



Mayor's Introduction

When we went out for consultation on this Long Term Plan (LTP), it was 10 years on from the devastating February 22 2011 earthquake. This is the third LTP since then, and each time we undertake this process, there has been a step change as we move further away from the impacts of the earthquakes and focus on the future.

We have had to face other challenges in that time – floods, the Port Hills fires, and the terrorist attack on our city's mosques in 2019. They all remind us that we can never predict with certainty what the future holds.

This is why when we originally set our expectations, we asked the organisation to embed risk and resilience within the LTP.

Only a few months after we said that we were hit by COVID-19, which has had a major impact on our city. This has included a significant drop in forecast dividends from our holdings company, Christchurch City Holdings Limited (CCHL), which has had an equally significant impact on our income.

As a result, we have seen our need to maintain high levels of investment in infrastructure forced into stark relief against the financial challenges of the city and district's ratepayers.

This came through loudly and clearly in the submissions. Leaving aside the specific questions

we asked, the overall message that emerged from submissions was for us to take a balanced approach – maintaining investment in infrastructure while keeping rates increases as low as we could.

There are no easy comparisons in local government, given the disparate nature of the 67 councils and holding the average rates increase just below 5 per cent has not been possible for several of our peers. It feels as if we have got the balance right.

This LTP consultation also occurred in parallel with consultation on the Ōtautahi-Christchurch Climate Resilience Strategy, resulting in more than 2500 combined submissions (including 361 oral submissions).

It was not surprising that there was a real sense that we needed to future-proof our city and district in this LTP, recognising the impacts climate change would impose. Public and active transport came through as being well-supported in submissions, alongside the need to maintain investment in roads and footpaths.

Me he momo toki, i tāraia ki te rino,
ki te pounamu rānei i herea ki te kakau
kia hangaia te whare, hei ahuru mōwhai;
kia hangaia te hourua, hei kawenga iwi;
kia hangaia te pou, hei mātāpono e.

Like a treasured adze lashed of iron or
greenstone to the wooden handle.
With it I can build the house for shelter;
the double hulled vessel for travel;
the guiding post for guidance.

Subsequently, the Climate Commission released its final advice to the Government, laying out a carbon-cutting roadmap and the Government has until December 2021 to respond. We will consider the Government's response in the Implementation Plan for the Climate Resilience Strategy, with any funding implications to be considered in future annual plans.

The other dominant theme that came through in the submissions was a strong desire, across a range of communities, to partner with us, so that together we could achieve much more.

We resolved to allocate additional support to our Urban Park Rangers and Parks partnerships, appoint a Papatipu Rūnanga partnership worker and to increase the Environment Partnership and Community Partnership Funds.

The investment we are making in this LTP will continue to build our resilience and prepare our communities and city for the impacts of climate change.

For example, the storm events of late May, while devastating for the wider Canterbury region, also tested our city's stormwater and flooding infrastructure, and we saw the value in our investment in areas like the Flockton Basin and stormwater retention at the upper Ōpāwaho-Heathcote.

In the consultation document we highlighted the level of uncertainty all councils face from the Government's reforms of Three Waters – drinking water, wastewater and stormwater.

The Government announced its initial decisions at the end of June, signalling the creation of four multi-regional water entities, with Christchurch proposed to be included in a South Island entity whose boundaries will be based on the Ngāi Tahu Takiwa (tribal region).

At the time of writing, the Government was still to provide important information about the financial implications for councils. The results of the reforms will feature significantly in the 2024-34 LTP.

Planning, dedication and skill
is required to produce the proper tool.
And with the proper tool,
you can shape the future.

The Government has also recently published an exposure draft of the Natural and Built Environment Act, the first of three planned pieces of legislation to replace the Resource Management Act 1991, which are anticipated to have significant impacts on how district councils are involved in planning and consenting.

And in April 2021 the Government also announced the Future for Local Government Review. We have undertaken an initial engagement with the Review Panel as part of the Canterbury region and expect to engage as a Council after the Review Panel's interim report in September 2021.

So, there is a high degree of uncertainty around the future role and responsibilities of local councils as

we enter this LTP period, but I remain optimistic that we have a strong foundation for whatever the future holds.

We have built strong relationships with other councils, government agencies, iwi, mana whenua, communities, NGOs and businesses, and this has helped us shift our mindset from looking backwards and seeking to recover what we had, to focusing on the future and creating a thriving, resilient and prosperous city and region together.

Our investment in ChristchurchNZ will see our city draw on the strengths of our region to meet global opportunities as we reposition ourselves for the future.

A test-bed for innovation, Christchurch is the place for future-focused, sustainable businesses and people who want to do things differently. We are leading the way in global health tech, aerospace and future transport, food fibre and agritech, and hi-tech solutions. These strategic strength sectors are supported by progressive ecosystems connecting enterprise, education, and government.

Ōtautahi-Christchurch is a city of opportunity for all, open to new ideas, new people and new ways of doing things – a city where anything is possible.



Lianne Dalziel
Mayor of Christchurch



Mayor and Councillors

The Elected members

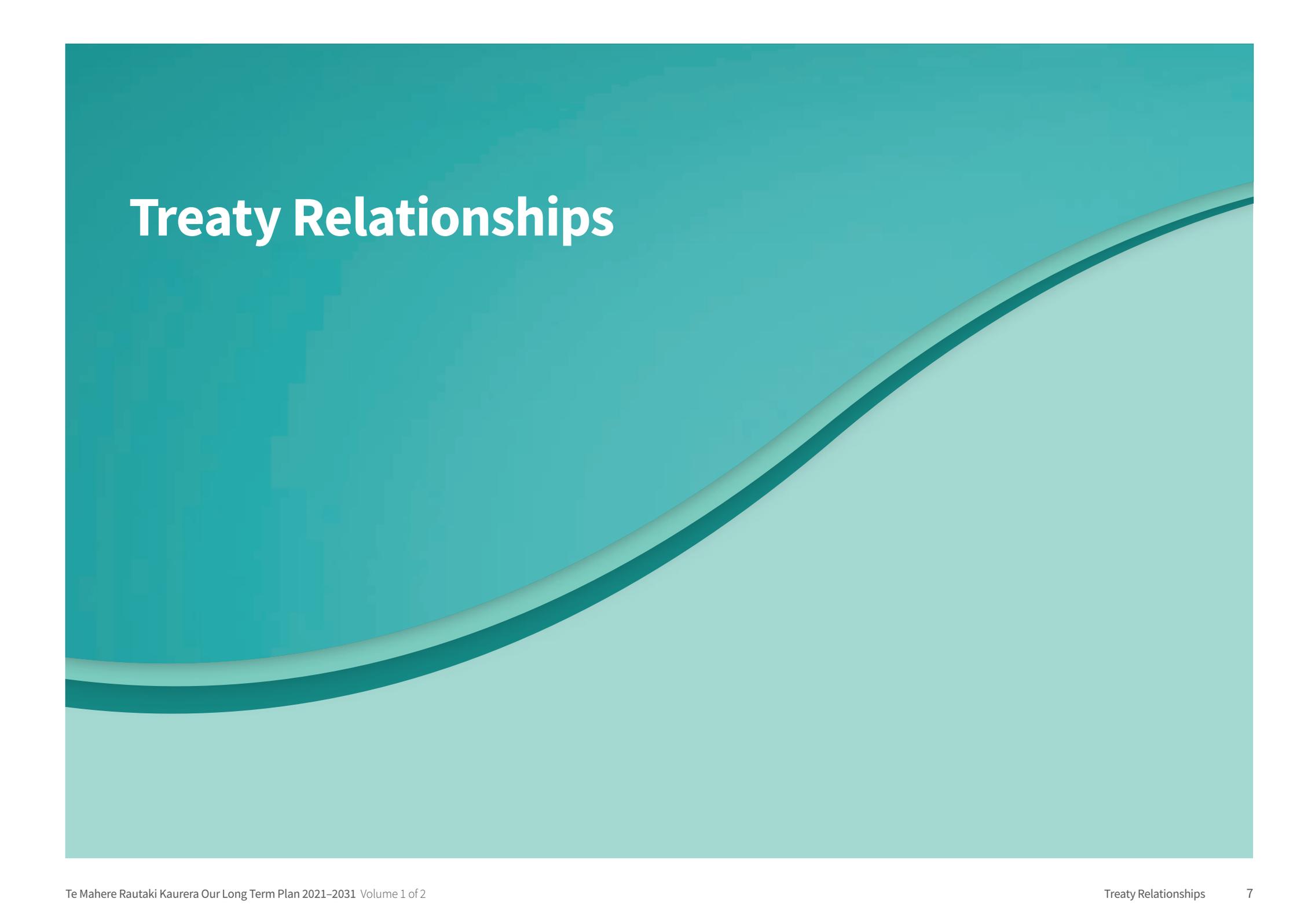
Back row (from left):

Councillor Aaron Keown, Councillor Jake McLellan, Councillor Sam MacDonald, Councillor Dr Melanie Coker, Councillor Tim Scandrett, Councillor Mike Davidson, Councillor Anne Galloway, Councillor James Daniels.

Front row (from left):

Councillor Sara Templeton, Councillor Yani Johanson, Councillor Catherine Chu, Councillor James Gough, Mayor Lianne Dalziel, Deputy Mayor Andrew Turner, Councillor Phil Mauer, Councillor Pauline Cotter, Councillor Jimmy Chen.

Treaty Relationships

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Treaty Relationships

Through legislative frameworks Christchurch City Council is obligated to engage with, and strengthen relationships with Māori, premised on Te Tiriti o Waitangi as well as subsequent legislation such as the Local Government Act 2002, the Resource Management Act 1991 and Te Rūnanga o Ngāi Tahu Act 1996. The Local Government Act 2002 in particular, requires that Māori are afforded opportunity to participate in decision-making in areas of mutual interest.

Combined, these legislative documents set the basis of consultation with iwi and mana whenua to ensure that the views and values of Māori are considered across Council activities as we make decisions about the city, its resources and the environment. Land, water (all forms) and the natural environment are of significant cultural value for Māori - similarly this is true for the wider Christchurch Community and are mutual areas of interest for Māori and Council.

Enabling access to social housing and papakāinga development (housing developments for Māori on ancestral land) are also fundamental to Māori wellbeing and form a further pou (pillar) in the relationship between Māori and Council.

Strategic

Council directly engages with iwi - Te Rūnanga o Ngāi Tahu, and six of the Papatipu Rūnanga whom fall within the Council catchment as mana whenua of respective rohe: Te Ngāi Tūāhuriri Rūnanga, Te Hapū o Ngāti Wheke, Wairewa Rūnanga, Te Rūnanga o Koukourārata, Ōnuku Rūnanga and Te Taumutu Rūnanga.

The six Papatipu Rūnanga collectively formed a body, Te Kahui Kahukura, to engage and partner at the strategic level with Council to advance mutual goals, namely to support environmental, social, cultural and economic wellbeing for Māori, inclusive of resolving papakāinga development restrictions on Māori land.

Engagement between Te Kahui Kahukura and Council is achieved through committee under the auspices of the Te Hononga - Papatipu Rūnanga Committee

which meets quarterly. Te Hononga is underpinned by a relationship agreement signed in 2016 by the six Papatipu Rūnanga of Canterbury and the Council. The Committee enables the Council to strengthen relationships and communication with mana whenua and provides opportunity for Māori to contribute to decision-making.

Operational

At the operational level the relationship is strengthened through the Ngāi Tahu Relationship Team consisting of a Principal Advisor and a Senior Advisor. The Principal Advisor reports directly to the Chief Executive and both advisors operate in the strategic and operational environments. The purpose of this team is to foster working relationships with CCC operational staff, and Papatipu Rūnanga on a daily basis. The team also guide Council operational staff on cultural substance of policies, procedures and strategies set within Christchurch City Council.

The Council provides many different pathways for staff to participate and engage to extend their understanding of Ngāi Tahu cultural values. As well as providing Te Tiriti o Waitangi workshops for all newcomers to the organisation, Council employees can:

- learn te reo.
- learn waiata.
- participate in marae based cultural workshops and seminars.
- attend weekly open sessions to engage with the relationship team.

Externally, the relationship team and Council staff engage directly with the six papatipu rūnanga and mana whenua at the operational level to ensure ngā rūnanga are informed, involved and represented in areas of mutual interest. The range of activity and engagement is broad and covers many facets of strengthening social, environmental, economic and cultural interaction premised on a Te Tiriti based relationship.

Greater Christchurch Partnership

Ngāi Tahu are represented on the Greater Christchurch Partnership (GCP) to collaborate on planning and managing the impacts of growth and development

in the Greater Christchurch area. This provides Iwi and papatipu rūnanga further opportunities to actively contribute to and make decisions in areas of mutual interest, as a valued partner at the GCP decision table.

Urban Māori with external tribal affiliations

Whilst the council specifically recognises the special relationship with Iwi and mana whenua, it also engages with wider Māori who are present in the city and whose tribal affiliations are external of Ngāi Tahu through Te Rūnanga o Ngā Maatawaka specifically on urban Māori community matters. Situated at Ngā Hau e Wha Marae - Te Rūnanga o Ngā Maata Waka is a valuable community stakeholder.

Independent Auditor's Report

To the reader:

Independent Auditor's report on Christchurch City Council's 2021-31 long-term plan

I am the Auditor-General's appointed auditor for Christchurch City Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 23 June 2021.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 143–149 (Volume 2) represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

Emphasis of Matters

Without modifying our opinion, we draw attention to the following disclosure.

Uncertainty over three waters reforms

Pages 129–130 (Volume 2) outline the Government's intention to make three waters reform decisions during 2021. The effect that the reforms may have on three waters services provided is currently uncertain because no decisions have been made. The plan was prepared as if these services will continue to be provided by the Council, but future decisions may result in significant changes, which would affect the information on which the plan has been based.

Basis of opinion

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 assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;

- the approach taken by the Council to maintain its assets is reasonable, given the types of asset infrastructure owned by the Council;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the 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 the preparation of 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 preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

Independence and quality control

We have complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board; and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended) issued by the New Zealand Auditing and Assurance Standards Board.

Other than our work in carrying out all legally required external audits, and an assurance report on certain matters in respect of the Council's Debenture Trust Deed, we have no relationship with or interests in the Council or any of its subsidiaries.



Andy Burns
Audit New Zealand
On behalf of the Auditor-General, Christchurch, New Zealand