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2 June 2021

Andrew Springer  
WSP  
Level 3 The Westhaven  
100 Beaumont St  
Auckland 1010

Dear Andrew

We have been engaged to audit Kaipara District Council's ('Council') Long Term Plan 2021-2031 ('LTP') on behalf of the Auditor General and have been informed that your firm has been engaged to provide the Mangawhai Community Wastewater Treatment Plant ('MCWWTP') Long Term Strategy for Growth. Because the MCWWTP is relevant to the LTP, we expect that our opinion on the LTP 2021-2031 will be based, in part, on your report.

Deloitte Limited is required under the auditing standards issued by the Office of the Auditor General ('OAG') to obtain sufficient appropriate audit evidence that the work performed by you is adequate for the purposes of our audit. Accordingly, we would appreciate receiving the following representations and information in relation to the MCWWTP Long Term Strategy for Growth, in writing:

1. You have been during the course of producing the MCWWTP Long Term Strategy for Growth and at the date of your report independent with respect to the Council and its subsidiaries, and affiliates.
2. You have the required professional certification or licensing by, or membership of, an appropriate professional body and you have the requisite experience to draft the MCWWTP Long Term Strategy for Growth. Can you please confirm in writing your professional certification and experience.
3. You are aware that the MCWWTP Long Term Strategy for Growth, which you have been engaged to provide, will support the LTP 2021-31 and that your report on the MCWWTP Long Term Strategy for Growth will be used by the Council in the preparation of the LTP 2021-31.
4. You will inform us promptly of any restrictions on the scope of your services, whether they were imposed by management or other circumstances.
5. You have ensured that the source data used is appropriate to the MCWWTP Long Term Strategy for Growth and report. Can you please advise of any procedures you have undertaken to establish whether the source data is sufficient, relevant and reliable.
6. You have ensured the appropriateness and reasonableness of the assumptions, criteria and methods used and their application. You confirm that these are the responsibility of WSP, and the Council.
7. You are familiar with accounting principles generally accepted in New Zealand and have conducted your work on the MCWWTP Long Term Strategy for Growth and report in accordance therewith.

Our audit report will not refer to you or the MCWWTP Long Term Strategy for Growth unless as part of a qualification or the inclusion of an explanatory paragraph. In these circumstances, we will seek your permission before making such a reference.

Your reply is sought for the information in connection with our audit of Kaipara District Council's Long Term Plan 2021-31.

We would appreciate receiving the representations and information requested above by 8<sup>th</sup> June 2021.

Yours faithfully



Bryce Henderson

**Partner**

**for Deloitte Limited**

cc: Jim Sephton, Kaipara District Council