

To the readers of Wellington City Council's Consultation Document

Independent Auditor's Report on the proposed amendment of the 2024-34 long-term plan

I am the Auditor-General's appointed auditor for the Wellington City Council (the Council). The Local Government Act 2002 (the Act) requires the Council to prepare a consultation document for an amendment of a long-term plan. Section 93D of the Act sets out the content requirements of such a consultation document and requires an audit report thereon. I have audited the information in the consultation document related to the proposed amendment of the 2024-34 long-term plan (the plan), using the staff and resources of Audit New Zealand. We completed our audit on 18 March 2025.

Opinion

In our opinion:

- the information on page 3 and pages 7 to 30 in the consultation document for the proposed amendment of the plan provides an effective basis for public participation in the Council's decisions about the proposed amendment, because it:
 - fairly represents the reasons for and implications of the proposed amendment of the plan; and
 - identifies and explains the main issues and choices facing the Council and the district, related to the proposed amendment of the plan; and
- the information and assumptions underlying the information on page 3 and pages 7 to 30 in the consultation document related to the proposed amendment of the plan are reasonable.

Emphasis of Matter – Uncertainty over water service delivery

Without modifying our opinion, we draw attention to page 3, which outlines that the Council is consulting on three options to deliver water services in Wellington, in a separate section of the consultation document. The Council's preferred option (to transfer water assets to a new water services entity), has been included in the supporting information that underpins the proposed amendment of the plan. The financial impacts on this information could differ significantly based on Council's future decision on water service delivery.

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 consultation document related to the proposed amendment of the plan. To select appropriate audit procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the proposed amendment of the plan.

We did not evaluate the security and controls over the publication of the consultation document related to the proposed amendment of the plan.

Responsibilities of the Council and auditor

The Council is responsible when it proposing to amend its plan, for:

- meeting all legal requirements relating to its procedures, decisions, consultation, disclosures, and other actions associated with preparing and publishing the consultation document related to the proposed amendment of the plan whether in printed or electronic form;
- having systems and processes in place to provide the supporting information and analysis the Council needs to be able to prepare a consultation document related to the proposed amendment of the plan that meet the purposes set out in the Local Government Act 2002 (the Act); and
- ensuring that any forecast financial information being presented has been prepared in accordance with generally accepted accounting practice in New Zealand.

We are responsible for reporting on the consultation document related to the proposed amendment of the plan, as required by section 93D of the Act. We do not express an opinion on the merits of any policy content of the consultation document.

Other information

The consultation document contains information other than the proposed amendment of the plan and the audit report thereon. The Council is responsible for the other information. Our audit does not extend to that other information on pages 1 to 2 and 4 to 6, therefore, no opinion is expressed thereon.

We read the other information and, in doing so, consider whether the other information is materially inconsistent with the proposed amendment of the plan, or our knowledge obtained in the assurance engagement, or otherwise appears to be materially misstated.

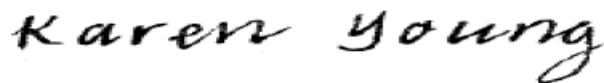
Where such an inconsistency or misstatement is identified, we are required to discuss it with the Council and take appropriate action under the circumstances, to resolve the matter.

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.

In addition to this audit and our report on the Council's 2024/25 annual report, we have carried out a limited assurance engagement related to the Council's debenture trust deed, assurance engagement on greenhouse gas emissions inventory information, assurance over the procurement process for the regional processing solution for organics in the Wellington region, and performed a review of the revenue and expenditure of the Clifton Terrace Car Park managed by the Council on behalf of the NZ Transport Agency Waka Kotahi. These engagements are compatible with those independence requirements. Other than these engagements, we have no relationship with, or interests in, the Council or its subsidiaries and controlled entities.



Karen Young

Audit New Zealand

On behalf of the Auditor-General, Wellington, New Zealand