



Far North
District Council



Te Kaunihera o Tai Tokerau ki te Raki

AGENDA

Extraordinary Council Meeting

Thursday, 23 March 2023

Time: 10.00 am

Location: Virtually via Microsoft Teams

Membership:

Kahika - Mayor Moko Tepania - Chairperson

Kōwhai - Deputy Mayor Kelly Stratford

Cr Ann Court

Cr Felicity Foy

Cr Hilda Halkyard-Harawira

Cr Babe Kapa

Cr Penetaui Kleskovic

Cr Steve McNally

Cr Mate Radich

Cr Tāmati Rākena

Cr John Vujcich

Far North District Council
Extraordinary Council Meeting
will be held in the Virtually via Microsoft Teams on:
Thursday 23 March 2023 at 10.00 am

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1 KARAKIA TIMATANGA / OPENING PRAYER**2 NGĀ WHAKAPĀHA ME NGĀ PĀNGA MEMA / APOLOGIES AND DECLARATIONS OF INTEREST**

Members need to stand aside from decision-making when a conflict arises between their role as a Member of the Council and any private or other external interest they might have. This note is provided as a reminder to Members to review the matters on the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a Member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a Member thinks they may have a conflict of interest, they can seek advice from the Chief Executive Officer or the Team Leader Democracy Support (preferably before the meeting).

It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

3 NGĀ TONO KŌRERO / DEPUTATIONS

No requests for deputations were received at the time of the Agenda going to print.

4 NGĀ KŌRERO A TE KAHIKA / MAYORAL ANNOUNCEMENTS

5 REPORTS

5.1 ADOPTION OF THE ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

File Number: A4104744

Author: Julia Lee, Senior Financial Accountant

Authoriser: Janice Smith, Group Manager - Corporate Services

TAKE PŪRONGO / PURPOSE OF THE REPORT

To adopt the Annual Report for the year ended 30 June 2022.

WHAKARĀPOPOTO MATUA / EXECUTIVE SUMMARY

- The Office of the Auditor General replaced the auditor for Council on 19 August 2022, assigning the audit to Deloitte.
- The Annual Report for the year ended 30 June 2022 has been prepared and has been audited by Deloitte Limited.
- The onsite audit was completed by 25 November 2022, but work continued offsite and verbal clearance was pending at the time of this agenda going to print.
- Deloitte have, like all other auditors, had resourcing issues and this has led to a delay in finalising the audit process.
- Council is therefore in breach of the requirements of the Local Government Act 2002, as amended by COVID-19 rules, as the Annual Report has not been adopted by 31 December 2022.
- The breach is technical only and will not result in a qualified opinion.

TŪTOHUNGA / RECOMMENDATION

That Council:

- a) adopt the Annual Report for the year ended 30 June 2022;**
- b) agree that the Group Manager Corporate Services is authorised to make any grammatical changes that may be required.**

1) TĀHUHU KŌRERO / BACKGROUND

The Local Government Act 2002 (LGA) requires Council to prepare an Annual Report within 4 months of the financial year end. Central Government approved an extension to that deadline to 31 December 2022 because of COVID-19, which impacted the recruitment of auditors available to complete audit work. As a result, we were appointed a new auditor, Deloitte Limited, by the Office of the Auditor General on 19 August 2022, after the audit had commenced with Audit New Zealand, our previous auditor. This has resulted in a lengthy audit as Deloitte familiarised themselves with our systems, chart of accounts and reports. Unfortunately, due to resourcing constraints, Deloitte were not able to complete the audit within the December 2022 timeframe and Council is now in breach of the requirements of the LGA.

This is a technical breach and does not affect the outcome of the audit or trigger a qualified opinion.

2) MATAPAKI ME NGĀ KŌWHIRINGA / DISCUSSION AND OPTIONS

The Annual Report has been audited but Deloitte Limited are yet to issue the audit opinion. For this reason, the final report will be issued under separate cover.



Take Tūtohunga / Reason for the recommendation

Council is required by the Local Government Act 2002 to adopt the Annual Report as soon as possible, as Council is in breach of the 31 December 2022 requirement.

3) PĀNGA PŪTEA ME NGĀ WĀHANGA TAHUA / FINANCIAL IMPLICATIONS AND BUDGETARY PROVISION

There are no financial implications arising from this report.

ĀPITIHINGA / ATTACHMENTS

1. **AR_Draft_with_opinion_22032023 - A4140084** [↓](#) 
2. **Schedule of changes from 3rd March 2023 pdf - A4140252** [↓](#) 

Hōtaka Take Ōkawa / Compliance Schedule:

Full consideration has been given to the provisions of the Local Government Act 2002 S77 in relation to decision making, in particular:

1. A Local authority must, in the course of the decision-making process,
 - a) Seek to identify all reasonably practicable options for the achievement of the objective of a decision; and
 - b) Assess the options in terms of their advantages and disadvantages; and
 - c) If any of the options identified under paragraph (a) involves a significant decision in relation to land or a body of water, take into account the relationship of Māori and their culture and traditions with their ancestral land, water sites, waahi tapu, valued flora and fauna and other taonga.
2. This section is subject to Section 79 - Compliance with procedures in relation to decisions.

He Take Ōkawa / Compliance Requirement	Aromatawai Kaimahi / Staff Assessment
State the level of significance (high or low) of the issue or proposal as determined by the Council's Significance and Engagement Policy	Low
State the relevant Council policies (external or internal), legislation, and/or community outcomes (as stated in the LTP) that relate to this decision.	Local Government Act 2002 part 6, sub part 2 s98 and Schedule 10
State whether this issue or proposal has a District wide relevance and, if not, the ways in which the appropriate Community Board's views have been sought.	Not applicable
State the possible implications for Māori and how Māori have been provided with an opportunity to contribute to decision making if this decision is significant and relates to land and/or any body of water. State the possible implications and how this report aligns with Te Tiriti o Waitangi / The Treaty of Waitangi.	Not applicable
Identify persons likely to be affected by or have an interest in the matter, and how you have given consideration to their views or preferences (for example – youth, the aged and those with disabilities).	Not applicable
State the financial implications and where budgetary provisions have been made to support this decision.	None
Chief Financial Officer review.	The Chief Financial Officer has reviewed this report.

6 KARAKIA WHAKAMUTUNGA / CLOSING PRAYER

7 TE KAPINGA HUI / MEETING CLOSE