

To the reader:

**Independent auditor's report on
Westland District Council's amended 2018–28 long-term plan**

I am the Auditor-General's appointed auditor for Westland District Council (the Council).

The Council adopted its 2018–28 long-term plan (the plan) on 2 July 2018.

A long-term plan must contain a report from the auditor on:

- whether the plan gives effect to the purpose set out in section 93(6) of the Local Government Act 2002; and
- the quality of the information and assumptions underlying the forecast information in the plan.

We issued a qualified opinion on the plan in our report dated 2 July 2018.

The Council has since consulted on a proposed amendment to the plan. The amendment to the plan relates to the purchase of a property at 41 Weld St to create the Westland Discovery Centre 'Pakiwaitara'.

Following the consultation process, the Council has decided to amend its plan. The amended plan replaces parts of the adopted plan.

The amended plan must contain a report from the auditor that either confirms or amends the previous audit report issued when the plan was adopted.

Our report is below.

We carried out the work for this report using the staff and resources of Audit New Zealand. This work was completed on 29 April 2021.

Report confirming our previous opinion

Our work for this report focused only on the amendment and its effect on the plan. We did not repeat the audit work we did on the plan when it was originally adopted.

As a result of this work, we do not consider it necessary to amend our previous opinion which was included in our report on the plan as originally adopted.

We confirm that our previous audit opinion on the plan as originally adopted issued on 2 July 2018 is not affected by the amendment to the plan.

As for our opinion on the plan prior to it being amended, this report does not provide assurance that the forecasts in the amended plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee complete accuracy of the information in the amended plan.

Basis of this report

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400: The Examination of Prospective Financial Information that were consistent with those requirements.

We did not evaluate the security and controls over the electronic publication of the amended plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures and other actions relating to amending the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the amended plan to be free from material misstatement.

We are responsible for reporting on whether the amendment to the plan affects our previous audit report on the plan as originally adopted. We do not express an opinion on the merits of the plan's policy content.

Independence and quality control

In carrying out our work, we complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1; and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended).

Other than our work in carrying out all legally required external audits and a limited assurance engagement relating to the Council's debenture trust deed, we have no relationship with or interests in the Council or any of its subsidiaries.

A handwritten signature in black ink, appearing to be 'Chantelle Gernetzky', written in a cursive style.

Chantelle Gernetzky,
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand