building (earthquake-prone buildings) Amendment Act** – Officers have completed all assessments of potential earthquake prone buildings 218 in total, of which 105 had been identified as potentially earthquake prone, 9 of these have been either remediated or the engineering report has indicated they above the 34% NBS. Officers are now continuing final decision on the remaining 17 buildings. A total of 79 buildings have been issued with final earthquake prone notices.
- **Animal Control** – Council continued to provide animal control services for both Rangitikei and Manawatū districts under a shared services arrangement.
- **Food Act and Health Act** – Council continuous to provide this service under contract from Manawatū District Council.



Community Well-being

Highlights for 2022/23

- **Council-run Events** - Marton Market Day and The Harvest Festival had approximately 8,000-10,000 people in attendance from all over the lower North Island, increasing economic activity and growing awareness of our district. The local community were able to enjoy top-rated bands and street entertainment.
- **Youth programmes** – a highlight was the funding received for youth programmes and the collaboration with other organisations that resulted in a number of successful youth programmes and events e.g., 6-week Golf programme in conjunction with GolfNZ, Taihape Area School, and Taihape Golf Club, which will now roll out to other schools and golf clubs in the district.
- **Emergency Management** – staff assisted in Hawkes Bay and Tararua following Cyclone Gabrielle, both contributing and gaining valuable experience in an emergency event situation
- **Mayors Task Force for Jobs** - Council's Mahi Tahi programme was placed No.1 in the country for the total number of placements in the Mayors Task Force for Jobs programme.
- **Community network partners** – In partnership with our Community network partners a number of programmes and events were delivered that contributed to the social, economic, environmental, and cultural well-beings, including participating in a collective approach with key stakeholders in the Taihape Community on the Taihape Wellbeing Initiative.

Financial Statements

Explanation of major variations against budget

Explanations for major variances from the Council's budget figures for 2022/23 in the 2021-31 Long Term Plan are noted below. More detailed analysis of variances may be found in note 27 of the financial statements and in the commentary of the various groups of activities in the full Annual Report.

Statement of comprehensive revenue and expense

The statement of comprehensive revenue and expense shows operating expenditure was \$8.5 million more than budget and operating revenue was below budget by \$7.4 million, resulting in an operating deficit before gains and losses on PPE and investments of \$7.9 million against a budget surplus of \$8.0 million.

More detailed analysis of variances is presented in note 27 of the financial statements and in the commentary on the various groups of activities in the full Annual Report.

Statement of financial position

Council had net assets of \$767 million, largely represented by property, plant and equipment.

Council has a strong cash position of \$11.9 million as at 30 June 2023. This is mainly as a result of an underspend in capital works this year.



Summary Financial Results

Summary Statement of Comprehensive Revenue and Expense

For the year ending 30 June 2023

	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
Total operating revenue	45,436	52,801	46,972
Less finance Costs	813	752	293
Less other operating expenditure	52,545	44,048	41,251
Net surplus (deficit) before revaluation losses	(7,922)	8,001	5,428
Loss on revaluation of property, plant and equipment	-	-	-
Net surplus (deficit)	(7,922)	8,001	5,428
Income tax expense	-	-	-
Financial assets at fair value through other comprehensive revenue and expense	-	-	-
Gain on revaluation of infrastructure assets	-	-	128,670
Gain on revaluation of property, plant and equipment	30,459	1,985	-
Comprehensive revenue and expense	22,537	9,986	134,098

Summary Statement of Changes in Net Assets/Equity

For the year ending 30 June 2023

	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
Balance as at 1 July	744,806	642,259	610,708
Total comprehensive revenue and expense for the year	22,537	9,986	134,098
Transfers to/(from) special reserves	85	-	-
Other adjustments	(139)	-	-
Balance as at 30 June	767,288	652,245	744,806

Summary Statement of Financial Position

For the year ending 30 June 2023

	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
Current assets	16,053	12,767	16,928
Non-current assets	789,416	694,201	755,581
Total assets	805,469	706,968	772,509
Current liabilities	6,976	6,259	8,308
Non-current liabilities	31,205	48,464	19,397
Total liabilities	38,181	54,723	27,706
Net assets	767,288	652,245	744,805
Represented by equity			
Accumulated funds	465,260	474,704	472,181
Special and restricted reserves	4,588	4,517	4,504
Other reserves	297,440	173,024	268,120
Total equity	767,288	652,245	744,805

Summary Statement of Cash Flows

For the year ending 30 June 2023

	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
Net cash inflows (outflows) from operating activities	8,395	15,186	13,278
Net cash inflows (outflows) from investing activities	(21,311)	(25,293)	(23,083)
Net cash inflows (outflows) from financing activities	11,684	12,158	15,984
Net cash inflows (outflows) for the year	(1,232)	2,051	6,179
Cash and cash equivalents at the beginning of the year	13,171	7,882	6,991
Cash and cash equivalents at the end of the year	11,939	9,933	13,170

Summary Capital Expenditure

For the year ending 30 June 2023

	2023 Actual (\$000)	2023 LTP Y2 (\$000)	2022 Actual (\$000)
Community Leadership	-	-	-
Roading and Footpaths	9,648	8,440	7,009
Water Supply	2,317	5,815	880
Sewage and the Treatment and Disposal of Sewage	4,346	7,770	7,414
Stormwater Drainage	268	516	196
Community and Leisure Assets	4,577	2,607	4,601
Rubbish and Recycling	-	-	-
Environmental and Regulatory Services	-	-	-
Community Well-being	-	-	-
Total Capital Expenditure	21,206	25,148	20,100

Post balance date events

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

Additional information

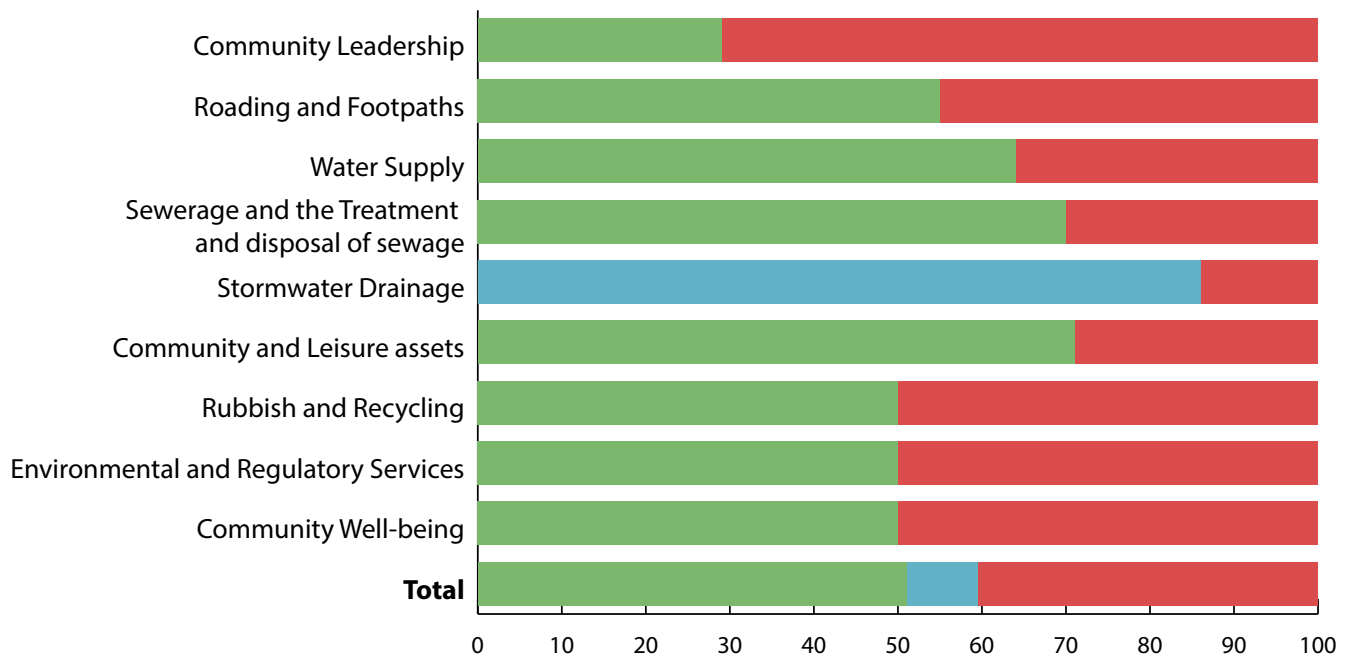
- 1 The reporting entity is the Rangitikei District Council which is a territorial local authority governed by the Local Government Act 2002 and is domiciled in New Zealand.
- 2 The specific disclosures in the summary financial report have been extracted from the full financial report which was adopted and authorised for issue by Council on 30 October 2023.
- 3 The Financial Statements are for the year ended 30 June 2023 and all figures are in New Zealand dollars and rounded to the nearest thousand dollars.
- 4 The Local Government (Financial Reporting and Prudence) Regulations 2014 specifies a benchmark disclosure statement in the Council's annual report covering the current year and the four preceding years. These cover rates affordability, debt affordability, balanced budget, essential services, debt servicing, debt control and operations control. Council met 7 of the 11 benchmarks in 2022/23.
- 5 The summary financial report cannot be expected to provide as complete an understanding as the full financial report. The full financial report on 30 October 2023 received an unmodified Audit Opinion. This report is available from the Council Office, Libraries and Information Centres, and on our website www.rangitikei.govt.nz.
- 6 The Council has designated itself a Public Benefit Entity (PBE) for financial reporting purposes.
- 7 The full financial statements were prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP), and with Tier 1 Public Benefit Entity (PBE) accounting standards. The full financial statements include a statement of compliance to this effect.
- 8 These Summary Financial Results are in compliance with the PBE FRS 43 Summary Financial Statements..

Levels of Service

The full report documents results for 69 intended levels of services across the nine activity groups.

An overall assessment of the actual levels of service compared with what was intended has a less certain basis than measuring financial performance because qualitative as well as quantitative information is used. The detailed analysis is provided under each group of activities.

The following chart shows the overall achievement for the year. Of the 69 measures, 51% were achieved (66% last year).



Achieved

Required actions have been completed
Or where a long-term level of service is targeted, the results for the year are in keeping with the required trend to achieve the intended level of service

Not measured





A measure which Council is required to report upon, but did not undertake relevant activities, so cannot report results

Not achieved

None of the required actions have been undertaken
Or the result for the year is less than half of the intended level of service
Or where a long-term level of service is targeted, the results for the year are contrary to the required trend to achieve the intended level of service

Summary Commentary on each group of activities

Activity	What we did
 <p>Community Leadership</p>	<p>75% of annual plan actions were completed by 30 June 2023, with 67% of the planned capital programme completed.</p> <p>Satisfaction ratings from Te Roopuu Ahi Kaa (TRAK) about the effectiveness of the Māori responsiveness framework declined.</p> <p>Customer ratings through the HappyOrNot rating system at Council offices and libraries received an increase in responses, with 85% satisfaction overall.</p>
 <p>Roading</p>	<p>The average quality of ride on the sealed local road network was at 95%, exceeding the target of 90%.</p> <p>There were footpath and roading requests, with 83% of these requests completed on time.</p> <p>Council applied 11,933m³ of gravel to unsealed roads, 99% of the target of 12,000m³.</p> <p>94% of footpaths were graded as 1 or 2, exceeding the target of 90%.</p> <p>There was an increase of two fatal or serious injury crashes, with a total of eight in 2022/23.</p>
 <p>Water supply</p>	<p>Council received 86.71 complaints per thousand connections.</p> <p>The drinking water standards changed part way through the year. Non-compliances recorded were often due to monitoring challenges.</p> <p>The loss of water from urban reticulation was 42%, while consumption of drinking water was an average of 448 litres per resident per day.</p> <p>Council received requests for service for urban supplies, and rural water schemes, which were all responded to and resolved within the target timeframes.</p>
 <p>Stormwater Drainage</p>	<p>There were no flooding events that met the threshold for reporting requirements (stormwater overflows that enter a habitable floor).</p> <p>There were 14.8 requests for service per thousand connected properties.</p>
 <p>Sewerage and the Treatment and Disposal of Sewage</p>	<p>Council received 18.61 complaints/requests for service per thousand connections.</p> <p>Council met most targets relating to fault response time and resolution.</p> <p>Council received one infringement notice, for non-compliance of the Taihape Wastewater Treatment Plant. Council has approved additional expenditure for works in the 2023/24 financial year to improve the performance of the plant.</p>

Activity	What we did
 <p>Community and Leisure Assets</p>	<p>Council maintained the Poolsafe accreditation.</p> <p>New dry vault toilets installed at the Turakina Junction, Tutaenui Dams and Springvale Suspension Bridge</p> <p>Council maintained playgrounds to NZ Standards, inspecting twice a week and undertaking audits every two months.</p> <p>Council held 5+ activities/events at each library, as well as online storytime sessions, and customer ratings at library facilities were 95.2% positive.</p> <p>Council received 3 complaints about the maintenance of parks and sports fields.</p> <p>Council inspected community housing units for compliance with the rental warrant of fitness programme. Of the 71 housing units inspected during April/May, 4 units did not meet compliance due to hot water temperatures exceeding 60 degrees while 1 unit did not meet compliance due to the tenant turning off their hot water. One unit was not inspected due to the tenant being away for an extended period.</p>
 <p>Rubbish and recycling</p>	<p>Waste to landfill decreased on the previous years' figure, but remained above the target.</p> <p>Council continues to have transfer stations in Bulls, Marton, Taihape, Hunterville, and Rātana.</p>
 <p>Environmental and Regulatory</p>	<p>96.52% of building consents, 100% of land use consents, and 98% of subdivision consents were processed within statutory timeframes, an improvement on the previous year.</p> <p>Council responded to and completed 97% Priority 1 Animal Control callouts and 93% of Priority 2 callouts.</p> <p>83% of Food Premises and Noise Control callouts were responded to and completed within target timeframes.</p>
 <p>Community Well-being</p>	<p>Council held an internal debrief as a result of surface flooding at Koitiata and Scotts Ferry. Flood pump purchased for future Scotts Ferry response.</p> <p>The District's GDP growth was below the national level for 2022/23.</p> <p>Council completed 75% of the Housing Strategy actions and 34.9% of the Economic Development Strategy actions.</p>

Independent Auditor's Opinion

To the readers of Rangitikei District Council's summary of the Annual Report for the year ended 30 June 2023

The summary of the Annual Report was derived from the Annual Report of the Rangitikei District Council (the District Council) for the year ended 30 June 2023.

The summary of the annual report comprises the following information on pages 12 to 17:

- the summary statement of financial position as at 30 June 2023;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2023;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary levels of service.

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: Summary Financial Statements.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed an unmodified opinion on the information we audited in the full annual report for the year ended 30 June 2023 in our auditor's report dated 30 October 2023.

Our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to the uncertainty over the water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act

2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved. Information about this matter is also disclosed on page 13 of the summary financial statements.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: Summary Financial Statements.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: Summary Financial Statements.

Our opinion on the summary of the annual report is based on our procedures, which were 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.

Other than in our capacity as auditor, we have no relationship with, or interests in the District Council.



Chris Webby,

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

29 November 2023



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