

# Statement of Performance Expectations 2024-2025

Tauāki mō ngā Kawatau





Presented to the House of Representatives pursuant to section 149L of the Crown Entities Act 2004.

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Statement of Performance Expectations 2024/25

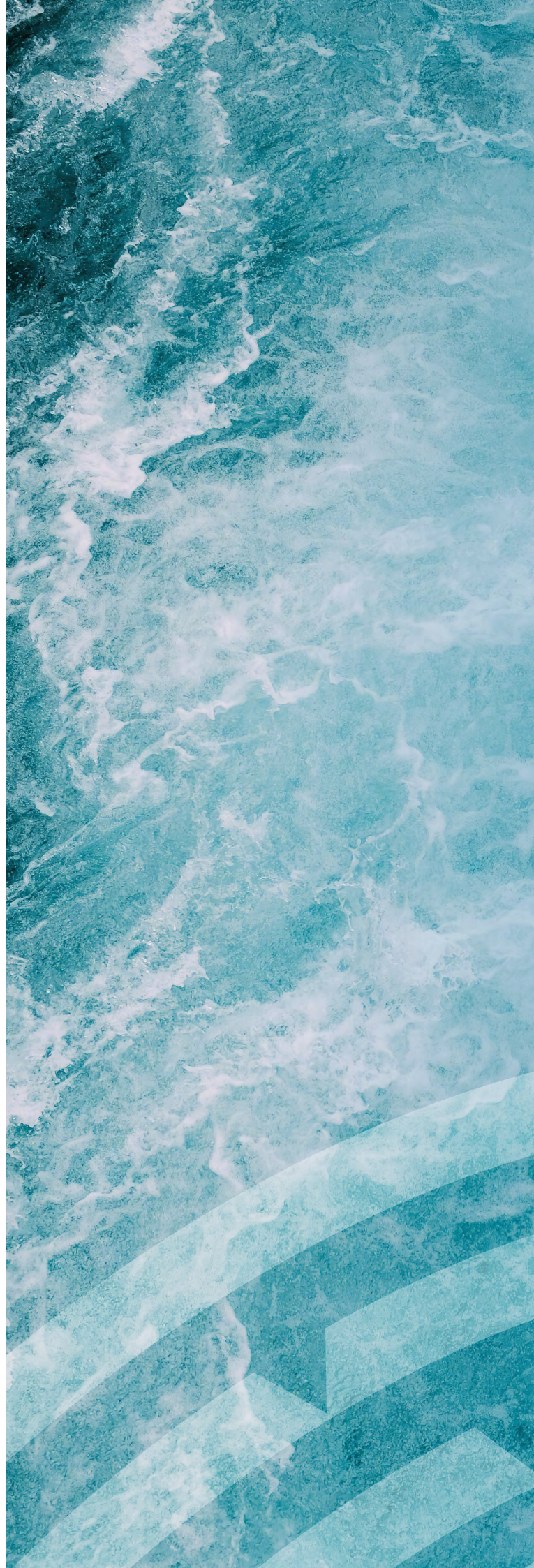
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# **Te Whakatauāki a Taumata Arowai**

Ko te wai ahau, ko ahau te wai  
He whakaaturanga tātou nō te wai  
Ko te ora te wai, ko te ora o te tangata  
He taonga te wai me tiaki  
Ko wai tātou  
Ko wai tātou

I am water, water is me  
We are reflections of our water  
The health of the water is the health of the people  
Water is a treasure that must be protected  
We are water  
Water is us

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# Introduction

## He kupu whakataki

Taumata Arowai regulates water services on behalf of New Zealanders. Our initial responsibility for safe and sufficient drinking water was expanded in October 2023 to also include the environmental performance of wastewater and stormwater networks.

We use a range of approaches and regulatory tools to ensure suppliers have effective risk management practices in place, that they address safety and sufficiency issues, and strengthen the overall performance of the water services sector.

Our proportionate and reasonable approach flows through to our regulatory policies and practices. We are also committed to ensuring we comply with our statutory obligations in upholding the Treaty and its principles and giving effect to Te Mana o te Wai in restoring and preserving the balance between water, the environment and people.

Effective and efficient regulation, that delivers value-for-money for the people of New Zealand, requires clear standards and rules as well as appropriate guidance and technical support that is grounded in local experience. The legislative programme for Local Water Done Well outlined by the Government means that we will continue to regulate the water services delivered by councils and council-controlled organisations. We know there will be a high level of interest in the changes ahead. Given this dynamic environment, it is important that we are clear about our priorities and what we are doing to achieve them.

This Statement of Performance Expectations (SPE) sets out our strategic framework, our priorities for the year ahead and how we will hold ourselves accountable for achieving what we set out to do over the next 12 months. It also includes our financial budget for the year and outlines how we will ensure we prioritise to drive value from the funds we receive to achieve key outcomes.

We intend to publish our Regulatory Strategy later in 2024 to build on the framework in this SPE and set out our regulatory priorities over the next three years. This will help to provide further certainty and transparency to suppliers and network operators.

There is a great deal of mahi ahead. We are confident that our strong foundation means that we can provide the leadership and strategic influence needed for Taumata Arowai to deliver on our vision of 'Safe water every day for everyone | Kia tiakina te wai, hei oranga mō te katoa'.



A handwritten signature in black ink.

**Dame Karen Poutasi**  
Board Chair



A handwritten signature in black ink.

**Tipa Mahuta**  
Te Puna Chair



A handwritten signature in black ink.

**Allan Prangnell**  
Chief Executive





# Statement of responsibility

## Tauāki Haepapa

This Statement of Performance Expectations has been prepared in accordance with the requirements of sections 149B to 149L of the Crown Entities Act 2004.

We certify that the information contained in this Statement of Performance Expectations reflects the operation and prospective financial statements, including the appropriateness of the underlying assumptions for Taumata Arowai for the period 1 July 2024 to 30 June 2025.

In signing this statement, we acknowledge our responsibility for the prospective financial statements contained in this Statement of Performance Expectations.

A handwritten signature in black ink, appearing to read 'K. Poutasi'.

**Dame Karen Poutasi**  
Board Chair

A handwritten signature in black ink, appearing to read 'R. Ellison'.

**Riki Ellison**  
Board Member



# About Taumata Arowai

## Mō Taumata Arowai

Taumata Arowai is the water services regulator, established in 2021. Our core function is ensuring drinking water suppliers provide safe, reliable, and sufficient drinking water to people throughout Aotearoa New Zealand. We also set standards, monitor and report on the environmental performance of drinking water, wastewater, and stormwater networks.

### Context for this document

This Statement of Performance Expectations (SPE) is a statutory document, required under section 149C of the Crown Entities Act 2004. It sets out our annual performance expectations and provides a baseline on which to assess our performance. The suite of performance measures set out in the following pages gives assurance of the ways we will hold ourselves accountable for achieving what we set out to do over the next 12 months.

### Our name and identity

Taumata is used to refer to a summit of people coming together around an important area of focus. It signifies the importance of water, the bringing together of people to reach a shared goal for this precious resource, and the responsibility of our role as a regulator.

Taumata also conveys a high point in the landscape, a peak or stepping stone to a higher place. This speaks to our legislative goals to see the water services sector improving over time.

Arowai conveys our focus on wai (water) as a taonga. It is our responsibility to build on the strong foundations laid out at our conception as we regulate water services and champion safe water for all.

### Treaty of Waitangi

The legislation Taumata Arowai operates under acknowledges our obligations with respect to the Treaty of Waitangi | Te Tiriti o Waitangi and its principles, including to partner and engage early and meaningfully with Māori, and to give effect to Te Mana o te Wai as it relates to our powers, functions and duties. Taumata Arowai also has specific Treaty settlement obligations in relation to the Waikato River<sup>1</sup> and Whanganui River<sup>2</sup>. We will ensure we continue to meet our obligations and responsibilities.

### Our statutory objectives

The Taumata Arowai—the Water Services Regulator Act 2020 outlines our objectives, which are to:

- protect and promote drinking water safety and related public health outcomes
- effectively administer the drinking water regulatory system
- build and maintain capability among drinking water suppliers and across the wider industry
- give effect to Te Mana o te Wai<sup>3</sup>, to the extent that Te Mana o te Wai applies to our functions and duties
- provide oversight of, and advice on, the regulation, management, and environmental performance of drinking water, wastewater, and stormwater networks
- promote public understanding of the environmental performance of drinking water, wastewater, and stormwater networks.

<sup>1</sup> Sections 17(8) – 17(10) of the Waikato-Tainui Raupatu Claims (Waikato River) Settlement Act 2010 and Sections 18(8) – 18(10) of the Ngati Tuwharetoa, Raukawa, and Te Arawa River Iwi Waikato River Act 2010

<sup>2</sup> Section 15(2) of the Te Awa Tupua (Whanganui River Claims Settlement) Act 2017

<sup>3</sup> At the time of publishing this document, there has been a signal from the Government of its intention to rebalance the existing National Policy Statement for Freshwater Management, including Te Mana o te Wai. This may change how we would meet this statutory objective in the future.



Our mandate covers drinking water, wastewater and stormwater. It ranges from regulatory oversight, making secondary legislation, compliance monitoring and enforcement, through to public reporting, system coordination and advice, and sector capacity building and guidance.

The Water Services Act 2021 (WSA) provides the main legislative framework we operate under for the regulation of water services.

## Te Mana o te Wai

Te Mana o te Wai<sup>3</sup> recognises the relationship between the health of water and the health of the wider environment and people. We are required to give effect to Te Mana o te Wai to the extent it applies to our functions and duties. We do this through our planning, reporting, engagement, regulatory decision making and communication activities.

## Monitoring and governance

### Responsible Minister and monitoring agency

The Minister of Local Government is the Minister responsible for Taumata Arowai. The Minister's role is to oversee and manage the Crown's interest in, and relationship with, Taumata Arowai and to exercise Ministerial responsibilities under relevant legislation. Taumata Arowai is also accountable to Parliament for its actions.

This Statement of Performance Expectations is informed by the Minister's Interim Letter of Expectations provided to the Taumata Arowai Board in February 2024.

The Department of Internal Affairs (DIA) | Te Tari Taiwhenua is the Government monitoring agency for Taumata Arowai.

## The Board

The Board is responsible for the stewardship and future well-being of the organisation. The Board ensures we act in a manner consistent with our objectives and functions. The Board is also required to meet its responsibilities under the Crown Entities Act 2004.

The Taumata Arowai—the Water Services Regulator Act 2020 imposes additional collective duties on the Board alongside those arising under the Crown Entities Act 2004. Profiles of the Board members are available on our [website](#).

## Te Puna

Our statutory Māori Advisory Group, Te Puna<sup>4</sup>, contributes to the success of Taumata Arowai in meeting its objectives, including in giving effect to Te Mana o Te Wai, with respect to the functions of Taumata Arowai in relation to drinking water, stormwater and wastewater.

The relationship between the Board and Te Puna is reflected in He Pukapuka Orotau i Waenga i Te Poari Me Te Puna (Memorandum of Understanding between the Board and Te Puna).

The activities of Te Puna are also the subject of Ngā Tikanga Whakahaere o Te Puna (Terms of Reference) which record the role of Te Puna and the principles on which it operates.

Profiles of the Te Puna members are available on our [website](#).

<sup>3</sup> At the time of publishing this document, there has been a signal from the Government of its intention to rebalance the existing National Policy Statement for Freshwater Management, including Te Mana o te Wai. This may change how we would meet this statutory objective in the future.

<sup>4</sup> Name gifted by Shane Te Ruki.





# What we do

## Ā mātou mahi

### Who we work with in the water system

Within the landscape of the water sector, effective relationships are essential for achieving our goals. From government agencies and regulatory bodies to water utilities, and local communities, each entity plays a crucial role in shaping the sustainability and resilience of our water resources.

We work with a range of stakeholders, partners and groups to deliver on our regulatory mandate, including:

#### Mana whenua and treaty partners

We partner with mana whenua to engage with local communities and solve problems.

#### Government and research agencies

We work with government and research organisations to develop solutions together.

#### Regulated community and industry

We work with the industry and regulated community to help deliver better outcomes.

#### Interest groups and the water supply chain

We work with interest groups and the water supply chain to gain important insights to inform our work.

#### Communities

We work with communities to understand the water quality issues affecting those communities and what they need from us to achieve their goals for water quality.

#### Other regulators

We work with other regulators to solve problems and reduce regulatory overlap.



## Our work with other regulators

We are part of a wider water regulatory system with oversight for drinking water, wastewater and stormwater. We aim to ensure our actions are aligned with and complementary to the other regulators. Our deliberate engagement with other system actors supports efficiency and provides clarity of roles where interests overlap.

We expect that, as government policy for water services changes, there will be changes to who we need to work with and how. We will continue to engage collaboratively with other relevant agencies and regulators to ensure the wider future regulatory regime across the water regulatory system is proportionate and does not duplicate efforts.

## How we operate as a regulator

We use a range of approaches and regulatory tools to ensure suppliers:

- have effective risk management practices
- understand the rules
- treat and monitor their water
- address safety and sufficiency issues
- keep records and report transparently.

We do this to strengthen the overall performance of the water services sector and improve environmental outcomes.

In determining whether to utilise specific tools and approaches we take a proportionate and reasonable approach, including sufficient cost benefit considerations, to our decisions and implementation of standards and regulations. This ensures compliance issues are addressed in a cost-effective manner and timeframe, matched to the risk associated with the issue.

Regulating is not a one-size-fits-all activity. We recognise that each drinking water supplier and supply is unique. So, in each instance, we work to understand risks to people and the environment, consider past and current supplier actions and attitudes, and then take appropriate action to help ensure communities have safe, sufficient water. Through our information and outreach activities we provide practical guidance, capability building and visibility of treatment and risk management planning requirements, as well as acceptable solutions for compliance.

# The work we do

**Taumata Arowai regulates suppliers to ensure the water services that communities receive are safe and sufficient.**



## We set standards and make our expectations clear

We set expectations that are proportionate to the scale, complexity and risk profile of suppliers

We set rules and standards within the framework created by the WSA. This includes setting Drinking Water Standards, Drinking Water Quality Assurance Rules, and Aesthetic Values that set out for suppliers their responsibilities to provide safe and sufficient drinking water.

We also support improvements in the environmental performance of networks, through reporting and by setting network environmental performance measures, targets or standards.

We will support the development of supplier knowledge and capability through research, education and training. Our aim is to ensure we understand the reality suppliers and stakeholders are operating in so that the standards we set are pragmatic.

The Board has put in place a compliance, monitoring and enforcement (CME) strategy for drinking water under section 136 of the WSA. Our upcoming Regulatory Strategy will build out our regulatory priorities for drinking water, wastewater and stormwater. These will provide clarity on our focus for the next three years to both suppliers and other regulatory agencies by setting out our regulatory priorities and regulatory approach.



## We provide a range of options to comply with the standards and rules

We provide suppliers with a range of options to ensure safe drinking water

A majority of council suppliers comply with planning and treatment rules that ensure that drinking water is safe and does not pose a serious risk of illness now or in the future. We recognise that treating and managing drinking water to ensure it is safe imposes a cost on suppliers, which is often borne by communities. However, a lack of effective treatment can cause public harm through illnesses and death.

Each type of supply differs in its combination of complexity, scale, risk and management needs. In our work with suppliers, especially community and private supplies, we aim to provide a range of options for them to consider which allow them to comply with the standards and rules to supply safe and sufficient water services.

Through our information and outreach we provide practical guidance, capability building and visibility of treatment and risk management planning requirements, as well as acceptable solutions for compliance (including exemptions where appropriate).





## We take action when needed

We have a range of powers that we use in a proportionate and considered manner

We actively monitor and assess supplier compliance with the requirements, standards and rules that have been set. We do this to ensure suppliers are providing safe, sufficient drinking water and are adequately addressing risks and hazards on an ongoing basis. We work closely with suppliers to ensure they understand our expectations and have access to effective and fit-for-purpose guidance on how to comply.

Sometimes we will need to use our powers when requirements are not being followed. When this occurs, we will use our powers in a proportionate and considered way, including sufficient cost benefit considerations, that accounts for both the risk of harm and the actions and circumstances of the supplier.



## We maintain oversight of supplier responses to incidents and emergencies

We maintain oversight of incidents, ensure any responses where there is serious risk to public health are appropriately supported, and support suppliers to manage emergencies

Taumata Arowai reviews supplier risk management planning to ensure they have response plans to manage incidents as they arise.

Drinking water suppliers and accredited testing laboratories are required by the WSA to notify us of any instances where drinking water samples taken from supplies show the water may be unsafe, or (for suppliers) if sufficient water cannot be provided for drinking and sanitation.

We triage notifications and prioritise responding to those deemed critical because they pose a risk to public health. We work closely with water suppliers to ensure they are addressing notified issues. It is important we respond in a timely way to minimise public health risk.

Sometimes incidents present a serious risk to public health. In these cases, the response to incidents is escalated to ensure that safe drinking water is provided. We play a role alongside Health and other key regulatory partners.

Emergencies related to natural hazards or other events can also be beyond the capacity of a supplier to manage and require a significant coordinated response. Where there is an emergency which impacts drinking water, we provide coordination and support with other agencies, working with suppliers, communities and response partners to manage the impact on public health and ensure people have safe water to drink.



## **We provide transparency to the public on the performance of their water services**

### **We report on the sector's performance so the public can be informed**

Taumata Arowai produces two key reports a year which provide an outline of the sector's performance: our Drinking Water Regulation Report and our Network Environmental Performance Report. These reports provide transparency to the public on the performance of their drinking water, wastewater and stormwater services. These also highlight sector trends and risks and shine a light on compliance with standards and rules.

We also provide information on our website, including public registers, about drinking water supplies, as well as wastewater and stormwater networks.

Over time as we receive more and better-quality data through reporting requirements, we expect the value of this information to improve, reflecting the important role we play in analysing and communicating to the public on the safety of their water, and how the supplies and networks that serve them are performing in alignment with standards, rules and good planning practices.





# Our strategic framework

## Tō mātou mahere rautaki

Our strategic framework (outlined in the image below) is focused on achieving our long-term vision, which is to have **safe water every day for everyone | kia tiakina te wai, hei oranga mō te katoa**.

Taumata Arowai is the regulator that works on behalf of the public to ensure the water services they receive are safe and sufficient.

We want our work to have four main impacts over the next four years. We want to see:

- an improvement in the safety and sufficiency of water services
- water suppliers see Taumata Arowai as a credible responsive regulator
- hazards and risks to drinking water are identified and managed
- water services' impact on the environment improves.

We will prioritise our resources and efforts to ensuring our work is focused on these impacts.

Over the long term, this will contribute to achieving our three goals.

- People can rely on safe and sufficient water services
- Water suppliers operate in an effective and efficient way
- The water that communities rely on for drinking is healthy.

### Linking our planning and reporting with the framework

In addition to our Statement of Intent, Statement of Performance Expectations and Annual Report Taumata Arowai has planning and reporting requirements specified under section 136 of the WSA. This section of the Act requires us to develop a Compliance, Monitoring and Enforcement Strategy, a Drinking Water Regulation Report, and an annual report on network environmental performance. We are also developing a Regulatory Strategy to communicate to the sector our regulatory priorities for the next three years, as well as developing approaches to ensure our work meets relevant Treaty settlement obligations.

As well as supporting their accountability purpose, our reports reflect good management practice. This practice involves clearly articulating strategy, linking strategy to business planning, monitoring the delivery of business plans and the performance of the sector, and evaluating results. Our drinking water and network performance reports create a single source of national-level information about trends and risks in water services, based on sector reporting. This provides an evidence base to shape up proactive interventions we or others make.

Our Regulatory Strategy and Compliance, Monitoring and Enforcement Strategy will give the sector clarity about our expectations over the next three years, by setting out our regulatory priorities and regulatory approach. We will publish the Regulatory Strategy in 2024.

## Our statutory objectives



Protect and promote drinking water safety and related public health outcomes



Effectively administer the drinking water system



Build and maintain capability among drinking water suppliers and across the wider industry



Give effect to Te Mana o te Wai to the extent that it applies to our functions and duties



Oversight of and advice on the regulation, management, and environmental performance of drinking, waste and stormwater networks



Promote public understanding of the environmental performance of drinking, waste and stormwater networks

Legislation

## Our vision

**Safe water, every day for everyone**

Kia tiakina te wai, hei oranga mō te katoa

## Our long-term goals

**People can rely on safe and sufficient water services**

**Water suppliers operate in an effective and efficient way**

**The water that communities rely on for drinking is healthy**

Statement of Intent

## The impacts we want our work to have



**Safety and sufficiency of water services improve**



**Water suppliers see Taumata Arowai as a credible, responsive regulator**



**Hazards and risks to drinking water are identified and managed**



**Water services' impact on the environment improves**

## The work we do that will contribute



**We set standards and make our expectations clear**

*We set expectations that are proportionate to the scale, complexity and risk profile of suppliers*



**We provide a range of options to comply with the standards and rules**

*We provide suppliers with a range of options to ensure safe drinking water*



**We take action when needed**

*We have a range of powers that we use in a proportionate and considered manner*



**We maintain oversight of supplier responses to incidents and emergencies**

*We maintain oversight of incidents, ensure any responses where there is serious risk to public health are appropriately supported, and support suppliers to manage emergencies*



**We provide transparency to the public on the performance of their water services**

*We report on the sector's performance so the public can be informed*

Statement of Performance Expectations







# Our priorities for 2024/25

## Ngā aronga matua

Taumata Arowai was established in March 2021. Since that time we have developed our capacity and capability to deliver on our regulatory mandate. Due to the changing nature of our operating environment and strategic context, we have published an updated Statement of Intent for 2024-2028 that reflects what we now know about the sector and the challenges it faces, and where we want to have the most impact in the medium term.

Our focus for 2024-25 is to respond to the implications for us from any legislative changes made through the Local Government Water Services Bills (transitional and enduring). In addition, we will also focus on ensuring we are clear about our expectations and priorities. It is important that we set expectations taking into account sufficient cost benefit considerations, that are proportionate to the scale, complexity and risk profile of suppliers so that we can ensure a robust regulatory system.

In support of this our key priorities for the year ahead are:

- **publishing our Regulatory Strategy** and communicating this with the sector
- **setting standards for wastewater treatment** to create clear requirements
- **engaging with suppliers** to grow our toolkit of guidance.

We are operating in a dynamic environment, where there is likely to be further change in the next 12 months. If that change is material, we will adapt our priorities to respond.

### Publishing our Regulatory Strategy

We will publish our Regulatory Strategy in 2024, as well as our Compliance, Monitoring and Enforcement Strategy for drinking water (required under section 136 of the WSA 2021).

The Regulatory Strategy will set out our regulatory priorities and regulatory approach. We will proactively communicate this to the sector so they know what our focus and expectations will be and how we intend to work with them for the next three years.

### Setting wastewater standards

At least 70% of wastewater treatment plants in New Zealand require new consents by 2034, and many of these were built between the 1960s and 1980s. This means that a major upgrade of plants is required across the country. Taumata Arowai is responsible for developing minimum standards and targets to create standardisation and requirements for network operators, while regional councils are the consenting authority for individual wastewater plants.

Our immediate focus is to set national wastewater standards to establish the baseline requirements for wastewater network operators who are upgrading and/or reconsenting their wastewater treatment plants in the short to medium term. This will provide national level standardisation and clear expectations for those operators.

### Engaging with suppliers

We will support drinking water suppliers to build and maintain the capability they need to comply with their responsibilities. We will continue to provide information about effective, right-sized solutions to support suppliers to use the options available to them to provide safe drinking water to their communities. We will continue to engage with suppliers to ensure our tools and guidance are fit for purpose and effective.



# How we will assess our performance

## Te arotake i ā mātou mahi

In 2023/24 we updated our strategic framework (see prior section). We will achieve our strategic objectives by carrying out our functions within one reportable output class, namely our statutory responsibilities as New Zealand's water services regulator.

The three sub-sections of our framework are focused on our performance as a regulator, and our progress toward achieving our vision:

- Our long-term goals
- The impacts we want our work to have
- The work we do that will contribute.

We have outlined how we will track progress and measure our performance against all three in this section. The following diagram shows the correlation between each, with the impacts we want our work to have.

### Performance measures

The non-financial performance measures included in this section have been developed to comply with the Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) Service Performance Reporting Standard.

We will review the suite of measures regularly to ensure we measure our performance accurately over time. This will include working with our monitoring agency, the Department of Internal Affairs, to ensure we are conducting regular assessments of performance trends over time and have in place appropriate targets for our performance.

We will update and potentially add measures as we build on our regulatory activities (for example when an authorisations framework is in place and once we have developed wastewater standards). We may also update or add measures in response to any changes in government policy for water services, or ministerial expectations of Taumata Arowai.

Under section 137 of the WSA, Taumata Arowai is also required to report on how we achieved the objectives and targets set out in our drinking water Compliance, Monitoring and Enforcement Strategy in our annual Drinking Water Regulation Report. This report is published by 30 June each year and covers the preceding calendar year.

## Connections between our goals, impacts and the work we do

Goals			Impacts	Work we do				
People can rely on safe and sufficient water services	Water suppliers operate in an effective and efficient way	The water that communities rely on for drinking is healthy		We set standards and make our expectations clear	We provide a range of options to comply with the standards and rule	We take action when needed	We maintain oversight of supplier responses to incidents and emergencies	We provide transparency to the public on the performance of their water services
			<b>Safety and sufficiency of water services improve through:</b> <ul style="list-style-type: none"><li>» More people have access to water from registered supplies</li><li>» More suppliers have plans in place to deal with risks and issues of safety and sufficiency</li><li>» Consumer advisories are in place for smaller amounts of time</li><li>» Notifications of unplanned restriction or insufficient supply reduce over time</li></ul>					
			<b>Water suppliers see Taumata Arowai as a credible, responsive regulator because:</b> <ul style="list-style-type: none"><li>» Our standards and expectations are clear and accessible</li><li>» Our guidance is accessible and easy to understand</li></ul>					
			<b>Hazards and risks to drinking water are identified and managed through:</b> <ul style="list-style-type: none"><li>» More supplies having multi-barrier protections in place</li><li>» More suppliers have identified water-born hazards in source water and have management plans in place</li><li>» More suppliers and network operators have plans to manage or mitigate the hazards and risks, including in emergencies</li></ul>					
			<b>Water services' impact on the environment improves through:</b> <ul style="list-style-type: none"><li>» Improved level of source water monitoring and reporting</li><li>» Water loss from networks declines</li></ul>					







# Our long-term goals

Our long-term goals are outcomes Taumata Arowai is working to achieve within the next 15 years. Taumata Arowai is part of a wider regulatory system for drinking, waste and stormwater. We must ensure our actions are complementary to the other system regulators to achieve these long-term goals.

## Goal One

### People can rely on safe and sufficient water services

Everyone in New Zealand should have access to safe drinking water in sufficient quantities no matter where they live. This is not always the case everywhere in New Zealand.

We will measure progress in achieving this goal by looking at trends over time in how suppliers are managing risks to the safety of drinking water, and repeated, unplanned instances of insufficient water. Over time, we aim for our work to have positive impacts on both factors to ensure people can rely on safe and sufficient water services, regardless of where they live and work.

### Performance area: Access to water from registered supplies

Approximately 14% of the population, or 800,000 people, receive drinking water from private and community suppliers that are not operated by local or central government or are self-supplied.

We want supplies to register, as registration supports greater visibility that water services are safe and sufficient. As new supplies are registered, more people will be able to rely on the safety and sufficiency of their water.

ID#	How we will measure this	Target 2024/25	Estimated actual 2023/24
1.1	Number and percentage of the population that have access to drinking water from a registered supply.	Number and/or percentage of people served by registered supply to increase over time.	As at 31 December 2023: 4,438,347 people served by registered supplies  84% of population (based on Statistics NZ data as at 31 December 2023).

We note that the percentage of the population with access to drinking water from a registered supply will never reach 100%, because of a number of domestic self-supplies that are generally rural and involve roof water catchment.



## Performance area: Managing risks to the safety of drinking water

### Drinking water safety planning

Drinking Water Safety Plans (DWSPs) are a risk management tool submitted by suppliers to Taumata Arowai. The plans outline how suppliers aim to ensure a safe, reliable and resilient supply of drinking water.

Registered suppliers that were registered under the Health Act 1956 were required to submit their DWSP with Taumata Arowai by 15 November 2022. Drinking water suppliers who were not registered under the Health Act have up to November 2028 to complete and submit a DWSP for their supplies. A first step for these suppliers will be to register their supply with Taumata Arowai by November 2025. Any new drinking water supplies that are commissioned will need to provide Taumata Arowai with a DWSP before drinking water is supplied to consumers.

If suppliers have an approved general exemption or are complying with an acceptable solution<sup>5</sup> they will not need to submit a DWSP.

We expect the number of suppliers submitting a DWSP for the first time to trend upwards. However, we will never achieve 100% of supplies because supplies could have a general exemption or acceptable solution in place. Because of this, we will measure both the number and percentage of supplies that have submitted a plan to us.

Some of the suppliers that are yet to register or provide DWSPs to Taumata Arowai are community and private supplies with population thresholds of less than 100. We will split our measurement by the type of supply so we can track smaller suppliers separately from larger, often metropolitan, networked supplies that are likely to have more capacity and capability to complete drinking water safety planning.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
1.2	Percentage and number of registered supplies that require and have submitted a DWSP	Number and percentage increasing over time.	<p>As at 31 March 2024, for supplies registered by 31 December 2023, the percentage (and number) that have submitted a DWSP:</p> <p>Total: 60% of 1,135 supplies.</p> <p>By type of supply:</p> <ul style="list-style-type: none"> <li>• 85% of networked supplies (516)</li> <li>• 88% of linked supplies<sup>6</sup> (15)</li> <li>• 24% of self-supplied buildings (123)</li> <li>• 74% of water carrier services<sup>7</sup> (134)</li> <li>• 40% of water carrier supplies<sup>8</sup> (6)</li> <li>• 66% of community drinking water stations (2)</li> </ul>

<sup>5</sup> Acceptable solutions provide drinking water suppliers with a ready-made option to meet selected compliance obligations under the WSA. They are developed in consultation with suppliers, apply to particular supply types and situations, and must be implemented in their entirety.

<sup>6</sup> Linked supplies<sup>7</sup> is used to refer to suppliers that receive their treated drinking water from another supplier – can also be referred to as “secondary supplies”.

<sup>7</sup> “Water carrier services” receive treated drinking water from council-owned supplies.

<sup>8</sup> “Water carrier supplies” have their own source of water and must ensure appropriate treatment of that water.

Advisories to consumers

Drinking water suppliers issue consumer advisories (notices to boil water, to not drink water, and to not use water) if they identify problems with the safety of the drinking water they supply which significantly increase the public health risk to consumers. This enables suppliers to inform consumers about what they need to do to protect their health, like boiling water, while the supplier takes steps to improve the water quality.

Consumer advisories can be an effective risk management tool over short time frames. However, consumer advisories that remain in place for long periods indicate systemic problems with the supply that are not being addressed and ongoing failure to supply safe drinking water.

Because consumer advisories are a risk management tool for suppliers, we do not want to see them disappear completely; a reduction in advisories could mean that suppliers are not reporting or appropriately

managing risks. However, we do not want to see them in place for lengthy periods as this indicates a lack of addressing the underlying problem. Limited capability and capacity are often significant factors in long-term consumer advisories.

Over the medium to long term, we want to see a downward trend in the median time that suppliers take to lift an advisory (i.e. to investigate and address the problem), even if the number of advisories increases as part of improved risk management by suppliers. This will show us that suppliers are actively managing the safety of the water they supply while resolving the underlying problems impacting drinking water.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24										
1.3	Median duration of drinking water consumer advisories (warnings to boil, not drink or not use) by category of advisory	A reduction in the median days a consumer advisory was active, per supply, over the reporting year.	<p>As at 31 March 2024:</p> <p><b>Short term advisory median age (days):</b></p> <table><tr><td>Boil water: all supply types</td><td>10</td></tr><tr><td>Do not drink: all supply types</td><td>18</td></tr><tr><td>Do not use: all supply types</td><td>36</td></tr></table> <p><b>Long term advisory median age (days):</b></p> <table><tr><td>Boil water: all supply types</td><td>305</td></tr><tr><td>Do not drink: all supply types</td><td>83</td></tr></table>	Boil water: all supply types	10	Do not drink: all supply types	18	Do not use: all supply types	36	Boil water: all supply types	305	Do not drink: all supply types	83
Boil water: all supply types	10												
Do not drink: all supply types	18												
Do not use: all supply types	36												
Boil water: all supply types	305												
Do not drink: all supply types	83												



## Performance area: Repeated unplanned instances of insufficient water

Water suppliers (other than water carriers<sup>9</sup>) have a duty to ensure there is enough drinking water to support ordinary consumer drinking water and sanitation needs.

Water suppliers are required to notify us of instances where:

- their ability to maintain a sufficient supply of water for drinking and sanitation purposes is at imminent risk
- they have a planned or unplanned restriction or supply interruption that is/will be longer than eight hours.

We talk about these instances as ‘insufficiency’. Insufficiency can happen anywhere, and it can sometimes be due to circumstances outside a supplier’s control (e.g. extreme weather or unexpected damage to a pipeline). However, there are also instances of supply insufficiency related to a lack of appropriate risk management by water suppliers.

We will look at insufficiency in terms of repeated notifications of unplanned restriction or insufficient supply for a supplier.

In our reporting, we will include commentary on where we think repeated insufficiencies are due to circumstances beyond supplier control as well as the wider context (e.g. significant climate or weather events). We rely on suppliers to provide us with information about the causes of unplanned interruptions. We currently have mixed data quality for this but are expecting an improvement in this over time.

We expect to see a downward trend over time, showing us that more people can rely on their water services being sufficient for their needs. However, we are expecting an initial increase in the next three years of measuring as more suppliers become aware of the requirements for them to notify us of instances of insufficiency. We see this as a positive first step.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
1.4	Number of notifications of unplanned restriction or insufficient supply	<p>We expect an increase during the three years until 2027 in number of notifications.</p> <p>From 2027/28 onwards, we expect the number of notifications to decrease year on year (or at least be maintained).</p>	<p>As at 31 March 2024</p> <p>135 notifications of unplanned restriction or outage.</p>

<sup>9</sup> Water carriers are drinking water suppliers that transport drinking water (other than by reticulation) for the purpose of supplying it to consumers or another drinking water supplier.

## Goal Two

### Water suppliers operate in an effective and efficient way

Our role is to regulate water suppliers. For regulation to be effective, it needs to address harms and needs in a clear, proportionate, practical and efficient way. We want to see suppliers operating effectively, efficiently and reliably. A shared understanding of what is needed to provide safe drinking water is vital, and a key part of this is effective treatment.

We will ensure our standards, expectations and compliance pathways support suppliers to consider standardisation and cost efficiencies rather than requiring unique or bespoke solutions. We will do this when setting standards for wastewater and in our administration of drinking water regulations.

While this will require coordination across the water regulatory sector, our work will contribute to this alongside the work of other regulators within the

water system. We will continue to work with the other regulators to deliver an effective and efficient system.

We will measure progress towards achieving this goal by asking suppliers and the wider water sector if we are being clear and if information on options is easy to access and understand. This will be measured annually via a survey mechanism.

### Performance area: Our standards and expectations are clear and accessible

Some of our regulatory activities focus on ensuring there is a proportional framework for suppliers to ensure safe drinking water. A component of this is setting standards and expectations but, for these to be effective, they need to be clear and accessible to suppliers. The best way to know how we are tracking is to ask suppliers and stakeholders and partners in the wider water sector via an annual survey if this is the case.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
2.1	Percentage of suppliers and partners / stakeholders who say that our standards and expectations are accessible and clear.	Baseline year. Target after baselining will be for an increase in percentage.	Not applicable. First year measuring is 2024/25.

## Performance area: Our guidance for suppliers is easy to access and understand

In our work with suppliers, including private and community supplies, we aim to provide a range of education and practical guidance on potential treatment and monitoring options. They can use this guidance to identify what option/s best supports them to comply with the Standards and Rules to supply safe and sufficient water services.

We need to ensure that this guidance is easy to find and understand for suppliers. The best way to find out how we are tracking is to ask suppliers, partners and stakeholders in the wider water sector via an annual survey if the guidance is accessible and easy to understand.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
2.2	Percentage of suppliers and partners/ stakeholders that think our guidance is accessible and easy to understand.	<p>≥ 45% suppliers</p> <p>≥ 60% partners/ stakeholders</p> <p><i>Targets are based on previous surveys with similar question about usefulness of guidance</i></p>	<p>Not applicable.</p> <p>First year measuring is 2024/25.</p>



## Goal Three

### The water that communities rely on for drinking is healthy

A 'source' is the water body where water is taken for use in a drinking water supply. Sources include rivers, lakes, aquifers and collected rainwater. This water needs to be looked after to make sure communities can rely on it for drinking water. Prioritising and protecting the health of source water is a reflection of Te Mana o Te Wai, and we will measure and monitor this.

Looking after our water includes active source water monitoring and risk management by water suppliers, ensuring wastewater and stormwater discharges are not impacting the safety of the water we rely on for drinking, only taking what we need from sources, and supporting effective collaboration and information sharing between councils, government and communities.

We will measure progress toward achieving this goal by looking at the plans, monitoring and reporting that council and government owned supplies have in place, engaging with private and community supplies, as well as looking at water loss from drinking water networks.

### Performance area: Risk management plans in place for source water

A key component of a DWSP is a source water risk management plan (SWRMP). SWRMPs consider where drinking water is sourced from, assess contamination hazards and risks and reference the source water monitoring programme. Further, they ensure there is a plan in place (visible to all relevant local authorities) to manage risks to water quality at source and to treat the water appropriately before it is provided to consumers.

As part of source water risk management planning, suppliers also need to outline how they will protect and prioritise the health of water. This has been widely adopted across the water sector and further supports the goal of access to safe drinking water for all communities.

We expect the number of suppliers submitting a SWRMP as part of their DWSP (for the first time) to trend upwards. However, as with DWSPs, we will never achieve 100% of supplies because supplies could have a general exemption or acceptable solution in place.

Some of the suppliers that are yet to provide SWRMPs to Taumata Arowai are private and community supplies with population thresholds of less than 100. Our measurement will reflect the different types of supply so we can track private and community suppliers separately from larger, often metropolitan, supplies; the latter are more likely to have the capacity and capability to conduct drinking water safety planning.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
3.1	Percentage of DWSPs that we have reviewed that have submitted a SWRMP	Baseline year. Target after baselining will be for an increase in percentage.	Not applicable. First year measuring is 2024/25.
3.2	Percentage of DWSPs we have reviewed that show evidence of how the supplier is considering and prioritising the health of the water in relation to source water risk management planning.	Baseline year. Target after baselining will be for an increase in percentage.	Not applicable. First year measuring is 2024/25.

### Performance area: Source water monitoring and reporting

The monitoring of source water is an important way to ensure the health of source water is protected. The key thing is to have a monitoring programme in place. The Drinking Water Quality Assurance Rules (the

Rules) require suppliers to analyse the health of their water through sampling and monitoring requirements. We expect compliance with this part of the Rules to increase over time, especially for large supplies (as defined by the Rules), and we will provide guidance to support all supplies.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
3.3	Number of sources being monitored that meet the source water monitoring rules	Baseline year. Target after baselining will be for an increase in number.	Not applicable. First year measuring is 2024/25.

## Performance area: Water loss out of networks

Water loss from networks means potentially a large proportion of the water taken from the source is wasted. This means that more water is being taken than is required and therefore that water is not available to provide for the health of the overall source water body, putting increasing burden on the source water ecosystem and resilience. This is also inconsistent with giving effect to Te Mana o te Wai.

High network losses are contrary to the inherent value and mana of water, particularly when it flows into stormwater or wastewater networks, causing overflows onto beaches or impacting mahinga kai activities.

We look at water loss as part of our network environmental performance measures. We want to see a downward trend in water loss as we shine a light on this through our system reporting. However, there are currently issues with the reliability of this data that limit our ability to identify and report on trends. We will continue to work with the sector to improve the quality of the data and our processes for collecting this data. In the interim, we will still report using the data we have.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
3.4	Current Annual Real Loss (CARL) in volume lost per connection, per day by population density. <sup>10</sup>	Baseline year.  Target will be for a decrease in loss over time.	Not applicable.  First year measuring is 2024/25.

<sup>10</sup> The data we use for this measure is from our annual Network Environmental Performance Reporting. Due to different reporting periods, the results we report will reflect the year that precedes the annual reporting period.







# The impacts we want our work to have

These impacts describe the changes Taumata Arowai wants our work to achieve over the medium term. They are what ‘success’ looks like for our work for the next three to five years.



## Impact 1 | Safety and sufficiency of water services improve

We have carried out extensive work to verify the details of registered supplies and used that information to monitor emerging issues, and report on the sector’s performance (via our Drinking Water Regulation Reports). This has shown us there are gaps in the safety and sufficiency of water services in New Zealand. This is caused by a range of factors, including ageing infrastructure, water supplier capability, and gaps in how drinking water is treated.

We are expecting all of the work we do to result in an improvement in the safety and sufficiency of water services. We will be tracking our progress by tracking if suppliers have comprehensive drinking water safety plans in place to deal with risks and issues of safety and sufficiency.

We are also expecting our work to result in an improvement in the identification and management of hazards and risks by suppliers, for their drinking water supplies. This is covered in Impact Three: Hazards and risks to drinking water are identified and managed.

### Performance area: Plans in place to deal with risks and issues of safety and sufficiency

In Goal One above, measure 1.2 focuses on how many supplies that are required to have a DWSP have submitted one. This will provide us with information on how many suppliers have safety planning in place. A component of DWSPs includes identifying how a supplier plans to respond to disruptions, incidents and emergencies which could impact water safety and sufficiency for consumers. We want to see an increase in the percentage of DWSPs that show evidence of these response plans.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
4.1	Percentage of DWSPs we have reviewed that show evidence of having response plans in place for disruptions, incidents and emergencies	Baseline year. Target after baselining will be an increase in percentage.	Not applicable. First year measuring is 2024/25.



## Impact 2 | Water suppliers see Taumata Arowai as a credible, responsive regulator

To be an effective regulator, Taumata Arowai needs to ensure we are seen as credible and responsive by those we regulate. They may not agree with our decisions but seeing us as credible is critical to being able to effectively work with suppliers to improve their services to communities. We also need to be responsive to emerging and current risks that impact the manner in which suppliers are providing safe drinking water.

Responsiveness is an essential component to credibility – if we are not following up on risk in a timely way, we will not be credible. Equally, the information and technical guidance we supply to the sector should be accessible and clear to make it easier to comply.

Perceptions of our credibility by the sector, built through community, professional and other networks, are also important to understand.

We expect the work we do setting standards and making our expectations clear, providing a range of options to comply with standards and rules, and taking action when needed will all contribute to an increase in suppliers seeing Taumata Arowai as a credible, responsive regulator.

### Performance area: Suppliers view us as credible and responsive

The best way to know we are successful in terms of being responsive is to ask the sector if we are following up on risk in a timely way and if our information, guidance, advice, directions and other activities clarify what they need to do to comply.

We intend to measure our success by looking at trends in suppliers' experience-based and perception-based views of Taumata Arowai. We will gather this information via a survey mechanism.

Different sizes and complexities of supplies will likely have different views of our credibility and responsiveness depending on the degree of contact, and the issues we have been working on with them relevant to their supply type. Because of this we will reflect the types of supplies in our reporting, so we can track trends for the different types of supplies.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
5.1	Percentage of suppliers (by supplier type) that see us as credible and responsive.	Baseline year. Target after baselining will be an increase in percentage.	Not applicable. First year measuring is 2024/25





### Impact 3 | Hazards and risks to drinking water are identified and managed

All drinking water suppliers should have effective methods to identify and manage risks to ensure drinking water is safe. Our work to date in monitoring emerging issues and reporting on the sector’s performance shows us that there are gaps in the reliability and safety of the drinking water supplied to communities.

We are expecting all of the work we do to result in an improvement in how suppliers are identifying and managing hazards and risks to drinking water.

A multi-barrier protection and treatment approach, gives the best guarantee of safe drinking water. It is a priority for us to have our work over the next three years result in an increase in multi-barrier protections in place, and an increase in the population accessing drinking water that is protected by effective multi-barrier approaches.

We also want to see suppliers identifying and managing hazards and risks for their supplies. A major component of this is having comprehensive drinking water safety planning in place, which is covered in Goal One: People can rely on safe and sufficient water services, and Impact One: Safety and sufficiency of water services improve. It also includes effective water-borne hazard management for drinking water supplies, which is covered in this section.

#### Performance area: Supplies with multi-barrier protection

A multi-barrier protection and treatment approach, gives the best guarantee of safe drinking water. Our work should result in an increase in multi-barrier protections in place, and an increase in the population accessing drinking water that is protected by effective multi-barrier approaches. This is a priority for us over the next three years, particularly in relation to public supplies run by councils or government entities.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
6.1	<p>Percentage of the population served by council or government-owned supplies:</p> <ul style="list-style-type: none"><li>• requiring a protozoa barrier, that have an effective barrier in place</li><li>• requiring a bacteria barrier, that have that an effective barrier in place</li><li>• requiring residual disinfection, that has residual disinfection in place.</li></ul>	Percentage increase, with an aim to achieve 100% over time.	<p>Percentage of the population served by Council or government owned supplies that have the following in place:</p> <ul style="list-style-type: none"><li>• Protozoa barrier 82%</li><li>• Bacterial barrier 99%</li><li>• Residual disinfection 78%</li></ul> <p>The first year for measuring barrier effectiveness is 2024/25.</p>

Performance area: Water-borne hazard management

In Goal One above, measure 1.2 focuses on how many supplies that are required to have a DWSP have submitted one. A part of this planning is suppliers identifying hazards and risks for their supply and how they plan to manage or mitigate these.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
6.2	Percentage of DWSPs we have reviewed that show evidence of meeting requirements for hazard and risk identification, management and mitigation.	Improving trend  The percentage of compliant DWSPs increases.	Percentage of DWSPs we have reviewed that show evidence of: <ul style="list-style-type: none"><li>hazard identification 81%</li><li>risk management methodology 78%</li></ul>



## Impact 4 | Water services' impact on the environment improves

Piped networks are complex, and assets associated with water pipes are mostly underground and difficult to assess. However, when networks deteriorate, we experience increased leakage and water loss.

Discharges from stormwater or wastewater back into the environment can directly impact the health of the water that communities use as a source for their drinking water. Communities that utilise surface waterbodies (e.g. lakes and rivers) for drinking water supply are particularly vulnerable to contamination from wastewater and stormwater discharges.

We expect to see an improvement in how wastewater and stormwater networks are managed to improve the impact they have on the environment. We are expecting our work in setting standards and making our expectations clear, as well as our work providing transparency to the public on the performance of their water services to result in this improvement.

Utilising new wastewater standards, we expect to give standardisation and clear expectations of the baseline requirements for those operating these networks. As part of our ongoing role as a regulator we will review these and all standards to ensure they remain fit for purpose.

Once we have these standards in place, we will look at how we can meaningfully measure progress against the implementation of these standards across the wastewater treatment system in New Zealand. In the interim our work in this space is reflected in Goal Three above, with measure 3.4 focusing on measuring water loss out of networks.







# The work we do

The sections below capture how we will measure our performance for this work, as well as the connections between the work we do, the impacts we want to achieve and our long-term goals. Detail on the work we do is outlined above in the section titled ‘What we do’.



## We set standards and make our expectations clear

### We set expectations that are proportionate to the scale, complexity and risk profile of suppliers

We set rules and standards within the framework created by the WSA. We also support improvements in the environmental performance of networks, through reporting and by setting network environmental performance measures, targets or standards.

Our work in this area will result in an improvement in the safety and sufficiency of water services; water suppliers seeing Taumata Arowai as a credible, responsive regulator; an increase in the identification and management of hazards and risks to drinking water; and an improvement in water services’ impact on the environment.

### Performance area: Clear standards and expectations for suppliers

To make it easy for suppliers to understand the standards we set and our expectations (across our regulatory functions), we need to make them unambiguous so that those in the water services sector have a clear understanding and are able to access guidance as needed.

We will be asking suppliers as well as partners and stakeholders in the water services sector for their views. These measures are captured in measures 2.1 and 2.2 for Goal Two above.

### Performance area: Robustness of our secondary legislation

Parliament’s Regulations Review Committee ensures that delegated legislation (also called secondary legislation) has been made lawfully and appropriately. Many of the instruments we make under the WSA – such as compliance rules, acceptable solutions, and some exemption decisions – are secondary legislation. They are each presented to the House of Representatives by our Minister and examined by the Regulations Review Committee.

We expect all our secondary legislation to withstand scrutiny by the Committee, and for none to be disallowed by Parliament. This will provide a level of assurance that these instruments are lawful, robust and meet the relevant requirements determined by Parliament.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
7.1	No secondary legislation made or issued by Taumata Arowai is disallowed by Parliament	0% disallowed	0% disallowed



## We provide a range of options to comply with the standards and rules

### We provide suppliers with a range of options to ensure safe drinking water

In our work with suppliers, especially community and private supplies, we aim to provide a range of options for them to consider which allow them to comply with the standards and rules to supply safe, sufficient, and reliable water services.

Our work in this area will result in an improvement in the safety and sufficiency of water services; water suppliers seeing Taumata Arowai as a credible, responsive regulator; and an increase in the identification and management of hazards and risks to drinking water.

### Performance area: Uptake of options

Acceptable solutions are a ready-made option to help drinking water suppliers meet their compliance obligations under the WSA. They apply to specific supply types and situations and must be implemented in their entirety.

We will track the percentage of supplies that use acceptable solutions so that over time we can provide analysis on their effectiveness as an option. We are not pursuing a particular target, rather looking to gather more information to understand uptake of these pathways over time as more supplies register with Taumata Arowai.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
8.1	Percentage of registered supplies that use acceptable solutions	No target	As at 24 April 2024, 9.4% of registered supplies use acceptable solutions



### Performance area: Guidance for suppliers

We provide guidance to suppliers on our website and through our various contact channels. This needs to be accessible and useable (i.e. an effective toolkit) for suppliers.

We will ask suppliers whether our guidance is accessible and easy to understand. This is measured under Goal Two, measure 2.2.

We will also measure access of guidance. We expect this number to increase over time as more suppliers access guidance and as we develop and publish more guidance.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
8.2	Number of downloads of our guidance that is developed for suppliers and network operators	An increase, or at least maintenance over time, in the number of downloads	8700 unique downloads



## We take action when needed

### We have a range of powers that we use in a proportionate and considered manner

Sometimes we will need to use our powers when requirements are not being followed. When this occurs, we will use our powers in a proportionate and considered way, including sufficient cost benefit considerations, that accounts for both the risk of harm and the actions and circumstances of the supplier.

Our work in this area will result in an improvement in the safety and sufficiency of water services; water suppliers seeing Taumata Arowai as a credible, responsive regulator; and an increase in the identification and management of hazards and risks to drinking water.

#### Performance area: Robustness and consistency of our use of powers

We want to ensure our process for deciding what enforcement powers to use is in line with statutory requirements, and reasonable and proportionate to the situation, including the potential risk to public health.

However, setting a target for the number of times we decide to take action risks creating a perverse incentive.

People affected by our enforcement decisions can also challenge them directly in various ways, including through statutory internal review processes, appeals, reference to the Ombudsman, or judicial review. We will track the outcomes of these challenges and provide information on them as part of our annual reporting.

We do want to ensure our decision-making for the use of some of our significant powers under Part 3 of the Act is consistent and aligned with our operational policies. Because we are a small organisation, we do not have an internal audit function so we will instead carry out an internal quality assurance review once every two years to ensure we are checking decisions are being made in accordance with the processes we have in place. To balance the resource requirements for this we will use a sampling approach to selecting decisions to review and will focus the scope of the review on selected enforcement powers under Part 3 of the Act, for example issuing directions or compliance orders.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
9.1	Percentage of selected decisions made under Part 3 of the Act that meet internal process and policy criteria, as determined by a quality assurance review	100%	Not applicable.  First year measuring is 2024/25.



## We maintain oversight of supplier responses to incidents and emergencies

### We maintain oversight of incidents, ensure any responses where there is serious risk to public health are appropriately supported, and support suppliers to manage emergencies.

We triage notifications from suppliers and accredited testing laboratories and prioritise responding to those deemed critical because they pose a risk to public health. We work closely with water suppliers to ensure they are addressing notified issues and to manage emergencies.

Our work in this area will result in an improvement in the safety and sufficiency of water services, and an increase in the identification and management of hazards and risks to drinking water.

### Performance area: Responsiveness to critical notifications (incidents)

‘Critical’ notifications are those that pose a risk to public health. This includes any notifications where drinking water is or may be unsafe, as well as notifications from suppliers that their ability to maintain sufficient water for drinking and sanitation purposes is at risk. Upon receipt of these notifications, Taumata Arowai review and assess them, and work closely with suppliers to ensure they are addressing the issue/s.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
10.1	Median resolution times for our work when responding to “critical” notifications	Baselining year.  Future targets will focus on a reduction in median resolution time (for our work).	Not applicable.  First year measuring is 2024/25.



Performance area: Critical incident lessons learned

The best way to know if we are improving our response to critical incidents and emergencies is to review our response, look at lessons learned, and incorporate these into future processes. We want to ensure that the proportion of lessons and recommendations implemented is at an acceptable level to provide assurance that we are learning from responses.

We expect we will also report the number and type of significant incidents per year to provide context. This is because the number, type and scale of responses will significantly vary year by year, and require different requirements for support, coordination and leadership, and therefore are likely to result in different subsequent lessons.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
10.2	Percentage of recommendations that are implemented following an after-action review of a significant incident and/or emergency	Baselining year  Future target will be focused on achieving an acceptable level of recommendations implemented	As at 30 April 2024, we have completed after-action reviews for Cyclone Gabrielle and Queenstown cryptosporidiosis outbreak responses.  18% of Cyclone Gabrielle recommendations have been completed; 55% are in progress, and the remainder are yet to be started.  44% of Queenstown recommendations are in progress, and the remainder are yet to be started.



## We provide transparency to the public on the performance of their water services

### We report on the sector's performance so the public can be informed

Each year, we produce two key sector performance reports: our Drinking Water Regulation Report and our Network Environmental Performance Report. We also provide information on our website, including public registers, about drinking water supplies, as well as wastewater and stormwater networks.

Our work in this area will result in an improvement in the safety and sufficiency of water services; an increase in the identification and management of hazards and risks to drinking water; and an improvement in water services' impact on the environment.

### Performance area: Quality of the information we report

We collect data for Network Environmental Performance Measures to inform our Network Environmental Performance Report. For our first report, published in 2024, the quality of the data supplied for drinking water networks was poor in places and operators' confidence in the data they were providing to us was low. We want to see this improve so that we can see clear and accurate trends, improve our ability to analyse the data, and so the public can have increased confidence in the report.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
11.1	Operators' confidence in the quality of the data they report for network environmental performance measures.	Baselining year. Future targets will focus on an improvement in confidence	Not applicable. First year measuring is 2024/25 and first report will be published in June 2024

### Performance area: Usage of our information

We develop and provide information for members of the public to access on our website. We need to ensure this information is visible and that it is useful/valuable for members of the public.

We intend to complete a survey every two years to understand the levels of awareness of our information for the public.

We will also use website analytics to understand how people are engaging with the content we publish that is intended for the public. We will measure this by looking at 'click through engagement' which looks at how many visitors click through to the subpages in the public section (i.e. do not simply land on the main page and then leave again). We will also report on how many were first time visitors to get an understanding of the levels of new engagement.

ID#	How we will measure this performance area	Target 2024/25	Estimated actual 2023/24
11.2	Percentage of public surveyed who know our information exists and/or have accessed it.	Increase in percentage	45%
11.3	Number of visitors that engage with the pages in the public section of our website (click through engagement).	An increase or at least maintenance of click through engagement over time.	6,116 visitors that clicked through to other pages in the section. 4,346 of these were first time visitors.







# Prospective financial statements

## Ngā tauākī pūtea e matapaetia ana

### Taumata Arowai funding

Taumata Arowai is primarily funded through Vote Internal Affairs (Non-Departmental Output Expenses: Taumata Arowai). The appropriation is limited to supporting Taumata Arowai in meeting its statutory responsibilities as New Zealand's water services regulator.

Cost of service statement	Forecast 2023/24 \$000	Budget 2024/25 \$000
Funding from the Crown	21,772	21,316
Interest revenue	374	250
Other revenue	86	50
<b>Total revenue</b>	<b>22,232</b>	<b>21,616</b>
<b>Total expenditure</b>	<b>23,005</b>	<b>25,258</b>
<b>Surplus/(deficit)</b>	<b>(773)</b>	<b>(3,642)</b>

Prospective statement of comprehensive revenue and expense for the year ended 30 June 2025	Forecast 2023/24 \$000	Budget 2024/25 \$000
<b>Revenue</b>		
Funding from the Crown	21,772	21,316
Interest revenue	374	250
Other revenue	86	50
<b>Total revenue</b>	<b>22,232</b>	<b>21,616</b>
<b>Expenses</b>		
Personnel costs	16,239	18,530
Depreciation and amortisation expense	591	666
Other expenses	6,175	6,062
<b>Total expenses</b>	<b>23,005</b>	<b>25,258</b>
<b>Total comprehensive revenue and expense for the year</b>	<b>(773)</b>	<b>(3642)</b>

Prospective statement of  
financial position as at 30 June 2025

	Forecast 2023/24 \$000	Budget 2024/25 \$000
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	9,270	6,489
Debtors and other receivables	-	-
Taxes receivable	102	102
Prepayments	122	233
<b>Total current assets</b>	<b>9,494</b>	<b>6,824</b>
<b>Non-current assets</b>		
Property, plant and equipment	587	384
Intangible assets	2,347	1,923
<b>Total non-current assets</b>	<b>2,934</b>	<b>2,307</b>
<b>Total assets</b>	<b>12,428</b>	<b>9,132</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Creditors and other payables	1,273	1,326
Employee entitlements	882	1,166
Provisions	24	31
<b>Total current liabilities</b>	<b>2,179</b>	<b>2,523</b>
<b>Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>2,179</b>	<b>2,523</b>
<b>Net assets</b>	<b>10,250</b>	<b>6,608</b>



Prospective statement of changes in equity for the year ended 30 June 2025	Forecast 2023/24 \$000	Budget 2024/25 \$000
<b>Balance at 1 July</b>	<b>11,023</b>	<b>10,250</b>
Capital contribution from the Crown	-	-
Total comprehensive revenue and expense for the year	(773)	(3,642)
<b>Balance at 30 June</b>	<b>10,250</b>	<b>6,608</b>

Prospective statement of cash flows for the year ended 30 June 2025	Forecast 2023/24 \$000	Budget 2024/25 \$000
<b>Cash flows from operating activities</b>		
Receipts from the Crown	21,772	21,316
Receipts from other revenue	86	50
Interest received	374	250
Net Goods and Services Tax	111	-
Payments to suppliers	(8,648)	(6,451)
Payments to employees	(14,081)	(17,908)
<b>Net cash flow from operating activities</b>	<b>(386)</b>	<b>(2743)</b>
<b>Cash flows from investing activities</b>		
Receipts from sale of PPE	-	-
Purchase of PPE	(180)	(25)
Purchase of intangible assets	(100)	(13)
<b>Net cash flow from investing activities</b>	<b>(280)</b>	<b>(38)</b>
<b>Cash flows from financing activities</b>		
Capital contribution	-	-
<b>Net cash flow from financing activities</b>	<b>-</b>	<b>-</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(666)</b>	<b>(2,781)</b>
Cash and cash equivalents at the beginning of the year	9,936	9,270
<b>Cash and cash equivalents at the end of the year</b>	<b>9,270</b>	<b>6,489</b>

## Key notes and assumptions

As set out in the business case for investment in a new drinking water regulator (Martin Jenkins, August 2019), Taumata Arowai business planning has been based on a revenue trajectory that increases annually until 2025/26. However, as advised in the Interim Letter of Expectations, our plan for 2024/25 now assumes maintaining the 2023/24 planned level of expenditure (\$25.3m).

Adjusting the organisation to operate within this lower level of forecast revenue for 2024/25 has required work programme adjustments and a stop/pause on staffing recruitment since February 2024 in order to reduce costs going into 2024/25. This has resulted in a planned budget underspend.

The following significant assumptions have been used in preparing the forecast information.

- The budget of \$25.3m for 2023/24 will not be utilised in full, due to the planned budget underspend.
- The budget for 2024/25 is \$25.3m, of which \$21.316m will be Crown funded, \$3.642m will be funded from Taumata Arowai reserves and \$0.3m from other revenue.
- Personnel costs are based on the current organisational structure.

Adjustments may occur to our draft financial statements as our funding for next year is confirmed, and we finalise our business plans and budgets.

## Statement of accounting policies

### Reporting entity

Taumata Arowai is a Crown Entity as established by the Taumata Arowai–the Water Services Regulator Act 2020 and is domiciled in New Zealand. The relevant legislation governing Taumata Arowai includes Taumata Arowai–the Water Services Regulator Act 2020 and the Water Services Act 2021. The ultimate parent of Taumata Arowai is the New Zealand Crown.

Taumata Arowai is the water services regulator for Aotearoa New Zealand and is committed to ensuring all communities have access to safe and reliable drinking water every day. Taumata Arowai also has an oversight role in relation to the environmental performance of drinking water, wastewater and stormwater networks. Taumata Arowai does not operate to make a financial return.

Taumata Arowai has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The reporting period covered by these prospective financial statements is for the years ending 30 June 2024 and 30 June 2025. They were approved by the Board on 29 May 2024.

### Basis of preparation

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

### Statement of compliance

The financial statements of Taumata Arowai have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirements to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

Taumata Arowai is a Tier 2 entity and the financial statements have been prepared in accordance with PBE Standards Reduced Disclosure Regime (PBE Standards RDR) for public sector entities. The criteria under which Taumata Arowai is eligible to report in accordance with PBE Standards RDR is that it has total expenses between \$5 million and \$33 million. These financial statements comply with PBE Standards RDR.

### *Measurement base*

The financial statements have been prepared on a historical cost basis unless otherwise specified.

### *Presentation currency and rounding*

The financial statements are presented in New Zealand dollars, which is also the functional currency of Taumata Arowai. All values are rounded to the nearest thousand dollar (\$000).

### *Critical accounting estimates and assumptions*

- In preparing these financial statements, Taumata Arowai has made estimates, assumptions and judgements concerning the future. These estimates, assumptions and judgements might differ from the subsequent actual results. Estimates, assumptions, and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below.

- Useful lives and residual values of property, plant and equipment
- Useful lives of intangibles
- Management has exercised critical judgement in applying accounting policies to leases classification.

## *Summary of significant accounting policies*

### *Foreign currency transactions*

Foreign currency transactions are translated into NZ dollars using the spot exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

### *Goods and services tax*

All items in the financial statements are presented exclusive of GST (Goods and Services Tax), except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, Inland Revenue, including the GST related to investing activities is classified as net operating cash flows in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### *Income tax*

Taumata Arowai is exempt from the payment of income tax. Accordingly, no provision for income tax has been made.

### *Revenue*

The specific accounting policies for significant revenue items are explained below.



## Funding from the Crown

Taumata Arowai has to date been primarily funded through revenue received from the Crown via Vote Internal Affairs (Non-Departmental Output Expenses: Taumata Arowai), which is restricted in its use for the purpose of Taumata Arowai meeting its objectives as specified in the Statement of Intent, Taumata Arowai–the Water Services Regulator Act 2020 and the Water Services Act 2021.

Taumata Arowai considers there are no conditions attached to the funding and it is recognised at the point of entitlement. This is considered to be the start of the appropriation period to which the funding relates.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

## Other revenue

Other revenue is recognised on an accrual invoice basis and includes Exemption Application Fees and Secondment charges. Any services provided to third parties on commercial terms are recognised as revenue in proportion to the stage of completion at reporting date.

## Interest revenue

Interest revenue is recognised on an accruals basis using the effective interest method.

## Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

## Superannuation schemes

Employer contributions to KiwiSaver and the Government Superannuation Fund are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit in the Statement of Comprehensive Revenue and Expense as incurred.

## Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held on call with banks, and other short-term, highly liquid investments with original maturities of three months or less.

## Debtors and other receivables

Short-term receivables are recorded at the amount due, less an allowance for credit losses if appropriate. Short-term receivables will be written off if there is no reasonable expectation of recovery.

## Property, plant and equipment

Property, plant, and equipment consists of four asset classes, which are all measured at cost less accumulated depreciation and impairment losses:

- computer hardware
- leasehold improvements
- furniture and fittings
- plant and equipment.

## Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Taumata Arowai and the cost of the item can be measured reliably. Purchases of property, plant and equipment are initially recorded at cost.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits or service potential associated with the item will flow to Taumata Arowai and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are expensed as they are incurred.

## Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the Statement of Comprehensive Revenue and Expense.

## Depreciation

Depreciation is provided on a straight-line basis at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

## Estimating useful lives and residual values of property, plant and equipment

At each reporting date, the useful lives and residual values of property, plant and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by Taumata Arowai and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit and carrying amount of the asset in the statement of financial position. Taumata Arowai minimises the risk of this estimation uncertainty by:

Asset class	Depreciation rate
Computer hardware	Three to five years (33%-20%)
Furniture and fittings	Three to 10 years (33%-10%)
Plant and equipment	Three to 10 years (33%-10%)
Leasehold improvements	Over the useful life of the lease

- physical inspection of assets
- asset replacement programmes
- review of second-hand market prices for similar assets
- analysis of previous assets' sales.

Taumata Arowai has not made significant changes to past assumptions concerning useful lives and residual values.

### Intangible assets

Intangible assets consist of developed computer software which is measured at cost less accumulated amortisation and impairment losses.

Work in progress (developed computer software) is measured at cost to date less impairment losses (if any).

### Software acquisition and development

Costs that are directly associated with the development of software for internal use are initially recognised as an intangible asset under the Work in Progress classification. At the relevant release date for new features, the costs are transferred to their own Intangible Asset category and amortised over their useful life. Direct costs include employee and contractor costs.

Staff training costs are recognised as an expense when incurred. Costs associated with maintaining computer software are expensed when incurred. Costs associated with development and maintenance of the Taumata Arowai website are expensed when incurred.

Taumata Arowai has developed a customised software as a service code base through creating whole new functionalities and is not using the existing 'software', but instead hosting on the Microsoft 365 platform. The new functionalities create significant future economic benefits to Taumata Arowai and third parties.

Taumata Arowai has the ability to restrict others' access to these benefits through controlling who can register and access the system. Furthermore, Taumata Arowai can extract its data and customised code base from Microsoft 365 at our discretion and therefore could utilise this code on another provider's hosting platform.

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date when the asset is derecognised. The amortisation charge for each financial year is expensed in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows across both the current and comparable period:

Asset class	Amortisation rate
Developed computer software	Three to eight years (33%-12.5%)



## *Impairment*

### **Property, plant and equipment**

Taumata Arowai does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount might not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable service amount. The total impairment loss is recognised in the surplus or deficit. Any reversal of an impairment loss is also recognised in the surplus or deficit.

## **Intangible assets**

The Work in Progress intangible asset category is also assessed for impairment at least annually.

Work in Progress assets are only impaired if:

- the new feature release is cancelled; or
- the new feature is defective and does not increase the future economic benefits derived from the system; or
- the entire system that it relates to is impaired. For instance, the whole system could be impaired when it becomes obsolete due to a replacement system being released.

## *Creditors and other payables*

Short-term payables are recorded at the amount payable. Payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of payables approximates their fair value.

## *Employee entitlements*

Employee benefits that are due to be settled wholly within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to reporting date and annual leave earned but not yet taken at reporting date.

Accrued salaries, wages and annual leave are classified as a current liability. Taumata Arowai does not offer long service leave entitlements to employees and there are no other non-current employee entitlements.



## *Provisions*

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event
- it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation.

## *Equity*

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

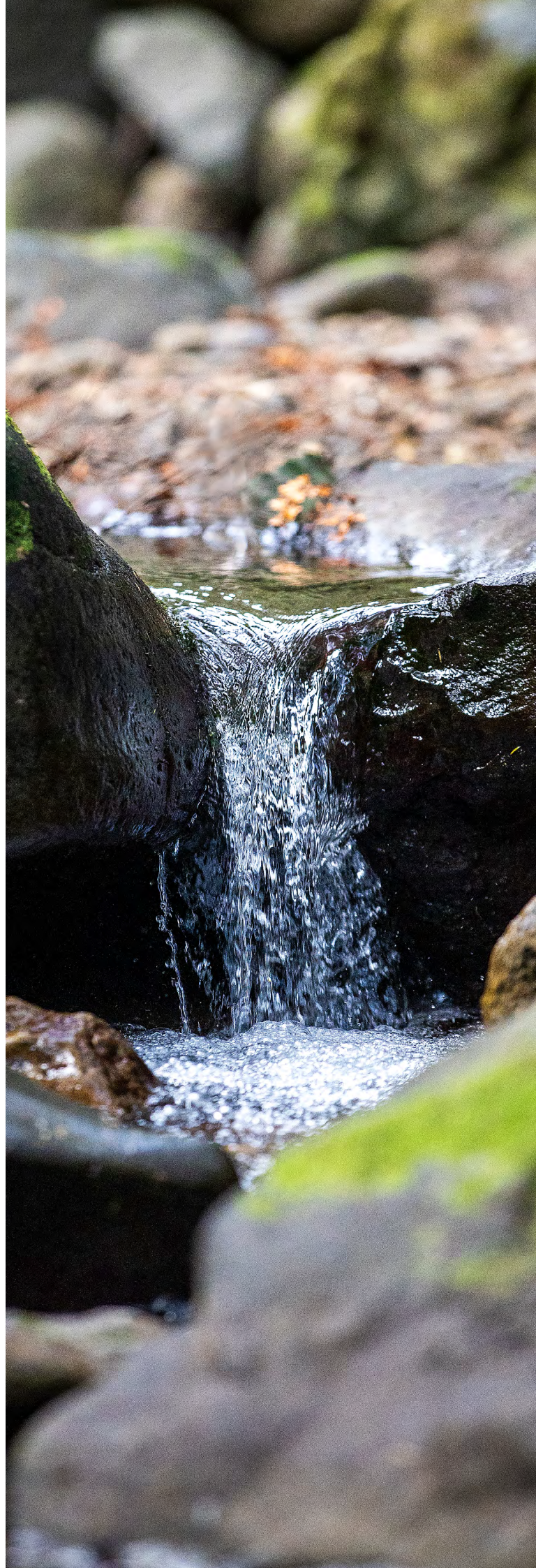
- capital contribution from the Crown, and
- total comprehensive revenue and expense for the year.

## *Operating leases*

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to Taumata Arowai are classified as operating leases. Payments are recognised as an expense on a straight-line basis over the term of the lease in the Statement of Comprehensive Revenue and Expense when payable.

## *Changes in accounting policies*

Accounting policies are changed only if the change is required by a standard or interpretation or otherwise provides more reliable and more relevant information.





[taumataarowai.govt.nz](http://taumataarowai.govt.nz)