



# HBLASS 2016/17 ANNUAL REPORT

30 June 2017



Cover images: Aerial landscape of Hawke's Bay with a view toward Cape Kidnappers



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# Entity Information

For the year ended 30 June 2017

## Legal name

Hawkes Bay LASS Limited (HBLASS)

## Type of entity and legal basis

HBLASS Limited is a Limited Liability Company registered under the Companies Act 1993. The Company was incorporated on 21 December 2012 and is jointly owned by Central Hawke's Bay District Council, Hastings District Council, Hawke's Bay Regional Council, Napier City Council and Wairoa District Council. The Company is a Council Controlled Organisation as defined in Sec 6 of the Local Government Act 2002.

## The Company's mission and purpose

Hawkes Bay Councils delivering value and service. Working together with the full support and involvement of staff, HBLASS will provide benefit to Councils and their stakeholders through improved levels of service, reduced costs, improved efficiency and/or increased value through motivation. These will be achieved primarily through joint procurement and shared services.

## Structure of HBLASS operations, including governance arrangements

The Company is governed by five Directors representing its shareholding Councils with an independent director as chairman.

## Main sources of the Company's cash and resources

Project evaluation fees and shareholder membership fees received from the shareholding Councils are the primary sources of funding to the Company.



## Other Statutory Information

### Entries Made in the Interests Register

#### Interest in transactions

During the year there have been no transactions entered into by the Directors of the Company which would require disclosure.

#### Use of Company information by Directors

The Board received no notices during the year from Directors requesting to use Company information received in their capacity as Directors which would not otherwise be available to them.

#### Shareholding by Directors

No Director acquired or disposed of any interest in shares in the Company during the year.

#### Remuneration and other benefits to Directors

There have been no other remuneration or benefits received by Directors other than Directors fees as detailed.

#### Indemnity and Insurance of Directors

The Company has been provided insurance cover for any Director in respect of any liability for any act or omission in their capacity as a Director.

#### Approved Directors Remuneration (Directors Fees)

	Annual
Craig Waterhouse (Chair)	\$15,262
James Palmer	Nil
Wayne Jack	Nil
Monique Davidson	Nil
Ross McLeod	Nil
Wairoa District Council CE	Nil

#### Donations

The Company has made no donations during the year.

#### Auditors Remuneration

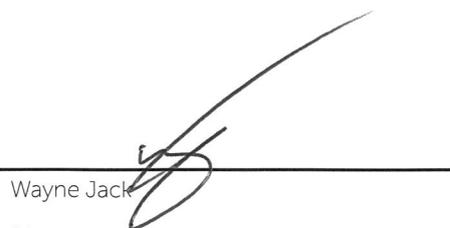
Audit Fees        \$4,900 (Net of GST)

The Board of Directors of the Company authorise these financial statements presented on pages 6 to 12 for issue on 8 September 2017.

For and on behalf of the Board of Directors:



Craig Waterhouse  
Chairman



Wayne Jack  
Director

Date:  
8 September 2017

# Report from the Chairman

It is with pleasure I present this annual report for HBLASS Limited for the year ending 30 June 2017. HBLASS Ltd was established in December 2012 by the five local authorities within Hawkes Bay. The company was established to investigate, develop and deliver shared services, and where and when that can be done more effectively for any combinations of some or all of the shareholding councils.

During the year the board adopted a wider approach to achieving shared services in Hawkes Bay, and the delivery of greater value to the respective councils through a more collaborative approach to similar activities within councils. This may not lead immediately to a shared service in the area, but would create value through reviewing the operations, challenging the status quo of a council operational methodology, and developing a more regional approach. Councils can then share the issues and the solutions within a more formal environment and develop regional solutions. This has the potential to deliver different outcomes in the groups. The board has evolved to pursuing value for the region through:

- Shared service structure opportunities
- Lead council providing services to another or all councils within the group
- Increasing the collaboration between council officers/staff across the Bay

The focus is significantly wider than the opportunities we pursued in the first couple of years, and shows a greater maturity of the council teams to achieved improved outcomes for Hawke's Bay as a region.

The approach will significantly widen the activity of HBLASS, and have more council staff involved with delivering greater value for the region by working collaboratively.

The board, recognising the increased activity needed to achieve outcomes with a more collaborative/consultative approach, have resourced a Coordinator position within HBLASS Limited. The board appointed Eileen Page to a part-time position to drive the collaborative meetings and to report outcomes back to the board.

## Board of Directors

Monique Davidson was appointed as a Director after the resignation of John Freeman as CE of Central Hawkes Bay District Council in June 2017. John has since returned to the board as Acting Wairoa District Acting CEO after the resignation of Fergus Power in July 2017.

Liz Lambert stepped down as Acting CE of Hawkes Bay Regional Council, and Andrew Newman was reappointed to the HBLASS board in October 2016. Andrew resigned in June 2017, with James Palmer appointed as new CE of the HB Regional Council.

## Inter-LASS Cooperation

We have continued to work with a group of other regions' shared services groups - Manawatu/Wanganui shared services organisation (MWLASS Ltd), Bay of Plenty LASS (BOPLASS), and Waikato LASS. The group again continues to provide the platform for a joint insurance tender process on behalf of HBLASS Limited.

The outcome of the Insurance tender process has provided the group with better, more cost-effective coverage. The inter-LASS team, led by BOPLASS, again made direct representation to the reinsurers in London, with assistance from advisers Grant Thornton - again, a very good result.

The BOPLASS Limited collaborative approach was a driver to the increased work at HBLASS to develop a more structured approach with line staff focused on operational collaborating in Hawkes Bay.

## Collaborative Approach

It should be noted that there is no compulsion on any council to participate in sharing information and collaboration, or to be part of a shared opportunity. The life cycle of some activities/programmes/investments may also delay a council uptake of an opportunity. Web services is a great example, starting with only two councils, later progressing to four councils, and finally all councils are working on one web service platform.

The opportunity in 2017/18 is to gain some momentum through the collaborative programme. With the introduction of new faces around the board table and the input of good staff we will be able to achieve more for Hawkes Bay.

The challenge is to be challenged.

HBLASS Limited is ensuring the region continues to focus the councils' efforts to deliver real operational efficiencies across

## Report from the Chairman continues

the councils. This will not only reduce costs, but increase the quality of service.

Finally I would like to thank the individual CEs for their contributions to the direction of HB LASS and the support they have provided. It is through their leadership that we will be able to achieve more for the region. I also thank Adele Henderson for her support as Executive Officer and the time and energy she has put in to achieve the successes we have.

**Craig Waterhouse CA, BBS, CMA**  
**Chairman**

# Key Performance Indicators

## Achievements against performance targets to 30 June 2017

To ensure the Company continues to operate effectively in both governance and management terms over the next three years, the targets are to:

**Initiate at least one shared service each year and no less than two shared services successfully implemented within the following three years;**

- ✓ KPI met – three shared services initiated during 2016/17 through appointed Collaborator
  - Extended the Web Services Shared Service to Hastings – now a comprehensive Hawkes Bay shared service
  - Parks – paper drafted for the Board for consideration including plans, issues and opportunities
  - Animal control – paper drafted for the Board for consideration and group open for collaboration
  - Building control – several meetings held with Leadership Team Executives

**Implement Shared Services demonstrating best practice and added value to participating councils and stakeholders;**

- ✓ KPI met, includes the following:
  - Napier City Council alignment of GIS Tools with Hastings District Council and Hawkes Bay Regional Council
  - Agreement to specify, develop and implement one core data set for GIS services across councils. Expertise and support offered between councils to implement international data standards in preparation for a single, core data set
  - Promotion of Open Data as a region including the joint promotion of EIT Govhack

**Explore Joint Procurement initiatives for goods and services from sources offering best value, service, and/or continuity of supply;**

- ✓ KPI met, includes the following:
  - Joint RFP for the provision of internet and WAN Services
  - Exploring Infrastructure as a Service for NCC in conjunction with service provisions through HBRC
  - NCC leading topographical photography procurement for four Councils – agreement to synchronise aerial photography for all urban areas in 2017
  - Joint Procurement of Mahi Tahī – a collaboration portal from Bay of Plenty LASS to ensure information on shared services/projects/policies can be shared wider than the region
  - Integration platform that supports common user interface, data sharing and reporting without requiring a common applications software licensing
  - Discussions underway on Training and Development to be undertaken jointly across Councils – good opportunity to bring staff together and reduce costs and adding additional value
  - Transport – joint 17a review underway (jointly funded by HDC and NCC)
  - Waste minimisation – joint 17a review underway (jointly funded by HDC and NCC)
  - Joint Procurement of Insurance across all Councils
  - Discussion on joint procurement of Seismic risk modelling
  - Initiated and jointly funded Collaborator role (February 2017) to embed collaboration as a way of operating between and across Hawkes Bay Councils and to improve commitment to shared services
  - Discussions underway on opportunities for Finance/Finance system shared services between NCC and HBRC. Finance 17a reviews underway for HDC and CHBC – with all Councils expressing interest in working

**Publish a newsletter setting out the Companies activities at least quarterly;**

- ✓ KPI not met
  - Draft newsletter produced May 2017 – awaiting approval at August meeting for production
  - Produced Collaboration Booklet with comprehensive review of all shared services – awaiting approval at August meeting for production to website.

**Ensure sufficient income is available from activities to sustain a viable company;**

- ✓ KPI met - company remains viable

**Operate in a manner that conforms with any applicable regulatory requirements;**

- ✓ KPI partially met - regulatory requirements have been met with the exception of:
  - The 2015/16 Annual Report was not sent to shareholders not less than 20 working days before the date fixed for the annual meeting of shareholders
  - The Board did not deliver the report on the 2016/17 half year of operations to shareholders within two months after the end of the first half of the financial year.
  - The Board was not able to deliver the draft SOI to shareholders on or before 1 March 2017

# Financial Statements

The Statement of Accounting Policies and Notes to the Financial Statements form part of these accounts.

## Statement of Financial Performance

For the Year Ending 30 June 2017

	Notes	Actual 2017 \$	Actual 2016 \$
<b>Revenue</b>			
Shareholder Membership Fees		48,099	20,249
Project Evaluation Fees		-	353,396
Interest Income		-	43
<b>Total Revenue</b>	<b>1</b>	<b>48,099</b>	<b>373,688</b>
<b>Expenses</b>			
Director Fees		15,262	15,000
Legal Fees		-	730
Audit Fees		4,900	2,040
Insurance		2,402	2,400
Project Investigations		-	353,396
Collaboration		25,374	-
Operational Expenses		161	122
<b>Total Expenses</b>		<b>48,099</b>	<b>373,688</b>
<b>Surplus / (Deficit) before income tax</b>		<b>0</b>	<b>-</b>
Income Tax Expense	<b>2</b>	-	-
<b>Surplus / (Deficit) after income tax</b>		<b>0</b>	<b>-</b>

## Statement of Financial Position

As at 30 June 2017

	Notes	2017 \$	2016 \$
<b>Current Assets</b>			
Bank Accounts and Cash	3	41,706	19,080
Debtors and Prepayments	4	2,228	69,285
GST Receivable		2,696	1,372
<b>Total Assets</b>		<b>46,630</b>	<b>89,737</b>
<b>Current Liabilities</b>			
Creditors and Accrued Expenses	5	7,379	84,737
Funds Received in Advance	6 & 10	34,251	-
<b>Total Liabilities</b>		<b>41,630</b>	<b>84,737</b>
<b>Total Assets Less Total Liabilities</b>		<b>5,000</b>	<b>5,000</b>
<b>Equity</b>			
Contributed Capital		5,000	5,000
Accumulated Surpluses		-	-
<b>Total Equity</b>	7	<b>5,000</b>	<b>5,000</b>

## Statement of Cash Flows

For the Year Ending 30 June 2017

	Notes	2016/17 \$	2015/16 \$
<b>Cash Flows From Operating Activities</b>			
Receipts of Council Funding		140,685	23,798
Interest, dividends and other investment receipts		-	43
Payments to suppliers and employees		(119,104)	(358,030)
GST (net)		1,045	(37)
<b>Net Cash Flows From Operating Activities</b>		<b>22,626</b>	<b>(334,226)</b>
<b>Cash Flows From Investing and Financing Activities</b>			
Purchase of property, plant and equipment		-	-
Receipts from sale of investments		-	-
<b>Net Cash Flows From Investing and Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net Increase / Decrease in Cash for the Year</b>		<b>22,626</b>	<b>(334,226)</b>
Add Opening Balance Bank Accounts and Cash		19,080	353,306
<b>Closing Balance Bank Accounts and Cash</b>		<b>41,706</b>	<b>19,080</b>

# Statement of Accounting Policies

**For the Year Ending 30 June 2017**

## Accounting Policies Applied

### Basis of preparation

The Board has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that the Company does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Company will continue to operate in the foreseeable future.

### Goods and Services Tax

The Company is registered for GST. All amounts in the financial statements are recorded exclusive of GST, except for debtors and creditors, which are stated inclusive of GST.

## Significant Accounting Policies

### Revenue

#### Sale of services

Revenue from the sale of services is recognised by reference to the stage of completion of the services delivered at balance date as a percentage of the total services to be provided.

### Bank accounts and cash

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

Bank overdrafts are presented as a current liability in the statement of financial position.

### 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

As at 30 June 2017, the Company has not acquired any fixed assets.

### Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

### Income tax

Tax expense is calculated using the taxes payable method. As a result, no allowance is made for deferred tax.

Tax expense includes the current tax liability and adjustments to prior year tax liabilities.

## Tier 2 PBE Accounting Standards Applied

The Company has not applied any Tier 2 Accounting Standards in preparing its financial statements.

## Changes in accounting policies and transition to the new PBE SFR-A (PS) standard

There are no changes in accounting policies that have been applied to this set of financial statements.

## Notes to the Financial Statements

		2016/17 \$	2015/16 \$
1.	<b>Council Funding (including LINZ Funding)</b>		
	Shareholder Membership Fees	48,099	20,249
	Project Evaluation Fees	-	353,396
	Interest - Westpac Bank	-	43
	<b>Total Council Funding</b>	<b>48,099</b>	<b>373,688</b>

		2016/17 \$	2015/16 \$
2.	<b>Income Tax</b>		
	Components of Income Tax Expense		
	Current Tax	-	-
	Adjustments to Current Tax in Prior Years	-	-
	Plus / )less Tax Effects Of:	-	-
	<b>Income Tax Expense</b>	<b>-</b>	<b>-</b>

		2016/17 \$	2015/16 \$
3.	<b>Bank Accounts and Cash</b>		
	Cash on Hand	-	-
	Cheque Account	41,706	19,080
	Savings Account	-	-
	<b>Total Bank Accounts and Cash</b>	<b>41,706</b>	<b>19,080</b>
	Bank Overdrafts	-	-
	<b>Net Bank Accounts and Cash</b>	<b>41,706</b>	<b>19,080</b>

		2016/17 \$	2015/16 \$
4.	<b>Debtors and Prepayments</b>		
	Gross Debtors	-	67,085
	Provision for Impairment	-	-
	<b>Net Debtors</b>	<b>-</b>	<b>67,085</b>
	Prepayments (Insurance)	2,228	2,200
	<b>Total Debtors and Prepayments</b>	<b>2,228</b>	<b>69,285</b>

		2016/17 \$	2015/16 \$
5.	<b>Creditors and Accrued Expenses</b>		
	Creditors	2,479	82,697
	Accrued Expenses (Audit Fees)	4,900	2,040
	<b>Total Creditors and Accrued Expenses</b>	<b>7,379</b>	<b>84,737</b>

Notes to the Financials continue

6.	Prepaid Income	2016/17 \$	2015/16 \$
	Opening Balance	-	268,653
	Funds Received in Advance	34,251	-
	Project Fees Released	-	(268,653)
	<b>Total Grants and Funding Subject to Conditions</b>	<b>34,251</b>	<b>-</b>

7.	Equity	2016/17 \$	2015/16 \$
	<b>Contributed Capital</b>		
	Balance at 1 July	5,000	5,000
	Capital Contribution	-	-
	<b>Balance at 30 June</b>	<b>5,000</b>	<b>5,000</b>
	<b>Accumulated Surpluses</b>		
	Balance at 1 July	-	-
	Surplus / (Deficit) for the Year	0	-
	<b>Balance at 30 June</b>	<b>0</b>	<b>-</b>
	<b>Total Equity</b>	<b>5,000</b>	<b>5,000</b>

8.	Commitments
	There were no commitments as at 30 June 2017 (2016 nil).

9.	Contingent Liabilities
	There were no contingent Liabilities as at 30 June 2017 (2016 nil).

10.	<p><b>Related Parties</b></p> <p>While the related party disclosures requirements do not require disclosure of transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those than it is reasonable to expect HB LASS would have adopted in dealing with the party at arm's in the same circumstances, they have been included below for full transparency.</p> <p>The directors of HB LASS Ltd include the Chief Executives of the five participating councils. During the year all participating councils were invoiced for Membership Fees and/or Project Evaluation Fees.</p> <p>The following is a breakdown of fees charged to each of the participating councils and the value outstanding as at 30 June 2017. As at this date none of the shareholding councils owed HB LASS Ltd any funds. However credit notes were issued for unspent Shareholder Membership Fees totalling \$34,251 (excluding GST).</p>
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	2017 Fees Charged (excl GST)	2016 Fees Charged (excl GST)	Funds Rec'vd in Advance 30 June 2017 (excl GST)	Outstanding Balance 30 June 2016 (incl GST)
Central Hawke's Bay District Council	5,291	41,101	(3,768)	7,433
Hastings District Council	12,506	97,148	(8,905)	17,491
Hawke's Bay Regional Council	12,506	97,147	(8,905)	17,491
Napier City Council	12,505	97,148	(8,905)	17,364
Wairoa District Council	5,291	41,101	(3,768)	7,306
	<b>48,099</b>	<b>373,645</b>	<b>(34,251)</b>	<b>67,085</b>

11.	<p><b>Events After Balance Date</b></p> <p>As at the date on which this report was adopted there had been no significant events subsequent to balance date</p>
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14 SEP 2017

AUDIT NEW ZEALAND  
Mana Arotake Aotearoa

## Independent Auditor's Report

### To the readers of HB LASS Limited's financial statements and performance information for the year ended 30 June 2017

The Auditor-General is the auditor of HB LASS Limited (the company). The Auditor-General has appointed me, Stephen Lucy, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and performance information of the company on his behalf.

#### Opinion

We have audited:

- the financial statements of the company on pages 1 and 6 to 12, that comprise the statement of financial position as at 30 June 2017, the statement of financial performance, and statement of cash flows for the year ended on that date, the statement of accounting policies and the notes to the financial statements that include other explanatory information; and
- the performance information of the company on page 5.

In our opinion:

- the financial statements of the company on pages 1 and 6 to 12:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2017; 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.
- the performance information of the company on page 5 presents fairly, in all material respects, the company's actual performance compared against the performance targets and other measures by which performance was judged in relation to the company's objectives for the year ended 30 June 2017.

Our audit was completed on 8 September 2017. This is the date at which our opinion is expressed.

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

## **Basis for 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 of Directors for the financial statements and the performance information**

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

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

In preparing the financial statements and the performance information, the Board of Directors is responsible on behalf of the company for assessing the company's ability to continue as a going concern. The Board of Directors is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board of Directors intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors' responsibilities arise from the Local Government Act 2002.

## **Responsibilities of the auditor for the audit of the financial statements and the performance information**

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, 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 and the performance information.

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 and the performance information, 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 company's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- We evaluate the appropriateness of the reported performance information within the company's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company'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 and the performance information 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 company to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors 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 of Directors is responsible for the other information. The other information comprises the information included on pages 2 to 4, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information 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 and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information 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 company 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): 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 company.



S B Lucy  
Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand

Hawke's Bay Region wards and local board areas

