KAIPARA MOANA REMEDIATION

Agenda

Rārangi Take

Kaipara Moana Remediation Joint Committee
Monday 24 November 2025 at 10.30am

kmr.org.nz

Kaipara Moana Remediation Joint Committee Agenda

Rā | Date:	Monday, 24 November 2025
Wā | Time:	10.30am
Tauwāhi | Location:	The Lighthouse Function Centre – Dargaville
Ngā Mana Whakahaere | Members	Tame Te Rangi (Chair), Te Rūnanga o Ngāti Whātua Amy Macdonald (Deputy Chair), Northland Regional Council Debra Brewer, Ngā Maunga Whakahii o Kaipara Georgina Curtis-Connelly, Te Uri o Hau Greg Sayers, Auckland Council Jack Craw, Northland Regional Council John Blackwell, Northland Regional Council Michael Tana, Te Rūnanga o Ngāti Whātua Taiāwhio Wati, Te Uri o Hau Tracy Davis, Ngā Maunga Whakahii o Kaipara Other Auckland Council representatives - to be confirmed

The Quorum for the Joint Committee is:
a) 6 members of the 12 Committee members, and;

b) At least 1 member each from Auckland Council and Northland Regional Council, and;

c) At least 2 members from Kaipara Uri (unspecified from which entities).

Recommendations contained in the agenda are NOT decisions of the meeting. Please refer to minutes for resolutions.

For any queries regarding this meeting, please contact Kaipara Moana Remediation via the website https://kmr.org.nz/contact/

TAKE | ITEM **Page**

TITLE:	**Confirmation of Minutes – October 2025**
Kaituhi Pūrongo | Report Writer	Sophie Bone, PA to Pou Tātaki and Governance Support

Te Kaupapa | Purpose

This paper serves to receive the minutes of the KMR Joint Committee meeting held in October 2025.

Whakataunga | Recommendations

That the minutes of the Kaipara Moana Remediation Joint Committee meeting held on 20 October 2025 be confirmed as a true and correct record.

Ngā Tāpiri| Attachments

Attachment 1: Joint Committee Hui Minutes (October 2025)

Kaipara Moana Remediation Joint Committee Minutes

Rā | Date:	Monday, 20 October 2025
Wā | Time:	10.30am
Tauwāhi | Location:	Online
Huihuinga | Gathering	Tame Te Rangi (Chair), Te Rūnanga o Ngāti Whātua Amy Macdonald (Deputy Chair), Northland Regional Council (NRC) Debra Brewer, Ngā Maunga Whakahii o Kaipara Georgina Curtis-Connelly, Te Uri o Hau (10.39 am) Greg Sayers, Auckland Council (AC) (10.38 am) Jack Craw, Northland Regional Council John Blackwell, Northland Regional Council Taiāwhio Wati, Te Uri o Hau
Tae Mai | In Attendance	Justine Daw, Pou Tātaki, Kaipara Moana Remediation (KMR) Emma Doré, Amo-Rautaki Pākihi, KMR Lisette Rawson, Amo-Rauora Koāwa, KMR Sophie Bone, PA to Pou Tātaki and Governance Support, KMR Marina Ford, Ringa Taki Hononga Mana Whenua Relations Advisor, KMR Dave McDermott, Nursery Specialist, KMR Duncan Kervell, Consultant, KMR Wes Patrick, Observer, Ministry for the Environment (MfE) Aoife Broad, Observer, MfE Callum Anderson, Digital Experience Support, NRC

The Chair declared the meeting open at 10.34am.

KARAKIA | WHAKATAU

TAHITAHI | HOUSEKEEPING

A livestream declaration was provided by NRC Digital Rep, Callum Anderson, in alignment with the Privacy Act 2020.

NGĀ WHAKAPAHĀ | APOLOGIES (ITEM 2.0)

Moved (Connelly/Craw)

That the Joint Committee:

1. **Receive** the apologies from Mike Tana for non-attendance and Tracy Davis for late attendance.

Carried

Secretariat note:

Due to the Joint Committee meeting finishing ahead of schedule, Tracy Davis was unable to attend the meeting later as originally planned.

NGĀ WHAKAPUAKANGA | DECLARATIONS OF INTEREST (ITEM 3.0)

No interests were declared by the members.

NGĀ KŌRERO KUA WHAKAAEA | CONFIRMATION OF MINUTES (ITEM 4.1)

Report from Sophie Bone, PA to Pou Tātaki and Governance Support.

Moved (Craw/Blackwell)

Carried

JOINT COMMITTEE ACTION TRACKER (ITEM 5.1)

Report from Sophie Bone, PA to Pou Tātaki and Governance Support.

Moved (MacDonald/Blackwell)

That the Joint Committee:

1. **Receive** the report 'Joint Committee Action Tracker'.

Carried

Secretariat note:

All closed items on the Action Tracker will now be removed from the Tracker. One new item was raised, and this will be recorded as an open action in the Action Tracker for review at the next Joint Committee meeting.

JOINT COMMITTEE FORWARD WORKPLAN (ITEM 5.2)

Report from Sophie Bone, PA to Pou Tātaki and Governance Support.

Moved (Connelly/Sayers)

That the Joint Committee:

1. **Receive** the report 'Joint Committee Forward Workplan'.

Carried

Secretariat Note:

The KMR induction planned for late November has been deferred given that the Joint Committee members from local government will not have been confirmed by that date. A new date for the induction will be proposed at the November Hui.

ANNUAL REPORT 2024-2025 (ITEM 6.1)

Report from Emma Doré, Amo-Rautaki Pākihi and Ben Hope, Ringa-Pārongo.

Moved (Craw/Connelly)

That the Joint Committee:

1. Receive the report 'Annual Report 2024-2025' by Emma Dore and Ben Hope, dated 20 October 2025.

Moved (Craw/Connelly)

2. Adopt the final draft of the Annual Report 2024-2025 for provision to the Ministry for the Environment.
3. Delegate to the Joint Committee Chair power to approve the final Annual Report, with the ability for the Pou Tātaki to make minor editorial changes prior to publication if required.

Carried

Secretariat Note:

Members agreed to move all three recommendations at once. Deputy Chair Macdonald commended KMR staff on the increased remediation and partnerships results, particularly given the economic challenges over the past year. Member Craw also acknowledged the Annual Report and congratulated staff on the KPI performance, especially for fencing which was an unambiguous measure of protection.

Member Craw noted the Auckland Council-sponsored next-generation environmental (turbidity) monitoring showcased in the Annual Report and asked if this monitoring data could be reported back to the Joint Committee when available. The Pou Tātaki informed the Committee that the research referred to in the Annual Report had generated some very early-stage monitoring datasets, but it was too early to present any clear results. That said, KMR recognised the importance of monitoring and reporting on water quality in the Kaipara Harbour and the waterways flowing into it, as discussed with the Crown in early 2025. At the November Joint Committee meeting, a presentation will be made by both Northland Regional Council and Auckland Council staff on recent environmental monitoring results. The Pou Tātaki reminded the Committee that councils (not KMR) had the formal responsibility for environmental monitoring of the Kaipara Harbour. At the same meeting, KMR's Duncan Kervell would also provide an update on the local case studies agreed through the Annual Work Plan process. These are intended to highlight the water quality benefits of taking action on farm with KMR support.

ANNUAL WORK PLAN 2025 – 2026 (ITEM 6.2)

Report from Emma Doré, Amo-Rautaki Pākihi and Ben Hope, Ringa-Pārongo.

Moved (Sayers/Brewer)

That the Joint Committee:

1. Receive the report 'Annual Work Plan' by Emma Doré, dated 20 October 2025.
2. Note the unaudited Final Annual Work Plan budget for the 2025-2026 financial year which totals $19.288 million (total programme value excluding GST).
3. Delegate to the Joint Committee Chair power to approve the Final Annual Work Plan, following any changes due to audit or MfE feedback.

Carried

Secretariat Note:

Member Sayers sought clarification on the potential scope of changes to the Annual Work Plan that could be enabled through the Chair's delegation and asked about previous changes (if any). The Pou Tātaki clarified that other than minor changes (e.g. addition of footnotes to aid clarity, minor editorial corrections), no material changes had been made to any KMR Work Plan to date. As a general rule, the only material changes to the Work Plan would be in respect to the budget – this is because each final Annual Work Plan budget includes a calculation of funds carried over from the previous financial year. If the auditors found any material matters in respect of KMR's year-end financial position and associated carry-overs, then KMR would make consequential adjustments to the Work Plan budget.

The Pou Tātaki further clarified that as the auditors had just issued [that same day] a clean audit report for the 2024-2025 financial year upon Joint Committee adoption of the Annual Report, she was confident that no changes would be required to the Work Plan submitted for Joint Committee approval. This was the third clean KMR audit in three years. The Work Plan, signed by the Chair, would therefore shortly be submitted to the Ministry for the Environment as required under the Deed of Funding. Member Sayers congratulated the KMR team on the clean audit, noting this was an excellent reflection on their effort in managing the budgets and work programme.

Member Craw asked if the Risk Management table in the Annual Work Plan needed to be updated given several material changes to KMR programme settings since the draft Work Plan was endorsed by the Joint Committee in March. In particular, he asked whether the risks relating to the new KMR/DOC Community Agreement had been adequately reflected in the table. The Pou Tātaki agreed that KMR would review this, and amend the table content as needed to reflect relevant new risk mitigations.

UPDATE ON KMR OPERATIONAL SETTINGS (ITEM 6.3)

Report from Lisette Rawson, Amo-Rauora Kōawa, and Darren van Beek, Kaiārahi Whakaora Whenua Kōawa

Moved (Craw/Macdonald)

That the Joint Committee:

1. Receive the report 'Update on KMR operational settings' by Lisette Rawson and Darren van Beek, dated 20 October 2025.
2. Note that KMR has undertaken a review of key operational policy settings and considers they are largely fit for purpose for the coming season, with only two operational improvements recommended (see also the accompanying paper Approach to native planting pre-allocations 2026).
3. Approve the removal of poplar species from the KMR species list due to low uptake, high transaction costs for this type of project, and practical difficulties in supplying to Auckland-based landowners and groups.
4. Note that the KMR price schedule has been reviewed and current prices will be retained, with a further review to be undertaken by 1 October 2026.
5. Note that engagement is already underway with programme partners, nurseries, suppliers, landowners and groups to facilitate early planning of KMR projects next year.

Carried

Secretariat Note:

Member Blackwell noted that while poplars had a somewhat negative reputation, particularly following recent cyclones and floods, they could play a positive role in the landscape in the right location, and had performed well for sediment reduction in many areas in Northland. The KMR team acknowledged this perspective and indicated that following the proposed change, landowners and groups in the catchment who were interested in planting poplars would still be able to source these directly from the NRC nursery in Northland and from a nursery in Te Hana, Auckland.

However, two winters had demonstrated very low uptake of poplars by landowners and groups and high transaction and time costs for KMR relative to sediment remediation outcomes. When asked by Deputy Chair Macdonald about the landowner's experience, the KMR team observed that low landowner uptake was likely a reflection of the increased contract, project management and monitoring burden experienced when working with KMR compared to buying poplars directly from a nursery. Furthermore, given the current relatively low cost to the landowner of poplars (due to subsidised nursery prices), there was little incentive for the landowner to work with KMR.

APPROACH TO NATIVE PLANT ALLOCATIONS 2026 (ITEM 6.4)

Report from Lisette Rawson, Amo-Rauora Kōawa, and Darren van Beek, Kaiārahi Whakaora Whenua Kōawa

Moved (Macdonald/Sayers)

That the Joint Committee:

1. Receive the 'Approach to native plant allocations (2026)' report by David McDermott, KMR Planting Specialist, dated 20 October 2025.
2. Note that following a review of winter 2025 operational settings, we recommend a change to the native plant pre-allocations to reflect KMR's mature operational settings.
3. Approve the discontinuation of native plant pre-allocations to nurseries for the 2026 planting season.

Carried

Secretariat Note:

Deputy Chair Macdonald supported the approach proposed in the paper as a reasonable and fiscally responsible approach for KMR, and one which took into account the lessons from last season. While KMR had been clear there was no ongoing commitment to native plant pre-allocations, she noted the importance of clear and early communications from KMR to manage nursery expectations.

KMR Planting Specialist Mcdermott shared that as part of his annual spring visits he was currently meeting in person with nurseries to communicate the change and discuss how KMR can support nursery-led community engagement and project development. Now that nurseries had several years' experience of KMR planting projects, including demonstration that plant demand was either stable or increasing over time depending on location, the change was expected to have a low impact on most nurseries.

Member Blackwell noted that with farms now experiencing record prices for milk solids and drystock pastoral land generating more value as market prices bounced back there were likely solid opportunities for planting projects in winter 2026.

POU TĀTAKI REPORT (6.5)

Report from Justine Daw, Pou Tātaki

Moved (Connelly/Blackwell)

That the Joint Committee:

1. Receive the report 'Pou Tātaki Report', by Justine Daw dated 20 October 2025.

Carried

Secretariat Note:

The Pou Tātaki noted the focus of the November Joint Committee meeting would be on work underway to better understand the impacts of KMR work on the ground. Referencing Member Blackwell's earlier comment regarding improved on-farm economics, she agreed this would likely generate opportunities for KMR. Currently, KMR's partnership with Fonterra is delivering strong results and we expected the Cooperative Difference initiative to drive greater planting rates for carbon off-set in future. In addition, KMR has an effective working relationgship with Beef + Lamb NZ, and KMR hoped to build on this. A pertinent example was the forthcoming field trip in Auckland hosted by Beef + Lamb NZ at which over 300 participants from the drystock sector were expected. KMR was presenting on partnership opportunities with the sector, and profiling a large-scale KMR planting project on the host farm.

Karakia Mutunga

Whakamutunga (Conclusion)

The meeting concluded at 11.29 am.

TITLE:	**Joint Committee Action Tracker**
Kaituhi Pūrongo | Report Writer	Sophie Bone, PA to Pou Tātaki and Governance Support

Rāpopototanga Matua | Executive summary

Following each Hui, the Joint Committee Action Tracker is reviewed and updated. The Action Tracker records actions still to be resolved from previous Joint Committee meetings and serves as a transparent record of progress against committed actions.

Whakataunga | Recommendations

1. That the report 'Joint Committee Action Tracker' be received.

Ngā Tāpiri | Attachments

Attachment 1: Joint Committee Action Tracker – November 2025

KMR Joint Committee: Action Tracker

Item	Action	Who	Due	Status	Comments
20 October 2025					
	Report back on a possible Auckland based Kōrero Tuku Iho case study, following clarification on a related resource consent.	Relevant KMR Joint Committee members	TBD	Open	This action has been added at the request of the Pou Tātaki to ensure regular updates are provided to the Joint Committee on this key project.

Note: Closed items will be removed from the table once they have been sighted by the Joint Committee.

24 November 2025

TITLE:	Joint Committee Meetings 2026
Kaituhi Pūrongo | Report Writer	Sophie Bone, PA to Pou Tātaki and Governance Support

Te Kaupapa | Purpose

This report proposes a suite of KMR Joint Committee meeting dates for the 2026 calendar year. The dates seek to avoid the governance meeting days of the agencies represented on the Joint Committee, as well as public holidays and school holidays.

Rāpopototanga Matua | Executive summary

This report provides a high-level view of the proposed Kaipara Moana Remediation (KMR) Joint Committee meetings in 2026.

Whakataunga |Recommendations

That the Joint Committee:

1. *Receive* the 'Joint Committee Meetings 2026' report by Sophie Bone, dated 24 November 2025.
2. *Adopt* the proposed dates for Joint Committee meetings in 2026 (Attachment 1), noting that the dates may be used to host KMR Hui, Workshops, Briefings and Field Trips as relevant.
3. *Advise* Kaipara Maurikura staff as soon as practicable of any scheduling conflicts.
4. *Note* that KMR may host additional online Joint Committee meetings if required to make any unforeseen but time-urgent decisions.
5. *Note* that, as in 2025, KMR may still need to pivot planned in-person Joint Committee meetings to online meetings (livestreamed to maintain transparency), in response to weather events, venue closures and/or roading closures.

Horopaki | Background

The Terms of Reference for the KMR Joint Committee set out in the KMR Memorandum of Understanding (MoU) specify that the Joint Committee should meet 'quarterly or as determined by the Joint Committee.'

In the new Local Government term, Mondays remain the most suitable day for meetings of the KMR Joint Committee as they have the least conflict with Northland Regional Council, Auckland Council and other organisational commitments of Joint Committee Members.

Tātari me ngā tūtohu | Analysis and Advice

As in 2025, we are proposing quarterly Hui in 2026 in line with the KMR MOU, supplemented by workshops, briefings and field trips as time and need allows. We are also planning an induction for any new Members following the local government elections, noting that the proposed date may need to move to accommodate member availability. We propose that Joint Committee Hui and Field Trips continue to be hosted on marae and in communities, including by those taking action with KMR support (e.g., by Navigator project leaders, delivery partners, Whenua Whānui Fund project leaders, catchment group leaders) to allow for greater participation and engagement, and to hear from particular segments of the increasingly diverse landowners and groups participating in the programme.

The Kaipara Maurikura may elect to host additional online Joint Committee meetings, as required, to facilitate time-urgent decision-making. As required, and as occurred once in 2025, KMR may also need to pivot planned in-person Joint Committee meetings to online meetings (livestreamed to maintain transparency), in response to weather events, venue closures and/or roading closures.

In 2026, we propose to continue to operate Joint Committee meetings as open to the public as a default, in line with good practice. We expect to continue to run a mix of Hui (decision-making meetings), Workshops (which allow the Kaipara Maurikura to test ideas and seek early direction on forthcoming matters for decision) and Briefings (which allow an open forum for presentations to the Joint Committee and Members' discussion of items not yet ready to be tabled for decision).

Considerations

1. Aromātai whāinga haumi mō te oranga | Wellbeing Investment objectives and assessment
KMR has a commitment to ensuring transparency, inclusivity and participation. Meeting in person regularly throughout the year promotes connections and authentic discussion between staff and governors, and also enables the voice of local landowners, whānau, and communities to be heard. The inclusion of online meetings supports flexibility and a realistic approach to the hybrid working environment of many of KMR's partners and stakeholders.

2. Ngā ritenga take pūtea | Financial implications
A moderate but real time and cost investment is required to support in-person meetings, with an understanding that the time of stakeholders and the community is valuable, as is the shared experience and exchange of views. While KMR encourages carpooling, the potential for online meetings will support low-cost and time-effective participation, as well as recognising the hybrid working environment of many of our stakeholders.

3. Ngā hiranga me ngā hononga | Significance and Engagement
In relation to section 79 of the Local Government Act 2002, the decisions arising from this report are considered to be of low significance when assessed against Northland Regional Council's significance and engagement policy. This does not mean that this matter is not of significance to tangata whenua and/or individual communities, but that the Joint Committee is able to make these decisions without undertaking further consultation or engagement.[1]

4. Ngā tūraru me ngā mauru | Risks and mitigation
None foreseen. KMR's meeting types and schedule has been well tested.

5. Ngā urutau huringa-ā-rangi | Climate Change Mitigation and Adaptation
This Joint Committee paper does not have significant climate change implications, other than that quarterly meetings reduce KMR's travel-related greenhouse gas emissions (in line with NRC's carbon reduction commitments) as well as community greenhouse gas emissions incurred by travel to meetings.

Ngā Tāpiri | Attachments

Attachment 1 - KMR Joint Committee Meeting Dates 2026

[1] This Joint Committee operates under the Local Government Act which requires a significance and engagement policy (which identifies when matters require special consultation with tangata whenua and the community) and to have regard to that policy when making decisions. As the administrative support for the Joint Committee is provided by the Northland Regional Council, it is that Council's Significance and Engagement Policy that will apply to Joint Committee decision making.

Attachment 1 - Joint Committee Meeting Dates 2026

Month	Date	Meeting type
February	Monday 2/2	New Governor Induction
February	Monday 23/2	Joint Committee Hui
April	Monday 20/4	Joint Committee Hui
July	Monday 27/7	Joint Committee Hui
September	Monday 14/9	Partnership Forum
October	Monday 12/10	Joint Committee Hui
November	Monday 16/11	End of Year Stakeholder Event

TITLE:	**Audit Report 2024-2025**
Kaituhi Pūrongo | Report Writer	Emma Doré, Amo-Pākihi Business Manager

Te Kaupapa | Purpose

This report notes the satisfactory audit of Kaipara Moana Remediation (KMR) for the 2024-2025 financial year.

Rāpopototanga Matua | Executive Summary

Deloitte undertook a financial audit of KMR as part of Northland Regional Council's annual audit process. On 20 October 2025, Deloitte issued an Audit Assurance Report *(Attachment 1*) noting the completion of the audit and giving a satisfactory (clean) audit result for KMR. KMR has been audited four times to date, and this is the fourth year in a row that KMR has received a satisfactory audit.

Whakataunga |Recommendations

That the Joint Committee:

1. *Receive* the report 'Audit Report 2024-2025' from Emma Doré dated 24 November 2025.
2. *Note* the satisfactory audit of KMR for 2024-2025 (*Attachment 1*).

Considerations

1. Aromātai whāinga haumi mō te oranga | Wellbeing Investment objectives and assessment
While an audit report is not required, KMR has undertaken an annual audit to provide confidence and assurance to the Ministry for the Environment, councils and other funders.

2. Ngā ritenga take pūtea | Financial implications
There are no financial implications from the audit other than the payment of audit-related fees, which are budgeted each year and form part of the operating budget set out in KMR's Annual Work Plan.

3. Ngā hiranga me ngā hononga | Significance and Engagement
In relation to section 79 of the Local Government Act 2002, the decisions arising from this report are considered to be of low significance when assessed against Northland Regional Council's significance and engagement policy. This does not mean that this matter is not of significance to tangata whenua and/or individual communities, but that the Joint Committee is able to make these decisions without undertaking further consultation or engagement.[1]

4. Ngā tūraru me ngā mauru | Risks and mitigation
The Audit Report provides transparency and accountability in respect of KMR's work programme, and assurance to funders and programme partners about KMR's performance.

5. Ngā urutau huringa-ā-rangi | Climate Change Mitigation and Adaptation
This paper does not have climate change mitigation and adaptation implications.

[1] This Joint Committee operates under the Local Government Act which requires a significance and engagement policy (which identifies when matters require special consultation with tangata whenua and the community) and to have regard to that policy when making decisions. As the administrative support for the Joint Committee is provided by the Northland Regional Council, it is that Council's Significance and Engagement Policy that will apply to Joint Committee decision making.

Ngā Tāpiri | Attachments

Attachment 1 - Signed Deloitte Audit Report (2024-2025)

Deloitte.

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20 October 2025

Jonathan Gibbard
Northland Regional Council
As recipient for the Kaipara Moana Remediation Joint Committee
Private Bag 9021
Whangarei 0148

AGREED-UPON PROCEDURES REPORT ON THE KAIPARA MOANA REMEDIATION PROGRAMME

To Jonathan Gibbard

The Auditor-General is the auditor of Northland Regional Council (the '**Council**'). The Auditor-General has appointed me, Bennie Greyling, using the staff and resources of Deloitte Limited, to perform the procedures agreed with you, and outlined below, on his behalf.

Purpose of this agreed-upon procedures report and restriction on use and distribution

In accordance with our engagement letter dated 9 May 2025, we have performed the procedures agreed with you in connection with the expenditure incurred by Northland Regional Council in its capacity as agent or recipient for the Joint Committee for the Kaipara Moana Remediation Project (the '**Project**' or the '**subject matter**').

The agreed-upon procedures engagement is intended solely for the purpose of assisting the Council as agent for the Joint Committee to report certain financial information in the Annual Report to the Ministry for the Environment (the '**Ministry**' or '**MfE**') who has provided funding to the Joint Committee as outlined in the Kaipara Moana Remediation Deed of Funding dated 8 February 2021 (the '**funding deed**'). The financial information reported is set out in clause 4.2(c) of the funding deed and covers the period from 1 July 2024 to 30 June 2025 (the '**Period**').

Our report is intended solely for your exclusive use and solely for the purpose set out above. We understand that a copy of our report has been requested by MfE solely for the purpose of assessing your compliance with the funding deed. We agree that a copy of our report may be provided to MfE for their information in connection with this purpose but, we do not accept any duty, liability or responsibility to MfE in relation to our report.

It is for you and MfE, to assess both the procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter.

Our report is not to be used for any other purpose, recited or referred to in any document, copied or made available (in whole or in part) to any other person without our prior written consent. We accept or assume no duty, responsibility or liability to any party, other than you, in connection with our report or this engagement, including without limitation, liability for negligence in relation to the factual findings expressed or implied in our report.

Our report on factual findings was completed on 20 October 2025 and our findings are expressed as at that date.

Responsibilities of Council as agent for the Joint Committee

The Council, as agent for the Joint Committee, have acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement.

The Council, as agent for the Joint Committee, are responsible for the subject matter on which the agreed-upon procedures are performed.

Auditor's responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (New Zealand) 4400 *Agreed-Upon Procedures Engagements* ('**ISRS (NZ) 4400**'). An agreed-upon procedures engagement is limited to only performing the procedures that have been agreed with you and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Independence and quality management

When carrying out the engagement, we complied with:

- The Auditor-General's independence and other ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board;
- The Auditor-General's quality management requirements, which incorporate the quality management requirements of Professional and Ethical Standard 3 issued by the New Zealand Auditing and Assurance Standards Board.

In addition to this engagement, we performed the audit of the annual financial statements and performance information of the Council, and assurance engagements pursuant to clauses 6.2 and 10.2(g) of the Debenture Trust Deed, and maintenance of the register of security stock. We have also provided a fraud and corruption risk assessment and fraud and corruption risk focussed detection analytics. These services have not impaired our independence as auditor of the Council. Other than these engagements we have no relationship with or interests in the Regional Council or its subsidiaries and controlled entities.

Procedures and findings

The procedures were performed solely to assist you in meeting your purpose outlined above. The procedures performed and the factual findings obtained are in Appendix 1.

Yours faithfully

Bennie Greyling
Deloitte Limited
On behalf of the Auditor-General
Auckland, New Zealand
20 October 2025

APPENDIX 1: Factual Findings

To perform the agreed upon procedures below we obtained the Annual Report for Northland Regional Council for the year ended 30 June 2025 (‘**Annual Report**’) that will be submitted by the Council to the Ministry pursuant to clause 4.1 and 4.2 of the funding deed. We also obtained relevant general ledger records for the Project from the Council.
As per the funding deed, Northland Regional Council and Auckland Council are Member Parties (‘**Member Parties**’).

General procedures	Findings
1. Agree the total amount recorded as expenditure in the Annual Report to the relevant general ledger records for the Project obtained from the Council. Report any differences identified.	Total expenditure reported in the Annual Report is $11,706,959 Total expenditure reported in the Project general ledger is $11,706,959 No differences identified
2. Agree the total amount recorded as Member Party contributions in the Annual Report to the relevant general ledger records for the Project obtained from the Council. Report any differences identified. For the Member Party contributions in the Annual Report, also report its composition (if relevant).	Total Member Party contributions in the Annual Report is $2,481,605 which includes both cash and in-kind contributions. Total Member Party contributions reported in the Project general ledger is $2,481,605. No differences identified
3. Agree the total amount recorded as grant funding invoiced and received from the Ministry, and the amount of grant funding not spent as presented in the Annual Report to the relevant general ledger records for the Project obtained from the Council. Report any differences identified.	Total grant funding invoiced and received from the Ministry reported in the Annual Report is $14,152,289 with $7,030,732 of the grant funding remaining unspent as at 30 June 2025. Total grant funding invoiced and received from the Ministry reported in the Project general ledger is $14,152,289; with $7,030,732 of the grant funding remaining unspent as at 30 June 2025. No differences identified
4. Agree the total amount recorded as funding contributions from other sources as presented in the Annual Report to the relevant general ledger records for the Project obtained from the Council. Report any differences identified.	Total funding contribution from other sources reported in the Annual Report is $3,945,290. Total funding contributions from other sources in the Project general ledger is $3,945,290. No differences identified.
5. Agree the following amounts as presented in the Annual Report to the relevant general ledger records for the Project obtained from the Council: (i) grant monies received from the Ministry, as per the reconciliations/confirmations received from the Ministry; (ii) expenses paid with the grant monies during the Period as per the Annual report; and (iii) any interest received, as per the Annual report, by the Council on the grant. Report any differences identified or confirm with management if any items are not applicable.	We have agreed the following amounts from the Annual Report to the Project general ledger: (i) grant monies received from the Ministry of $12,310,796 as per the confirmation received from the Ministry. (ii) expenses paid with the grant monies of $5,853,479 during the Period as per the Annual Report. (iii) Management confirmed that the Council did not receive interest on the grant during the Period. No differences identified.

Grant Funding	Findings
6. Agreed each of the grant funding receipts for the Period, as recorded in the relevant general ledger records for the Project obtained from the Council to: (i) bank statements; and (ii) invoices provided to the Ministry. Report any differences identified.	We obtained the Project general ledger record of the grant funding receipt for the Period. There are four grant funding receipts transactions recorded in the Project general ledger for the Period, and we have traced each of the grant funding receipts to the bank statements and to the invoices provided to the Ministry. No differences identified.
Member Party Contributions	**Findings**
7. Agree each of the Member Party contributions for the Period from 1 July 2024 to 30 June 2025, as identified to us by Council management in the relevant general ledger records for the Project obtained from the Council to invoices or equivalent supporting documentation provided by the relevant Member Parties. For purposes of performing this procedure: • Confirm with management that Member Party contributions compromise of cash and in-kind contributions. • Report the Member Party contributions identified by Council management and its composition where relevant as well as the equivalent supporting information provided. Report any differences to equivalent supporting documentation inspected. • Where relevant, for costs paid directly by the Council, obtain a transaction listing for this balance from the Council and select 5 samples randomly to trace through to the invoices. • When tracing Member Party contributions to supporting information, exclude any in-kind contributions that is tested in Procedures 9 and 10.	Per discussion with management, Member Party contributions compromise of cash and in-kind contributions. Furthermore, cash contributions are made up of: (i) cash paid directly to the Kaipara Moana Remediation Programme (bank account transfers) (ii) invoices and payroll costs paid directly by the Council and Auckland Council (relating to work fully attributable to the Kaipara Moana Remediation Programme). We obtained the Project general ledger of the relevant Member Party cash contributions for the Period. Total Member Party contributions from Auckland Council are $1,240,802. This is made up of: (i) Cash receipts of $1,235,315 - we have agreed it to the invoices provided and to equivalent supporting documentation (in the form of bank statements). (ii) Costs paid directly by Auckland Council of $5,487 – we have agreed it to equivalent supporting documentation (in the form of confirmation) provided by Auckland Council (iii) Cash payments of NIL. Total Member Party contributions from the Council are $1,240,802. This is made up of: (i) Cash receipts of $NIL (ii) Costs paid directly by the Council of $1,409,937 – we have obtained a transaction listing for this balance and have selected 5 samples randomly and traced these through to the invoices. (iii) Cash payments of $181,865 – we have agreed it to equivalent supporting documentation (in the form of the Memorandum of Understanding between all parties) provided by the Council. No differences identified.

Funding Contributions from other sources	Findings
8. Using a random number generator, select a sample of 13 funding contributions from other sources from the relevant general ledger records for the Project obtained from the Council. For each of the samples selected, agree the contribution to: (i) bank statements if received in cash, and (ii) invoices or equivalent supporting documentation. Report any differences identified or confirm with management if any items are not applicable. For purposes of this procedure, funding contributions from other sources comprise of interest earned on unspent funds and landowner in-kind contributions.	Council management confirmed that the Council did not receive interest earned on unspent funds during the Period. Per the general ledger records for the Project, the total landowner in-kind contributions amount to $3,945,290. For the landowner in-kind contributions, using a random number generator, we selected a sample of 13 samples. For each of the sample selected, we agreed to bank statements and invoices or equivalent supporting documentation. No differences identified.
Project Expenditure - in-kind contributions	**Findings**
9. Using a random number generator, select a sample of 36 project expenditure - in-kind contributions from the relevant general ledger records for the Project obtained from the Council. Agree each of the samples selected to the corresponding invoices or other supporting documentation where appropriate. Report any differences identified.	Per the general ledger records for the Project, the total project expenditure - in-kind contributions amount to $4,618,164. For the project expenditure - in-kind contributions, using a random number generator, we selected a sample of 36 samples. For each of the sample selected, we agreed to the corresponding invoices or other supporting documentation where appropriate (i.e. timesheets). No differences identified.
10. For each sample selected in Procedure 9, obtain an explanation from Council management as to whether this expenditure is appropriate under the requirements of the funding deed. Report only instances where Council management indicates that expenditure is not appropriate under the funding deed and include details of the nature of expenditure as described in the related invoice.	For each sample selected in Procedure 9, we obtained an explanation from Taka Skipwith (Financial Accountant) and Stephanie Versteeg (Strategic Business Manager) as to whether this expenditure is appropriate under the requirements of the funding deed. No differences identified.

24 November 2025

TITLE:	**Pou Tātaki Report**
Kaituhi Pūrongo | Report Writer	Justine Daw, Pou Tātaki

Te Kaupapa | Purpose

This report provides a brief update to the Kaipara Moana Remediation (KMR) Joint Committee on KMR delivery.

Rāpopototanga Matua | Executive Summary

In this report, we provide a brief update to the Joint Committee on KMR delivery and KPIs, as well as an overview of new initiatives and any material issues since we last reported.

At the Joint Committee meeting, following consideration of formal Hui papers, presenters from Northland Regional Council (NRC) and Auckland Council (AC) will informally share progress on environmental monitoring of the Kaipara Harbour, a primary function for these agencies. KMR will also provide an update on the scope and timeframes for the case studies we will begin this financial year to demonstrate the local water quality benefits of taking action on farm with KMR support. The day will end with the inaugural KMR Field Advisor Awards and farewell to the outgoing Pou Tātaki.

Whakataunga | Recommendations

That the Joint Committee:

1. Receive the 'Pou Tātaki Report' by Justine Daw dated 24 November 2025.

Tātari me ngā tūtohu | Analysis and Advice

<u>Aotearoa Circle - Natural Infrastructure Plan</u>

We are very pleased that KMR has been selected for inclusion as one of only five case studies in the Aotearoa Circle's forthcoming national Natural Infrastructure Plan. The Aotearoa Circle is a public-private partnership organisation which aims to drive enduring prosperity for New Zealand through the restoration and protection of our natural resources.

The Natural Infrastructure Plan aims to present the case for investment into natural infrastructure that can bring both economic and environmental benefits. It is already receiving significant attention during the development phase, and is anticipated to have a high degree of interest upon publication. Key elements of the Plan are likely to be included in the Government's forthcoming Infrastructure Plan and National Resilience Framework which will recognise and articulate the multiple benefits of natural infrastructures.

In particular, the Plan will examine nature-based solutions that are either fully 'green', 'blue green' or 'grey green' infrastructure, and set out what investment in natural / nature-based infrastructure might look like, to deliver both economic and environmental benefits. Working with Beca, the case study will be completed by the end of November, with publication of the Plan due in early 2026.

<u>KMR Performance (Life to Date)</u>

As at 31 October 2025, a little over 3¾ years into operational delivery, KMR has delivered the following results on the ground:

<u>Nature & Resilience</u>

- Over 2.79 million plants in the ground or contracted to plant this winter
- 1,604 hectares planted or contracted, or regenerating into native forest

- Over 1,088 km of fencing completed or contracted – more than the distance from Cape Rēinga to Wellington!
- Over 150,000 hectares managed under KMR plans.

Jobs & Skills

- 424,000 hours of new work – a year's work for over 272 people
- Over $28.8 million invested in restoration projects
- 51 local businesses and nurseries accredited to supply KMR
- 247 people trained and mentored, many from local iwi/hapū, to advise on project design and delivery.

Participation

- 1,385 landowners/groups have expressed interest in KMR
- 917 plans completed with landowners/groups
- 108 more plans in development
- 126 projects led by hapū, marae, community groups, catchment groups and other collectives.

Financial performance

The year-to-date financials shown in Table 1 below show that KMR continues to scale up at pace, as intended, indicated by the value of total Programme Expenditure (Activity).

The Table shows financial payments made to 31 October 2025, rather than project activity completed. KMR has contracted or committed an additional $5.8m worth of projects as at 31 October 2025, some of which will be completed but not yet paid out. This reflects the lag between landowners/groups contracting to undertake projects, project completion, KMR arranging project review and sign-off, landowners/groups submitting invoices, and KMR paying invoices.

Table 1: KMR Financials (Year to date, as at 31 October 2025)

KMR Financials to 31 October 2025

Funding Contributions	**31 October 2025**
MfE	9,644,396
Other funding	186,538
Interest earned	450,015
Subtotal (Funds available)	**10,280,948**
Less **KMR expenditure** (Activity incl. Grants)	**2,191,028**
Less other funding allocated	66,566
Funds Remaining	**8,023,354**
Co-funding (Matching Contributions)	
NRC in kind labour and Opex costs (incl. salaries)	411,442
AC in kind labour and Opex costs	6,938
Landowner / Other contributors	1,686,540
Subtotal (Co-funding expenditure)	**2,104,920**
Total Programme Expenditure (Activity)	**4,295,948**

Joint Committee Grant Interests

In line with advice from the Office of the Auditor-General, we provide a transparent overview below of the KMR grant-related interests that are relevant to LAMIA Act (local government legislation that pertains to the financial interests of elected members, and others sitting on local government committees, such as KMR's Joint Committee).

We note that the OAG has made a ruling in respect of KMR which recognises that Members of the KMR Joint Committee have been appointed to the Committee on a representative basis i.e. due to their roles in their iwi/hapū.

Table 2: Joint Committee Grant Interests

Who	Grant type	KMR Grant value	Status	Nature of Interest
Deb Brewer	Whenua Whānui Fund	$17,318.00 (excl GST)	Most of the project has been completed. Some of the remediation work will move to Project 2 (yet to be developed)	As Chair of the Te Kia ora Marae, Kakanui, Deb Brewer has an interest in this grant. Any potential financial benefit from this environmental restoration grant (e.g. in terms of future land use value) would accrue to all beneficiaries of the Marae trust. The OAG has provided a ruling to KMR that such a role does not constitute a LAMIA conflict.