
Audit and Risk Management Committee AGENDA

Notice of Meeting Te Pānui o te Hui:

An ordinary meeting of the Audit and Risk Management Committee will be held on:

Date: Friday 13 June 2025
Time: 9.30 am
Venue: Ministry of Education Building, Conference Room, 48
Hereford Street West End

Membership Ngā Mema

Chairperson	Mr Bruce Robertson
Deputy Chairperson	Councillor Jake McLellan
Members	Councillor Tyrone Fields
	Councillor Sam MacDonald
	Councillor Tim Scandrett
	Mrs Hilary Walton
	Mr Michael Wilkes

9 June 2025

Principal Advisor

Helen White
General Counsel / Head of Legal & Democratic Services
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helen.white@ccc.govt.nz

Meeting Advisor

Luke Smeele
Democratic Services Advisor
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luke.smeele@ccc.govt.nz
Website: www.ccc.govt.nz

Note: The reports contained within this agenda are for consideration and should not be construed as Council policy unless and until adopted. If you require further information relating to any reports, please contact the person named on the report.

To view copies of Agendas and Minutes, visit:

<https://www.ccc.govt.nz/the-council/meetings-agendas-and-minutes/>

What is important to us?

Our Strategic Framework is a big picture view of what the Council is aiming to achieve for our community

Our focus this Council term 2022–2025

Strategic Priorities



Be an inclusive and equitable city which puts people at the centre of developing our city and district, prioritising wellbeing, accessibility and connection.



Champion Ōtautahi-Christchurch and collaborate to build our role as a leading New Zealand city.



Build trust and confidence in the Council through meaningful partnerships and communication, listening to and working with residents.

Adopted by the Council on 5 April 2023



Reduce emissions as a Council and as a city, and invest in adaptation and resilience, leading a city-wide response to climate change while protecting our indigenous biodiversity, water bodies and tree canopy.



Manage ratepayers' money wisely, delivering quality core services to the whole community and addressing the issues that are important to our residents.



Actively balance the needs of today's residents with the needs of future generations, with the aim of leaving no one behind.

Our goals for this Long Term Plan 2024–2034

Draft Community Outcomes



Collaborative and confident

Our residents have the opportunity to actively participate in community and city life, have a strong sense of belonging and identity, and feel safe.



Green and liveable

Our neighbourhoods and communities are accessible and well connected, supporting our goals to reduce emissions, build climate resilience and protect and regenerate the environment, especially our biodiversity, water bodies and tree canopy.

To be adopted by the Council as part of the Long Term Plan 2024–2034



A cultural powerhouse

Our diverse communities are supported to understand and protect their heritage, pursue their arts, cultural and sporting interests, and contribute to making our city a creative, cultural and events 'powerhouse'.



Thriving and prosperous

Our city is a great place for people, business and investment where we can all grow our potential, where enterprises are innovative and smart, and where together we raise productivity and reduce emissions.

Our intergenerational vision

A place of opportunity for all.

Open to new ideas, new people,
new investment and new ways
of doing things – a place where
anything is possible.



Ngāi Tahu has rangatiratanga over its takiwā – the Council is committed to partnering with Ngāi Tahu to achieve meaningful outcomes that benefit the whole community

AUDIT AND RISK MANAGEMENT COMMITTEE - TERMS OF REFERENCE NGĀ ĀRAHINA MAHINGA

Chair	Mr Bruce Robertson
Deputy Chair	Councillor McLellan
Membership	Councillor Fields Councillor MacDonald Councillor Scandrett External Members: Mrs Hilary Walton Mr Michael Wilkes
Quorum	Half of the members if the number of members (including vacancies) is even, or a majority of members if the number of members (including vacancies) is odd.
Meeting Cycle	Quarterly and as required
Reports To	Council

Purpose

To assist the Council to discharge its responsibility to exercise due care, diligence and skill in relation to the oversight of:

- the robustness of the internal control framework;
- the integrity and appropriateness of external reporting, and accountability arrangements within the organisation for these functions;
- the robustness of risk management systems, process and practices;
- internal and external audit;
- accounting policy and practice;
- compliance with applicable laws, regulations, standards and best practice guidelines for public entities; and
- the establishment and maintenance of controls to safeguard the Council's financial and non-financial assets.

The foundations on which this Committee operates, and as reflected in this Terms of Reference, includes: independence; clarity of purpose; competence; open and effective relationships and no surprises approach.

Procedure

- In order to give effect to its advice the Committee should make recommendations to the Council and to Management.
- The Committee should meet the internal and the external auditors without Management present as a standing agenda item at each meeting where external reporting is approved, and at other meetings if requested by any of the parties.
- The external auditors, the internal audit manager and the co-sourced internal audit firm should meet outside of formal meetings as appropriate with the Committee Chair.
- The Committee Chair will meet with relevant members of Management before each Committee meeting and at other times as required.

Responsibilities

Internal Control Framework

- Consider the adequacy and effectiveness of internal controls and the internal control framework including overseeing privacy and cyber security.
- Enquire as to the steps management has taken to embed a culture that is committed to probity and ethical behaviour.
- Review the processes or systems in place to capture and effectively investigate fraud or material litigation should it be required.
- Seek confirmation annually and as necessary from internal and external auditors, attending Councillors, and management, regarding the completeness, quality and appropriateness of financial and operational information that is provided to the Council.

Risk Management

- Review and consider Management's risk management framework in line with Council's risk appetite, which includes policies and procedures to effectively identify, treat and monitor significant risks, and regular reporting to the Council.
- Assist the Council to determine its appetite for risk.
- Review the principal risks that are determined by Council and Management, and consider whether appropriate action is being taken by management to treat Council's significant risks. Assess the effectiveness of, and monitor compliance with, the risk management framework.
- Consider emerging significant risks and report these to Council where appropriate.

Internal Audit

- Review and approve the annual internal audit plan, such plan to be based on the Council's risk framework. Monitor performance against the plan at each regular quarterly meeting.
- Monitor all internal audit reports and the adequacy of management's response to internal audit recommendations.
- Review six monthly fraud reporting and confirm fraud issues are disclosed to the external auditor.
- Provide a functional reporting line for internal audit and ensure objectivity of internal audit.
- Oversee and monitor the performance and independence of internal auditors, both internal and co-sourced. Review the range of services provided by the co-sourced partner and make recommendations to Council regarding the conduct of the internal audit function.
- Monitor compliance with the delegations policy.

External Reporting and Accountability

- Consider the appropriateness of the Council's existing accounting policies and practices and approve any changes as appropriate.
- Contribute to improve the quality, credibility and objectivity of the accounting processes, including financial reporting.
- Consider and review the draft annual financial statements and any other financial reports that are to be publicly released, make recommendations to Management.
- Consider the underlying quality of the external financial reporting, changes in accounting policy and practice, any significant accounting estimates and judgements, accounting implications of new and significant transactions, management practices and any significant disagreements between Management and the external auditors, the propriety of any related party transactions and compliance with applicable New Zealand and international accounting standards and legislative requirements.

- Consider whether the external reporting is consistent with Committee members' information and knowledge and whether it is adequate for stakeholder needs.
- Recommend to Council the adoption of the Financial Statements and Reports and the Statement of Service Performance and the signing of the Letter of Representation to the Auditors by the Mayor and the Chief Executive.
- Enquire of external auditors for any information that affects the quality and clarity of the Council's financial statements, and assess whether appropriate action has been taken by management.
- Request visibility of appropriate management signoff on the financial reporting and on the adequacy of the systems of internal control; including certification from the Chief Executive, the Chief Financial Officer and the General Manager Corporate Services that risk management and internal control systems are operating effectively;
- Consider and review the Long Term and Annual Plans before adoption by the Council. Apply similar levels of enquiry, consideration, review and management sign off as are required above for external financial reporting.
- Review and consider the Summary Financial Statements for consistency with the Annual Report.

External Audit

- Annually review the independence and confirm the terms of the audit engagement with the external auditor appointed by the Office of the Auditor General. Including the adequacy of the nature and scope of the audit, and the timetable and fees.
- Review all external audit reporting, discuss with the auditors and review action to be taken by management on significant issues and recommendations and report to Council as appropriate.
- The external audit reporting should describe: Council's internal control procedures relating to external financial reporting, findings from the most recent external audit and any steps taken to deal with such findings, all relationships between the Council and the external auditor, Critical accounting policies used by Council, alternative treatments of financial information within Generally Accepted Accounting Practice that have been discussed with Management, the ramifications of these treatments and the treatment preferred by the external auditor.
- Ensure that the lead audit engagement and concurring audit directors are rotated in accordance with best practice and NZ Auditing Standards.

Compliance with Legislation, Standards and Best Practice Guidelines

- Review the effectiveness of the system for monitoring the Council's compliance with laws (including governance legislation, regulations and associated government policies), with Council's own standards, and Best Practice Guidelines.

Appointment of Independent Members

- Identify skills required for Independent Members of the Audit and Risk Management Committee. Appointment panels will include the Mayor or Deputy Mayor, Chair of Finance & Performance Committee and Chair of Audit & Risk Management Committee. Council approval is required for all Independent Member appointments.
- The term of the Independent members should be for three years. (It is recommended that the term for independent members begins on 1 April following the Triennial elections and ends 31 March three years later. Note the term being from April to March provides continuity for the committee over the initial months of a new Council.)
- Independent members are eligible for re-appointment to a maximum of two terms. By exception the Council may approve a third term to ensure continuity of knowledge.

Long Term Plan Activities

- Consider and review the Long Term and Annual Plans before adoption by the Council. Apply similar levels of enquiry, consideration, review and management sign off as are required above for external financial reporting

Audit and Risk Management Committee Forward Work Programme 2025

2025	Feb 10	Apr 4	Jun 13	Aug 15	Annual Report Oct 7	Dec
Update Reports	<ul style="list-style-type: none"> • Risk and Assurance • Cyber Security Report • Parakiore Update 	<ul style="list-style-type: none"> • Risk and Assurance • Procurement 	<ul style="list-style-type: none"> • Risk and Assurance • Cyber Security • Major Litigation 	<ul style="list-style-type: none"> • Risk and Assurance • Procurement 		<ul style="list-style-type: none"> • Risk and Assurance • Procurement • Health, Safety & Wellbeing
Other Reports	<ul style="list-style-type: none"> • Insurance Update 	<ul style="list-style-type: none"> • Office of the OAG: Key observations 	<ul style="list-style-type: none"> • Te Kaha Update • Elected Member Expenditure • Riskpool Update • Issue Log Report • Office of the OAG Report 			<ul style="list-style-type: none"> • Kiwi Rail Update
Annual Report	<ul style="list-style-type: none"> • Audit Management Report 2024 	<ul style="list-style-type: none"> • External Reporting and Audit Programme for 2024/25 Update 	<ul style="list-style-type: none"> • External Reporting and Audit Programme Update • Audit Plan 	<ul style="list-style-type: none"> • Update on critical judgments, estimates & assumptions • Financial Statements Update - Valuations 	<ul style="list-style-type: none"> • Financial Statements and Annual Report 	<ul style="list-style-type: none"> • Audit NZ Management Letter from prior year's audit
Annual Plan	<ul style="list-style-type: none"> • Draft Annual Plan 		<ul style="list-style-type: none"> • Final Annual Plan 			

Part A	Matters Requiring a Council Decision
Part B	Reports for Information
Part C	Decisions Under Delegation

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Actions Register Ngā Mahinga Tuwhera

1. Apologies Ngā Whakapāha

An apology for absence was received from Councillor Fields.

2. Declarations of Interest Ngā Whakapuaki Aronga

Members are reminded of the need to be vigilant and to stand aside from decision-making when a conflict arises between their role as an elected representative and any private or other external interest they might have.

3. Confirmation of Previous Minutes Te Whakaāe o te hui o mua

That the minutes of the Audit and Risk Management Committee meeting held on [Friday, 4 April 2025](#) be confirmed (refer page 10).

4. Public Forum Te Huinga Whānui

A period of up to 30 minutes may be available for people to speak for up to five minutes on any issue that is not the subject of a separate hearing process.

Public Forum presentations will be recorded in the meeting minutes

5. Deputations by Appointment Ngā Huinga Whakaritenga

Deputations will be recorded in the meeting minutes.

6. Petitions Ngā Pākikitanga

There were no petitions received at the time the agenda was prepared.

To present to the Committee, refer to the [Participating in decision-making](#) webpage or contact the meeting advisor listed on the front of this agenda.

Audit and Risk Management Committee OPEN MINUTES

Date: Friday 4 April 2025
Time: 9.33 am
Venue: Council Chambers, Level 2, Civic Offices,
53 Hereford Street, Christchurch

Present

Chairperson Mr Bruce Robertson
Deputy Chairperson Councillor Jake McLellan
Members Councillor Tyrone Fields
Councillor Sam MacDonald
Councillor Tim Scandrett
Mrs Hilary Walton
Mr Michael Wilkes

Principal Advisor

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- Part A** **Matters Requiring a Council Decision**
Part B **Reports for Information**
Part C **Decisions Under Delegation**
-

The agenda was dealt with in the following order.

1. Apologies Ngā Whakapāha

Part C
Committee Decision

There were no apologies received

2. Declarations of Interest Ngā Whakapuaki Aronga

Part B
There were no declarations of interest recorded.

3. Confirmation of Previous Minutes Te Whakaāe o te hui o mua

Part C
Committee Resolved ARCM/2025/00006

That the minutes of the Audit and Risk Management Committee meeting held on Monday, 10 February 2025 be confirmed.

Mr Robertson/Councillor Scandrett

Carried

4. Public Forum Te Huinga Whānui

Part B
There were no public forum presentations.

5. Deputations by Appointment Ngā Huinga Whakaritenga

Part B
There were no deputations by appointment.

6. Presentation of Petitions Ngā Pākikitanga

Part B
There was no presentation of petitions.

7. Office of the Auditor-General Update: Key Observations and Considerations for Local Government

Committee Resolved ARCM/2025/00007

Officer Recommendation accepted without change

Part C

That the Audit and Risk Management Committee:

1. Receives the information in the Office of the Auditor-General Update: Key Observations and Considerations for Local Government Report.

Mrs Walton/Mr Wilkes

Carried

Resolution to Exclude the Public

Committee Resolved ARCM/2025/00008

Part C

That Chantelle Gernetzky of Audit New Zealand, remain after the public have been excluded for Items 10-12 of the public excluded agenda as they have knowledge that is relevant to those items and will assist the Council.

AND

That at 9.55am the resolution to exclude the public set out on pages 27 to 29 of the agenda be adopted.

Mr Robertson/Councillor MacDonald

Carried

Resolution to Readmit the Public

Committee Resolved ARCM/2025/00009

That the public be readmitted to the meeting at 10.22am.

Mr Robertson/Councillor McLellan

Carried

8. Procurement & Contracts FY25 Q2

Committee Comment

1. The Committee requested that an open report on the Commercial and Contract Mechanisms be presented at a future Finance and Performance Committee meeting.

Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

1. Receives the information in the Procurement & Contracts FY25 Q2 Report.

Committee Resolved ARCM/2025/00010

Part C

That the Audit and Risk Management Committee:

1. Receives the information in the Procurement & Contracts FY25 Q2 Report.
2. Request that an open report on the Commercial and Contract Mechanisms be presented at a future Finance and Performance Committee meeting.

Mr Wilkes/Councillor MacDonald

Carried

9. Resolution to Exclude the Public Te whakataunga kaupare hunga tūmatanui

Committee Resolved ARCM/2025/00011

Part C

That Chantelle Gernetzky of Audit New Zealand, remain after the public have been excluded for Items 10-12 of the public excluded agenda as they have knowledge that is relevant to those items and will assist the Council.

AND

That at 10.38am the resolution to exclude the public set out on pages 27 to 29 of the agenda be adopted.

Mr Robertson/Councillor MacDonald

Carried

The public were re-admitted to the meeting at 11.37am.

Meeting concluded at 11.38am.

CONFIRMED THIS 13 DAY OF JUNE 2025

BRUCE ROBERTSON
CHAIRPERSON

7. Elected Member Sensitive Expenditure Reporting - July to December 2024

Reference Te Tohutoro: 25/878727

Responsible Officer(s) Te Pou Matua: Jo Daly, Council Governance Advisor

Accountable ELT Member Pouwhakarae: Helen White, General Counsel / Director of Legal & Democratic Services

1. Purpose and Origin of the Report Te Pūtake Pūrongo

- 1.1 The purpose of this report is to present to the Audit and Risk Management Committee for review the elected member sensitive expenditure reporting for the period 1 July to 31 December 2024.
- 1.2 This report is prepared to comply with the reporting requirements of the Council's Elected Member Professional Development Policy and Elected Member Allowances and Expenses Policy.

2. Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

1. [Receives the information in the Elected Member Sensitive Expenditure Reporting - July to December 2024 Report.](#)

3. Background/Context Te Horopaki

- 3.1 The Council's Elected Member Expenses and Allowances Policy and Elected Member Professional Development Policy cover elected member entitlements to allowances and contributions towards expenses for travel mileage, communications and childcare and elected member professional development.
- 3.2 The current policies were adopted in October 2024 and will be reviewed each triennium.
- 3.3 Expenditure pursuant to the policies, claims and allowances paid is to be reported to the Audit and Risk Management Committee for review and published on the Council's website at least six monthly.
- 3.4 The policies follow the guidance set out the Auditor General's Controlling sensitive expenditure: Guide for public organisations and the Remuneration Authority Local Government Members Determination 2024/25.





4. Considerations Ngā Whai Whakaaro

- 4.1 The Audit and Risk Committee review is a requirement of the Council's policies. This report presents the elected member expenses, allowances and professional development for the period 1 July 2024 to 31 December 2024.
- 4.2 Expenses, allowances and professional development incurred during the period were approved as per the requirements of the policy in place at that time. The current policies were adopted by the Council in October 2024.
- 4.3 The report attached to this agenda will be published on the Council website.



- 4.4 Future reporting to the Committee will take into consideration the timing the triennial elections.

Attachments Ngā Tāpirihanga

No.	Title	Reference	Page
A  	Elected Member Sensitive Expenditure Reporting Summary - July to December 2024	25/1026362	17
B  	Elected Member Sensitive Expenditure Reporting - July to December 2024 - Detail	25/1026354	19

In addition to the attached documents, the following background information is available:

Document Name – Location / File Link
Elected-Member-Professional-Development-Policy.pdf
Elected-Member-Allowances-and-Expenses-Policy.pdf

Signatories Ngā Kaiwaitohu

Author	Jo Daly - Council Governance Advisor
Approved By	Helen White - General Counsel / Director of Legal & Democratic Services

Elected Member Sensitive Expenditure Reporting - July to December 2024 - Summary

Mayor and Councillors	Role	Communications Allowances/ Expenses	Mileage	Travel Time	Conferences, Training, Travel and Professional Development
Phil Mauger	Mayor	\$75.00			\$10,030.60
Pauline Cotter	Deputy Mayor	\$875.00			
Kelly Barber	Councillor	\$850.00			
Melanie Coker	Councillor				
Celeste Donovan	Councillor	\$875.00			
Tyrone Fields	Councillor	\$850.00	\$2,655.12	\$760.80	
James Gough	Councillor	\$875.00			\$3,706.97
Tyla Harrison-Hunt	Councillor	\$875.00			\$3,477.45
Victoria Henstock	Councillor	\$875.00			\$9,051.18
Yani Johanson	Councillor	\$875.00			
Aaron Keown	Councillor	\$875.00			
Sam MacDonald	Councillor	\$625.00			\$2,699.38
Jake McLellan	Councillor	\$875.00			\$8,085.43
Andrei Moore	Councillor	\$875.00			\$3,094.53
Mark Peters	Councillor	\$875.00			\$1,095.75
Tim Scandrett	Councillor	\$875.00			
Sara Templeton	Councillor	\$850.00			\$2,318.73
All Councillors					\$4,600.00

Elected Member Sensitive Expenditure Reporting - July to December 2024 - Summary

Community Board Members	Role	Communications Allowances/Expenses	Mileage	Travel Time	Conferences, Training, Travel and Professional Development
Te Pātaka o Rākaihautū Banks Peninsula Community Board					
Lyn Leslie	Board Chairperson	\$875.00	\$2,033.20	\$400.00	\$2,234.14
Nigel Harrison	Deputy Chairperson	\$875.00	\$665.60	\$240.00	\$2,231.11
Asif Hussain	Board Member	\$875.00	\$2,255.39	\$1,360.00	\$4,182.29
Cathy Lum-Webb	Board Member	\$750.00	\$304.42	\$145.60	\$1,937.87
Howard Needham	Board Member	\$875.00			
Luana Swindells	Board Member	\$775.00			
Jillian Frater	Board Member	\$495.00	\$773.76	\$320.00	\$2,262.03
Waihoru Spreydon-Cashmere-Heathcote Community Board					
Callum Ward	Board Chairperson				
Keir Leslie	Deputy Chairperson	\$875.00			
Will Hall	Board Member				
Roy Kenneally	Board Member				\$2,082.60
Tim Lindley	Board Member	\$875.00			
Lee Sampson	Board Member				
Waimāero Fendalton-Waimairi-Harewood Community Board					
Jason Middlemiss	Board Chairperson				
Bridget Williams	Deputy Chairperson				
David Cartwright	Board Member				
Linda Chen	Board Member				
Nicola McCormick	Board Member				
Shirish Paranjape	Board Member				
Waipapa Papanui-Innes-Central Community Board					
Emma Norrish	Board Chairperson	\$875.00			\$2,310.33
Simon Britten	Board Member	\$875.00			\$1,500.00
Sunita Gautam	Board Member	\$875.00			\$2,308.89
Ali Jones	Board Member	\$875.00			
John Miller	Board Member	\$875.00			
Emma Twaddell	Board Member	\$875.00			
Waipuna Halswell-Hornby-Riccarton Community Board					
Marie Pollisco	Board Chairperson	\$875.00	\$861.19		
Helen Broughton	Deputy Chairperson	\$875.00			
Sarah Brunton	Board Member	\$875.00			
Henk Buunk	Board Member				
Gamal Fouda	Board Member				
Debbie Mora	Board Member	\$875.00			
Waitai Coastal-Burwood-Linwood Community Board					
Paul McMahon	Board Chairperson	\$625.00			
Jackie Simons	Deputy Chairperson	\$875.00			\$1,910.27
Tim Baker	Board Member				
Alex Hewison	Board Member	\$875.00			
Greg Mitchell	Board Member	\$875.00			
Jo Zervos	Board Member	\$875.00			

Elected Member Sensitive Expenditure Reporting - July to December 2024 - Summary

Elected Member Sensitive Expenditure Reporting - July to December 2024 - Detail

Elected Member	Role	Communications Allowances/ Expenses	Mileage	Travel Time	Conferences, Training, Travel and Professional Development	Details
Phil Mauger	Mayor	\$75.00				Council mobile phone
Phil Mauger					\$571.25	Mayors Meetings - 23-24 July 2024: Wellington - Travel and accommodation
Phil Mauger					\$461.69	H2Wheels Synergy Green Hydrogen Forum - 2 September 2024: Wellington - Travel
Phil Mauger					\$509.23	Wananga - 2 November 2024 - Wellington: Travel
Phil Mauger					\$8,488.43	China Sister Cities Visit - 3-18 August 2024: China - Flights, accommodation, trains
Pauline Cotter	Deputy Mayor	\$875.00				Communications allowance July to December 2024
Kelly Barber	Councillor	\$850.00				Communications allowance July to December 2024
Melanie Coker	Councillor					
Celeste Donovan	Councillor	\$875.00				Communications allowance July to December 2024
Tyrone Fields	Councillor		\$2,655.12	\$760.80		Mileage and Travel time paid 1 Jul to 31 Dec 2024
Tyrone Fields		\$850.00				Communications allowance July to December 2024
James Gough	Councillor				\$1,007.59	Governing AI Forum - 24-25 July 2024: Auckland - Registration, travel and accommodation
James Gough					\$1,272.72	Not for Profit Governance Essentials - 24 October 2024: Auckland - Registration, travel and accommodation
James Gough					\$1,426.66	Retail Conference - 14 November 2024: Auckland - Registration, travel and accommodation
James Gough		\$875.00				Communications allowance July to December 2024
Tyla Harrison-Hunt	Councillor				\$2,504.86	LGNZ Conference, 21-23 August 2024: Wellington - Registration, travel and accommodation
Tyla Harrison-Hunt					\$450.00	Young Elected Members Hui - 21 August 2024: Wellington - Registration
Tyla Harrison-Hunt					\$522.59	Mediation Training - 18-22 November 2024: Wellington - Travel
Tyla Harrison-Hunt		\$875.00				Communications allowance July to December 2024

Elected Member Sensitive Expenditure Reporting - July 2024 to December 2024 - Detail

Elected Member	Role	Communications Allowances/ Expenses	Mileage	Travel Time	Conferences, Training, Travel and Professional Development	Details
Victoria Henstock	Councillor				\$9,051.18	China Sister Cities Visit - 3-18 August 2024: China - Flights, accommodation, trains
Victoria Henstock		\$875.00				Communications allowance July to December 2024
Yani Johanson	Councillor	\$875.00				Communications allowance July to December 2024
Aaron Keown	Councillor	\$875.00				Communications allowance July to December 2024
Sam MacDonald	Councillor				\$1,272.72	Not for Profit Governance Essentials - 24 October 2024: Auckland - Registration, travel and accommodation
Sam MacDonald					\$1,426.66	Retail Conference - 14 November 2024: Auckland - Registration, travel and accommodation
Sam MacDonald		\$625.00				Communications allowance July to December 2024
Jake McLellan	Councillor				\$8,085.43	China Sister Cities Visit - 3-18 August 2024: China - Flights, accommodation, trains
Jake McLellan		\$875.00				Communications allowance July to December 2024
Andrei Moore	Councillor				\$2,644.53	LGNZ Conference, 21-23 August 2024: Wellington - Registration, travel and accommodation
Andrei Moore					\$450.00	Young Elected Members Hui - 21 August 2024: Wellington - Registration
Andrei Moore		\$875.00				Communications allowance July to December 2024
Mark Peters	Councillor				\$1,015.75	Institute of Directors - Governance Essentials - 2 October 2024: Christchurch - Registration
Mark Peters					\$80.00	Christchurch Market Summit - 17 October 2024: Christchurch - Registration
Mark Peters		\$875.00				Communications allowance July to December 2024
Tim Scandrett	Councillor	\$875.00				Communications allowance July to December 2024
Sara Templeton	Councillor				\$2,188.73	Climate Change and Business Conference, 9-10 September 2024: Auckland - Registration, travel and accommodation
Sara Templeton					\$130.00	Institute of Directors Breakfast, 10 September 2024: Auckland - Registration
Sara Templeton		\$850.00				Communications allowance July to December 2024
All Councillors					\$4,600.00	Treaty of Waitangi Training, 1 & 8 November 2024: Christchurch - Course cost

Elected Member Sensitive Expenditure Reporting - July 2024 to December 2024 - Detail

Elected Member	Role	Communications Allowances/ Expenses	Mileage	Travel Time	Conferences, Training, Travel and Professional Development	Details
Te Pātaka o Rākaihautū Banks Peninsula Community Board						
Lyn Leslie	Board Chairperson				\$2,234.14	LGNZ 2024 Community Boards Conference, 21-23 August 2024: Wellington, Registration, travel and accommodation
Lyn Leslie			\$2,033.20	\$400.00		Mileage and travel time 1 Jul to 31 Dec 2024
Lyn Leslie		\$875.00				Communications allowance July to December 2024
Nigel Harrison	Deputy Chairperson				\$2,231.11	LGNZ 2024 Community Boards Conference, 21-23 August 2024: Wellington, Registration, travel and accommodation
Nigel Harrison			\$665.60	\$240.00		Mileage and travel time 1 Jun to 31 Dec 2024
Nigel Harrison		\$875.00				Communications allowance July to December 2024
Asif Hussain	Board Member				\$2,274.61	LGNZ 2024 Community Boards Conference, 21-23 August 2024: Wellington, Registration, travel and accommodation
Asif Hussain					\$1,861.68	Tourism Summit Aotearoa, 5-6 November 2024, Auckland: Registration, travel and accommodation
Asif Hussain			\$2,255.39	\$1,360.00		Mileage and travel time 1 Jul to 31 Dec 2024
Asif Hussain		\$875.00				Communications allowance July to December 2024
Asif Hussain					\$46.00	Carparking September 2024
Cathy Lum-Webb	Board Member				\$1,937.87	Tourism Summit Aotearoa, 5-6 November 2024, Auckland: Registration, travel and accommodation
Cathy Lum-Webb			\$304.42	\$145.60		Mileage and travel time paid 1 Jul to 31 Dec 2024
Cathy Lum-Webb		\$750.00				Communications allowance July to December 2024
Howard Needham	Board Member	\$875.00				Communications allowance July to December 2024
Luana Swindells	Board Member	\$775.00				Communications allowance July to December 2024
Jillian Frater	Board Member				\$2,262.03	LGNZ 2024 Community Boards Conference, 21-23 August 2024: Wellington, Registration, travel and accommodation
Jillian Frater			\$773.76	\$320.00		Mileage and travel time 1 Jul to 31 Dec 2024
Jillian Frater		\$495.00				Communications allowance July to December 2024

Elected Member Sensitive Expenditure Reporting - July 2024 to December 2024 - Detail

Elected Member	Role	Communications Allowances/ Expenses	Mileage	Travel Time	Conferences, Training, Travel and Professional Development	Details
Waihoru Spreydon-Cashmere-Heathcote Community Board						
Callum Ward	Board Chairperson					
Keir Leslie	Deputy Chairperson	\$875.00				Communications allowance July to December 2024
Will Hall	Board Member					
Roy Kenneally	Board Member				\$2,082.60	LGNZ 2024 Community Board Conference - 21-23 August - Wellington: Registration, flights and accommodation
Tim Lindley	Board Member	\$875.00				Communications allowance July to December 2024
Lee Sampson	Board Member					
Waimāero Fendalton-Waimairi-Harewood Community Board						
Jason Middlemiss	Board Chairperson					
Bridget Williams	Deputy Chairperson					
David Cartwright	Board Member					
Linda Chen	Board Member					
Nicola McCormick	Board Member					
Shirish Paranjape	Board Member					
Waipapa Papanui-Innes-Central Community Board						
Emma Norrish	Board Chairperson				\$2,310.33	LGNZ 2024 Community Board Conference - 21-23 August - Wellington: Registration, flights, accommodation and taxis
Emma Norrish		\$875.00				Communications allowance July to December 2024
Simon Britten	Board Member				\$1,500.00	Companies Directors Course - Council contribution
Simon Britten		\$875.00				Communications allowance July to December 2024
Sunita Gautam	Board Member				\$2,308.89	LGNZ 2024 Community Board Conference - 21-23 August - Wellington: Registration, flights, accommodation and taxis
Sunita Gautam		\$875.00				Communications allowance July to December 2024
Ali Jones	Board Member	\$875.00				Communications allowance July to December 2024
John Miller	Board Member	\$875.00				Communications allowance July to December 2024
Emma Twaddell	Board Member	\$875.00				Communications allowance July to December 2024

Elected Member Sensitive Expenditure Reporting - July 2024 to December 2024 - Detail

Elected Member	Role	Communications Allowances/ Expenses	Mileage	Travel Time	Conferences, Training, Travel and Professional Development	Details
Waipuna Halswell-Hornby-Riccarton Community Board						
Marie Pollisco	Board Chairperson		\$861.19			Mileage 1 Jul to 31 Dec 2024
Marie Pollisco		\$875.00				Communications allowance July to December 2024
Helen Broughton	Deputy Chairperson	\$875.00				Communications allowance July to December 2024
Sarah Brunton	Board Member	\$875.00				Communications allowance July to December 2024
Henk Buunk	Board Member					
Gamal Fouda	Board Member					
Debbie Mora	Board Member	\$875.00				Communications allowance July to December 2024
Waitai Coastal-Burwood-Linwood Community Board						
Paul McMahon	Board Chairperson	\$625.00				Communications allowance July to December 2024
Jackie Simons	Deputy Chairperson				\$1,910.27	LGNZ 2024 Community Board Conference - 21-23 August - Wellington: Registration, flights and accommodation
Jackie Simons		\$875.00				Communications allowance July to December 2024
Tim Baker	Board Member					
Alex Hewison	Board Member	\$875.00				Communications allowance July to December 2024
Greg Mitchell	Board Member	\$875.00				Communications allowance July to December 2024
Jo Zervos	Board Member	\$875.00				Communications allowance July to December 2024

Elected Member Sensitive Expenditure Reporting - July 2024 to December 2024 - Detail

8. Consideration of the Council's Annual Plan 2025/2026

Reference Te Tohutoro: 25/898644

Responsible Officer(s) Te Pou Matua: Peter Ryan, Head of Corporate Planning & Performance

Accountable ELT Member Pouwhakarae: Bede Carran, General Manager Finance, Risk & Performance / Chief Financial Officer

1. Purpose and Origin of the Report Te Pūtake Pūrongo

1.1 The purposes of this report are:

- (i) to support the Audit and Risk Management Committee (ARMC) in reviewing the process, significant forecasting assumptions, and supporting documentation used in developing the Annual Plan 2025/26 (Annual Plan), and
- (ii) to provide the Committee with information to support its recommendation to Council that, in the Committee's opinion, an appropriate process has been followed in the preparation of the Annual Plan and its supporting information.

1.2 This report originates as part of the assurance process that supports development of the Annual Plan prior to its adoption. Staff note that approval of the final content of the Annual Plan and its adoption is the responsibility of Council and cannot be delegated.

2. Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

- 1. Notes it has reviewed the general checklist and sign-offs by management, including significant forecasting assumptions, in respect of the information that provides the basis for the Annual Plan 2025/26.
- 2. Advises the Council that in the Committee's opinion an appropriate process has been followed in the preparation of the Annual Plan 2025/26 and its supporting information.
- 3. Notes that the Annual Plan 2025/26 documents will be released on 12 June 2025 when they are published in the Council Agenda for its meeting commencing 24 June 2025.

3. Background/Context Te Horopaki




- 3.1 The draft Annual Plan 2025/26 (draft Annual Plan) was adopted by the Council on 12 February 2025.
- 3.2 Council completed community consultation on the draft Annual Plan via a Consultation Document (CD) and underlying information, also adopted on 12 February 2025, which included the following processes:
 - (i) The CD and the underlying information were made publicly available, and the public were given the opportunity to present their views and preferences in response;
 - (ii) Opportunity for the public to present at public hearings was available from 3 April to 12 April 2025.
 - (iii) All submissions, written and oral, have been analysed to identify the matters commented on, the reasons for those comments and the overall themes that emerged from the consultation process;

- (iv) The result of this work has been provided to elected members to assist with their deliberations. The Thematic Analysis of the Annual Plan 2025/26 Submissions is **Attachment A** of this report. The thematic analysis gives a clear picture of the main issues people raised during the consultation. It highlights the key themes and messages that came through and takes a closer look at the topics that got the most attention from submitters.
- 3.3 Since the conclusion of the hearings staff have held multiple briefings with councillors (19, 22, 26, and 27 May 2025), provided responses to issues and questions raised, and received direction on all matters raised. These briefings were open to the public, other than a brief (approximately 30 minutes) public excluded session, on 22 May 2025, which addressed the use of the forecast surplus for the 2025 financial year. The public excluded session covered commercially sensitive items such as the seismic issues for Te Hononga and provisional cost estimates for the April weather event.
- 3.4 Guidance provided by Elected Members is being built into the Annual Plan 2025/26 adoption documents, including expectations for rates increases.
- 3.5 Changes made largely reflect community feedback on the draft Annual Plan or changes to Council's operating environment since February.
- 3.6 The updated adoption documents will be made available on the public agenda for Council consideration on 18 June 2025 (provisional date). A working copy of these documents is being made available in advance to the Audit and Risk Management Committee in **Attachment B**. These documents may differ from the actual documents that will form the report to Council for the adoption of the final Annual Plan 2025/26. These documents will be released on 12 June 2025 but remain under embargo until the Council Agenda for its meeting commencing 24 June 2025 has been published. The purpose of the embargo is to ensure that the report and Committee's recommendations do not pre-empt the Council report in terms of public release. The report can be made public once the Council agenda is live.
- 3.7 Staff do not anticipate any significant or material changes between the Committee's meeting (13 June) and the expected release date of the Council Annual Plan agenda (18 June provisional date).
- 3.8 The process for preparing information has also been the subject of a series of management signoffs, including the Executive Leadership Team, that support compliance with the Council's relevant statutory, financial, and legal obligations (refer **Attachments C and D**).
- 3.9 The Council meeting to adopt the Annual Plan 2025/26 is scheduled for 24 June 2025, with an additional date of 26 June 2025, should it be required. The Annual Plan is on track for adoption by Council on 24/26 June, provisional on the Committee's advice.
- 3.10 It should be noted that Council will resolve that in accordance with section 100 of the Local Government Act 2002, it is financially prudent not to set the Council's operating revenues at a level sufficient to meet the projected operating expenses in the financial year 2025-26. The ratio is forecast to be 96%. This issue was identified in the draft Annual Plan and is intended to be addressed by 2027/28 through the increase in rating to fund asset renewals by 2032 in line with Council's Financial Strategy.
- 3.11 Following adoption, the Annual Plan document will be published and distributed via the public site, with a select number of hard copies available to elected members, for public viewing through our libraries and service centres and to the Parliamentary Library. Responses to submitters will be prepared and sent. The responses and Thematic Analysis will be also published to the public site.

4. Considerations Ngā Whai Whakaaro

- 4.1 The Council is required to prepare and adopt an Annual Plan for each financial year (s.95(1) Local Government Act 2002).
- 4.2 This report supports:
- (i) Activity: Performance Management and Reporting
 - Level of Service: 13.1.1 Implement the Long Term Plan and Annual Plan programme plan – ensure that critical path milestone due dates in programme plans are met.
 - (ii) This report is consistent with Council's Plans and Policies.
 - (iii) This report affects all wards and Community Board areas.
 - (iv) There is no legal context, issue or implication relevant to this decision, other than that which has been considered as part of the regular Annual Plan management process and signoffs.
 - (v) Risks have been identified and managed through the general checklists and signoffs by management, including significant forecasting assumptions.

Attachments Ngā Tāpirihanga

No.	Title	Reference	Page
A 	Thematic Analysis of the Annual Plan 2025/2026 Submissions	25/1053578	28
B	Annual Plan 2025/2026 adoption documents (<i>Under Separate Cover</i>)		
C 	Annual Plan 2025/2026 Management Process sign offs	25/1055803	60
D 	Annual Plan 2025/2026 Management Significant Assumptions sign offs	25/1055809	72

In addition to the attached documents, the following background information is available:

Document Name – Location / File Link
Not applicable

Signatories Ngā Kaiwaitohu

Authors	Amber Tait - Performance Analyst Boyd Kedzlie - Senior Corporate Planning & Performance Analyst Bruce Moher - Acting Head of Finance
Approved By	Peter Ryan - Head of Corporate Planning & Performance Bede Carran - General Manager Finance, Risk & Performance / Chief Financial Officer

Annual Plan 2025 – 2026

Submissions Thematic Analysis

April 2025

Item 8

Attachment A

How to use this document

The purpose of this document is not to provide analysis on everything that submitters commented on, but rather to provide a summary of key topics and issues identified by submitters and responses to the specific questions we asked submitters.

The analysis is based on the opinions of submitters, whether they are factually correct or not.

The first part of this report provides an overview of the key themes and messages that have come through in submissions, and the latter provides detailed submissions analysis for some of the topics and issues that were most popular with submitters.

Summary of what we heard

Feedback from submitters on the draft 2025/2026 Annual Plan once again highlighted that our community has a diverse range of priorities and perspectives. Over recent years we have seen many examples of ‘one person’s nice to have is another person’s must have’, and the feedback we received on the draft Annual Plan once again reinforces this. Submitters were asked to provide feedback on the services they value most and those they could do without. On average, they listed 2.4 services that they valued the most and 1.3 they could manage without. Interestingly, some services—such as the arts, cycleways, and community development—appeared in both categories, underscoring the diversity of community views.

This diversity of perspective and priorities was evident across many topics that submitters provided feedback on, including the proposed rates increase, transport projects like Wheels to Wings and the Lincoln Road public transport project, increased rating for renewals, and the climate fund policy. Many submitters acknowledged the importance of Council services and preferred maintaining service levels, even if it meant higher rates. Others, however, felt the proposed rates increase was too high given current cost-of-living pressures. Similar views were expressed about the proposal to increase rating for renewals—some supported it as a step toward long-term financial responsibility and intergenerational fairness, while others were concerned about the immediate financial impact and called for better budgeting instead of higher rates.

Transport projects also drew mixed responses. The Wheels to Wings cycleway remained contentious, with concerns about traffic, parking, and business impacts along Harewood Road. While some supported a staged approach, others called for the project to be scrapped due to low cyclist numbers and rising costs. Feedback on delaying the Lincoln Road public transport project was similarly divided—some stressed the urgency of improving public transport in fast-growing areas like Halswell, while others supported the delay as a cost-saving measure that could reduce disruption and align with future government funding.

Submitters were also split on the proposal to reintroduce the central city shuttle. Some fondly recalled the pre-earthquake service and saw its return as a way to improve accessibility, reduce car use, and support local businesses. Others criticised the proposed \$200,000 scoping study as excessive, arguing the service had already proven its value and that the study could be done more cost-effectively or in-house. Some questioned the need for a shuttle given existing transport options like buses, e-scooters, and the tram.

There were however a few key issues where most submitters shared similar views—particularly around pausing the Cathedral targeted rate and providing a \$5 million grant to the Air Force Museum. Overall, both proposals received broad support.

In feedback on the Cathedral targeted rate, some submitters told us that they are happy to support a pause, as in their view it should never have been introduced in the first place. Others went further, suggesting the project be scrapped entirely. A common view was that the Anglican Church—not ratepayers—should cover the cost of reinstatement, with concerns raised about the project's expense comparative to the level of public support for the project. While fewer in number,

others emphasised the Cathedral’s cultural, historical, and emotional significance. They believed it could boost tourism and that existing commitments to its restoration should be honoured.

The proposal to grant \$5 million to the Air Force Museum also received strong support. Submitters highlighted the museum’s historical, cultural, and economic value—particularly its role in preserving the RNZAF’s legacy and housing nationally significant aircraft like the Orion and Hercules. Many felt the investment would enhance tourism and benefit the local economy. While some raised concerns about the timing, given current financial pressures on households, and others suggested a loan might be more appropriate, the overall sentiment was clearly in favour.

Overall, feedback on this Annual Plan once again highlighted the competing priorities, opinions and values that our residents and communities have. Finding the right balance in the final Annual Plan will require careful consideration of these varied viewpoints. The feedback once again highlights that our residents and communities care deeply about their future and the future of the city and have told us that they want to see us deliver an Annual Plan, that is affordable but doesn’t ignore or forget about the things they really care about.

At a Glance

What we asked the community		What the community told us	
Rates increase	What do you think of our proposed average rates increase of 7.58% across all ratepayers (which is lower than the 8.48% signalled in the Long Term Plan 2024–34) and an average residential rates increase of 7.40%?	Feedback on the residential rates proposal was mixed. Submitters who supported the Council’s proposal (30%) highlighted the value the Council’s services and preferred a rate increase to maintain them. Some expressed their appreciation of efforts to keep the increase below the Long-Term Plan’s projection. Those who did not support the proposed increase (34%) felt it was still too high amid rising living costs, urging the Council to prioritise essential services and cut unnecessary spending. Some submitters were critical of the short-term rate reduction, fearing it would lead to larger future increases.	
Proposed spending on our transport network	Do you have any comments about our proposed spending on our transport network, including the staged approach to delivering Papanui ki Waiwhetū Wheels to Wings major cycle route, or the proposal to defer the Lincoln Road (Curletts to Wrights) Public Transport project from 2026/28 to 2029/30?	Papanui ki Waiwhetū Wheels to Wings major cycle route	The Wheels to Wings cycleway project remains highly contentious, with strong and varied opinions from the community. Many submitters are concerned about its impact on traffic flow, parking, and local businesses along Harewood Road, which is already seen as a busy thoroughfare. While some support the staged approach and see it as a practical step forward—especially if future government funding becomes available—others are frustrated by continued delays, citing the urgent need for safe cycling infrastructure and the risk of rising costs. A significant number of submitters offered alternative suggestions, such as installing traffic lights at key intersections and abandoning the rest of the project, often arguing that the cycleway is unnecessary due to low cyclist numbers. Feedback on the proposed school crossing was mixed, with some advocating for enhanced safety measures like raised platforms, while others worried about added congestion.
		Proposal to defer the Lincoln Road (Curletts Road to Wrights Road) Public Transport project from 2026/28 to 2029/30	Feedback on the proposed delay of the Lincoln Road Public Transport Project was mixed. Those against the delay stressed the need for timely completion to maintain an efficient bus network, reduce congestion, and support the city’s growing transport demands—particularly in the rapidly expanding Halswell area. They warned that postponing the project could worsen existing issues and undermine previous investments in public transport. In contrast, supporters of the delay viewed it as a prudent financial decision that could reduce disruption, allow for better planning, and align with broader government funding strategies. Some also cited the negative impact of ongoing construction on local businesses and residents and preferred to wait for potential government funding before proceeding.
Proposed spending on our three waters network	Do you have any comments about our proposed spending on our three waters network?	Many submitters emphasised the importance of continued investment in the three waters infrastructure, viewing it as a core responsibility of the Council and essential for ensuring a safe, high-quality water supply. Although some submitters still questioned the timing of this investment given the Central Government’s shift in water reform direction, overall support remained strong. The term "three waters" still carries associations with the previous Government’s reform programme, creating some reputational challenges. A recurring concern was the continued use of chlorine in Christchurch’s water, with many expressing a desire for its removal due to taste, health, and environmental concerns. These submitters generally supported the proposed capital investment if it would lead to chlorine-free water.	
Proposed spending on our parks and reserves	Do you have any comments about our proposed spending on our parks and reserves?	Submitters expressed strong support for the proposed capital spending on parks. Many emphasised the value of green spaces for families, children, and the wider community, as well as their role in promoting biodiversity and recreation. While generally positive, some feedback included suggestions for improving park amenities, such as better public toilet facilities and accessibility. Maintenance was also a key concern, with several submitters stressing the importance of regular upkeep—like mowing and rubbish removal—over new developments. Overall, there is clear community backing for continued investment in both the development and maintenance of parks.	

Christ Church Cathedral targeted rate	Should we pause the collection of the targeted rate for the Christ Church Cathedral reinstatement for the remaining three years we were due to collect it, and factor the saving into our proposed rates increase of 7.58%?	Total Submitters 486	Yes	78%	Submitters provided varied feedback on pausing the cathedral targeted rate, with most supporting the pause. Some expressed an opinion that the rate should never have been introduced. Supporters of the pause felt the Anglican Church should fund the reinstatement, not ratepayers, and raised concerns about the project's costs and public support. Opponents emphasised the cathedral's sentimental, cultural, and historical significance, believing it would attract tourists and that commitments to its reinstatement should be honoured. Others suggested redirecting the funds to other projects or returning the money to ratepayers, many felt that the project should be abandoned entirely.
			No	22%	
Increasing rating for renewals	Should we increase our rating for renewals by a further \$2 million a year (\$12 million in total over six years) in order to keep our borrowing costs lower over time? This would result in an additional rates increase of 0.25% in 2025/26 but will generate \$2.6 million of overall rates savings over the next six years, and \$21.3 million over 30 years.	Total Submitters 402	Yes	68%	Submitters who supported this proposal emphasised long-term financial responsibility and intergenerational fairness, advocating for reducing debt now to avoid burdening future generations with infrastructure costs. They often linked the proposal to the need for modern, reliable infrastructure amid urban growth and aging assets. Some were conditionally supportive, requesting greater financial transparency, clear long-term benefits, or assurances that the move would prevent future rate increases. Opponents, however, were concerned about the immediate impact on the cost of living, arguing that the proposal would lead to higher rates at a time when many are already struggling. They criticised what they saw as wasteful Council spending and believed better budgeting—not increased rates—was the solution. Some preferred continued borrowing to spread costs over time, while others doubted the promised benefits or saw the proposal as enabling poor financial management.
			No	32%	
Trade waste	What do you think of our proposal to change how we charge for trade waste? Which option do you prefer?	Total Submitters 230	Option 1: Three-tiered volume rate	78%	Submitters who provided feedback on option one tended to express a level of trust in the Council to land on a proposal that is fair and sensible. Some emphasised the importance of equity and practicality, while others expressed concerns about implementation costs and the impact on businesses. Feedback on option three reflects a strong preference for simplicity and fairness, with submitters advocating for measures that do not disproportionately impact smaller businesses while encouraging larger companies to reduce their waste.
			Option 2: Two-tiered volume rate	3%	
			Option 3: Fixed volume rate	19%	

Feedback on services	Tell us about the services: <ul style="list-style-type: none">- You value the most and would not want reduced.- You could manage without.- Where there could be an opportunity for savings.	Services you value the most and would not want reduced.		Feedback on services submitters value the most and could do without revealed diverse opinions. On average, submitters identified 2.4 services they highly value and 1.3 services they could manage without. Interestingly, some services, such as arts, cycle lanes, and community development, appeared in both services submitters valued the most and could do without, highlighting the varied priorities among residents.	
		Services you could manage without		Key services that many submitters valued highly included parks, libraries, footpaths, solid waste management, and roads and streets. For instance, for every submitter who could do without parks, 14 valued them the most. Similarly, libraries were valued by seven times as many submitters as those who could do without them.	
		Where there could be an opportunity for savings.		The feedback again highlighted the complexity of balancing community needs and priorities, with many submitters emphasising that all services benefit someone, even if they are not personally used by everyone. Concerns were raised about the potential negative impact of service cuts on vulnerable communities, and many submitters opposed reducing services as a means to cut rates, advocating instead for maintaining a broad range of services to support community well-being.	
Climate Resilience Fund Policy	Do you have any feedback on the draft Climate Resilience Fund Policy, specifically how the Fund will work, what the Fund can be used for and how long it will be held in reserve before being used?	Of the 154 submitters who provided feedback, only a few provided specific examples of potential savings, with many labelling certain expenditure as 'wasteful', generally based on personal preferences. In many instances, the areas where some submitters considered there is wasteful spending were the same areas and services that other submitters told us that they value the most. This highlighted the difficulty in balancing diverse community needs and priorities. Common suggestions for savings included reducing spending on cycleways, parks, and libraries, though these were also highly valued by others. Additional suggestions involved cutting community grants, reviewing staff salaries, better managing contractors, and reconsidering transport spending and access to recreational facilities.			
Air Force Museum Grant	Should we proceed with our proposal to grant the Air Force Museum \$5 million towards an extension of its site?	Total Submitters 629	Yes	75%	The majority of submitters supported the proposed grant, highlighting the museum’s historical, cultural, and economic value, particularly its role in preserving the legacy of the RNZAF and housing nationally significant aircraft like the Orion and Hercules. Many believed the investment would enhance tourism and benefit the local economy. Some submitters, while supportive in principle, suggested delaying the grant until financial pressures on ratepayers ease or proposed alternative funding models such as partial repayments or contributions from other councils and central government. Those opposed to the grant raised concerns about its financial impact, arguing that the museum should seek funding from other sources and that the \$5 million could be better spent on more urgent priorities like climate change, water infrastructure, public transport, or other community projects.
			No	25%	

Scoping study for a central city shuttle service	Should we allocate up to \$200,000 for a scoping study for a central city shuttle service?	Total Submitters 477	Yes	58%	Submitters offered mixed views on the proposal to reintroduce the central city shuttle service. Supporters fondly recalled the pre-earthquake shuttle and saw its return as a way to improve accessibility, reduce reliance on cars, and boost local businesses by increasing foot traffic. However, many opponents did not object to the shuttle itself but criticised the proposed \$200,000 scoping study as excessive, arguing that the service had already proven successful in the past and that the study could be done more cost-effectively or internally. Some submitters believed existing data from the previous service could be used to guide its reintroduction. Others questioned the need for a shuttle given current transport options like buses, e-scooters, and the tram, and doubted there was enough demand to justify the investment. Alternative suggestions included expanding the study’s scope to include other areas, implementing a park-and-ride system, or introducing a low-cost hop-on-hop-off model.
			No	42%	
Disposal of Council owned properties	The Council has a small number of properties which are no longer being used for the purpose for which they were originally acquired. Do you have any feedback to help us decide the future or next steps for these properties?	Out of 248 submitters, the majority favoured disposing of surplus Council-owned properties to generate additional revenue and reduce debt, provided potential future community benefits are considered before the properties are sold. Supporters (59%) believe selling unused properties will help to alleviate financial pressure, while those who opposed or provided other proposals highlighted potential uses like parks, community facilities, or social housing, arguing that selling now could be short-sighted. Some submitters want to see more community consultation about future uses for the properties before final decisions are made.			

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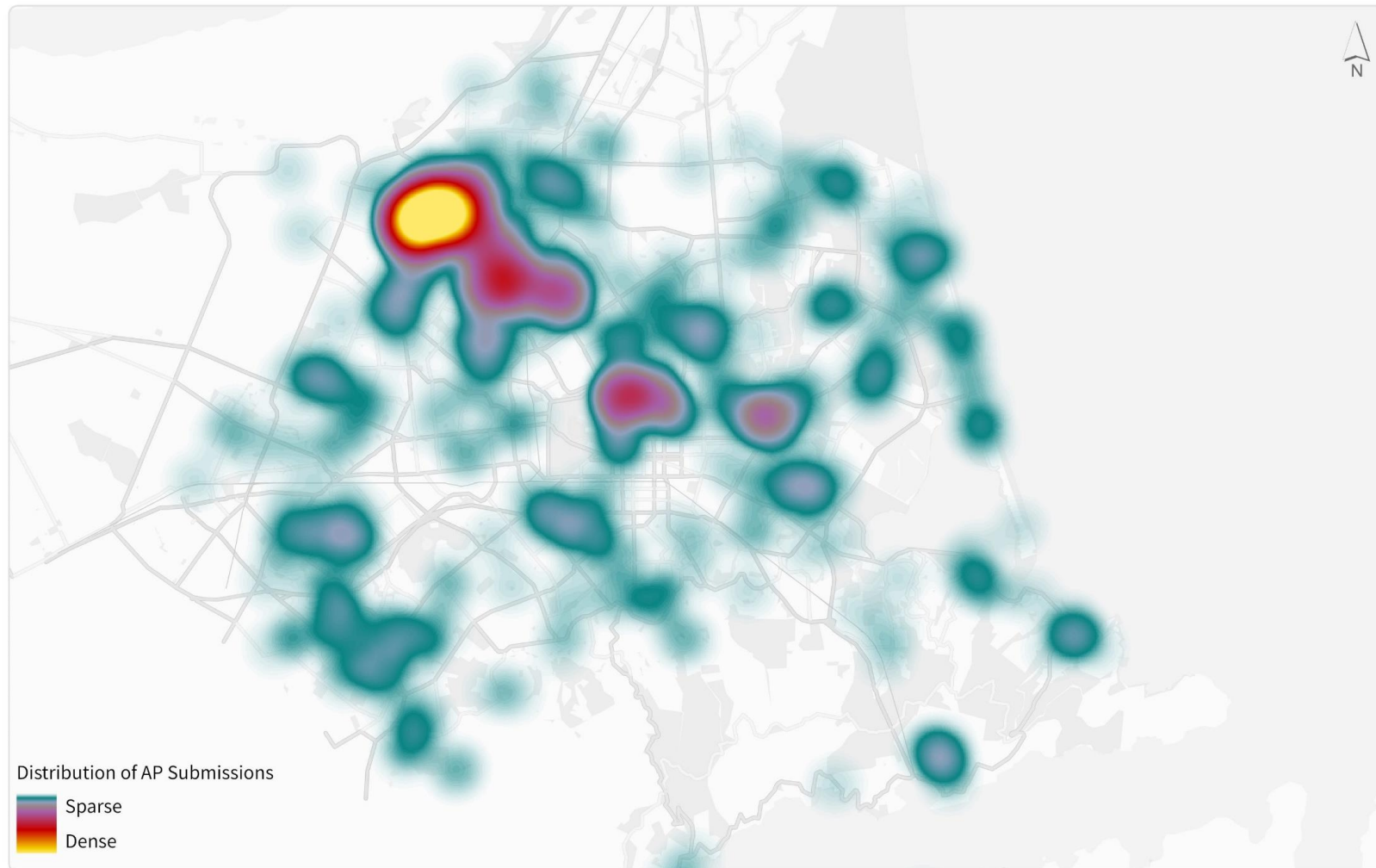
Who did we hear from?

Community Board*	Number of Submitters	% of Submitters
Not Stated**	218	29%
Te Pātaka o Rākaihautū Banks Peninsula	21	3%
Waitai Coastal-Burwood-Linwood	79	11%
Waipuna Halswell-Hornby-Riccarton	65	9%
Waimāero Fendalton-Waimairi-Harewood	185	25%
Waipapa Papanui-Innes-Central	127	17%
Waihoru Spreydon-Cashmere-Heathcote	49	7%
Total	744	100%

Ward*	Number of Submitters	% of Submitters
Not Stated**	218	29%
Banks Peninsula	21	3%
Burwood	15	2%
Cashmere	16	2%
Central	41	6%
Coastal	28	4%
Fendalton	14	2%
Halswell	37	5%
Harewood	149	20%
Heathcote	19	3%
Hornby	19	3%
Innes	16	2%
Linwood	36	5%
Papanui	70	9%
Riccarton	9	1%
Spreydon	14	2%
Waimairi	22	3%

*Indicative only. These numbers have been prepared using the suburb information provided by submitters.

**Not stated includes submitters who live in Christchurch and either did not provide a postal address or the address they supplied could not be matched to a street address.



Annual Plan Submissions 2025
Spatial Distribution

Who did we hear from?

Location	Number of Submitters	%* of Submitters
Christchurch City	744	71%
Elsewhere in Canterbury	29	
Selwyn	18	2%
Waimakariri	7	1%
Hurunui	1	0.1%
Ashburton	2	0.2%
Timaru	1	0.1%
Elsewhere in New Zealand		
Northland	1	0.1%
Auckland	8	1%
Waikato	3	0.3%
Bay of Plenty	2	0.2%
Gisborne	1	0.1%
Manawatū-Whanganui	2	0.2%
Wellington	3	0.3%
Marlborough	2	0.01%
Kaikoura	2	0.2%
Queenstown Lakes	1	0.1%
Outside of New Zealand		
Australia	1	0.1%
United Kingdom	1	0.1%

Who did we hear from?

Number of Submitters by Age

Age	Number of Submitters	% of Submitters
Not Stated	344	33%
Under 18 years	14	1%
18 – 24 years	16	2%
25 – 34 years	84	8%
35 – 49 years	144	14%
50 – 64 years	166	16%
65 years and over	277	27%

Number of Submitters by Gender

Gender	Number of Submitters	% of Submitters
Not Stated	356	34%
Male	390	37%
Female	297	28%
Non-binary / another gender	2	0.2%

Number of Submitters by Ethnicity

Ethnicity	Number of Submitters	% of Submitters
NZ European	619	59%
Māori	40	4%
Pacific Peoples	4	0.4%
Asian	14	1%
Middle Eastern, Latin American & African	1	0.1%
Other European	37	4%
Other	42	4%

Who did we hear from?

Number of Submitters by Submission Method

Submission Method	Number of Submitters	% of Submitters
Online	729	70%
Email	52	5%
Over Counter	152	15%
Post	11	1%
Other	101	10%

Why do we collect demographic information?

It is important that we understand both who we have and have not heard from when we consult on issues that affect everyone in the city. We include a standard set of demographic questions across our consultations that help us better understand this. These questions are optional; submitters do not have to answer them to make a submission.

Where possible, we align the questions we ask with the information that StatsNZ collects via the census. This ensures that we are capturing the information that is consistent with the national approach to reporting on demographics but also enables us to benchmark and understand whether we have heard from a representative group of submitters.

Our Proposed Rates

Residential Rates

342 submitters provided feedback on our residential rates proposal. Submitters provided mixed feedback, with some expressing a view that the proposed increase is still too high, while others were concerned that the measures taken to reduce rates this year were a short-term fix for a long-term problem, and that it would only lead to larger increases in future years.

Many of the submitters who supported the proposed rates increase (30%) acknowledged the importance of the services that the Council provides. They told us that they would prefer to see rates increase and these services maintained, rather than cut services to reduce rates increases. Others appreciated the effort to keep the increase below the projected rise in the Long-Term Plan (LTP) and supported the proposed position.

Those who opposed the proposed increase (34%) tended to feel that the proposed increase is still too high, particularly at a time where households are still facing rising living costs. Many called for rates increases to be more in line with inflation or CPI. Some submitters expressed a view that the Council needs to prioritise essential services and cut unnecessary spending. Others indicated that they were disappointed to see the Council take a short-term view, reducing rates this year when it will have an impact on increases in future years. These submitters wanted to see the Council take a longer term, financially sustainable view.

Cathedral Targeted Rate

485 submitters provided feedback on pausing the collection of the targeted rate for the Christ Church Cathedral reinstatement for the remaining three years we were due to collect it

Should we pause the collection of the targeted rate for the Christ Church Cathedral reinstatement for the remaining three years we were due to collect it, and factor the saving into our proposed rates increase of 7.58%?		
Total number of responses: 485		
Response	Count	%
Yes	379	78%
No	106	22%

213 submitters provided a range of written feedback on the proposal to pause the collection of the cathedral targeted rate. The majority of feedback was in support of pausing the targeted rate; many also expressed a view (regardless of their position on pausing the targeted rate) that the targeted rate should never have been introduced in the first place.

Many submitters who supported a pause felt that funding the reinstatement should be the responsibility of the Anglican Church, not ratepayers. Others believed that residents should have a

choice about whether they financially support the reinstatement. Submitters expressed concerns about the amount already spent on the reinstatement and the cost overruns. These concerns were often accompanied by worries about a perceived lack of public support for a project that has received significant public funding, with some feeling that the money contributed so far has been wasted or could have been better used elsewhere.

Those who opposed pausing the targeted rate tended to highlight the sentimental and symbolic importance of the Cathedral. These submitters feel that the Cathedral is seen as a symbol of Christchurch, and is an important landmark in the city, expressing a view that a restored cathedral will attract more tourists to the central city. In other instances, submitters highlighted the cultural and historical significance of the cathedral. Others highlighted that the city and central government have committed to reinstating the cathedral and now must honour that commitment.

Other submitters suggested that the money should be collected but redirected towards other projects. Suggestions included biodiversity initiatives, improving amenity in public spaces such as the square, improving other council facilities and spaces. Some feel that the money collected to date should be returned to ratepayers. In a number of instances submitters expressed an opinion that the project should be abandoned all together, as opposed to just pausing the collection of the targeted rate.

Increasing Rating for Renewals

401 submitters provided feedback on our proposal to increase rating for renewals by a further \$2 million a year (\$12 million in total over six years) in order to keep our borrowing costs lower over time. Just over two thirds of respondents supported this proposal, while around a third did not.

Should we increase our rating for renewals by a further \$2 million a year (\$12 million in total over six years) in order to keep our borrowing costs lower over time? This would result in an additional rates increase of 0.25% in 2025/26 but will generate \$2.6 million of overall rates savings over the next six years, and \$21.3 million over 30 years.		
Total number of responses: 401		
Response	Count	%
Yes	272	68%
No	129	32%

86 submitters provided written feedback on the proposal. For submitters who supported the proposal, long term financial responsibility and intergenerational fairness were important. They wanted to see debt reduced now to avoid increased costs over time, with some highlighting a belief that the Council has an ethical responsibility to not burden future generations with today's infrastructure costs. Supporters often linked the proposal to the need for modern, reliable infrastructure, especially in the context of urban growth and aging assets.

In some instances, submitters indicated that they could support this proposal, as long as certain conditions were met. These included improved financial transparency from the Council, clear

evidence of long term benefits and/or cost savings, or an assurance that this would avoid future rates increases.

Those who did not support the proposal tended to be concerned about the growing cost of living, highlighting that this proposal would further contribute to rate increases in the immediate future. Many of these submitters expressed frustrations about perceived wasteful spending by the Council, in their view there should be budget to do this already without putting rates up further – in their view it just requires less spending on other “nice to haves”. Some preferred continued borrowing, arguing that it spreads the cost more fairly over time, while others doubted that the future benefits would materialise or be worth the immediate cost. Some felt that agreeing to the increase would reward poor financial management.

Feedback on Services

Summary of Feedback

We asked submitters for feedback on the services that they value the most and would not want reduced, and the services that submitters could manage without.

Submitters provided a range of feedback, and once again their feedback reinforced that one person's 'must have' is another person's 'nice to have'. On average, submitters provided 2.4 services that they value the most and 1.3 services that they could manage without.

There were also a number of topics/services which featured in both the services that submitters told us they value the most, and in the ones that they could do without. In some instances, there were as many or almost as many submitters who said they valued a service as there was submitters who said they could do without it. Some key examples include the arts, cycle lanes, community development.

In other instances, there were services that submitters felt strongly one way or another about. Examples include:

- **Parks** – for every submitter who could do without, there were 14 submitters who said they value the service the most. (1 who could do without: 14 value the most)
- **Libraries** – for every submitter who said they could do without, there were 7 submitters who said they value the service the most. (1 who could do without: 7 value the most)
- **Footpaths** – for every submitter who said they could do without, there were 12 submitters who said they value the service the most. (1 who could do without: 12 value the most)
- **Solid Waste** – for every submitter who said they could do without, there were 33 submitters who said they value the service the most. (1 who could do without: 33 value the most)
- **Roads & Streets** – for every submitter who said they could do without, there were 2 submitters who said they value the service the most. (1 who could do without: 2 value the most)
- **Recreation & Sport** – for every submitter who said they could do without, there were 5 who said they value the service the most. (1 who could do without: 5 value the most)
- **Public Transport** – for every submitter who said they could do without, there were 5 who said they value the service the most. (1 who could do without: 5 value the most)
- **Environmental Management** – for every submitter who said they could do without, there were 4 who said they value the service the most. (1 who could do without: 4 value the most)
- **Social Housing** – for every submitter who said they value the service the most, there were 2 who said they could do without. (1 values the most: 2 could do without)

Generally, this feedback highlighted the competing priorities, opinions and values that our residents and communities have, and the careful consideration that is required to strike the right balance between the communities varying priorities.

Topic/Service	Value the most	Could do without
Arts	10	12
Community Development	12	10
Community Facilities	8	2
Cycle Lanes	41	40
Environmental Management	12	3
Events	9	14
Footpaths	23	2
Heritage	1	14
Libraries	85	13
Museums	8	1
Parking	1	7
Parks	83	6
Public Transport	43	9
Recreation & Sport	37	8
Roads & Streets	51	28
Social Housing	4	8
Solid Waste	65	2
Strategic Assets	1	1
Te Kaha	1	12

Several submitters mentioned that they found this exercise "fraught." They pointed out that while there are many services they don't personally use, that's not the point. These submitters generally believe that all Council services benefit someone. They noted that perceptions of importance are often influenced by the services an individual uses most, but that doesn't mean other services aren't important to others. In several instances, submitters expressed concern that service cuts would disproportionately affect vulnerable communities, who rely on these services the most.

"Just because I don't use all services regularly, doesn't mean that they should be cut or that someone else would find them valuable."

"This whole question is premised on the basis that we should cut services to cut rates. That idea is flawed and dangerous. Service Cuts should not be considered to reduce rates. They are inequitable and destructive."

"... All services are valuable to someone and I am reluctant to single out specific ones that are more valuable than others."

"I don't think reducing services should be a way to cut rates. Any cuts should only happen if it's clear that a service isn't benefiting the community—especially those who rely on them the most."

"For me personally there a few services that I highly value, but I don't think that any services should be cut as someone does find it useful or appreciative. We provide these services through the council because it provides a community and social benefit and overall is a good use of our money in my opinion."

"While I don't use every service, I value every service that Council offers."

Services submitters value the most and would not want reduced (233 Submitters)

On average, submitters provided 2.4 services that they value the most and would not want reduced. The services that submitters told us they value the most can generally be categorised into the topics/services in the table below. Libraries were the service submitters most regularly told us that they value the most, followed by parks and resource recovery. In a number of instances submitters indicated that they would be opposed to reduced levels of service as a mechanism to reduce rates, while others highlighted their opposition to reducing levels of service (primarily opening hours) for public facing services.

Topic/Service	Count	% of Submitters	Examples
Libraries	85	36%	General support for libraries; oppose reduction in hours; programmes and activities
Parks	83	36%	General support for parks; parks maintenance; playgrounds
Resource Recovery	65	28%	Kerbside collection service; recycling service
Three Waters	55	24%	General support for investment in three waters; high quality drinking water; stormwater and flood protection
Roads & Streets	51	22%	General support for investment in transport infrastructure; roads (general); roads renewals and maintenance; traffic calming and speed reduction
Public Transport	43	18%	General support for investment in public transport
Cycle Lanes	41	18%	General support for investment in cycling infrastructure; safe cycling infrastructure; mode shift

Recreation & Sport	37	16%	Pools (general); access to pools and gyms; oppose reduction in hours
Footpaths	23	10%	General support for investment in transport infrastructure; footpath maintenance
Environmental Management	12	5%	Environment (general); investment in climate resilience and adaptation; climate focused infrastructure
Community Development	12	5%	Support for community services and organisations; community funding
Arts	10	4%	Art Gallery
Events	9	4%	Council run events; support for community run events
Community Facilities	8	3%	General importance of community facilities
Museums	8	3%	
Infrastructure (General)	5	2%	
Social Housing	4	2%	
Street Lighting	3	1%	
Graffiti Services	2	1%	Graffiti removal
Service Centres	2	1%	General support for access to service centres; oppose reduction in hours;
Regulatory Compliance	2	1%	Dog control; noise control
Everything	1	0.4%	
Cathedral	1	0.4%	
Te Kaha	1	0.4%	
Parking	1	0.4%	Car parking generally
CDEM	1	0.4%	
Strategic Assets	1	0.4%	

Services submitters could manage without (168 Submitters)

On average, submitters provided 1.3 services that they could manage without. The services that submitters told us they value the most can generally be categorised into the topics/services in the table below. Cycleways were the service that submitters most regularly told us that they could do without, followed by spending on roads and streets (which most commonly included comments on traffic calming and speed reduction), and heritage (which was largely centred around the cathedral funding and general heritage spending). Many of the things that submitters identified as things they could do without were things that other submitters told us they value the most. Again, highlighting the challenges of meeting the varied priorities, needs, and expectations of our communities.

Topic/Service	Count	% of Submitters	Examples
Cycleways	40	24%	Cycle lanes generally; wheels to wings
Roads & Streets	28	17%	Traffic calming and speed reduction; road renewals and maintenance
Heritage	14	8%	Heritage (general); Cathedral funding
Events	14	8%	Council run events; support for community run events
Libraries	13	8%	Programmes and activities; library hours
Arts	12	7%	Arts (general); public art
Te Kaha	12	7%	
Community Development	10	6%	Support for community services and organisations; community funding
Organisation Resourcing	9	5%	Staffing levels
Public Transport	9	5%	Public transport (general); bus lanes
Social Housing	8	5%	
Recreation & Sport	8	5%	Gyms; facilities; classes and programmes
Parking	7	4%	Car parking (general); central city parking
None	6	4%	
Parks	6	4%	Parks heritage; mowing
City Promotions	6	4%	Promotional activities (general); cruise ships
Spending (General)	4	2%	
Consultants	3	2%	

Environmental Management	3	2%	Investment in climate resilience and adaptation; climate focused infrastructure
Solid Waste	2	1%	Collection frequency
Footpaths	2	1%	Footpath maintenance
Community Facilities	2	1%	
All/Most	1	1%	
Rates Increases	1	1%	
Museums	1	1%	
Strategic Assets	1	1%	

Opportunities for Savings

154 submitters provided feedback on opportunities for savings, however only a few were able to pinpoint specific examples of where they thought savings could be made. Generally, submitters mentioned areas where they thought spending was ‘wasteful,’ which often correlated with services they had previously stated that they could do without (see above). However, as previously outlined, many of these services were also highly valued by other submitters, again highlighting the challenge of balancing the varied needs, priorities, and expectations of our communities.

Areas commonly cited for potential savings included cycleways, parks, and libraries. However, as per the tables above, for every person who could do without spending on cycleways, there was another who valued it the most. Similarly, for every person who could do without spending on libraries, there were seven who valued it the most, and for parks, there were fourteen.

Other suggestions from submitters included reducing or removing community grants and funding, reviewing staff salaries, managing contractors and consultants more effectively, and reconsidering various aspects of transport spending (e.g., road resurfacing and maintenance, traffic calming, and speed management), events, and access to recreation and sport centres. Many of these are services that we have heard the importance of in consultation on previous annual and long term plans.

Disposal of Council Owned Properties

248 submitters provided feedback on the proposed disposal of Council owned properties. Overall, submitters favoured disposing of surplus properties to generate funds and reduce council debt, while ensuring that any potential future community benefits are considered before the properties are sold.

Those who were in support (59%) agreed that if they are surplus to requirement, then it makes sense to get rid of them, particularly if it will help to ease the financial pressure that the Council is facing. Submitters commonly expressed a view that properties with no foreseeable use should be sold. Some agreed, but with the proviso that they are not needed for public green spaces or other community benefits.

Submitters who opposed or provided other ideas tended to highlight the potential future uses of these properties, such as parks, reserves, or community facilities, and argued that selling them now would be short-sighted. Others mentioned the ongoing housing crisis and suggested that these properties could be used for social housing or other community benefits rather than being sold off. Generally submitters opposed the proposed disposal as they consider there are other uses for the properties that the Council should consider before making a decision to dispose of them. Some felt that there should be more consultation with the local communities who will be most affected before any final decisions are made. A few submitters specifically mentioned certain properties that they were either for or against selling.

Capital Programme

Transport

Cycleways

Submitters were extremely divided on our proposed spending on cycleways. Of the 167 submitters who provided feedback on cycleways, 38% generally supported our proposed spend on cycleways, 32% opposed our proposed spending and 17% provided other suggestions or want us to do something different to what we have proposed. 13% provided general feedback.

Submitters who supported our proposed spend tended to view it as essential and supported the investment to provide residents with more travel choice and to make cycling safer. Some highlighted the environmental benefits, while others discussed the positive impacts it would have on congestion and traffic flow as more people shift to commuting by bike. Many just provided their general support for further investment in cycleways.

Submitters who opposed our proposed spend on cycleways tend to outright oppose the development of cycleways, considering them to be a waste of money and unnecessary. In some instances, submitters expressed a view that cycleways are generally a nuisance to other road users, while others feel that cycleways are being developed at the expensive of road repairs and maintenance. Others took issue with the fact that motorists have to pay road user charges and registration fees, but cyclists are not subject to the same fees and charges.

There were also submitters who thought that we should scale back and further delay cycling infrastructure to try and reduce costs and rates increases in the immediate future. Many of these submitters view cycleways as a nice to have and feel that the investment either isn't necessary all together or see it as something can wait. Others feel that the cycleways are 'over engineered' and do not provide benefits that are commensurate with the amount spent on them.

Wheels to Wings

The Wheels to Wings cycleway remains a divisive issue, largely due to its perceived potential impact on other road users, as well as the impact on local residents and businesses. Harewood Road is seen by many submitters as an already busy road requiring two lanes in each direction, and its existing on-street parking. Other submitters told us that there was an urgency for this cycleway to proceed and that alternative routes are not suitable. 369 submitters provided comments on the proposed staged approach for the Wheels to Wings cycleway, 17% supported the proposed staged approach, 7% opposed, 67% provided other suggestions, and 9% provided general feedback.

Many of those who provided support for the stage approach simply highlighted their support for the proposed way forward. Some agreed that it is sensible to wait and see if government funding will be available for the project in the future. In some instances, submitters indicated that while they were happy with what is currently proposed in the staged approach, in the long run they would like the rest of the project to be abandoned.

Those who opposed the staged approach tended to express their disappointment that the cycleway is being delayed again. They highlighted the need for safe cycling infrastructure in the northwest of the city, and many noted that the continued delays are leading to cost escalation. These submitters believe that getting the cycleway done will reduce congestion, promote sustainable transport, and improve safety for cyclists – particularly in areas with high traffic volumes. Some expressed a view that the cycleway is well aligned with the city's overarching goal of creating a more connected and accessible city. They argued that the cycleway would make it easier for people to commute by bike, which is particularly important for those who cycle to work or school.

The majority of submitters provided other suggestions. Many of these submitters told us that they want the traffic lights installed at Harwood/Breens/Gardiners Roads installed, and the rest of the project abandoned. These submitters also commonly highlighted their opposition to any spending on this cycleway (now or in the future), with some taking the view that it is unnecessary as they do not see cyclists using Harewood Road.

Feedback on the proposed crossing for Harewood School was mixed. Many submitters support a safe crossing for the school, emphasising the importance of safety for the children at the school. Some submitters who supported a safe crossing asked that a raised crossing platform be included in the design, highlighting encounters that children have had with fast-moving vehicles. Others argued that the current measures along with a slow speed zone during school hours is adequate to protect the children crossing the road to go to school. A few were concerned that traffic lights at

the school may lead to additional congestion and suggested that the focus should be on improving traffic flow rather than adding additional signals.

For many, the cost of the cycleway was a concern. These submitters tended to argue that the funds could be better spent on other essential services or infrastructure projects. For others, increased congestion is a concern, particularly on Harewood Road. They are concerned that reducing the road to a single lane will create bottlenecks and disrupt the flow of traffic. In many cases, submitters highlighted that they have lived in the area for a number of years, see no need for a cycleway, and generally vehemently oppose it. In a number of cases these submitters argue that the current number of cyclists they see in the area does not justify the investment, suggesting that the cycleway is unlikely to be well utilised.

The feedback on the staged approach to Wheels to Wings once again highlights the competing priorities, opinions, and values of our residents and communities, and the challenge of balancing these diverse perspectives.

Lincoln Road Public Transport Project

76 submitters provided mixed feedback on the proposed delay of the Lincoln Road Public Transport Project, 43% of these submitters opposed the delay while 37% supported the proposal.

Those who opposed the delay emphasised the importance of completing the project as planned to ensure a continuous, efficient bus route, reduce traffic congestion, and support the city's long-term transport strategy. Some highlighted that the Halswell area is growing rapidly, and the infrastructure needs to keep pace with this growth. They feel that delaying the project will only exacerbate existing transport challenges and make it more expensive to address them in the future. Others expressed a view that if the project isn't completed as planned, congestion will continue to slow buses down, wasting previous investments in public transport infrastructure, discouraging people from using public transport and increasing congestion from buses using the main traffic lane.

Those who supported the proposed delay viewed it as a financially responsible decision that allows for better planning, minimises disruption with further road works, and aligns with broader government policies on transport investment. Some expressed concerns about the disruption from ongoing construction, which has already impacted local businesses and residents, while others supported the idea of reallocating the existing local funding. Others supported waiting to see if government funding will be available for the project in the future.

Transport Operations

64 submitters provided feedback on transport operations issues; this feedback largely focused on speed limit changes and safety projects. Many submitters viewed spending on transport safety projects as wasteful and provided examples of what they considered unnecessary expenditure. In almost all cases, these submitters called for Council to stop spending on these projects; however, on the other hand there was a handful of submitters who highlighted the positive impacts that

these projects have had and called for them to continue. Other submitters made requests for changes at specific intersections and in certain areas of the city.

Three Waters

Many submitters noted the importance of investing in our three waters network, while others still questioned why we are investing in three waters now that Central Government has taken a different approach to water reform. The term ‘three waters’ is in some respects facing an identity/reputation challenge, with many still strongly associating it with the previous Government’s water reform programme.

84 submitters provided feedback on our proposed capital spend on three waters. Overall, submitters were supportive of the Council investing in three waters infrastructure, emphasising the importance of a safe, high-quality water network. Many view water as the Council’s most essential core service and are pleased to see funding directed toward it. Submitters also shared feedback on specific aspects of the Three Waters capital programme: 18 commented on water supply, 19 on wastewater investment, and 21 on stormwater and land drainage. This feedback generally focused on a range of specific aspects of the Three Waters capital programme.

Chlorine was still a focus for some, who reiterated their desire to see it removed from the water supply. Submitters reminisced about the quality of Christchurch’s drinking water previously, expressing their disappointment that our water supply is still chlorinated. For many, the taste and quality are of concern, while others mentioned skin issues, harm to plants, and general distrust of chemical additives like chlorine and fluoride. Many of these submitters were happy with the Council’s proposed capital investment in three waters if it means that Chlorine can be removed from the water supply.

Parks

Submitters provided a range of feedback on our proposed capital spending on parks. Generally, submitters were supportive of investment in the city’s parks, which are seen by many as essential community assets that contribute to wellbeing, mental health, and physical activity. Submitters frequently mentioned the importance of green spaces for families, children, and the broader community. Parks are appreciated for their role in biodiversity improvement, recreation, and public enjoyment. In some instances, submitters offered constructive feedback, such as improving access to and the quality of public toilets in our parks and improving accessibility.

A number of submitters also provided feedback on parks maintenance issues. Again, submitters highlighted that they view parks as a vital community asset and feel that they should be well-maintained. Comments highlighted the importance of regular mowing, rubbish removal, and general upkeep, some noted that they feel regular maintenance is more important than new improvements and developments.

Overall, parks are widely regarded as valuable assets to the city, and there is strong community support for continued investment in their upkeep and development.

Central City Shuttle

477 submitters provided feedback on the proposal to allocate up to \$200,000 for a scoping study for a central city shuttle service. Feedback was mixed, with 58% of respondents supporting the proposal and 42% opposing. 223 submitters provided written feedback.

Should we allocate up to \$200,000 for a scoping study for a central city shuttle service?		
Total number of responses: 477		
Response	Count	%
Yes	276	58%
No	201	42%

Those who supported the proposal tended to have fond memories of the shuttle service pre-earthquake, referencing the success of the previous shuttle service in their submissions. Some suggested that the existing data and experience could be leveraged to reintroduce the service effectively. For many, the shuttle's potential to improve accessibility within the central city was a plus, making it easier for residents and visitors to navigate the central city without relying on personal vehicles. Some submitters believe that the shuttle could boost local businesses by increasing foot traffic in the central city, making it more attractive for shopping and dining.

Many of those who opposed the proposal did not necessarily oppose the reintroduction of the shuttle itself but opposed spending \$200,000 on a scoping study for something that ran successfully in the past. Many submitters felt that the proposed \$200,000 was excessive and a waste of money. They suggested that the funds could be better utilised elsewhere or that the study could be conducted more cost-effectively.

Other submitters argued that the shuttle service was unnecessary given the existing transport options in then central city, such as buses, e-scooters, and the tram. They feel that these existing services already adequately cover the central city. There were concerns about the potential low usage of the shuttle service, similar to the previous shuttle service before the earthquakes. Submitters questioned whether there was sufficient demand to justify the investment. Some felt that the \$200,000 should be redirected to other priorities, such as improving cycleways, public transport routes, or other infrastructure projects that would have a more significant impact on the community.

Submitters also provided a range of other options. These included utilising the existing metro system in the central city instead of introducing a separate service, a hop on hop off service with a small charge, expanding the scope of the study to consider shuttle services that support other facilities outside the central city, such as Ferrymead Heritage Park and the Airforce Museum, and incorporating a park-and-ride system, where free car parking is provided on the edges of the CBD, with the shuttle service facilitating transport into the city centre.

Some submitters felt that given the success of the previous shuttle service, there are opportunities to leverage existing data from the previous shuttle service to make an informed decision, rather than spending \$200,000 on a new scoping study. Others thought that it could be done for less than \$200,000 or that existing council staff could conduct the study instead of hiring external consultants.

Air Force Museum

629 submitters provided feedback on our proposal to grant the Air Force Museum \$5 million towards an extension of its site. 75% of these submitters supported the proposal, and 25% did not.

Should we proceed with our proposal to grant the Air Force Museum \$5 million towards an extension of its site?		
Total number of responses: 629		
Response	Count	%
Yes	472	75%
No	157	25%

277 submitters provided written feedback on the proposal. The majority of these were comments in support of the proposed grant. These submitters spoke of the value they see in the museum, including the historical values, tourism and economic benefits, and the community and cultural significance.

The importance of preserving the history of the RNZAF was a priority for a number of submitters, many of whom pointed out the importance of educating future generations about this history. For others, the need to properly house and preserve the Orion and Hercules aircraft was the priority. They argued that these aircraft are of national significance and should be protected from deterioration. Other submitters believed that the investment would bring additional local and international visitors to the city and that investing in the museum would boost tourism and benefit the local economy.

Those who opposed the proposed grant were largely concerned about the financial implications. Some suggested that the museum should seek funding from other sources, such as the NZDF or central government, entrance fees or private donations, rather than relying on ratepayers. Others thought that the grant should be offered as a repayable loan instead of a grant. Submitters expressed concerns that now is not the time to be adding an additional \$5 million dollars in costs, particularly when many households are already struggling.

Other submitters thought that \$5 million could be better spent on other pressing needs, such as addressing climate change, investing in our water infrastructure, and improving public transport, or funding other causes such as the Canterbury Museum, Orana Wildlife Park, or other community

and historical projects that might have a more immediate impact on residents. They argued that these areas should take precedence over the museum grant.

Some submitters provided alternative proposals, including partial repayment plans or contributions from other councils and the central government. While they were concerned about the financial impacts on Christchurch ratepayers, they were also concerned about the future and financial security of the museum. Other submitters supported the grant in principal but wanted to see it delayed until rate payers were facing less financial pressure.

Climate Fund Policy

147 submitters provided feedback on the climate fund policy. The majority of these were general feedback or other suggestions (89%).

In a number of instances submitters were sceptical about the necessity of the fund, suggesting that it might be a waste of resources or poorly designed. Many of these submitters thought that there were more pressing needs for the money. Submitters also expressed concerns about the governance and transparency of the fund, highlighting the importance of transparent governance of the fund. Some called for independent oversight to ensure that the fund is used appropriately.

A number of submitters supported the idea of the fund but emphasised the need for clear guidelines and flexibility in its use. They suggested that the fund should be held in reserve for a significant period but also be accessible in case of major climate-related disasters. Others want to see the fund used for specific projects such as flood protection, sea level rise mitigation, and improving the sewage system. There were some suggestions the fund should be used immediately for projects that reduce emissions.

Those who supported the proposed policy reiterated their support for the fund, and the Council prioritising climate action and adaptation.

Trade Waste

230 submitters provided feedback on our proposal to change how we charge for trade waste, 78% of these submitters supported option one (the Council's preferred option).

What do you think of our proposal to change how we charge for trade waste? Which option do you prefer:		
Total number of responses: 230		
Response	Count	%
Option 1: Three-tiered volume rate (the Council's preferred option)	179	78%

Option 2: Two-tiered volume rate	7	3%
Option 3: Fixed volume rate	44	19%

Submitters who provided feedback on option one tended to express a level of trust in the Council to land on a proposal that is fair and sensible. Some emphasised the importance of equity and practicality, while others expressed concerns about implementation costs and the impact on businesses.

Feedback on option three reflects a strong preference for simplicity and fairness, with submitters advocating for measures that do not disproportionately impact smaller businesses while encouraging larger companies to reduce their waste.

Proforma

Six other forms/pro forma were circulated during consultation on the annual plan. These covered the following topics:

- Proposed funding for a vert ramp
- Upgrades for Wyon & Hulbert Streets
- An alternative 'simple' submission form.

Vert Ramp (75 submissions)

Two different forms were used to gather feedback on funding in the draft annual plan for a vert ramp. The questions on each of these forms were slightly different, as set out in the table below.

Question	Number in Support	Total Forms
I support the proposed funding for a vert ramp	35	35
I support the Council funding to support a vert ramp	40	40

Submitters were also asked for feedback on anything else that the Council could do to support skating in the city. Feedback ranged from more capital investment in facilities to support skating, to improving the amenity and safety of current skate parks or providing funding to support skating events in the city.

Wyon & Hulbert Streets (6 Submissions)

This form sought feedback on road and footpath improvements and maintenance for Wyon and Hulbert Streets. The feedback from these submitters was integrated into the wider set of feedback received on roads and footpaths through the *Let's talk* form. The is be found in the *Thematically coded submission content & staff responses* report.

‘Simple’ Submission Forms (44 Submissions)

Three other ‘simple’ submission forms were also distributed to residents in some areas. These asked for feedback on:

- Things I want Council to do
- Things I don’t want Council to do
- Things that Council can improve on

While these submission forms generally asked the same questions, they were all slightly different. Some asked whether submitters would like to speak to the Council, while others did not. They also included a range of different contextual information.

The feedback from these submitters was integrated into the wider set of feedback received on annual plan, which can be found in the *Thematically coded submission content & staff responses* report. A number of these submission forms were received late and were not coded.

Final Annual Plan 2025/2026

Management Processes Sign Offs

SIGN-OFF BY MANAGEMENT FOR THE ANNUAL PLAN 2025/2026 PROCESS

1. Financial Strategy & Infrastructure Strategy

Question	Comments	Sign Off
1.1. Does the Annual Plan comply with the financial strategy in the 2024/2034 Long Term Plan?	The fundamental principles of the FS were that over the term of the LTP Council fully funds its renewals, have a balanced budget, and maintain significant debt headroom to respond to emergency and unexpected events that incur significant costs. The AP does not change these but does project an unbalanced budget for the next three years arising from lower capital revenues than forecast.	CE <input checked="" type="checkbox"/> CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
1.2. Does the Annual Plan comply with the Infrastructure Strategy in the 2024/2034 Long Term Plan?	Proposed AP capex aligns with IS which covers WS, WW, SW, Transport, Facilities, Parks and Waste including around assessment condition and level of renewals, these are all provided for in the AP as forecast in the LTP.	CE <input checked="" type="checkbox"/> CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/> HSPR <input checked="" type="checkbox"/>

1.3. Are the “stories” that the financial and infrastructure strategies tell consistent? <i>Robust financial and infrastructure strategies cannot be developed in isolation from intended levels of service and the operational expenditure and capital expenditure programmes associated with these.</i>	Both strategies remain consistent, the AP 25/26 remains consistent with Y2 of the LTP, and no change to either strategy is proposed.	CE <input checked="" type="checkbox"/> CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/> HSPR <input checked="" type="checkbox"/>
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2. Funding Impact Statement

Question	Comments	Sign Off
2.1. Does your Annual Plan contain a funding impact statement (FIS) for the whole of council? (LGA 2002, sch 10 cl 20 (2)/Financial Reporting Regulations 2014)		CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
2.2. Does your FIS contain two components: 2.2.1. A financial statement as per 2.1 above? 2.2.2. Information about funding sources (“funding disclosure”). (LGA 2002, sch 10 cl 20(3))?		CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
2.3. Does the whole-of-council FIS have a “nil” balance (Financial Reporting Regulations 2014)?		CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
2.4. Does the funding disclosure contain details of each of the rates your local authority proposes to set and how these will be calculated (including specifying the relevant matters from Schedule Two and factors from Schedule Three of the Rating Act)?		CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
2.5. Is the funding disclosure specified with enough particularity that ratepayers can, for example, determine		CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

Question	Comments	Sign Off
whether they are liable for any particular rate and what differential categories they are in?		
2.6. Does the funding disclosure include sample models of the impact of the rating proposals for the Annual Plan?		CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
2.8. Has the entire Funding Impact Statement, but especially the funding disclosure, been reviewed for legal compliance by someone conversant with the LGA 2002 and the Rating Act?	HLDS: On the basis that the numbers, including final rates numbers are still to be updated through the rest of the process, but there has been no other change to the content since the FIS was approved for the draft annual plan.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> HLDS <input checked="" type="checkbox"/>
2.9. Has the funding disclosure been checked for consistency with the RFP set out in the 2024/2034 Long Term Plan?	RFP remains unchanged from what it set out in the LTP	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
2.10. Is the funding disclosure complete (i.e., is every rate that your local authority proposes to set included)?	Yes	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

3. Financial Statements

Question	Comments	Sign Off
3.1. Does the Annual Plan include forecast financial statements for each of the financial years covered by the plan? (LGA 2002, sch 10 cl 18)	Yes, assumptions, required by PBE FRS 42 will be added once fully signed off	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
3.2. Has the Annual Plan included the financial statements for the year preceding the Annual Plan? <i>If yes, are these in the same format as the financial statements for the LTP? (LGA 2002, sch 10 cl 19).</i>	As Comparatives	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
3.3. Do all of the forecast financial statements comply with Generally Accepted Accounting Practice? (LGA 2002, s 111) + (Section 18 of part 2 of Schedule 10, of the LGA 2002) GAAP = applicable accounting standard = PBE FRS 42)	Yes, assumptions have been reviewed for reasonableness, and are based on the assumptions independently audited for the LTP, other requirements of PBE FRS 42 include (a) A prospective statement of financial position; (b) A prospective statement of comprehensive revenue and expense; (c) A prospective statement of changes in net assets/equity; (d) A prospective cash flow statement; and (e) Notes, comprising a summary of significant accounting policies, significant assumptions and any other relevant information underlying (a) to (d).	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GFC <input checked="" type="checkbox"/>
3.4. Has the Annual Plan included the rating base disclosures? (LGA 2002, sch 10 cl 20A)	Yes, in the FIS Rating information	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
3.5. Has the Annual Plan included a statement showing the objectives for reserves, the starting and end balance for reserves and any movements in reserves? (LGA 2002, sch 10 cl 21)	Yes	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

Question	Comments	Sign Off
3.6. Have disclosures been made with respect to the Council's intended level of performance against the so-called fiscal benchmarks and indicators? (Financial Reporting Regulations 2014)?	Yes	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
3.7. Are the prospective financial statements in the Annual Plan prepared in accordance with the appropriate financial reporting standards? • LGA 2002, Schedule 10, Section 18 – Forecast financial statements • PBE FRS 42	Yes: refer 3.3 above	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GFC <input checked="" type="checkbox"/> (Accounting Policies Only)
3.8. Has a review of required disclosures in the prospective financial statements been performed? • LGA 2002, Schedule 10	Statements are compliant with the LGA.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> (Consistent Format) GFC <input checked="" type="checkbox"/> (Accounting Policies Only)

4. Balanced Budget Statements

Question	Comments	Sign Off
4.1. Is the Council running a balanced budget in the Annual Plan? (LGA 2002, s 100)	No, Council will need to resolve that it is financially prudent to do so (s 100 LGA), and staff advice is that Council achieves the balanced budget benchmark from 2027/28 onwards as rating for renewals is increased per the Financial Strategy, in order to adopt the current AP with an unbalanced budget.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

4.2. If there is an unbalanced budget does the Annual Plan explain the reasons for the unbalanced budget, and the implications of the decision? (LGA 2002, s 10 cl 14) (note clause only relates to an LTP)	Details noted in the Financial Overview, Financial Prudence Benchmarks, the Council Report and also reference to the Financial Strategy.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
4.3. Is running an unbalanced budget prudent? (NB: Assessing prudence will necessitate consideration of the impacts beyond the life of the plan)	Yes. Council agreed to extend the timeframe to reach a 100% funding for renewals position out to 2032. This implies Council will have an unbalanced budget until 2027/28. Over the LTP period Council in aggregate runs a balanced budget.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
4.4. Has the Council resolved to operate an unbalanced budget? (That resolution should ideally be made before adoption of the LTP.)	Yes, it will need to resolve on an unbalanced budget for the AP as Year 2 was forecast to be balanced in the LTP	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
4.5. Has the necessary analysis been performed with respect to the levels of service and the financial impacts in order to provide the Council and the auditors with assurance that the unbalanced budget is prudent?	The AP is not audited. This is a decision of Council, which was that there were to be no significant changes to LoS. Analysis of the cause was undertaken relating to misstatement of Crown capital revenues in the LTP.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
4.6. Are appropriate disclosures considered and / made in the Annual Plan regarding the unbalanced budget?	Details noted in the Financial Overview, the Council Report and also reference to the Financial Strategy. Covered in 4.2	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
4.7. Is an unbalanced budget an issue that warrants inclusion in the financial strategy?	FS not part of the Annual Plan, unbalanced budget relates to capital revenues, and FS discusses the issue of rating for renewals and Council's approach.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

5. Forecasting Assumptions

Also refer to Sign offs for Forecasting Assumption where individual assumptions are signed off.

Question	Comments	Sign Off
5.1. Has the Annual Plan identified all of the significant forecasting assumptions and risks?	Yes, as appropriate for an Annual Plan, as a general assumption the following wording in this Annual Plan, and to be reviewed annually thereafter: <i>The nature of Council's activities and operations for the period of the Annual Plan will be consistent with the activities and operations outline in the LTP.</i>	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
5.2. Has the Annual Plan disclosed the useful life of significant assets and funding sources for the replacement of significant assets?	Although not required, yes in Accounting Policies	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GFC <input checked="" type="checkbox"/>
5.3. Are there any disconnects between the assumptions disclosed in this section and those disclosed in the infrastructure strategy and the financial strategy?	Aligned currently.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/> HSPR <input checked="" type="checkbox"/>
5.4. Did management review the assumptions and their significance afresh, or did it "roll over" the assumptions from the last Annual Plan/Long Term Plan?	Rolled over from the LTP and updated as appropriate.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
5.5. Has management checked economic assumptions with those others are making (e.g., what interest rates is management assuming compared to those of others)?	Yes, uses independent financial data used widely across the sector	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
5.6. Should Council undertake scenario modelling of the impact if significant assumptions fail to materialise or are significantly different from those you expected?	Transport option re the delay in the Transport/NZTA GPS advice, have been considered by Council, and	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

Question	Comments	Sign Off
<i>For example, a local authority reliant on central government funding for a particular large project might consider whether it needs a “plan B”; a growth council might want to forecast different scenarios for the receipt of development contributions revenue.</i>	models in the LTP are based on best evidence/most likely outcomes Assumptions are consistent with undertakings from NZTA.	
5.7. Does the Annual Plan include the following (if not, should it)? 5.7.1. Service level assumptions	Assumption that no service levels are changed - GMCI	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/>
5.7.2. Demand assumptions (note that this includes demand driven by population growth and change, economic growth, and transformation, and changing preferences)	As per the demand assumptions underpinning the 2024-34 LTP and reviewed as part of the AP (refer significant forecasting assumptions signoff).	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/> HCPP <input checked="" type="checkbox"/>
5.7.3. Economic assumptions (interest rates both for council investments and council borrowing, investment/dividend flows from council assets, forecast changes in key costs.)	Yes, included in budget build	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

6. Capital Expenditure

Question	Comments	Sign Off
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6.1. Does the capital expenditure show the following detail for each group of activity? (LGA 2002, sch 10 cl 3)	Not required in an Annual Plan. Council wide breakdown is shown in note 2 of the financial overview, also see the capital programme presented in draft AP accompanying the CD	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> HPMO <input checked="" type="checkbox"/> FBP-CC <input checked="" type="checkbox"/> FBP-CI/SPR <input checked="" type="checkbox"/> FBP-CS <input checked="" type="checkbox"/>
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7. Proposed changes to Levels of Service

Question	Comments	Sign Off
7.1 Do proposed changes to levels of service include significant or material differences from the content of the 2024-34 Long Term Plan (LGA 2002 Section 95 2A)	There are no material LOS changes. There are some minor adjustments to keep in line with central government adjustments to mandatory measures.	CFO <input checked="" type="checkbox"/> HCPP <input checked="" type="checkbox"/>

8. Proposed Fees & Charges

Question	Comments	Sign Off
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<p>8.1. Fees and charges schedules - have these been prepared in line with LGA 2002 Section 12 and LGA 2002 Section 150 or other relevant legislation (e.g., Dog Control Act 1996, Building Act 2004, Food Act 2014, etc.)</p> <p>NOTE: Dog Registration fees section was included for adoption with Annual Plan 2023/24 on the basis proposed amendments were adopted initially with the draft Annual Plan. Usual business process is for Dog Registration fees (including changes) to be notified independently of the LTP/AP process, therefore not included.</p> <p>Dog Registration fees section is to be:</p> <ul style="list-style-type: none"> Excluded from adoption and publication as part of any draft plan (AP or LTP) Excluded from adoption of any final plan, but Included in the publication of any final plan (based on changes adopted directly with Council under s37) 	<p>This should read as follows:</p> <p><i>DOG REGISTRATION FEES (Reasonable fees set by Council resolution, as part of the adopted Annual Plan, in accordance with s37 of the Dog Control Act 1996)</i> (For Definitions of the categories below, refer to page 6 of the Christchurch City Council's Dog Control Policy 2016) All registration fees paid after 1 September attract a penalty fee - s37(3) of the Dog Control Act 1996</p> <p>As back-story, the draft AP was published without the Animal Management section and once identified, some scrambling was needed to retro-fit the online files, the Let's Talk Korero Mai site, and to send insert pages to Libraries and Service Centres, plus received a Legal opinion that this approach was suitable (can provide if needed).</p>	<p>CFO <input checked="" type="checkbox"/></p> <p>HF <input checked="" type="checkbox"/></p> <p>GMCC <input checked="" type="checkbox"/></p> <p>GMCI <input checked="" type="checkbox"/></p> <p>GMSPR <input checked="" type="checkbox"/></p> <p>H3W <input checked="" type="checkbox"/></p> <p>HTW <input checked="" type="checkbox"/></p> <p>HPC <input checked="" type="checkbox"/></p> <p>HRC <input checked="" type="checkbox"/></p> <p>HBC <input checked="" type="checkbox"/></p> <p>HPA <input checked="" type="checkbox"/></p> <p>HRSE <input checked="" type="checkbox"/></p> <p>HLI <input checked="" type="checkbox"/></p> <p>DAG <input checked="" type="checkbox"/></p> <p>HCSP <input checked="" type="checkbox"/></p> <p>MMCS <input checked="" type="checkbox"/></p> <p>FBP-CC <input checked="" type="checkbox"/></p> <p>FBP-CI/SPR <input checked="" type="checkbox"/></p> <p>FBP-CS <input checked="" type="checkbox"/></p>
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9. Significance & Engagement Policy

Question	Comments	Sign Off
<p>9.1. Does any special consultative procedure proposed for use in adopting the Annual Plan comply with the requirements of the LGA02 and the Council's significance and engagement policy?</p>	<p>Council is not required to use the SCP, however, consultation on the Draft AP will be undertaken applying the principles of the SCP.</p>	<p>CE <input checked="" type="checkbox"/></p> <p>HLDS <input checked="" type="checkbox"/></p> <p>HCE <input checked="" type="checkbox"/></p> <p>HSPR <input checked="" type="checkbox"/></p>

10. Sign Off Completion

Chief Executive (CE) ☒ Mary Richardson	Head of Three Waters (H3W) ☒ Gavin Hutchison
Chief Financial Officer/General Manager Finance, Risk & Performance (CFO) ☒ Bede Carran	Head of Transport & Waste Management (HTW) ☒ Lynette Ellis
Head of Finance (HF) ☒ Bruce Moher	Head of Planning & Consents (HPC) ☒ Mark Stevenson
General Manager, Citizens & Community (GMCC) ☒ Andrew Rutledge	Head of Regulatory Compliance (HRC) ☒ Tracey Weston
General Manager, Strategy, Planning & Regulatory (GMSPR) ☒ John Higgins	Head of Building Consenting (HBC) ☒ Steffan Thomas
General Manager, City Infrastructure (GMCI) ☒ Brent Smith	Acting Head of Parks (HPA) ☒ Rupert Bool
General Manager, Corporate Services (GMCS) ☒ Anne Columbus	Head of Recreation, Sports, & Events (HRSE) ☒ Nigel Cox
Group Financial Controller (GFC) ☒ Chris Walthew	Head of Libraries & Information (HLI) ☒ Rosie Levi
General Counsel/Head of Legal & Democracy Services (HLDS) ☒ Helen White	Director Art Gallery (DAG) ☒ Blair Jackson
Head of Corporate Planning & Performance (HCPP) ☒ Peter Ryan	Head of Community Support & Partnerships (HCSP) ☒ John Filsell
Head of Strategic Policy & Resilience (HSPR) ☒ David Griffiths	Manager of Mayor & Civic Services (MMCS) ☒ Duncan Sandeman
Head of Programme Management Office (HPMO) ☒ Nicky Palmer	Finance Business Partner, City Infrastructure, & Strategy, Planning & Regulatory Services (FBP-CI/SPR) ☒ Tony Richardson
Head of Communications & Engagement (HCE) ☒ Katy McRae	Finance Business Partner, Citizens & Community (FBP-CC) ☒ Peter Langbein
Finance Business Partner, Corporate Services (FBP-CS) ☒ Nick Dean	

Final Annual Plan 2025/2026

Significant Forecasting Assumptions Sign Offs

SIGN-OFF BY MANAGEMENT FOR SIGNIFICANT FORECASTING ASSUMPTIONS IN THE ANNUAL PLAN 2025/2026

In preparing this Annual Plan (AP) it was necessary for Council to make a number of assumptions about the future. The following tables identify those forecasting assumptions which are significant in that if actual future events differ from the assumptions, it will result in material variances to this Plan. The table also identifies the risks that underlie those assumptions, the reason for that risk, and an estimate of the potential impact on the Plan if the assumption is not realised.

A number of assumptions have such a high level of uncertainty the financial impact of a change in the assumption is not able to be quantified. In these situations, a description of the impact has been provided.

Forecasting Assumptions

Question	Comments	Sign Off
Has management considered the level of uncertainty in each of the significant forecasting assumptions and risks?	Yes, referred back to significant forecasting assumptions in LTP (Vol 2, pages 87 – 102), and considered risk and level of uncertainty, mitigations, reasons and financial impact of uncertainty, no material or significant changes from the LTP, noting that as the AP is for one year, it generally allows for a higher level of confidence in rating the level of uncertainty.	CE <input checked="" type="checkbox"/> CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
<p>Where levels of uncertainty are high then the AP must disclose:</p> <ul style="list-style-type: none"> The fact of the uncertainty <p>1.1. An estimate of the uncertainty on the financial estimate (Cl. 17, Sch. 10, LGA).</p> <p>Note: The LGA does not appear to require inclusion of Significant Forecasting Assumptions. Sch 10, Cl 17(c) relates to an LTP. However, we significant assumptions are still include them as part of prospective financial statements.</p>	<p>Nothing significant to report, noting that in the LTP the following were rated high for level of uncertainty:</p> <p>Assumption 3.7: F4LG in the LTP was rated as high, noting the F4LG workstream is not progressing however sector reforms e.g. local water done well, RMA and building control, will have a significant impact, it is not expected they will change significantly the levels of service, delivery model or cost within the 12-month period of the AP. Also noted that local water done well, is required during the year to meet the legislative requirements and prepare for economic regulation etc</p> <p>Assumption 6.2 - has reduced from high to moderate/high, given definite indications of more competition in parts of the construction sector, however, it remains elevated given other macro factor risks, more analysis noted below (at assumption 6.2).</p>	CE <input checked="" type="checkbox"/> CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

1 Capital Programme & Infrastructure Assets

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
1.1 Capital Works. Programmes and projects are assumed to be delivered within budget and on time and to required quality specifications. The capital programme is generally managed within overall budget allocations requiring changes to programme or project budget to be found within available budgets. At a corporate level provision may be made for delayed delivery by forecasting an annual capital budget carry forward based on historic delivery trends. There may also be some projects delivered ahead of forecast and these will be managed within borrowing allowances via bring backs.	If actual costs vary from estimates, due to higher input prices and/or delivery delays, then this could result in budget shortfalls. However, Council has tendered significant work, and estimates are based on the best available information. Delays could also be due to consenting and consultation requirements.	Moderate/ Low	To the extent possible Council staff seek to proactively manage the delivery of capital works, substituting projects within a programme where necessary. Those that are unable to be completed as planned in any year of the Long-Term Plan may be carried forward. The implications of this are: 1.2. Possible additional reactive opex; not all delays lead to additional costs. 1.3. Possible reduction in direct operating costs if the delay relates to a new facility; projects may cost more than planned due to inflation. 1.4. Less funds will need to be borrowed in the short term. Delaying new borrowing will impact on the timing of financing costs. 1.5. Possible reduction to levels of service 1.6. Any inflationary increase in Council's costs that is not offset by efficiency gains or revenue is likely to impact the timing of future works or increase borrowing or lead to a reduced scope of work to be completed within the allocated budget.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> HPMO <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
1.2 Sources of funds for replacing assets. The sources of funds will occur as projected.	If funding does not occur as projected, then borrowing is required.	Low	If required, Council is well placed to borrow funds as required and remain within its LGFA benchmarks. The impact to ratepayers of every \$10 million of additional borrowing for capital works is approximately 0.1% increase to rates spread over two years. This increase accounts for the interest cost and repayment of the borrowing over 30 years.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/>
1.3 Asset life. Useful life of assets is as recorded in asset management systems and plans or based upon professional advice (the Accounting Policies detail the useful lives by asset class).	If the useful life of an asset/s is significantly shorter than expected, then the asset will need to be replaced sooner than planned and budgeted for. If the useful life of an asset is longer than expected, then the asset may be replaced sooner than required resulting in a loss of economic life and a consequential higher cost of service.	Moderate	Council maintains its databases with the latest known condition information. However, piped networks are below ground making asset condition more difficult to assess reliably. Ideally assets are replaced just in time. Earlier replacement would put more pressure on the Council's capital programme, financing costs and rates requirement. Late replacement can lead to more expensive replacement costs plus generally greater impacts on the operational costs, community, and the environment.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> HTW <input checked="" type="checkbox"/> H3W <input checked="" type="checkbox"/> HPA <input checked="" type="checkbox"/> HD <input checked="" type="checkbox"/> HFP <input checked="" type="checkbox"/> MAMF <input checked="" type="checkbox"/>
1.4 Carrying value of assets. The opening statement of financial position reflects the correct asset values. <i>The carrying value of assets are revalued on a regular basis.</i>	If asset revaluations differ to that planned and change projected carrying values of assets, depreciation expense and certain	Low	Land and buildings were independently revalued as of 30 June 2024, using market value where appropriate. Wastewater, water supply and stormwater assets, were independently revalued as of 30 June 2023.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GFC <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
	ratios may be impacted.		<p>Roading assets were independently revalued as of 30 June 2022.</p> <p>The valuation of the Council's facilities and infrastructure assets at optimum depreciated replacement cost involves a significant amount of judgement in estimating the replacement unit cost, asset condition (for underground assets) and the remaining useful life of the assets. Accounting standards require that, at least at each balance date, a review of the assets and whether there has been a material change or impairment of the asset, these judgments are tested as part of the annual attest audit.</p> <p>Note: That the asset values of three waters, roads and footpaths assets include additions (at cost less depreciation) and disposals since the last valuation.</p>	

2 Inflation, Growth & Population

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
<p>2.1 Inflation.</p> <p>The price level changes projected will occur. Council has considered both information provided by Business Economic Research Limited (BERL) to all local authorities and a weighted mix of its own cost inputs in</p>	If inflation is materially higher or lower than anticipated, then the Council will have a revenue shortfall or surplus relative to its	Low	<p>Short-term impacts will be managed by managing costs to budget without impacting levels of service where possible. If increased costs and/ or reduced revenue negatively impacts on the Council's balance sheet it could lead the Council to decide to borrow more, increase rates and or fees and charges, or reduce service/</p>	<p>CFO <input checked="" type="checkbox"/></p> <p>HF <input checked="" type="checkbox"/></p>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
determining appropriate inflators. It also receives external advice on forecast future salary movements. Where specific contractual or determined increases are not identified Council has used an inflation assumption of 3.4% for operational costs for the 2025/26 plan and 3.5% for capital expenditure.	planned work programme. If inflation on costs is not offset by inflation on revenues, then the Council will have a revenue shortfall relative to affected planned work programmes.	Low	project delivery or a combination of all the above. However, these risks are considered to be unlikely to eventuate to a significant degree within a single rating year. Any decision to significantly cut services or increase debt would be more likely to be addressed in a future Annual Plan or Long-Term Plan.	
2.2 Economic Environment. This Plan assumes that the economic environment develops broadly in line with the Reserve Bank of New Zealand's Monetary Policy Statement of February 2025, including: <ul style="list-style-type: none"> Economic growth to continue its slow recovery over the 2025/26 financial year, although with heightened geopolitical risk. Annual consumer price index inflation to remain around 2.0%-2.5% throughout the forecast period. Interest rates to be mixed, with the Official Cash Rate declining towards 3.0% in calendar 2025, long-term hedging rates broadly unchanged, and credit margins remaining elevated. Unemployment to peak around the end of the 2024/25 financial year, 	If unexpected local, national, or international economic shocks occur and have a significant negative impact the economic environment affecting Council costs and or revenue, then a range of risk factors may materialise including: <ul style="list-style-type: none"> Persistent inflation, leading to higher interest rates and cost pressures for longer Disruptions to NZ export production and/or global trade patterns, leading to higher import costs 	Moderate	A significant deterioration in the economic environment could negatively impact on Council's finance and operating costs, its revenue from sources driven by external demand such as consents and development contributions and on ratepayers' ability to pay rates. If increased costs and/ or reduced revenue negatively impacts on the Council's balance sheet it could lead the Council to decide to borrow more, increase rates and/or fees and charges, or reduce service/ project delivery or a combination of all the above. However, these risks are considered unlikely to eventuate to a significant degree within a single rating year. Any decision to significantly cut services or increase debt would be more likely to be addressed in a future Annual Plan or Long-Term Plan.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> HCPP <input checked="" type="checkbox"/>

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Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
then slowly improve (fall) in 2025/26c. Council has prepared this Plan on the assumption that inflation and interest rates will progress broadly in line with these projections – see assumptions for both.	and higher credit margins on borrowing		As noted in the LTP assumptions, the labour market constraints are forecast to ease.	
2.3 Development contributions revenue. The Council has assumed development will reflect the population and business growth model growth forecasts and has budgeted its development contributions revenue accordingly.	If the number of new properties paying development contributions is significantly less than forecast over the funding life of assets, then revenue from development contributions will not be sufficient to fund the growth component of the Council's capital programme. If the timing of growth differs significantly from forecast this will impact on Council's cash flows and may necessitate changes to planned borrowing. The location and timing of development is determined by several factors such as	Low	The timing of growth, and its impact on Council's development contributions revenue, will have a low impact on the borrowing and interest expense assumptions in this Plan. [note that in any one year a shortfall in DCs may not be material, but over the term of the LTP it can be]. Any shortfall in development contributions revenue must be funded initially by borrowing which is funded from rates over the relevant debt financing term, and if the policy is not fit for purpose and collections do not map growth in demand from development there is heightened risk of under collection of the 'true' amount for council from its DC revenue, which is then covered by borrowing and in the long run paid for by rates. Council is currently considering updating its DC's policies which will see an increased amount collected. Government is currently proposing a new regime of development levies, which will replace DC's, to fund growth	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> HCPP <input checked="" type="checkbox"/>

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Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
	market forces which are outside the control of the Council.			
2.4 Population. That population and business growth will occur as forecast by the Council's growth modelling.	If population and/ or business growth is higher than projected, then the Council will need to provide additional unplanned services and infrastructure. If growth is lower than projected, then the Council will be required to support excess levels of infrastructure and service delivery.	Low	Population projections are based upon a standard set of demographic assumptions. The Council revises its growth modelling annually based on the best information available at the time. Changes to services or infrastructure due to differing population are not likely to be required within a single Annual Plan year but may be significant when measured across a longer timescale.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> HCPP <input checked="" type="checkbox"/>
2.5 Rating Base. Growth in the number and value of rating units to 30 June 2024 is expected to increase the rating base for 2025/26 by \$10.7 million (1.4%) compared to 2024/25. This is taken into account when determining the annual rates increase to existing ratepayers.	If the rating base grows at a materially different rate from that projected, then rates income may be materially different to that planned.	Low	Actual growth in the rating base is never known until 30 June because of the process by which it is measured. Council staff work closely with QV in the period leading up to 30 June to have as accurate an assessment as possible. Variances between the forecast and actual growth in the rating base to 30 June of each prior year will cause changes to the total rates revenue collected in the new year.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GFC <input checked="" type="checkbox"/>
2.6 Aging population. The number of Christchurch residents over the age of 65 is expected to increase by 150% between 2023 and	If the mix of ages within the population is significantly different from that	Low	Age projections are produced by Statistics New Zealand on a nation-wide basis, and for the purpose of this Annual Plan the LTP assumption holds.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
2053 to 94,200 (20% of the total population). By 2053 the number of residents over the age of 80 is expected to be around 7% of the population, compared to around 4% in 2023. The total number is expected to increase by 209% from 16,300 to 34,000.	forecast the range and types of services that have factored in the needs of older persons may need to change.			

3 Impact of Policies & External Factors

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
3.1 Council policy. Given the significant extent of government reform, there will be regular updates to Council policy in response to legislative changes and emerging strategic issues. Known changes are appropriately budgeted for.	New legislation is enacted that requires a significant policy response or business change from Council or, Department of the Prime Minister and Cabinet (DPMC) uses its statutory powers such that a change is required to Council policy that was unplanned.	Low	Dealing with changes in legislation is part of normal Council operations. Any financial impact is managed, which may include deferring some work. Significant policy changes also are usually signalled sufficiently in advance that in any one Annual Plan they are manageable or will have limited impact during the relevant Annual Plan.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/> HLDS <input checked="" type="checkbox"/> HSPR <input checked="" type="checkbox"/>
3.2 NZTA subsidies. The Current Funding Assistance Rate (FAR) of 51% on qualifying expenditure will not change. We will receive the total amount of subsidy that we have assumed we will receive.	If there are changes in the FAR, and/ or the overall amount in the National Land Transport Fund, then there could be	Moderate/Low	Changes to government funding priorities and NZTA funding decisions are outside Council control, and the risk varies from project to project. The maximum financial impact would be the elimination of all subsidies, which is extremely unlikely as	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> HTW <input checked="" type="checkbox"/> FBP-CI/SPR <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
	changes to government transport priorities, and to funding eligibility criteria for projects which could impact on the amount of subsidy funding we receive from NZTA and/ or could change the projects for which we receive funding.		continuous programmes have been approved for the three-year funding period. Decisions on which improvement projects will be funded through the National Land Transport Fund will not be confirmed until after approval of the Detailed Business Case, and this means there is some inherent uncertainty around funding for some improvement projects. The Council is regularly in discussions with NZTA to gain more clarity on which projects will receive funding. The Council adjusts its work programme and budget assumptions if necessary to align with NZTA funding availability.	
3.3 Resource Consents. Conditions of resource consents held by Council will not be significantly altered.	Conditions required to obtain/maintain the consents will change, which may result in higher costs than projected, and these costs will not be covered by planned funding. Council is currently applying for the Akaroa wastewater consent. Consent conditions are unknown at this point, however National standards are	Moderate/Low	Council will usually have sufficient notice period of likely changes to resource consents that may have significant financial impact. The financial impact of failing to obtain/renew resource consents cannot be precisely quantified generally but must be analysed per consent.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> H3W <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
	proposed to come into effect in August 2025.			
3.4 Legislative and Regulatory change. The Government has initiated significant reform that will impact on the legislative and regulatory frameworks within which local government currently operates. Key reform programmes relate to Three Waters reform and resource management reform and building system reform. Given the expected timelines of the review processes the Council has assumed that no significant legislative or regulatory change will impact on the Council in the coming year, although this might change if the government follows through on its intention to enact the water service entities bill this year. The reform programmes are each covered in more detail below.	Should the legislative environment change, the activities, and services the Council plans to provide over the period of this Plan could change which could impact on Council's costs and revenue requirements.	Low	The Government has several reform programmes in progress which could significantly change the roles and responsibilities of local government as changes are implemented. At the time of preparing this Plan the Council is unable to determine how any potential legislative change might impact its operations or quantify the potential financial impact, however, it is unlikely to have an impact financially or in terms of service delivery during the period of this Annual Plan, noting that Council during the period of the 2025/26 annual plan will be preparing to meet the new legislative environment, e.g. local water done well (see below on LWDW).	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/> HLDS <input checked="" type="checkbox"/> HSPR <input checked="" type="checkbox"/>
3.5 Local Water Done Well Reform (LWDW). Following consultation Council has decided to maintain water as an internal business unit as its model of	The government's LWDW reform imposes increasing standards on Council around its water management	Low	This is a work in progress and does not directly impact the 2025/26 Annual Plan in respect of governance, operations, LoS, rating and contract costs.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/> H3W <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
<p>delivery. The Council will continue to deliver water services over the life of the LTP and has budgeted accordingly.</p> <p>The government's reforms will not affect the levels of service for delivery of three waters activities during the period of this annual plan</p>	<p>system, including technical standards and financial sustainability as set out in its water services delivery plan which must be submitted to the DIAA by 3 Sept 2025. If Council is unable to meet these standards to a material degree it is at risk of Crown intervention.</p>		<p>The Council is in close contact with the Department of Internal Affairs (DIA) which is responsible for overseeing the new legislation regarding transfer of three waters assets and service delivery to water services entities.</p> <p>The work programmes and budgets for three waters activities have been prepared on the assumption Council will deliver these services indefinitely, though with close liaison with the DIA to facilitate a smooth transition.</p>	
<p>3.6 Potential climate change impacts.</p> <p>The Ministry for the Environment and Stats NZ "Environment Aotearoa 2019" report states all aspects of life in New Zealand will be impacted by climate change.</p> <p>The projected local changes to climate that we must prepare for are:</p> <p>a) 0.48 metre rise in sea-level by 2070 and 1 metre sea-level rise by 2100</p> <p>b) Average temperatures will rise 0.5°C – 1.5°C by 2040 and by 3.5°C by 2090</p> <p>c) Changes in rainfall and extreme weather events.</p>	<p>The timing or severity of any climate change impacts could be worse than expected, meaning the Council is not sufficiently prepared, or that it requires significantly more resources than budgeted.</p>	Moderate	<p>The Council has developed a Climate Resilience Strategy and is progressing the Coastal Hazards Adaptation Plan programme. These identify action programmes to respond to the impacts of climate change and the legislative requirements to consider the impacts of climate change.</p> <p>Variability in changes to the climate and its impacts and how we respond could result in different financial impacts.</p> <p>We have significant work to do to have a better understanding of our exposure and vulnerability to the impacts of climate change on our assets and how we adapt, to determine the financial impacts.</p>	<p>CFO <input checked="" type="checkbox"/></p> <p>HF <input checked="" type="checkbox"/></p> <p>GMSPR <input checked="" type="checkbox"/></p> <p>HSPR <input checked="" type="checkbox"/></p>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
			<p>A Climate Resilience Fund is also planned to build a fund over the longer term to respond to the impacts of climate change, along with continuing to invest in climate adaptation efforts and partnerships with communities and rūnanga.</p> <p>To provide capacity to respond to an emergency, Council has deliberately maintained significant debt capacity to fund any urgent and major works.</p>	
<p>3.7 Local Government Reform. Council has assumed any changes to local government service delivery and responsibilities arising from reform will not materially impact on its costs or financial position over the life of the Annual Plan 2025-26.</p>	<p>If significant changes to local government functions and/ or structure materialise then this could have a significant impact on work programmes and budgets detailed in the adopted LTP and this Annual Plan.</p>	<p>Moderate (for this AP of the LTP)</p>	<p>If significant changes to local government functions and/ or structure materialise then work programmes and budgets will need to be amended. This can be done through the LTP 2027-37 or through Annual Plans prepared in the intervening years. It is possible the Council may need to undertake a formal LTP amendment if changes are significant. The Annual Plan has been prepared on the basis that there are no significant changes to delivery and operations arising from reform that will impact during the Annual Plan timeframe which are not already known or considered.</p>	<p>CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMSPR <input checked="" type="checkbox"/> HLDS <input checked="" type="checkbox"/> HSPR <input checked="" type="checkbox"/> HCPP <input checked="" type="checkbox"/></p>

4 Borrowing Related

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
4.1 Credit Rating. The Council's current rating of AA- (Stable) is maintained.	If the Council's credit rating with Standard and Poor's is downgraded, then the Council's cost of borrowing will increase. This would increase the budget required to service debt which would reduce funding available for other things.	Moderate	A one-notch downgrade at some point in the future (i.e., from AA- to A+) would not affect any debt existing at the time but would increase the cost of new borrowing and refinancing by an estimated 5 basis points (0.05 percentage points) for the life of the borrowing. Such an event occurring at the start of 2025/26 would increase net interest costs by an estimated \$0.3 million in 2025/26, rising to \$1.5 million annually by 2033/34.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GT <input checked="" type="checkbox"/>
4.2 Borrowing Costs. Net cost of ratepayer funded borrowing (i.e. including current and projected debt) is projected to be 4.9% in 2025/26.	If interest rates increase to above the assumed level, then the Council's debt servicing costs will increase. This would increase the budget required to service debt which would reduce funding available for other things.	Moderate	Council manages its interest rate exposure in accordance with its Liability Management Policy, and in line with advice from an independent external advisor. Projected debt is mostly hedged to reduce exposure to market rate fluctuations, but a moderate amount of risk remains. Market interest rates 0.5% higher than projected would increase interest costs by around \$2.0m in 2025/26.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GT <input checked="" type="checkbox"/>
4.3 Securing External Funding. New, or renewal of existing borrowings on acceptable terms can be achieved.	If new borrowing cannot be accessed to refinance existing debt or fund future capital	Low	The Council minimises its liquidity & funding risks by maintaining a mix of current and non-current borrowings in accordance with its Liability Management	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GT <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
	requirements, then the Council could need to borrow from unconventional sources or default on its debts.		Policy, plus some undrawn committed lending facilities from banks.	
4.4 LGFA Guarantee. Each shareholder of the LGFA is a party to a deed of Guarantee, whereby they guarantee the obligations of the LGFA and the obligations of other participating local authorities in the event of default.	If the LGFA couldn't meet its obligations, then each guarantor would be liable to pay a proportion of the amount owing. The proportion to be paid by each guarantor is set in relation to each guarantor's relative rates income.	Low	The Council believes the risk of the guarantee being called on and any financial loss arising from the guarantee is remote. The likelihood of a local authority borrower defaulting is extremely low and LGFA has recovery mechanisms that would be applied prior to any call on the Guarantee. All the borrowings by a local authority from the LGFA are secured by a charge over each local authority's Rates.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
4.5 Opening Debt The Council's opening debt of \$2.789 million is made up of; <ul style="list-style-type: none"> \$218 million of equity investments, mainly in CCTOs (Venues Ōtautahi Ltd \$185 million), \$700 million of money borrowed for on-lending, (in accordance with the Council's Liability Management Policy), \$1,795 million of capital works and earthquake related borrowing. There is an additional \$100 million borrowed internally from the Capital Endowment Fund. 	If the Council's actual opening debt differs from forecast, then the debt servicing costs may be higher than budgeted.	Low	Council's debt requirements are well understood and closely managed. It is unlikely that opening debt will be significantly different to forecast.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GT <input checked="" type="checkbox"/>

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Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
<ul style="list-style-type: none"> \$76 million finance lease (Civic Building). 				

5 Investment Related

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
5.1 Return on investments. Interest received on cash and general funds invested is projected to be 3.25% for 2025/26. The return on the Capital Endowment Fund (most of which is currently invested internally) is forecast to be 4.5% for 2025/26.	If interest rates are lower than projected, then Council's revenue from interest will be less than budgeted. Conversely, if interest rates are higher than projected, then Council's revenue from interest will be more than budgeted.	Low	Any financial impact is unlikely to be significant.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GT <input checked="" type="checkbox"/>
5.2 Value of investment in subsidiaries That the opening statement of financial position reflects the correct investment values.	If CCO revaluations differ significantly from the assumed values, then Council's assets will be overstated.	Low	The valuation of the Council's investments in subsidiary and associated companies at fair value has a material impact on the amounts recognised in these prospective financial statements and involves a significant amount of judgement. Independent valuers are commissioned to perform these valuations on a periodic (currently annually) basis, at intervals sufficient to ensure that the fair value of these investments does not differ materially from their carrying value and	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
			are independently audited by Audit NZ as part of the annual attest audit.	
5.3 CCO/CCTO income. CCHL will deliver dividend income at the levels forecast in this Plan.	If CCHL delivers a lower than projected dividend, then Council will need to source alternate funding or reduce work programmes funded from dividends. If additional dividend income is received, the level of borrowing forecast in this Plan will be reduced.	Low	CCO/CCTOs are monitored by their Statements of Intent and quarterly reporting to the Council.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>
5.4 Tax planning. The Council (parent) is forecast to operate a tax loss for the period covered by this Plan due to the availability of tax deductions on some Council expenditure. This allows the Council's profit-making subsidiaries to make deductible payments (known as subvention payments) to entities with a tax loss which reduces Council's Group tax payments.	If subvention payments are lower than planned, then the Council's revenue will be less than budgeted.	Low	CCTOs are monitored by the Statement of Intent and a quarterly performance reporting process. Returns are expected to continue as forecast in this Plan. Council also works closely with those subsidiaries in Councils Tax group, to achieve positive outcomes.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GFC <input checked="" type="checkbox"/>

6 Services & Operations

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
6.1 Community Housing. The Council's community housing assets are leased to Ōtautahi Community Trust, who are responsible for operations, maintenance and renewals. It is assumed that community housing remains ring-fenced from Rates, through a separate Housing Fund. The ongoing revenue source for this fund is the lease payments from the Ōtautahi Community Housing Trust.	If lease revenue is not sufficient to enable the social housing portfolio to be financially viable then alternative sources of funding may need to be found which may include from rates and property sales. If expenditure is higher than expected expenditure (e.g., due to asset failure or external events) then additional sources of funding may need to be found which may include from Rates and property sales.	High	With a focus on repairing earthquake damage, lifting quality standards, and addressing deferred maintenance, there has been significant expenditure from the fund over recent years. The fund is now in a depleted state and is not anticipated to accumulate in the foreseeable future. During this period, it is at a heightened risk. The Long-Term Plan contains revenue budget from future sales of complexes to ensure a balanced budget. Council has already made the decision to sell some complexes but has not yet decided to sell all required for a balanced budget. Changes to Government policy may also impact on the funding available for new social housing, noting government policy may also support Council's community housing. Should policy change and future Council decisions reduce funding availability the approach reflected in the LTP will be revisited. To remain within Council's policy parameters the most likely recommendation will be to reduce renewal and maintenance expenditure.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCS <input checked="" type="checkbox"/> HFP <input checked="" type="checkbox"/> FBP-CS <input checked="" type="checkbox"/> MAMF <input checked="" type="checkbox"/>
6.2 Contract Rates. Re-tendering of major contracts will not result in cost increases in excess	There continues to be some risk in the market in relation to cost increases -	High/Moderate	Inflation generally is lower, there are definite signs that capital project procurement is more competitive with some prices received under their estimate	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/> GMCC <input checked="" type="checkbox"/> GMCI <input checked="" type="checkbox"/>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
of the rate of inflation or budgeted amount.	particularly those involving overseas supply chains, those greatly linked to the price of oil and for larger maintenance contracts.		<p>(noting the estimates maybe risk adverse and factoring in levels of inflation etc). However, countering this there remains volatility in supply chains and shortages of construction materials, placing further upward pressure on costs, including in the opex segment of the market. The construction labour market still faces some pressure, but this is not uniform across all parts of the construction sector, which means that there are both favourable and unfavourable movements, overall, the pressure is upward.</p> <p>Potential cost increases are best mitigated through better design and operational review (for maintenance – e.g. frequencies) and to reduce the risk of uncertainty and variations. Some mitigation can occur by challenging/tasking contractors to identify and suggest cost savings and improved efficiencies and consolidating services within existing contracts where possible. However, it is unlikely that any potential savings will outweigh increased contractor and supply costs, so some budgetary adjustments may be necessary.</p>	<p>GMSPR <input checked="" type="checkbox"/></p> <p>GMCS <input checked="" type="checkbox"/></p> <p>HTW <input checked="" type="checkbox"/></p> <p>H3W <input checked="" type="checkbox"/></p> <p>HPA <input checked="" type="checkbox"/></p> <p>HFP <input checked="" type="checkbox"/></p> <p>MAMF <input checked="" type="checkbox"/></p>

7 Insurance Cover & Natural Disaster Financing

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
7.1 Insurance cover. The Council has adequate Material Damage cover for all above ground	Risk of major loss through fire.	Low	The results of external and independent modelling suggests that Council's insurance cover is sufficient to meet two	<p>CFO <input checked="" type="checkbox"/></p> <p>HF <input checked="" type="checkbox"/></p>

Question	Risk	Level of Uncertainty	Reasons for Financial Impact of Uncertainty	Sign Off
buildings and fire cover for significant unrepaired buildings.			times the estimated loss from the most likely event. Any financial impact is not expected to be significant.	
7.2 Natural disaster financial implications. The Christchurch region will at some time experience earthquake, flooding and tsunami events that will result in damage to Council infrastructure. It is assumed the Council's insurance along with central government assistance will cover the cost of repairs.	If the Council's insurance cover and expected Government assistance isn't sufficient to cover the costs of repairing Council infrastructure following a natural disaster, then additional funding will need to be found.	Moderate	Council has limited insurance cover in place for damage to infrastructure networks from flooding, tsunami and earthquake events and relies on the strength of its Financial Position plus access to central government emergency funding in the event of another major event. Financial implications of another significant natural disaster event are large, particularly when our ability to borrow may be limited due to the high debt to revenue ratios forecast. This risk is considered in preparing forecasts and particular attention is paid to the financial headroom for each year. Financial headroom is a measure of Council's ability to borrow in the event of an emergency. Council is maintaining significant debt headroom to meet such events.	CFO <input checked="" type="checkbox"/> HF <input checked="" type="checkbox"/>

8 Sign Off Completion

Chief Executive (CE) <input checked="" type="checkbox"/> Mary Richardson	Head of Strategic Policy & Resilience (HSPR) <input checked="" type="checkbox"/> David Griffiths
Chief Financial Officer/General Manager Finance, Risk & Performance (CFO) <input checked="" type="checkbox"/> Bede Carran	Head of Programme Management Office (HPMO) <input checked="" type="checkbox"/> Nicky Palmer
Head of Finance (HF) <input checked="" type="checkbox"/> Bruce Moher	Head of Corporate Planning & Performance (HCPP) <input checked="" type="checkbox"/> Peter Ryan
General Manager, Citizens & Community (GMCC) <input checked="" type="checkbox"/> Andrew Rutledge	Head of Three Waters (H3W) <input checked="" type="checkbox"/> Gavin Hutchison
General Manager, Strategy, Planning & Regulatory (GMSPR) <input checked="" type="checkbox"/> John Higgins	Head of Transport & Waste Management (HTW) <input checked="" type="checkbox"/> Lynette Ellis
General Manager, City Infrastructure (GMCI) <input checked="" type="checkbox"/> Brent Smith	Acting Head of Parks (HPA) <input checked="" type="checkbox"/> Rupert Bool
General Manager, Corporate Services (GMCS) <input checked="" type="checkbox"/> Anne Columbus	Head of Digital (HD) <input checked="" type="checkbox"/> Anurag Madan
Group Financial Controller (GFC) <input checked="" type="checkbox"/> Chris Walthew	Head of Facilities & Property (HFP) <input checked="" type="checkbox"/> Bruce Rendall
Group Treasurer (GT) <input checked="" type="checkbox"/> Steve Ballard	Manager Asset Management & Facilities (MAMF) <input checked="" type="checkbox"/> Paul Pugh
General Counsel/Head of Legal & Democracy Services (HLDS) <input checked="" type="checkbox"/> Helen White	Finance Business Partner, City Infrastructure & Strategy, Planning & Regulatory Services (FBP-CI/SPR) <input checked="" type="checkbox"/> Tony Richardson
Finance Business Partner, Corporate Services (FBP-CS) <input checked="" type="checkbox"/> Nick Dean	

9. Office of the Auditor-General Report to Christchurch City Council Audit and Risk Management Committee

Reference Te Tohutoro: 25/1083256

Responsible Officer(s) Te Pou Matua: Chris Walthew - Group Financial Controller

Accountable ELT Bede Carran, General Manager Finance, Risk & Performance / Chief Member Pouwhakarae: Financial Officer

1. Purpose and Origin of the Report Te Pūtake Pūrongo

- 1.1 The purpose of this report is to enable the Committee to receive the report provided by the Office of the Auditor-General (AG) dated 13 June 2025.
- 1.2 This report has been prepared to formally table the AG's report.

2. Officer Recommendations Ngā Tūtohu

That the Audit and Risk Management Committee:

1. Receives the information in the Office of the Auditor-General Report to Christchurch City Council Audit and Risk Management Committee Report.

3. Background/Context Te Horopaki

- 3.1 The report is dated 13 June 2025. It provides the AG's independent insights into key risk and assurance areas relevant to councils, with a focus on:
 - 3.1.1 The development and integrity of 2024–34 Long-Term Plans (LTPs),
 - 3.1.2 Ongoing challenges and implications of Water Services Reform, and
 - 3.1.3 Increasing risk exposure in cyber security and information system resilience.



4. Considerations Ngā Whai Whakaaro

- 4.1 The Office of the Auditor-General's report raises three key areas for the Committee to note:
 - 4.1.1 **Long-Term Plans** – Councils need clear and realistic financial strategies to manage cost pressures and long-term infrastructure needs.
 - 4.1.2 **Water Reform** – There is still uncertainty about how water services will be delivered, which affects planning and financial forecasts.
 - 4.1.3 **Cyber Security** – Councils face growing cyber risks and need strong systems, staff training, and tested response plans.
- 4.2 The AG's report also summarised recent OAG publications relevant to the local government sector. These are:
 - 4.2.1 **How public organisations are fulfilling Treaty settlements** – concluding that public sector arrangements do not support adequately public organisations to meet commitments or fulfil settlements' overall intent;
 - 4.2.2 **The AG's draft annual plan 2025/26** – noting that 'Value for money considerations in local government procurement will be one area of focus for his annual plan

(Council made an officers' submission broadly agreeing with the draft annual plan);
and

- 4.2.3 **Supporting accountability through trusting relationships** – a study of established community-government partnerships that identifies ways for organisations to strengthen their accountability practices when working together to achieve shared goals - concluding that organisations may wish to reflect on empowering staff to act quickly, with appropriate safeguards, to progress agreed goals and building wider organisational and sector understanding of how community partnerships work.

Attachments Ngā Tāpirihanga

No.	Title	Reference	Page
A  	Report for CCC Audit and Risk Management Committee June 2025	25/1083258	95

In addition to the attached documents, the following background information is available:

Document Name – Location / File Link
Not applicable

Signatories Ngā Kaiwaitohu

Authors	Sarah-Jane Thompson - Executive Assistant Chris Walthew - Group Financial Controller
Approved By	Bede Carran - General Manager Finance, Risk & Performance / Chief Financial Officer



CONTROLLER AND AUDITOR-GENERAL
Tumuaki o te Mana Arotake



13 June 2025

Report to the Christchurch City Council Audit and Risk Management Committee

This report provides an update to the Audit and Risk Management Committee (the Committee) from the Office of the Auditor-General (the Office).

Long-term Plans

- Audit of the deferred 2025-34 LTP consultation documents (CDs) is now complete, and we have similar observations to those we made on the 2024-34 LTP CDs. In addition, the timing of water consultation has presented challenges for those councils with deferred LTPs. LTP audits and hot reviews will take place in June.

Water reform

- Planning and discussion continues internally on the role of, and impact on, the Office – e.g. as a result of new entities and audit engagements. This includes conversations with the DIA and Taituarā and ongoing support for auditors. We have a cross-office working group making these preparations and will liaise with councils as required.

Cyber security

In the last update I talked about the OAG's recent cyber security publication [Mind the gap: Governing cyber security risks](#)

There was interest from the committee in exploring this further. As a result, additional information is provided below.

What forms does it take?

- The report recognises that cyber threats take many forms and come from a wide range of sources. Many public organisations' cyber security challenges involve:
 - rapid technological changes;
 - increasing cyber security threats;
 - risks that are difficult to understand and govern because they can be highly technical and involve staff, contractors, and third-party providers;

- a limited pool of people with suitable skills and experience to draw on for staffing and governance needs; and
 - use of cloud technologies, where third parties form part of an organisation's cyber defences.
- Governors can help by supporting their organisation to understand cyber threats, set a clear risk appetite, and implement mitigations. This includes ensuring that "the right security investment is made at the right time and in the right place".

Starting with the basics

- Getting the basics right is a fundamental element of cyber security. The "basics" are often described as installing software updates; using two-factor or multi-factor authentication; and regularly backing up data.
- Governors need to be assured that attention is being paid to these fundamental protections.
- Regular testing of cyber security awareness among staff is also important.
- Some of the organisations we looked at were reporting to governors about operational activities, such as software patching, the outcomes of testing staff with fake phishing attempts, and cyber security awareness training.
- The National Cyber Security Centre is preparing a set of baseline cyber security standards for public service organisations.

"Security by design"

- Security by design is also critical. This means that public organisations should embed cyber security in the design of systems from the outset. Some of the organisations we talked to pointed to policies that ensured the need for consideration of information security early in the planning and implementing of new systems.
- Although early intervention is important, we would caution against limiting this to the implementation of new systems – there needs to be an ongoing process for ensuring that system certification is kept current as new threats emerge.
- Governors should seek assurance about these types of protections when considering changes to information technology systems and platforms.

Roles and responsibilities

- We also recommend that governors and managers work together in clearly defined roles to effectively govern and manage cyber security – and that cyber security gets enough governance focus.
- Roles and responsibilities should be clearly defined for governors, managers, staff, and third-party suppliers. This ensures that expectations are understood and fosters effective and efficient decision-making.
- Governors are often pulled in many different directions, and cyber security matters can sometimes be only a small part of broader information technology or risk discussions.
- In our view, governors need to spend enough time to properly understand cyber risks, assess them, and ask the right questions of the managers responsible for cyber security.
- Governors also need to make sure that they are maintaining the necessary skills and knowledge to carry out their responsibilities effectively. This might require specialist assistance and ongoing education and development.

Risk appetite

- To manage cyber security effectively, governors of public organisations need to set and understand their “risk appetite”. This means clearly knowing the overall level of cyber security risk that they are prepared to take on.
- Governors need to support their organisations to identify and mitigate cyber security risks to match their risk appetite. Governors also need to fully understand the costs of achieving this, so they can prioritise and plan accordingly.
- Generally, the public organisations we looked at thought that a low level of residual risk was appropriate for their circumstances. We were encouraged to see that these organisations were using well-established cyber security frameworks to inform their risk management.
- We also saw that cyber security featured among the highest organisational risks reported to senior management teams and governing bodies. However, the frequency and level of detail covered in the reporting varied.
- Having the capability to protect against, detect, and respond to cyber attacks requires regular testing and practice. The degree of involvement of governors will depend on the significance of a cyber security incident. In our opinion, the role of governors should be explicitly built into response and recovery activities, as well as set out in policies and processes. We saw variability in the extent to which this role was set out in organisations’ documents.

Tone from the top

- As mentioned in the last update to this committee – cyber security starts at the top. This means governors having (or having access to) the right capability. There was a wide range of cyber security skills and experience in the organisations that we looked at, including at the governance level. However, there is scope for greater consideration of cyber security knowledge, skills, and experience when recruiting and appointing governors.
- In setting the right expectations, governors and managers must fully comply with an organisation's cyber security requirements and practices. We encourage governors to think about how they can play a more visible role in supporting management teams to promote cyber security awareness.
- When things go wrong, we encourage all public organisations to report cyber incidents to the National Cyber Security Centre and to understand and access the full range of available support.
- The cyber security checklist for governors is provided at the end of this report.

Recent OAG publications relevant to local government

- [How public organisations are fulfilling Treaty settlements](#)

Why we did this work

- The modern Treaty settlement process, which was set up to acknowledge and settle the Crown's historical breaches of te Tiriti o Waitangi/the Treaty of Waitangi, provides redress for the injustices that the Crown perpetrated against iwi and hapū. This redress is intended to acknowledge the past, and settlements as a whole look ahead to a renewed relationship between the Crown and iwi and hapū.
- Today, about 150 public organisations have approximately 12,000 individual contractual and legal commitments under about 80 settlements. To date, \$2.738 billion of financial and commercial redress has been transferred through settlements.
- We wanted to know how effective the public sector arrangements for Treaty settlement commitments are, and to provide assurance about whether public organisations were well positioned to fulfil the settlements as intended.

What we found

- Public sector arrangements do not adequately support public organisations to meet commitments or fulfil settlements' overall intent. Every one of the public organisations with commitments we audited had difficulties meeting some of them as the settlements intended.

There were issues with how public organisations were planning, prioritising, and monitoring work to meet settlement commitments. Some public organisations also had limited access to support and advice.

- A framework establishing oversight arrangements for settlement implementation, called He Korowai Whakamana, was established in December 2022. This included arrangements for guidance, support, and advice, as well as monitoring and annual reporting requirements.
- This has led to improvements, but more work is needed. The lack of adequate monitoring and reporting means that there is not enough information for Ministers, Parliament, and the public to fully understand the risks associated with failing to provide redress, whether for an individual settlement or for settlements generally, or its impact on the Māori–Crown relationship.
- There has been little effective accountability. The lack of adequate monitoring and reporting also means that Ministers, Parliament, and the public do not have enough information to hold public organisations to account for their settlement responsibilities.

Recommendations

- In our view, public organisations need to make a significant shift in the way they manage settlement commitments to realise the potential and purpose that Cabinet and Parliament stipulated in deeds of settlement and settlement Acts. The public sector needs to understand that settlements are the basis for long-term relationships with iwi and hapū, and that it needs to manage them accordingly.
- This report includes nine recommendations aimed at strengthening the settlement system's leadership and improving its integrity. We intend to follow up on the progress that public organisations have made on these recommendations in due course.
 - [Draft annual plan 2025/26](#)

Where we are up to

- Our draft annual plan was released for consultation from 23 April until 21 May 2025. It outlined our proposed programme of work for 2025/26 – including performance audits, special studies, regular reports and updates, and good practice guidance.
- In the local government sector, the draft plan included work on 'Value for money considerations in local government procurement'.
- The feedback we received is now being considered and a final plan prepared.

- [Supporting accountability through trusting relationships](#)

What we covered

- This study of established community-government partnerships identifies ways for organisations to strengthen their accountability practices when they work together to achieve shared goals.
- It acknowledges that community organisations have extensive local connections and knowledge and, as a result, can work effectively to meet their community's needs and aspirations in innovative ways. When this is coupled with the funding, resources, and different expertise of government organisations it can lead to even better outcomes.

Who we talked to and what works best for public accountability

- The study focuses on five essential elements of public accountability:

Essential elements of public accountability

- understanding each other and the nature of the working relationship;
 - having clear objectives;
 - sharing relevant accountability information;
 - having suitable opportunities to discuss, challenge, and use that information; and
 - agreeing what happens when things do not go as expected.
- It highlights the work of three partnerships between community and government organisations:
 - **Manaaki Tairāwhiti** in Gisborne brings together local iwi and social sector leaders, with Ministry of Social Development support, to help address complex intergenerational problems and enable all Tairāwhiti whānau to flourish;
 - the **Taranaki Mounga Project** in New Plymouth is restoring the ecological resilience of the Taranaki mounga and sustaining the health and well-being of Te Kāhui Tupua and their people, working with the Department of Conservation and other partners; and
 - the **Kaipātiki Community Facilities Trust** provides activities and services for the people of Kaipātiki on Auckland's North Shore, with the aim that, working with the Kaipātiki Local Board, people are engaged, connected, healthy, thriving, and proud to live in Kaipātiki.

What can government organisations do:

- Full insights are available at the link above but, in particular, we note that government organisations might consider how they can:
 - mandate frontline staff and more senior decision-makers to act quickly, with appropriate safeguards, to progress partnership goals; and

- build wider organisational and sector understanding of how the partnership with community works, to develop knowledge and capability for ensuring continuity when staff change and for supporting effective accountable partnerships.
- [Reporting on what went well and what didn't](#)

Background and context

- The public sector spends about \$180 billion of public money each year and performance reporting by public organisations is crucial for enabling the public and Parliament to determine whether this money is being spent appropriately and achieving what was intended.
- Current performance information often highlights successes, achievements, and what went well, but usually gives less attention to things that did not go as well or as planned.

The need for balance

- In our view, reporting on what didn't go well is as important as reporting on what did. It also demonstrates a commitment to transparency and provides a platform from which organisations can discuss plans for improvement.
- It also helps public organisations to "front foot" performance issues and explain what they are doing to build on their successes, as well as address areas of concern.
- This report does not include a focus on councils¹ – instead it reviewed the annual reports of seven large public organisations². However, these learnings, in terms of transparency and accountability, are relevant to the development of all annual reports.
- The review looked for prominent and easily found reporting on what didn't go well. We did not find many examples. We suggest that the best places in the annual report to prominently report on what didn't go well would be:
 - in the chief executive's overview;
 - on a page dedicated to what didn't go well, with a clear title; and/or

¹ The Office released a publication on [local government planning and reporting on performance](#) in 2024.

² Ministry of Business, Innovation and Employment; Ministry for Primary Industries; Ministry of Social Development; Ministry of Education; Ministry of Justice; Waka Kotahi New Zealand Transport Agency; and Te Whatu Ora Health New Zealand.

- in headings that use explicit language along the lines of “what didn’t go well”, “areas for improvement”, or similar so that the reader can find it easily.
- For example, in our own annual report we have clearly titled pages dedicated to what went well and what did not go well.

Cyber security checklist for governors

Set clear expectations for cyber security risk management	<ul style="list-style-type: none"> • Set and understand your organisation’s risk appetite (the level of risk it is prepared to accept). • Set risk management expectations and direction for management.
Ensure appropriate cyber security risk mitigation and incident response controls are in place	<p>Ensure that your organisation:</p> <ul style="list-style-type: none"> • applies basic cyber security risk protections (such as software updates and regular data backup), uses relevant cyber security frameworks to guide risk identification and maturity improvements, and considers cyber security from the outset when designing new systems; • prioritises and plans cyber security risk mitigations based on careful consideration of: <ul style="list-style-type: none"> - the data and systems most critical to its business if a cyber security incident occurs (“mission-critical” approach); - the consequences of not being able to mitigate all the organisation’s cyber security risks, leaving a gap between residual risk and risk appetite or target risk; - the costs of reducing this gap (and of not reducing it) and the organisation’s ability to fund this; and - other organisational risks and investment priorities; • performs periodic internal and independent assessments of its cyber security capability and monitors its progress in responding to these assessments; • rehearses and practises incident response and recovery activities (including for high-impact incidents such as a denial-of-service attack) and prioritises and acts on recommendations from those exercises; and • is clear about the roles and responsibilities of governors in a significant response.
Have the necessary and current capability to govern cyber security	<ul style="list-style-type: none"> • Have, or have access to, the right technical skills and experience to appropriately question and be assured about cyber security reporting. • Maintain the necessary skills and knowledge to carry out cyber security responsibilities in an evolving threat and protection environment.
Invest the time to support cyber security	<ul style="list-style-type: none"> • Invest sufficient time in properly understanding cyber security risks and their potential impacts to make informed assessments and decisions. • Demonstrate “tone from the top” by fully complying with organisational cyber security requirements and by supporting wider cyber security awareness and practices.

10. Resolution to Exclude the Public

[Section 48, Local Government Official Information and Meetings Act 1987.](#)

Note: The grounds for exclusion are summarised in the following table. The full wording from the Act can be found in [section 6](#) or [section 7](#), depending on the context.

I move that the public be excluded from the following parts of the proceedings of this meeting, namely the items listed overleaf.

Reason for passing this resolution: a good reason to withhold exists under section 7.

Specific grounds under section 48(1) for the passing of this resolution: Section 48(1)(a)

Note

Section 48(4) of the Local Government Official Information and Meetings Act 1987 provides as follows:

- “(4) Every resolution to exclude the public shall be put at a time when the meeting is open to the public, and the text of that resolution (or copies thereof):
- (a) Shall be available to any member of the public who is present; and
 - (b) Shall form part of the minutes of the local authority.”

This resolution is made in reliance on Section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public are as follows:

ITEM NO.	GENERAL SUBJECT OF EACH MATTER TO BE CONSIDERED	SECTION	SUBCLAUSE AND REASON UNDER THE ACT	PUBLIC INTEREST CONSIDERATION	POTENTIAL RELEASE REVIEW DATE AND CONDITIONS
11.	PUBLIC EXCLUDED AUDIT AND RISK MANAGEMENT COMMITTEE MINUTES - 4 APRIL 2025			REFER TO THE PREVIOUS PUBLIC EXCLUDED REASON IN THE AGENDAS FOR THESE MEETINGS.	
12.	INTERIM AUDIT UPDATE	S7(2)(C)(I)	PROTECTION OF SOURCE OF INFORMATION	DISCLOSURE OF INFORMATION ON CCC INTERNAL SYSTEMS COULD RESULT IN POTENTIAL SERVICE DISRUPTIONS OR INFORMATION BREACHES THAT WILL NOT BE IN THE PUBLIC INTEREST.	30 JUNE 2026 THIS REPORT MAY ONLY BE RELEASED IF THE HEAD OF FINANCE HAS DETERMINED THAT THERE IS NO LONGER ANY REASONS UNDER THE LOCAL GOVERNMENT OFFICIAL INFORMATION AND MEETING ACT TO WITHHOLD THE INFORMATION.
13.	CYBER SECURITY QUARTERLY REPORT	S7(2)(C)(I)	PROTECTION OF SOURCE OF INFORMATION	DISCLOSURE OF OUR APPROACH TO CYBER SECURITY WILL INCREASE THE RISK OF COUNCIL BEING A TARGET, RESULTING IN POTENTIAL SERVICE DISRUPTIONS OR INFORMATION BREACHES THAT WILL NOT BE IN THE PUBLIC INTEREST.	29 MAY 2026 THIS REPORT MAY ONLY BE RELEASED IF THE CHIEF EXECUTIVE OFFICER HAS DETERMINED THAT THERE IS NO LONGER ANY REASONS UNDER THE LOCAL

					GOVERNMENT OFFICIAL INFORMATION AND MEETING ACT TO WITHHOLD THE INFORMATION.
14.	MAJOR LITIGATION REPORT	S7(2)(G)	MAINTAIN LEGAL PROFESSIONAL PRIVILEGE	THE REPORT CONTAINS LEGAL ADVICE TOUCHING ON MATTERS RELATING TO POTENTIAL LIGATION AND IT IS NOT IN THE PUBLIC INTEREST TO RELEASE THIS INFORMATION.	13 JUNE 2029 UPON STAFF BEING SATISFIED THAT ANY LITIGATION RISK HAS BECOME TIME LIMITED.
15.	RISKPOOL UPDATE	S7(2)(B)(II)	PREJUDICE COMMERCIAL POSITION	THE INFORMATION IN THIS REPORT MUST REMAIN CONFIDENTIAL TO PROTECT RISKPOOL'S POSITION WHEN DEALING WITH REINSURERS. SHOULD THIS INFORMATION BE RELEASED IT MAY RESULT IN ADDITIONAL COST TO RATEPAYERS, WHICH OUTWEIGHS THE PUBLIC INTEREST IN THIS MATTER.	31 DECEMBER 2026 THIS REPORT MAY BE RELEASED ONCE RISKPOOL COMPLETES THE CLOSURE OF THE FUND YEARS IN QUESTION.
16.	RISK AND ASSURANCE QUARTERLY UPDATE	S7(2)(E)	PREVENTION OF MATERIAL LOSS	DISCLOSURE OF THE COUNCIL'S ORGANISATIONAL WEAKNESSES AND ITS APPROACH TO REMEDIAL ACTIONS COULD RESULT IN SERVICE DISRUPTIONS WHICH OUTWEIGHS THE PUBLIC INTEREST.	23 JANUARY 2026 UPON REVIEW AND APPROVAL FROM HEAAD OF RISK AND ASSURANCE AND GM FINANCE, RISK AND PERFORMANCE / CFO

17.	ONE NEW ZEALAND STADIUM AT TE KAHA - RISK MANAGEMENT UPDATE JUNE 2025	S7(2)(H)	COMMERCIAL ACTIVITIES	REPORT CONTAINS CONFIDENTIAL INFORMATION ON THE PROJECT'S CONTINGENCIES WHICH COULD PREJUDICE DISCUSSIONS WITH THE DESIGN & CONSTRUCT CONTRACTOR, WHICH WOULD NOT BE IN THE PUBLIC INTEREST	20 APRIL 2027 AGREEMENT OF THE FINAL ACCOUNT FOR THE PROJECT WITH THE DESIGN & CONSTRUCT CONTRACTOR.
18.	UPDATE TO AUDIT AND RISK COMMITTEE	S7(2)(B)(II), S7(2)(G), S7(2)(I)	PREJUDICE COMMERCIAL POSITION, MAINTAIN LEGAL PROFESSIONAL PRIVILEGE, CONDUCT NEGOTIATIONS	WITHHOLDING THIS INFORMATION IS NECESSARY TO ENABLE THE COUNCIL TO CARRY OUT NEGOTIATIONS WITHOUT PREJUDICE OR DISADVANTAGE. DISCLOSING THE COUNCIL'S ORGANISATIONAL ISSUES AND APPROACH TO REMEDIAL ACTIONS COULD LEAD TO SERVICE DISRUPTIONS AND FINANCIAL LOSS, WHICH WOULD OUTWEIGH THE PUBLIC INTEREST.	30 JUNE 2026 UPON REVIEW AND APPROVAL BY CHIEF EXECUTIVE

Actions Register Ngā Mahinga

When decisions are made at meetings, these are assigned to staff as **actions** to implement. The following lists detail any actions from this meeting that were:

- Open at the time the agenda was generated.
- Closed since the last ordinary meeting.

Open Actions Ngā Mahinga Tuwhera

No open actions were remaining at the time the agenda was generated.

Actions Closed Since the Last Meeting Ngā Mahinga kua Tutuki nō Tērā Hui

No actions were closed since the last ordinary meeting.