

OIR: 2324/736

11 December 2023

[REDACTED]
[REDACTED]

Tēnā koe [REDACTED],

Request for Information under the Local Government Official Information and Meetings Act 1987 (the Act) (the LGOIMA)

Thank you for your email of **19 November 2023** requesting the following information:

- 1. *Please provide a list of all CCOs and CCTOs associated with the Council.***
 - a. *For each CCO and CCTO, please include confirmation of what CCOs/CCTOs are holding companies and what CCOs/CCTOs are held by those holding companies.***

The Kapiti Coast District Council, (the Council) currently holds no interests in any CCO or CCTO – with the exception of the Council's 0.44% holding within the Local Government Funding Agency (LGFA).

The LGFA meets the definition of a CCO under s.6(b)(i) of the Local Government Act (2002), as an entity in respect of which one or more local authorities have, whether or not jointly with other local authorities or persons, control, directly or indirectly, of 50% or more of the votes at any meeting of the members or controlling body of the entity.

Although the Council has an interest over the LGFA, there are no financial reporting obligations arising from the Council's relationship with LGFA as the investment is not captured under the provisions within PBE IPSAS 20 (Related parties) or PBE IPSAS 36 (Investments in associates), nor does the Council meet the definition of a controlling entity under PBE IPSAS 35 (Consolidated financial statements) provisions.

Please note that any information provided in response to your request may be published on the Council website, with your personal details removed.

2. ***For each CCO and CCTO, please include confirmation of what CCOs/CCTOs are holding companies and what CCOs/CCTOs are held by those holding companies.***

Not applicable – please refer to question one.

3. ***For each CCO/CCTO, including holding companies and their associated subsidiaries (separately, where possible), please:***

- a. ***confirm their audited annual revenue for the past three financial years.***

Not Applicable – we consider the Council's LGFA interest outside of this questions scope.

- b. ***confirm their total operating and capital expenditure (separately) for the past three financial years. In respect of capital expenditure, can you please provide separately the classification of capital expenditure – i.e. land, buildings, plant and equipment, intangibles etc.***

Not Applicable – we consider the Council's LGFA interest outside of this questions scope.

- c. ***confirm the amount of total debt, net debt and total equity of each CCO/CCTO at balance date for the past three financial years.***

Not Applicable – we consider the Council's LGFA interest outside of this questions scope.

- d. ***confirm whether any business combinations occurred in any of the past three financial years***

Not Applicable – we consider the Council's LGFA interest outside of this questions scope.

- e. ***confirm which firm (e.g. Audit NZ, Deloitte, PwC etc) was appointed by the Auditor-General to audit the CCO/CCTO for each of the past three financial years.***

The LGFA is audited by KPMG.

4. ***If the CCO/CCTO has been in operation for fewer than three years, then please provide this information for as many financial years as are available.***

Not Applicable.

5. ***For each CCO/CCTO, can you please confirm what facilities management and outdoor spaces management contracts they have in place, including scope, contractor providing the services, term of the contract, and contracted annual revenue?***
- a. ***“Facilities management” including building operations and maintenance, cleaning, grounds maintenance, and similar.***

Not Applicable.

6. ***For any CCO/CCTOs that provide such services as part of their business, please confirm the major customers they provide these services to including scope, term of the contract, and contracted annual revenue?***

LGFA transacts with almost every Territorial Local Authority in New Zealand. Further details must be requested directly from LGFA.

Ngā mihi



Mark de Haast
Group Manager Corporate Services
Te Kaihautū Ratonga Tōpū