



“Making Our District Thrive”

Rangitikei District Council

Summary Annual Report 2015/16

Introduction

The Annual Report explains the Council’s performance in 2015/16 against the first year of the Long Term Plan for 2015-25, and against the various legislative and accounting requirements under which the Council is required to operate. The year’s major achievements are:

- Restoring the roading network after the June 2015 storm event;
- Securing agreement with Midwest Disposals that leachate would not be accepted at the Marton wastewater treatment plant after 31 December 2017;
- Progressing the development of a new multi-purpose community centre in Bulls on the former Criterion Hotel site;
- Improving the standard of care across the Council’s parks, reserves and cemeteries by using a dedicated staff team supported by specialised contractors;
- Securing government funding for a community resilience study focussing on the Whangaehu Valley and for a pre-feasibility study for a Tutaenui rural water supply scheme;
- Investigating (jointly with Manawatu District Council) the feasibility of establishing a Council Controlled Organisation to improve the benefits to both organisations from the current infrastructure shared service.

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

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

The Council’s auditor has provided her report on this Summary Annual Report, which Council adopted at its meeting on 29 September 2016.

Andy Watson
Mayor

Ross McNeil
Chief Executive

29 September 2016

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Council’s Role

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

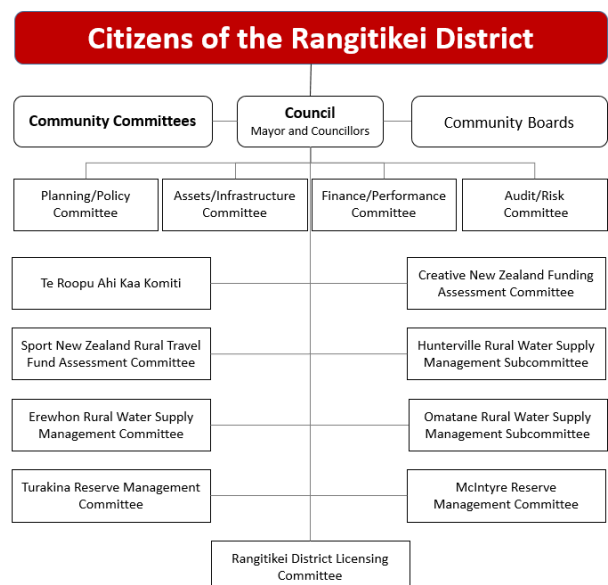
The Local Government Act 2002 defines the purpose of Local Government as to:

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

...meet the current and future needs of communities for good quality infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.”

Council Operations

The Council appoints a Chief Executive to be in charge of the Council operations and delegates certain powers of Management to him as required under Section 42 of the Local Government Act 2002. The Chief Executive appoints staff to carry out all of the Council’s significant activities. The chart below shows the Council’s governance structure.





Highlights for 2015/16

Achievements and issues

Community Leadership

- Completion of programme of statutory policy and bylaw reviews
- Preparation for triennial elections
- Formal consultation for Annual Plan (first-time development of the prescribed 'consultation document') associated with programme of public meetings led by the Mayor
- Review of heritage strategy
- Review of Te Roopu Ahi Kaa strategic plan
- Annual survey of residents included additional questions on customer satisfaction
- Input into proposed legislative changes – Te Ture Whenua Maori Bill, the Building (Earthquake-prone Buildings) Amendment Bill, the Residential Tenancies Amendment Bill and the Resource Legislation Amendment Bill.

Roading and Footpaths

- 56 km of roading network resurfaced
- 0.55 km pavement rehabilitation (Wanganui Road)
- Progress with restoring network after storm event on 20-21 June 2015 - \$6.3 million, including progress with a permanent replacement bridge on Te Hou Hou Road near SH-1 – a Bailey bridge was placed there as an interim measure
- Safety upgrades at Majuba Bluff on Turakina Valley Road and realignment in Orchard Road
- Investigation of work needed to strengthen Mangaweka bridge (boundary bridge with Manawatu District Council)

Water Supply

- 1.28 km new pipework laid (\$1.859 million)
- Progress with Ratana water supply upgrade, including completion of reservoir and bore installation
- Replacement of Marton water mains in Main Street and Wanganui Road
- Preliminary seismic investigations in Bulls, Marton, Mangaweka and Taihape
- Design for a new water main to continue provision of a trickle flow service to properties on Dixon Way, Otaihape Road and Mangaone Valley Road, Taihape
- Night flow measurement to estimate loss of water from urban supplies and estimates made of average daily consumption.

Sewerage and the Treatment and Disposal of Sewage

- 2.7 km of new pipework laid
- Negotiations with Midwest Disposals to manage acceptance of treated leachate at Marton wastewater treatment plant until end of December 2017
- Reference group formed to discuss upgrade of the Marton plant ahead of the application for a new consent
- Installation of clarifier at Hunterville wastewater treatment plant improved effluent discharge to be better than consent requirements following installation of lamella clarifier
- No progress on new consent for Bulls wastewater treatment plant (new consent application filed with Horizons in April 2015)
- Consultation with Koitiata about extending the current wastewater system to more people there.
- Sludge removal programme started – initially from Hunterville

Stormwater Drainage

- 0.51 km of new pipework laid
- Upgrade to stormwater system in Wanganui Road (as part of pavement rehabilitation there)
- Investigation of options to deal with excessive stormwater in Russell Street, Marton;
- Review of documentation of private and public drains in the District.

Community and Leisure Assets

- Establishment of an internal staff team to deliver most services in Council parks and reserves
- Review of safety at all playgrounds and repairing or replacing unsafe equipment
- Verti-draining of all Council playing fields
- Refurbishment completed of Shelton Pavilion in Centennial Park, Marton with significant financial help from Lottery Community Facilities Fund, Powerco Wanganui Trust and local businesses
- Progress in developing concept drawings for the new multi-purpose community centre at Bulls, to be built on the site of the former Criterion Hotel
- Investigation of alternative providers for Council's community housing
- Design of a water storage system for a community-funded irrigation system on Taihape Memorial Park
- Transfer to Council of management and ownership of the Rangatira cemetery at Hunterville
- Grants from JBS Dudding Trust for purchase of books and other materials at the District libraries and renovations and improvements at three rural halls.



Rubbish and Recycling

- Higher level of recycling at Ratana
- Trial of extended hours at Marton
- Greenwaste fully operational at Taihape
- Continuation of the Enviroschools programme at five schools in the Rangitikei.

Environmental and Regulatory

- Continued collaboration with neighbouring councils over a common approach to managing building consents and implementation of the new Food Act
- Renewal of the shared service for animal control with Manawatu District Council
- Targeted review of the District Plan, to include removing liquefaction overlays, amending heritage provisions (including introducing the concept of off-setting) and amending signage provisions and building setback rules
- Successful application to Ministry of Civil Defence and Emergency Management's Community Resilience Fund to fund research and development of a multi-agency collaborative approach which can realistically address the needs of residents in the flood-prone Whangaehu Valley.

Community Well-being

- Engagement with the Regional Growth Study and subsequent formation of Accelerate25 to formulate the action plan

- Gaining approval from the Ministry for Primary Industries for co-funding of a pre-feasibility study for a rural water supply scheme in the Tutaenui area.
- Development and submission of an Expression of Interest and Digital Engagement Plan as part of central government's second phase to rollout ultra-fast broadband to urban and rural areas.
- Continuation of after-school; and holiday programme for youth in Marton and Taihape and development of a youth development strategy, with appropriate resources in 2016/17
- Delivery of Swim for All programme for 920 children, in partnership with Sport Whanganui, Lottery Community Committee, and Whanganui Community Foundation
- A range of place-making initiatives to support the implementation of the Town Centre Plans in Marton, Bulls, Mangaweka and Turakina, including a youth-led development in Marton, funded through the Ministry for Social Development;
- Successful engagement with the Samoan community in southern Rangitikei leading to the first celebration of Samoan Independence Day on 6 June 2016.
- Quarterly 'Rangitikei Environment' newsletter (through the Treasured Natural Environment Theme Group)
- Continued administrative support for Rangitikei Heritage
- Successful delivery of the programmes of work undertaken by Bulls and District Community Trust, Project Marton, Rangitikei Tourism and Taihape Community Development Trust

Finance

Financial Statements

Explanation of major variations against budget

Explanations for major variances from the Council's budget figures for 2015/16 in the 2015/16 Long Term Plan are as follows:

Statement of comprehensive revenue and expense

Operating expenditure was over budget by \$2.75 million while revenue was higher than budget by \$3.6 million, resulting in a surplus of \$1.55 million against a budget of \$0.71 million. The variances in revenue and expenditure are largely due to extensive subsidised work as a result of the June 2015 storm event.

More detailed analysis of variances may be found in note 31 of the financial statements and in the commentary on the various groups of activities in the full Annual Report.

Statement of financial position

Council had net assets of \$471 million, largely represented by property, plant and equipment of \$464 million.

Because of a significant underspend in capital work of \$7.5 million there has been no need to borrow further during the year. This puts the Council in a sound financial position to move into the new financial year and undertake the 2016/17 annual plan budget for capital work amounting to \$32 million.



Summary Financial Results

	2015 Actual (\$000)	2016 Budget (\$000)	2016 Actual (\$000)
Summary Statement of Comprehensive Revenue and Expense for year ending 30 June 2016			
Total operating revenue	30,241	30,417	34,011
Less finance costs	1	402	0
Less other operating expenditure	28,283	29,302	32,458
Net surplus (deficit) before tax	1,957	713	1,553
Income tax expense	0	0	0
Net surplus (deficit) before revaluation losses	1,957	713	1,553
Loss on revaluation of property, plant and equipment	0	0	0
Derecognition of roading infrastructure	11,981	0	0
	(10,024)	713	1,553
Financial assets at fair value through other comprehensive income and expense	(70)	0	83
Gain on revaluation of property, plant and equipment	0	0	0
Comprehensive revenue and expense for the year	(10,094)	713	1,636
Summary Statement of Changes in Net Assets/Equity for year ending 30 June 2016			
Balance as at 1 July	479,223	480,399	469,129
Total comprehensive revenue and expense for the year	(10,094)	713	1,636
Balance as at 30 June	469,129	481,112	470,766
Summary Statement of Financial Position as at 30 June 2015			
Current assets	8,149	8,152	10,253
Non-current assets	466,404	492,932	467,536
Total assets	474,553	501,084	477,789
Current liabilities	4,890	5,665	6,528
Non-current liabilities	535	14,307	496
Total liabilities	5,425	19,972	7,023
Net assets	469,128	481,112	470,766
Represented by equity:			
Accumulated funds	432,501	443,726	434,024
Special reserves	5,099	5,642	5,147
Other reserves	31,529	31,744	31,594
Total equity	469,129	481,112	470,766
Summary Statement of Cash Flows for year ending 30 June 2016			
Net cash inflows(outflows) from operating activities	12,003	10,627	13,137
Net cash inflows(outflows) from investing activities	(9,500)	(19,992)	(10,501)
Net cash inflows(outflows) from financing activities	0	9,712	0
Net cash inflows(outflows) for the year	2,503	347	2,636
Cash and cash equivalents at the beginning of the year	1,466	2,157	3,969
Cash and cash equivalents at the end of the year	3,969	2,504	6,605

	2015 Actual (\$000)	2016 Budget (\$000)	2016 Actual (\$000)
Summary Capital Expenditure			
Community Leadership	0	0	0
Roading and Footpaths	7,224	4,672	5,724
Stormwater Drainage	205	759	331
Sewerage and Treatment and Disposal of Sewage	1,104	6,834	1,867
Water	4,081	4,708	2,675
Community and Leisure Assets	384	1,672	555
Rubbish and Recycling	244	2	7
Environmental and Regulatory	0	0	0
Community Well-being	9	70	82
Support Services	358	274	275
Total Capital Expenditure	13,609	18,991	11,517

Note: The column '2016 budget' refers to the budget contained for 2015/16 in the 2015/25 Long Term Plan. In the full Annual Report, that is also the case for the funding impact statements. The comparative figures for 2015 have been altered to reflect the changed treatment in rates remissions of \$743,000 which has been deducted from both rates revenue and other expenses.

Contingent Liabilities	2015 Actual (\$000)	2016 Actual (\$000)
Capital commitments	275	4,800
Operating leases as lessee	279	470
Operating leases as lessor	272	245
Contingent liabilities	0	0

Post balance date events

The Council has no post balance date events.

Additional information

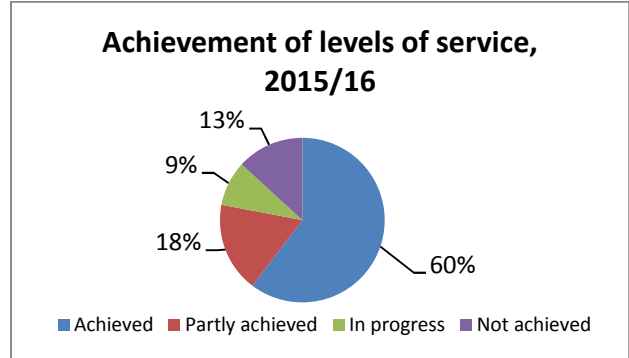
- The reporting entity is the Rangitikei District Council which is a territorial local authority governed by the Local Government Act 2002 and is domiciled in New Zealand.
- The specific disclosures in the summary financial report have been extracted from the full financial report which was adopted and authorised for issue by Council on 29 September 2016.
- The Financial Statements are for the year ended 30 June 2016 and all figures are in New Zealand dollars and rounded to the nearest thousand dollars.
- The Local Government (Financial Reporting and Prudence) Regulations 2014 specifies a benchmark disclosure statement in the Council's annual report covering the current year and the four preceding years. These cover rates affordability, debt affordability, balanced budget, essential services, debt servicing, debt control and operations control. Council met all of the benchmarks in 2015/16.
- The summary financial report cannot be expected to provide as complete an understanding as the full financial report. The full financial report, which received an unmodified Audit Opinion on 29 September 2016, is available from the Council Office, Libraries and Information Centres, and on our website www.rangitikei.govt.nz.
- This Summary Annual Report has been examined by the Auditor for consistency with the full Annual Report. An unmodified audit report is included with this Summary.
- The Council has designated itself a Public Benefit Entity (PBE) for financial reporting purposes.
- The full financial statements were prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP), and with Tier 1 Public Benefit Entity (PBE) accounting standards. The 2015 actuals are the first Council's financial statements presented in accordance with the new PBE accounting standards. The full financial statements include a statement of compliance to this effect.
- These Summary Financial Results are in compliance with the PBE FRS 43 *Summary Financial Statements*.

Levels of Service

The full report documents results for 40 intended levels of service across the 9 activity groups.

An overall assessment of the actual levels of service compared with what was intended has a less certain basis than measuring financial performance. This is because qualitative as well as quantitative information is used. Results include the 11 mandatory measures prescribed by the Secretary for Internal Affairs.

The following chart shows that 60% of the intended levels of service were fully achieved, 31% were partly achieved or in progress, while 9% of the intended levels of service were not achieved. This is an improved result compared with last year.



Commentary on each group of activities

Activity	What we did	Elaboration
Community Leadership	<p>57 of the 81 (i.e. 70%) of actions planned for 2015/16 were substantially undertaken or completed. (Last year's result was 88%.) A further 21 actions were being actively progressed. All groups of activities achieved at least 75% of identified actions, with five exceeding 90%.</p> <p>59% of the planned capital expenditure was expended. (Last year's result was 51%.)</p>	<p>The year's target for completing actions was 83%, with all groups of activities to achieve at least 75% of their planned actions.</p> <p>The year's target for capital expenditure was 75%, with all network utilities achieving at least 60%. Roading achieved 78%, but water achieved only 52%, stormwater 44% and sewerage and the treatment and disposal of sewage 27%, reflecting slower progress than planned, delays in negotiation, resource consents and contractor availability.</p>
Roading	<p>56.275 km of resealing was done, together with pavement rehabilitation on 0.55 km of Wanganui Road (currently in progress). 8,800m³ metal was placed on the District's unsealed roads.</p> <p>There were 504 footpath and road callout requests during work hours. There were 213 such callout requests than last year.</p> <p>77% of all callouts were resolved within a month of receipt. This is less timely than last year. 41 requests for service were for potholes.</p> <p>In the nine months to 31 March 2016, the number of fatal crashes did not change from last year but the number of serious injury accidents increased by six. (This is a provisional result because of processing times.)</p> <p>Footpaths exceeded the required level of service – i.e. at least 80% of footpaths in Bulls, Marton Hunterville and Taihape being rated as in fair, good or excellent condition.</p> <p>A community survey was conducted with residents where programmed renewal had been done, as well as with members of the relevant Community Boards/Committees and Council's community and business sector databases.</p>	<p>The target was 55 km resealing and 8.8 km of road rehabilitation. The remetalling target was 12,000m³, but could not be achieved because of the dry weather from January onwards.</p> <p>The objective is for 95% after-hours callouts to be responded to within 12 hours, for all callouts during working hours to be responded to within six hours, and for 85% of all callouts to be resolved (i.e. completed) within one month of the request.</p> <p>Callout response time was unable to be reported against because it cannot be verified to contractor documentation. Council is working towards being able to report against this measure for the 2017/18 Annual Report. While contractor documentation of when the request was resolved has generally been provided, the reported data had some anomalies.</p> <p>The survey of footpath condition undertaken by Briken was much more favourable than the roading team's periodic inspections. However, there was no distinction between CBD and non-CBD areas.</p> <p>Overall, Council's provision and maintenance of roading networks, footpaths and street-lighting was rated more highly than last year (12.5% thought it better compared with 13% last year; 13.5% thought it worse compared with 21% last year). Attractiveness and maintenance of urban roads was a strong positive while the standard of footpaths came in for the greatest criticism. Over a third of respondents had no knowledge on the unsealed part of the network.</p>



Activity	What we did	Elaboration																								
<p>Water supply</p>	<p>Safe drinking water has been delivered to urban reticulated supplies (i.e. Ratana, Bulls, Marton, Hunterville, Mangaweka and Taihape).</p> <p>The Mangaweka supply was considered non-compliant in the formal annual assessment by Horizons because of excessive water takes from the Rangitikei River. All other supplies were considered compliant.</p> <p>The percentage of real water loss from Council's networked urban reticulation systems was less than 40%, specifically:</p> <p>Bulls.....8.5% Hunterville Urban.....12.4% Mangaweka.....14.3% Marton.....21.4% Rātana.....15.3% Taihape.....37.9%</p> <p>It was not possible to provide a similar calculation for rural supplies because they are trickle-feed supplies which feed tanks and use unmetered flow restrictors</p> <p>The average consumption of drinking water was 542 litres per resident in the District. However, this includes all agricultural and commercial users connected to the Council's urban schemes: deducting these gives 305 litres per person per day. The target was to be less than 600 litres, the average calculated last year for Ratana, Bulls, Hunterville, Mangaweka and Taihape. (Marton was not included.)</p> <p>The median time to respond to urgent callouts was 21 minutes, and the median time to resolve the matter was 65 minutes. The target is to attend within 30 minutes and to resolve within 24 hours.</p> <p>There were 17 complaints per 1,000 connections.</p> <p>Random flow checks of fire hydrants at the different supplies have continued.</p>	<p>There were no incidents of non-compliance with the bacteria compliance criteria. However, although UV is hooked up and working at all the various water treatment plants, it lacked the necessary connections and feedback into Water Outlook to demonstrate compliance to the Drinking Water Assessor.</p> <p>The non-compliance at Mangaweka was caused by leaks on private property, which are now fixed. A formal variation to the consent for Taihape has yet to be finalised to encompass the bypass arrangement: this allows abstraction of sufficient water to maintain a minimum flow in the raw water pipe with excess raw water being discharged back into the Hautapu River.</p> <p>Variations between schemes could be expected because each scheme is different. The reticulation within each town is of varying ages, and of varying pipe materials. Most of these towns were managed by separate local authorities in the past, and so there are legacy issues around such things as installation methods and materials.</p> <p>In addition to this, ground conditions can vary. In the case of asbestos cement pipes in particular, soil pH is a strong determinant of expected useful life. Varying water quality can also be an issue, as aggressive water can cause certain pipe materials to fail sooner. Land form is also an issue, most prominently in Taihape, where slips can generate partial failures which contribute to leakage.</p> <p>The breakdown of consumption by supply is as follows:</p> <table border="1" data-bbox="943 1122 1457 1370"> <thead> <tr> <th>Supply</th> <th>Population</th> <th>Billed Unmetered* Consumption (Litres per person per day)</th> </tr> </thead> <tbody> <tr> <td>Bulls</td> <td>1,800</td> <td>224.0</td> </tr> <tr> <td>Hunterville Urban</td> <td>400</td> <td>326.4</td> </tr> <tr> <td>Mangaweka</td> <td>180</td> <td>319.9</td> </tr> <tr> <td>Marton</td> <td>3,750</td> <td>365.2</td> </tr> <tr> <td>Rātana</td> <td>450</td> <td>151.1</td> </tr> <tr> <td>Taihape</td> <td>2,200</td> <td>238.3</td> </tr> <tr> <td>ALL URBAN</td> <td>8,380</td> <td>304.7</td> </tr> </tbody> </table> <p>*except Hunterville</p> <p>Urgent callouts are when supply is interrupted. There were 71 urgent calls during the year, and 270 non-urgent calls. The median time to attend was 2 hours 11 minutes and to resolve was 16 hours 28 minutes.</p> <p>Last year there were slightly fewer complaints, being 16 per 1,000 connections.</p>	Supply	Population	Billed Unmetered* Consumption (Litres per person per day)	Bulls	1,800	224.0	Hunterville Urban	400	326.4	Mangaweka	180	319.9	Marton	3,750	365.2	Rātana	450	151.1	Taihape	2,200	238.3	ALL URBAN	8,380	304.7
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<p>Sewerage and the Treatment and Disposal of Sewage</p>	<p>There were no abatement or infringement notices, no enforcement orders and no convictions for Council's wastewater discharges. However, there were excess discharges from Taihape, Hunterville and Bulls, and excessive ammonia nitrogen discharged in the Tutaenui Stream from the Marton plant in June.</p> <p>The median time to respond to callouts for sewerage overflows resulting from a blockage or other fault in the Council's sewerage system was 18 minutes, and the median time to resolve the matter was 2 hours 44 minutes.</p> <p>There were more complaints about the wastewater system compared with last year.</p>	<p>Excess discharge in Taihape and Hunterville is caused by inflow and infiltration from stormwater, and projects are in hand to reduce this by lining sewer mains and installing lamella clarifiers. A new consent has been applied for Bulls providing the increased amount of discharge.</p> <p>There were 20 callouts for sewerage overflows resulting from a blockage or other fault in the Council's sewerage system. The target is to attend such callouts is within 30 minutes and to resolve within 24 hours.</p> <p>There were 10.2 complaints per 1,000 connections compared with 8.3 last year.</p>																								

<p>Stormwater Drainage</p>	<p>There were 9.4 callouts per 1,000 connections, fewer than last year.</p>	<p>The mandatory measures of system adequacy, discharge compliance and response times did not apply to the Council this year.</p>
<p>Community and Leisure Assets</p>	<p>Overall, from the 296 responses received in the survey conducted March 2016, that most of Council's community facilities are perceived as performing on a par with last year. The positive exceptions to this are swimming pools, libraries (with an increased awareness of the service) and sports fields and parks – especially their maintenance and upkeep, a reflection of the work done by the internal parks team.</p> <p>Council carried out this survey itself.</p> <p>There were 20,123 separate uses of the Marton Pool (including 5,500 school children) and 11,323 separate uses at the Taihape Pool</p>	<p>There were different views about the different facilities</p> <p>Public libraries: 10% believed it was better than last year, 76% about the same, 3% worse than last year (11% didn't know how to rate this).</p> <p>Public swimming pools: 23% believed it was better than last year, 58% about the same, 5% worse than last year (14% didn't know how to rate this).</p> <p>Sports fields and parks: 12% believed it was better than last year, 65% about the same, 5% worse than last year (16% didn't know how to rate this).</p> <p>Public toilets: 10% believed it was better than last year, 50% about the same, 10% worse than last year (30% didn't know how to rate this).</p> <p>Community buildings: 3% believed it was better than last year, 65% about the same, 6% worse than last year (25% didn't know how to rate this).</p> <p>Community housing: 1% believed it was better than last year, 18% about the same, 1% worse than last year (80% didn't know how to rate this).</p> <p>This was an increase in Marton (12,987 – school children not counted) but a decrease in Taihape (13,262) which is likely to have been a consequence of the closure of the learners' and toddlers' pools for about half of the season because of structural repairs to that part of the pool complex.</p>
<p>Rubbish and recycling</p>	<p>Refuse tonnage to the Bonny Glen landfill was 4,242 tonnes compared with 4,688 tonnes last year.</p> <p>598 tonnes (or 14.3%) were diverted from being disposed in landfill. 37% of this was glass and 34% was green waste. Last year 711 tonnes (13.3%) were diverted.</p>	<p>Council's targets were that no more than 4,500 tonnes would go to landfill and that at least 12% of waste would be diverted from being disposed of there.</p>
<p>Environmental and Regulatory</p>	<p>100% of building consents and resource consent applications were issued within the 20-day statutory period.</p> <p>Council received 1,680 requests for service for animal control and environmental services during the reporting period. Of these, 1,451 (86%) were responded to in time and 89% were completed in time. The comparable figures for last year were 87% and 81%. There were 223 more requests than last year.</p> <p>Council maintained its accreditation as a building consent authority.</p>	<p>The number of consents issued this year was higher than last year: 324 building consents (256 last year); 43 resource consents (38 last year).</p> <p>For animal control, priority 1 (urgent) callouts (dog attack, threatening dog or stock on road) require response within 30 minutes and resolution within 24 hours; for others, 24 hours and 96 hours respectively.</p> <p>Following a routine assessment in February 2015, Council's accreditation was confirmed for a further two years. The next assessment is provisionally scheduled for April 2017.</p>
<p>Community Well-being</p>	<p>During March 2016, Council undertook a survey of stakeholder groups to find out how useful they thought Council's support and initiatives had been.</p> <p>The District's GDP grew in 2015 compared with the rest of New Zealand, enrolments of residents in local high schools have stabilised, and population is tracking ahead of the high estimates produced from Census data.</p>	<p>Of the 88 responses to the survey, 19% (17% last year) thought Council's support services was getting better, 57% (45% last year) thought it was about the same and 1.5% (3% last year) thought it was worse, while 22% (35% last year) did not know how to rate this.</p> <p>These are the three key indicators of success in the Council's adopted Rangitikei Growth Strategy.</p>



Independent Auditor's Report

To the readers of Rangitikei District Council's summary annual report for the year ended 30 June 2016

The summary annual report was derived from the annual report of the Rangitikei District Council (the District Council) for the year ended 30 June 2016. We have considered whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report.

The annual report included full audited statements, and the summary annual report includes summary statements. We have audited the following summary statements reported in the summary annual report on pages 1 to 7:

- the summary statement of financial position as at 30 June 2016;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity net assets/equity and statement of cash flows for the year ended 30 June 2016;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision of the District Council.

We expressed an unmodified audit opinion on the District Council's full audited statements in our report dated 29 September 2016.

Opinion

In our opinion:

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

Basis of opinion

Our audit was carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand), and in particular with the International Standard on Auditing (New Zealand) 810: Engagements to Report on Summary Financial Statements. These standards require us to carry out procedures to confirm whether the summary annual report contains the information necessary, and at an appropriate level of aggregation, so as not to be misleading.

The summary statements do not contain all the disclosures required for full audited statements under generally accepted accounting practice in New Zealand. Reading the summary



statements, therefore, is not a substitute for reading the full audited statements in the annual report of the District Council.

Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report so that it represents, fairly and consistently, the information regarding the major matters dealt with in the annual report. This includes preparing summary statements, in accordance with PBE FRS-43: Summary Financial Statements. The Council is also responsible for the publication of the summary annual report, whether in printed or electronic form.

We are responsible for expressing an opinion on whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report and whether the summary statements comply with PBE FRS 43: Summary Financial Statements.

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

A handwritten signature in blue ink, appearing to read 'Debbie Perera', is positioned above the typed name and title.

Debbie Perera,
Audit New Zealand
On behalf of the Auditor-General
Palmerston North, New Zealand
29 September 2016