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ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE

23



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About Taituarā — Local Government Professionals Aotearoa

Taituarā — Local Government Professionals Aotearoa is the national membership organisation for local government professionals. Taituarā means strength in te reo Māori, and metaphorically describes unconditional support and strength. Our name reflects our organisation's identity and commitment to promoting, supporting, and strengthening professional management and operations in local government.

Our focus is on providing professional leadership, promoting innovation and excellence in management practice, as well as developing local government capability to enhance service delivery to our local communities. We do this through the delivery of a range of services designed to help the sector to achieve successful outcomes for councils and the communities they serve.

Although we are a membership organisation, many of our services are available to everyone employed in the sector.

Taituarā would like to thank all those who have contributed their time and expertise to our work programme this financial year during uncertain and challenging times.



“Although we are a membership organisation, many of our services are available to everyone employed in the sector.”

Our Partners and Sponsors

Thank you to the public and private sector organisations which supported us this year, either financially or in kind. Each has made an extremely valuable contribution that has enabled us to provide services and expertise to our members and the wider sector.

We would like to acknowledge and thank our Principal Partners for their continued support. These organisations are key players in local government and their support shows their ongoing commitment to helping the sector to advance its goals for New Zealand communities.



President's Report

I write this report on behalf of incoming President Jo Miller. I am sure that you will join me in sending Jo our collective best wishes for a full and speedy recovery from illness.



It has been a challenging time for Taituarā, both with the volume of activity (in late January we had seven major central government initiatives calling for comment), leadership changes, and continuing to ensure that we remain politically neutral. The reform processes collectively represent the largest change to sub-national governance since the abolition of provincial government in 1877.

We are seen as a trusted, credible, neutral advisor on what's needed to make legislation and regulations work on the ground. We regularly receive Select Committee feedback telling us that submissions are "really practical and thoughtful" (RMA), "comprehensive and solutions focussed" (RMA), "another quality helpful submission" (water), and "comprehensive and helpful" (also water).

This year has also seen a greater prevalence of Select Committees seeking our advice or views outside of the formal legislative process. There were three instances this year including: a proactive briefing on the RMA reforms, a request that we brief a Select Committee on the regulation of cats, and a briefing on preparations for the 2024 LTP round. We also had Select Committee initiated targeted engagement with officials on each of the RMA and water reforms while these were going through the Parliamentary process. In addition, we submitted on some 22 other initiatives or issues this year.

We were quick off the mark to advocate for what has become the joint Cyclone Recovery Unit (with the Department of Internal Affairs (DIA) and Local Government New Zealand (LGNZ)). Our response has included engaging Tūhura Partners to provide chief executives in the affected areas with support, and we contributed to the development of the package of regulatory relief working with DIA and the affected councils.

As officials we cannot forget our role as the champions of the democratic process - a role that is all the more important in

times where trust and confidence in government is declining. Helping local authorities achieve and maintain an effective transparent democratic process, and to demonstrate high levels of accountability is possibly the most important contribution Taituarā makes as an organisation.

October 2022 saw the conclusion of the triennial elections. There were several extremely close contests, but again the election process has been free of major incident. Our Electoral Reference Group (ERG) led the way in setting the expectations for robust processes and for accessing the services and products the sector needs for an effective electoral process. I commend ERG on another job well done.

The continued decline in electoral turnout across the country sparked further calls for change. Whether that is online voting, better promotion, an investment in civics education, or some combination of the above is an open question. What is apparent though is that a sustained increase in turnout at local elections will require some degree of significant investment of time and resource by the sector as a whole. ERG will test the sector's appetite for change and willingness to invest in change.

The past year has also seen us progress the review of our suite of LTP guidance in advance of the 2024 LTP round. Of course, as the reform processes evolve, the expectations of LTPs continue to move with them. For that reason, we released an interim set of four guides and two webinar products, as well as the four regional 'Road to 2024' training events.

For the first time in two years we were able to gather for our annual celebration of excellence at the Gala Dinner, presenting various awards and exchanges. The seven excellence award winners collectively demonstrated the ability to think creatively, act innovatively, to collaborate with purpose, and above all they demonstrated a sector that is connected to communities. These qualities stand the sector in good stead whatever the future may hold.

The local government sector is facing significant challenge, change and opportunity and Taituarā is responding to this shifting environment with a review and re-set of its own. We have a significant opportunity to revitalise our existing service offering, while growing our partnerships with others, to continue supporting thriving professional leadership and best practice in local government. This re-set will ensure the sector has a representative body to help it navigate times ahead - both in terms of building capacity, ensuring resilience, and advocating on behalf of the thousands of people who work in local government across the country.

I cannot complete a report on the 2022/23 financial year without particularly acknowledging the important contributions of two individuals.

I acknowledge and thank outgoing President Sanchia Jacobs. Sanchia, we thank you so much for your unwavering support and the considerable knowledge and expertise that you have so generously shared for the benefit of Taituarā members and their communities across our country.

In April our long-serving Chief Executive, Karen Thomas, retired. We recognise the 12 years of service that Karen has given supporting and representing the local government sector, leading Taituarā through many changes. The Executive Committee and Taituarā staff would like to thank her for the contribution she has made to effective local government operations in Aotearoa New Zealand.

And finally, a big thank you to our now almost 1,000 strong membership, and to the network of 78 local authorities for your contributions to our work in the past year.

Ngā mihi,

Barbara McKerrow
Acting Taituarā President



Statement of Service Performance

The objectives of the Society were set in 1988 and remain the guiding principles for Taituarā and our purpose - to promote and support professional management for all staff working in local government.

We are committed to and developing local government capability to enhance service delivery to local communities throughout Aotearoa New Zealand. Our focus is on providing professional development for staff and managers in leadership as well as promoting innovation and excellence in regulatory and management practice.

We do this through the delivery of a range of services designed to help the sector to achieve successful outcomes for councils and the communities they serve. Below are outputs and outcomes we have used to describe our service performance for the 2023 financial year, although these measures do not reflect all the services we deliver they are some of the most significant.

Outputs / Outcomes	2023	2022
Objective: Developing the professional and leadership capability of managers and staff.		
Delivery of the annual Taituarā Conference		
- delegates	246	The 2022 annual conference was cancelled due to COVID-19 restrictions
- conference sessions rated above average	59%	
Delivery of a series of best practice learning events.		
- number of in person events	25	21
- number of attendees	1,744	1,286
Delivery of content online, providing several webinars and online short courses		
- number of webinars and online courses	29	30
- number of attendees	2,429	4,166
Objective: Developing the knowledge base and capability within local government through the development, promotion, and dissemination of industry good practise.		
Councils subscribed to the sector good work programme.	78	78
Committees formed to influence and support sector activities of national importance as well as contribute to our key work programmes.		
- Committees and Reference Groups	8	7
This year we worked on several projects to develop guidance. This content is created in partnership with our working parties and external experts including Simpson Grierson, BERL and the Department of Internal Affairs (DIA). – the main areas of focus and guidance updates were:	LTP guidance Election guidance - Berl Annual Cost Adjustors - Elected Members Pecuniary Interests - Report Writing Guidance - Standing orders in a General Election - Natural and Built Environment Bill and Spatial Planning Bill review.	Long-term planning Financial planning - Electoral code of practice - Elections guidance for COVID-19 COVID-19 updates - LG Rating Act - Three Waters

Outputs / Outcomes

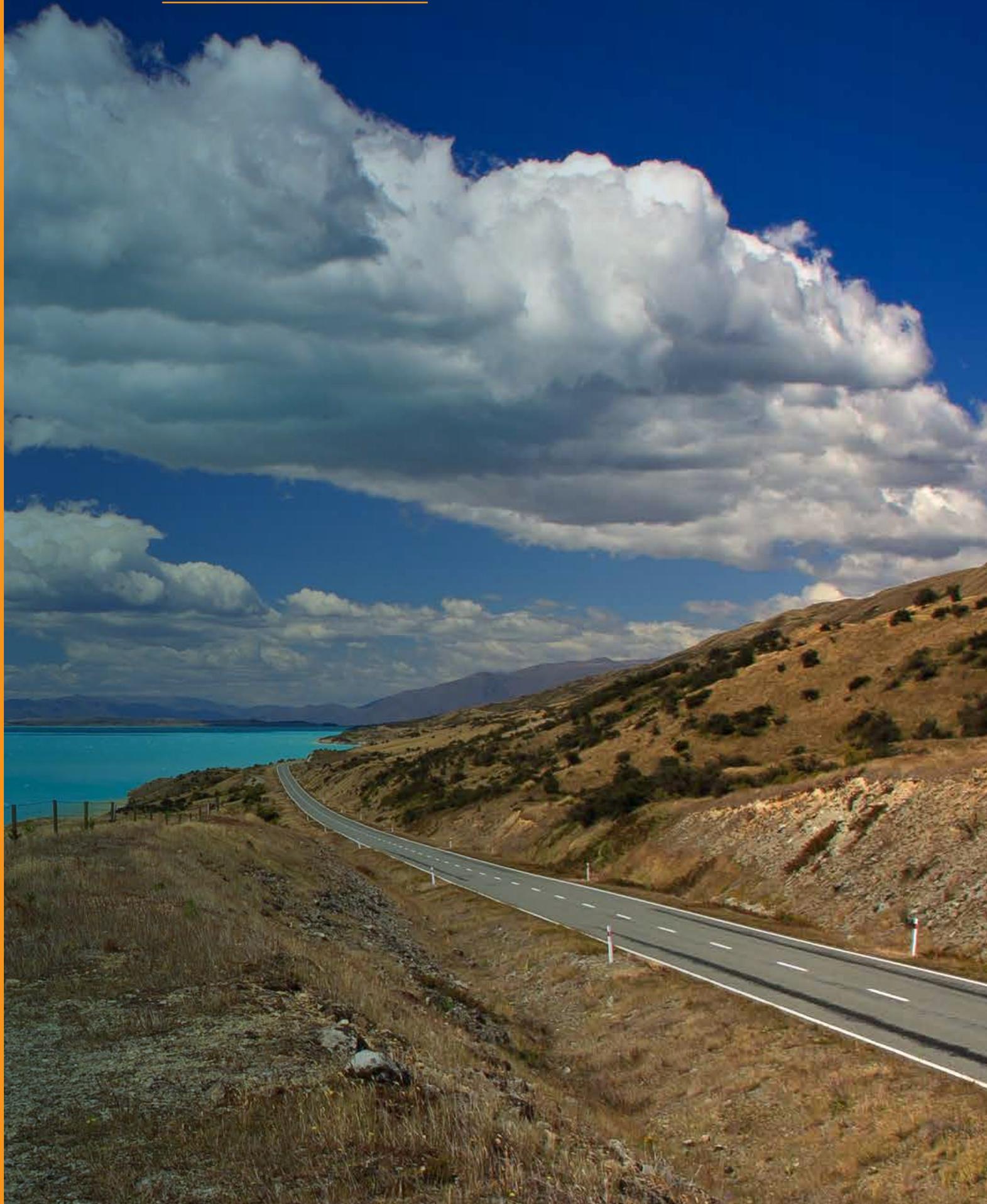
2023

2022

<p>The Legal Compliance Programme designed to assist local authorities meet their legal obligations across a range of local government activity.</p>	<p>18</p> <ul style="list-style-type: none"> - Alcohol Regulation - Dog Control - Enforcement - Property Sales and Acquisition - Tendering and Procurement 	<p>18</p> <ul style="list-style-type: none"> - LG Rating Act
<ul style="list-style-type: none"> - Modules available on various topics - Modules that required updated with changes in legislation. 		
<p>In 2023 all Councils subscribed to the Sector Good Work Programme, a valuable online resource for accurate and up-to-date information to assist councils with all areas of their operations. We obtain guidance on behalf of the sector reducing the need for councils to source advise on their own.</p>		
<p>Objective: Influencing Central government policy development and implementation of major issues, providing professional leadership in identifying and advocating on the big issues facing communities and local government management.</p>		
<p>Formal submissions to the Crown and its agencies on behalf of the local government sector – number of submissions lodged.</p>	<p>22</p>	<p>20</p>
<p>Objective: Providing opportunities for managers and staff in local government to network, learn and exchange ideas.</p>		
<p>Allowing local government staff to connect, discuss, and get help with operational questions.</p>	<p>8,871</p>	<p>9,270</p>
<ul style="list-style-type: none"> - number of messages exchanged 		
<p>Showcasing and sharing the programmes, projects, and initiatives that demonstrate sector excellence.</p>	<p>43</p>	<p>42</p>
<ul style="list-style-type: none"> - number of excellence awards entries 		



Our Mahi



Committees and Reference Groups

We depend on the contributions of our Committees and Reference Group members to support our work programme and to provide input into policy and submissions. They are formed from appointed experts to influence and support sector activities of national importance as well as contribute to our key work programmes.

We would like to acknowledge the contributions of the following people:

Committee Chairs

- Business Performance Committee – Bede Carran
- Democratic Renewal Committee – Phil Wilson
- Regulatory Committee – Shayne Harris
- Māori Advisory Committee – Nedine Thatcher-Swan
- Wellbeing Committee - Geoff Williams

Reference Groups

- [Corporate Planning](#) – Julie Gardyne (Chair – appointed July 2023), Niall Baker, Robyn Broadhurst, Desiree Cull, Paul Hope, Joshua Logan, Leanne McDonald, Zofia Miliszewska, Melissa Russo, Richard Harbord (OAG – observer)
- [Democracy and Participation](#) – David Ward (Chair), Jenni Cochrane, Naell Crosby-Roe, Carol Hayward, Janice McDougall, Julie Straka, Hannah White, and Rebecca Williams
- [Elections](#) – Dean Heiford (Chair), Mali Ahipene, James Baty, Rick Dunn, Rose Leonard, Michael Morris, Sarah Nichols, Devorah Nicuarta-Smith, Jennifer Parker, Jane Robertson, Clare Sullivan, Dale Ofsoske (Elections Services), Warwick Lampp (Electionz.com)
- [Finance](#) – Adele Henderson (Chair), Mike Nield (Deputy Chair), Helen Barnes, Martin Fletcher, Jenny Livschitz, Sarah Matthews, Nicola Mills, Janice Smith, Tiffany Radich, Amanda Gray (DIA – observer), and Mark Tregurtha (DIA - observer)

- [Regulations and Bylaws](#) – Craig Hobbs (Chair), Billy Charlton, Paul Cooper, Sally Grey, Shireen Munday, Steve Pearce, Peter Ridge, Justin Walters, and Tracey Weston
- [Resource Management Reform](#) – Aileen Lawrie (Chair), Simon Banks, Anna Johnston, Marriana Brook, Lucy Hicks, Matt Bacon, Joanna Noble, Blair Dickie
- [Risk Management](#) – Samantha Gain (Chair), Jacqueline Baker, and Genny Wilson
- [Workforce Reference Group](#) – Gavin Ion (Chair), Adrienne Martin, Fiona McTavish, Emma Radaelli, and Frances Smorti
- [Wellbeing](#) - Geoff Williams (Chair), Garry Dyet (Deputy Chair), Helen Algar, Rex Capil, Rachael Davie, Rebekah Dinwoodie, Denise Kidd, Paula Naude, Upananda (Upa) Paragahawewa, and Sheryl Pinckney.



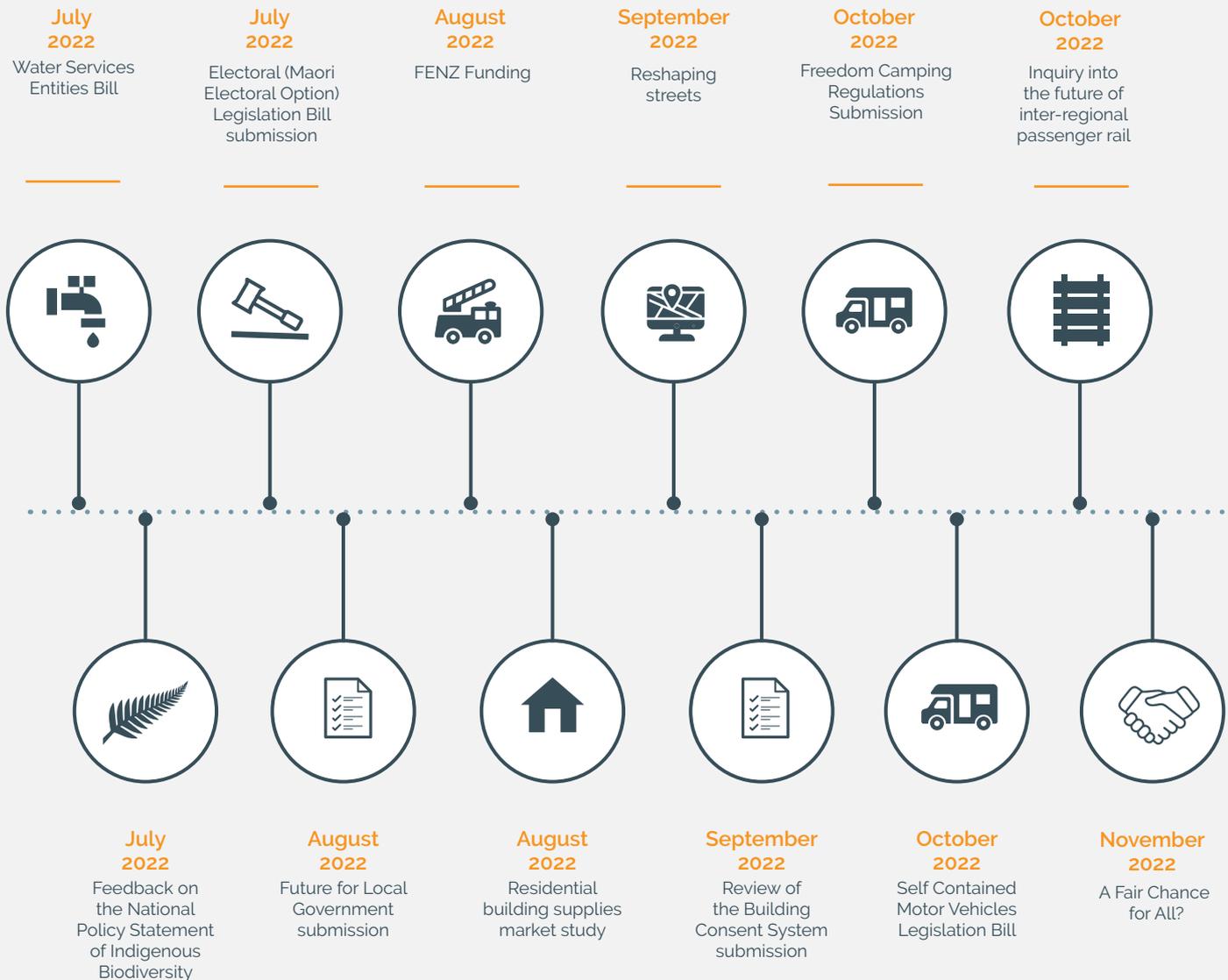
Advocacy and Policy

Submission Work

Demand for a technical and managerial view on legislative and policy proposals continued to grow this year across the policy-scope. Of course, we can't provide these perspectives without the active involvement of our network of members and experts in each local authority.

In addition to the reform processes, government agencies have maintained a full policy programme during the year. Requests for our advice and invitations for us to formally submit have continued apace during the year. We have formally submitted to the Crown and its agencies on some 22 different bills, discussion documents, or other engagement opportunities.

During the year we formally submitted on the following matters:



December 2022
iBusiness Payment Practices Bill

January 2023
LG and cat regulation submission to the Environment Committee

February 2023
Sale and Supply of Alcohol (Community Participation) Amendment Bill

February 2023
Water Services Economic Efficiency and Consumer Protection Bill

March 2023
Land Transport Management (Regulation of Public Transport) Amendment Bill



January 2023
LGOIMA Bill (LIM Reform)

February 2023
Spatial Planning Bill and Natural and Built Environment Bill

February 2023
Inquiry into the 2022 Local Elections

February 2023
Water Services Legislation Bill

March 2023
People thriving in place. The Taituarā response to 'He mata whāriki, he matawhānui' – the Future for Local Government Draft report

Managing for Future Wellbeing - Our Brief to the Incoming Minister

In March we provided the newly appointed Minister, the Hon Kieran McAnulty, with Managing for Future Wellbeing. Briefing the incoming Minister helps to demonstrate our bona fide nature and provides a generally positive start to the working relationship.

We presented seven key messages:

1. A relationship with Taituarā has a payoff in better quality policy advice, and in the successful implementation of the Government's legislative and regulatory changes.
2. The many reform processes in train must proceed from a single coherent vision for the future. That vision must recognise that central and local government need to work together in an integrated way if we are to deliver the best outcomes for the communities we serve.
3. As they stand, the resource management reforms are a missed opportunity to deliver environmental and development objectives in an integrated way.
4. Local government is at the coalface of mitigating and adapting to climate change. The sector needs the tools to deliver on these objectives.
5. We support change to ensure three waters services are sustainable, in all senses of the word.
6. New Zealand needs a different approach to the way it builds civic discourse (including the delivery of local elections).
7. Significant and ongoing investment in the development of capability and capacity is critical to the success of the reforms and to the sector, regardless of the choices we make in the reform process.



Electoral reform and reviews

It has been an unexpectedly busy year on the electoral front. We participated in the anticipated Inquiry into the 2022 Local Elections. The Chair of the Electoral Reference Group, Dean Heiford, and Taituarā staff appeared before the Committee to discuss the submission. The central message of the presentation was that central and local government needs to think more broadly about the local electoral framework. The way we do elections needs to change. There were few questions, and our representatives came away thinking that there may not be much new to come from this inquiry.

In addition to the more usual review of the local electoral legislation, regulation and practice, the Committee also specifically called for comments on lowering the voting age to 16. We made several recommendations.

The timing of the Māori electoral option came up for debate and there was significant public interest in allowing Māori to change between the Māori and general rolls at any time, rather than once every five years – in a census year. Our submission on the Electoral (Māori Electoral Option) Legislation Bill supported the continuous option model. Legislation was passed in late 2022 allowing Māori to change rolls at any time except three months before a polling day. At the end of the year the Local Electoral Legislation Bill was stuck in the Parliamentary 'queue' for House time. This Bill aligns the processes for creating and reviewing Māori wards and constituencies with those in general wards. It also makes it a mandatory requirement for councils to consider establishing Māori wards. Most of these provisions will be deferred until after the 2025 elections.

The Bill also brings the dates for representation reviews forward so the process starts earlier. This change will give the Local Government Commission an additional two months to complete their appeal determinations. We were engaged early on these and on the other mechanical changes planned (such as ensuring that electronic transmission of a nomination form is clearly lawful). This lack of progress is disappointing as it will now cut across the representation review process. It was of some concern that members of ERG identified drafting errors in the Select Committee report that would have created confusion with the timetabling of future processes.

There were a flurry of inquiries, legislation and other activity around the possible lowering of the voting age to 16. The

franchise is a matter for political decision, we limited solely to noting the potential for voter confusion if there is a different voting age for central and local government elections.

As the year ends a fundamental question of strategy remains – is the sector, as a whole, ready to match its words on the need for electoral reform with a commitment of time and dollars?

Rating

And no year would be complete without mentioning the awesome sector outcome to the Auckland rating of accommodation case. We supported LGNZ's appearance at the Supreme Court by making our technical expertise in rating, rating cases, and the legislative history available to them. As LGNZ noted:

"We were very grateful that the Taituarā Executive Committee agreed to support us with this by making (staff name) available to assist our team and our legal team at Chapman Tripp – which he did so willingly and collaboratively. (His) immense knowledge of the rating system and the history of the relevant provisions of the Local Government Act was invaluable".

Other

And in other areas:

- Inter-regional Passenger Rail – the Transport and Infrastructure Committee undertook an inquiry into inter-regional passenger rail. We submitted in favour of inter-regional passenger rail.
- A Fair Chance for All – the Productivity Commission released its interim findings in the inquiry into persistent disadvantage in New Zealand. We responded to the draft outlining that the levers for addressing persistent disadvantage lie with central government, although local government does have some policy and service delivery responsibilities that may assist. We also emphasised the need for joined up workforce planning between central and local government.
- Review of the Building consent system – we submitted on the MBIE consultation "Issues Discussion Document – Review of the Building Consent System". MBIE were keen to discuss the key themes that had emerged and test some of the focus areas and options for future systems change. We submitted that the building consenting system appears to be another area that could, in time, be the focus of large-scale reform.
- The Local Government Official Information and Meetings Amendment Bill – this submission to the Governance and Administration Committee pertained to LIM reform. Specifically, the Government moved to take the political liability for disclosing risks of natural hazards away from councils, by legislating that these are included in Land Information Memoranda (LIM reports).
- Better Payment Practices Bill – we submitted that there is little evidence that local authorities are part of the problem the Bill seeks to address. Almost without exception local authorities pay a properly documented invoice by the 20th of the month following receipt, often quicker.
- Freedom Camping – we submitted on the Self-Contained Motor Vehicles Legislation Bill in support of the Bill.
- Cat Regulation – we were asked by the Environment Committee to submit a local government view on mandatory registration, microchipping, and desexing of cats. We noted that regional councils have the legal mandate for biodiversity regulation and were controlling cats where there were problems. We welcomed national leadership for a legal definition of feral/unowned cats, and national legislation to regulate cats on the proviso that funding be made available from central government for local government for the first five years.
- Sale and Supply of Alcohol (Community Participation) Amendment Bill – we supported several proposals in the Bill.
- Local government elections and social media regulation – The DIA consulted on the regulation of social media. We submitted that such regulation is important to protect the democratic process during local elections.

Government's Reform Programme

Three Waters

The year started, and ended, with water legislation in the House.

As a managerial organisation, our advocacy is intended to clarify and improve rather than support or oppose the reforms or the legislation implementing them. We made three water services submissions (see graph on page 12) highlighting:

- *Government support will be needed to give effect to the legislation*
- *the accountability of the water entities to the users of water services and to the wider community needed strengthening* – these concerns have been addressed in significant part by changes made during the passage of the first Bill and in the increasing number of entities at the reset
- *the transition powers are very broad and lack real accountability*
- *funding powers needed further thought* – we were concerned that the water infrastructure contributions regime has been largely 'cut and paste' from the Local Government Act without clear amendment for the different context water entities operate in
- the role of water entities as plan-takers could have been made more clear and explicit.

The Finance and Expenditure Select Committee acknowledged our technical expertise, particularly with the second and third Bills. We were able to have some generally fruitful post-hearing discussions with officials on a limited set of stormwater matters, on bylaw issues, and on development contributions.

The Government's March 'reset' announcements were not a surprise in most respects, though they did raise further issues for the operation of financial and accountability systems in the transition. Representatives from our Financial Management Reference Group and Corporate Planning Reference Group met with the DIA to work through the issues a later establishment date would create for the 2024/34 long-term plans. Experts in the operation of the rating and development contributions systems also worked with the Department on matters such as setting these in those local authorities in an entity that stands up part way through a financial year. These matters were given effect in the Water Services

Entities Amendment Bill (aka Bill number four) that opened for submissions at year end. And we are picking a fifth water Bill before the first entity stands up, though we will not know whether that is a repeal of what has gone before or last minute 'tweaks' until after the General election. The reform 'journey' is far from over.

We record our disappointment that the Department decided to disband the Central/Local Government steering group for reasons best known to itself. The policy process may have been a great deal less protracted and acrimonious had the Department accepted that there were still substantive matters on the table and that implementation and technical expertise make effective legislation work.

Resource Management Reform

The Government proceeded at pace to prepare the legislation to reform the resource management system. We continued to support the Local Government Steering Group throughout the year and contribute to policy development across the reform programme.

We were asked to brief the Environment Select Committee on our high-level concerns and potential solutions in February, ahead of being heard on our submission on the Natural and Built Environment and Spatial Planning Bills in March 2023.

In our briefing we highlighted that:

- while we agree with the objectives of the Reform, we have significant concerns that the Bills as proposed will NOT achieve them
- we were concerned that the reforms would not lead to a simpler, more effective and efficient system that retains appropriate local democratic input and 'accountability'
- there were problems with the new Committee structure, specifically with the Secretariat and employment relationships proposed
- the Bills need to fit into the wider context and align with other reform programmes – we recommended slowing down to integrate with wider local government reform and the Future for Local Government review
- the need for the Climate Adaptation legislation to proceed at pace alongside the Bills
- transition and implementation pose significant risk to the success of the reforms – particularly in the areas of capacity, capability, pace and funding.

Our full submission addressed these points in more detail –

particularly the urgency of climate change, the need for local democratic input, the need for mandatory spatial planning, funding challenges and the need for codesign in implementation – as well as many technical issues associated with the changes proposed. It also highlighted our support for out-comes-based planning, the need to give effect to Te Tiriti, and a consolidated national direction.

The timing of our briefing and hearing – occurring just after Cyclone Gabrielle – meant that Aileen Lawrie, CEO of Thames-Coromandel District Council and Chair of our Resource Management Reform Reference Group, our Vice President Steve Ruru, and Jo Noble of Gisborne District Council, were able to bring recent local experience and challenges to the Committee's attention.

Preparations for implementation picked up in the final quarter of the year with the establishment of the Local Government Implementation Group and a Project Hub to support it as well as work on climate adaptation and national direction on natural hazards because of the weather events at the beginning of 2023. This work will be ongoing next year.

In August, the Natural and Built Environment Act and Spatial Planning Act received Royal Assent. We would like to thank our members and in particular our Resource Management Reform Reference Group for all their hard work on this throughout the year.

Future for Local Government

Following on from the Board's position paper and extensive engagement with our members and local government professionals in 2021/22, we hosted the independent Review Panel on the Future for Local Government at our Funding and Rating Forum and at our Conference Ko te heke mai ināianei, the future is now where they discussed Ārewa ake te Kaupapa – their Interim report. We solicited feedback from our reference groups and committees on the Interim Report's principles, findings and recommendations, and ran four in person and one virtual workshop in the regions. This feedback influenced the direction of our final submission to the Panel in March 2023. In parallel, Executive members and staff were involved in Panel meetings around core topics such as system stewardship.

The Panel's Final Report into the Future for Local Government – He piki tūranga, he piki kōtuku – was released on 21 June 2023. It makes 17 recommendations and highlights opportuni-



ties for early action, including sharing good practice using the Taituarā Community Wellbeing Committee. The Report and its recommendations closely align with the Taituarā position and submissions. Vice-President, Monique Davidson, spoke at the Report's launch in Wellington – welcoming the report and urging the sector to lead the change the report envisages.

The Minister has been very clear that there will be no Government action on the Report prior to the general election and that the sector needs to come to Government with a clear, negotiated position on the Report and its recommendations. Our President, Vice President, and one of our members have been appointed to the LGNZ-led Advisory Group to develop this position. In the interim we have begun to progress actions that do not require legislative change and work with DIA on their forward programme of work, including a facilitated session on Te Tiriti and authentic partnerships.

Good Practice

LTP readiness

One of our key priorities has been the review of the suite of long-term planning guidance and support. Most of this work was funded by our annual LGSectorGoodToolkit levy, enabling us to deliver a range of services and advice to the sector. We would like to thank all 78 councils for once again contributing to this work.

This year we postponed the development of guidance to ensure that we knew as much about the progress of the reforms as possible. Work on the redevelopment of guidance began in October.

In the period between January and May we released the following:

- *Living through the LTP 2024* – project managing an LTP. This guide includes two quality assurance tools – the readiness check and a compliance checklist
- *Jigsaw 2024* – the flagship guide of the suite, this is the quick reference to all the processes and content requirements that make for a competent LTP
- *Dollars and Sense 2024* – finance, infrastructure and the LTP
- *Telling Our Stories 2024* – writing an effective LTP consultation document
- *The Road to 2024 training* – a series of four roadshows held in mid-late March.

Cyclone Recovery

We have supported the delivery of the Extreme Weather Council support package, a funding facility from the DIA to support councils in providing mentoring support for chief Executives and Senior Management, short-term 'on-the-ground' support for chief executives and their executive teams as well as some regional support. This support has been delivered to five councils to date. We also visited the affected areas as part of the evaluation of this funding support and to consider future support mechanisms in the event of significant weather issues.

We worked with officials to develop proposals for regulatory relief. This included work contributing to two Bills – one of which also contained a fix to the LTP amendment issue created in the first water Bill. The DIA has sponsored an order in council providing regulatory relief from various Local Government Act requirements (aspects of the annual plan, annual report, governance statement etc).

A second order in council will provide an expected eight councils with similar relief from the 2024 LTP requirements to that which Kaikōura and Hurunui received in 2018 – an unaudited three-year plan. Work in this area was winding down as the year ended.



Democracy and Electoral

Taituarā and the Electoral Reference Group (ERG) again provided a range of support to officers who were undertaking the actions required to deliver the elections. While the 2022 elections were held against a background climate of low trust, not only in politicians but the wider civil society, the process ran with relatively few incidents in terms of successful delivery of election administration and process. There was however a significant amount of negativity expressed during the election campaign and this was highlighted at our Election Debrief Workshop in December, with many participants claiming it was the nastiest election process they had been involved in.

Our Post-Election survey raised several consistent themes across the sector. There was a lot of time spent administering social media misuse or claims of breaches in local hoardings policies. Several respondents raised the issue of overseas voters and having to manage a system that was impossible to deliver on given the need for votes to be mailed out and mailed back in a three-week timeframe. Nearly half of all respondents felt that NZ Post's performance was poor, particularly in the timeliness of delivery with some voters even receiving their papers after the election. A similar number of respondents also felt that the NZ Post charges were unreasonably high. Many councils experienced quality issues with the Electoral Commission and a lack of local staff to engage with in order to resolve queries on enrolment status.

The election period was a first for a large number of new chief executives. A series of webinars were held to support them as they navigated their way through the election process and new Councillor inductions.

The Governance Professionals Forum in July focused on the increased number of Māori wards, a session on public debate and the LGOIMA, and a look at the use of technology in the governance area.

The Vote 2022 campaign was rolled out across the country and a focus on nominations with the stand campaign and then voter turnout with the vote campaign. There were several challenges with NZ Post-delivery during the election period and concerning a number of incidents of threatening behaviour towards council officers.

Workforce Leadership

We continue to deliver leadership and career development opportunities aimed at connecting people across local government. Our work also focuses on building a diverse, adaptable workforce fit for today as well as tomorrow.

Australasian Management Challenge, sponsored by Marsh

Each year Taituarā runs the New Zealand leg of the Australasian Management Challenge, our region's premier forum for current and emerging local government leaders. The Management Challenge is a simulation-based team building, learning and networking programme using real local government themes – the types of issues that a senior management team in a council would most likely face.

This year the New Zealand leg of the Challenge saw seven councils competing for the New Zealand title to represent Aotearoa in Australia later this year. Teams came from Bay of Plenty Regional Council, Central Otago District Council, Invercargill City Council, Kaipara District Council, Napier City Council, Rangitikei District Council, and Tauranga City Council.

This year's winner of the New Zealand leg were The Tauranga Moana Taskmasters from Tauranga City Council.

Tauranga Moana Taskmasters demonstrated all the characteristics of a highly effective team – interacting well, demonstrating collaborative behaviour, and including everyone's perspectives. They were supportive, had great energy, and worked really well together.

New Zealand teams have an exceptional record at the finals with four firsts during recent years, including the team from Hauraki District Council which won in 2020 and a team from Otago Regional Council which came second place in 2021. The Management Challenge has been won by a New Zealand team six times in the last 20 years, more often than any Australian state!

Leadership Pathways

Our Leadership Pathways provide the sector with a suite of professional development programmes which, collectively, create a journey to enhance career development. Our leadership pathways promote leadership development through a range of activities and programmes. There are different components and entry points, with a suite of leadership development opportunities tailored to those at earlier stages of their local government careers all the way through to those in very senior positions in local government.



The Veronica Bells team from Napier City Council, winner of the NZ leg of the Management Challenge 2022

One of our more popular mid-tier offerings is the Accelerated Leadership Programme run by Capability Group. This year the programme went through a revamp, and was re-launched in late June 2023. The programme is delivered over a seven to eight month period, allowing time for genuine growth as a leader. It has been developed specifically for local government professionals and is delivered by facilitators with exceptional knowledge and understanding of the sector.

Our premiere offering for tier-two managers, the Executive Leadership Programme, is run in partnership with the Continuum Consulting Group, and continues to be a popular choice for senior local government leaders and aspiring chief executives. Twelve leaders explored and developed their own leadership styles in this cohort-based programme this year. It remains a cornerstone initiative in developing our sector's future executives, and has an increasing focus on enabling participants to develop a te ao Māori perspective.

Leadership Scholarships and Exchanges

The Taituarā Overseas Manager Exchange Programme is designed to provide local government managers with an opportunity to focus on their management development and career in local government through a short exchange with a partner manager in another country.

The Taituarā Overseas Manager Exchange Programme proceeded this year after a pause due to the uncertainty of border closures, quarantine requirements, and general uncertainty around international travel.

This year's recipient's were:

- The AskYourTeam Overseas Manager Exchange to New South Wales, Australia: Anne Blakeway, Manager for City Partnerships at Tauranga City Council
- The AskYourTeam Overseas Manager Exchange to Queensland, Australia: Dennise Elers, Group Manager for Community Partnerships at Central Hawke's Bay District Council
- The Civic Financial Services Exchange to the United States: Libby O'Brien, General Manager, People and Customer at Taupō District Council, and
- The Marsh Overseas Manager Exchange to Canada: Sarah Matthews, General Manager, Finance and Environment at Taupō District Council.

Chief Executive Support

We have continued with our Chief Executive Briefings to supplement the Annual Chief Executive Forum. These monthly Zoom hui are an important opportunity for chief executives to check in with colleagues to ask a question or share a concern is highly beneficial.

The Annual Chief Executives Forum was again sponsored by PwC and provided a welcome opportunity to catch up face-to-face. PwC provided a session on planning in uncertain times, the Chief Executive of the Ministry for the Environment provided leadership insights and hosted an open Q+A on transitioning between central government and local government.

This Forum is an opportunity to exchange ideas and learn from other chief executives about the unique demands of managing at the highest level in local government.

Workforce Reference Group

The Workforce Reference Group's Terms of Reference were revised to recognise the importance of te ao Māori and diversity within the scope of work of the Reference Group, as well as expecting a more active role from members in providing direction and feedback, development of products, as well as building a community of practice. Consequentially, the Reference Group membership has increased from five (including the Chair) to eleven. This year two sub-committees were formed – one on Health, Safety and Wellbeing, and the other on People and Capability. Initially these sub-committees will focus on the forums.

A Local Government Health, Safety and Wellbeing Sector Group

We signed a contract with ACC to establish a Local Government Health, Safety and Wellbeing Sector Group. We also signed a contract with Navona to deliver on the overarching contract to undertake a discovery project. This discovery project, which involved establishing a working group and steering group, explored the value that a sector-wide HSW-focused collaboration and investment group could bring to New Zealand and assess the desirability, viability, and feasibility of a Local Government HSW Sector Group, a piece of work that Taituarā is leading.

This local government network has considerable influence over Health, Safety and Wellbeing (HSW) practices and has the potential to contribute to overall HSW system improvement in Aotearoa New Zealand. The results of this discovery project will be finalised later in 2023.

AskYourTeam Wellbeing Survey

We have continued our partnership with AskYourTeam to deliver the management of the wellbeing survey. The Taituarā survey is designed to measure progress from the previously surveyed data. With a number of questions and a modified response approach, councils can run the survey whenever they wish, allowing them to align with any existing wellbeing surveys.

For the first time, a sector-wide snapshot on the wellbeing of the local government workforce will be generated through the collective insights the high-level data will provide a sector-wide view, the first of which is likely to be released in September 2023.

Best-practice Forums and Webinars

Learning events and webinars continued to be a cornerstone activity for us as well as an important part of promoting and supporting professional management in local government. Many of our webinars, best-practice forums and events were held online this year, but we continued to deliver a comprehensive and relevant suite of programmes to the sector.



The following events were delivered during the year:

Events	Attendees
Workshop: GHG Emissions Reduction	15
Project Management workshop – with the Integral Group	20
Online: Infocouncil - LG Hub Governance Professionals Forum	51
Aspiring to Lead - Christchurch	18
Aspiring to Lead - Hamilton	20
Aspiring to Lead - Wellington	20
Funding and Rating Forum	107
Taituarā Conference 2022	221
Post-Election Workshop	67
Engagement Forum	61
Online: Marsh Risk Management Forum	53
Civic Financial Services Strategic Finance Forum	133
Australasian Management Challenge	42
Community Wellbeing Forum	72
Representation Review Forum	60
Gala Dinner	307
PwC Chief Executives Forum	33
Community Plan Forum	120
Roadshow: LTP – The Road to 2024 – Palmerston North	76
Roadshow: LTP – The Road to 2024 – Auckland	49
Roadshow: LTP – The Road to 2024 – Christchurch	47
Roadshow: LTP – The Road to 2024 – Dunedin	29
Roadshow: Future for Local Government - Taupō	45
Roadshow: Future for Local Government – Wellington	37
Roadshow: Future for Local Government – Christchurch	28
Roadshow: Future for Local Government – Dunedin	28

The following online sessions and webinars were delivered during the year:

Webinars	Attendees
Natural and Built Environments Act Exposure Draft – what it means for local government	455
Workshop: GHG Emissions Reduction	15
Workshop: Climate Change Risk and Adaptation Planning	18
Online: Your Long-term Plan (LTP) Starter Kit	55
Online: Your Long-term Plan (LTP) Starter Kit	46
Online: Introduction to Policy Fundamentals	15
Online: Your Long-term Plan (LTP) Starter Kit	24
Webinar: BERL 2022 – The Post-adjustors Update	36
Online: Introduction to Policy Fundamentals	14
Webinar: An introduction to the FFLG Report	46
Webinar: Getting ready for RM Reform	53
Webinar: The Essential Guide to the Water Services Bills Part 2	340
Webinar: How to win an Excellence Award 2023	45
Webinar: Living with the LTP: Amendments, Variations, and the Annual Plan	162
Online Roadshow: Future for Local Government – Auckland	25
Workshop: Collaborative Leadership for the Future – Wellington	38
Online: Introduction to Policy Fundamentals	28
Workshop: Collaborative Leadership for the Future – Christchurch	13
Online: Introduction to Policy Fundamentals	21
Webinar: LGOIMA and the Privacy Act (SG)	365
Webinar: Climate change and decision-making (SG)	299
Webinar: Embedding climate change in the 2024 LTPs	294
Webinar: Rating cases (SG)	79
Webinar: A council's role in development projects (SG)	124
Webinar: What happened to the water legislation? (SG)	257
Online: Introduction to Policy Fundamentals	17

Other Products and Services

LGSectorGoodToolkit

The LGSectorGoodToolkit® is an online resource provided to the local government sector by Taituarā that allows councils to access accurate and up to date resources covering all workflows.

Resources in the LGSectorGoodToolkit® are created by Taituarā in conjunction with the relevant working parties and outside experts including Simpson Grierson, BERL and the Department of Internal Affairs.

It contains our Legal Compliance Programme designed to assist local authorities meet their legal obligations across a range of local government activity. The individual modules in the Programme are reviewed and updated, with input from Simpson Grierson, as soon as possible following any legislative changes.

This year all councils subscribed to the LGSectorGoodWork Programme, their contribution enables us to continue providing the valuable expertise and advice to support the local government sector.

LGJobs

LGJobs is the only local government specific jobs board in New Zealand, so it is of value to councils looking to fill roles where potential applicants will already be working in the sector.

LGJobs provides a platform for self-managed advertising of any role based in a council or a council-controlled organisation. LGJobs also integrates seamlessly with TradeMe.

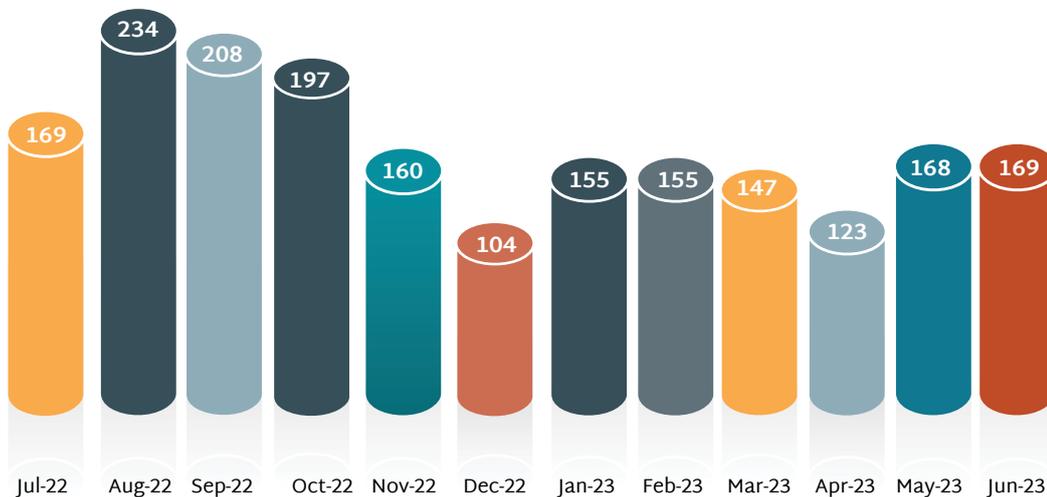
This year 94 percent of New Zealand councils, and several of their council-controlled organisations advertised through LGJobs, posting 1,989 roles – an increase of 16.8 percent this year. Of these, 21 per cent of the job listings had the Discussion Group add-on, which delivers the advertisement to targeted Discussion Groups and readers of the Taituarā weekly LGNewsBulletin newsletter.

E-Learning

Our online learning platform remains a significant asset which allows us to offer blended learning to the sector. Our flagship programme How Local Government Works had its most successful year since its launch, with both local and central government agencies completing the programme. The following e-learning content was developed and/or made available during the year:

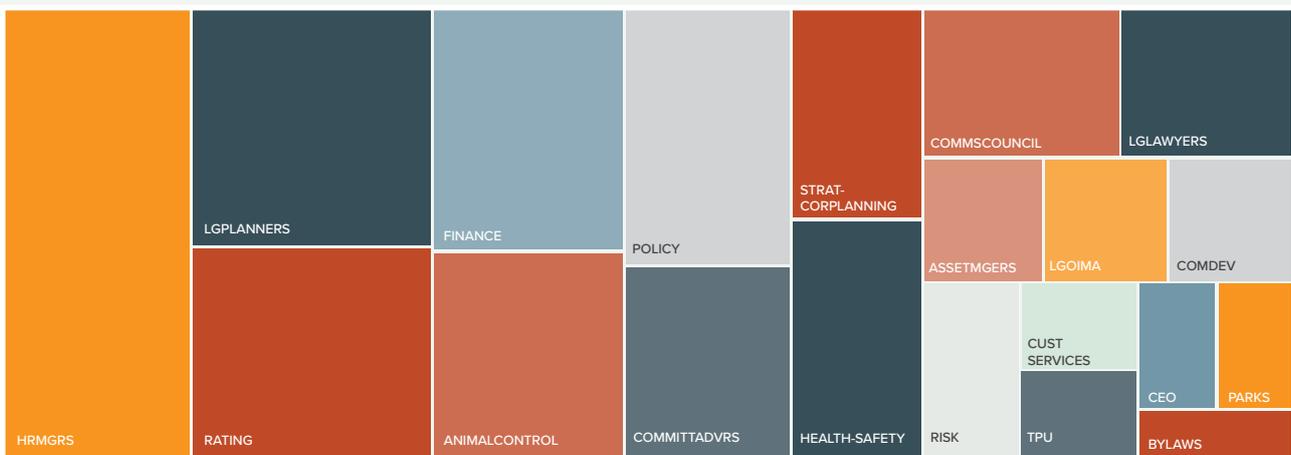
- The How Local Government Works Programme continued to be popular, with an additional 567 seats sold.
- The Rating KnowHow sold 30 seats this year (this is 280 since its launch in 2019).
- The Introduction to Wellbeing and Wellbeings Module 3 sold 11 seats.
- Alcohol and Local Government 5 seats sold.

Local government roles listed per month



20 Most Active Discussion Groups - Number of Posts

HRMGRS	1199	POLICY	560	LGLAWYERS	246	CUSTSERVICES	148
LGPLANNERS	887	COMMITTADVRS	503	ASSETMGRS	186	TPU	110
RATING	854	STRAT-CORPLANNING	484	LGOIMA-PRIVACY	182	CEO	102
FINANCE	681	HEALTH-SAFETY	329	COMDEV	169	PARKS	90
ANIMAL CONTROL	583	COMMSCOUNCIL	259	RISKMANAGEMENT	167	BYLAWS	86



Discussion Groups

Our online Discussion Groups enable those from councils and council-controlled organisations to connect with their local government peers across Aotearoa. There are almost 13,000 subscribers across 60 online forums to connect, discuss and get help with issues, get policy advice, share best practice, and find out what other councils are doing. Thousands of interactions occur within the Discussion Group community each month.

94%
OF NZ COUNCILS
ADVERTISED
THROUGH LGJOBS

16.8%
Increase

Libraries CoCre8 Wellbeing – PLNZ Partnership

This joint initiative between Taituarā and Public Libraries New Zealand (PLNZ) aims to drive a coordinated approach to national data collection that is sharable and reusable by others within the public library sector. It also brings together the data intelligence of the Community Wellbeing Data Service, already being used within the sector, and within PLNZ's LibPAS data from 300+ libraries nationally to link the library data to wellbeing outcomes to make a compelling case for public libraries in the future.

Public Libraries New Zealand (PLNZ) is the professional association of public library managers. They build capacity for their members and their key staff to ensure the development of consistently excellent public library services throughout New Zealand. They do this through four key programmes: National Data Collection (NDC), National Strategic Framework (NSF), National Forum (Forum) and the National Awareness Building Campaign (ABC).

The goals of the partnership were to:

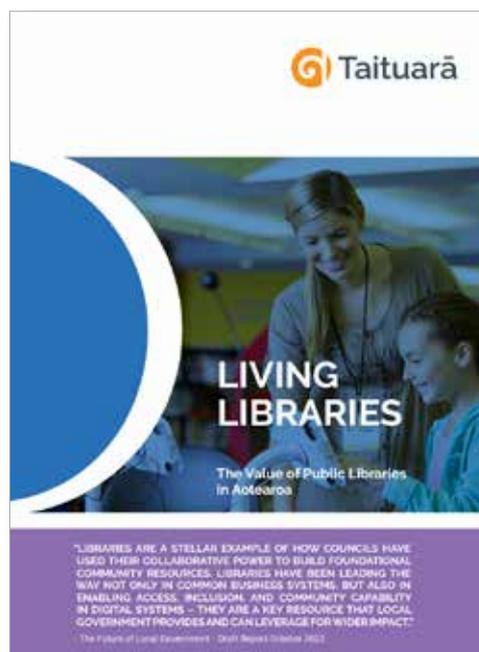
- Determine the value proposition libraries provide to their communities in the aftermath of the COVID-19 pandemic
- Share best practice examples to illustrate the value public libraries provide to their communities
- Improve the quality of data produced by public libraries to provide an evidence-based proposition to their councils.

The project began with a survey completed by chief executives and their executive teams to determine the current state of public libraries in Aotearoa New Zealand. The survey established a baseline, and a similar survey will be delivered at the end of this year to measure the progress of the project. The purpose of the programme is to raise awareness of the work of public libraries and their role in enhancing community wellbeing. This will entail sharing information and profiling case studies that showcase public library services and their councils' commitment to community wellbeing now and in the future.

The culmination of this work was the delivery of our 'Living Libraries' report. The report, produced by Kate Macnaught and Katherine Davies, has found New Zealand's public libraries contribute massively to people's feeling of happiness and wellbeing, and help them feel connected to their community in many practical ways.

The 'Living Libraries' report proves categorically that public libraries deliver on many of local government's objectives around supporting local communities to thrive.

You can read the report here: https://taituara.org.nz/Attachment?Action=Download&Attachment_id=2774.





Taituarā
2023 Gala Dinner
 showcasing innovation and
 excellence in the local
 government sector



Toa Waaka speaking of behalf of Te Whanganui-a-Tara mana whenua



Tauranga City Council won Te Tohu Waka Hourua – The Buddle Findlay Award for Māori-Council Partnerships



Hon Kieran McNulty, Minister of Local Government, addressing the guests



Emerging Leader of the Year Lauren Baddock of Horowhenua District Council





Taituarā President Sanchia Jacobs (second from left) with representatives of award sponsor Beca



Mana whenua welcoming guests

Excellence Awards

This year's Awards were held at the TSB Arena in Te Whanganui-a-Tara Wellington. This was the first time we were able to celebrate in person since 2021, so it was a special one and the largest in its nine-year history. We hosted more than 307 guests for an evening celebrating innovation and excellence in local government. The ceremony, hosted by returning MC Oscar Kightley, was a fabulous opportunity for those working in the sector to network, share best practice, and celebrate their exceptional mahi.

The winner of the LGFA Supreme Award this year was the Hutt City Council entry Takai Here Tāngata. Takai Here Tāngata (binding people together) is an urban village of 19 houses built on Te Ara o Takapā in Taitā, Lower Hutt. It is the result of Hutt City's innovative partnership with its property arm Urban Plus Ltd, Kahungunu Whānau Services, and Te Rānanganui o Te Āti Awa. The approach is readily transferrable and easily scalable. The entry also won the MartinJenkins Award for Collaborative Government Action.

With an extremely high overall standard of winners this year the judges took the slightly unusual step of formally recognising a runner-up. This was given to the Christchurch City entry, Christchurch City Information Network (CCIN) – Early Fire Detection Network an internet of things-based sensor network for detecting rural fire. Christchurch City also won the newly created Datacom Award for Digital Local Government.

Other winners this year were:

- **The Minister's Award for Council/Community Relations**
– Waimakariri District Council for Regeneration Kaiapoi
- **The GHD Award for Environmental Leadership** – Thames-Coromandel District Council for Shoreline Management Pathways Project
- **The Capability Group Award for Organisation and People Development** – Whakatāne District Council, Toitū te Kotahitanga – Better Together
- **The Beca Award for Placemaking** – Hastings District Council for a Place for Everyone
- **Te Tohu Waka Hourua** – Tauranga City Council for Joint Land Ownership - the Right Thing to Do.

This year the following highly commended certificates were awarded in the following categories:

- **Central Hawke's Bay District Council** - highly commended in the MartinJenkins Award for Collaborative Government Action category for their entry Jobs for the Central Hawke's Bay



Whakatāne District Council won the Capability Group Award for Organisation and People Development



Hutt City Council was the winner of the Supreme Award for its Takai Here Tāngata project



Distinguished Manager Award winner Barbara McKerrow with her Wellington City Council colleagues



Mana whenua representatives performing waiata for guests



Greater Wellington Regional Council team representatives



- **Wellington City Council** - in *The Beca Award for Placemaking* category for their entry *Pōneke Promise*
- **Greater Wellington Regional Council** - highly commended in the *Te Tohu Waka Hourua* category for its *Climate Resilience Programme – Broader Outcomes*.

This year we shared all 43 entry videos in an online showcase. This has proved to be a success both for its sharing of good practice stories among the sector, and for its generation of interest in the Gala Dinner.

In addition we recognised an exceptional emerging leader in Lauren Baddock, District Plan Lead at Horowhenua District Council. She demonstrated the ability to navigate the challenge between a growing urban sector and infrastructure within a rural and provincial setting. Lauren will travel to Austin, Texas later in the year to attend the 2023 ICMA Conference.

We also awarded four Overseas Manager Exchanges. The Taituarā Overseas Manager Exchange programme is designed to provide local government managers with an opportunity to focus on their management development and career in local government through a short exchange with a partner manager in another country, more can be read about them on page 21.

The night also celebrated the winner, and runners up in the NZ leg of the Australasian Management Challenge. More can be read about them on page 20.

This year the Taituarā Executive awarded a Distinguished Management Award. This award recognises someone who has made an outstanding contribution to the advancement of local government management, and applications are received from the recipient's council for consideration.

This year's recipient was Barbara McKerrow, Chief Executive of Wellington City Council. Barbara was nominated by both Wellington City Council and New Plymouth District Council in recognition of her 37-year career in local government. Barbara has played a significant role in leadership and management not only in local authorities she has worked in, but also across the sector.

Finally a big thank you to all our event sponsors; LGFA, MartinJenkins, Datacom, DIA, GHD, Capability Group, Beca, Buddle Findlay, Civic Financial Services, Marsh, and AskYourTeam. Their ongoing and valued support makes this night possible.



Conference

The Taituarā Annual Conference is one of the two flagship events of Taituarā. The aim is to provide the conference delegates a great event where they can learn, network, and share ideas. It is also a mechanism for Taituarā to raise its profile among its members, sponsors, and key stakeholders.

Our Annual Summit was held in Te Whanganui-a-Tara Wellington in November. The theme of this year's conference was **Ko te heke mai ināianei – the future is now**, chosen to reflect the current landscape of the sector, and to emphasise that although this is a time of change, it is also one of possibilities if we take to opportunity to engage in the process.

There were so many wonderful sessions at this year's conference. These are some highlights:

- **The Minister's gift – it's our vision, our future**
It was fantastic to welcome back, then Minister of Local Government, Nanaia Mahuta, who reminded us that, although this complex time, we have much to look forward to, and this could already be seen in developing partnerships: between Māori and Pākehā, between central and local government, and within communities.
- **Carbon offsets are a lie we tell ourselves, and a fraud upon our children**
Dr Rod Carr provided a rundown of the science and the parameters for its suggested emissions caps that the Government has adopted almost to the letter. The memorable quote above highlighted that everything we do in local government should focus on lowering absolute emissions, what you don't measure you cannot manage.
- **The Future for Local Government Review Panel**
It was fantastic to have the Future for Local Government Review Panel to provide further depth to their draft report and answer our questions.
- **Which people? Where?**
The Rt Hon Sir Bill English joined us on Day Two and said the key to understanding impact was to 'get a grip' – using data systems and technology to find out who is in the most need, and who can benefit the most. He advised us to not wait around for central government, saying local government will always better understand its own communities.
- **Joining the fight to end power poverty**
Our closing keynote speaker was Ezra Hirawani. Determined to find solutions for whānau without power, Ezra, along with Ben Armstrong, co-founded Nau Mai Rā, a purpose-built, kaupapa Māori electricity retailer, delivering affordable, 'always-on' power, after discovering how many families lived in power poverty. Ezra inspired us to think differently about our mahi and the way we support people, groups, and organisations to make a difference within our communities.

Next year's conference will be held in Heretaunga Hastings, at the Toitoto – Hawke's Bay Arts and Events Centre, a comprehensive three-day programme across the 22, 23, and 24 November 2023.



The Future for Local Government Review Panel discuss its draft report He mata whāriki, he matawhānui



Rachel Townrow, Acting Chief Executive of Buller District Council



Shyamal Ram from Waitomo District Council and Monique Davidson from Horowhenua District Council



Bradley Singh, Manager - Transport & Infrastructure at Wellington City Council



Climate Change Commission Chair Dr Rod Carr



Closing keynote speaker Ezra Hirawani, co-founder of Nau Mai Rā



Rt Hon Bill English, Dr Ganesh Nana Chief Executive of the Productivity Commission, and Brian Coffey representing Whaikaha - Ministry of Disabled People.



Hon Nanaia Mahuta, Minister of Local Government with master of ceremonies Miriama Kamo



Marc Ott Executive Director and CEO of ICMA

A New Programme – Pacific TA Programme (MFAT)

The Local Government Technical Assistance Facility for Pacific Island countries (PacificTA) is fully funded by the New Zealand Aid Programme and from 1 July 2023 will be implemented by Taituarā.

This is an established programme of work, with phase two recently completed. Phase three of PacificTA is a five-year arrangement which supports Pacific local authorities to improve their effectiveness, and resilience by providing access to New Zealand local government expertise, and technical assistance.

The goal of the programme's activity is to support partners (Pacific local authorities) to plan and provide services for economic, social, and environmental resilience.

The outcomes to be achieved/ progressed by these activities are to support Pacific local authorities with the following outcomes:

- Outcome 1: Improved asset management and infrastructure planning (parks and open spaces, property, water and sanitation and other infrastructure)
- Outcome 2: Improved policy, planning and compliance.
- Outcome 3: Sustainable revenue-base, improved financial management, and service delivery in local authorities.
- Outcome 4: Greater public confidence in local authorities

These outcomes align with the current strategic purposes and outcomes of Taituarā. New Zealand staff would be able to strengthen their technical and leadership competencies by providing aspects of this Programme in the Pacific.

Additionally, the opportunity for staff to visit local governments in a variety of Pacific countries and to experience the culture of those countries provides an opportunity to develop greater understanding of those cultures.

We are enthusiastic at the opportunity to expand our Leadership Pathways options by specifying and quantifying the benefit of their participation in the PacificTA Programme.

Taituarā received year one of the programme grant funding in June 2023.



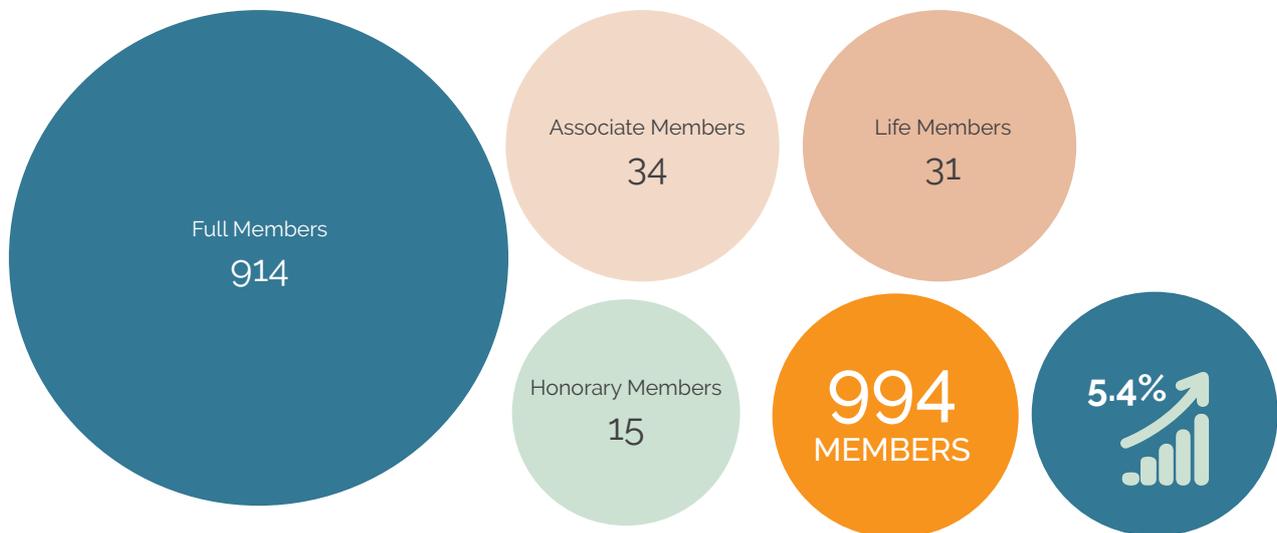




Our Membership



Membership Type

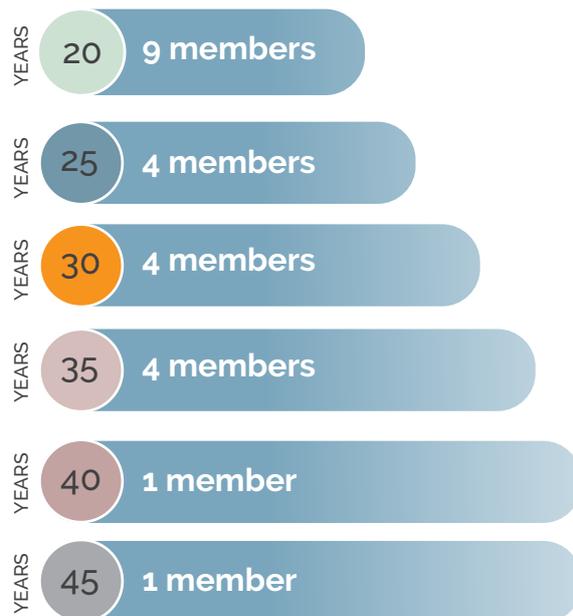


Member Recognition

Long Service Awards were presented to members for their continual service in the sector:

- 20 years – nine members
- 25 years – four members
- 30 years – four members
- 35 years – four members
- 40 years – 1 member
- 45 years – 1 member

And for a remarkable 45 years of service Phillip Martelli of Western Bay of Plenty District Council.





An aerial photograph of a valley. In the foreground, a dense forest of green trees borders a river with a milky, turquoise-white water. Beyond the forest, several large, bright green pastures are visible, some with small white structures or animals. A winding river flows through the middle ground, surrounded by more green fields and patches of forest. In the background, rolling hills and mountains are visible under a cloudy, overcast sky. The overall scene is a mix of natural beauty and agricultural land.

 Branch Reports

Taituarā Northern Branch Report



Tēnā koutou katoa,

The Northern Branch has continued to be as active as possible, recognising that many of our members and communities were heavily impacted by Cyclone Gabrielle and the many other storm events in Tāmaki Makaurau and Tai Tokerau this year.

At the end of this financial year, we farewelled long standing member and Treasurer, Christine Watson, from the committee and the sector. We formally thanked Christine on behalf of the Northern Branch and Taituarā for her service and we are actively recruiting for a replacement Treasurer.

We were pleased to welcome Jill Coyle to our committee this year. Our current membership is:

- **Jason Marris** – Kaipara District Council (President)
- **Mara Bebich** – Auckland Council (Secretary)
- **Sally Grey** – Auckland Council
- **Francis Caetano** – Auckland Council
- **Monica Sharma** – Auckland Council
- **Carol Hayward** – Auckland Council
- **Jill Coyle** – Far North District Council

The committee has continued to meet throughout the year with many of our members also engaging and working with Taituarā in their professional capacities providing input and advice on Taituarā Reference Groups. My sincere thanks to our committee members for their continued commitment.

In this financial year, we have:

- continued to advocate for Northern Council staff to join Taituarā, growing our membership numbers,
- Provided committee feedback to the Taituarā strategic review
- Launched and awarded conference sponsorship to three Northern Branch members.

The Northern Branch acknowledges the significant contribution of Karen Thomas, Chief Executive of Taituarā, who retired this year after 12 years' service. Our thanks also to the staff at Taituarā for their work in another challenging year.

The times really are changing in local government with the many reform programmes continuing to cause significant uncertainty in our sector. The Northern Branch member councils are currently transitioning their Three Waters responsibilities to Entity A, effective 1 July 2024.

Taituarā and the Northern Branch will continue to work hard representing our members' interests. It is vital to have a strong membership organisation representing us. Finally, with the future focus, our Branch welcomes and supports the upcoming implementation of the Taituarā strategic review.

Kia pai tō koutou rā

Jason Marris
Northern Branch President

Taituarā Central / Midlands Branch Report



229
Members



227
Members

A highlight of this year was our annual combined Branch Meeting. This year we returned to our traditional face-to-face event at the Millenium Hotel in Taupō. It was wonderful to see so many of our members in person.

This year's theme was "We are going to create a bit of Magic" and the Branch meeting provided a great opportunity for members from across a wide section of the North Island to meet and network.

Once again, the combined Branch had some great presentations which were not just informative and interesting, but also relevant and useful to all participants. Some of these presentations included:

- Heather Skipworth, founder and CE of IronMāori, shared her account of the IronMāori journey. This indigenous half-ironman event is an initiative to bring positive change through setting goals, giving hope, and, most importantly the concept of whakawhanaungatanga – everyone training together and supporting each other to get to both the start line and the finish line.
- Jo Shortland, Vitality and Performance Specialist, delivered a session focusing on helping to become more aware of the power and magic of flow and what is really possible when it comes to being, feeling and doing your best.
- Ross McNeil, Chief Advisor, Ōtorohanga District Council, shared his learnings, observations and thoughts about local government from his recent study tour in Scotland.
- Julie Gardyne, Deputy Chief Executive, Taupō District Council, proudly delivered a session on a unique partnership agreement with Ngāti Turangitukua that defines how they will work together in future, guided by the Te Tiriti o Waitangi principles of partnership, participation and protection, and using the Mana Whakahono a Rohe tool in the RMA as the starting point for defining the relationship.

Thank you to Civic, Datacom, Guru Digital Media, and AskYourTeam for their ongoing and greatly appreciated support.

Both Branches maintain a good financial position which provides plenty of opportunity for involvement in events, scholarships, and development opportunities for their membership. Sector engagement is the key to a successful Branch and key to the success of Taituarā nationally.

Thank you to the Branch secretaries for the 2022/23 financial year, their contribution makes the work we do for our membership possible:

Midlands Branch

- Carmen Smith as Midlands Branch Secretary/Treasurer.

Central Branch

- Amanda Calman as the Branch Secretary/Treasurer.

Tanya Winter

Midlands Branch President

Hamish Waugh

Central Branch President

Taituarā Wellington Branch Report



152
Members

This Branch is currently in recess.



Taituarā Top of the South Branch Report



174
Members

The Top of the South Branch had a relatively quiet year, largely due to the current workload of our members as we all work through the effects of a comprehensive series of local government reforms.

Our Branch membership is continuing to grow, finishing the year on 174 members, an increase of 15 on the previous year. It is pleasing to see the broadened appeal of Taituarā reaching further into council organisations.

The Branch ends the year in a stable financial position which leaves members with an opportunity to further advance any initiatives the branch members may wish to consider in the future.

At the end of the year, I confirmed my standing down as Branch representative on the Taituarā Executive and as the Top of the South Branch President. It has been a privilege to be part of Taituarā and engage with so many people committed to community service.

Please welcome in due course Hamish Riach, Chief Executive of Ashburton District Council as your incoming Branch Representative.

Nikki Harrison

Top of the South Branch President

Taituarā 45 South Branch Report



124
Members

The Branch is in the process of preparing the famous biennial Wānaka Retreat in January 2024 and looks forward to that event to meet and set a course for the Branch over the next triennium.

This year has been relatively quiet for the Branch given the vast array of work that we are all contending with both in the business-in-usual and in the face of the tsunami of Government reforms.

For 2023-24, Lucy will be more focussed on being more proactive around Branch growth.

The Branch continues to have a good financial position and strong membership.

Lucy Hicks

45 South Branch Secretary

An aerial photograph of a coastal town and harbor. In the foreground, a residential neighborhood with various houses and streets is visible. A large industrial pier extends into the water, where a massive blue and white cruise ship is docked. Several smaller boats and fishing vessels are also present in the harbor. The background features a wide expanse of blue water leading to rolling hills and mountains under a cloudy sky.

 Our Partnerships

We benefit from several local and international partnerships that provide opportunities for our members to engage with sector colleagues, both nationally and internationally.

Aotearoa New Zealand

- Association of Local Government Information Management (ALGIM)
- Local Government New Zealand (LGNZ)
- Institute of Public Works Engineering Australasia (IPWEA)
- Institute of Public Administration New Zealand (IPANZ)
- School of Government, Te Herenga Waka — Victoria University of Wellington
- Water New Zealand
- Park Agencies Managers Special Interest Group
- Te Pae Urungi (TPU)
- Tūhura Partners

International

Australia

- Local Government Professionals Australia and their state-level partners.
- Institute of Public Works Engineering Australasia (IPWEA)

Canada

- Canadian Association of Municipal Administrators (CAMA)
- Local Government Management Association of British Columbia (LGMA)

United Kingdom

- Society of Local Authority Chief Executives and Senior Managers (SOLACE)
- Commonwealth Local Government Forum (CLGF)
This organisation ensures the local government voice is heard within the Commonwealth and that it gets full recognition and support in the Commonwealth family.
- Institute of Business Ethics (IBE)

United States

- International City/County Management Association (ICMA)





Our Executive Committee



President

Sanchia Jacobs

Chief Executive, Central Otago District Council



Vice President

Jo Miller

Chief Executive, Hutt City Council



Vice President

Steve Ruru

Chief Executive, Taranaki District Council

Branch Representatives 2022/23



Executive Member, Northern Branch

Jason Marris

Chief Executive, Kaipara District Council



Executive Member, Midlands Branch

Tanya Winter

Chief Executive, Ōtorohanga District Council



Executive Member, Central Branch

Monique Davidson

Chief Executive, Horowhenua District Council



Executive Member, Wellington Branch

Barbara McKerrow

Chief Executive, Wellington City Council



Executive Member, Top of the South Branch

Nikki Harrison

Group Manager Corporate Services, Nelson City Council



Executive Member, 45 South Branch

Louise van der Voort

Executive Manager - Planning and Environment, Central Otago District Council

Taituarā Representatives on Civic Financial Services Boards

New Zealand Local Authority Protection Programme Disaster Fund Trust Board:

- **Langley Cavers, Chair**
Chief Executive at Hauraki District Council
- **Andrew Dalziel**
General Manager, Customer and Community at Porirua City Council.

Local Government Superannuation Trustee:

- **Jo Miller**
Chief Executive, Hutt City Council



An aerial photograph of a coastal town. In the foreground, there are modern, white buildings with large glass windows and flat roofs, surrounded by green lawns and trees. A red crane is visible near a body of water. The middle ground shows a dense residential area with various houses and buildings, interspersed with trees. In the background, there are rolling hills and a clear blue sky with scattered white clouds. The overall scene is bright and sunny.

Personnel Report

It has been another challenging but rewarding year for the team as we respond to the shifting environment created by the reform programmes, supporting thriving professional leadership and best practice in local government. There were also several changes to the Taituarā team during the year.



Seán Mahoney was appointed in the role of General Manager, Sector Performance. Seán was previously the Company Portfolio and Economic Development Manager at Greater Wellington Regional Council. With experience in councils and the public sector in New Zealand and in the UK, Seán brings a wealth of skills and knowledge with him at a time when the sector is under pressure from a range of factors.

Kshitiz Bansod resigned his position as Data Engineer to take up a Principal Consultant position with Tenzing, a Wellington-based management and technology consultancy. Kshitiz provided fantastic support to our Data Warehouse users and developed a suite of dashboards for our NZLP partnership.

Jon Gabites joined us as a Senior Advisor in the Strategy and Reform team. He joins us from Te Arawhiti, where he has been leading the roll out of Whaingā Amorangi – the multi-year cross-agency work programme designed to lift the Māori Crown relations capability of the public service. Prior to that he worked for Greater Wellington Regional Council in several roles in the environmental space.

Kate Macnaught retired from her role as General Manager, Special Projects. Kate was instrumental in the delivery of our 'Living Libraries' report. This report was the culmination of work under a joint initiative between Taituarā and Public Libraries New Zealand (PLNZ) to drive a coordinated approach to national data collection that is sharable and reusable by others within the public library sector.

Sheryl Bryant joined us as our Manager, Workforce Leadership. This role provides advice and intellectual leadership to our Workforce and Leadership work, including oversight of the development and implementation of the LG Leadership Pathways. It also includes promotion of the Taituarā Code of Ethics and the development of new areas of work such as partnership, workforce culture, and workforce capacity.

Maria Northcott joined us in the role of Manager, Programmes. This role is to assist in the development, management, and delivery of the range of training and educational products, providing a continuous process of product design, planning and lifecycle management.

Tom McDonald joined us as Administrator, PacificTA Programme. This new role was created to support the work of the MFAT Pacific Technical Assistance Programme. Tom has worked with the programme in a previous role with LGNZ, but most recently has been working as an Administrator for Pathways New Zealand.

In July Lisa Rountree resigned from her position as Executive Assistant to the Chief Executive and the vacancy was filled by Fiona Calverley. Fiona will be with us until the end of the year in a temporary role, when a search for a permanent replacement will be undertaken.

Lastly, this year saw the resignation of our long-standing Chief Executive, Karen Thomas. We would like to recognise the outstanding 12 years of service that Karen has given supporting and representing the local government sector, leading Taituarā through changes in government, a multi-agency response to COVID-19 and, more recently, an ambitious reform programme.

Taituarā is about to embark on a strategic reset, that will ensure the sector and its members have a supportive and professional representative body to help it navigate the uncertain times ahead – in terms of building capacity and capability, ensuring resilience, and advocating on behalf of the thousands of people who work in local government across the county.

I would like to express my appreciation to the entire Taituarā team for the mahi they deliver, and the value they provide to the sector.

Miriam Taris
Interim Chief Executive

Our Team



Miriam Tariss
Interim Chief Executive



Lisa Rountree
Executive Assistant



Raymond Horan
Chief Advisor



Seán Mahoney
General Manager
Sector Performance



Kathryn Ross
General Manager
Strategy and Reform



Rebecca Moore
General Manager
Corporate Services



Sheryl Bryant
Manager
Workforce Leadership



Maria Northcott
Manager
Programmes



Susan Haniel
Senior Advisor
Sector Performance



Jon Gabites
Senior Advisor
Strategy and Reform



Annie Bond
Manager, Events



Benjamin Swale
Advisor, Brand and Channels
Management



Lauren Hourigan
Advisor, Membership
and Events



Victoria Sidaway
Advisor, Accounts and
Systems



Tom McDonald
Administrator, PacificTA
Programme





Financial Results



Financial Commentary

Taituarā finished the financial year to 30 June 2023 with a surplus of \$52,906 after tax.

The surplus is a modest one for the 2022/23 year when comparing it with the previous financial year's result of \$390,375 after tax. The continuing surplus following on from last year's result means our equity position continues to be robust. We finished the year with an equity position of \$2,492,325, total assets of \$4,402,538 and liabilities of \$1,910,212.

The 2022/23 result continues a trend of strong financial performance, and the organisation remains in a confident financial position entering the new financial year. These reserves will allow us to continue to invest in future opportunities and improvements to support the local government sector.

Fixed and intangible assets increased by a net \$51,543 through the modest investment in our office space. The main purchase was two acoustic work booths which have enabled greater flexibility, more options for meeting online and to undertake focused work. The infrastructure of our new website is complete, and new look LGSectorGoodToolkit® is ready for content population. To date we have invested \$227,319 towards these projects and look forward to the completion of both work programmes. The ongoing investment in our technology platforms is vitally important to enable Taituarā to connect to members and the wider local government community.

This year we continued to operate with a flexible approach to the delivery of our event programme. We offered a full programme of face-to-face events; this is the first year we have been able to do so since 2020. We also produced a comprehensive online programme. As an organisation we understand the importance of developing offerings that are not only accessible, but also cost-effective, timely, and relevant to the sector.

Taituarā has several sources of revenue (see figure 1, Source of Gross Revenue) with income from all sources totalling \$4,459,228. This is a 21% increase from last year, predominantly due to an increase in event sales. This is explained further below.

Gross revenue from products and services remains consistent with the previous year at \$2,178,255, with points of note explained further below:

- Overall, our revenue from event sales, increased by 44.4% to \$1,449,255. This result is like that of the 2019/20 financial year. This year our ability to return to a varied calendar of

offerings, from face-to-face events, delivering a variety of webinar programmes, online learning opportunities, and workshops. These offerings continued to be offered at a reduced rate.

- We were able to hold our annual conference in late November, hosting 221 delegates, sponsors, and stakeholders. Our Gala Dinner held in Wellington was the largest event to date, with a record 307 guests. Both events were well received. Revenue of \$386,888 from the Annual Conference contributes 6.3% of our gross revenue.
- With the return to a fuller event calendar the cost of delivering our products and services events increased this year by 191% to \$1,195,439. This is due to increased facilitation costs as well as the overall cost of venue-related expenses.
- LGJobs remains a steady source of revenue, performing well with 94% of councils utilising this service as part of their recruitment process. Revenue of \$386,888 is a decrease of 25.2% from the previous year.

Sponsorship income from our principal partners as well as event sponsorship contributed \$282,000 or 6.3% of our total revenue. Sponsorship income continues to be an important part of the Taituarā revenue stream, and we are grateful to our long-standing partners who continue to be supportive. The willingness of sponsors to continue their support of Taituarā and the valuable work we do is thoroughly appreciated.

Council subscription revenue makes up approximately 26.9% of our total income at \$1,200,000. In 2023, all Councils subscribed to the LGSectorGoodToolkit work programme, and we continue to expand this resource. It remains a valuable online resource for accurate and up-to-date information to assisting with all areas of their operations.

Our partnership with Tūhura Partners and our executive support service continues, with the focus on supporting chief executives and senior staff through challenging times. This is a minor revenue stream for us at \$61,682, or 1.4%. It is nevertheless an invaluable service to the sector.

In the wake of the events of Cyclone Gabrielle we successfully submitted a proposal to the DIA, receiving a grant of \$450,000 to deliver an extreme weather council support package. The purpose of the funding facility was to support councils in providing mentoring support and short-term 'on-the-ground' support for chief Executives and their executive teams as well as some regional support.

We received funding from ACC of \$150,000 to establish a Local Government Health, Safety and Wellbeing Sector Group. Taituarā is leading this piece of work to investigate the desirability, viability, and feasibility of implementing a local government health, safety, and wellbeing sector group. The results of this discovery project will be finalised later in 2023. This year we completed the joint initiative Libraries CoCre8 Wellbeing between Taituarā and Public Libraires New Zealand (PLNZ), receiving an additional \$84,000 in funding. This project drove a coordinated approach to national data collection that was sharable and reusable by others within, the public library sector, and culminated in the 'living libraries' report.

Note: in figure 1 event sponsorship is included in Learning and Development revenue, with the Principal Partnership Sponsorship noted separately.

Total operating expenditure increased by 14.6% to \$3,242,663, with points of note explained further below:

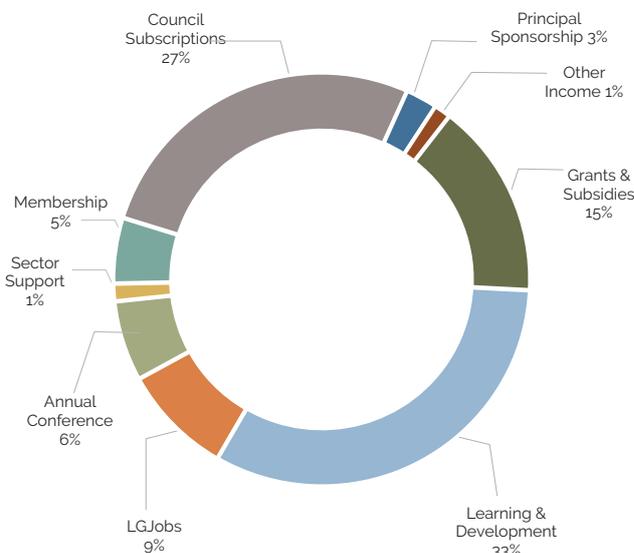
- Professional service costs increased 37.7% to \$765,992. This year we incurred consultancy costs in relation to the extreme weather response work. This was offset by the funding received from the DIA. In addition, we incurred expenses in several areas that support the sector including the annual BERL cost adjusters, policy contributions and submissions, legal compliance modules, and legal advice in respect to the Natural and Built Environment Bill as part of our reform work.
- Staffing costs increased 8.8% this year. We filled several of the vacancies that we were carrying in 2022, which increased our base salary cost. This year staffing costs are at a similar level to that of the 2020/2021 financial year.
- Travel costs increased 297.2% with a total cost \$121,578 this year. This year we reestablished our Overseas Manager Exchanges and were able to finalise trips for several of our recipients from the 2020 and 2021 exchange programme, costs of which are included in the above.
- We incurred website and software fees totalling \$91,697, a decrease of 42.9%. This was expected due to the disestablishment of the Data Warehouse and savings in associated subscription costs. During the year we incurred increased support costs of the Discussion Group Platform, costs associated with the LMS and internal software licensing costs.
- Amortisation and depreciation costs were in line with the previous financial year. We made minimal hardware purchases, and most of our capital investment work has been completed for our new website. Depreciation on these assets was calculated from purchase date, at prescribed rates.

We are thrilled to be able to deliver a positive financial result for our members. Taituarā remains confident in its organisational sustainability, this position gives our organisation the ability to continue supporting professional excellence in the local government sector.

Figure 1

Source of Gross Revenue for the year ended 30 June 2023

Category	Revenue ex.GST	%
Learning & Development	1,449,255	32.50%
LGJobs	386,888	8.68%
Annual Conference	280,430	6.29%
Sector Support	61,682	1.38%
Membership	229,193	5.14%
Council Subscriptions	1,200,000	26.91%
Principal Sponsorship	110,000	2.47%
Other Income	57,780	1.30%
Grants and Subsidies	684,000	15.34%
Total	4,459,228	



NZ Society of Local Government Managers Incorporated
Statement of Comprehensive Revenue and Expense

for the year ended 30 June 2023

		2023	2022
Revenue from exchange transactions			
Conference		280,430	-
Sales		1,897,825	1,711,141
Council Subscriptions		1,200,000	1,186,260
Subscriptions (Membership)		228,275	222,510
Total revenue		3,606,530	3,119,911
Cost of Goods Sold			
Conference		345,605	-
Advertising		77,699	99,438
Catering		103,426	21,198
Equipment Hire		76,511	27,660
General Expenses		8,778	26,773
Printing & Stationary		4,707	3,727
Profit Share	12	50,017	22,645
Facilitation and Speaker Fees		260,414	161,376
Travel		70,698	14,464
Venue Hire		197,584	33,229
Total Cost of Sales		1,195,439	410,509
Gross Revenue		2,411,091	2,709,402
Other Exchange Income			
Interest Income	6	56,730	11,618
Sponsorship		110,000	141,000
Other Income		1,050	19,682
Branch Income	4	918	37,598
Total Other Exchange Income		168,698	209,898
Other Non Exchange Income			
Government Wage Subsidy		-	65,610
LG Essential Services Grant		684,000	275,000
Total Other Non Exchange Income		684,000	340,610
Expenditure			
Amortisation	9	9,986	14,408
Audit Fee		17,345	15,770
Communication Costs		15,382	10,450
Depreciation	8	44,774	47,822
General Costs		55,657	6,980
Member Services		9,189	8,797
Professional Services		765,992	556,089
Rental and Office Costs		276,415	339,904
Staff Expenses		1,921,874	1,767,210
Travel Costs		121,578	30,606
Branch Expenses	4	4,472	31,480
Total Expenditure		3,242,663	2,829,516
Surplus/(deficit) before taxation		21,126	430,393
Taxation expense	1	(31,780)	40,019
Net Surplus/(deficit) for year attributable to Taituarā		52,906	390,375

This statement should be read in conjunction with the notes on pages 59 to 62

NZ Society of Local Government Managers Incorporated
Statement of Financial Position
for the year ended 30 June 2023

		2023	2022
Current Assets			
Cash and cash equivalents	2	2,316,724	506,389
Receivables from exchange transactions	7	320,994	689,007
Prepayments		126,292	98,664
Term deposits	3	1,117,345	1,117,244
Total current Assets		3,881,306	2,411,304
Non-current Assets			
Property, plant & equipment	8	241,160	234,391
Intangible Assets	9	250,694	182,482
Deferred Tax Asset	1	29,378	29,378
Total non-current Assets		521,232	446,250
Total assets		4,402,538	2,857,554
Liabilities			
Current liabilities			
Payables from exchange transactions	10	315,160	196,568
GST Payable	10	207,129	41,295
Employee entitlements	13	69,195	90,889
Lease incentives liability		32,091	37,672
Revenue received in advance	11	1,329,120	18,145
Taxation payable		(42,483)	33,566
Total current liabilities		1,920,838	418,134
Net Assets		2,492,325	2,439,419
Equity			
Retained Earnings		2,492,325	2,439,419
Total Equity		2,492,325	2,439,419



B McKerrow PRESIDENT

Date: September 2023



M Taris INTERIM CHIEF EXECUTIVE

Date: September 2023

This statement should be read in conjunction with the notes on pages 59 to 62

NZ Society of Local Government Managers Incorporated
Statement of Movements in Equity
for the year ended 30 June 2023

	2023	2022
Equity at start of the year	2,439,420	2,049,045
Net surplus/(deficit) for the year	52,906	390,375
Equity at end of the year	2,492,325	2,439,420

This statement should be read in conjunction with the notes on pages 59 to 62

NZ Society of Local Government Managers Incorporated
Statements of Cash Flows
for the year ended 30 June 2023

	2023	2022
Cash flows from operating activities		
Receipts from customers	5,349,872	2,868,421
Payments to suppliers and employees	(4,350,188)	(3,267,181)
Goods and services tax (net)	165,834	16,487
Grants Received	684,000	340,610
Interest received	56,730	11,618
Income taxes paid	(44,269)	(908)
Net cash inflow / (outflow) from operating activities	1,861,980	(30,955)
Cash flows from investing activities		
Payments for property, plant and equipment	(51,543)	(12,345)
Cash to term deposit	(101)	(65)
Net cash inflow / (outflow) from investing activities	(51,645)	(12,410)
Cash flows from financing activities		
Repayment of cash held in trust	-	-
Net cash inflow / (outflow) from investing activities	-	-
Net increase / (decrease) in cash and cash equivalents	1,810,335	(43,364)
Cash and cash equivalents at the beginning of the financial year	506,389	549,752
Cash and cash equivalents at end of year	2,316,724	506,389

This statement should be read in conjunction with the notes on pages 59 to 62

NZ Society of Local Government Managers Incorporated
Notes to the Financial Statements

for the year ended 30 June 2023

1 Taxation	2023	2022
(a) Income tax (expense) / credit		
Current tax	-	37,331
Deferred tax	(31,780)	2,687
Prior period adjustment	-	-
Income tax expense	(31,780)	40,018
(b) Numerical reconciliation of income tax expense to prima facie tax payable		
Net surplus/(deficit) before income tax expense (credit)	21,126	430,393
Income tax expense at 28%	5,915	120,510
Plus / (less) tax effect of permanent differences	(37,695)	(80,491)
Prior period adjustment	-	-
Income tax expense	(31,780)	40,019
Deferred tax asset		
The balance comprises temporary differences attributable to:		
Provisions	27,701	29,378
Income tax losses	33,457	-
Asset timing difference	-	-
Total deferred tax asset	61,158	29,378
Reconciliation of deferred tax asset:		
At 1 July	29,378	32,065
PPA to correct opening balance	-	-
(Charged)/credited to the statement of comprehensive income	33,457	(2,687)
At 30 June	61,158	29,378
2 Cash and cash equivalents	2023	2022
ASB Bank account	2,214,113	400,122
Cash on hand	14	14
Northern branch	11,203	13,561
Midlands branch	35,590	37,524
Central branch	6,168	5,572
Top of the South branch	17,856	17,679
Otago/Southland branch	31,781	31,740
Total cash and cash equivalents	2,316,724	506,212
Cash at bank earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods, depending on the immediate cash requirements of Taituarā, and earn interest at the respective short-term deposit rates.		
3 Term Deposits	2023	2022
ASB Term Deposit	1,090,000	1,090,000
Northern branch	7,345	7,244
Midlands branch	-	-
Central branch	20,000	20,000
Top of the South branch	-	-
Total Term Deposits	1,117,345	1,117,244

4 Branch operations		
Revenue	2023	2022
Northern branch	101	64
Midlands branch	-	-
Central branch	548	226
Top of the South branch	202	12
Otago/Southland branch	67	37,297
Total branch revenue	918	37,598
Expenditure	2023	2022
Northern branch	2,358	480
Midlands branch	1,934	1,413
Central branch	130	301
Top of the South branch	25	25
Otago/Southland branch	25	29,260
Total branch expenditure	4,472	31,480
Surplus/(deficit) from branch operations	(3,554)	6,118
5 Financial risk management	2023	2022
Financial assets		
Loans and receivables		
Cash and cash equivalent	2,316,724	506,389
Receivables from exchange transactions	358,934	689,007
Held-to-maturity		
Term deposits	1,117,344	1,117,244
Total financial assets	3,792,963	2,312,639
Financial liabilities at amortised cost		
Payable from exchange transactions	315,160	237,862
Lease incentive liability	32,091	37,672
Total financial liabilities	347,250	275,534
6 Finance costs - net	2023	2022
Interest	-	-
Total finance costs	-	-
Finance income		
Interest from held-to-maturity financial assets	56,730	11,618
Total finance income	56,730	11,618
Net finance costs	(56,730)	(11,618)
7 Accounts receivables from exchange transactions	2023	2022
Trade receivables	389,084	729,752
Allowance for impairment	(90,269)	(42,605)
Accrued interest	22,129	1,861
Net trade receivables from exchange transactions	320,944	689,007
Balance as at 1 July	(42,605)	(42,605)
Impairment loss	-	-
Impairment loss reversal	(47,664)	-
Balance as at 30 June	(90,269)	(42,605)

An allowance for potential credit losses has been recognised on balances that are more than 90 days overdue at reporting date.

8 Plant, Property & Equipment	Plant & Equipment	Refurbishment	Total
2023			
Cost			
Opening Balance	269,600	279,655	549,255
Additions	51,543	-	51,543
Disposals	-	-	-
Closing Balance	321,143	279,655	600,799
Accumulated Depreciation and Impairment			
Opening Balance	201,060	113,804	314,864
Depreciation for the year	28,189	16,585	44,774
Closing Balance	229,249	130,389	359,638
Carrying amount at 30 June 2023	91,894	149,266	241,160
2022			
Cost			
Opening Balance	257,255	279,655	536,911
Additions	12,345	-	12,345
Disposals	-	-	-
Closing Balance	269,600	279,655	549,255
Accumulated Depreciation and Impairment			
Opening Balance	171,666	95,376	267,042
Depreciation for the year	29,394	18,428	47,822
Depreciation Written Back	-	-	-
Closing Balance	201,060	113,804	314,864
Carrying amount at 30 June 2021	68,540	165,851	234,391
9 Intangible Assets			
2023			
Cost			
Opening Balance	135,187	273,340	408,527
Additions	-	-	-
Disposals	-	-	-
Work in Progress	-	78,199	78,199
Closing Balance	135,187	351,539	486,726
Accumulated Amortisation and Impairment			
Opening Balance	102,729	123,316	226,044
Amortisation for the year	9,738	249	9,986
Closing Balance	112,466	123,565	236,031
Carrying amount at 30 June 2022	22,721	227,974	250,695
2022			
Cost			
Opening Balance	135,187	246,915	382,102
Additions	-	-	-
Disposals	-	-	-
Work in Progress	-	26,425	26,425
Closing Balance	135,187	273,340	408,527
Accumulated Amortisation and Impairment			
Opening Balance	88,818	122,818	211,636
Amortisation for the year	13,911	498	14,408
Closing Balance	102,729	123,316	226,044
Carrying amount at 30 June 2021	32,459	150,024	182,483
10 Payables from exchange transactions			
	2023	2022	
Trade payables	285,800	172,417	
GST Payable	207,129	41,295	
Sundry payables	28,500	23,000	
Credit cards	859	1,151	
	522,289	237,862	

11 Revenue received in advance	2023	2022
Membership fees and subscription received in advance	6,050	1,100
Revenue received in advance - services	1,323,070	17,045
	1,329,120	18,145

12 Sales - Other

This category of expenditure for the year to 30 June 2023 includes the profit share paid to year end as per the provisions of the contract held by Taituarā with third party providers.

13 Employee entitlements	2023	2022
Accrued holiday pay	69,195	90,889
	69,195	90,889

14 Related party transactions

Key management personnel of Taituarā include the Chief Executive and the management team. Key management personnel compensation includes the following is set out below:

	2023	2022
Salaries	1,101,713	799,172
Number of persons (FTEs) recognised as key management	5	5

The board is made up of members of NZ councils. Council Subscription fees are charged to council members in the normal course of business. In June 2021 Jo Miller, Taituarā President, became an elected Director of Civic Financial Services Limited, one of our long term Principal Partners. Related party transactions during the year are set out below).

	2023	2022
Civic Financial Services Limited	40,000	46,262

The board is made up of members of NZ councils. Council Subscription fees are charged to council members in the normal course of business. In June 2021 Jo Miller, Taituarā President, became an elected Director of Civic Financial Services Limited, one of our long term Principal Partners. Related party transactions during the year are set out below).

	2023	2022
Tūhura and Partners Limited		
Consulting fee paid	182,181	46,250
Commission revenue received	61,681	71,028
Payable as at 30 June	95,655	-
Receivable as at 30 June	520	22,941

15 Commitments

(i) Capital Commitments

At 30 June 2023 Taituarā had no capital commitments (2022: Nil)

(ii) Operating lease commitments

Commitments existed for non-cancellable operating leases as follows:

	2023	2022
Not later than a year	111,540	111,540
Later than one year and not later than five years	446,160	446,160
Later than five years	83,655	195,195
Total operating lease commitments	641,355	752,895

Taituarā has a current lease of office that commenced 1 April 2019 for an initial term of ten years. On expiry of the first term there is a further right of renewal available of six years, if exercised, final expiry of the lease will be on 31 March 2035.

16 Contingent liabilities

There are no contingent liabilities at reporting date (2022: Nil).

17 Subsequent events

There are no events subsequent to reporting date, that would have a material impact on the financial statement for the period ending 30 June 2023 (2022: Nil.)

NZ Society of Local Government Managers Incorporated

Statement of Accounting Policies

for the year ended 30 June 2023

Reporting Entity

The reporting entity is The NZ Society of Local Government Managers Incorporated (Taituarā). Taituarā is domiciled in New Zealand and is registered under the Incorporated Societies Act 1908.

Nature of Activities

Taituarā represents its members who are drawn from management of New Zealand local authorities. The objective of Taituarā is to:

- a. provide professional leadership identifying and advocating on the big issues facing communities and local government management.
- b. influence Central Government policy development and implementation of major issues.
- c. develop the knowledge base and capability within local government through the development, promotion and dissemination of industry good practice.
- d. develop the professional and leadership capability of managers and staff in local government.
- e. provide opportunities for managers and staff in local government to network, learn and exchange ideas.

Basis of preparation

The financial statements have been prepared in accordance with the constitution of Taituarā, and reflect the transactions of the National Executive and the six regional branches. These statements have been prepared on the basis of historical cost.

The financial statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP"). They comply with the Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") as appropriate for Tier 2 not-for-profit public benefit entities, and disclosure concessions have been applied.

Taituarā defines itself as a not for profit entity.

Going Concern

The financial statements of Taituarā have been prepared on a going concern basis.

Functional and presentation currency

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of Taituarā is New Zealand dollars.

Significant Accounting Policies

Revenue

Revenue is recognised when the amount of revenue can be measure reliably and it is probable that economic benefits will flow to Taituarā, and measured at the fair value of consideration received or receivable. The following specific recognition criteria in relation to the revenue streams of Taituarā must also be met before revenue is recognised.

i. Revenue from exchange transactions

Membership fees and subscriptions

Council and Membership subscriptions are recognised in the year of membership to which these subscriptions relate. Sponsorship is recognised in the period to which the sponsorship relates.

Sale of goods

Revenue from the sale of goods in the course of ordinary activities is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates.

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably.

If it is probable that discounts will be granted and the amount can be measured reliably, then the discount is recognised as a reduction of revenue as the sales are recognised.

Conference revenue

Conference Revenue relates to the Taituarā Annual Conference held in November each year. This event is managed by an external provider due to the size and scale of the event.

Revenue received in advance

Revenue received in advance relates to membership and pre-sales for future events, and grant funding. These amounts are received in advance for these services are to be provided in future periods, and recognised as a liability until such time as the service is provided.

ii. Revenue from non-exchange transactions

Non-exchange transactions are those where Taituarā receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

With the exception of services-in-kind, inflows of resources from non-exchange transactions are only recognised as assets where both:

- It is probable that the associated future economic benefit or service potential will flow to the entity, and
- Fair value is reliably measurable.

Inflows of resources from non-exchange transactions that are recognised as assets are recognised as non-exchange revenue, to the extent that a liability is not recognised in respect to the same inflow.

Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions, where both:

- It is probable that an outflow of resources embodying future economic benefit or service potential will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

Government Wage Subsidy

The Government Wage Subsidy has been recorded as non-exchange revenue in the period in which the relates wages.

Net finance costs

Finance income

Interest income is recognised as it accrues in surplus and deficit, using the effective interest method.

Property, Plant and Equipment

i. Recognition and measurement

Items of property plant and equipment are initially measured at cost, except those acquired through non-exchange transactions which are instead measured at fair value as their deemed cost at initial recognition.

Items of property, plant and equipment are subsequently measured under the cost model: Cost (or fair value for items acquired through non-exchange transactions) less accumulated depreciation and impairment.

All the items of property plant and equipment of Taituarā are subsequently measured in accordance with the cost model. Cost includes expenditure that is directly attributable to the acquisition of the asset.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

ii. Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to Taituarā. Ongoing repairs and maintenance is expensed as incurred.

iii. Depreciation

Depreciation is recognised in surplus or deficit on a diminishing value basis over the estimated useful lives of each component of an item of property, plant and equipment. The depreciation rates are:

- Plant and equipment – 13% - 67% DV
- Refurbishment – 10-18% DV

Depreciation methods, useful lives, and residual values are reviewed at reporting date and adjusted if appropriate.

Intangibles

Intangible assets include the website and software development costs / online educational modules. Intangible assets are initially measured at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and impairment losses.

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, is recognised in surplus or deficit as incurred.

Intangible assets are amortised on a diminishing value basis at rates attributable to the expected useful life of the asset, at the following rates:

- Online educational modules - 30% DV
- Website – 50% DV

Amortisation methods, useful lives, residual values are reviewed at each reporting date and adjusted if appropriate.

Financial Instruments

(a) Recognition and initial measurement

Financial assets and financial liabilities are recognised when the Society becomes a party to the contractual provisions of the financial instrument. Purchases and sales of financial assets are accounted for at trade date, i.e. the date that Society commits to purchase or sell the asset.

The Society derecognises a financial asset when the rights to receive cash flows from the asset have expired or are waived, or the Society has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- The Society has transferred substantially all the risks and rewards of the asset; or
- The Society has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

(b) Classification and subsequent measurement

Financial assets

Financial assets within the scope of NFP PBE IPSAS 41 Financial Instruments. The classifications of the financial assets are determined at initial recognition. On initial recognition, a financial asset is classified as measured at: amortised cost; Fair value through other comprehensive revenue and expense (FVOCRE) – debt investment and equity investment; or fair value through surplus or deficit (FVTSD).

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Society's financial assets are classified as either financial assets at fair value through surplus or deficit or amortised cost. Financial assets include: cash and cash equivalents, trade debtors and other receivables, and term deposits.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date.

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value presented as other expenses (negative net changes in fair value) or other revenue (positive net changes in fair value) in the statement of surplus or deficit.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTSD:

- it is held within a management model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All financial assets not classified as measured at amortised cost or FVOCRE as described above are measured at FVTSD. This includes all derivative financial assets. On initial recognition, the Society may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCRE as at FVTSD if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial liabilities

The Society's financial liabilities include trade and other creditors (excluding GST, PAYE and employee entitlements), lease incentive liabilities, and deferred revenue (in respect to grants whose conditions are yet to be complied with, and pre-sales for future events).

All financial liabilities are initially recognised at fair value (plus transaction cost for financial liabilities not at fair value through surplus or deficit). They are measured subsequently at amortised cost using the effective interest method except for financial liabilities at fair value through surplus or deficit in the Statement of Comprehensive Revenue and Expense. Financial liabilities are derecognised if Society's obligations specified in the contract expire or are discharged or cancelled.

(c) Impairment of financial assets

The Society recognises loss allowances for expected credit losses (ECLs) on financial assets measured at amortised cost.

Accounts payable

Accounts payables, comprising trade creditors, sundry payables and credit cards are initially measured at face value.

Employee entitlements

"Provisions made in respect of employee benefits expected to be wholly settled within 12 months of reporting date, are measured at the best estimate of the consideration required to settle the obligation using the current remuneration rate expected. These include salaries and wages accrued up to balance date and annual leave earned, but not yet taken at balance date.

Good and Service Tax (GST)

The financial statements are prepared on a GST exclusive basis except for accounts receivable and payable which are prepared inclusive of GST.

Taxation

The income tax expense or revenue for the period is the total of the current income tax charge or credit based on the national income tax rate for each jurisdiction plus/minus any prior years' under/over provisions, plus/minus movements in the deferred tax balance except where the movement in deferred tax is attributable to a movement in reserves.

Movements in deferred tax are attributable to temporary differences between the tax base of assets and liabilities and their carrying amounts in the financial statements and any unused tax losses or credits. Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to apply when the assets are recovered or liabilities are settled, based on those tax rates which are enacted or substantively enacted. An exception is made for certain temporary differences arising from the initial recognition of an asset or a liability. No deferred tax asset or liability is recognised in relation to these temporary differences if they arose in a transaction, other than a business combination, that at the time of the transaction did not affect either accounting profit or loss or taxable profit or loss.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses only to the extent that is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Changes in Accounting Policies

Changes due to the initial application of a new, revised, and amended PBE Standards.

(i) PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial Instruments is effective from 1 January 2022 and was adopted on 1 July 2022. PBE IPSAS 41 has not had a material impact on the Society's measurement and recognition of financial instruments.

(ii) PBE FRS 48 Service Performance Reporting

PBE FRS 48 Service Performance Reporting is effective for periods from 1 January 2022 and was adopted by the Society on 1 July 2022.

PBE FRS 48 requires specific disclosures for the reporting of service performance information which have been provided in the statement of service performance."



BDO Wellington Audit Limited

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF TAITUARĀ- LOCAL GOVERNMENT PROFESSIONALS AOTEAROA.**

Report on the Audit of the General Purpose Financial Report

Opinion

We have audited the general purpose financial report of of Taituarā - NZ Society of Local Government Managers (Taituarā), which comprise the financial statements on pages 1 to 14, and the service performance information on pages 15 to 17. The complete set of financial statements comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying general purpose financial report presents fairly, in all material respects:

- the financial position of the Taituarā as at 30 June 2023, and (of) its financial performance, and its cash flows for the year then ended; and
- the service performance for the year ended 30 June 2023, in accordance with the entity's service performance criteria,

in accordance with Public Benefit Entity Standards Reduced Disclosure Regime ("PBE Standards RDR") issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance with the ISAs and New Zealand Auditing Standard (NZ AS) 1 *The Audit of Service*

Performance Information (NZ). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the General Purpose Financial Report section of our report. We are independent of the Taituarā in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the Taituarā.

The Executive's Responsibilities for the General Purpose Financial Report

Those charged with governance are responsible on behalf of the Taituarā for:

- (a) the preparation and fair presentation of the financial statements and service performance information in accordance with Public Benefit Entity Standards RDR issued by the New Zealand Accounting Standards Board;
- (b) service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards RDR; and



BDO Wellington Audit Limited

(c) such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and service performance information that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report those charged with governance are responsible for assessing the Taituarā's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless those charged with governance either intend to liquidate the Taituarā or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the General Purpose Financial Report

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole, and the service performance information 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 conducted in accordance with ISAs (NZ) and NZ AS 1 will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate or collectively, they could reasonably be expected to influence the decisions of users taken on the basis of this general purpose financial report.

A further description of the auditor's responsibilities for the audit of the general purpose financial report is located at the XRB's website at

<https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14/>

This description forms part of our auditor's report.

Who we Report to

This report is made solely to the Taituarā's members, as a body. Our audit work has been undertaken so that we might state those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Taituarā and the Taituarā's members, as a body, for our audit work, for this report or for the opinions we have formed.

BDO Wellington Audit Limited

BDO WELLINGTON AUDIT LIMITED

Wellington

New Zealand

13 September 2023

Trading Name

Taituarā — Local Government Professionals Aotearoa

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Bankers

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