



Annual Report

For the year ended 30 June 2022

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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.



— A Year in Review



MOST ACTIVE
DISCUSSION GROUP

HR
MGRS



ROLES ADVERTISED
ON LGJOBS

2,392



LEADERSHIP PROGRAMME
ENROLMENTS

65



NUMBER OF
SUBMISSIONS MADE

23



LONG SERVICE
AWARDS

32



Taituarā

2022

943 TAITUARĀ
MEMBERS



783 E-LEARNING
SEATS SOLD



42 EXCELLENCE
AWARDS ENTRIES



9,271
DISCUSSION GROUP
MESSAGES



4,922
PEOPLE WHO ATTENDED
AN EVENT



President's Report

This has been a challenging year for Taituarā. We have continued to lead the sector through a once-in-a-century pandemic, while responding to what are potentially the most significant reforms to sub-national government since the abolition of the provinces in 1877



Naturally, this year's report must start with the ongoing reform processes. We have risen to the challenges created by multiple, politically charged processes. Consistent with our mandate, Taituarā has remained a provider of credible, neutral, and apolitical advice on the Three Waters and resource management reforms, as well as on the work of the Future for Local Government Review Panel. We have been clear to ensure that our contributions are focused on ensuring that the final policy decisions work as effectively as possible.

At year end, Three Waters is approaching the end of the policy development phase, although some critical issues regarding planning and regulation remain. RMA reform is lagging behind the original timeframes – we now expect the Natural and Built Environments Bill early in Q4 2022 (calendar), and the Spatial Planning Bill soon thereafter. We are aware that the final Future for Local Government report will be delayed by two months in order to allow additional time for engagement given the likely influx of newly elected members.

The Taituarā Executive reprioritised our work programme in February to direct more resources into the reform projects. RMA reform has been characterised by large and frequent volumes of complex material, often with no more than 24-48 hours' turnaround time. We also regularly received requests for unscheduled support that is reform related. I gratefully acknowledge and thank those who contributed, and continue to contribute, to the Three Waters Steering Group, the Resource Management Reference Group, and last but not least to our Taituarā staff for their sterling work.

I doubt that the pace of reforms will slow over the next year. It seems likely that the sector will be called on to contribute to policy and legislative development for at least the next nine months. And central government's work around the transitional aspects of each of these reforms is only now beginning to move into gear.

I observe much among this year's group of Excellence Awards suggesting that leaders in the sector already operate in a way that exemplifies the key shifts that it appears will underpin the ongoing reform. In particular, one cannot help but be struck by those entries that demonstrated joining up with the full range of community agencies for common good, a genuine and empowering partnership with Māori, and the use of technology as a transformative tool.

In addition to the reforms, the Government (and Parliament in general) has maintained an active policy and legislative work programme covering most areas of local government. We have formally submitted on 22 different initiatives outside of the major reform processes, ranging from the civil defence emergency management reform to the review of road user charges. In fact, there have been new initiatives to respond to in 21 out of the 26 weeks since the start of the year.

The outbreaks first of Delta, and then of Omicron, saw our annual Taituarā Conference postponed three times, before finally being cancelled. We look forward to a return to a face-to-face Conference from 29-30 November 2022. This will place a strong emphasis on the future and the reforms underway.

COVID-19 also saw many of our professional development events moved online. While online delivery is a cost-effective and logistically undemanding means of delivering professional development, it is limited in other ways – the ability to network not least. While we have noted that attendance has been maintained at our bigger events – with a record attendance at this year's Strategic Finance Forum – audience feedback suggests that many people want to meet in person again. In the coming year we will be trialling the resumption of a few key face-to-face events, starting with the Community Plan Forum in August 2022.

Delta and Omicron presented the sector with a challenge that was, in many ways, greater than the original outbreak and the first lockdown. Our partnership with Local Government

New Zealand (LGNZ) and central government has supported the sector to keep essential services running and minimise the overall disruption to communities.

As I write this, all indications are that the country has passed the second (winter) Omicron peak, with the disruption to essential services being most keenly felt in the provision of public transport. The pandemic has changed the world we live in, with perhaps the impact that will be most difficult to shake being the stoking of distrust and, in honesty, some degree of hostility towards government. This perhaps is a pressing strategic issue the sector and the Future for Local Government Review Panel must 'crack' in the next year.

The resilience within Taituarā is the result of the strong relationships we have built over the years – most notably with our partners in LGNZ, with the Minister of Local Government and the Department of Internal Affairs. We would be unable to deliver on our work programme without our four principal partners (Civic Financial Services, Marsh, PwC and Simpson Grierson), and a host of sponsors and other partners supporting programmes such as the Excellence Awards, the Emerging Leader Award, our leadership programmes, the Management Challenge, and our other events and training.

All in all, I am pleased to note that Taituarā completes the year in good heart. The coming year will call more on the organisation's skills at providing guidance and developing the sector's human resources. And of course, amidst all the reforms, we must not lose sight of the fact that, as a managerial organisation, our first priority is to equip the sector with the guidance and professional development to do the best for communities whatever the post-reform world brings.

Ngā mihi,

Sanchia Jacobs
Taituarā President





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.

Towards the end of last year we reviewed our working party structure and made some changes to reflect the emerging priorities and needs of the sector, as well as to enable more member involvement in our mahi.

As a result of this review, five committees were established, along with a range of 'standing' and 'ad hoc' reference groups.

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, Rob Forlong (resigned May 2022)
- Māori Advisory Committee – Nedine Thatcher-Swan
- Workforce Committee – Louise Miller

Reference Groups

- Corporate Planning – Sheryl Bryant (Chair), Susan Edwards (Deputy Chair), Sharon Bodeker, Tim Breese, Desiree Cull, Carol Gordan, Tanea Hawkins, Joshua Logan, Leanne McDonald, David Totman, Kimberley Tuapawa, Hugh Jory (OAG observer)
- Democracy and Participation – David Ward (Chair), Rebecca Williams, Julie Straka, Yvonne Tatton, Hannah White, Janice McDougall
- Elections – Dean Heiford (Chair), Mali Ahipene, Rick Dunn, Sarah Nichols, Robyn Garret, Clare Sullivan, Jennifer Parker, Devorah Nicuarta-Smith, Jane Robertson, Michael Morris, James Baty, Jennifer Parker, Dale Ofosoke (Elections Services), Warwick Lampp (Electionz.com)

- Finance – Adele Henderson (Chair), Mike Nield (Deputy Chair), Helen Barnes, Martin Fletcher, Jenny Livschitz, Sarah Matthews, Nicola Mills, Tiffany Radich, Janice Smith, Amanda Gray (OAG observer)
- Infrastructure and Assets – Hamish Waugh, Dawn Inglis, Kirsty Brown
- Regulations and Bylaws – Craig Hobbs (Chair), Sally Grey, Karel Boakes, Paul Cooper, Tracey Weston, Justin Walters, Shireen Munday, Billy Charlton
- Resource Management Reform – Aileen Lawrie (Chair), Simon Banks, Anna Johnston, Marriana Brook, Lucy Hicks, Matt Bacan, Joanna Noble, Blair Dickie,
- Risk Management – Samantha Gain (Chair), Jacqueline Baker, and Genny Wilson
- Workforce – Louise Miller (Chair), Gavin Ion, Fiona McTavish, Frances Smorti, Chelsea Natana, Emma Redaelli



Advocacy and Policy

Submission Work

In addition to the reform processes, government agencies have maintained fuller than usual policy programmes during the year. The cumulative effect of this has been almost Sisyphean for a small organisation, with most weeks since Christmas offering at least one new opportunity to engage. Requests for our advice and invitations for us to formally submit have continued apace during the year.

On the very first day of the financial year, we lodged a submission agreeing with the Health (Fluoridation of Drinking Water) Amendment proposals to make the Director-General of Health responsible for the decision to fluoridate drinking water. And since then, we have formally submitted to the Crown and its agencies on some 23 different bills, discussion documents, or other engagement opportunities.

During the year we formally submitted on the following matters:

- Health (Drinking Water Fluoridation) Amendment Bill - July 2021
- Ministry of Justice discussion document on the Māori electoral option - August 2021
- Department of Internal Affairs consultation document on the establishment and review of specific Māori representation - August 2021
- Natural and Built Environments Act exposure draft - September 2021
- Land Transport (Clean Car Discount and Vehicular Standards) Amendment Bill - October 2021
- The provisions of the COVID-19 Further Management Measures Amendment Bill relating to the postponement of elections due to COVID-19 October 2021
- Draft NZ Infrastructure Strategy (November 2021) and secondary comment to Treasury
- Income Tax (Annual Rates and Remedial Matters) Amendment Bill - November 2021
- Draft Emissions Reduction Plan - November 2021

- Resource Management (Enabling Housing Supply and Other Matters) Amendment Bill - November 2021
- Pae Ora (Healthy Futures) Amendment Bill - December 2021
- MBIE discussion document - Three Waters and Economic Regulation - December 2021
- New Aotearoa New Zealand Waste Strategy - December 2021
- Civil Defence Emergency Management Act - January 2022
- Our Future Resource Management Systems proposals - February 2022
- Environmental Reporting Bill - March 2022
- Driving Change: Proposed Changes to the Road User Charges Scheme - March 2022
- Waste and Recycling Strategy - April 2022
- Land Transport (Regulatory Systems) Discussion Document
- National Adaptation Plan - June 2022
- Insights Briefing (Department of Internal Affairs) - June 2022
- Insights Briefing (Ministry of Business, Innovation and Employment) - June 2022
- The Local Electoral (Election Advertising Amendment Bill June 2022





Other System Reform

The troika of local government reforms are far from the only system reforms that were underway this year. Taituarā has also submitted on two other significant areas of reform:

- Pae Ora (Healthy Communities) Bill – this is the Bill that establishes Te Whatu Ora – Health New Zealand and Te Aka Whai Ora / Māori Health Authority out of the existing 20 DHBs. Our submission mostly focused on the processes for successfully engaging with local authorities and communities.
- The Civil Defence Emergency Management (CDEM) 'trifecta' review – we lodged a short submission in February in response to proposals for changes to the Civil Defence Emergency Management Act. We were supportive of proposals to strengthen the involvement of Māori in CDEM, but were largely unconvinced of the rest.

Governance and Electoral

There has been something of a piecemeal approach to governance and electoral reform with a larger than usual number of focused, but important, initiatives. Involvement here has been led by the Electoral Reference Group and/or the Democracy and Participation Reference Group and included:

- Phase Two of the review of legislation governing Māori wards and constituencies – this engagement focused on the processes that councils undertake when engaging on establishing these electoral divisions. It also included a

handful of other more non-contentious matters. We were awaiting a Bill at year end.

- A submission on the review of the Māori Electoral Option. We will draw on this again, as the legislation to make this option continuous had its first reading on 30 June 2022.
- Submitting on a proposal to allow for a second deferral of the triennial general elections in the event of a major COVID-19 outbreak over and above the six weeks already permitted. This was in a COVID-19 (Further Management Matters) Amendment Bill, but, sadly, was subject to a greater than usual level of misinformation and was withdrawn at the committee of the whole House stage.
- The Local Government (Pecuniary Interests Register) Amendment Bill established a mandatory register of pecuniary interests for all elected positions in local government. Parliament thanked us for our input on this Bill, with the Bill's sponsor noting the Bill emerged from Select Committee far stronger than when it went in.
- The Local Electoral (Advertising) Amendment Bill – the Bill enabling candidates to substitute a website, email address or PO Box for a home address on the statements authorising electoral advertising. A small but important step in a world where the level of civic discourse is declining.
- The Department of Internal Affairs Long-term Insights Briefing which considered 'How can community participation and decision-making be better enabled by technology?'
- A discussion document by the Local Government Commission on codes of conduct with recommendations for improvements and other tools that support good governance practice in local government.

Climate Change

A year of delivery in this area, with a number of central government strategies being released.

- Draft NZ Emissions Reduction Plan – we said that the sector looked forward to fewer mixed signals from central government on reduction and on the two sectors working together to clarify what the expectations of the sector were. There were strong links between that and our response to the transport emissions plan.
- Transport emissions reduction plan – areas of focus included road pricing, transport investment, tax and EVs, the feebate and behavioural insights.



- The Clean Car Discount legislation – we submitted in favour of measures to encourage take-up of EVs.
- The National Adaptation Plan.
- Submission to the Environment Committee in respect of the Emissions Budget.

Environment

A growing area of activity with the Ministry for the Environment keen to press on with an active non-RMA agenda:

- The NZ Waste Strategy
- The Waste and recycling proposals
- The review of the Environmental Reporting Act – a short but relatively pointed submission on a piece of legislation that, as it stands, has some aspect of measurement for measurement's sake.
- At the end of the year, we were drafting a response to proposed changes to the National Policy Statement – Indigenous Biodiversity and the National Policy Statement – Freshwater Management.

Transport and Infrastructure

We contributed to the following:

- The National Infrastructure Strategy – another one from the early days of the year. Our submission on the consultation document was an especially comprehensive response to a disappointing document, but resulted in a strategy which was more – well – strategic.
- The Road User Charges review – an opportunity to repeat the sectors long-standing support for road pricing.
- Proposals for Land Transport Regulatory Systems Amendment Bill (RRG) – four proposals round electronic service of transport documentation, automated infringements, full cost recovery for residents' parking and the movement of the transport provisions of the Local Government Act 1974 to land transport law. This one was lodged on the last day of the financial year.

Other

And in other areas:

- The Resource Management (Enabling Housing Supply and Other Matters) Amendment Bill – the bipartisan amendment to the Resource Management Act 1991 (RMA).
- The Taxation (Annual Rates for 2021-2022, GST, and Remedial Matters) Bill – we were successful at getting Parliament to accept the premise of our submission that tax-exempt status should be extended to dividends from CCOs that are partly owned by local authorities (prior to this CCOs had to be wholly owned by local authorities).
- Consumer Credit and Customer Finance Act and Voluntary Targeted Rates – we have been working with a group of 18 councils, the Ministry of Business, Innovation and Employment and the Department of Internal Affairs to consider whether there is a case for an exemption for those councils that levy voluntary targeted rates from the requirements of that legislation.
- Auckland's Accommodation Provider Targeted Rate (APTR) case – we have worked with LGNZ and its legal counsel to develop a submission to support LGNZ's participation as an intervener at the Supreme Court hearing of this case (to be heard as we go to print). This is an area where our long-standing knowledge has been put to good use.
- Three waters and economic regulation.



Government's Reform Programme

Three Waters

Taituarā has continued to provide managerial, technical, and practical perspectives to the Central/Local Government Steering Group both on the development of the reform model, and all the customer-facing and practical issues that will make or break the reforms.

This includes a formal submission on the proposed regime for economic and consumer protection, more in-depth discussions 'off-line' with officials regarding bylaws, and the planning documents. It also included 'free and frank advice' both to our colleagues on the steering group (for example on the practical significance of the shareholding model) and to the sector (for example around councils' abilities to comply with requests for information or other assistance under s130, Local Government Act (LGA).

Just as the year ended, we released a discussion draft of our submission on the first of an expected two Water Services Entities Bills for member comment. It is not for a member managerial organisation to take a political stance on the legislation. Government adoption of the 57 recommendations contained in the draft would make for a less complex and directive set of reforms that are both more transparent and responsive to communities.

Our draft observed that there is still a great deal to do. In the next phases the technical expertise we bring is likely to be called on in order to provide both a wider range of expertise, and at a deeper level for specialist knowledge.

Resource Management Reform

The year started with the release of the exposure draft of the Natural and Built Environments Bill, one of three pieces of legislation that will replace the current Resource Management Act 1991 (RMA).

Drawing on the expertise of local government chief executives, senior managers, council staff and our Resource Management Reform Reference Group (RMRG) chaired by Aileen Lawrie, Taituarā submitted on the draft and appeared before the Environment Committee.

We welcomed the Government's commitment to giving effect to the principles of Te Tiriti o Waitangi and providing greater recognition of te ao Māori, including matauranga Māori, but expressed concern about the sheer scale of change proposed, the sector's capacity to deliver a new system (while still progressing essential short-term planning work), the potential for loss of local, democratic input into place-making decisions, and the lack of information about the built environment, housing supply and infrastructure provision objectives and how conflict between enabling development and environmental objectives would be resolved. We also expressed concern about the lack of engagement with the sector on this substantial reform programme.

Throughout the year Taituarā and the RMRG has supported the Local Government Resource Management Steering Group, responded to Government consultations and provided advice to Ministry for the Environment officials, often within very short timeframes.

As the year ends, Government timeframes for the reform have slipped substantially. We anticipate that the Natural and Built Environments Bill and the Spatial Planning Bill will be introduced in October 2022. The Climate Adaption Bill has been delayed until 2023 and the first version of the National Planning Framework remains some way off. The model regions will use to test the workability of the new system have not been chosen and transition arrangements are not yet clear.

While input from the sector has shaped the reforms and will influence the content of the Bills, due to non-disclosure agreements and the pace at which the Ministry for the Environment has had to work, the sector has had limited visibility of the detail, timing, and impact of the resource management reforms.

We remain concerned that there is insufficient capacity within the sector and wider system to successfully implement the new legislation, complete current work programmes, and integrate all reviews and reforms. Our focus for the year ahead will be to ensure that the legislation is workable, that the sector is prepared, and that there is sufficient government funding and support to enable the transition

Future for Local Government

The Taituarā Executive, staff and members have continued to engage with the Future for Local Government Review Panel and Secretariat throughout the year.

From October to March, we hosted information sessions for members (online due to COVID-19 disruptions) with Review Panel members and a roadshow – "Reimagining the Future for Local Government" – to build understanding of the review and prepare members for their individual engagements with the Review Panel.

Our Community Wellbeing Forum featured great case studies from the sector that demonstrate the five key shifts the Review Panel has signalled as important for the future, as well as providing a platform for the Review Panel Chair to update the sector on emergent thinking.

The Executive's [position paper](#) on the key principles and system attributes for the Future for Local Government was sent to the Review Panel in June. It was supported by a detailed report that included the membership feedback from our February and March virtual roadshows, feedback from Te Pae Urangi, and research we have developed since our UK Study Tour in 2017-2018.

We now look forward to the release of the Review Panel's report in October and their joining us at our November Taituarā Conference during which we will explore their recommendations during a workshop with our members.





Good Practice

Guidance

Most of this work was funded by our annual SectorGoodToolkit 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 worked on several projects to develop guidance and support on:

- Legal compliance
- Long-term planning
- Financial planning
- Electoral code of practice
- Elections guidance for COVID-19 and other topical matters
- COVID-19 updates

Government Regulatory Practice and Regulations

We were actively involved with the Government Regulatory Practice Initiative (G-REG). This is a public sector collaboration involving public service departments, Crown entities, and local government in partnership with Skills Consulting Group. It aims to improve the capability of individual regulators, regulatory organisations, and the regulatory community.

The Regulatory Reference Group continues to contribute significantly to our work on building legislation. This group also advocated for improvements in regulation in conjunction with several central government agencies, and actively engaged with these agencies throughout the year.

Planning and Accountability

The year after adoption of a Long-term Plan (LTP) is a year of reflection as, like individual councils, we capture the lessons from Long-term Plans in 2021. This year's debrief identified a clear need for guidance around the reforms and their impact on Long-term Plans in 2024. They also evinced a clear desire for further guidance regarding the role of organisational culture in the Long-term Plan and improvements in community asset information.

One of the highlights of the post Long-term Plan debrief is the Great Consultation Document Competition. This year we received a record 56 entries. Despite judging being disrupted by the Delta outbreak, our judging panel was able to complete marking in time for the Community Plan Forum. The judges selected *What's Next Waipā? – Waipā District Council* as the winner and gave a highly commended citation to *Central Hawke's Bay Central District, Facing the Facts*.

Ordinarily, we would have started the guidance for the 2024 Long-term Plan round. However, we've chosen to defer these until we have a clearer understanding of how the resource management reforms and the three waters reforms will shape future Long-term Plans. In particular, the likely degree of interrelatedness between the regional spatial strategy and the Long-term Plans will be central to any future planning reforms.

COVID-19

We have continued to work with our partners in the COVID-19 Local Government Response Unit through the emergence of two different strains (Delta and Omicron), the transition to the traffic light alert systems, and (not least) the roll-out of vaccinations (and subsequent booster shots). It has been challenging to balance the need for practical guidance with an understandable desire that we provide templates of matters such as assessing roles for the vaccine mandate.



Democracy and Electoral

The Electoral Reference Group has updated the entire 20 parts of the Electoral Code of Practice (COP) for the 2022 elections. As we approach the elections, the COP is being put to the test by elected members and candidates who wish to push at the campaign boundaries that our electoral legislation imposes. We are constantly reviewing and revising electoral advice as events arise and releasing updates for our electoral officers so that there is consistency across the sector. .

We also updated the pre-election report guidance to place a greater emphasis on the story-telling elements, including supplementing the guide with a storyline around the reforms.

A national Electoral Officers Training was held in February 2022, with the timing scheduled for the run-up to the elections. This gave electoral officers access to the latest information and provided a forum to establish relationships with one another. The training was successfully delivered online over four days, and we received extremely positive feedback on the delivery and speakers, and some additional feedback that some topics required longer sessions. Based on that feedback we delivered further training of new electoral officers by having a specific webinar for this group in May 2022. This was supported by a mentoring system that we instigated.

Misinformation is being highlighted as a significant issue for these elections. We ran a webinar titled 'Politics, social media, and the local elections' in June 2022. This covered how to manage misinformation and other social media challenges during the local elections and discussed methods used in the last national election to monitor and manage social media and how those strategies could be applied to the local elections.

Our Democracy and Governance Reference Group will also be delivering a toolkit on approaches to engaging citizens in the democratic process as part of their workplan. Best practice guidance for conflicts of interest in partnership with the Office of the Auditor-General have also been designed.

Vote 2022

We have a co-ordinated information and promotion approach for the Vote 2022 and the Ratepayer Roll campaigns developed in partnership with LGNZ. The aim of these resources is to put together a set of brand guidelines for local authorities and other organisations involved in promoting and developing messages related to the 2022 Local Elections. The purpose of the branding is to create a consistent call to action. The Vote 2022 campaign is available for councils to access. It includes a 'stand' campaign, and a 'vote' campaign. In April 2022 the votelocal.co.nz website was launched. General electoral information for people with disabilities has been developed for the sector in the formats of Braille, audio, sign language and easy read.



Sample imagery and theme from the Vote 2022 website



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.

This programme of work continues to focus on delivering adaptable solutions to chief executives, leaders, and HR professionals as we all adapt to a changing environment. This year we continued to focus on supporting the sector by growing the leadership and capability of our workforce. The quality of leadership will play a significant role in maintaining the resilience of council staff and their ability to adapt to change.

JLT Australasian Management Challenge

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 program 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 2022 JLT Australasian Management Challenge was held virtually from 11-12 April 2022. Nine teams from across the motu were challenged to

respond to a series of tasks in a unique fast-paced, one-day, 'pressure cooker' environment. With the Management Challenge held online this year, teams had the added challenge of navigating tasks in a virtual environment.

This year's winners of the New Zealand leg were Napier City Council's team 'The Veronica Bells'. As winners of the New Zealand leg they will go on to represent New Zealand at the Australasian Finals in August 2022. There they will compete against the winning teams from the seven Australian states and territories.

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.

One of our mid-tier offerings is the Accelerated Leadership Programme run by Capability Group. In 2022, a total of 53 leaders successfully completed the course, in three regions around the country. This opportunity for participants to learn and collaborate regionally continues to be popular.

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.



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

Leadership Scholarships and Exchanges

This year we made the difficult decision to pause the Overseas Management Exchange programme, with no additional exchanges being awarded in 2022. This decision was due to the ongoing uncertainty of border closures, quarantine requirements and general uncertainty regarding international travel

Our partners in Australia, Canada and the United States, along with our local sponsors, have been extremely supportive and we look forward to being able to resume the exchange programme more fully once restrictions are lifted more substantially.

We are pleased to announce that at the time of publication, we have been able to finalise trips for several of our recipients from the 2020 and 2021 exchange programme.

Chief Executive Support

We have continued with our Chief Executive Briefings to supplement the Annual CE Forum. These have further morphed into fortnightly Zoom catch-ups. With everything that is on chief executives' plates these days, the opportunity to check in with colleagues to ask a question or share a concern is highly beneficial.

The Annual Forum was again sponsored by PwC and provided a welcome opportunity to catch up face-to-face. PwC provided two briefings on reform-related topics and the Chief Executives of the Ministry of Social Development and the Ministry of Education followed up their session of the previous year with more developments on their regional work programmes and how central government can work with councils to better serve communities.

Workforce Committee

The Workforce Committee continued to provide strategic leadership, practical support and capacity building in sector workforce issues, under the leadership of its Chair, Louise Miller. The Committee has shifted its focus to respond to the emerging needs of the workforce (and the sector more generally) created by the emerging reform programmes. The Committee reaffirmed its determination to develop a workforce strategy and action plan for local government. The

strategy will explore what actions can be delivered to create the enabling environment needed for workforce change through the levers available to us.

This year we worked on several initiatives some of which are below:

- A Local Government Health, Safety and Wellbeing Sector Group
- AskYourTeam Wellbeing Survey
- Whakaaro Pai

We continue to assess future workforce requirements, while supporting and aligning our efforts with other organisations which play a role in the changing shape of the local government workforce.

A Local Government Health, Safety and Wellbeing Sector Group

Taituarā is leading a piece of work to investigate the desirability, viability, and feasibility of implementing a local government health, safety and wellbeing sector group.

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 development of an expert sector group that focuses on lifting HSW capability across the local government sector is being explored. Taituarā has put forth a successful proposal for funding from ACC to undertake this discovery project which will commence in July 2023.

AskYourTeam Wellbeing Survey

We have partnered with AskYourTeam to take over the management of the wellbeing survey previously delivered on behalf of LGNZ. The Taituarā survey has some fundamental differences but is at the same time designed to allow us to measure progress from the previously surveyed data. With a reduced number of questions and modified response approach, councils can run the survey whenever they wish, allowing them to align with any existing wellbeing surveys.

Taituarā is pleased to be partnering with AskYourTeam to



launch this annual health, safety and wellbeing survey to enable councils to measure staff wellbeing. 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 June 2023.

Whakaaro Pai

The Whakaaro Pai sessions for local government HR professionals offer a valuable forum for peer learning, and for sharing projects and approaches across the sector. This year's sessions included:

- Employee value proposition and reviewing your remuneration,
- Services workforce development council - COVID-19 response research project,
- MAHI Māori employment strategy,
- Health, safety, and wellbeing programmes,
- WCC Inclusion Strategy | Kia oke tapatahi tātou, and
- Positive lead indicators and outcome measures at Otago Regional Council.

Across the sector every council is doing great work and Whakaaro Pai continues to be a great platform for colleagues to share their councils' initiatives.

AskYourTeam HR Prize

We established the Emerging HR Professional Prize in partnership with AskYourTeam. This award recognises someone working in the local government HR profession who is in the early stages of their career, and who is relatively new to the sector. Entrants must demonstrate their contribution to a significant role in a project, programme, or piece of work within their council. The prize includes a \$2,500 contribution towards a professional development event or training activity relevant to the winner's career.

This year Queenstown Lakes District Council HR Advisor, Kirsten McLennan, was the recipient of the inaugural AskYourTeam Emerging HR Professional Prize. Kirsten took a leading role in the design and implementation of her Council's engagement programme, a piece of work that has had a significant impact on the organisation.

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
Strategic HR Forum	42
Project Management Workshop - July 2021	9
Accelerated Leadership Programme - Manawatū Region	19
Governance Professionals Forum	72
Funding and Rating Forum	102
Project Management Workshop - October 2021	11
Community Plan Forum	81
Executive Leaders Programme	12
What will local government look like in the future? (series)	210
Electoral Officers Training	124
Accelerated Leadership Programme - Northland Region	18
Accelerated Leadership Programme - Wellington Region	16
Chief Executives Briefing	42
Civic Financial Services Strategic Finance	153
Marsh Risk Management Forum	57
LGFA Taituarā Local Government Excellence Awards	120
Lead with stories – with Jehan Casinader – Queenstown	28
Lead with stories – with Jehan Casinader –	43
Community Wellbeing Forum: A Partnership Approach	51
Climate Change Forum	61
Introduction to Policy Fundamentals	15



The following webinars were delivered during the year.

Webinars	Council Registrations
Natural and Built Environments Act Exposure Draft – what it means for local government	455
Vaccinations in the workplace	43
Māori wards consultation stage 2	71
The COVID-19 Delta L2 Restrictions and Employment Law	14
Healthy Thinking and Psychological Safety Webinar	408
BERL 2021 – The Post-adjustors Update	82
Protecting our Crowded Places	119
Future for Local Government – the opportunity for change	31
COVID-19 - Vaccination in the Workplace and the Next Steps	247
Ask the Expert webinar series – The importance of data	32
Ask the Expert - Child and Youth Well-being Strategy with DPMC	21
How to win an Excellence Award	28
Ask the Expert – Increasing Literacy Opportunities Through Libraries	26
Ask the Expert – Digital Inclusion in a COVID-19 world	91
COVID-19 – Critical workers and rapid antigen tests	243
Ask the Expert – Achieving digital equity in our service delivery	54
Boosting local voice in the new Resource Management System	94
Taking the pain out of pre-election reports 2022	176
COVID-19 March Package of Announcements	138
First time at Local Elections? Meet the Panel, get the intel	52
Putting the Rev in Revenue and Finance Policies	149
The power of collaboration between local and central government	140
The Resource Management Act – the Simpson Grierson webinar series	435
Employment Law Update 2022 – the Simpson Grierson webinar series	80
Current LGOIMA issues and challenges – the Simpson Grierson webinar series	267
Giving Your DC Policy A Boost, Protecting Your DC Policy from Legal Risk - the Simpson Grierson webinar series	132
Once more into the breach: Communications in the pre-election period	103
Politics, social media, and the local elections	94
The Essential Guide to the Water Services Bill (two-part series)	251
WTF (Way to Fee-set)	90

Inaugural Taituarā showcase tour – Hastings housing on show

More than 65 local government, central government, and iwi representatives gathered in Hastings for the inaugural Taituarā showcase tour to learn about the Hastings Place Based Housing Plan.

The Hastings District Council housing project was awarded the BERL Award for Collaborative Government Action as part of the 2021 LGFA Taituarā Local Government Excellence Awards and is an exemplar of what can be achieved when councils partner with central government, iwi, the not-for-profit sector and private providers, drawing on respective knowledge, strengths, and innovative leadership.

Facing a growing population and a severe housing shortage the plan brought together Hastings District Council, Ngāti Kahurangi, Crown Infrastructure Partners, Kāinga Ora, the Ministry of Housing and Urban Development, Te Puni Kōkiri, and other agencies, to develop a vision and strategy to provide every whānau and household with safe, stable, healthy, and affordable homes.

The plan provides a bespoke solution to build new houses for ownership and for rental, and papakāinga across Hastings with a focus on kāinga paneke, kāinga pānuku – a move from temporary to permanent housing. The Plan encompasses affordable housing, market housing, Māori housing, senior housing, emergency housing, and seasonal worker accommodation, alongside skills training and employment creation.

The tour was a great opportunity for other leaders to see first-hand the difference projects like this can make to a community. The tour visited the public housing developments in Hastings, greenfields developments in Hastings and Havelock North, a proposed housing development in Flaxmere, and a papakāinga development.

This project is an inspirational example of what can be achieved when agencies work in partnership to fully understand the extent of the problem, and work together on the solution.

The showcase tour was the first of several planned by Taituarā, with more planned for 2023.





Other Products and Services

Community Well-being Data Service

We continued our work on the Community Wellbeing Data Service, which was launched in 2019. Our dashboards support their strategic planning and wellbeing measures. The data warehouse contains 70 indicators and 234 measures across the four aspects of wellbeing – social, economic, environmental, and cultural – and one demographics category. Data is drawn from a wide range of sources including Stats NZ. The Community Wellbeing Data Service also provides a toolkit and guidance, and a range of training and e-learning modules.

Next year we are changing the way we bring wellbeing data to the sector. As part of our SectorGoodToolkit offering, we will be providing access to up to 100 data dashboards on social, economic and cultural wellbeing. All councils that subscribe to this service will have access to these dashboards.

Although our data service will look different, it will continue to support chief executives and managers in their statutory responsibility to promote the wellbeing of their communities in the present and the future.

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 731 seats sold.
- The Rating KnowHow sold 30 seats this year (this is 250 since its launch in 2019).
- The Introduction to Wellbeing and Wellbeings Module 3 sold 10 seats.

Taituarā has partnered with Dr Tom Mulholland to offer the Healthy Thinking® e-Learning module which sold 24 seats this year. Healthy Thinking® provides learners with a set of tools to help change unhealthy thoughts, and to better manage emotions and behaviours.

This year we also launched a five-module series titled Alcohol and Local Government - An Overview which sold 23 seats this year. The programme provides a comprehensive, high-level overview of the Sale and Supply of Alcohol Act and was designed for council staff working in the area or related areas of alcohol licensing, and those responsible for managing the selection and appointment of District Licensing Committees.

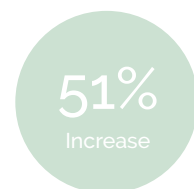
LGJobs

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.

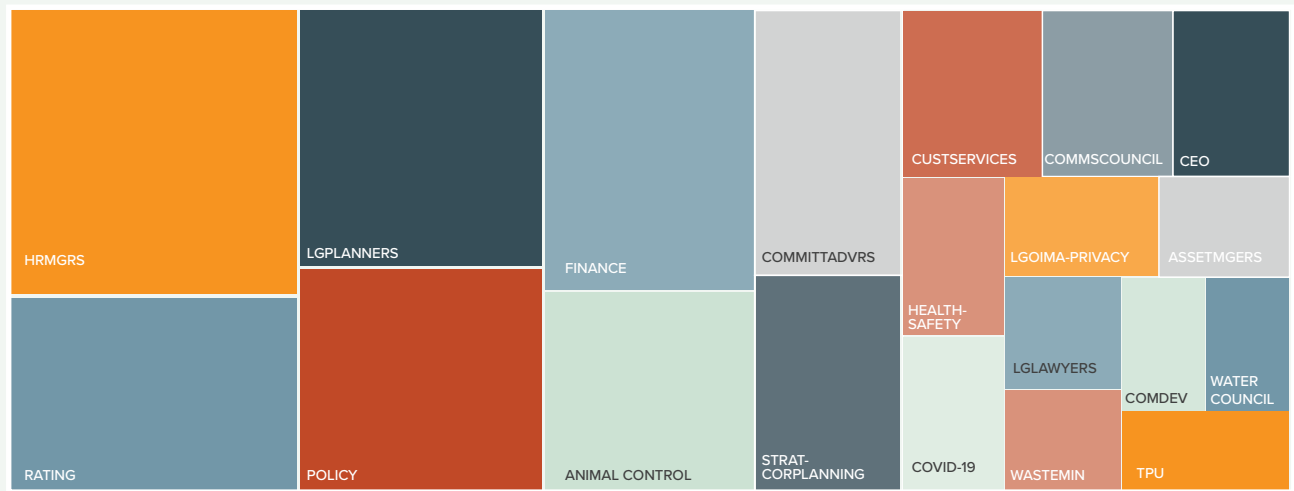
This year 98 percent of New Zealand councils, and several of their council-controlled organisations advertised through LGJobs, posting 2,392 roles – an increase of 51 percent this year. Of these, 25 per cent of the job listings had the Discussion Group add-on, which delivers the advertisement to targeted Discussion Groups and readers of the Taituarā weekly LGNewsBulletin newsletter.

98%
OF NZ COUNCILS
ADVERTISED
THROUGH LGJOBS



20 Most Active Groups - Number of Posts

HRMGRS	1113	ANIMAL CONTROL	583	CEO	275	LGLAWYERS	170
RATING	797	COMMITTADVRS	481	HEALTH-SAFETY	250	WASTEMIN	129
LGPLANNERS	773	STRAT-CORPLANNING	394	COVID-19	210	COMDEV	114
POLICY	724	CUSTSERVICES	293	LGOIMA-PRIVACY	198	WATER COUNCIL	112
FINANCE	676	COMMSCOUNCIL	291	ASSETMGRS	176	TPU	104



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.



Libraries CoCre8 Wellbeing – PLNZ Partnership

This is a joint initiative between Taituarā and Public Libraires New Zealand (PLNZ) to drive a coordinated approach to national data collection that is sharable and reusable by others within the public library sector. It will also bring 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.

As part of the project, we delivered a series of expert speaker webinars, and established a Libraries CoCre8 Wellbeing TeamSite to gather best practice case studies, share professional articles, as well as develop and co-create ideas for service delivery in collaboration with central government partners. A co-ordinated communications strategy was central to the project which promoted the value of libraries as hubs for their communities.

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 project began with a survey completed by chief executives and their executive teams that determined the current state of public libraries in Aotearoa New Zealand. This 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 National Library Partnership Programme is funding the project and have extended the funding through to 30 September 2022.





The Excellence Awards trophies were hand-crafted by Morrinsville glass artist Karin Barr



Waitomo District Council Chief Executive Ben Smit with Emerging Leader of the Year Shyamal Ram



Paul Beverley presenting Te Tohu Waka Hourua – The Buddle Findlay Award for Māori-Council Partnerships



Councillor Henare O'Keefe explaining Hasting District Council's winning entry 'It's Flaxmere's Time



Hastings District Council Chief Executive Nigel Bickle and John Jiang with the Datacom Award for Transforming Service Delivery



The Beca Award for Placemaking was awarded to Hastings District Council for It's Flaxmere's Time. Back row: Dennise Elers, Nigel Bickle (Chief Executive), Dave Bishop, Raoul Oosterkamp. Front row: Robyn Smith and Sophie Elliott



Taupō District Council and Ngāti Tūrangitukua won the Buddle Findlay Award for Māori-Council Partnerships



Oscar Kightley MC for the evening



Far North District Council won the Minister of Local Government's Award for Excellence in Council/Community Relations



Taupō District Council mayor and councillors

Excellence Awards

More than 120 guests joined us online to celebrate innovation and excellence in local government. The ceremony, hosted by returning MC Oscar Kightley, was an opportunity for those working in the sector to network, share best practice, and celebrate.

The 2022 Excellence Awards were the second with our Supreme Award Sponsor – the Local Government Funding Agency. Beca joined our existing sponsors Buddle Findlay, GHD, MartinJenkins, Datacom, Capability Group and the Department of Internal Affairs. Their generous contributions to this celebration of success are greatly appreciated.

There were 42 entries across the seven categories this year, with entries relatively evenly spread across the categories. This was a pleasing result given the vagaries of the Omicron outbreak and the diversion of council resources to answering Three Waters requests, getting shovel-ready and other projects completed and the like.

The winner of this year's LGFA Supreme Award was Far North District Council's Te Hiku o Te Ika Revitalisation Project. The Te Hiku o te Ika Revitalisation Project was a highly successful collaboration between Far North District Council, the Kaitaia Business Association, the five iwi of the Far North's Te Hiku region, and the wider community. Its purpose is to create employment in, and enhance the vibrancy of, three of New Zealand's most deprived areas. Some 81 urban development, restoration and revitalisation projects were identified and folded into the project.

This is an example of how modern local government acts as a leader and broker of solutions that promote community wellbeing and achieves tangible results. This pragmatic and focused wellbeing initiative is exactly the outcome that Parliament had in mind when it restored wellbeing to the statutory purpose of local government.

This year's seven category winners were:

- **The Ministers of Local Government's Award for Council/Community Relations** – Far North District Council, Te Hiku o te Ika Revitalisation Project.

- **The Beca Award for Placemaking** – Hastings District Council, *It's Flaxmere's Time*.
- **Te Tohu Waka Hourua (The Buddle Findlay Award for Māori-Council Partnerships)** Taupō District Council and Ngāti Tūrangitukua for their Mana Whakahono ā Rohe Partnership Agreement.
- **The Capability Group Award for Excellence in Organisation and People Development** – Far North District Council, *Great Workplaces*.
- **The Datacom Award for Transforming Service Delivery** – Hastings District Council, *Toitōi Hawkes' Bay Event Centre Asset Management BIM and Digital Twin*.
- **The GHD Award for Environmental Leadership** – Wairoa District Council, *Toi te Whenua, Manaaki ki te Whenua*.
- **The Martin Jenkins Award for Collaborative Government Action** – Auckland Council and the Wynyard Edge Alliance, *America's Cup 36 Base Infrastructure*.

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

- **Hamilton City Council** - highly commended in *The GHD Award for Environmental Leadership* category for their *Stormwater Master Plan Webviewer*.
- **Ashburton District Council** - highly commended in *The Beca Award for Placemaking* category for their *CBD Streetscape Renewal Project*.

Two local government professionals were also recognised for their exceptional contributions to their councils. The AskYourTeam Emerging Leader of the Year Award was awarded for the first time in the award's history to two recipients:

- **Natasha Stubbing, Marketing and Engagement Manager**, Northland Regional Council
- **Shyamal Ram, General Manager Infrastructure Services**, Waitomo District Council

The recipients will travel to Columbus in the United States to attend the 2022 ICMA Conference with Taituarā Chief Executive Karen Thomas.



A New Support Service Launched – Hei Taituarā

To support council chief executives and senior staff, this year Taituarā collaborated with Tūhura Partners to establish Hei Taituarā – a niche practice and executive support service for the local government sector.

Local government leadership is front and centre of change, and our aim is to ensure leadership is well supported, and that councils have the trust, credibility, and strength to lead their communities – whatever the outcome.

In te reo Māori tūhura means to 'discover, explore, bring to light'. With the support or backbone of Taituarā combined with the discovery of Tūhura, we bring a strength and understanding to the issues facing the sector.



Our kaupapa

The key areas of this support service are focused on, but not limited to:

- Mentoring – personalised support that confidently and competently deals with critical issues, sharpens focus, builds resilience, and achieves desired results.
- Rapid response – trusted short-term support and advice in times of crisis, emergency, or when immediate support is required.
- Interim executive placement – interim chief executive and senior leadership appointments to ensure continuity during periods of upheaval, to fill critical skills gaps, oversee key projects, or to temporarily fill vacant positions.
- Sector reform – transition support and training in preparation for the reform programmes (Three Waters, resource management, and the Future for Local Government) bringing understanding, enlightenment, and discovery while enhancing organisational strength and performance.

Tūhura Partners has access to a pool of talented, committed, and experienced practitioners who have worked extensively in the local government sector. This enables the service to provide help and support when it is needed from practitioners who know the mahi of the sector.

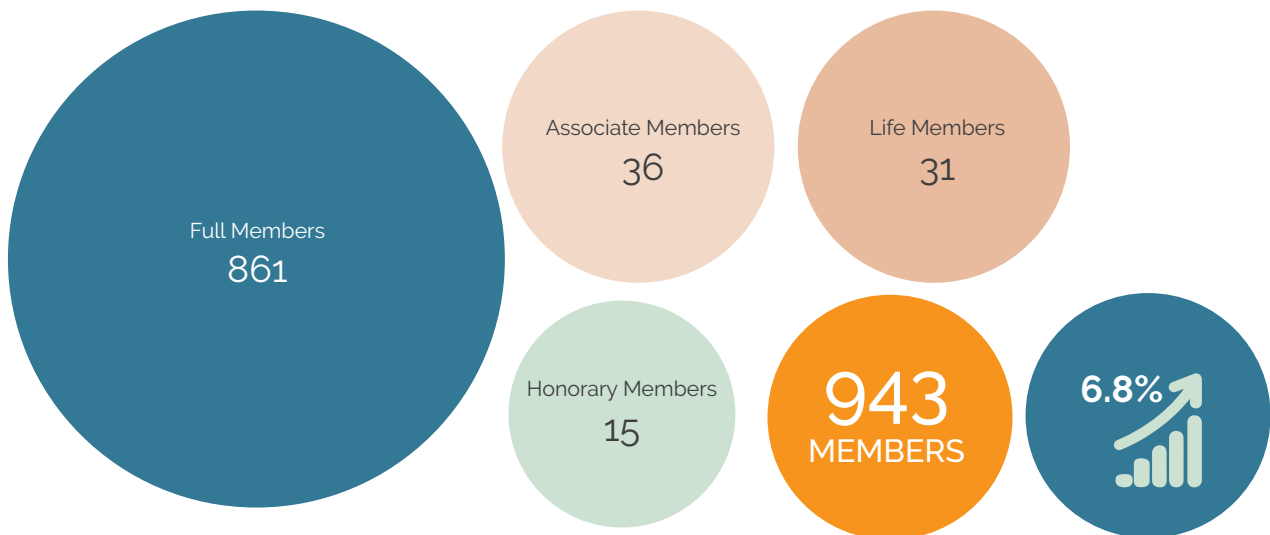
Our focus is on supporting chief executives and senior staff through challenging times, providing clarity around key issues, and providing support to see problems through.

To date this service has provided support to 15 councils and their staff, and will no doubt continue to be an invaluable service to the sector.

Our Membership



Membership Type



Member Recognition



Phil Wilson, the former President of Taituarā was made a Life Member at our AGM this year.

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

- 20 years – eleven members
- 25 years – five members
- 30 years – ten members
- 35 years – one member
- 40 years – three members
- 50 years – one member

And for a remarkable 50 years of service by Steve Paterson of Palmerston North City Council.

Branch Reports



Taituarā Northern Branch Report



Tēnā koutou I ngā āhuatanga o te wā,

The Northern Branch has had a relatively quiet year, recognising that many of our members have been heavily involved in the COVID-19 response and the significant reform work that is being progressed, on top of their normal business as usual.

We were pleased to welcome Carol Hayward to our committee this year. Our current member are:

- **Jason Marris** – Kaipara District Council (President)
- **Christine Watson** – Auckland Council (Treasurer)
- **Mara Bebich** – Auckland Council (Secretary)
- **Sally Grey** – Auckland Council
- **Francis Caetano** – Auckland Council
- **Monica Sharma** – Auckland Council
- **Carol Hayward** – Auckland Council

The committee has continued to meet throughout the year. With many of us also engaging and working with Taituarā in our professional capacity, I want to recognise this mahi as well. My sincere thanks to our committee members for their work.

In this financial year, we have:

- continued to advocate for Northern Council staff to join Taituarā, growing our membership numbers,
- agreed on a conference sponsorship scheme for up to five members to be launched in July 2022, and
- mentored the successful applicants from our previous membership scholarship campaign.

As always, I would like to extend our thanks to Karen Thomas and the Taituarā team for their work this year. The many reforms have created significant uncertainty in the sector and there will be much change in the coming months and years. Taituarā and the Northern Branch will continue to work hard representing our members' interests around the Three Waters, RMA and Future for Local Government reforms, and as well as the impacts these will have on our workforce. It is comforting to see such a strong membership organisation representing us.

Kia pai tō koutou rā

Jason Marris
Northern Branch President

Taituarā Central / Midlands Branch Report



220
Members



217
Members

The 2021/22 financial year was once again disrupted by Covid19. The Midlands Branch continued with Tanya Winter as President and Branch Representative to the Taituarā Executive, supported by Carmen Smith as Midlands Branch Secretary. The Central Branch continued with Hamish Waugh as Branch President, Monique Davidson as Branch Representative to the Taituarā Executive and Amanda Calman as Secretary / Treasurer. Hamish and Amanda are members of the Manawatū District Council Executive Leadership Team, Monique has moved from Chief Executive at Central Hawke's Bay District Council to Chief Executive at Horowhenua District Council, Tanya is Chief Executive at Ōtōrohanga District Council and Carmen also works at Ōtōrohanga District Council.

The Midlands Branch held a Hamilton-based meeting for members with the Chief Ombudsman. Additionally, both branches held a combined Branch Meeting, but this year via Zoom instead of the usual face to face combined branch meeting in Taupō. The combined branch meeting provides a great opportunity for members from across a wide section of the North Island to meet and network. Once again, the combined branch has some great presentations which were not just informative and interesting but relevant and useful to all participants. Some of these presentations included:

- Francis Smorti, GM People & Culture at Manawatū District Council showcased the range of staff development and MWLASS joint training initiatives which are in place across the collective of councils in the wider Manawatū region.
- Taituarā provided an update of what's happening out of Wellington.
- Charlie Howe, the new Chief Executive of Civic Financial Services introduced himself and shared his vision and passion for the sector and outlined the ways that Civic Financial Services supports the local government sector.
- Hamish Waugh, GM Infrastructure and Kemi Hughes, Senior Policy Advisor from Manawatū District Council shared the innovative work they are doing around

waste and resource recovery to provide waste solutions across the region and potentially the lower North Island. They also outlined some of the Government waste and recycling policy reform that is currently underway.

- Datacom provided a market update and highlighted some of the work they are doing to support the sector.
- Raj Suppiah, GM Corporate and Tararua District Council provided some reflections and learnings on project delivery in a Covid 19 constrained environment.
- Doug Tate and Bridget Cover from Central Hawkes Bay District Council showcased their impressive Jobs for Central Hawkes Bay initiative and the great successes they have achieved from their programme.

Thank you to Civic Assurance and Datacom for the on-going and greatly appreciated support.

Both branches maintain a good financial position which provides plenty of opportunities 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.

The next branch meeting for 2022/23 financial year is again a combined Central and Midlands Central branches to be held on 25-26 September 2022 in Taupō – "We are going to create a bit of Magic"

Tanya Winter
Midlands Branch President

Hamish Waugh
Central Branch President

Taituarā Wellington Branch Report



122
Members

This Branch is currently in recess.



Taituarā Top of the South Branch Report



161
Members

Branch membership is continuing to grow. It is pleasing to see the broadened appeal of Taituarā reaching further into council organisations. COVID-19 impacted face-to-face meetings, but the alternate year (to Blenheim) Wānaka retreat in February 2022 by the 45 South Branch was a great event.

Just beyond the end of the financial year I have confirmed standing down as Branch representative on the Taituarā Executive and as President. I will end my time with Waimakariri District Council in October 2022 and complete a transition into working with the sector as a consultant. It has been a privilege to be part of Taituarā and engage with so many people committed to community service.

We have so much more similarities than we have differences, – indeed we all face a unique set of approaching reform challenges.

Please welcome in due course Nikki Harrison from Nelson City Council to the Executive representative role.

Simon Markham

Top of the South Branch President

Taituarā 45 South Branch Report



124
Members

The Branch again hosted the famous biennial Wānaka Retreat from 30 January to 1 February 2022. It was an ideal opportunity for people to mix and mingle after so long interacting online. Thanks must go to Steve Parry, Susan Jones and Gore District Council for their organisation of this event.

This year we have had some further change in the 45 South Area Branch. Following the departure of our Branch Secretary last year we have successfully found a new one! Lucy Hicks from Environment Southland agreed to take on the role just a few months ago. Lucy has worked in the public sector for almost 20 years, the last six and half of those here in New Zealand. She recently became a Taituarā member, and is keen to learn the ropes of the Branch and the organisation as a whole. Lucy is on the Resource Management Reference Group and looks forward to working with Louise van der Voort over the coming year to serve the membership more. And in April, Louise was elected unopposed to be the Branch representative to the Taituarā Executive for the next two years.

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

Lucy Hicks

45 South Branch Secretary

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)

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 2021/22



Executive Member, Northern Branch
Jason Marris
General Manager Engagement and Transformation, 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
Kath Ross
Chief Executive, Masterton District Council (resigned from this role August 2021)



Executive Member, Top of the South Branch
Simon Markham
Manager, Strategy & Engagement, Waimakariri District 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:

- **Nikki Harrison**
Group Manager Corporate Services, Nelson City Council



Personnel Report



There were a number of changes to the Taituarā team during the year. It has been a time of growth as our remit has expanded to support the new workstreams related to the various reform programmes.



At the beginning of the year we combined the Workforce Leadership and the Sector Improvement teams into System Capability, with James Lord as General Manager. And during the year we established a Strategy and Reform team to which I appointed Kath Ross as General Manager.

Grace Hall, Senior Advisor resigned to take up a policy manager role at LGNZ where she will build the organisation's policy capability. It was a fantastic opportunity for Grace and we continue to work closely with her and the LGNZ team.

Mubashir Mukhtar resigned to establish his own company Data n Dashboards. Mubashir joined us in September 2018 and played an integral part in the establishment of our Wellbeing Data Warehouse. We currently contract to Mubashir to continue to bring wellbeing data services to the sector.

Jane Wilson, Instructional Designer resigned from her role to take on an exciting opportunity with the Electoral Commission. Jane joined Taituarā in 2017 to develop our eLearning programmes including the How Local Government Works series; wellbeing modules; and most recently the liquor licencing modules.

Eilidh Siller, Advisor Events, resigned to join the Department of Internal Affairs in a senior engagement advisor role in the Regulatory Services group. Eilidh had been with us since January 2019 and had made a huge contribution to our organisation. She organised many of our leadership programmes, events, and webinars, delivered the Management Challenge, and last year's Gala Dinner.

Ann Thomson, General Manager, Communications & Partnerships resigned to join Te Herenga Waka – Victoria University of Wellington as one of three engagement managers at the university. Ann started with Taituarā in April 2017, and saw the organisation grow and evolve over that time. She was a major force behind our name change,

our retention of partners and sponsors, and developed both the annual Taituarā Conference and Gala Dinner into hugely successful events.

James Lord, General Manager, System Capability resigned from his role to join the Ministry of Education to take up a position as Business and Employer Liaison Manager. He will be responsible for engaging with employers (including councils) and be an advocate within education on work with schools that supports work-integrated pathways for young people to create smooth transitions from education to employment.

Kath Ross was appointed General Manager Strategy and Reform. Most recently Kath was Chief Executive at Masterton District Council and before that General Manager Strategic Planning and Policy at Far North District Council.

Annie Bond joined us as our Manager, Events from Utilities Disputes, where she was a membership and communications specialist. Annie has extensive events experience and brings lots of enthusiasm and energy to the delivery of our comprehensive events calendar.

Jen Coatham joined us as an Advisor to support our reforms work programme. Jen previously worked at Dunedin City Council where she focused on sustainable transport, mode shift, and safety. She was previously very active with Generation Zero, including as Zero Carbon Act Campaign Communications Convenor and as an appointee to the Government's Tourism Group.

Wendy Moore also joined us on secondment from Hutt City Council to assist in the Strategy and Reform team, focusing on our Future for Local Government work.

I would like to express my appreciation to everyone in the Taituarā team for all their mahi this year.

Karen Thomas
Chief Executive

Our Team



Karen Thomas
Chief Executive,



Raymond Horan
Chief Advisor



Kate Macnaught
General Manager, Special
Projects



Kath Ross
General Manager,
Strategy and Reform



Rebecca Moore
Chief Financial Officer



Susan Haniel
Senior Advisor, Sector
Performance



Kshitiz Bansod
Data Engineer



Annie Bond
Events Manager



Benjamin Swale
Advisor, Brand and Channels
Management



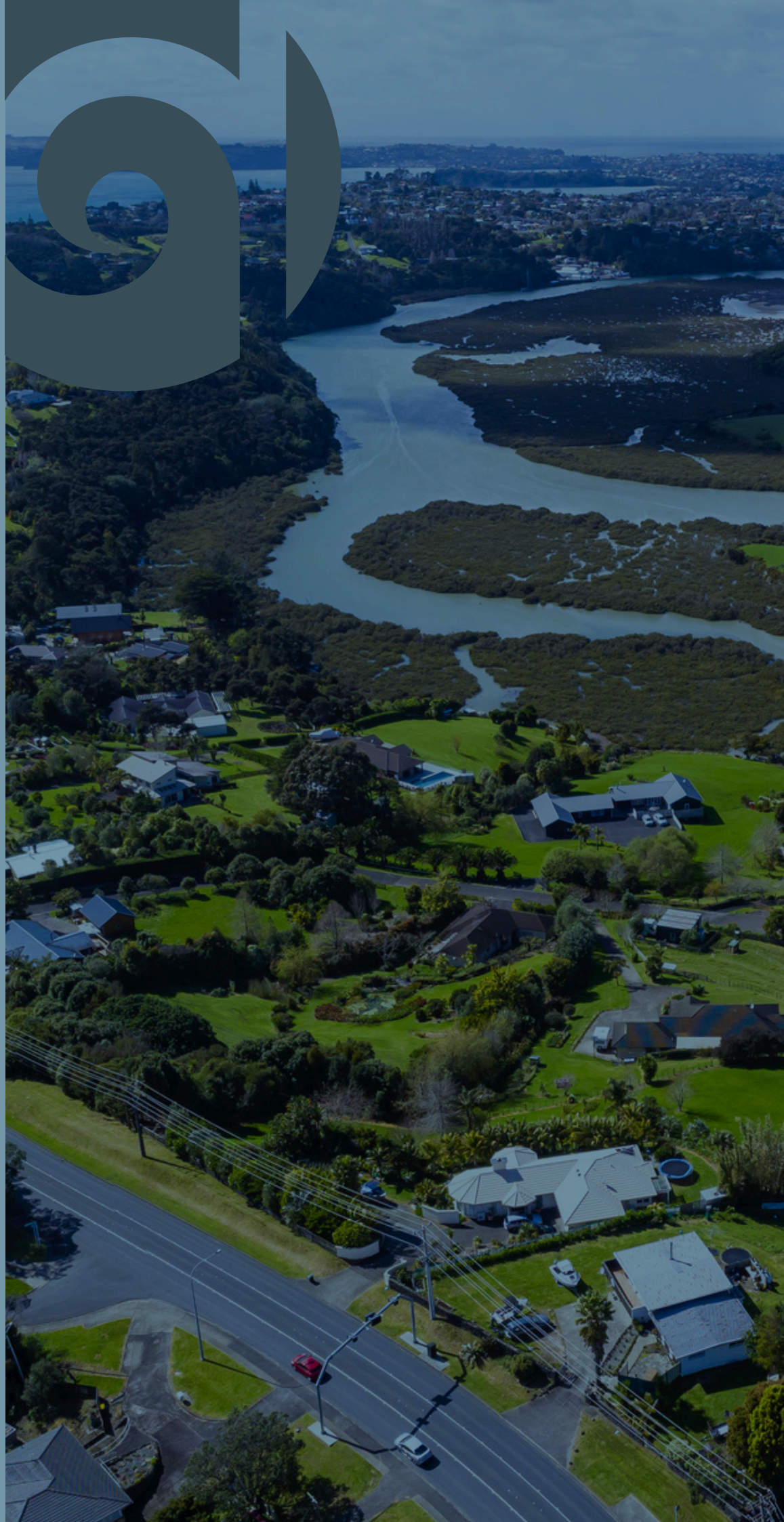
Jen Coatham
Advisor, Strategy and Reform



Lauren Hourigan
Advisor, Membership and
Events



Victoria Sidaway
Advisor, Accounts and Systems



Financial Results



Financial Commentary

Taituarā finished the financial year to 30 June 2022 with a surplus of \$390,375 after tax.

The surplus is an exceptional result for the 2021/22 year and compares favourably with the previous financial year's result of \$342,233 after tax. Our equity position continues to be robust; we finished the year with an equity position of \$2,439,420, total assets of \$2,857,555 and liabilities of \$418,134. The 2021/22 result continues a trend of strong financial performance, and the organisation remains in a confident financial position entering the 2022/23 financial year. These reserves will allow us to continue to invest in future opportunities and technological improvements to support the local government sector.

To enhance our business continuity plan we continued to invest in our IT infrastructure. Fixed and intangible assets increased by \$12,345, with the purchase and final roll out of laptop computers to staff. We have continued the investment in our digital platforms, two years on from the initial COVID-19 outbreak physical interaction is no longer commonplace, and we operate very much in a virtual world. Digital technology, and the ability to connect to our members, colleagues and stakeholders is paramount. Initial work has been done, and we will be launching a new website, and new look SectorGoodToolkit®, the knowledge base for the sector, in the first half of 2022/23. To date we have invested \$149,120 towards these projects.

We continue to navigate the ongoing impact of COVID-19 and operate with a flexible approach to the delivery of our best practise forums, noting over 90% of our events in the 2021/22 year were delivered virtually. The ongoing investment in our technology platforms is vitally important to enable Taituarā to continue to develop offerings that are not only accessible, but also cost effective.

Taituarā has several sources of revenue (see figure 1) with income from all sources totalling \$3,670,419 a 12.8% decrease from last year.

Gross revenue from products and services remains consistent with the previous year at \$3,119,911, with points of note explained further below:

- Overall, our revenue from event sales, decreased increased by 16.6% to \$1,003,492. As we were unable to deliver face-to-face events throughout the financial year, we increased the delivery of our online learning opportunities delivering a variety of webinar programmes, online events, and workshops. Most of these offerings were offered at a reduced rate.
- Due to the uncertainty created by COVID-19, we made the reluctant decision to cancel the 2021/22 Taituarā Conference and associated Forums. This was originally scheduled for September 2021 in Christchurch, and postponed first to December, then to May 2022 in Wellington.
- With the move to more online offerings the cost of delivering our events decreased by 35.4% to \$410,508, partially due to a reduction in facilitation costs and catering costs for those events that would normally be held in person.
- LGJobs had an exceptional year and continued to perform well demonstrating that councils still value this service as part of their recruitment process. Revenue of \$516,951 is a decrease of 32.5% from the previous year.

Council subscription revenue makes up approximately 27.0% of our total income at \$991,008. SectorGoodToolkit® content is a valuable resource to councils, and we continue to expand this resource.

The Ratepayer Enrolment Campaign is a shared service Taituarā provides in a local body election year. The service provides a national freephone number, as well as a cost-effective way for councils to purchase advertising. Taituarā received income of \$195,252 from the campaign. However, this is offset by the direct costs of the campaign, with \$169,784 incurred during the financial year.

This year we launched a new executive support service for the local government sector. In collaboration with Tūhura Partners the focus is on supporting chief executives and senior staff through challenging times, providing clarity around key issues. This is a minor revenue stream for us, \$71,028, but to date we have assisted 15 councils and their staff in a variety of ways. The service to date has been well received will no doubt continue to be an invaluable service to the sector.

We successfully submitted a grant proposal to the Department of Internal Affairs, receiving a grant of \$275,000. The project drove a coordinated approach to national data collection that was sharable and reusable by others within, the public library sector. As part of the project, we delivered a series of expert speaker webinars, and established a Libraries CoCre8 Wellbeing TeamSite to gather best practice case studies, share professional articles, as well as develop and co-create ideas for service delivery in collaboration with central government partners.

Sponsorship income from our principal partners as well as event sponsorship contributed \$222,000 or 6.0% of our total revenue. Sponsorship income continues to be an important part of the Taituarā revenue stream. It is encouraging that our long-standing partners are supportive as we deliver our events via different mechanisms. We are pleased by the willingness of sponsors to continue to show their support to our organisation and the work we do for the sector.

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

Total operating expenditure decreased by 9.2% to \$2,869,535, with points of note explained further below:

- Staffing costs decreased 6.7% this year, this was primarily due to the resignation of two senior team members in Q4 of the financial year, which provided an opportunity for the realignment our staffing structure to better support our work programme.
- Professional service costs decreased 24.2% to \$556,089 this year. Last year we incurred consultancy costs in relation to our initial strategic support work in the Three Waters space. Our consultancy support services are now

available through the Hei Taituarā service. The costs we incurred this year were 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 COVID-19 traffic light system as part of our Local Elections support work.

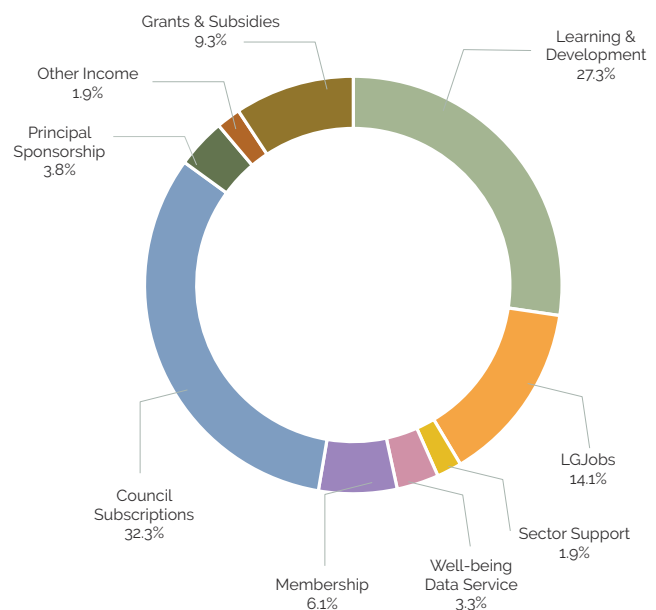
- We incurred website and software fees totalling \$160,727, an increase of 25.6%. This was expected as we continue our investment in digital solutions. A large portion of these costs relate to the Wellbeing Data Warehouse \$90,266, and the increased support costs of the Discussion Group Platform \$21,311. Other costs include our LMS e-learning platform, and internal software licensing costs.
- Amortisation and depreciation costs decreased this year by \$20,605. We made minor hardware purchases, and most of our capital investment is work in progress for our new website. Depreciation on these assets was calculated from purchase date, at prescribed rates.

We are absolutely delighted to continue to deliver a positive result for our members this year. Our strong level of equity means Taituarā can remain confident in its organisational sustainability, which strengthens our ability to continue promoting and supporting professional excellence in local government to enable communities to shape their future.

Figure 1

Source of Gross Revenue for the year ended 30 June 2022

Learning and Development	1,003,493	27.3%
LGJobs	516,952	14.1%
Sector Support	71,028	1.9%
Wellbeing Data Service	119,669	3.3%
Membership	222,510	6.1%
Council Subscriptions	1,186,260	32.3%
Principal Sponsorship	141,000	3.8%
Other Income	68,898	1.9%
Grants & Subsidies	340,610	9.3%
Total	3,670,419	



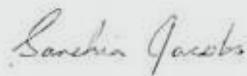
NZ Society of Local Government Managers Incorporated
Statement of Comprehensive Revenue and Expense
for the year ended 30 June 2022

		2022	2021
Revenue from exchange transactions			
Conference		-	71,230
Sales		1,711,141	1,982,459
Council Subscriptions		1,186,260	891,072
Subscriptions (Membership)		222,510	199,330
Total revenue		3,119,911	3,144,091
Cost of Goods Sold			
Conference		-	89,912
Advertising		99,438	66,700
Catering		21,198	82,411
Equipment Hire		27,660	88,703
General Expenses		26,773	11,141
Printing & Stationary		3,727	6,505
Profit Share	12	22,645	94,245
Facilitation and Speaker Fees		161,376	172,927
Travel		14,464	14,560
Venue Hire		33,229	8,609
Total Cost of Sales		410,509	635,713
Gross Revenue		2,709,402	2,508,378
Other Exchange Income			
Interest Income	6	11,618	11,218
Sponsorship		141,000	168,000
Other Income		19,682	309,585
Branch Income	4	37,598	1,843
Total Other Exchange Income		209,898	490,647
Other Non Exchange Income			
Government Wage Subsidy		65,610	4,687
LG Essential Services Grant		275,000	500,000
Total Other Non Exchange Income		340,610	504,687
Expenditure			
Amortisation	9	14,408	20,868
Audit Fee		15,770	12,850
Communication Costs		10,450	17,094
Depreciation	8	47,822	61,968
General Costs		6,980	8,228
Member Services		8,797	8,173
Professional Services		556,089	733,755
Rental and Office Costs		339,904	312,054
Staff Expenses		1,767,210	1,893,718
Travel Costs		30,606	76,893
Branch Expenses	4	31,480	4,290
Total Expenditure		2,829,516	3,149,891
Surplus/(deficit) before taxation		430,393	353,821
Taxation expense	1	40,019	11,588
Net Surplus/(deficit) for year attributable to Taituarā		390,375	342,233

This statement should be read in conjunction with the notes on pages 55 to 59

NZ Society of Local Government Managers Incorporated
Statement of Financial Position
for the year ended 30 June 2022

		2022	2021
Current Assets			
Cash and cash equivalents	2	506,389	549,752
Receivables from exchange transactions	7	689,007	331,842
Prepayments		98,664	42,876
Term deposits	3	1,117,244	1,117,179
Total current Assets		2,411,305	2,041,649
Non-current Assets			
Property, plant & equipment	8	234,391	269,868
Intangible Assets	9	182,482	170,466
Deferred Tax Asset	1	29,378	32,065
Total non-current Assets		446,250	472,399
Total assets		2,857,555	2,514,048
Liabilities			
Current liabilities			
Payables from exchange transactions	10	237,862	165,195
Employee entitlements	13	90,889	149,304
Lease incentives liability		37,672	43,253
Revenue received in advance	11	18,145	110,108
Taxation payable		33,566	(2,857)
Total current liabilities		418,134	465,002
Net Assets		2,439,419	2,049,045
Equity			
Retained Earnings		2,439,419	2,049,045
Total Equity		2,439,419	2,049,045



S Jacobs PRESIDENT

Date: 26 August 2022



K Thomas CHIEF EXECUTIVE

Date: 26 August 2022

This statement should be read in conjunction with the notes on pages 55 to 59

NZ Society of Local Government Managers Incorporated
Statement of Movements in Equity

for the year ended 30 June 2022

	2022	2021
Equity at start of the year	2,049,045	1,706,812
Net surplus/(deficit) for the year	390,375	342,233
Equity at end of the year	<u>2,439,420</u>	<u>2,049,045</u>

This statement should be read in conjunction with the notes on pages 55 to 59

NZ Society of Local Government Managers Incorporated
Statements of Cash Flows

for the year ended 30 June 2022

	2022	2021
Cash flows from operating activities		
Receipts from customers	2,868,421	3,762,417
Payments to suppliers and employees	(3,267,181)	(3,700,868)
Goods and services tax (net)	16,487	14,371
Grants Received	340,610	504,687
Interest received	11,618	11,218
Income taxes paid	(908)	(10,129)
Net cash inflow / (outflow) from operating activities	<u>(30,955)</u>	<u>581,696</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(12,345)	(20,017)
Cash to term deposit	(65)	(265,078)
Net cash inflow / (outflow) from investing activities	<u>(12,410)</u>	<u>(285,095)</u>
Cash flows from financing activities		
Repayment of cash held in trust	-	-
Net cash inflow / (outflow) from investing activities	<u>-</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents	(43,364)	296,601
Cash and cash equivalents at the beginning of the financial year	549,752	253,150
Cash and cash equivalents at end of year	<u>506,389</u>	<u>549,752</u>

This statement should be read in conjunction with the notes on pages 55 to 59

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

for the year ended 30 June 2022

1 Taxation	2022	2021
(a) Income tax (expense) / credit		
Current tax	37,331	1,719
Deferred tax	2,687	9,943
Prior period adjustment	-	(74)
Income tax expense	40,019	11,588
(b) Numerical reconciliation of income tax expense to prima facie tax payable		
Net surplus/(deficit) before income tax expense (credit)	430,393	353,821
Income tax expense at 28%	120,510	99,070
Plus / (less) tax effect of permanent differences	(80,491)	(87,408)
Prior period adjustment	-	(74)
Income tax expense	40,019	11,588
Deferred tax asset		
The balance comprises temporary differences attributable to:		
Provisions	29,378	32,065
Income tax losses	-	-
Asset timing difference	-	-
Total deferred tax asset	29,378	32,065
Reconciliation of deferred tax asset:		
At 1 July	32,065	42,857
PPA to correct opening balance	-	(849)
(Charged)/credited to the statement of comprehensive income	(2,687)	(9,943)
At 30 June	29,378	29,378
2 Cash and cash equivalents	2022	2021
ASB Bank account	400,122	448,897
Cash on hand	14	14
Northern branch	13,561	14,041
Midlands branch	37,524	38,937
Central branch	5,572	6,467
Top of the South branch	17,679	17,693
Otago/Southland branch	31,740	23,703
Total cash and cash equivalents	506,212	549,752
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	2022	2021
ASB Term Deposit	1,090,000	1,090,000
Northern branch	7,244	7,179
Midlands branch	-	-
Central branch	20,000	20,000
Top of the South branch	-	-
Total Term Deposits	1,117,244	1,117,179

4 Branch operations		
Revenue	2022	2021
Northern branch	64	179
Midlands branch	-	32
Central branch	226	1,359
Top of the South branch	12	271
Otago/Southland branch	37,598	3
Total branch revenue	37,598	1,843
Expenditure	2022	2021
Northern branch	480	40
Midlands branch	1,413	302
Central branch	301	3,848
Top of the South branch	25	50
Otago/Southland branch	29,260	50
Total branch expenditure	31,480	4,290
Surplus/(deficit) from branch operations	(6,118)	(2,447)
5 Financial risk management	2022	2021
Financial assets		
Loans and receivables		
Cash and cash equivalent	506,389	549,752
Receivables from exchange transactions	689,007	331,842
Held-to-maturity		
Term deposits	1,117,244	1,117,179
Total financial assets	2,312,639	1,998,773
Financial liabilities at amortised cost		
Payable from exchange transactions	237,862	165,195
Lease incentive liability	37,672	43,253
Total financial liabilities	275,534	208,448
6 Finance costs - net	2022	2021
Interest	-	-
Total finance costs	-	-
Finance income		
Interest from held-to-maturity financial assets	11,618	11,218
Total finance income	11,618	11,218
Net finance costs	(11,618)	(11,218))
7 Accounts receivables from exchange transactions	2022	2021
Trade receivables	729,752	370,805
Allowance for impairment	(42,605)	(42,605)
Accrued interest	1,861	3,642
Net trade receivables from exchange transactions	689,007	331,842
Balance as at 1 July	(42,605)	(76,000)
Impairment loss	-	-
Impairment loss reversal	-	33,395
Balance as at 30 June	(42,605)	(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
2022			
Cost			
Opening Balance	257,255	279,665	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
Closing Balance	201,060	113,804	314,864
Carrying amount at 30 June 2022	68,540	165,851	234,391
2021			
Cost			
Opening Balance	238,897	277,996	516,893
Additions	18,358	1,659	20,017
Disposals	-	-	-
Closing Balance	257,255	279,655	536,911
Accumulated Depreciation and Impairment			
Opening Balance	130,067	75,008	205,075
Depreciation for the year	41,599	20,368	61,968
Depreciation Written Back	-	-	-
Closing Balance	171,666	95,376	267,042
Carrying amount at 30 June 2021	85,589	184,279	269,868
9 Intangible Assets			
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 2022	32,459	150,024	182,483
2021			
Cost			
Opening Balance	135,187	124,219	259,406
Additions	-	-	-
Disposals	-	122,696	122,696
Closing Balance	135,187	246,915	382,102
Accumulated Amortisation and Impairment			
Opening Balance	68,945	121,823	190,768
Amortisation for the year	19,872	995	20,868
Closing Balance	88,818	122,818	211,636
Carrying amount at 30 June 2021	46,369	124,097	170,466
10 Payables from exchange transactions			
	2022	2021	
Trade payables	213,712	125,678	
Sundry payables	23,000	37,414	
Credit cards	1,151	2,103	
	237,862	165,195	

11 Revenue received in advance	2022	2021
Membership fees and subscription received in advance	1,100	8,775
Revenue received in advance - services	17,045	101,333
	18,145	110,108

12 Sales - Other

This category of expenditure for the year to 30 June 2022 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	2022	2021
Accrued holiday pay	90,889	83,694
Government Wage Subsidy	-	65,610
	90,889	149,304

In July 2020 Taituarā received \$65,610 from the Ministry of Social Development (MSD) as part of the New Zealand Government Wage Subsidy Scheme. The application was made based on an assessment that income from normal business activities declined a minimum of 40% over a 30 day period compared to the same period in the previous year and that decline was related to the effects of Covid-19.

Last year the Executive determined that it was prudent to not recognise tranche 2 of the subsidy until it could be independently assessed. After independent advice, careful consideration and time passed, the decision was made that Taituarā met the criteria to claim the subsidy of \$65,610, and it has been recognised as revenue this year.

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:

	2022	2021
Salaries	799,172	717,236
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 Vice 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 (2021:\$Nil).

	2022	2021
Civic Financial Services Limited	46,262	-

15 Commitments

(i) Capital Commitments

At 30 June 2022 Taituarā had no capital commitments (2021: \$25,303)

(ii) Operating lease commitments

Commitments existed for non-cancellable operating leases as follows:

	2022	2021
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	195,195	306,735
Total operating lease commitments	752,895	864,435

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 (2021: 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 2022 (2021: Nil).

18 Covid-19

As we continue to navigate the ongoing impact of COVID-19, we continue to operate with a flexible approach to the delivery of our best practice forums, and with the creation of new revenue streams we were able to mitigate the negative impact. Although Aotearoa New Zealand is still managing the ongoing impact of COVID-19, we do not expect this to impact the ability of Taituarā to continue to operate.

NZ Society of Local Government Managers Incorporated

Statement of Accounting Policies

for the year ended 30 June 2022

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.

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 measured 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 September each year. This event is managed by an external provider, however this year due to Covid-19 alert level restrictions was managed internally and delivered as two much smaller events.

Revenue received in advance

Revenue received in advance relates to membership and pre-sales for future events, and amounts 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 it 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

Financial instruments are initially recognised when Taituarā becomes a party to the contractual provision of the instrument.

Taituarā derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by Taituarā is recognised as a separate asset or liability.

Taituarā derecognises a financial liability when its contractual obligations are discharged, cancelled, or expire. Taituarā also derecognises financial assets and financial liabilities when there has been significant changes to the terms and/or the amount of contractual payments to be received/paid.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, Taituarā has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Taituarā classifies financial assets into the following categories: held-to-maturity, and loans and receivables.

Taituarā classifies financial liabilities into the following categories: amortised cost.

Financial instruments are initially measured at fair value, plus for those financial instruments not subsequently measured at fair value through surplus or deficit, directly attributable transaction costs. Subsequent measurement is dependent on the classification of the financial instrument, and is specifically detailed in the accounting policies below.

i. Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held-to-maturity when Taituarā has the positive intention and ability to hold them to maturity. Held-to-maturity financial assets are subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Held-to-maturity financial assets comprise term deposits.

ii. Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are subsequently measured at amortised cost using the effective interest method, less any impairment losses.

Loans and receivables comprise cash and cash equivalents and receivables.

Cash and cash equivalents represent highly liquid investments that are readily convertible into a known amount of cash with an insignificant risk of changes in value, with maturities of 3 months or less.

iii. Amortised cost financial liabilities

Financial liabilities classified as amortised cost are non-derivative financial liabilities that are not classified as fair value through surplus or deficit financial liabilities.

Financial liabilities classified as amortised cost are subsequently measured at amortised cost using the effective interest method. Financial liabilities classified as amortised cost comprise payables and lease incentives.

Impairment of non-derivative financial assets

A financial asset not subsequently measured at fair value through surplus or deficit is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, and that the loss event(s) had an impact on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired includes default or delinquency by a counterparty, restructuring of an amount due to Taituarā on terms that Taituarā would not consider otherwise, indications that a counterparty or issuer will enter bankruptcy, adverse changes in the payment status of borrowers or issuers in Taituarā, economic conditions that correlate with defaults or the disappearance of an active market for a security.

i. Financial assets classified as held-to-maturity and loans and receivable

Taituarā considers evidence of impairment for financial assets measured at amortised cost (loans and receivables and held-to-maturity) at both a specific asset and collective level.

All individually significant assets are assessed for specific impairment. Those found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified.

Assets that are not individually significant are collectively assessed for impairment by grouping together assets with similar risk characteristics.

In assessing collective impairment Taituarā uses historical trends of the probability of default, the timing of recoveries and the amount of loss incurred, adjusted for management's judgement as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical trends.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. Losses are recognised in surplus or deficit and reflected in an allowance account against loans and receivables or held-to-maturity financial assets. Interest on the impaired asset continues to be recognised.

When an event occurring after the impairment was recognised causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through surplus or deficit.

Individual trade receivables that are known to be uncollectible are written off when identified, along with associated allowances. Loans, together with associated allowances are written off when there is no realistic prospect of future recovery and all collateral has been realised or has been transferred to Taituarā.

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

There have been no significant changes in accounting policies during the current year. Accounting policies have been applied on a basis consistent with the prior year.



BDO Wellington Audit Limited

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

Opinion

We have audited the financial statements of Taituarā - NZ Society of Local Government Managers (Taituarā) which comprise the statement of comprehensive revenue and expense for the year ended 30 June 2022, the statement of financial position as at 30 June 2022, statement of movements in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a statement of accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Taituarā as at 30 June 2022, and its financial performance and its cash flows for the year then ended 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 in accordance with International Standards on Auditing (New Zealand) ("ISAs (NZ)"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Taituarā's 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, Taituarā.

The Executive' Responsibilities for the Financial Statements

The Executive is responsible on behalf of Taituarā for the preparation and fair presentation of the financial statements in accordance with PBE Standards RDR, and for such internal control as the Executive determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive is responsible on behalf of Taituarā 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 the Executive either intends to liquidate Taituarā' or to cease operations, or has no realistic alternative but to do so.



BDO Wellington Audit Limited

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) 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, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located at the External Reporting Board's website at: <https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/>.

This description forms part of our auditor's report.

Who we Report to

This report is made solely to 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 Taituarā and Taituarā's '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
26 August 2022

Directory

Trading Name

Taituarā — Local Government Professionals Aotearoa

Location and Registered Office

Level 9, 85 The Terrace
Wellington 6143

Accountants

PricewaterhouseCoopers New Zealand
10 Waterloo Quay, Wellington, 6011

Auditors

BDO Wellington
Level 1, Chartered Accountants House
50 Customhouse Quay, Wellington, 6143

Bankers

ASB
Wellington Business Branch
Level 15, ASB Bank Tower
2 Hunter Street, Wellington 6011

Solicitors

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