

MACKENZIE DISTRICT COUNCIL WATER REFORM SUBMISSION TO LGNZ AND DIA

1. Prelude

- 1.1. The Mackenzie District Council opposes the Crown's proposed model to establish four large water entities and remove the three waters assets and services from local councils based on the information supplied by the Crown to date. Council is not convinced that the proposed model provides the best outcomes for our District, our people, or New Zealand.
- 1.2. Councils' independent analysis seriously questions the validity of the information supplied to date. The Council is very disappointed by the significant amount of information missing at this stage of the process. Councils modelling shows that the large entities does not deliver economic benefits for Mackenzie District and so this leads them to question all of the projected economic benefits.
- 1.3. As a result, based on the information available at present, Mackenzie District Council believe its imperative that the Crown recalculate its position using correct data, integrates all its reform processes relating to local government, set realistic timeframes around the process and proceed in true partnership with Councils, runanga and our communities.
- 1.4. This reform is too critical for the Crown to recklessly progress as it currently is doing on information that at best is highly questionable.
- 1.5. Despite the above comments, the Council agrees that the three waters sector faces many challenges and the status quo is not necessarily an option everywhere. There is a need for significant investment to ensure Aotearoa's water is safe to drink for all, the water environment is made fit for purpose and New Zealand's infrastructure is sustainable and resilient.
- 1.6. Council has acted in good faith and been open through out the first phase of the reform process. It now calls on the Crown to reciprocate this good faith by using the correct data provided, and working with Council, runanga and the community utilising true collaboration and open consultation.

2. Introduction

2.1. As part of the Three Waters Reform Programme, Mackenzie District Council has been asked to give feedback and submit questions to the Department of Internal Affairs (DIA) and Local Government New Zealand (LGNZ) on:

2.1.1. Changes required to the government's 3 Waters Reform proposals.

2.1.2. The areas of government's proposal that need further information.

2.2. Council has welcomed the opportunity for the whole of the country to focus on the delivery of a 3 waters services in a very concentrated and relevant way. Council believes it is critical to ensure the outcomes from this process are the correct ones.

2.3. It is Council's firm view that the correct solution needs to be measured against a broad spectrum of criteria, ensuring it provides the best value for a range of stakeholders, including residents, communities, mana whenua and Council.

3. Submission key messages

3.1. ***That the Crown must approach water reform in an integrated manner alongside RMA reform, local government reform and local government funding reform.***

3.2. ***That the Crown revises its financial models, not only on the proposed entities and the status quo but on a representative set of models such as; status quo, twenty entities, eight entities and the four entities currently proposed. These should be evaluated using actual figures that reflect the reality on the ground in the Mackenzie District, rather than highly theoretical figures.***

3.3. ***Reform needs to be made in an environment of full disclosure, full understanding and full information, therefore the Government's reform programme needs to be timed appropriately rather than speed through due to short political cycles and agendas.***

3.4. ***That the Crown continues the process of engagement around three waters reform, but resources the approach appropriately so it can engage in a true partnership model with all stakeholders at individual Council and Rūnanga levels, all working collaboratively together for the common good.***

3.5. ***That the Crown expands out the criteria it has used to evaluate the options and incorporates a broader suite of criteria including community and individual ownership when analysing the options.***

- 3.6. *That the Crown continues with a ‘tranche two’ water stimulus package equivalent to at least \$750 million per year for the next three years to ensure ongoing improvement to water services and the development of the industry required to deliver them in future.*
- 3.7. *That the Crown works with local government to produce a full suite of credible, understandable information regarding the three pillars of water reform so that Council and more importantly the community can see and understand the complete picture of reform.*
- 3.8. *That the Crown uses a multi-criteria analysis (MCA) process to choose the optimum size of any new entity, considering not only economics but also local council, community and individual ability to interact, participate and contribute.*
- 3.9. *That the Crown continues to look at the governance structures of any new entity, including the status quo, in partnership with local government and mana whenua, to generate a governance structure that is accountable, transparent, approachable and financially unrestricted, which will be able to successfully deliver on all the outcomes required from the three waters reform.*
- 3.10. *That the Crown works with local government to align its case for change regarding three waters delivery and thoroughly examines a range of options from the status quo to the proposed four entities, as well as several options between.*
- 3.11. *That the Crown includes a critical criterion that ensures that any new water authority must consider spatial planning, land, growth and local planning in a way that allows communities to retain the element of control while private developers continue to pay.*
- 3.12. *That the Crown and local government, collectively with mana whenua, generate alternatives for service delivery that will deliver on multiple criteria.*
- 3.13. *. As the Crown rethinks its delivery model it places rural and small water suppliers in clear focus to make sure the regime is appropriate for all, equitable and it provides value to all.*
- 3.14. *That the Crown assess every individual council’s ongoing viability following the suite of reforms it is proposing in a holistic, simultaneous and complete way.*

4. Five bottom lines

- 4.1. In considering of three waters reform Council first decided on what was important to it and its community. It came up with five bottom lines and believes that all proposed options need to be measured against these criteria. These five bottom lines are:

4.1.1. Local representation voice: any future water entity must enable both local and equitable representation and Council must not lose its ability to influence and represent its community at ground level.

4.1.2. Full compliance is our priority: full compliance with drinking water standards, environmental consents and cultural values is non-negotiable and should be progressed with urgency no matter what organisational arrangements are adopted, including the status quo.

4.1.3. Control on the price of water: pricing structures and controls on water pricing must ensure equity across the entire region of any future entity.

4.1.4. Transition of assets and debt: the transfer of assets and debts must not negatively impact on Council's ability to be a viable organisation (i.e. is not reform by stealth).

4.1.5. Cost and management of assets: cost and management of any stranded assets must be considered and accounted for, alongside the Crown speeding up the process and identifying what might "fill the gap" left by three waters.

4.2. These bottom lines need to be used to test the outcomes of any proposed structural reform and communicate clearly to our communities the benefits, or not, of opting in or out of the process. The ability for any proposal to address these bottom lines will strongly influence Council's final decision on this matter. We believe these bottom-lines are common across a significant proportion of local government.

5. Process

5.1. Integrated approach

5.1.1. Council is very concerned that the Crown is restructuring local government in a piecemeal manner and not taking an integrated approach. It is essential that a holistic approach is taken to ensure the outcomes delivered are integrated, aligned and most importantly produce the best outcome for the communities of New Zealand.

Recommendation. That the Crown approach water reform in an integrated manner alongside RMA reform, local government reform and local government funding reform

5.2. Quality of information

5.2.1. Council welcomes the support the Crown provided to Council to analyse the data produced by WICS, particularly the financial data. This analysis raised serious concerns on the Crown's figures and Council has doubts around the quality of the information, particularly as the Crown has relied on it to make some very significant decisions. In the case of Mackenzie District Council these assumptions provided an unequivocally false set of financials which were completely incorrect.

Recommendation. That the Crown reworks the financial models, not only on the proposed entities and the status quo but on a representative continuum of models, such as status quo, twenty entities, eight entities and the four entities currently proposed by Crown using actual figures rather than theoretical figures.

5.3. Speed of Reform

5.3.1. The Crown has accelerated the rate of reform significantly in 2021 and this has been done in an environment of incomplete and inaccurate information. While the Crown may have a predetermined timetable, it is paramount that the outcome to this 'once in a generation' reform is correct. If the final service delivery model is arrived at late, it is late only once, however if the final model is wrong, it is wrong for a generation.

Recommendation. Reform needs to be made in an environment of full disclosure, full understanding and full information; therefore the Crown's reform programme needs to be timed appropriately, rather than rushed through due to short political cycles and agendas.

5.4. Focused process

5.4.1. Council welcomed the focused process that enabled all parties and stakeholders to identify the issues and outcomes we require and expect from our three waters services and infrastructure. The Crown needs to harness this momentum and continue, but do so in true partnership with stakeholders including councils at an individual council level and iwi at a rūnanga level. This issue is too important not to take all stakeholders along for the ride. The accuracy of information through this process must be greatly improved. This will result in better outcomes for all of Aotearoa.

Recommendation. That the Crown continues the process of engagement around three waters reform, but resources the approach appropriately so it can engage in a true partnership model with all stakeholders at individual Council and Rūnanga levels, all working collaboratively together for the common good.

5.5. Multi-criteria analysis

5.5.1. The Crown has placed a lot of emphasis on a limited number of criteria and outcomes. The three waters environment is very complex with considerable variability across different regions. Success in the three waters reform process will not only mean infrastructure delivery, but it will also require ownership and commitment at an individual and community level. A good example of this would be appropriately cleaning up our waterways. Attached to this submission is Council's preliminary multi-criteria analysis and we believe it is important that the Crown expands its criteria and uses this expanded criterion to analyse the options. A significant measure missing from the Crown's analysis is community and individual ownership. ***Recommendation. That the Crown expands the criteria it has used to evaluate the options and incorporate a***

broader suite of criteria including community and individual ownership when analysing the options.

5.6. Tranche one stimulus funding

5.6.1. Council welcomed the tranche one stimulus funding provided by the Crown and used it for significantly improving water services across the district. It contributed to projects that improved compliance, resilience, sustainability, environmental protection and the delivery of cultural values. As all models show, there is significant investment required in the three waters space and the first tranche funding has enabled the start of that investment to begin. No matter which model is chosen going forward, local authorities will deliver water infrastructure for the next three years. It is important that the momentum created within the water industry is continued as there is a long, challenging path in front of the water industry. Council believes it is important that the Crown continues the stimulus package up until the future delivery model is confirmed and put in place. The stimulus package should equate at the funding given in tranche one. It should be distributed on a matrix based on individual projects' contribution to compliance, resilience, sustainability, environmental protection and the delivery of cultural values. There may need to be an underlying base equity contribution based on peak population served by each Council. The Crown understands the urgency and the funding could simply be the reprioritising of the Crown contribution to the incentive that has been offered to councils.

Recommendation. That the Crown continues with a tranche two water stimulus package equivalent to at least \$750 million per year for the next three years to ensure ongoing improvement to water services and the development of the industry required to deliver in the future.

5.7. Incomplete information

5.7.1. Council and the community have been significantly hamstrung by a lack of information. The information that has been made publicly available has been repeatedly shown to be inaccurate due to a significant number of incorrect assumptions. One large gap that exists is information regarding the economic regulation proposed for the three waters industry. The financial information distributed cannot be relied on.

Recommendation. That the Crown works with local government to produce a full suite of credible information regarding the three pillars of water reform so that Council and more importantly the community can see and understand the complete picture of reform.

6. Entity D

6.1. Size

6.1.1. While the Crown appears to have selected the option of four entities for economic reasons, Council is concerned about the large separation of each entity from the community and individual. Examples of small infrastructure deliverers include port companies, airport authorities and power lines companies. These have economies of scale are also closer to their community. The analysis undertaken by Council also leads to the conclusion that the scale of economy proposed in a New Zealand setting is not as significant as overseas literature may have led the Crown to believe.

Recommendation. That the Crown uses multi-criteria analysis to choose the optimum size of any new entity, considering not only economics but also local council, community and individual ability to interact, participate and contribute.

6.2. Governance

6.2.1. Council is very concerned about the complexity of the governance arrangements relating to the new entities. It fully understands why the Crown is trying to separate the decision-making of the board from external controls that could unjustifiably restrict income, thus making accountability impossible. There are several governance arrangements that would ensure independence, deliver accountability and be far less complex than that currently proposed. Council is heartened by the Crown's recent announcements that it is reexamining the proposed governance structure.

Recommendation. That the Crown continues to look at the governance structures of any new entity, including the status quo, in partnership with local government, to generate a governance structure that is accountable, transparent, approachable and financially unrestricted, which will be able to successfully deliver on all the outcomes required from the Three Waters Reform Programme.

6.3. Case for change

6.3.1. Council fully supports the Crown's conclusion that there is a case for change in the three waters environment. It fully supports the pillars around the drinking water regulator and the new proposed regulatory regime. It does not believe definitive case has been made that shows the best way to deliver three waters is via the proposed four entities. It also does not believe the Crown has made a compelling case that it is not feasible for the new regime to be delivered by smaller entities. While the Crown may argue that it did this in the counterfactual arguments contained within the regulatory impact assessment, this work was based on faulty assumptions and appears to have been examined very lightly.

Recommendation. That the Crown works with local government to align its case for change regarding three waters delivery and thoroughly examines options from the status quo to the proposed four entities including a continuum of options in between.

6.4. Linkage with land, spatial planning, growth and a local planning

6.4.1. The documentation regarding Entity D was very quiet regarding linkages to growth, spatial planning, development and local planning. These linkages are also key as the Crown tries to solve other problems such as housing. These linkages have created quite significant issues overseas due to the inability of water authorities to invest in time to allow growth to occur as per the community's wishes. This is one of the great strengths of the current system. Built into the current system is a successful private contribution regime that if administered correctly means that growth is funded by the development community rather than the general public. It also needs to be recognized that there is significant concern that the smaller communities will miss out as the entities prioritise growth investment into the bigger population areas. These matters did not seem to make its way into the WICS analysis nor the Crowns proposals. ***Recommendation. That the Crown addresses as a critical criterion the linkage of any new water authority with spatial planning, land, growth and local planning in a way that communities retain the element of control while private developers continue to pay.***

7. Alternatives

7.1. Approach

7.1.1. Council has not developed a full-blown alternative to the four-entity model but believes that the key characteristics of an alternative will be identified through a multi-criteria analysis process done in partnership with councils and rūnanga. The alternative should have characteristics such as closeness to the local community, understandable and accountable governance, a clear linkage to local spatial planning, ability to capture private contributions for growth, a definite local presence and the priority system that ensures small communities are treated with equity and fairness.

Recommendation. That central and local government and rūnanga collectively generate alternative models for service delivery that will deliver on multiple criteria.

7.2. Rural and small water supplies

7.2.1. The Crown needs to rethink its approach to rural and small water supplies. A vast number of these are in private ownership and management expertise is limited. They provide a very important cornerstone of the rural economy and are essential to the ongoing viability of our local districts. The Council supports the approach that these small suppliers, if supplying drinking water, need to comply with regulation. The new regime needs to be able to provide them with the advice and resources to deliver to any regulations by using carrots rather than sticks. It is essential that the Crown develops a clear way forward for these small rural supplies, as its approach to date has treated them as an afterthought. Water supplied via these small supplies must remain economic to the businesses they supply. There is an equity aspect to this as well. The

model is underpinned by mass cross subsidisation to make three waters affordable for all. This means that we can all have services that meet the standards. However, for a private supplier it seems that 100% of the costs of compliance fall on the individual/group and this is where the unit cost of treatment is probably the highest.

Recommendation. As the Crown rethinks its delivery model it places rural and small water suppliers in clear focus to make sure the regime is appropriate for all, equitable and it provides value to all.

7.3. Viability of Mackenzie District Council

7.3.1. As the Crown moves forward on reform it is important that it is open and transparent about the viability of any remaining organisation. The Crown needs to work with each individual Council to prove its ongoing viability post all reforms, and if unable to do so needs to front these conversations with Council and its community. The Crown also needs to look at its suite of centralised services and clearly identify those that would be better delivered in a decentralised manner as they are in many other OECD countries. Local democracy is very important to the wellbeing of New Zealand and needs to be strengthened not eroded.

Recommendation. That the Crown assess every individual council's ongoing viability following the suite of reforms it is proposing in a holistic, simultaneous and complete way.

8. Questions

8.1. Introduction

8.1.1. Council has submitted to LGNZ and DIA a series of questions to which there has been no formal acknowledgement of receipt nor reply. Since submitting our questions there has been several statements received via numerous indirect communication channels and a representative of LGNZ has spoken to Council. Listed below are our outstanding questions taken from our previous letter which have not been covered above or addressed in communication since they were submitted.

8.2. Water industry structural reform

8.2.1. The Crown has established a new regulatory framework to regulate the three waters industry.

8.2.1.1. Why does it see it as essential to restructure the industry in front of determining if the new regulatory environment will adequately deliver the outcomes required for New Zealand?

8.2.1.2. One of the large barriers to delivering sustainably complying water services by local government relates to funding. There have been numerous excellent papers on how to resolve local government's funding issues, which if adopted could

deliver the same, if not better outcomes, than structural reform. What were the grounds for dismissing these options and how does structural reform deliver a better outcome across the mandated four wellbeings?

8.2.1.3. New Zealand has one of the most centralised systems of government in the OECD. Decentralisation in other countries, for example Scandinavia, has shown real advantages for residents of those countries. Why will moving decisions and control further from the community benefit the community if the same quality drinking water outcomes can be delivered in a decentralised model?

8.2.2. How will the Crown ensure water assets remain in public ownership even with a change in government?

8.2.3. The Crown has stated that it is essential for success for all of local government to join these new entities. Partial aggregation could make entities non-viable.

8.2.3.1. If this is the case, is Government going to give Council the ability to opt out of joining, or will it simply be mandated?

8.2.3.2. If opting out is truly a decision of each council (and their community) how can consultation not be required?

8.2.3.3. Government is currently running a series of adverts on TV which are at best half-truths and largely one-sided. What will government be doing to educate the public so they know all of the facts and can thus engage in an informed balanced manner?

8.3. Rural water supplies

8.3.1. How will the new entity guarantee continuity of supply and a timely response to rural supplies?

8.3.2. If all customers pay the same (as the modelling suggests), will service levels for these communities match those of the urban customer and how will this be protected over time?

8.3.3. Where ownership sits with Council, but the governance and operations sit with the community, an incorporated society for example, often the only reason for Council ownership was a condition that enable the supply to pick up a the Crown subsidy. No council money ever went into a number of these schemes. Is there a way that Council could transfer the scheme back to the community, under a modified section 131 of the LGA for example, if it serves more than 200 people?

8.3.4. The cost-effective nature of rural water supplies in part is driven by collective ownership. For example, if the network develops a leak a quick message around those

connected enables a very rapid and effective inspection regime. How have overseas water companies managed similar supplies and what has been the feedback from rural water supply customers?

8.3.5. 98% of the water supplied in many of these schemes relates to stock or process water. How will the new entities charge for these rural water supply units, currently commonly 1.8 cubic meters per day? Note that often an affordable stock water supply is the backbone in making these land units an economic venture.

8.3.6. A lot of the catchment areas for rural supplies are in private ownership but fenced off from stock due to owner goodwill. The new legislation, we assume, will transfer to the new identities the protection that local government has under the Local Government Act. Is it intended to extend this protection to catchment areas?

8.3.7. Will the Councils have an option to retain some of these supplies or is it all in or all out?

8.4. Funding/financial modelling

8.4.1. Council is struggling to see how the WICS modelling outputs stack up (even after reading the peer reviews by Beca and Farriersweir) against our own independent review from Morrison Low (attached).

8.4.1.1. Please explain the figures in the financial modelling that appear to drive to the conclusion that 4 large entities are the best option?

8.4.2. The attached Morrison Low review concluded that if the figures from the RFI for Mackenzie District, relating to households connected, private contributions were correctly accounted for and actual proportion of income generated from households, along with very exorbitant all-inclusive WIS capital programme (which exceeds the book value of Councils assets many times over) reduced by 50%, Mackenzie District could deliver the outcomes required for similar, if not possibly less cost per ratepayer.

8.4.2.1. Please provide details of why the analysis for Mackenzie District is not applicable.

8.4.2.2. Extrapolation of our findings across a wide range of other councils, indicates those with a large % of holiday homes and/or large land areas could also be at risk of having their future cost significantly over estimated. Is this in fact true?

8.4.2.3. MDC struggles to understand why the new entities can borrow up to 800% of revenue while local government have a limit of 250%, even with the government underwrite. Both are secured by the same income stream and asset base. Please explain?

8.4.2.4. The WICS analysis fails to consider a strength of local government being the economies of association. In the analysis it treats the income stream for three waters as standalone income ignoring local government's ability to leverage loans over a broader income stream. Why does the WICS analysis step so far from normal local government practices in its analysis?

8.4.3. The Crown has floated a second round of funding being \$2.5 billion.

8.4.3.1. Council is concerned that \$1 billion of this will be direct debt to the new entity. This, plus the debt picked up from the transfer of debt from Local Government, will create an entity on the back foot from the start. Please explain the rationale behind setting up new entities with a high level of debt?

8.4.3.2. Without this \$1 billion from the entities, the Crown could prioritise the \$1.5 billion into water projects that would directly benefit water outcomes for Aotearoa. Why has this option been dismissed?

8.5. Economic Regulation

8.5.1. One of the cornerstones of the reforms is economic reform and this will have a large impact on the final effect the Three Waters Reform Programme will have on the consumer. However, very little details have been released to date.

8.5.1.1. How does the Government expect local government and our communities to consider the impact of reform, including the right questions to ask, when the detail has still to be released?

8.5.1.2. When will the details of economic regulation be made available for local government review?

8.5.1.3. The history of economic regulation in New Zealand hasn't had a good level of success in monopoly industries such as lines companies and airports. Both have been able to make exorbitant profits and some have significantly under invested in assets in the past. Both of these have had an impact on the consumer through costs and/or levels of service. How is the Crown going to ensure its new economic regulatory regime doesn't repeat past mistakes?

8.5.1.4. Local government collectively pays many \$10 million to AuditNZ per year to audit its financial, service and investment performance. The underinvestment in three waters did not occur suddenly and should have been signaled through this process decades ago. How is the Crown going to ensure the agencies responsible for enforcing these regulations have the right expertise, professionally qualified people and depth of knowledge to give New Zealand the assurance it needs?

8.6. Future investment

8.6.1. As part of Council's Long Term Plan and Infrastructure Strategy there is an investment programme. This programme is broad ranging and covers compliance, operations, monitoring, conservation, resilience and climate change actions among others.

8.6.1.1. What obligation will the new entity have in delivering these works/programmes?

8.6.1.2. What is to stop the new entity prioritising programmes on the larger centres of population and only investing enough in smaller centres to get over the compliance threshold?

8.6.1.3. Managing and responding to growth is a critical component of three waters in the Mackenzie District, particularly with lead infrastructure, private financial contributions and appropriate planning controls. With oversight of the waters portfolio, Council is able to make fully integrated decisions with regards to growth. How are the new entities going to manage growth and how can we be assured that growth in the Mackenzie District will not be playing second fiddle to that of Queenstown and Christchurch, particularly in tough financial times?

8.6.1.4. Will the new entities have access to financial/development contribution processes that are currently only able to be accessed by local government entities?

8.7. Staffing/resourcing

8.7.1. Transitional arrangements see all staff in the water side of the business transferring on the same conditions to the new identity, providing they are predominantly working within the three waters area.

8.7.1.1. Does this include administration and finance staff or only technical staff?

8.7.1.2. What about our contractors?

8.7.1.3. The provisions also say they will be employed at the same location. Will there be a condition that this will not change on day two and the effective staff member is either forced to relocate or made redundant?

8.7.1.4. Part of the success of delivery of water services in remote areas is the use of resources domiciled in the local communities. Will there be a requirement to retain these local bespoke delivery models?

8.8. Performance

8.8.1. Performance is measured and reported at an aggregated level often as a percentage. An entity could score very highly as a percentage by managing very well its service to large urban areas such as Christchurch and Dunedin. What measuring/reporting/auditing regime will be put in place to ensure noncompliance does not all fall on the smaller remote communities.

8.9. Governance

8.9.1. MDC is a strong believer in local democracy. The current reform appears to have been done in haste and isolation. While it has been six years since Havelock North the reform process has only gained momentum in the last 12 months.

8.9.1.1. Government has its regulatory framework sketched out with parts having significant detail but other parts have very little detail. There is a significant amount of detail still to come. As the regulatory reforms deal with the bad performance that led to Havelock North what is the reason for the extreme pace of structural reform now being pushed by the government?

8.9.1.2. Why isn't the government approaching this piece of work in a holistic way, aligning it with local government reform, RMA reform, local government funding reform with water structure reform to ensure that the long-term solution is optimised for the long term in terms of democracy, the community and the future of local government.

9. Summary

9.1. While there is uncertainty about the future steps in the Crown's reform proposal, and current legislative impediments to it, Council believes this submission will give Council the opportunity to engage in discussions with the Crown, other councils and local iwi on proposed solutions to these significant three waters issues. Council's submission will be useful to inform future decision making by both Council and the Crown. It will also lead consultation and engagement with mana whenua and communities.

9.2. Council hopes the Crown has the courage to pause, listen, reflect and then move forward in this critical process.

9.3. He manu iti te rearea i mātakitaki ai ngā tūpuna i te manu nei e kimi kai ana i te ngahere ka kitea pea tana rere. Pēnei ana tana rere, ka topa whakarunga, ā, ka paku heke iho ka topaki, ka tiu whakarunga anō ka paku heke iho anō kātahi ka topaki anō. I te wā i a rātou mā i kite rātou i tēnei manu e whakapau kaha ana kia tau ia ki te kōmata o te rākau, arā, ki te tāpuhipuhi, ki te tāuru o ngā kahikatea. Nā konā i whakaritea tēnei whakataukī hei akiaki i te tangata i runga anō i te huatau "ka taea e te rearea tōna matanā te tutuki, ka taea hoki e te tangata".

10. Attachments:

- 10.1.** Three Water Review of WICS LGNZ Mackenzie_Final
- 10.2.** Mackenzie District Council multi-criteria analysis



Graham Smith
Mayor of Mackenzie District Council