

Local Government Act 1989 No. 11

- (a) within 14 days of receiving a request in writing for the information from the Minister; or
 - (b) within any longer period specified by the Minister in the request.
- (9) A copy of the budget or revised budget must be available for inspection by the public at—
- (a) the Council office and any district offices; and
 - (b) any other place required by the regulations.

S. 130(8)(a)
amended by
No. 5/2014
s. 11(4).

Note

In addition, a Council must ensure that the current budget or revised budget is published on the Council's Internet website (see section 82A(2)(ab)(iii)).

Note to
s. 130(9)
inserted by
No. 5/2014
s. 11(5).

131 Annual report—contents

- (1) A Council must prepare an annual report in respect of each financial year.
- (2) An annual report must contain the following, in respect of the financial year reported on—
 - (a) a report of operations of the Council;
 - (b) an audited performance statement;
 - (c) audited financial statements;
 - (d) a copy of the auditor's report on the performance statement, prepared under section 132;
 - (e) a copy of the auditor's report on the financial statements under Part 3 of the **Audit Act 1994**;
 - (f) any other matter required by the regulations.
- (3) The report of operations of the Council must—
 - (a) contain the following—
 - (i) a statement of progress in relation to the Major Initiatives identified in the budget or revised budget for the financial year reported on;
 - (ii) the results, in the prescribed form, of the Council's assessment against the prescribed governance and management checklist;

S. 131
substituted by
No. 109/2003
s. 71, amended
by No. 67/2008
s. 51,
substituted by
No. 5/2014
s. 12.

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- (iii) all prescribed indicators of service performance for the services provided by the Council during that financial year and the prescribed measures relating to those indicators;
 - (iv) results achieved for that financial year in relation to the performance indicators and measures referred to in subparagraph (iii);
 - (v) any other information required by the regulations;
 - (vi) any other information determined by the Council to be appropriate; and
- (b) be in the form determined by the Council.
- (4) The performance statement in the annual report must—
- (a) contain the following—
 - (i) for the services funded in the budget for the financial year reported on, the prescribed indicators of service performance required by the regulations to be reported against in the performance statement and the prescribed measures relating to those indicators;
 - (ii) the prescribed indicators of financial performance and the prescribed measures relating to those indicators;
 - (iii) the prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators;
 - (iv) results achieved for that financial year in relation to those performance indicators and measures referred to in subparagraphs (i), (ii) and (iii);
 - (v) any other information required by the regulations; and
 - (b) be prepared in accordance with the regulations.
- (5) The financial statements in the annual report must—
- (a) include any other information required by the regulations; and

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(b) be prepared in accordance with the regulations.

132 Annual report—preparation

- (1) A Council must submit the performance statement and financial statements in their finalised form to the auditor for auditing as soon as possible after the end of the financial year.
- (2) The Council, after passing a resolution giving its approval in principle to the performance statement and financial statements, must submit the statements to the auditor for reporting on the audit.
- (3) The auditor must prepare a report on the performance statement.

S. 132
substituted by
No. 109/2003
s. 71,
amended by
No. 67/2008
s. 52,
substituted by
No. 5/2014
s. 12.

Note

The auditor is required under Part 3 of the **Audit Act 1994** to prepare a report on the financial statements.

- (4) The auditor must not sign a report under subsection (3) or under Part 3 of the **Audit Act 1994** unless the performance statement or the financial statements (as applicable) have been certified under subsection (5).
- (5) The Council must ensure that the performance statement and financial statements, in their final form after any changes recommended or agreed by the auditor have been made, are certified in accordance with the regulations by—
 - (a) 2 Councillors authorised by the Council for the purposes of this subsection; and
 - (b) any other prescribed persons.
- (6) The auditor must provide the Minister and the Council with a copy of the report on the performance statement as soon as is reasonably practicable.

Note

The auditor is required under Part 3 of the **Audit Act 1994** to report on the financial statements to the Council within 4 weeks and to give a copy of the report to the Minister.

133 Annual report—submission to Minister and public availability

- (1) A Council must submit the annual report to the Minister—

S. 133
substituted by
Nos 109/2003
s. 71, 5/2014
s. 12.