KAIPARA MOANA REMEDIATION

Agenda

Rārangi Take

Kaipara Moana Remediation Joint Committee
Monday 16th November 2026 at 10.30am



kmr.org.nz

Kaipara Moana Remediation Joint Committee Agenda

Rā | Date:	Monday, 16th November 2026
Wā | Time:	10.30am
Tauwāhi | Location:	Courtyard House, Atiu Creek Regional Park
Ngā Mana Whakahaere | Members	Tame Te Rangi (Chair), Te Rūnanga o Ngāti Whātua Georgina Curtis-Connelly, Te Uri o Hau Greg Sayers, Auckland Council Guy Wishart, Auckland Council Ivan Wagstaff, Auckland Council Jack Craw, Northland Regional Council John Blackwell, Northland Regional Council Kelly Retimana, Te Uri o Hau Michael Tana, Te Rūnanga o Ngāti Whātua Pita Tipene, Northland Regional Council Tracy Davis, Ngā Maunga Whakahii o Kaipara Moana Fraser. Kaipara Moana Remediation Emma Dore, Kaipara Moana Remediation Galilee Miles, Kaipara Moana Remediation Lisette Rawson, Kaipara Moana Remediation Natalie Jarufe, Kaipara Moana Remediation Wesley Patrick, MCERT Lorena Stephen, MCERT

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/

KARAKIA | WHAKATAU **Page**

TAKE | ITEM

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2.0 NGĀ WHAKAPAHĀ | APOLOGIES

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TITLE:	**Confirmation of Minutes**
Kaituhi Pūrongo | Report Writer	Moana Fraser | 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 2026.

Whakataunga | Recommendations

That the minutes of the Kaipara Moana Remediation Joint Committee meeting held on 19th October 2026 be confirmed as a true and correct record.

Ngā Tāpiri| Attachments

Attachment 1: Joint Committee Hui Minutes (October 2026)

Kaipara Moana Remediation Joint Committee Agenda

Rā | Date:	Monday, 19 October 2026
Wā | Time:	10am
Tauwāhi | Location:	Parirau Marae, 87 Tana Road Mata Kohe 0594
Ngā Mana Whakahaere | Members	Tame Te Rangi (Chair), Te Rūnanga o Ngāti Whātua Debra Brewer, Ngā Maunga Whakahii o Kaipara Georgina Curtis-Connelly, Te Uri o Hau Guy Wishart, Auckland Council Ivan Wagstaff, Auckland Council Jack Craw, Northland Regional Council John Blackwell, Northland Regional Council Michael Tana, Te Rūnanga o Ngāti Whātua Emma Doré, Pou Tātaki KMR Lisette Rawson, Amo-Rauora Koāwa KMR Moana Fraser, PA to Pou Tātaki and Governance Support KMR Natalie Jarufe, Ringa-Pārongo KMR Galileee Miles, Amo Pākihi KMR Joeseph Hammon, Consultant, KMR Iraia Maxwell, Consultant, KMR

The Chair declared meeting open at 12:07pm

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KARAKIA / WHAKATAU | POWHIRI AS PER PARIRAU MARAE TIKANGA

TAHITAHI | HOUSEKEEPING

Handover to Mike Tana for housekeeping and evacuation procedure.

Ms Toi Hammond, a member of the public, was present for the duration of the meeting.

NGĀ WHAKAPAHĀ | APOLOGIES (ITEM 2.0)

Moved (Georgina Curtis Connelly / Wishart)

That the Joint Committee:

1. Receive the apologies from Members Pita Tipene, Kelly Retimana & Greg Sayers.

Carried

NGĀ WHAKAPUAKANGA | DECLARATION OF INTEREST (ITEM 3.0)

Carried

Secretariat Note:
The Chair to Mike Tana stated that he must declare any interest in matters relating to Parirau Marae, noting that he has previously held discussions with Mike regarding the marae. The declaration was recorded for transparency and governance purposes.

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

Report from Moana Fraser, PA to Pou Tātaki & Governance Support

Moved (Tana / Blackwell)

That the Joint Committee:

1. Receive the minutes of the meeting held on 27th July 2026

Carried

JOINT COMMITTEE ACTION TRACKER (ITEM 5.1)

Report from Moana Fraser, PA to Pou Tātaki & Governance Support

Moved (Craw / Brewer)

That the Joint Committee:

1. Receive the Joint Committee Action Tracker from 27th July 2026

Carried

JOINT COMMITTEE FORWARD WORKPLAN (ITEM 5.2)

Report from Moana Fraser, PA to Pou Tātaki & Governance Support

Moved (Blackwell / Wishart)

That the Joint Committee:

1. Receive the 2026 Joint Committee Forward Workplan

Carried

FINAL ANNUAL WORK PLAN (ITEM 6.1)

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Report from Emma Dore, Pou Tātaki

Moved (Craw / Curtis Connelly)

That the Joint Committee:

1. Receive the report 'Final Annual Work Plan (2026-2027)', by Emma Doré dated 19 October 2026.
2. Note the unaudited Final Annual Work Plan budget for the 2026-2027 financial year which totals $22.662 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 Ministry for Cities, Environment, Regions and Transport (MCERT) feedback.
1. Motion: Receive and adopt the Final Annual Work Plan (2026–2027) and delegate authority to the Chair to approve any minor editorial amendments prior to publication.

Carried

Secretariat Note:
Jack referred to the Ambitious Nature Targets section on page 40 and acknowledged the positive progress being made across projects. He noted the success achieved to date and sought clarification on how staff intend to meet future targets and deliver on projected outcomes. Galilee Miles advised that projected targets include engagement already undertaken with landowners who have expressed interest but are not yet contracted. It was noted that a number of new projects are currently under development and remain under discussion with potential participants. Members were advised that updated analysis has been completed using current information and engagement data. This work is being used to inform planning, assess future opportunities, and support achievement of programme targets.

ANNUAL REPORT (ITEM 6.2)

Report from Natalie Jarufe, Communications Lead

Moved (Curtis Connelly / Blackwell)

That the Joint Committee:

1. Receive the report 'Annual Report (2025-2026)', by Natalie Jarufe dated 19 October 2026.
2. Adopt the final draft of the Annual Report 2025-2026 for provision to the Ministry for Cities, Environment, Regions and Transport.
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 expressed strong support for the report, noting that it was well presented, visually appealing, and maintained a high standard of quality. Positive feedback was provided regarding the report's readability, with members encouraging others to review the document in detail. Particular praise was given to the inclusion of data and KPI reporting, which members considered valuable and informative. John specifically commended the photographs included in the report, particularly on page 58, noting that they effectively showcased project outcomes. Members discussed privacy considerations relating to report imagery, acknowledging that some landowners prefer not to have their faces shown in publications or reporting materials. Emma advised that, where required, photographs and related content was amended to accommodate landowner preferences and ensure appropriate privacy considerations are maintained.

LOCAL GOVERNMENT (SYSTEMS IMPROVEMENT) AMENDMENT ACT 2026 (ITEM 6.3)

Report from, Emma Dore Pou Tātaki

Moved (Craw / Curtis Connelly)

That the Joint Committee:

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1. Receive the report 'Local Government (Systems Improvement) Amendment Act 2026' by Emma Doré, dated 19 October 2026.
2. Note the date for the legislative clauses impacting the KMR Joint Committee come into force on 18 March 2027.
3. Note that a request for exception must be submitted by 18 November 2026 and decisions are intended to be made and communicated in early 2027.
4. Agree that an exception from the Act be sought to preserve the voting rights of non-elected KMR Joint Committee members.
5. Agree that KMR staff work with partner organisations to build the case and ensure appropriate support including a council resolution is obtained ahead of the deadline.
6. Endorse and provide direction on contingency governance arrangements should an exception not be granted.

Carried

Secretariat Note:
Members discussed the Ministerial correspondence and the requirement for KMR to provide a formal submission confirming its position seeking exception from the Act. It was noted that both Northland Regional Council (NRC) and Auckland Council may require a draft KMR submission letter before reaching their resolution. Emma advised that draft documentation should be prepared as a priority. Jack offered to assist connection with Auckland Council to draft a letter of support, with members noting that correspondence should be circulated as soon as possible to support timely decision-making. Discussion focused on the changing political environment and the need to ensure KMR remains prepared to meet upcoming requirements and deadlines. Members acknowledged the importance of considering existing agreements, including the Memorandum of Understanding (MOU), Crown funding arrangements, and other governing documents. Tame raised the need for further consideration of legal advice and the potential engagement of external legal expertise should that be necessary in future. Members agreed that seeking an exception based on existing agreements should be explored before any decisions are made regarding changes to governance arrangements. Members agreed that Recommendation 6 should be deferred pending government response. It was noted that if an exception is not granted, KMR will need to develop an alternative pathway that remains consistent with the existing MOU and partnership arrangements. Discussion highlighted the importance of obtaining advice from Auckland Council to support the exemption request as they have not been as closely involved as Northland Regional Council as this point. Emma advised that updated correspondence will be required and sought direction on whether authority should remain with the Joint Committee or a smaller working group. New resolution was proposed by Guy Wishart That the Joint Committee establish a small working group, including representatives of Kaipara Uri and both councils, to oversee the preparation and submission of an exemption application by 18 November 2026, and direct staff to obtain legal advice on contingency governance options to protect the partnership arrangements should an exemption not be granted before 18 March 2027. Members supported the establishment of a working group comprising, John Blackwell, Tame Te Rangi, Greg Sayers and Emma Doré to coordinate actions, manage timeframes and progress documentation in consultation with both councils. Members acknowledged the tight timelines for obtaining council approvals and discussed the processes required by both Auckland Council and NRC. Emma advised that discussions are underway within both councils regarding the requirements for resolutions and supporting documentation. It was agreed that KMR should engage directly with legal representatives from both Auckland Council and NRC, ensuring relevant representatives are included in all correspondence. Members emphasised the importance of directing communications to the correct decision-makers given the approaching deadlines and upcoming election-related considerations.

POU TĀTAKI REPORT (ITEM 6.4)

Report from Emma Dore, Pou Tātaki

Moved (Blackwell / Brewer)

That the Joint Committee:

1. Receive the report 'Pou Tātaki Report', by Emma Doré dated 19th October 2026.

Carried

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Secretariat Note:
Members discussed programme delivery and confirmed that the $8.7 million currently committed through existing contracts remains on track to contribute towards the overall $22 million delivery target. Discussion focused on the impacts of increased plant costs, drought conditions and anticipated El Niño weather patterns on planting success. Members noted that some planting projects may need to be deferred until conditions improve, while fencing and site preparation work can continue to maintain project momentum. Emma advised that contractual KPIs remain achievable despite potential delays. Members considered climate-related risks, including drought, frost, flooding and other weather events. Tame highlighted the importance of capturing replacement planting costs and contingency data, while Lisette noted that information from Cyclone Gabrielle and previous weather events is available to support future reporting and planning. Discussion also considered the inclusion of contingency allowances within project budgets to better account for plant losses and replacement costs. Members acknowledged that existing contracts already contain provisions outlining landowner responsibilities and project flexibility where required. The importance of landowner engagement and participation was also discussed. Members agreed that clearly communicating project benefits, expectations and incentives from the outset would improve uptake and strengthen programme outcomes. Mike emphasised the need to effectively demonstrate environmental benefits, including erosion control, land resilience and long-term sustainability outcomes. Potential changes to landowner contribution requirements were discussed, including reducing third-party contributions from 50% to 30% where appropriate. John identified a potential farm suitable for showcasing programme outcomes, while Natalie advised that a list of potential case-study properties could be compiled for circulation to Joint Committee members.

LOCAL STREAM HEALTH MONITORING PROJECT UPDATE (ITEM 6.5)

Report from Darren Van Bek, Kaiārahi Whakaora Whenua Koawa – Remediation Programme lead

Moved (Wishart / Wagstaff)

That the Joint Committee:

1. Receive the report 'Local Stream Health Monitoring Project – Delivery Update' by Darren Van Beek, Kaiārahi Whakaora Whenua Koawa -Remediation Programme Lead and dated 19 October 2026.

Carried

Secretariat Note:
Members discussed the robustness of the data being collected and how statistical validity could be demonstrated given the number of variables involved. It was noted that data should support the stories and outcomes being reported, while acknowledging the ongoing challenge of balancing storytelling with meaningful metrics within the SHMAK framework. Discussion was held regarding the purpose of SHMAK and how the results align with KMR's work and objectives. Members sought clarification on the relationship between SHMAK outcomes and KMR activities, with Debra questioning how results generated through SHMAK can be matched and attributed to KMR programmes. Lisette advised that KMR collects much of the same data as the Northland Regional Council (NRC), prompting discussion on whether additional data sets may be required to provide more meaningful reporting and stronger evidence of outcomes. Members noted that further information relating to data collection requirements can be found on page 126. Jack acknowledged the Auckland deposition programme, noting that it is producing exceptional results and is supported by monitoring staff from Auckland Council. Emma provided an update regarding funding opportunities, advising that MCERT is exploring accessing additional funding during the mid-term period and is keen to discuss how this may support KMR research initiatives. Further discussion focused on the relationship between data, risk, and programme outcomes. Members agreed that reporting should clearly communicate the scope and limitations of monitoring activities. Tame recommended that a clear disclaimer be included within future reports to ensure readers understand that monitoring efforts are supported through government funding and that KMR is not actively seeking to become a research or environmental monitoring organisation. It was noted that monitoring activities undertaken in streams and waterways are programme-driven and should not be misconstrued as an extensive scientific monitoring. Guy agreed with the need for greater clarity around funding limitations, noting that the number of monitoring sites sampled is restricted by available resources. Members acknowledged that sampling a relatively small number of sites can limit the statistical significance of findings and that this context should be clearly reflected within reporting documentation. The discussion concluded with members acknowledging the importance of

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ensuring monitoring activities continue to support community interests and wellbeing, including consideration of local school engagement and welfare where relevant.

2- YEAR POST PLANTING EVALUATION (ITEM 6.6)

Report from Galilee Miles, Advisor – Monitoring and Evaluation

Moved (Craw / Connelly)

That the Joint Committee:

1. Receive the 'KMR Two-Year Post-Planting Monitoring Analysis' report by Galilee Miles, dated 19 October 2026.

Carried

Secretariat Note:
The Chair led a discussion on data management, monitoring, and measuring the success of catchment initiatives. The Chair noted the importance of establishing a clear direction for KMR's data management approach, including the development of a catchment-wide survey to better understand community engagement, contributions, and the value participants bring to the overall success of projects. Mike advised that analysis of data collected from monitoring sites could provide a useful baseline for measuring outcomes and tracking progress over time, noting that initial reporting does not need to be overly detailed. Discussion focused on how success should be measured, including indicators such as growth and survival rates, and the timeframe required before meaningful results can be demonstrated. Mike further highlighted opportunities to utilise existing council monitoring programmes within the Kaipara, particularly for sediment monitoring, potentially reducing the need for additional funding. Members also discussed opportunities for councils to support marae through training initiatives that would enable kaitiaki to undertake environmental monitoring activities and contribute to an improved understanding of catchment health. The importance of developing clear and consistent metrics was emphasised to ensure cultural and environmental outcomes can be measured and communicated in a way that resonates with whānau and encourages ongoing participation. The Chair also raised the future governance direction of the Joint Committee, noting the importance of having an appropriate structure and mandate to support long-term objectives while maintaining a strong focus on sediment reduction and catchment outcomes. Emma highlighted KMRs work with Auckland Council in developing a digital impact measurement tool and its potential to assist with modelling, forecasting environmental trends, and understanding future impacts to support informed decision-making.

JOINT COMMITTEE MEMBER AND MAURIKURA COMMUNITY ENGAGEMENT - DISCUSSION PAPER (ITEM 6.7)

Report from Emma Dore, Pou Tātaki

Moved: (Wishart / Craw)

That the Joint Committee:

1. Receive the paper, Joint Committee and Maurikura Connections to Support Engagement
2. Discuss opportunities to strengthen connections between the Maurikura and the organisations, communities and networks represented across the KMR partnership and provide guidance on any potential next steps arising from the discussion

Carried

Secretariat Note:
The Chair facilitated a discussion on strengthening community engagement, participation, and information sharing. Members discussed opportunities to engage with local schools through Waitangi-related initiatives and recognised the importance of involving rangatahi in community conversations.
There was discussion on understanding community interests and identifying ways to expand engagement with whānau and the wider community. Members noted the importance of providing accessible information and agreed that a KMR presentation at partner organisation AGMs would help improve awareness and participation.
Members acknowledged that communities are seeking greater access to information and more opportunities to contribute to meaningful action. It was noted that bringing whānau together can help identify shared priorities and support collective decision-making.

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The role of the marae as a central community hub was emphasised, particularly as a place for leadership, support, and connection during times of need. Members also highlighted the importance of creating pathways that encourage participation, support collective wellbeing, and increase rangatahi involvement in leadership and decision-making.

Karakia Mutunga

Whakamutuanga (Conclusion)

The meeting concluded at 2:30pm

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TITLE: **Joint Committee Work Programme**

Kaituhi Pūrongo | Report Writer Moana Fraser, PA to Pou Tātaki and Governance Support

Rāpopototanga Matua | Executive summary

The Joint Committee Action Tracker and Forward Workplan are maintained to support oversight of actions, upcoming meetings, papers and decisions.
These documents are updated regularly and presented at each Hui to provide a transparent record of progress and keep the Joint Committee informed.

Whakataunga | Recommendations

That the Joint Committee:

1. Receive the report 'Joint Committee Work Programme' by Sophie Bone, PA to Pou Tātaki and Governance Support, dated 19th October 2026

2. Note the Joint Committee Action Tracker – October 2026 (Attachment 1) and Joint Committee Forward Workplan 2026 (Attachment 2).

Ngā Tāpiri | Attachments

Attachment 1: Joint Committee Action Tracker – October 2026

Attachment 2: Joint Committee Forward Workplan 2026

KMR Joint Committee: Action Tracker

Item	Action	Who	Due	Status	Comments
16 November 2026					
Kōrero Tuku Iho	Report back on a possible Auckland based Kōrero Tuku Iho case study.	Relevant KMR Joint Committee members Lisette Rawson	November	Open	TBC
Letter from Tame to Auckland Council	Requesting legal support regarding the voting right changes legislation	Tame Te Rangi Emma Dore Auckland Council JC Members	November	Ongoing	
Uri – Te uri o Hau rohe reporting?	Explore rohe specific reporting	Emma Dore Lisette Rawson	November	?	TBC

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

KMR Joint Committee: Indicative Forward Workplan 2026

Meeting	Hui (Standing Items)	Briefing / Workshop	Field Trip / Other
Feb 12		Induction for New Members	
Feb 23	Draft 6 Month report Kōrero Tuku Iho update		
April 20	Draft Annual Work Plan		
June 25			Partnership Forum (Optional)
July 27	Committee and Executive Interests Kōrero Tuku Iho update Communications and Engagement Strategy Update		
October 19	Annual Report Annual Work Plan		
November 16	Audit Assurance Report Meeting Dates 2027		Field Trip

TITLE: KMR schedule of pricing review and adjustment November 2026

Kaituhi Pūrongo | Report Writer Darren Van Beek, Kaiārahi Whakaora Whenua Koawa - Remediation Programme Lead

Te Kaupapa | Purpose

This report seeks to inform the Joint Committee of the updated Kaipara Moana Remediation Schedule of Prices, incorporating an average increase of 5% across all co-funding rates to ensure they remain aligned with current operating costs, and broader economic conditions affecting the delivery of environmental restoration works.

Whakarāpopototanga | Executive summary

The KMR Schedule of Prices determines KMR co-funding contributions for fencing, planting, weed control, erosion control and other remediation activities delivered through the KMR program.

The current Schedule of Prices was last updated in October 2024. Since that time, increases in material costs, transport, freight, fuel, energy, contractor overheads, nursery production costs and other operational inputs have resulted in higher delivery costs across many of the activities supported by KMR.

To ensure KMR co-funding rates continue to reflect realistic market conditions and provide equitable support to landowners participating in the program, an annual review of the Schedule of Prices was undertaken during September 2026.

The review considered:

- National inflation data published by Stats NZ.
- Farm sector inflation data published by Beef + Lamb New Zealand.
- Feedback from KMR preferred suppliers, KMR Field Advisors and Fonterra Sustainable Dairy Advisors.
- Pricing trends and quotations received during the 2026 fencing and planting season.

The review supports an overall average increase of 5% across most categories, with minor adjustments resulting from rounding to practical commercial values. A higher adjustment is proposed for plant freight rates following a review of 62 freight quotations received during the 2026 planting season.

Whakataunga |Recommendations

That the Joint Committee:

1. Receive the report "KMR Schedule of Prices Review and Proposed Adjustment November 2026" written by Darren Van Beek, Kaiārahi Whakaora Whenua Koawa - Remediation Programme Lead and presented by Lisette Rawson, Amo - Rauora Kōawa | Catchment Remediation Manager.

Horopaki | Background

The KMR Schedule of Prices determines KMR co-funding rates for environmental remediation activities (fencing, site preparation, plant costs) undertaken through the KMR program.

The schedule is designed to provide a standardised, consistent, and transparent framework for co-funding, while aligning KMR pricing to fair market rates.

KMR undertakes a pricing review annually. The last pricing update to pricing was in October 2024 as the review in October 2025 indicated that no price increases were necessary. Since that time, suppliers, contractors and landowners have experienced sustained increases in operating costs affecting the delivery of fencing, planting, spraying, freight, materials and plants.

As KMR co-funding rates form a key component of program participation, periodic updates to prices are required to ensure rates remain relevant and continue to support landowner and community involvement, and successful project delivery.

A review of the schedule was therefore undertaken during September 2026 using both economic data and operational feedback gathered from across the programme. New prices will take effect in mid-November and be available for new sediment reduction contracts only

Tātari me ngā tūtohu | Analysis and Advice

Economic Context

At the time of preparing this report (September 2026):

- Annual New Zealand Consumer Price Index (CPI) inflation was 4.1% (June 2026 quarter).
- National wage inflation was approximately 2.0%.
- Underlying sheep and beef farm inflation was 3.9% (March 2026).

While headline sheep and beef inflation was reported at-0.9%, the report found this was driven almost entirely by falling interest rates (a decrease of approximately 23%) rather than reductions in day-to-day operating costs. When interest costs are removed, farm inflation continues to rise. Accordingly, a 5% increase across the Schedule of Prices is considered a reasonable, evidence-driven and financially responsible response to the rise in operating costs nationally.

The most significant cost movements identified across both national and farm sector data include:

National Cost Drivers (As per Stats NZ)

- Petrol: 27.5%
- Diesel: 71%
- Electricity: 12.0%
- Local Authority Rates: 8.8%
- Construction Costs: 2.7%

Farm Sector Cost Drivers (As per Beef & Lamb inflation report)

- Rates: 9.2%
- Fertiliser, Lime and Seed: 8.1%
- Electricity: 7.1%
- Repairs, Maintenance and Vehicles: 3.3%
- Fuel: 3.1%

These cost increases have direct implications for KMR-funded activities through their impact on machinery operation, transport, freight, materials, nursery production, agrichemicals, equipment maintenance and labour costs.

Stakeholder Engagement

KMR sought feedback on pricing from:

- 32 KMR Preferred Suppliers
- 13 KMR Field Advisors
- 3 Fonterra Sustainable Dairy Advisors

Six formal responses were received. In addition, significant informal feedback was gathered throughout the 2026 fencing and planting season via KMR staff and contractors

The feedback consistently indicated that pricing established in 2024 no longer accurately reflected current delivery costs and that a modest increase would better represent the costs being experienced by contractors, suppliers and participating landowners.

Proposed Adjustment

A 5% uplift will be applied across all categories within the KMR pricing schedule to better reflect current operating costs and market conditions. Following application of the uplift, rates were rounded to practical commercial values.

The only change to uplift rates were in a separate review of freight costs which used 62 planting freight quotations received during the 2026 planting season. This analysis supported increasing the freight allowance from $0.11 to $0.12 per plant, representing an increase of approximately 9%.

For clarity, there have been no changes sought or proposed for per hectare rates of funding which includes assisted native regeneration and exotic planting projects.

Example of price increase 2026

Category	Average Current rate	November 2026 rate
Knapsack Spray (moderate accessibility, per sq metre)	$0.30	$0.31
Spray Unit (moderate accessibility, per sq metre)	$0.17	$0.18
Spot Spray (moderate accessibility, per plant)	$0.50	$0.55
Aerial Blanket Spray (used in >4ha hill country planting projects)	$460.00	$483.00
Plant Supply & Planting	$3.51	$3.70
Release Spraying (moderate accessibility)	$0.50	$0.53

Fencing 5 –wire (moderate accessibility, per metre)	$28.00	$29.40
Overall Schedule increase %	**5.0%**	

Considerations

1. **Aromātai whāinga haumi mō te oranga | Wellbeing Investment objectives and assessment**
   The proposed update supports the continued delivery of environmental restoration activities across the Kaipara Moana catchment by ensuring KMR co-funding rates remain realistic and aligned with actual project delivery costs.

   Maintaining relevant co-funding rates improves programme accessibility for landowners and supports the successful implementation of remediation projects that contribute to improved freshwater, biodiversity and catchment outcomes.

1. **Ngā ritenga take pūtea | Financial implications**

The proposed increase will result in a modest increase in KMR programme expenditure where projects are approved under the revised schedule.
However, the proposed rates are considered necessary to maintain the effectiveness of KMR co-funding arrangements and are consistent with increases observed across relevant farm and environmental restoration sectors.
Any additional expenditure will continue to be managed within approved programme budgets and funding allocations.

2. **Ngā hiranga me ngā hononga | Significance and Engagement**

In relation to section 79 of the Local Government Act 2002 [1], the decisions arising from this report are considered to be of low significance when assessed against Northland Regional Council's Significance and Engagement Policy.

The proposed changes relate to operational programme delivery and do not materially alter programme objectives, governance arrangements or funding agreements.

3. **Ngā tūraru me ngā mauru | Risks and mitigation**
   The primary risks associated with maintaining the current Schedule of Prices include:
   - Reduced alignment between KMR co-funding rates and actual project delivery costs.
   - Increased financial burden on participating landowners.
   - Potential reduction in project uptake and remediation delivery.
   - Reduced supplier engagement where pricing no longer reflects market conditions.

   These risks are mitigated through periodic review of the Schedule of Prices and implementation of rates that more closely reflect current market conditions and supplier costs.

[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.

TITLE: **Pou Tātaki Report**

Kaituhi Pūrongo | Report Writer Emma Doré | Pou Tātaki

Te Kaupapa | Purpose

This report provides a brief update to the Kaipara Moana Remediation (KMR) Joint Committee on strategic matters and KMR performance.

Rāpopototanga Matua | Executive Summary

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

Whakataunga | Recommendations

That the Joint Committee:

1. Receive the 'Pou Tātaki Report' by Emma Doré dated 16 November 2026.
2. Note the advice received from MCERT regarding funding and governance should an exception from the Local Government (Systems Improvement) Amendment Act 2026 not be granted.
3. Provide advice regarding the recruitment process and timing for the permanent Pou Tātaki position.

Tātari me ngā tūtohu | Analysis and Advice

Progress on Application for Exception from the The Local Government (Systems Improvement) Amendment Act 2026

The Local Government (Systems Improvement) Amendment Act 2026 (the Act) has now been enacted, and KMR is preparing an application for an exception under section 260A of the Act, as agreed by the Joint Committee at its meeting on 19 October 2026. The draft application letter is attached to this report and will be reviewed before submission by the nominated Joint Committee representatives, Tame Te Rangi, John Blackwell and Greg Sayers.

Drafting of the letter has involved liaison with both Northland Regional Council and Auckland Council for general advice and to align to their process needs regarding consideration of a supporting resolution.

The deadline for submissions is 18 November, and our intention is to provide the KMR submission and accompanying Council Resolutions of support by Friday 13 November. As the application process is ongoing, a verbal update on progress, including whether submission has occurred, will be provided at the Joint Committee meeting on 16 November 2026.

In addition to liaison with council, advice has been sought from MCERT who acknowledge that the Local Government Act changes are creating a risk for the KMR programme that is challenging to manage. MCERT have advised that should an exception not be granted, at this stage MCERT is not aware of a reason that funding cannot continue, as The Deed of Funding would remain valid. MCERT also note that no other group could form and seek to take the place of the Joint Committee under the Deed without MCERT (and the other parties) agreement. If some form of change to governance is warranted, MCERT would work with all parties to agree those changes.

Annual Audit.

I am pleased to report that KMR has received another clean audit report from Deloitte, which has been provided to MCERT prior to 31 October, as required by our Deed of Funding. A copy of the auditor's report is attached for your information.

Permanent Pou Tātaki Recruitment

As the Joint Committee is aware, the current secondment arrangement for the Pou Tātaki role concludes at the end of June 2027. To support recruitment and appointment of a permanent /fixed term Pou Tātaki, the recruitment process is proposed to commence in January 2027.

Given the Joint Committee will not meet again until February 2027, guidance is sought on the preferred recruitment approach. Options include:

- NRC acting as sole recruiter and managing the recruitment process on behalf of KMR; or
- engagement of an independent recruitment agency, funded from KMR's existing budget, to obtain a short list of screened candidates and then hand over to NRC/KMR to progress through to interview and appointment.

Early direction will assist with planning advertising timeframes and recruitment activities prior to the holiday period. The Joint Committee may also wish to use this early opportunity to discuss the panel for candidate selection and interview, in advance of the recruitment process commencing.

Comms and Engagement

Beef + Lamb & Ballance NZ FAP+ Certification Workshop Series

KMR was a key sponsor of a series of workshops delivered by Beef + Lamb New Zealand in partnership with Ballance Agri-Nutrients during October. Workshops were held in Dargaville, Wellsford, and Kerikeri, with KMR sponsoring the Dargaville and Wellsford events.

The programme was designed to support farmers in achieving NZFAP and NZFAP+ certification, with the aim of ensuring participants were fully prepared for their audits by the conclusion of the workshop series.

KMR staff and Field Advisors delivered an informative presentation to attendees, highlighting the benefits of the programme and encouraging farmers to participate.

Annual Report

The Annual Report has been finalised and published on the KMR website. Hard copies will be distributed to KMR partners and stakeholders in the coming weeks.

Upcoming engagement

KMR is currently planning for a busy period of stakeholder and community engagement. In the new year, KMR will have a presence at several key events, including the Northland Field Days and a range of local A&P shows. These events provide valuable opportunities for KMR staff and Field Advisors to connect directly with communities, farmers, and rural industry professionals, strengthen relationships, and raise awareness of KMR's work and initiatives.

Nursery Hui

KMR will host a Nursery Hui on 19 November, bringing together all KMR-accredited nurseries from across the catchment. The hui provides an opportunity to reconnect with nursery staff, strengthen

relationships between nurseries, KMR and Field Advisors, and foster stronger connections within local communities.

The event will focus on reflecting on the successes and challenges of the 2026 winter planting season while identifying practical opportunities for 2027.

KMR Performance

KMR Performance (Life to Date)

At 31 October 2026, a little over 4 years into operational delivery, KMR delivered the following results on the ground:

Nature & Resilience

- Over 3.1 million plants in the ground or contracted to plant
- 2,118 hectares planted or contracted, or regenerating into native forest
- Over 1,310 km of fencing completed or contracted – more than the distance from Cape Rēinga to Nelson!
- Over 167,000 hectares managed under KMR plans.

Jobs & Skills

- 492,000 hours of new work – a year's work for over 316 people
- Over $36 million invested or contracted in restoration projects
- 55 local businesses and nurseries accredited to supply KMR
- 283 people trained and mentored, many from local iwi/hapū, to advise on project design and delivery.

Participation

- 1,660 landowners/groups have expressed interest in KMR
- 1071 plans completed with landowners/groups
- 168 more plans in development
- 160 projects led by hapū, marae, community groups, catchment groups and other collectives in train or development.

Financial Performance

Due to the timing of this report, KMR is unable to provide financials to end October 2026. The most recent Financial Report to end September 2026 has been provided to the Joint Committee in the recent meeting of 19 October.

Joint Committee Grant Interests

Who	Grant type	KMR Grant value	Status	Nature of Interest
Deb Brewer	Whenua Whānui Fund	Project 1 $17,318.00 (excl GST) Project 2 $17,318.70 (excl GST)	Project 1 is now in Complete status. Project 2 is in Under Development status (planting of the south area moved from Project 1 to Project 2).	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.

Kelly Retimana	Whenua Whānui Fund	Project 1 $21,856.10 (excl GST) Project 2 $31,026.10 (excl GST).	Project 1 has been signed off. Project 2 is in Contract sent status.	Kelly is not a landowner or trustee but an interested whanau member who has promoted the project. Kelly has whakapapa links to Kapehu Marae but he would not receive financial benefit from this project.
Mike Tana	Whenua Whānui Fund	Project 1 $1,501.50 Project 2 – not defined yet.	Project 18 (ANR) has just been approved. Project 2 (planting) is 'Under Development' but likely to be submitted in 2027, once the whenua is ready to be planted.	Mike is a not a trustee on the various blocks of whenua within this project. Kelly has whakapapa links to Parirau Marae but he would not receive financial benefit from this project.

Pirihongi | Attachments

Attachment 1. Draft Letter Requesting an Exception from the Local Government (Systems Improvement) Amendment Act 2026

Attachment 2. Auditors "Agreed Upon Procedures Report, 28 October 2026", Deloitte Ltd.

3 November 2026 DRAFT 2

FOR KMR JOINT COMMITTEE FEEDBACK AND EDITS

Request for an Order in Council under section 260A of the Local Government (Systems Improvement) Amendment Act 2026 for the Kaipara Moana Remediation Joint Committee

(Date)

Hon Simon Watts
Minister of Local Government

Tēnā koe Minister

I write to you as Chair of the Kaipara Moana Remediation (KMR) Joint Committee to formally request that the Governor-General, on your recommendation, make an Order in Council under section 260A of the Local Government (Systems Improvement) Amendment Act 2026 granting an exception for the KMR Joint Committee from the voting and quorum provisions introduced by that legislation.

This application is submitted by KMR because it concerns the future of the programme's partnership governance arrangements. While the legislation changes the role of non-elected members within the KMR Joint Committee, the issue is fundamentally one of maintaining the partnership governance framework established by the Crown, Kaipara Uri and local government partners to guide delivery of the programme.

This request follows our correspondence of 14 July 2026 and the subsequent enactment of the legislation, including the establishment of the exception-making mechanism under section 260A.

Executive Summary

The KMR Joint Committee seeks an exception because application of the new voting and quorum provisions would materially alter the governance arrangements agreed by the Crown, Kaipara Uri, Auckland Council and Northland Regional Council when the programme was established.

The KMR governance model was intentionally designed as a partnership arrangement in which all programme partners participate directly in governance and decision-making. Those arrangements are reflected in the Memorandum of Understanding signed in 2020 and reinforced through the Deed of Funding between the Ministry for the Environment and the parties to that agreement.

The KMR Joint Committee differs significantly from a conventional local authority committee. It operates as project-level governance for a nationally significant environmental restoration programme. It does not determine its own purpose, funding

envelope or strategic mandate, all of which are established through agreements between the Crown, councils and Kaipara Uri. Nor does it exercise rating powers, regulatory powers, enforcement functions, bylaw-making powers or statutory planning functions.

The current governance model is transitional in nature, pending longer-term arrangements contemplated through the Kaipara Moana Framework 2014 and anticipated Treaty settlement outcomes. Granting an exception would enable the partnership model established by the Crown, Kaipara Uri and local government partners to continue operating as intended until those longer-term arrangements are implemented.

Without an exception, KMR would need to investigate alternative governance arrangements capable of maintaining the agreed partnership model. This would impose additional costs, require legal and governance review of existing agreements, consume partner resources and create disruption to a programme that is operating successfully and delivering significant environmental outcomes.

Support of Member Council Partners

This application is submitted in the context of the sustained commitment of Auckland Council and Northland Regional Council to the Kaipara Moana Remediation programme, reflected through their ongoing membership of, and participation in, the KMR Joint Committee.

Northland Regional Council has resolved to support this application, and a copy of that resolution accompanies this submission.

Auckland Council’s support for an exception will be made shortly.

Auckland Council has advised that, due to the volume of governance matters currently before it, formal consideration of a supporting resolution will occur in December 2026 under an extension granted by the Minister beyond the 18 November deadline. Auckland Council's resolution process is underway, and the final resolution will be provided to the Minister as soon as it is adopted.

Northland Regional Council's formal resolution of support, together with Auckland Council's ongoing process to consider a supporting resolution, provides a clear indication that the councils represented on the Joint Committee support the continuation of the existing governance model as being in the public interest and conducive to effective programme delivery.

The Issue the Exception Would Address

The KMR programme was established through a partnership between the Crown, Kaipara Uri, Auckland Council and Northland Regional Council to restore the environmental health, resilience and mauri of Kaipara Moana. The governance arrangements were intentionally designed to reflect that partnership.

The Memorandum of Understanding signed in October 2020 established the current Joint Committee as the interim governance body responsible for stewardship and oversight of the programme. The governance arrangements established under the Memorandum of Understanding are reinforced through the Deed of Funding with the Crown, which recognises and relies upon the Joint Committee as the governance body responsible for programme oversight, strategic direction, reporting, funding decisions and stewardship of Crown investment.

Application of the new voting and quorum provisions would materially alter these arrangements by removing voting rights from some members and fundamentally changing the governance model agreed by programme partners.

The issue an exception would address is the preservation of the partnership governance model upon which the programme was established and funded. Removing voting rights from Kaipara Uri representatives would change the nature of the arrangement contrary to the intentions reflected in the programme's founding agreements.

Why Existing Governance Arrangements Would Not Adequately Address the Issue

The current governance arrangements are founded on direct and equal participation by all programme partners as signatories to the Memorandum of Understanding 2020.

That participation is clear and intentional. It reflects the Crown's recognition of Kaipara Uri as kaitiaki of Kaipara Moana and acknowledges that effective restoration outcomes require shared responsibility between iwi, local government and the Crown. These principles are embedded within the programme's founding documents and have informed governance since establishment.

While Kaipara Uri representatives could continue to attend meetings in a non-voting capacity, this would not preserve the governance model agreed by the signatory parties. The issue is not merely representation but the ability of all partners to participate meaningfully in governance and decision-making.

Consequences if an Exception Is Not Granted

If an exception is not granted, the Joint Committee would need to consider what alternative governance arrangements should be established to preserve the partnership model that underpins the programme.

This would require significant governance, legal and operational work, including a review of the Memorandum of Understanding, consideration of implications for the Deed of Funding and assessment of alternative governance structures capable of maintaining agreed partnership arrangements.

Altering the governance arrangements established through the programme's founding documents would create legal and funding uncertainty. There is a risk that changes to those arrangements could give rise to legal challenge, potentially affecting the continuity of Crown funding until compliant governance arrangements are established and confirmed.

The consequences of withdrawal or suspension of funding would be significant. KMR's ability to retain staff, meet contractual commitments to partners and suppliers, and administer grant agreements with landowners could be adversely affected. At any given time, KMR is responsible for administering between $3 million and $5 million in grant funding for remediation activities.

A focus on establishing a new governance entity would involve substantial direct costs, consume partner and programme resources, require legal advice and potentially affect relationships that have been carefully developed throughout the life of the programme.

It would divert attention and resources away from environmental restoration outcomes at a time when the programme is operating successfully and delivering benefits for Kaipara Moana and its communities.

The Role of the Joint Committee and Non-Elected Members

The KMR Joint Committee differs from many local authority committees.

It operates as governance for a specific environmental restoration programme established through agreements between the Crown, Kaipara Uri and local government. Its purpose, objectives and funding framework are established through those agreements rather than by the committee itself.

The Joint Committee does not exercise key regulatory functions commonly associated with local government democratic accountability concerns. It does not exercise rating powers, bylaw-making functions, regulatory decision-making powers, enforcement powers or statutory planning functions.

The inclusion of Kaipara Uri representatives reflects the partnership arrangements agreed throughout the founding documents with the Crown. Those representatives are nominated by Kaipara Uri signatory organisations at governance level and participate alongside elected members appointed by Auckland Council and Northland Regional

Council. Their contribution of expertise, leadership and stewardship are essential to the programme's purpose and success.

Democratic Accountability and Public Transparency

The Joint Committee recognises and supports the Government's objective of strengthening democratic accountability within local government decision-making.

However, strong accountability already exists within the KMR governance model.

Council representatives on the Joint Committee are elected members appointed through public council processes and remain accountable to their respective councils and communities. The Joint Committee operates through public meetings, prepares reports, publishes meeting material and remains subject to ongoing oversight by Auckland Council and Northland Regional Council.

Annual and quarterly programme reporting requirements directly to the Crown are specified in the Deed of Funding and provide additional transparency and accountability.

An exception would enable the existing governance model to continue to provide robust public accountability while preserving the partnership arrangements that underpin programme delivery.

Consistency with Future Governance Arrangements

The KMR Joint Committee was always intended to be an interim governance arrangement pending future governance arrangements contemplated through the Kaipara Moana Framework 2014 and anticipated Treaty settlement outcomes.

Granting an exception would promote stability and continuity during this transitional period. It would allow existing arrangements endorsed by the Crown and programme partners to continue until longer-term governance arrangements are developed.

The exception mechanism established in section 260A recognises that some governance arrangements warrant separate consideration. The KMR Joint Committee represents an unusual and distinctive partnership arrangement involving the Crown, iwi and local government and is precisely the kind of circumstance for which Parliament has provided an exception-making power.

Requested Outcome

The KMR Joint Committee respectfully requests that you recommend an Order in Council under section 260A granting an exception from the voting and quorum

provisions introduced by the Local Government (Systems Improvement) Amendment Act 2026.

The Joint Committee considers that granting an exception would:

- preserve the partnership governance arrangements established by the programme's founding agreements between the Crown, Kaipara Uri and local government partners.
- maintain continuity and stability for a significant environmental restoration programme;
- avoid unnecessary governance disruption and associated costs;
- preserve effective public accountability and transparency;
- support the intended transition to future governance arrangements; and
- allow programme partners to remain focused on delivering environmental outcomes for Kaipara Moana.

Thank you for your consideration of this request. We would welcome the opportunity to discuss the application with you and your officials and provide any additional information that may assist your decision-making.

Nāku noa, nā

Tame Te Rangi
Chair
Kaipara Moana Remediation Joint Committee

The Audit Office
Te Mana Arotake

Agreed-Upon Procedures Report on The Kaipara Moana Remediation Programme

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 the Ministry for the Environment, and outlined below, on his behalf.

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

Our report is solely for the purpose of assisting The Ministry for the Environment and the Joint Committee in determining whether the Council's expenditure relating to Kaipara Moana Remediation is compliant with The Kaipara Moana Remediation Deed of Funding dated 8 February 2021 and may not be suitable for another purpose. This report is intended solely for Northland Regional Council and the Ministry for the Environment and the Joint Committee and should not be used by, or distributed to, any other parties.

Responsibilities of the Council as agent for the Joint Committee

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

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

Practitioner's responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the International Standard on Related Services (New Zealand) (ISRS (NZ)) 4400, *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Council, 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 control

We complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

- quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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 clauses6.2 and 10.2(g) of the Debenture Trust Deed, and maintenance of the register of security stock. We have also performed a fraud and corruption risk focussed detection analytics. These services have not impaired our independence. Other than these engagements we have no relationship with or interests in the Regional Council or its subsidiaries and controlled entities.

Procedures and findings

We have performed the procedures described below, which were agreed upon with the Council in the terms of engagement dated 3 July 2026 on the Kaipara Moana Remediation Programme.

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 2025/26 Annual Report is $10,977,387.37. Total expenditure reported in the Project general ledger is $10,977,387.37. 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 form the Council. Report any differences identified.	Total Member Party contributions in the 2025/26 Annual Report is $1,816,908.34, which includes $933,088.41 of cash contributions and $883,819.93 of in-kind contributions. Total Member Party contributions reported in the Project financial summary and Note 1 reconciliation is $1,816,908.34. 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 2025/26 Annual Report is $14,897,196.00, comprising $14,895,896.00 of MfE funding and $1,300.00 of MfE Other funding. Total grant funding invoiced and received from the Ministry reported in the Project general ledger is $14,897,196.00. 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 contributions from other sources reported in the 2025/26 Annual Report is $4,480,937.95, comprising $773,753.37 of cash contributions and $3,707,184.58 of landowner or other in-kind contributions. Total funding contributions from other sources in the Project financial summary is $4,480,937.95. Unspent cash funding from other sources carried forward to 2026/27 is $574,879.79. No differences identified.
5. Agree the following amounts as presented in the Annual Report to the relevant general ledger records: (i) Grant monies received from the Ministry; (ii) Expenses paid with the grant monies during the Period; and (iii) Any interest received by the Council on the grant. Report any differences identified. Enquire with management where there are any differences identified or any items are not applicable and report these responses accordingly.	We have agreed the following amounts from the 2025/26 Annual Report to the Project general ledger: (i) grant monies received from the Ministry of $14,897,196.00. (ii) expenses paid with the grant monies of $5,453,294.45 during the Period as per the Annual Report. (iii) interest earned on unspent funds of $516,515.77 during the Period as per the Annual Report. No differences identified.

Grant Funding	Findings
6. Agree each of the grant funding receipts for the Period as identified to us by the Council in the relevant general ledger records 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 receipts for the Period. There are two grant funding receipt 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 2025 to 30 June 2026, as identified to us by the Council 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: • Enquire 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 comprise cash and in-kind contributions. Furthermore, cash contributions are made up of: (i) cash paid directly to the Kaipara Moana Remediation Programme and (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 records supporting the relevant Member Party cash contributions for the year ended 30 June 2026. Total cash contributions reported in the Annual Report are $933,088.41. This is made up of: (i) funding received or recognised during the year of $862,289.93; and (ii) an over/(under) contribution of $70,798.48 calculated in the financial summary. The cash contribution reconciliation includes nil Council cash funding carried forward and agrees to the Annual Report. Total in-kind contributions reported in the Annual Report are $883,819.93. This is made up of: (i) NRC in-kind labour of $85,301.82; (ii) NRC operating costs of $1,216,230.05; (iii) NRC cash reimbursement of ($428,476.94); and (iv) Auckland Council in-kind labour of $10,765.00. We agreed the in-kind income recognised to the corresponding in-kind expenditure and supporting transaction records. Relevant expenditure was sample tested through the Project expenditure procedures.

	Note that 3 samples were selected for in-kind funding however these made up the entire balance as such the 5 samples indicated in the procedures is not relevant. 26 samples were selected for the expenditure testing. Total Member Party contributions reported in the 2025/26 Annual Report are $1,816,908.34, comprising $933,088.41 of cash contributions and $883,819.93 of in-kind contributions. No differences identified.
Funding Contributions from Other Sources	**Findings**
8. Select a sample of funding contributions 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. Enquire with management where there are any differences identified or if any items are not applicable and report these responses accordingly For purposes of this procedure, funding contributions from other sources comprise of interest earned on unspent funds and landowner in-kind contributions.	Management confirmed that the Council did not receive or assign interest earned on unspent funds during the Period, as no treasury and funds management was required for the year. For the landowner in-kind contributions, we agreed the income recognised to the in-kind expenditure recorded. This expenditure was sample tested under Procedures 9 and 10. No differences identified.
Project Expenditure – in-kind contributions	**Findings**
9. Select a sample of 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. With respect to the sampling undertaken for funding contributions from other Sources (procedure 8) and project expenditure (procedures 9 and IO) the number Of samples selected will be such that approximately one sample will be selected for every $250,000 Of funding or expenditure.	Per discussion with management, Project expenditure comprises cash contributions and in-kind expenditure. The number of samples was structured such that, for each category of expenditure, one sample was selected for every $250,000 of cost incurred using a random number generator. For the Project expenditure, using a random number generator, we selected 48 samples. For each of the samples selected, we agreed to the corresponding invoices or other supporting documentation where appropriate. 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 management as to whether this expenditure is appropriate under the requirements of the funding deed. No differences identified.



Bennie Greyling
Deloitte Limited
On behalf of the Auditor-General
Auckland, New Zealand
28 October 2026