
Whitireia Park Board

Friday 2 December 2022, 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

Members

Quentin Duthie

Chris Kirk-Burnnand

Hikitia Ropata

Jenny Ngarimu

Caleb Ware

Sharli-Jo Solomon

Whitireia Park Board

Friday 2 December 2022, 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

Public Business

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SUBJECT: Report for Whitireia Park Board meeting, 2 December 2022

AUTHOR: Breanna Hartley, Kaitohutohu/Advisor, Democratic Services, Greater Wellington Regional Council

DATE OF MEETING: 2 December 2022

SUBJECT: **Election of Chairperson**

1. Purpose

To advise the Whitireia Park Board (the Board) on the procedure and options to elect the Board's Chairperson.

2. Background

This is the Board's first meeting for the 2022-2025 local government triennium. At its meeting on 12 May 2017, the Board resolved that its Chairperson should be elected at its first meeting of each new local government triennium.

The Whitireia Park Board Standing Orders provide for the election of the Chairperson (S.O. 2.6.1).

Standing Orders provide the Board with two options to elect the Chairperson – voting system A and B.

Voting system A requires that a person is elected or appointed if they receive the votes of a majority of the members of the Board present and voting. Voting system A has the following characteristics:

- a. There is a first round of voting, and
- b. If no candidate is successful in achieving a majority of the members in that round there is a second round of voting, from which the candidate with the fewest votes in the first round is excluded, and
- c. If no candidate is successful in the second round, there is a third, and if necessary, subsequent rounds of voting, from which, each time, the candidate with the fewest votes in the previous round is excluded, and

- d. In any round of voting, if two or more candidates ties for the lowest number of votes, the person excluded from the next round is resolved by lot.

Voting system B requires that a person is elected or appointed if they receive more votes than any other candidate. Voting system B has the following characteristics:

- a. There is only one round of voting, and
- b. If two or more candidates tie for the most votes, the tie is resolved by lot.

3. Recommendation

That the Board:

1. **Adopts** either

- a. *voting system A; or*
- b. *Voting system B*

to elect the Board's Chairperson.

2. **Agrees** that any voting round that requires a resolution by 'lot' to exclude any person/s will use the procedure where the candidates' names (with the same number of votes) are placed in a container and the name of the person drawn out by an independent person is deemed the winner (i.e. elected or not excluded from the next round).

Report prepared by:

Breanna Hartley
Kaitohutohu/Advisor, Democratic Services
Greater Wellington Regional Council

Report approved by:

Alex Smith
Kaitohutohu Matua/Senior Advisor,
Democratic Services
Greater Wellington Regional Council

Francis Ryan
Kaiwhakahaere Matua/Manager,
Democratic Services
Greater Wellington Regional Council



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Alex Smith, Senior Advisor, Democratic Services

DATE OF MEETING: 2 December 2022

SUBJECT: **Application of the Local Authorities (Members' Interests) Act 1968**

1. Purpose

To advise the members of the Whitireia Park Board (the Board) of their obligations under the Local Authorities (Members' Interests) Act 1968 (LAMIA).

2. Background

Section 150(1) of the Ngati Toa Rangatira Claims Settlement Act 2014 establishes a joint board for the Whitireia Recreation Reserve. Section 151(1) provides that the joint board, the Whitireia Park Board, is the administering body as if the joint board were appointed to control and manage the Whitireia Recreation Reserve under section 30 of the Reserves Act 1977.

The LAMIA applies to administering bodies constituted under the Reserves Act 1977; this includes the Whitireia Park Board.

Therefore, it is important that members of the Board are aware of their obligations under LAMIA and how to deal with conflicts of interest in general.

3. Local Authorities (Members' Interests) Act 1968

LAMIA helps protect the integrity of the Board's decision-making by ensuring that Board members are not affected by personal pecuniary interests (any interest that can be measured in money) when they participate in Board decisions, and members cannot use their position to obtain preferential access to contracts. The two specific rules in LAMIA are that Board members cannot:

- a. Be 'concerned or interested' with contracts with the Board worth, individually or cumulatively, more than \$25,000 (inclusive of GST) in a financial year (the contracting rule); or

- b. Participate in matters before the Board in which they have a ‘direct or indirect’ pecuniary interest, other than an interest in common with the public (the participation rule).

Breaching the contracting or participation rules can have a serious consequence for a Board member personally as it is a criminal offence and disqualification from the Board is automatic on conviction.

The Controller and Auditor-General’s *Guidance for members of local authorities about the Local Authorities (Members’ Interests) Act 1968* – [OAG guidance](#) – provides important information for members.

4. Common law conflicts of interest and bias

In addition to LAMIA, which focuses on pecuniary interests, there are common law rules about wider conflicts of interest which requires that the Board’s decision-making is, and perceived to be, procedurally fair and free from bias.

A conflict of interest exists where two different interests intersect; in other words, where your responsibilities as a Board member could be affected by some other separate interest or duty that you may have in relation to a particular matter. The other interests or duties might exist because:

- a. You have a close relationship or involvement with an individual or organisation affected by the matter; or
- b. Your statements or conduct indicate that you have predetermined the matter before hearing all relevant information (that is, you have a ‘closed’ mind).

The Guidance for members of local authorities about the local authorities (Members’ Interests) Act 1968 discusses the issue of conflicts of interest in more detail in Part 5.

5. Declaring a conflict of interest

At the beginning of each meeting Board members are expected to declare any conflicts of interest relevant to items on the meeting’s agenda. A declaration may be in relation to a pecuniary interest (other than an interest in common with the public) or a non-pecuniary interest. Members are advised to read the Order Paper before a meeting to see whether they have an interest in any matters that are to be discussed or voted on. If there are, members should, if possible, advise the Board’s Chairperson before the meeting starts that they are going to declare an interest in a particular matter. Once a conflict is declared, the member will be required to abstain from discussion and voting, and should consider leaving the table or meeting for that item. In declaring a conflict of interest, a member is not required to inform the meeting about the nature of the interest or why it exists.

6. Recommendation

That the Board:

1. **Receives** the report.
2. **Notes** the content of this report.

Report prepared by:

Alex Smith
Kaitohutohu Matua/Senior Advisor,
Democratic Services
Greater Wellington Regional Council

Report approved by:

Francis Ryan
Kaiwhakahaere Matua/Manager,
Democratic Services
Greater Wellington Regional Council



Please note that the full minutes remain unconfirmed until the Board Meeting on 2 December 2022

SUBJECT **Whitireia Park Board Minutes**

WHEN Friday 26 August 2022 at 9:35 am

WHERE Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

Present

Jenny Ngarimu (Chair)	Chris Kirk-Burnnand
Caleb Ware	Prue Lamason
Sharli-Jo Solomon	Jenny Brash

Jenny Ngarimu welcomed everyone to the meeting and in response to her invitation, Caleb Ware opened the meeting with a karakia.

1 Apologies

There were no apologies.

2 Conflict of interest declarations

There were no declarations of conflict of interest.

3 Public participation

There was no public participation.

4 Confirmation of the minutes of 6 May 2022

Moved (Jenny Brash / Prue Lamason)

That the Board confirms the minutes of the meeting of 6 May 2022.

The motion was **CARRIED**.

5 Board Accounts

Moved

(Prue Lamason / Chris Kirk-Burnnand)

That the Board:

1. **Receives** the report.
2. **Approves** the content.

The motion was **CARRIED**.

6 Work Programme update

Gary Wheaton, Park Ranger, Jeremy Paterson, Principal Ranger Western Parks, Kim Broad, Kaitohutoho Matua | Senior Advisor Biodiversity and Fiona Colquhoun, Strategic Parks Planner | Kaihanga Mahere Rawa, all spoke to the report.

Gary Wheaton spoke to various aspects of the report including the unauthorised spraying and plantings occurring. Through the Chair, Naomi Solomon, Pou Toa Matarau Te Rūnanga o Toa Rangatira, who was in attendance at the meeting as a member of the public, advised that she would organise to have a communication put out regarding this.

Future plans for mowing were outlined by Gary and he confirmed that no mowing will take place on or near the terraces.

The Board was advised by Gary that since this report was written that a further concession application from Porirua Pick and Mix had been received for a fundraiser multi-sport event for 15 October 2022 and would include but not limited to running, mountain biking and kayaking. Gary confirmed that the inland and coastal track will be used for the running section and mountain biking.

Jeremy Paterson spoke to and elaborated on the options for consideration for the Wharepaku project. Jeremy explained that the mains power system supported by solar power is used in quite a large number of Greater Wellington parks and that the solar panels could be integrated into the roof so that they can't be seen, which would help deter vandalism attempts.

Kim Broad spoke to the biodiversity items in the report, including the weed control programme. Sharli-Jo Solomon pointed out that karo should not be referred to as a weed species as it still has a whakapapa.

Fiona Colquhoun spoke to the visitor satisfaction monitoring 2022 results. An online survey method was used this year instead of phone which resulted in slightly lower reported park visit satisfaction. Dog walking wasn't as prominent an activity. Greater Wellington will continue to include Whitireia in the survey as recommended by the Board.

It was also agreed that if further detailed survey work was undertaken by the Park Board (by Ngāti Toa and Greater Wellington) in preparation for a new Management Plan, then Porirua City Council input should be sought to the survey questionnaire before it is finalised.

Moved

(Prue Lamason / Caleb Ware)

That the Board:

- 1 **Receives** the report and notes the contents.
- 2 **Notes** that if further detailed survey work is undertaken by Ngāti Toa and Greater Wellington in preparation for a new Management Plan then input should be sought from Porirua City Council prior to the questionnaire being finalised.
- 3 **Approves** Option 1 as the preferred option for the Wharepaku project as outlined in number 1. in Attachment 2 of the report.
- 4 **Approves** the concessions in Attachment 3 of the report.

The motion was **CARRIED**.

7 **Whitireia Park Management Plan Update**

Naomi Solomon, Pou Toa Matarau Te Rūnanga o Toa Rangatira, spoke to the report.

Caleb Ware left the meeting at 10:33am during this item.

Moved

(Jenny Ngarimu / Jenny Brash)

That the Board:

- 1 **Receives** the report.
- 2 **Notes** and supports the content, particularly next steps around reporting back to the Park Board.

The motion was **CARRIED**.

8 **Restoration Group – August 2022**

Robyn Smith, a coordinator from the Whitireia Park Board Restoration Group spoke to the report.

The Board was advised that the date has been set for Thursday 15 September 2022 for the planting day involving the Wellington Region EnviroSchool.

Moved

(Chris Kirk-Burnnand / Sharli-Jo Solomon)

That the Board:

- 1 **Receives** the report.
- 2 **Notes** and supports the content and the Whitireia Park Restoration Group's intention to apply to the Te Awarua-o-Porirua Community Environment Fund for 4 years funding to continue removing plants such as liquorice, pamps, karo and gorse over 3 years, followed by planting the link between Onehunga Bay and Onepoto stream in the fourth year.

The motion was **CARRIED**.

Jenny Ngarimu thanked everyone for their attendance and acknowledged the contribution and commitment of Prue Lamason and Jenny Brash to Whitireia Park Board and the region. Neither Prue Lamason nor Jenny Brash are standing for re-election for Greater Wellington Regional Council.

Jenny also wished Chris Kirk-Burnnand, Caleb Ware and Robyn Smith, all of whom are nominated, good luck for the upcoming local elections.

In response to Jenny Ngarimu's invitation, Sharli-Jo Solomon closed the meeting with a karakia.

The meeting closed at 10:54 am.

Jenny Ngarimu
Chair, Whitireia Park Board

Date:

SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Chris Gibbons, Rob Hughes, Robert Stratford, Angus Hulme-Moir, Robyn Smith, Lisa Casasanto, Niki Edwards, Edmund Stephen-Smith

DATE OF MEETING: 2 December 2022

SUBJECT: **Whitireia Park Restoration Group – December 2022**

1. Purpose

To advise the Whitireia Park Board on the activities of the Whitireia Park Restoration Group.

2. Planting Days – Chris Gibbons, Robyn Smith

On September 20, Ngāti Toa school came to plant a small area of mid dune adjacent to Onehunga Bay. We are very grateful to Amanda Dobson Enviroschools coordinator and the staff who made this possible. We love having the tamariki working in Whitireia and talking to them about coastal dune processes.





The third and last public planting day was held at Onepoto estuary on 24 September where we continued our plantings between the track and estuary to help protect the shoreline from wave erosion and to provide a barrier to help prevent dogs chasing coastal birds. Thanks to Nick Vause and the Titahi Bay Boating club for the cup of tea and chance for a natter after the planting.



Ngāti Toa's Te Kāinga Ururua did a fantastic job over the winter clearing a huge area of blackberry behind the Onehunga Bay wetland sedges. Maire is a very uncommon species in Porirua and mature trees were found in a tiny wetland remnant in Eastern Porirua by Andrew Jinks (PCC nursery).



Paris Solomon



Maarire Brunning-Kouka



Tawake maire

3. Leptinella nana (Nationally Critical) – Robyn Smith

Succession planning for management of the Leptinella sites is well underway. The Department of Conservation Threatened species ranger Dave Allen and Miles Davitt, Biosecurity Officer and Te Kāinga Ururua came out to monitor and hand weed on 8 November. All 4 plots in both sites looked good except one, which was a little desiccated because it was open to direct sun. We placed branches across the hole, and it has since rained quite a bit so the moisture in the soil will be retained for longer than usual.

I have planted additional tauhinu in gully above site 2 which will eventually extend the habitat and allow more plots to be established. This planting will continue for several more years.

I am presenting on managing this species to the New Zealand Plant Conservation Network Australasian conference in early December. If the Board wanted, I could present to the Board at the February meeting.

4. Pest control – Rob Hughes

There have been 157 catches for the year to date, up from 107 in the last quarter. At the same time last year we had 142 catches.

The traps and bait stations in Onehunga Bay bush block have all been serviced. This was a big job and took 3 working parties to complete.

We have added 4 bait stations on the fringes on Titahi Golf course. Possum sign has been reported by the Golf Club, so we need to keep a close eye on the bait stations in this area.

5. Kārearea in the park – Robyn Smith

Because several people have now seen karearea in the park again, I visited the power poles up on the ridge recently to see if the new insulators and jump wires had been covered. It appears they have, but I have followed up with an email to Wellington Electricity and am waiting for a reply.



Old power pole – no insulation



New power pole with insulation

6. Lizard monitoring – Angus Hulme-Moir

The annual lizard monitoring was carried out over the week 13-20 November. Daily checks were made of all 90 pitfalls across the two treatment and one control site. The weather was poor with torrential rain and high winds which led to a lower count than other years. See Raukawa gecko below from one of the pitfalls.

Big thanks to the 12 people who got out into the park after a day's work to bag and tag lizards. A final tally is yet to be made. This will be followed by analysis and entry of the data into our online model.

Pest control continues at the sites and rodent monitoring indicates that we are keeping numbers low.





7. **Karoro – Black-backed gull problem (*Larus dominicanus*)**

The lizard monitoring team have noticed a large increase of karoro and a small number of Canada geese nesting on the Whitireia escarpment. Both species are unwanted. Karoro is an unprotected native species in Aotearoa and is widespread throughout the world.

High numbers nesting on the escarpment prevents other sea birds such as penguins, terns and tarāpunga (*Larus novaehollandiae scopulinus*) from nesting. Tarāpunga have been severely declining in numbers in Aotearoa because of the threat to breeding birds from predators. Whitireia has low predator numbers and therefore tarāpunga nesting on the escarpment are more likely to successfully fledge chicks. Karoro also predate shorebird eggs and chicks including Pied Stilt, various duck species, penguins and dotterels.

WPRG would like to run a karoro egg oiling programme which would prevent eggs hatching. Egg oiling is very humane and an effective method of controlling bird numbers. Most birds do not recognise their eggs have failed so they continue to incubate for up to two months. This reduces the number of birds that will relay in the season.

8. **Funding application – Rob Stratford**

WPRG applied for additional \$6,000 for the next 3 years from the Community Environment Fund because we are expanding our planting program to the Onepoto stream. This area has considerable weed issues which our current budget cannot cover, and we need more tools for members who carry out weed control in the park.

We have just heard today that our application was successful, which is great news. This funding will allow weed control to be carried out 1 year in advance of planting, plus follow-up and spot spraying in the year of planting.

We also hope to run a gorse busting morning in a strategic high value area in summer, followed by a BBQ as a pilot.

9. 2023 Planting site – Chris Gibbons

In the 2023 winter, WPRG will extend the number of trees planted to 1500 plants in the Onehunga valley and also continue in-fill planting at Onepoto estuary to thicken up the vegetation barrier between the track and estuary. We have identified areas on the Onehunga Bay side of the saddle which haven't been planted so it would be good to get these completely planted so the corridor is contiguous from Onehunga Bay to the saddle.



10. Volunteer hours

Hours	Trapping	Lizard project	Planting	Maintenance	Promotion Admin
Sept to November 2022	56	200	135	14	45

11. Coming up over the summer months

- Weeding along the top of the escarpment for boneseed and karo and releasing plants
- Weed school planting site at Onehunga Bay
- Seed collection in December and January
- Gorse busting day with BBQ in summer if tools available

12. Recommendation

That the Board:

1. ***Receives the report.***

Report prepared by:

Chris Gibbons

Rob Hughes

Robert Stratford

Angus Hulme-Moir

Robyn Smith

Lisa Casasanto

Niki Edwards

Edmund Stephen-Smith

Whitireia Park Restoration Group Coordinators

SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Gary Wheaton, Whitireia Park Ranger; Fiona Colquhoun, Parks Planner, Kim Broad, Kaitohotohu Matua/Senior Biodiversity Advisor

DATE OF MEETING: 2 December 2022

SUBJECT: **Work programme update**

1. Purpose

To provide the Whitireia Park Board (the Board) with an update on the work programme at Whitireia Park.

2. Background

Programmes of work are continuing in line with 2022/23 financial year budget allocations approved by the Board at its meeting on 26 August 2022.

3. Park management

With the days getting longer and the weather getting slightly better the park's visitation has picked up. Behaviour for now has been good and rubbish remains at low levels. We have noticed a marked increase in graffiti on the surface of the Pou carpark which is unfortunate as its very hard to get rid of. It may need to be painted over.

The unprecedented amount of rain we had over the last few months has caused some issues throughout the park. Small ruts in the tracks have become larger now so remedial work will be happening at some point in the future to address this.

The wet weather has caused massive issues throughout the entire parks network and as such our work crew is currently stretched to capacity. Track inspections were completed on 10 November to give the crew a better understanding of what's required and the urgency of repairing the tracks at Whitireia Park. Signage has gone up to warn park users about the uneven surface and the parks webpage has been updated.

The Thornley Street entrance road has suffered water damage and will need repairs. We have a contractor coming to look at patching it and repairing some edge breaks when they are in a position to do so.

The mowing contractors have been doing a stellar job and, even though spring has very definitely sprung, the whole place is looking very tidy. The fire breaks are scheduled to be mowed in the second week of December as with the mowing of the tops. The firebreak mowing will also consist of the main ridge track from Onehunga Bay to Onepoto as well as the newly cut power pole track down to coastal track.

We are still experiencing issues with the automatic gate at Thornley Street not opening on occasion. We have working with the installer to identify the problem and a solution seems to have been reached. It is suggested that the Park Board consider changing the opening times of the park from 6am to 8am to bring it in line with all the other parks and make dealing with early morning issues a bit easier on staff.

Toilet update: We have received a new quote from Permaloo for a slightly different configuration with the toilets being unisex, from 4 cubicles down to 3 with two of them being wheelchair accessible and big enough to be used as changing rooms. We have started the procurement process and are bringing in a consultant to do the resource consent for the septic system.

On 13 October we had a catch-up meeting with the restoration group to see how things are going and what their plans were for the coming season. Parks has organised an extra \$2000.00 for their planting efforts this year which bring our contribution to \$5000.00.

The Department of Conservation (DOC) started their annual lizard monitoring on 13 November, with the monitoring finishing 20 November 2022.

Regarding lizards, there is another translocation in the pipelines from Tony Payne. Tony said he has been in contact with Ngāti Toa, and DOC.

From a DOC perspective, the way a translocation works is that the ecologist who is working with the developer needs to draft a lizard management plan as part of the mitigation at the development site. This will include how they salvage and where they put any animals caught. They then come to DOC for a wildlife act permit and we assess the merits of their LMP, if their proposal is to release in Whitireia they can only do this if Greater Wellington Regional Council (the Board) give them approval. DOC will require this of the ecologist.

Additional to that is that the Greater Wellington translocation committee would make a recommendation to the board on whether to accept the translocation in the park which, would be based on officer advice, it is likely that the application and recommendation will be presented to the board at the next meeting. Of course, all of this would be completed in consultation with Ngāti Toa.

The Porirua Grand Traverse is set to go ahead on Sunday 3 April 2023. This is the second year of their latest 5-year concession with no substantive changes to the programme.

Connetics have been in touch to say they intend to finish the last power pole on the golf course on the 23 and 24 November, however, they have been rained off again and will try and get it done in December 2022. Once completed Jeremy and I will be in touch to do a walk over of the Onehunga Bay work site to see what if anything needs to be cleaned up.

We have received correspondence from a resident on Morning View. She has complained about the height of the native vegetation regrowth on the boundary of the park that has grown to a point that it is affecting part the view from her house and has asked if Greater Wellington will be trimming them back. We have never cut this area back before and, apart from getting rid of some gorse there, we had no plans to do such work as it's never been done before and so not on our maintenance schedule. The area is on a very steep bank so even if we did cut back what we could reach the vegetation at the back will be obstructing the view in the very near future anyway. We are seeking advice externally and will reply to the resident with a decision soon.

The person illegally spraying, and planting seems to have stopped. We are now left with what to do about the plants that have already been planted, many of which are obvious hybrids. There will be a decision around the next step.

Motorbikes seem to have gone a bit quiet suddenly. Hopefully they have been dealt with by Police or moved out of the area.

We have been approached by Stonehenge films to shoot out at the park. We have added this to a concession that Greater Wellington already has open with them from other parks they have been using. They have been in direct contact with Ngāti Toa re the filming. The board will need to approve this as per the agreed approvals outside meetings (refer **Attachment 1**)

4. Park planning

As part of the Toitū Te Whenua Parks Network Plan (Toitū Te Whenua) implementation work, Greater Wellington has begun to address the issue of encroachments or encroaching activities (e.g., mowing, swimming pools, fences, sheds) on park land from neighbouring properties. This is enabled through directions (rules) in Toitū Te Whenua which prohibit encroachments on park land. Through a desktop review of aerial images Jigsaw Property consultants have identified five properties which appear to have encroachments into the park associated with them.

The current Whitireia Park Management Plan does not have any specific policies or rules relating to encroachments, but preferred directions be added to the next management plan. There are only five relatively minor encroachments. See **Attachment 1**.

Before any action is taken, it is recommended site visits are undertaken to determine the extent of the encroachments and possible impacts on park values.

5. Biodiversity – Key Native Ecosystem site management

5.1 Pest animal control

Pest animal control across the park is ongoing with volunteers undertaking all of the trap and bait station servicing work. We are grateful for the effort that the group of conscientious pest control volunteers put into this mahi. We continue to be supportive of the lizard protection project that the restoration group run on the coastal escarpment. We are providing funding for materials such as bait and other trapping and monitoring supplies for this project.

Recently volunteers found animal droppings on the coastal escarpment that don't appear to have come from any of the pest species known to be present in the park were. We aren't certain of the species of origin, but possum might be the most likely. We undertook a night-time search for pests in September and no possums, rabbits or cats were seen in the park or the golf course at that time. Another search will be undertaken in December. Note that possums were eradicated from the park in 2012, and very few observations of their presence have been made since.

5.2 Weed control

We have completed planning of this year's weed control work aimed at protecting the Key Native Ecosystem site. This work is focused on controlling weeds impacting ecologically high value areas such as the coastal escarpments, dunes, wetlands and Te Onepoto estuary. We are also working towards eradicating three highly impacting weed species: Japanese honeysuckle, Spanish heath and licorice plant.

Some additional funding is being put to this work this year with the Parks budget providing \$5,000 and the Biosecurity department providing \$6,000 from its boneseed control programme. We hope these funding injections will help us make faster progress on reducing weed infestations.

The Ngāti Toa Te Kāinga Ururua project tima has also injected some amazing energy into controlling weeds recently. We sought their help to control a very large patch of licorice plant that was inundating native trees and which we were struggling to deal with. The Te Kāinga Ururua tima came in and cleared the infestation with force and precision. A very impressive job by the rangatahi.

Other weed control work that is underway includes:

- Boneseed control along the north-western side of the park – from the pou to Whitireia (the high point in the park)
- Spanish heath control in the catchment west of the pou
- Small pieces of control on the coast at Te Onepoto and north of Onehunga Bay.

5.3 Restoration planting

We have worked with the restoration group and Ashley from te rūnanga to identify an area towards the top of the valley behind Onehunga for planting in winter 2023. We will carry out grass and weed control to prepare the area ahead of planting which will be undertaken by the community, led by the restoration group. The planting of this area will bolster previous plantings in the valley and widen the vegetated belt in the valley bringing more ecological connection between the two valley systems and the ngāhere block.

The restoration group has proposed a three-year programme of revegetation in upper areas of Te Onepoto Stream valley and have applied to Greater Wellington’s Community Environmental Fund for funding for plants and weed control. If the restoration group are successful in the funding application, we will assist with implementing the weed control and grass spraying that will be required in the areas ahead of planting.

6. Recommendation

That the Board:

1. **Receives** the report.
2. **Approves** the content.

Report prepared by:	Report approved by:
Kim Broad Senior Biodiversity Advisor	Jimmy Young Manager, Parks
Fiona Colquhoun Parks Planner	Al Cross General Manager, Environment Management
Gary Wheaton Ranger, Parks	Jeremy Paterson Principal Ranger

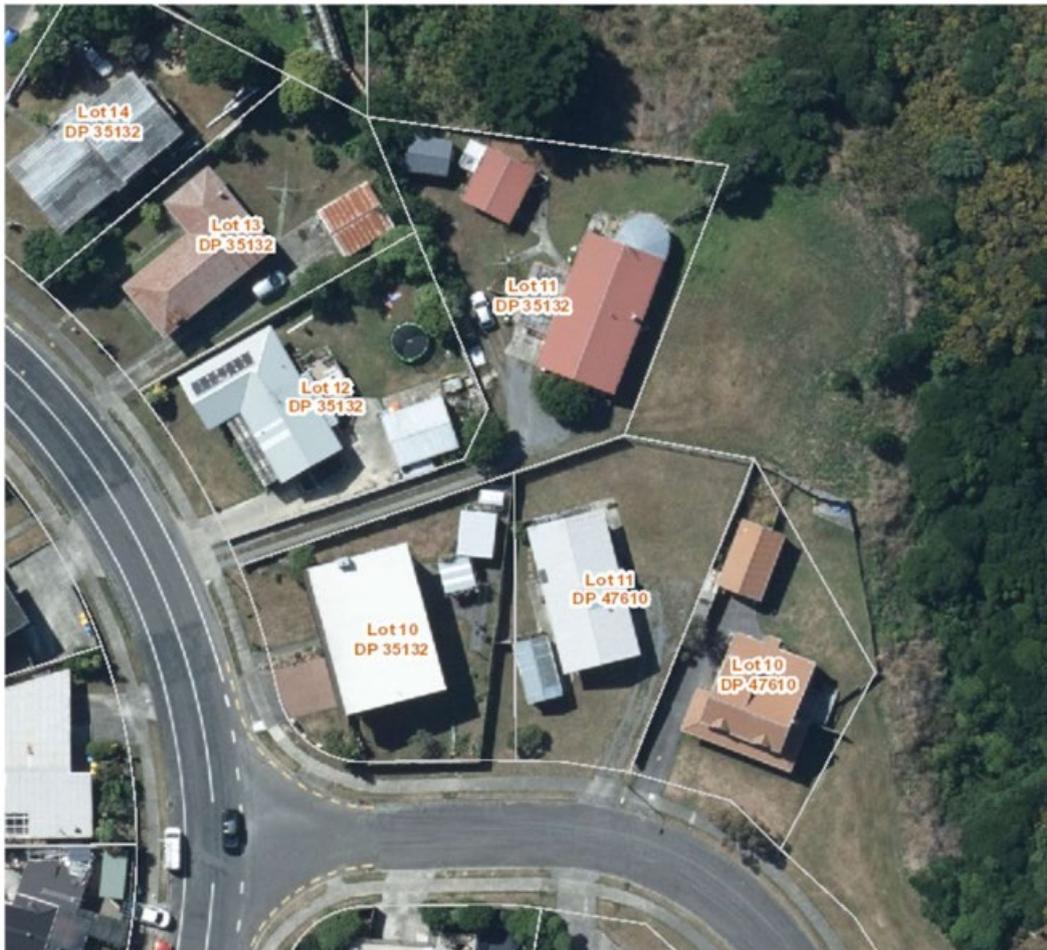
Attachment 1 - Encroachments identified through aerial review only



Appendix 1. Encroachments identified through aerial review only

Whitireia – 5 properties

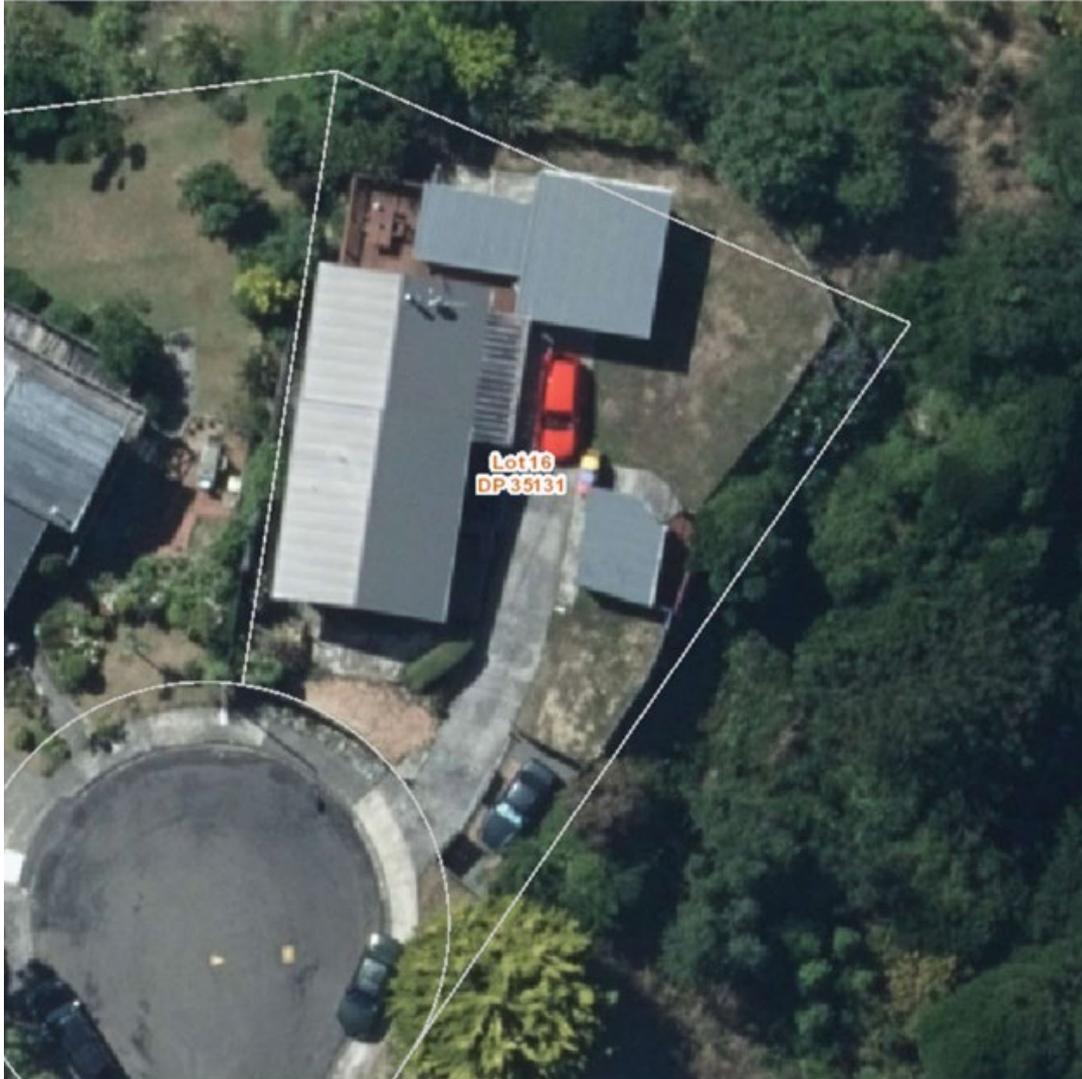
5 Morning View



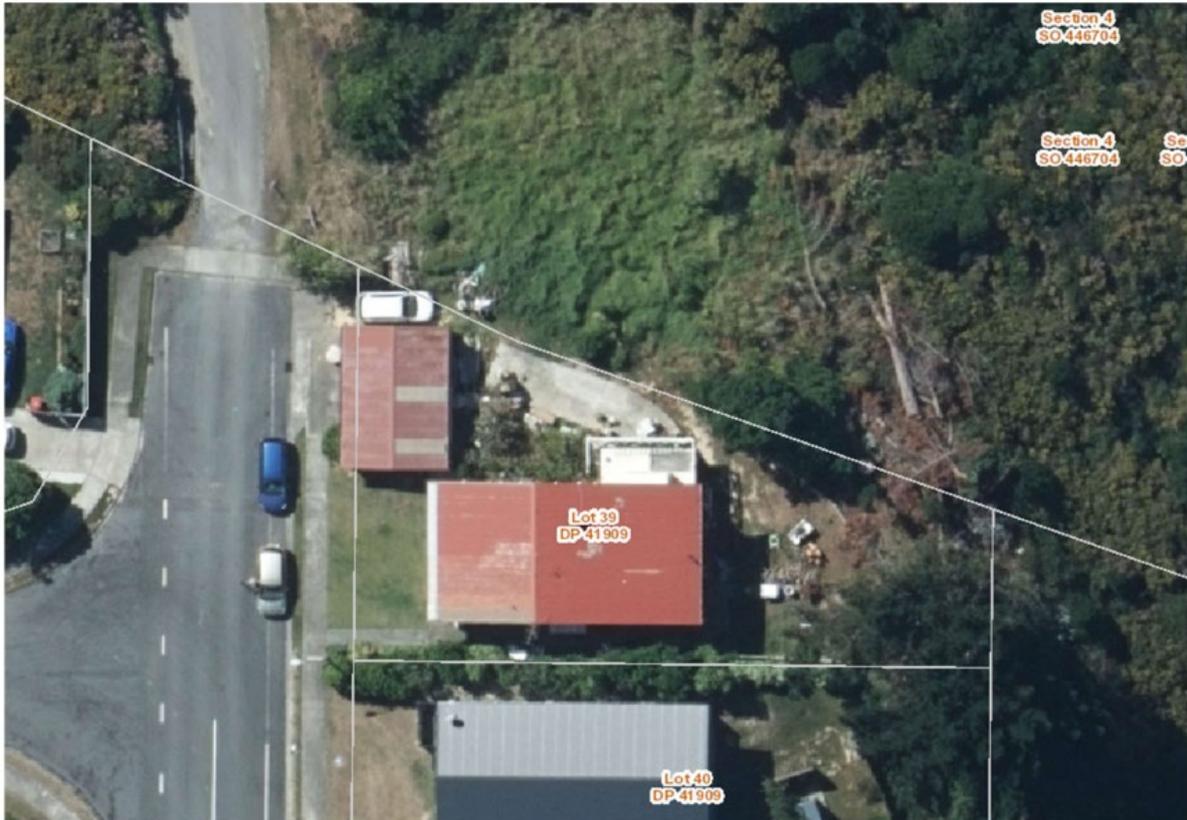
86 Gloaming Hill



13 Crown Hill



154 Gloaming Hill



14 Keith Hart Gr



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Darryl Joyce

DATE OF MEETING: 2 December 2022

SUBJECT: Audited Financial Statements for the Year Ended 30 June 2021

1. Purpose

To present the Whitireia Park Board the audited financial statements for the period 1 July 2020 to 30 June 2021.

2. Background

Audit New Zealand completed the audit of the Whitireia Park Board financial statements on 2 December 2022. They have expressed their opinion the financial statements of the Park Board present fairly:

- The financial position of the Board at 30 June 2021
- The financial performance and cash flows of the Board for the year ended 30 June 2021; and
- Comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format reporting – Accrual (Public Sector) Standard.

3. Audit Findings

Audit New Zealand in the audit report on the financials as at 30 June 2019 recommended the Park Board seek to resolve the lease arrangement with the Titahi Bay Golf Club which expired on 30 March 2011 (refer **Attachment 4**, Management Report to the Board - section 3). The golf club has continued to pay a concessional fee in line with the expired lease arrangement. A new binding lease agreement is recommended in case of any dispute between the parties. This is still outstanding.

4. Recommendation

That the Board:

1. **Receives** the report.
2. **Approves** the content.

Report prepared by:

Zoe Chen
Senior Business Accountant

Report approved by:

Darryl Joyce
Manager Services Accountant

Attachment 1 Whitireia Park Board Representation Letter,

Attachment 2 Whitireia Park Board Financial Statements for the year ended 30 June 2021

Attachment 3 Whitireia Park Board Independent Audit Report

Attachment 4 Whitireia Park Board Management Report to the Board

Whitireia Park Board

02 December 2022

Stephen Usher
Appointed Auditor
Audit New Zealand
PO Box 99
Wellington

Tēnā koe Stephen

Representation letter for the year ended 30 June 2021

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Whitireia Park Board (Park Board) for the year ended 30 June 2021 for the purpose of expressing an independent opinion about whether:

- the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 30 June 2021; and
 - the financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Specific representations for the Park Board

Greater Wellington Regional Council (GWRC) has provided administration services to the Park Board for the year ended 30 June 2021. This includes providing ranger services, operational expenditure in line with the annual work plan, and the provision of accounting and secretarial services. This expenditure totalled to \$127,839. These costs are not reflected in the Statement of Financial

Performance as they are incurred by GWRC. The Board has no expectation that they will have to reimburse GWRC for this expenditure, either now or in the future.

General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations, and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the Park Board) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error.

Representations on the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by Crown Entities Act 2004, the Public Finance Act 1989 and the Reserves Act 1977 and, in particular, that:

The financial statements:

- present fairly, in all material respects:
 - the financial position of the Park Board as at 30 June 2021; and
 - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.

- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement, or disclosure that is in accordance with the applicable financial reporting framework.
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to 30 June 2021 that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- we believe the effects of uncorrected disclosure deficiencies, including both omitted and incomplete disclosures, are quantitatively and qualitatively immaterial, both individually and in aggregate, to the financial statements as a whole;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the Park Board from whom you determined it necessary to obtain audit evidence.
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Park Board and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.

- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Park Board’s financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have provided you with all the other documents (“other information”) which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the Park Board has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended June 2021. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the Park Board during the period of one year from 02 December 2022, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the Park Board.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the Park Board and to confirm information given to you orally.

Nāku noa, nā

Jenny Ngarimu (Chairperson)

Chris Kirk-Burnnand (Board member representative from Great Wellington Regional Council)

Whitireia Park Board

Financial Statements for the year ended 30 June 2021

Contents

1. Entity Information
2. Statement of Financial Performance
3. Statement of Financial Position
4. Statement of Cash Flows
5. Statement of Accounting Policies
6. Notes to the Financial Statements
7. Independent Auditor's Report

WHITIREIA PARK BOARD
Entity Information
For the year ended 30 June 2021

Legal name and type of entity

Whitireia Park Board is a Reserve Board as defined by the Reserves Act 1977 and is domiciled in New Zealand. The Board is established under section 150 of the Ngati Toa Rangatira Claims Settlement Act 2014.

Board's purpose

The Whitireia Park Board's primary objective is to provide public services to the New Zealand public, as opposed to that of making a financial return.

Board's structure and governance

The Whitireia Park Board manages and controls Whitireia Recreation Reserve. The Board comprises three members appointed by the trustee of the Toa Rangatira Trust and three members appointed by Greater Wellington Regional Council.

Board's cash and resources

The entity is funded by rental revenue and also supported by funding of expenses through Greater Wellington Regional Council (refer note 1).

Board's outputs

The Board is responsible for the control and management of the Whitireia Recreation Reserve, the Onehunga Bay Historic Reserve and the Te Onepoto Recreation Reserve in accordance with the provisions of the Reserves Act 1977.

WHITIREIA PARK BOARD
Statement of Financial Performance
For the year ended 30 June 2021

	2020	2021
	\$	\$
REVENUE		
Lease revenue	5,500	5,500
Interest	50	30
Total Revenue	5,550	5,530
LESS EXPENSES		
Sundry	40	40
Depreciation	1,676	1676
Repairs & Maintenance	0	0
Total Expenses	1,716	1,716
Net Surplus / (Deficit)	3,834	3,814

The accompanying Statement of Accounting Policies and notes form part of the financial statements.

WHITIREIA PARK BOARD
Statement of Financial Position
As at 30 June 2021

		2020	2021
		\$	\$
	Note		
CURRENT ASSETS			
Bank Account and Cash		54,699	61,015
Debtors and accrued interest		82	82
Total current assets		54,781	61,097
NON CURRENT ASSETS			
Property, Plant and Equipment	3	10,978	9,302
Total non-current assets		10,978	9,302
Total Assets		65,759	70,398
LESS CURRENT LIABILITIES			
Creditors & Accruals	2	40	40
GST Payable		9	834
Total liabilities		49	874
ASSETS LESS LIABILITIES		65,710	69,525
TOTAL EQUITY	4	65,710	69,525

The accompanying Statement of Accounting Policies and notes form part of the financial statements.

WHITIREIA PARK BOARD
Statement of Cash Flows
For the Year Ended 30 June 2021

	2020	2021
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash provided from:		
Receipts from customers	5,500	5,500
GST received from customers	825 (restated*)	825
Interest received	50	31
	6,375	6,356
Cash was applied to:		
Payments to suppliers	40	40
GST payment to IRD	412	0
	5,923	6,316
Net cash flows from operating activities		
CASHFLOWS FROM INVESTING AND FINANCING ACTIVITIES		
Cash was applied to:		
Purchase of property, plant and equipment	0	0
	0	0
Net cash flows from investing and financing activities		
Net increase/(decrease) in cash held	5,923	6,316
Add opening cash and deposits	48,776	54,699
	54,699	61,015
Ending cash carried forward		
Represented by:		
Bank Account and Cash	54,699	61,015
	54,699	61,015

* Prior year comparatives have been restated due to an error in the line GST received from customer. This was incorrectly stated as \$1,375 when the correct amount was \$825. No other amendments were required.

WHITIREIA PARK BOARD
Statement of Accounting Policies
For The Year Ended 30 June 2021

Statement of compliance

Whitireia Park Board has elected to apply PBE-SFR-A(PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) and is eligible to do so with total operating expenses below \$2 million. These condensed financial statements have been prepared in compliance with NZ Generally Accepted Accounting Practice (NZ GAAP). All transactions are reported using the accrual basis of accounting and on the assumption that the Panel is a going concern.

The financial statements for the Whitireia Park Board are for the year ended 30 June 2021 will be reviewed and approved for release by the Board.

SIGNIFICANT ACCOUNTING POLICIES**Revenue**

Lease revenue is recorded as revenue on a straight-line basis over the term of the agreement.

Interest revenue is recorded as revenue as it is earned during the period.

Bank Account and Cash

Bank accounts and cash comprise cash on hand or cheque and deposits held at call with banks.

Debtors

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Property, plant and equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment asset classes consist of land, buildings, road and car park, track, bollards, fencing, planting and the Gloaming Hill playground.

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Whitireia Park Board and the cost of the item can be measured reliably.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings	20 years	Fully depreciated
Road and car park	20 years	Fully depreciated
Track	20 years	5%
Retaining Wall	12 years	Fully depreciated
Bollards	12 years	Fully depreciated
Fencing	10 years	Fully depreciated
Planting	10 years	Fully depreciated
Gloaming Hill Playground	10 years	Fully depreciated
Land		Not depreciated

Creditors and Accruals

Creditors and other payables are measured at the amount owed. BNZ Bank and the IRD are the only creditor charges, for the Audit Report and outstanding GST.

Good and Service Tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

CHANGES IN ACCOUNTING POLICIES

There have been no changes to the accounting policies applied by the Board.

Jenny Ngarimu
Board chair

Chris Kirk-Burnnand
Board member

Notes to the Financial Statements for the Year Ended 30 June 2021

Note 1: Agency Agreement

On 3 November 2011, the Greater Wellington Regional Council (Greater Wellington) assumed responsibility for the provision of administration services to the Whitireia Park Board (the Park Board). Previously these services were provided to the Park Board by the Department of Conservation.

There is an Agency Agreement (the Agreement) in place between Greater Wellington and the Park Board. The Agreement sets out the services that Greater Wellington will provide to the Board and the conditions on which the agreement is made. Those services include (but are not limited to):

- Providing a ranger service at Greater Wellington's cost.
- The preparation and implementation of an Annual Work Plan (the Plan). The implementation of the Plan requires Greater Wellington to cover any costs of the Plan. The operational expenses in the 2020/21 financial year, net of water rates and park concessions, totalled \$127,839 (Year 2019/20: \$103,589)
- The provision of accounting and secretarial services.

The above expenses are not reflected in the Statement of Financial Performance as these costs are incurred by Greater Wellington and the Park Board has no expectation that they will have to reimburse Greater Wellington for this expense.

Board membership

On 22 April 2014 the Ngati Toa Rangatira Claims Settlement Act 2014 (the Act) received royal assent. The Act establishes the Whitireia Park Board (the Board) as the administering body of the Whitireia Recreation Reserve in the form of a joint board between Greater Wellington Regional Council and the Toa Rangatira Trust. The Board is made up of three members appointed by Greater Wellington Regional Council and three members appointed by the Toa Rangatira Trust.

The Board is responsible for the control and management of the Whitireia Recreation Reserve, the Onehunga Bay Historic Reserve and the Te Onepoto Recreation Reserve in accordance with the provisions of the Reserves Act 1977.

GWRC: Jennifer Brash, Prue Lamason, Cr Chris Kirk-Burnnand

Ngati Toa: Jenny Ngarimu (Chairperson), Sharli Jo Solomon and Taku Parai.

Whitireia Park Board members do not receive remuneration for their attendance at the Board meetings from the Whitireia Park Board funds. This is part of the cost of the administrative services provided by Greater Wellington Regional Council.

Related parties

Greater Wellington Regional Council is a related party of Whitireia Park Board.

Water rates

The contribution payable from the Titahi Bay Golf Club towards the cost of the Park Board's water rates for 2020/21 is \$6,530, (2019/20 was \$4,646). This contribution will go to Greater Wellington Regional Council who assumed responsibility for the payment of the Park Board's water rates.

Note 2:	Creditors and accruals	2020	2021
		\$	\$
	Bank Confirmation fee	40	40
	GST Payable	9	834
		49	874

Note 3: PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Road and Car Park	Track	Retaining Wall	Bollards	Fencing	Planting	Gloaming Hill Playground	TOTAL\$
Cost	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2019	1,904	15,514	142,252	33,511	6,955	41,930	36,962	6,133	645	285,806
Additions	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
Balance at 30 June 2020	1,904	15,514	142,252	33,511	6,955	41,930	36,962	6,133	645	285,806
Balance at 1 July 2020	1,904	15,514	142,252	33,511	6,955	41,930	36,962	6,133	645	285,806
Additions	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
Balance at 30 June 2021	1,904	15,514	142,252	33,511	6,955	41,930	36,962	6,133	645	285,806
Accumulated Depreciation										
Balance at 1 July 2019	0	15,514	142,252	22,761	6,955	41,930	36,962	6,133	645	273,152
Depreciation Expense	0	0	0	1,676	0	0	0	0	0	1,676
Eliminate on Disposal	0	0	0	0	0	0	0	0	0	0
Balance at 30 June 2020	0	15,514	142,252	24,437	6,955	41,930	36,962	6,133	645	274,828
Balance at 1 July 2020	0	15,514	142,252	24,437	6,955	41,930	36,962	6,133	645	274,828
Depreciation Expense	0	0	0	1,676	0	0	0	0	0	0
Eliminate on Disposal	0									
Balance at 30 June 2021	0	15,514	142,252	26,113	6,955	41,930	36,962	6,133	645	276,504
Carrying Amounts										
At 30 June 2020	1,904	0	0	9,074	0	0	0	0	0	10,978
At 30 June 2021	1,904	0	0	7,398	0	0	0	0	0	9,302

Note 4: Accumulated Funds

The Whitireia Park Board's capital is its equity which is solely comprised of accumulated funds. Equity is represented by net assets.

The Whitireia Park Board is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities and the use of derivatives.

The Whitireia Park Board manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure it effectively achieves its objectives and purpose, whilst remaining a going concern.

	2020	2021
Equity	\$	\$
Balance at 1 July	61,875	65,710
Surplus/(deficit) for this year	3,834	3,814
Total Equity	<u>65,710</u>	<u>69,525</u>

Note 5: Statement of contingent liabilities

There are no contingent liabilities for the year (2020: Nil).

Note 6: Statement of commitments

Whitireia Park Board and Radio New Zealand have an agreement for peppercorn rent of Radio New Zealand land.

There were no capital commitments as at 30 June 2021 (2020: Nil).

Note 7: Subsequent events - Breach of statutory deadline

Due to the impact COVID-19 had on the audit of 30 June 2021 financial statements, Whitireia Park Board has breached the statutory requirement, under section 156 of the Crown Entities Act, to adopt audited financial statements by 31 December 2021

There have been no events occurring subsequent to the balance date that would result in an adjustment being required to the amounts disclosed in the financial statements.

Note 8: COVID-19 Pandemic Impact

The impact to Whitireia Park Board was minimal and related only to physical access to information.

Independent Auditor's Report

To the readers of Whitireia Park Board's financial statements for the year ended 30 June 2021

The Auditor-General is the auditor of Whitireia Park Board (the Park Board). The Auditor-General has appointed me, Stephen Usher, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Park Board on his behalf.

Opinion

We have audited the financial statements of the Park Board on pages 5 to 12 that comprise the statement of financial position as at 30 June 2021, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Park Board:

- present fairly, in all material respects:
 - its financial position as at 30 June 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.

Our audit was completed late

Our audit was completed on 2 December 2022. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by [legislative/regulatory/ founding documents reference]. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our

responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible for on behalf of the Park Board for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Park Board for assessing the Park Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Minister of Conservation decides to revoke the reserve status of the reserve.

The Board's responsibilities arise from the Reserves Act 1977, the Public Finance Act 1989, and the Crown Entities Act 2004.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Park Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Park Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Park Board to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board is responsible for the other information. The other information comprises the information included on [page 4](#), but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Park Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Park Board.

Stephen Usher
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Level 2, 100 Molesworth Street
Thorndon
PO Box 99, Wellington 6140

14 November 2022 - Draft

Jenny Ngarimu
Board Chair
Whitireia Park Board
c/o Greater Wellington Regional Council
PO Box 11646
Wellington 6142

Dear Jenny

Report to the Board on the audit for the year ended 30 June 2021

1 Introduction

We have substantially completed our audit for the year ended 30 June 2021. This report sets out our findings from the audit and draws attention to areas where Whitireia Park Board (the Park Board) is doing well and where we have made recommendations for improvement.

2 Audit opinion

We intend to issue an unmodified audit opinion dated 2 December 2022.

This means that we are satisfied that the financial statements fairly reflected the Park Board's activities for the year and its financial position at the end of the year.

2.1 Our audit will be completed late

We expect our audit to be completed on 2 December 2022. This is the date at which our opinion is expressed. We acknowledge that our audit will be completed later than the 31 December 2021 as required by section 156 of the Crown Entities Act. This is due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

This has been appropriately disclosed in the financial statements.

2.2 Uncorrected misstatements

The financial statements are free from material misstatements, including omissions. During the audit, we have discussed with management any misstatements that we found, other than those which were clearly trivial.

There were no significant misstatements identified during the audit that have not been corrected.

3 Audit findings

Lease agreement with Titahi Bay Golf Club

The lease arrangement in place with Titahi Bay Golf Club (the Golf Club) expired on 30 March 2011. The Golf Club has continued to pay a concessional fee in line with the expired lease agreement.

The Park Board formally wrote to the Golf Club in January 2018 on this matter, with the intention of signing a new lease by June 2018. However, we understand the Golf Club has taken legal advice on this matter and have decided to put the lease renewal on hold until Radio New Zealand has made a decision regarding the potential disposal of land it owns at the park. We also understand the Golf Club has confirmed that for now they will continue paying the lease in a manner consistent with previous years.

In February 2019 the Golf Club informed the board that they are having on-going discussions with the Department of Conservation (DOC) about whether they will have to go through the full lease application or not. They are still waiting to hear back from DOC.

We understand that no progress has been made since we last reported this issue in the 2019 management report.

We continue to recommend that the Park Board formally arrange a new lease agreement with the Golf Club to have a binding agreement in the event of any disputes between the parties.

Management comment

Officers recommend that the Chair of the Whitireia Park Board open communications with the Department of Conservation (cc Titahi Golf Club), noting the recommendation from Audit New Zealand and encouraging the Department to review the current position through a variation to the current lease.

4 Update on matters raised in the Audit Plan

4.1 Management override

Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Professional auditing standards require us to consider the risk of material fraud in all audits we perform due to the unpredictable way in which such override could occur. In particular, journal entries are regarded as a high area subject to risk.

We did not place any reliance on the system of internal control within the journal entry process due to the limited levels of segregation within the financing component within the Park Board.

We inspected journals recorded and obtained comfort that the journals were valid and supported by sufficient supporting documentation to enable us to make this judgement.

5 Public sector audit

The Board is accountable to their local community and to the public for its use of public resources. Everyone who pays taxes or rates has a right to know that the money is being spent wisely and in the way it said it would be spent.

As such, public sector audits have a broader scope than private sector audits. As part of our audit, we have considered if the Board has fairly reflected the results of its activities in its financial statements.

We did not identify any issues to bring to your attention

Thank you

We wish to acknowledge the assistance provided by the Park Board and staff during the audit.

I would be happy to discuss the letter with you or answer any questions which you may have.

Yours sincerely

A handwritten signature in blue ink, appearing to read "S. Usher", with a stylized flourish at the end.

Stephen Usher
Appointed Auditor

Appendix 1: Disclosures

Area	Key messages
Our responsibilities in conducting the audit	<p>We carried out this audit on behalf of the Controller and Auditor-General. We are responsible for expressing an independent opinion on the financial statements and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001.</p> <p>The audit of the financial statements does not relieve management or the Board of their responsibilities.</p> <p>Our Audit Engagement Letter contains a detailed explanation of the respective responsibilities of the auditor and the Board.</p>
Auditing standards	<p>We carried out our audit in accordance with the Auditor-General's Auditing Standards. The audit cannot and should not be relied upon to detect all instances of misstatement, fraud, irregularity or inefficiency that are immaterial to your financial statements. The Board and management are responsible for implementing and maintaining your systems of controls for detecting these matters.</p>
Auditor independence	<p>We are independent of the Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): <i>Code of Ethics for Assurance Practitioners</i>, issued by New Zealand Auditing and Assurance Standards Board.</p> <p>Other than the audit, we have no relationship with, or interests in, the Park Board.</p>
Other relationships	<p>We are not aware of any situations where a spouse or close relative of a staff member involved in the audit occupies a position with the Park Board that is significant to the audit.</p> <p>We are not aware of any situations where a staff member of Audit New Zealand has accepted a position of employment with the Board during or since the end of the financial year.</p>



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Jimmy Young, Manager, Parks

DATE OF MEETING: 2 December 2022

SUBJECT: **Whitireia Park Board meeting dates 2023**

1. Purpose

To propose meeting dates for the Whitireia Park Board for 2023.

2. Background

The following dates for 2023 are based on the frequency and timing of the Board meetings held in 2022 and commence at 9.30am.

- Friday 24 February 2023
- Friday 26 May 2023
- Friday 25 August 2023
- Friday 27 October 2023
- Thursday 1 December 2023

3. Recommendation

That the Board:

1. **Receives** the report.
2. **Resolves** its meeting schedule for 2022 as outlined in Section 2 of this report.

Report prepared by:

Jimmy Young
Board Office Manager