

New Zealand Walking Access Commission

Annual Report 2016-2017



WALKING ACCESS
ARA HĪKOI AOTEAROA



Presented to the House of Representatives
Pursuant to Sections 150-157 of the
Crown Entities Act 2004

The New Zealand Walking Access Commission seeks to enhance free, certain, enduring and practical walking access to the outdoors, and to strengthen our access culture and heritage.

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Cover image: Te Wairere Waterfall in Kerikeri, taken during the opening of the Te Wairere Walkway on 1 April 2017.
Photo by John Gardiner.

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Part 1: Highlights

TE MAURI O TE HĪKOI | JOURNEYS ACROSS THE LAND



Two new walkways gazetted in Northland and Southland (page 24).



80 access opportunities created or retained with Commission involvement (page 15-16).



Eight projects approved for funding through the Enhanced Access Fund (page 21-23).



338 access enquiries were concluded, providing information to the public and resolving issues (page 25).



28 access disputes concluded (page 17).



Eight champions of public access recognised at the 2017 Walking Access Champion Awards, attended by more than 100 people at Parliament's Grand Hall (page 14).

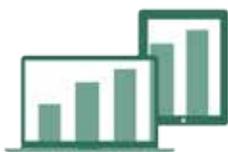




More than 80 people attended a workshop on trail development, held in Hamilton (page 15).



A successful workshop on agile access across the land was held in Dunedin, organised in partnership with the University of Otago and Land Information New Zealand (page 15).



More than 110,000 people visited the Commission's websites (page 11).



23 per cent increase in visits to the Both Sides of the Fence education website (page 12-13).



16 per cent increase in the number of people visiting the Walking Access Mapping System (page 27-28).



Successfully worked through significant disruption caused by loss of national office due to a major earthquake (page 32).



Part 2: Introduction

REPORT FROM THE BOARD

New Zealand's wild outdoors is central to the lifestyle loved by Kiwis and enjoyed by so many of our country's international visitors. But without access to our mountains, forests, rivers and coast, realising many of the economic and social benefits the outdoors provides would not be possible.

The New Zealand Walking Access Commission's role is to enhance access to the outdoors by protecting existing access, creating new opportunities for people to get out and about in the outdoors, and providing information and advice that strengthens our access culture.

Over the past year, our Wellington staff and national network of regional field advisors have helped to create or retain 80 access opportunities, concluded 28 access disputes and provided tens of thousands of New Zealanders with information through our websites, over the phone or in person. They have also worked closely with many other organisations and individuals to provide them with the information and assistance they need to develop tracks and trails on their own.

The Commission's work to enhance access opportunities has become increasingly important over the past year in light of the increasing number of international visitors and New Zealanders accessing our outdoors. While this tourism growth is providing economic benefits for many of our communities, it is also putting pressure on our country's track network and outdoor recreation spaces. Great Walks such as the Tongariro Northern Circuit are reaching capacity, trails promoted by councils are feeling the strain, and the impact of freedom campers and other visitors on some of our pristine outdoor environments is starting to tell.

As a result, the Commission's strategic approach and day to day activities have been evolving to help future proof access to the outdoors. We have worked closely with local government, the Department of Conservation, Māori and other key players involved in management of access to the outdoors to encourage discussion of how we can manage the issues and create the trail assets and associated infrastructure New Zealand needs.

Another of the Commission's objectives is to strengthen our access culture and heritage. Shared understanding of access rights and responsibilities by people using the outdoors and those managing it reduces the prevalence of disputes and promotes self-management of outdoor access behaviour. Our Both Sides of the Fence website and the informational resources on our corporate website are among the chief tools we use to raise awareness of access rights and responsible behaviour in the outdoors. Both of these websites have seen increased use during the past year and we were heartened to see that 69 per cent of respondents to public opinion research we conducted during the year agreed most New Zealanders have a good understanding of how to behave responsibly in the outdoors.

The Commission's results are largely down to the hard work of its staff and those who contribute their time to the organisation. On this note would like to thank Brian Stephenson for his service on the board since the Commission's establishment. He contributed sound advice and immense expertise to help steer the Commission through its early years to where we are today. His replacement on the board is Robin McNeill. Mr McNeill is a former president of Federated Mountain Clubs of New Zealand and his mana and knowledge of the outdoor sector will serve us well into the future.



John Forbes, chairman



Penny Mudford, board member

REPORT FROM THE CHIEF EXECUTIVE

I have greatly enjoyed my first year at the New Zealand Walking Access Commission. The importance of access to the outdoors continues to increase in New Zealand as a result of growing international and domestic tourism, and a greater focus nationally on public health and helping to connect communities to each other.

One lesson I have learned is that if we build good outdoor opportunities, they will be well used. Cycleways are proving popular across the country and many new walking tracks are proving to be better utilised than their developers ever thought possible. A prime example is the Pāekakariki to Pukerua Bay Escarpment Track on the Kapiti Coast, which was walked by some 60,000 people in its first year.

The interest in trail development was evident at a workshop the Commission ran for trail leaders in Hamilton during November. More than 80 people attended, even after we limited numbers to two people per group.

Securing access is fundamental to the development of tracks across private land. Without legally secure access, track builders do not have certainty that routes they develop will remain accessible for the long term.

During the year, the Commission started to look at the tools available to secure legally enduring access to public and private land. A range of options were explored at a Dunedin workshop with the Office of the Surveyor-General, the University of Otago's School of Surveying, recreationalists, and representatives from business and local government. Current secure access models are inflexible and involve precise surveying of easements. This makes it hard for landholder to adjust public access to fit with changing farming operations. The next stage of this investigation is to explore how ideas generated in the workshop might work in practice.

New Zealand has a tradition of seeking permission to access land. Before telephones, seeking permission involved speaking with landholders in person. In the modern day, the transaction is done via telephone, but this may change in the near future. Through the Commission's Aspinall Scholarship, a Lincoln University student prepared a report on an internet-based



approach to securing access, and the Commission will continue to explore this concept with landholders and access-users to gauge interest and need.

As well as exploring new access tools the Commission has been involved in a wide range of activities over the past year. A revised strategic plan which will be published next financial year will set the direction for the Commission for the coming five years. New staff have been recruited in the Wellington office to focus on communications and policy and partnerships. The Commission has engaged with a range of agencies in central and local government, as well as non-governmental organisations and volunteer groups.

During the year the Commission, Department of Conservation and New Zealand Transport Agency agreed to compensation for the loss of the Moirs Hill walkway as a result of the Puhoi to Warkworth motorway. This money will be used to deliver a comprehensive and feasible approach to the creation of a network of tracks and trails within the Rodney (Puhoi to Pakiri) area for use by walkers and cyclists, which will connect communities, amenities and areas of scenic significance.

The Commission will work in partnership with the Auckland City Council, Department of Conservation, iwi and community groups to pilot new approaches to developing access in peri-urban environments experiencing urbanisation. Results from the pilot should be relevant to other parts of New Zealand experiencing urban growth.

I have thoroughly enjoyed working with the Commission's regional field advisors – they are our frontline people, working with communities, resolving issues and assisting with the development of new public access, including access generated by the purchase of property by people from overseas.

Finally, I want to acknowledge the work of the Commission's staff in Wellington during the disruption caused by the Kaikōura Earthquake on 14 November 2016. Staff worked from home from mid-November to early January after being evacuated from the Commission's former premises, which are slated for deconstruction. In early January, the Commission was in temporary accommodation and staff finally moved to permanent accommodation in mid-April. A forced evacuation and two moves have been disruptive and I thank staff members for their tolerance, patience and humour in coping with the effects of the earthquake.



Eric Pyle, chief executive

Part 3: Our organisation

PURPOSE

The New Zealand Walking Access Commission's purpose is to lead and support the negotiation, establishment, maintenance¹ and improvement of walking access and types of access that may be associated with walking access, such as access with firearms, dogs, bicycles, or motor vehicles.

The Commission's governing legislation is the *Walking Access Act 2008*.

GOVERNANCE

The Commission is governed by a board of five members appointed by the Minister for Primary Industries. The Commission is funded by Parliament through Vote Primary Industries and is accountable for its performance to the Minister for Primary Industries.

The Board is responsible for setting policy and strategic direction and for monitoring the overall performance of the Commission.

NZWAC BOARD



Chairman

John Forbes is Mayor of Opotiki District. He has a good understanding of the agricultural, horticultural, forestry and rural sectors. As a committee chairman of a rural council for 19 years and a Mayor since 2001, John has had significant experience

in governance processes, public consultation and representing rural communities. He was a member of the Walking Access Consultation Panel and the Walking Access Advisory Board.

Term of appointment: August 2016-April 2019.



Barbara Stuart is a Nelson-based farmer and outdoor enthusiast with a background of community involvement. The Stuart family has a long-standing history of supporting outdoor access. Barbara, her husband Ian and his parents were among the first private landowners to create

a formal public walkway across their family farm, establishing the Cable Bay Walkway in 1984. In 2013, they received a Walking Access Award for this and other outdoor access initiatives in their community.

Term of appointment: November 2015-April 2018.



Peter Brown is affiliated to a number of Tairāwhiti iwi and works as the Māori Health Manager at Tairāwhiti DHB. He is an owner of a whānau land block which provides free public access to East Cape Lighthouse.

Peter is also the chairman of a tribal farming incorporation, a director of a medicinal herb company and has his own orchard block. He holds qualifications in law, management and the environment and is certified in dispute resolution. Peter is also a former Waitangi Tribunal member.

Term of appointment: August 2016-April 2019.



Penny Mudford is a Wellington based arbitrator and mediator and a Fellow of the Arbitrators' and Mediators' Institute of New Zealand. She is a Chartered Member of the Institute of Directors, a member of Global Women New Zealand, and has held many governance roles. Penny has a background in

agriculture with 20 years' experience as a dairy farmer and rural property owner in Manawatu. She is National Chair of Rural Women New Zealand and a former provincial president of Federated Farmers.

Penny was a member of the Land Access Ministerial Reference Group in 2003.

Term of appointment: November 2015-April 2018.

¹ In the context of the *Walking Access Act 2008*, the term "maintenance" means retaining free, certain, practical and enduring walking access to the outdoors. The primary focus is on maintaining and improving legal access in the outdoors, rather than providing and maintaining physical infrastructure such as tracks and bridges.



Robin McNeill has had two decades of involvement in outdoor sector issues as a keen trumper, mountaineer and occasional hunter. He is a past president of Federated Mountain Clubs and served for ten and a half years on the Southland Conservation Board. Robin played an important role in

development of the Walking Access Mapping System as a member of the mapping system's technical advisory committee.

Term of appointment: August 2016-April 2019.

STAFF

The Commission has a team of ten staff (9.14 FTEs) and 12 regional field advisors. The staff are based in the Commission's head office in Wellington. The field advisors are located around the country and are engaged on a part-time contractual basis.

Our people have a range of backgrounds including law, policy, land surveying, geospatial information technology, finance and administration. Some of our regional field advisors are farmers or have a background in farming. The Commission's people have a keen interest in rural New Zealand and outdoor recreation.

FUNCTIONS

The Commission's functions are provided for in section 10 of the *Walking Access Act 2008*.

They are to:

- » provide national leadership on walking access by:
 - preparing and administering a national strategy; and
 - coordinating walking access among relevant stakeholders and central and local government organisations, including Sport and Recreation New Zealand²;
- » provide local and regional leadership on, and coordination of, walking access in collaboration with local authorities;
- » compile, hold and publish maps and information about land over which members of the public have walking access;
- » provide advice on walking access to the Minister or any other person;
- » facilitate resolution of disputes about walking access, including initiating negotiations about disputed issues, mediating disputes and referring disputes to a court, tribunal, or other dispute resolution body;
- » negotiate with landholders to obtain walking access (including walkways, which are one form of walking access) over public or private land;
- » negotiate rights in addition to any walking access that is obtained, such as the right of access with firearms, dogs, bicycles, or motor vehicles;
- » administer a fund to finance the activities of the Commission, or any other person, in obtaining, developing, improving, maintaining, administering, and signposting walking access over any land;

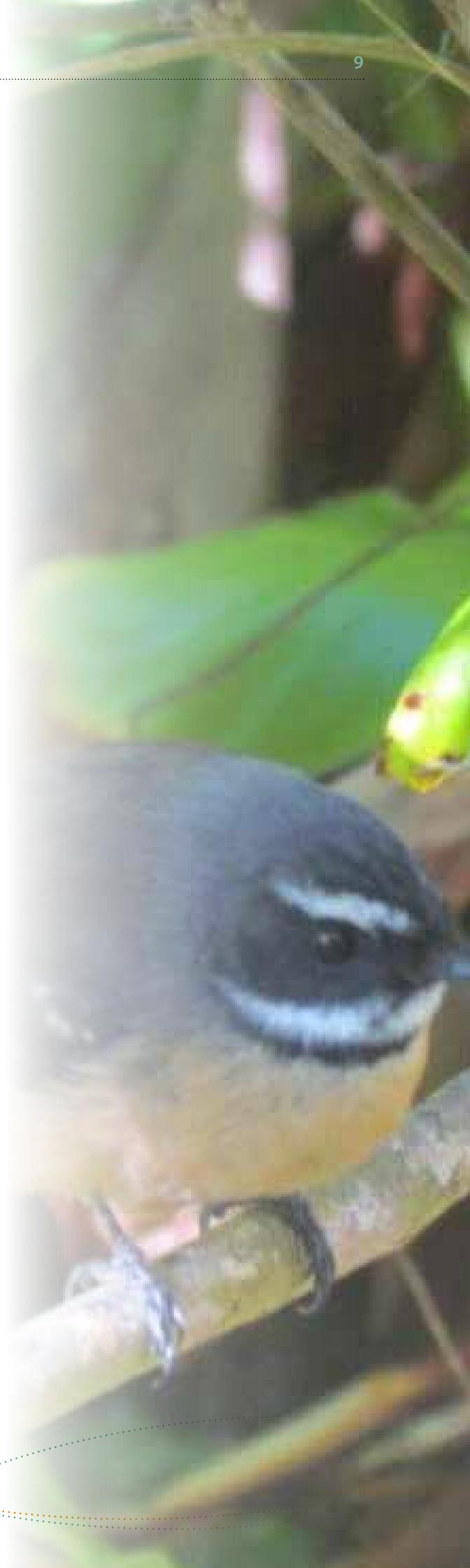
² Sport and Recreation New Zealand changed its name to Sport New Zealand in 2012.

- » receive and manage private funding, contributions, or sponsorship for the promotion of walking access;
- » research, educate the public about, and participate in topics and programmes related to walking access;
- » develop, promote, and maintain the code of responsible conduct;
- » administer walkways under this Act, with planning and supervision focused at a local level; and
- » monitor the compliance with, and enforcement of, this Act in relation to walkways.

PRINCIPLES

In carrying out its functions the Commission applies a set of principles including:

- » in exercising its leadership role, the Commission will be an independent, responsive, open and influential catalyst facilitating access;
- » the New Zealand economy is based on a strong and stable set of property rights and a legal system which values certainty and predictability;
- » New Zealand has a well-defined legal framework for the ownership of land, which spells out the property rights and responsibilities of those who control access to land, whether privately or publicly owned; and
- » a strong tradition has evolved whereby members of the public are generally given permission to access privately owned land, provided that they ask permission first and respect property, other people and the environment.



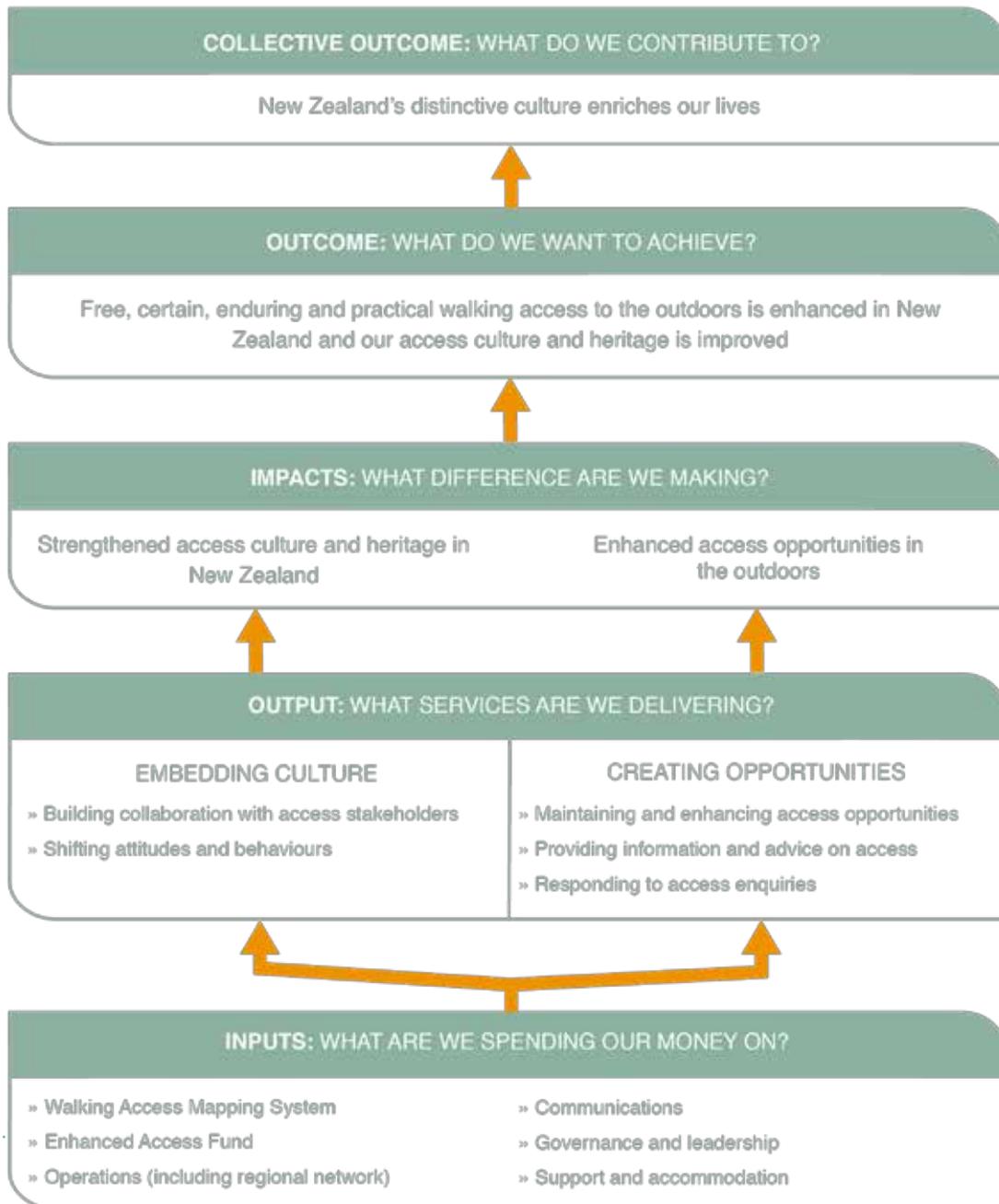
Part 4: Achieving the vision

THE COMMISSION'S VISION

The New Zealand Walking Access Commission exists to facilitate enhanced public access to the outdoors and to strengthen New Zealand's access culture and heritage. This role is enshrined in the *Walking Access Act 2008*, which reflects the public interest in ensuring New Zealanders are able to enjoy the outdoors, and that to do so requires retaining and enhancing access to the countryside, beaches, lakes, rivers, and other natural areas and public resources.

At its core the Commission's role is about leadership. It works alongside other organisations and individuals to ensure access to the outdoors is valued, enduring and understood. Ultimately, access to the outdoors contributes to creating healthier communities with opportunities to exercise and recreate in the outdoors, and a more sustainable tourism industry founded on access that is secure and well understood.

Fig 1: The Commission's Outcomes Framework



THIS SECTION OF THE REPORT DESCRIBES OUR WORK PROGRAMME IN MORE DETAIL.

Strengthening access culture and heritage

One of the New Zealand Walking Access Commission's functions is to provide national leadership on access to the outdoors. Strengthening our country's access culture and heritage is an important role for the Commission.

Shared understanding of access rights and responsibilities among recreationalists and land holders helps to reduce conflict and the prevalence of disputes over access. Greater awareness of the economic and social benefits of access to the outdoors and its central role in New Zealand society helps landholders see the value in providing access across their land to desirable locations and nearby public land that may not otherwise be easily accessible.

The Commission's main resources to inform the public of access rights and responsibilities and the benefits of access to the outdoors are its websites, which were visited by more than 110,000 people during the year (a 16 per cent increase compared to 2015-2016). The Commission has also presented at a variety of conferences during the year and worked closely with partners to jointly promote responsible behaviour in the outdoors. Regional field advisors have played a vital role, visiting many organisations to answer questions about access to the outdoors and to champion the benefits of providing enduring public access across public and private land. These initiatives are discussed in detail later in this section.

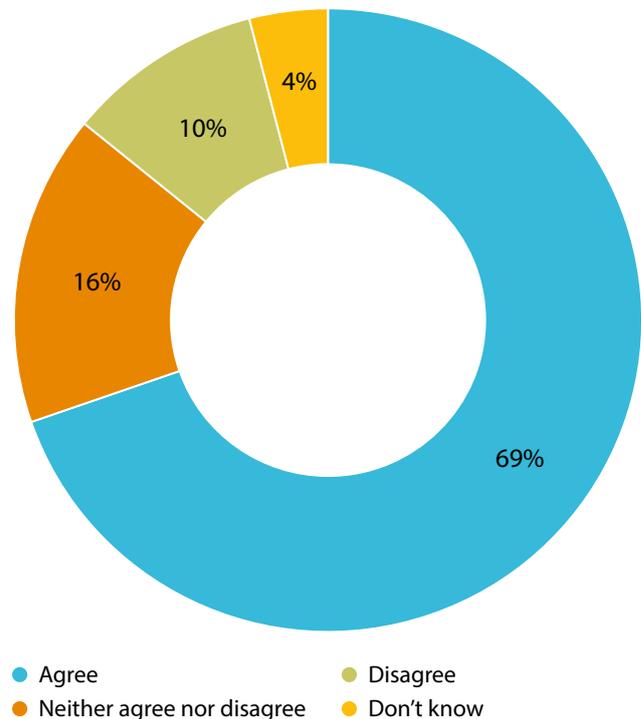
To measure the impact of this work, the Commission conducted its fourth *Walking Access Survey* in January and February of 2017. This survey, which has been previously conducted in 2011, 2013 and 2015, measures public perception of the value of outdoor access and awareness of many outdoor access topics, including responsible behaviour in the outdoors.

This year's survey found that more than two thirds of respondents (69 per cent) agreed access to our country's outdoors is being strengthened and valued (see Fig. 2). This is similar to the findings of the 2015 survey, in which 68 per cent of respondents agreed.

The survey also found that 69 per cent of respondents agreed New Zealanders had a good understanding of how to behave in the outdoors (see Fig. 3). This was similar to the 70 per cent who agreed with the same statement in the 2015 survey.

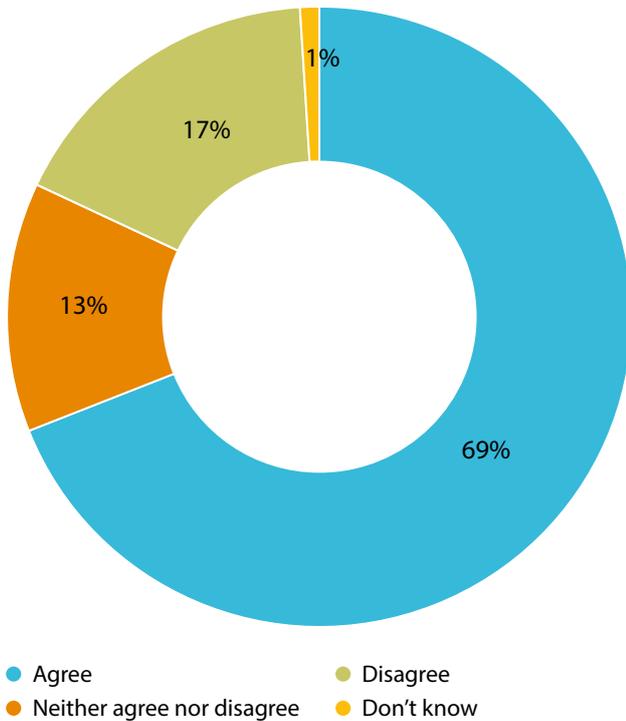
These findings suggest New Zealanders believe our country's access culture remains strong, and that most believe their fellow citizens know how to behave responsibly in the outdoors. However, the finding that 10 per cent of New Zealanders disagree access to the outdoors is being strengthened and valued and 17 per cent disagree that most New Zealanders know how to behave responsibly outdoors shows work is still required.

Figure 2: Percentage of the public who agree access to New Zealand's outdoors is being strengthened and valued³



³ Percentages may not add to 100 per cent due to rounding.

Figure 3: Percentage of the public who believe most New Zealanders know how to behave responsibly in the outdoors



The Both Sides of the Fence website was improved during the year to make its featured educational video scenarios more user friendly on the mobile devices commonly used in New Zealand schools. The Commission also undertook a review of the content of the teacher resources on the site to ensure they remained up to date and to ensure keywords likely to be used by teachers during online searches were incorporated. These initiatives, combined with the popularity of the Top Outdoor Spot competition (see below), resulted in 7,190 visits from students and teachers this year (see Fig. 4), a 23 per cent increase compared to 2015-2016.

PUBLIC EDUCATION PROGRAMME AND OUTDOOR ACCESS CODE

The Commission runs a public education programme to raise awareness of the behaviours promoted by the *Outdoor Access Code*. The Code was developed by the Commission in consultation with recreationalists and landholder groups to improve understanding of responsible behaviour in the outdoors, such as asking permission before accessing private land, leaving gates as you find them and taking home your litter.

The Commission’s chief tools for promoting the behaviours outlined in the *Outdoor Access Code* are its Both Sides of the Fence⁴ website for primary and intermediate school children and its Follow the Kiwi Way⁵ website for the general public and international visitors to New Zealand.

TOP OUTDOOR SPOT COMPETITION

A record 320 primary and intermediate school students from across New Zealand entered the Commission’s 2017 Top Outdoor Spot competition. The competition is run annually on the Both Sides of the Fence education website to celebrate enjoyment of the outdoors as part of the New Zealand way of life.

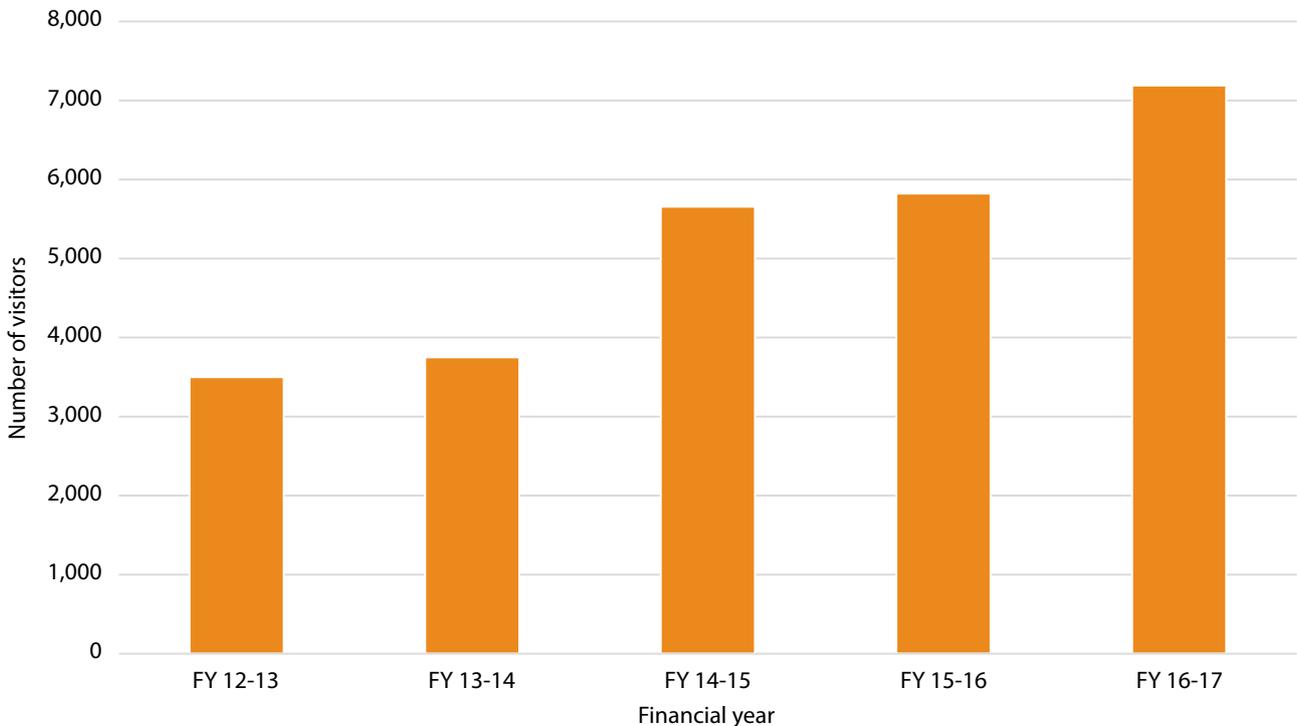
Students across New Zealand are encouraged to submit photos, drawings and descriptions of their favourite outdoor places for display on the website’s online image gallery.

Waitakere Primary School student Amelia Ilse Lee, 9, won best photo for her stunning shot of Peachgrove Bay on Great Mercury Island. Best drawing was won by Tamahere Model Country School’s Annabelle Choy, for her picture of Pirongia Mountain in Waikato. Best description was won by Emily Merry from Maungakaramea School for her poem about Maungakaramea in Northland.

Competition prizes were generously provided by Skellerup, Packaworld International, Potton & Burton, New Zealand Mountain Safety Council, Macpac, and the Cancer Society of New Zealand.

4 www.bothsidesofthefence.org.nz
 5 www.followthekiwiway.org.nz

Figure 4: Total visits to the Both Sides of the Fence website (2012-2017)



The Follow the Kiwi Way website promotes the behaviours outlined in the *Outdoor Access Code* in a conversational and easy to understand way. It also provides 'outdoor access guides' for a variety of different recreational user types and information about a range of walking opportunities available around New Zealand. The Commission expanded the number of walkways displayed on the site during the year and began exploring opportunities to partner with other organisations to present a greater range of outdoor-related information on the site to overseas visitors and New Zealanders.

To support its public education efforts, the Commission reviewed its series of Frequently Asked Question (FAQ) fact sheets covering a range of topics relating to people's rights and responsibilities when accessing the outdoors. This review ensured the information remained current in light of legislative and other changes that have taken place since many of the FAQs were first published. A new *Health and safety responsibilities of farmers to recreational visitors* FAQ⁶ was also published,

in July 2016, to answer questions relating to farmers' health and safety responsibilities to recreational visitors. This was developed in response to enquiries that arose after the *Health and Safety at Work Act 2015* came into force. The Commission's FAQs were distributed at outdoor sector events throughout the year and viewed more than 6,000 times on its corporate website⁷.

COMMUNITY ENGAGEMENT

The Commission ramped up its community engagement activities in 2016-2017 to increase awareness of its services and to forge new links with communities that may benefit from the advice and assistance it can provide.

This engagement ranged from presentations at conferences and involvement in workshops to media activity, face to face meetings and social media. Among the many events the Commission presented at were the 2WALKandCYCLE conference in Auckland, the Local Authority Property Association annual conference in Tauranga, and the Road Controlling Authority Forum

⁶ This FAQ was developed in partnership with Federated Farmers of New Zealand, Rural Women New Zealand, Fish & Game New Zealand, Federated Mountain Clubs New Zealand, New Zealand Recreation Association and New Zealand Deerstalkers' Association

⁷ www.walkingaccess.govt.nz

and Outdoors Forum in Wellington. The Commission was the principal sponsor for the Outdoors Forum and ran a plenary workshop on access challenges and solutions. This workshop will inform the revision of the

WALKING ACCESS CHAMPIONS

The Walking Access Champion awards recognise those who have made significant and lasting contributions to public access to the outdoors in New Zealand, whether through securing new legal access, championing public rights of access, trail building, or contributing to understanding of access rights and responsibilities. The 2017 award recipients were:

Robert 'Mutt' Lange, who gifted 53,000 hectares in Central Otago, and Russell Hamilton, his local manager, who is creating a track network for public use.

Rod Eatwell, the largest private landowner on the Queen Charlotte Track, who at age 88 still maintains the track and has extended it to a lookout on his land.

Duane Major and Adam Gard'ner, who led the public campaign that saw more than 40,000 people donate to buy a beach in Awaroa Inlet and add it to Abel Tasman National Park.

Te Araroa Wellington Trust, a volunteer group that established the Paekakariki-Pukerua Bay escarpment track, which was walked by more than 60,000 people in its first year.

Nelson Tasman Cycle Trails Trust, who are building trails for cyclists around their region, including working on a 175 km Great Taste Trail loop track.

Whareroa Guardians Community Trust, who have worked tirelessly since 2007 to build tracks, plant natives and trap predators in a farm reserve on the Kāpiti Coast.

Commission's new National Strategy, due for publication 2017-2018.

The Commission also ran five regional forums during the year; three in Napier in December 2016 and two in Queenstown in May 2017. These forums help to inform the Commission on local access issues and are typically attended by recreation representatives, landholder groups, the Māori community, business associations and central and local government officials. The Commission times its board meetings to coincide with these forums to ensure board members can be present.

The Commission's team of 12 regional field advisors have also played a vital role in the Commission's community engagement efforts by connecting with people and organisations in their areas to understand and assist with local access issues. This work has involved meetings and presentations to outdoors clubs and landholder groups, as well as assistance raising awareness of the Commission's services at events to open new tracks, such as Te Ara Ramaroa Track in Whareroa Farm Reserve on the Kāpiti Coast, and exhibition booths at major outdoor events, such as the Sika Show in Taupo.

Other activities included presentation of the annual Walking Access Champion Awards at an event at Parliament attended by more than 100 people. Hon. Louise Upston spoke at the awards and a large number of other MPs, departmental chief executives and representatives of outdoor sector organisations and community groups were present.

PARTNERSHIPS AND COLLABORATION

Embedding a lasting culture of respectful access to the outdoors requires a joint effort and the Commission has worked with a wide range of organisations throughout the year on projects ranging from publications and scholarships to workshops and conferences.

The *Health and safety responsibilities of farmers to recreational visitors* FAQ published in July 2016 was developed by the Commission in partnership with Federated Farmers of New Zealand, Rural Women New Zealand, Fish & Game New Zealand, Federated Mountain Clubs New Zealand, New Zealand Recreation

Association and New Zealand Deerstalkers' Association. WorkSafe was also consulted and provided useful input. As a result, the FAQ was well received by a large body of recreational users and landholders who had been seeking clarification of farmers' health and safety obligations to recreational visitors after the *Health and Safety at Work Act 2015* came into force.

Another avenue for collaboration is the annual J H Aspinall scholarship, funded by the Commission and named after South Island farming leader and former Commission board member John Aspinall, who died in 2011. This year, the \$5,000 scholarship was awarded to Lincoln University student Alison Outram, who prepared a concept assessment on a proposed digital platform where people can request recreational access to private land and landholders can respond, without having to share personal information, make or answer phone calls or deal with people knocking on their doors. The

concept, with the working title AccessMe, aims to make it easy for people to contact landholders to request access across their land. It also aims to make responding to such requests easy for landholders.

Joint workshops and conferences run by the Commission included the Outdoors Forum in Wellington and Trail Leaders Workshop in Hamilton, both run in partnership with the New Zealand Recreation Association. The Commission also collaborated with the University of Otago and Land Information New Zealand to run a workshop in Dunedin focusing on creating an agile system for recording public access rights.

The Commission employed a dedicated Policy and Partnership Advisor in March 2017 to develop partnerships with central government agencies, local authorities and community groups.

Enhancing access opportunities

The Commission works to create and retain existing access as well as facilitate new access over private land. Throughout 2016-2017, it played a role in creating or retaining 80 public access opportunities (see Fig. 5).

The Commission is gaining respect for its expertise, transparency, objectivity and the quality of its products and services. Public feedback shows that people consider the Commission to be credible, trusted, reliable and responsive. It has developed a reputation as an effective facilitator of enduring outcomes to access issues, and has helped to improve access in dozens of instances throughout the year by facilitating solutions such as the removal of locked gates on unformed legal roads and adding stiles to improve access to marginal strips.

As well as helping resolve disputes, providing information and supporting the groups that work to facilitate access, the Commission looks proactively and strategically at areas to identify where access is needed, and gives input into initiatives that aim to cater to that need. The Commission has identified the creation of new high-quality access opportunities as a priority to help alleviate pressure in areas receiving higher visitor traffic.

Over 2016-2017, the Commission has strengthened its capacity in public policy, enabling it to provide greater input into regional access plans and strategies, and enhancing its ability to support and provide leadership to local and central government and community groups.

Enhancing access opportunities requires both physical access and readily available information about where access exists. The Commission's Walking Access Mapping System fulfils this purpose by making information about publicly accessible land easy to find and understand. The increase in the number of people using the mapping system shows public awareness is growing.

The Commission has worked proactively to raise awareness of the benefits of new trail initiatives, and to equip community groups with knowledge enabling them to create new access, particularly within the trail building movement and environmental restoration groups.

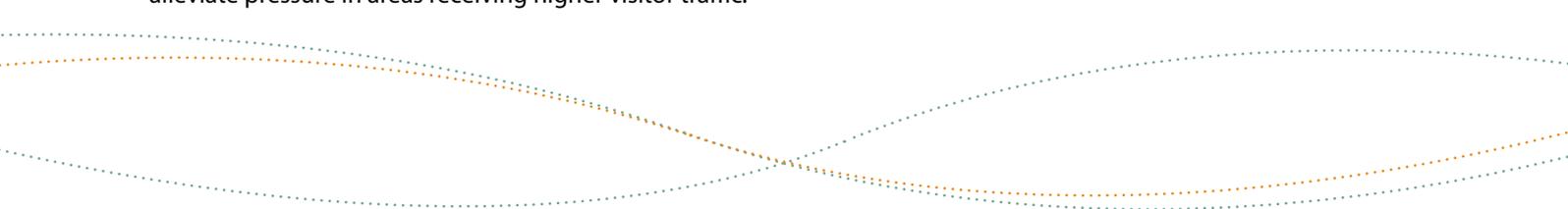
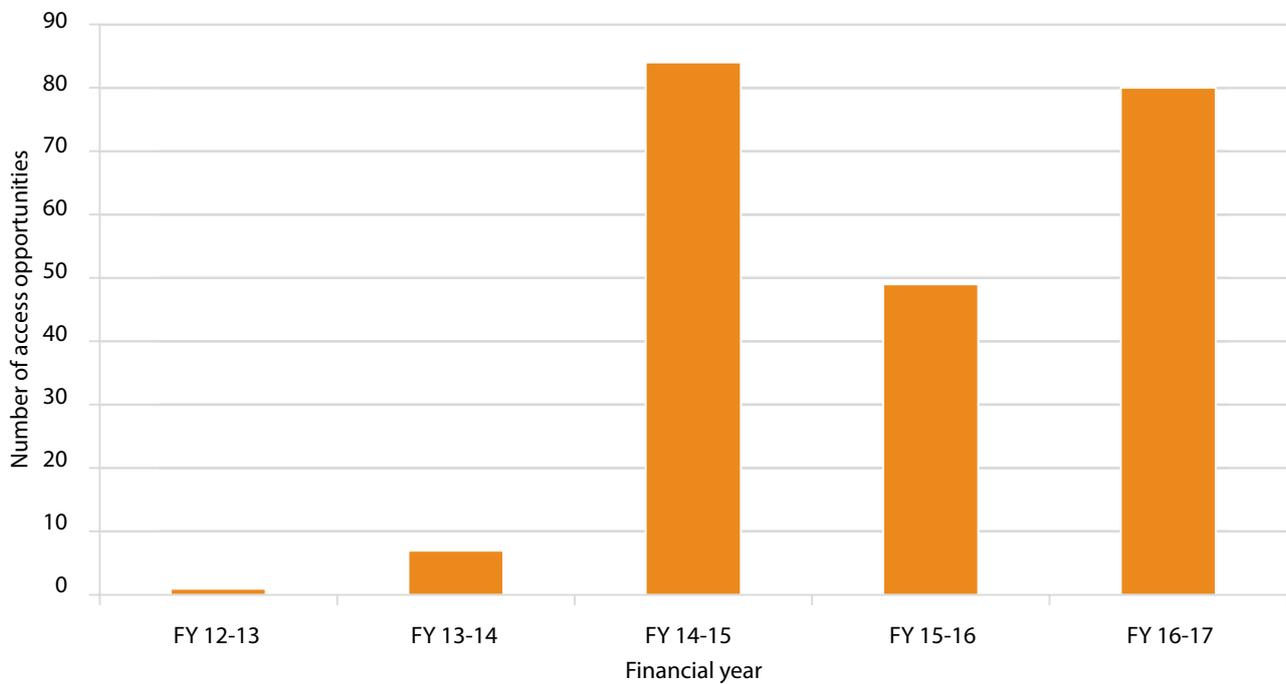


Figure 5: New access opportunities created or retained with Commission involvement (2012-2017)



CASE STUDY: A STRATEGY FOR PUBLIC ACCESS TO THE SOUTH ISLAND HIGH COUNTRY

The Commission is shifting its focus towards supporting access to the outdoors more proactively to reduce the prevalence of disputes and promote voluntary management of outdoor access issues.

It is working to develop a strategy on access in the South Island High Country. This strategy will identify what is and isn't working, where the gaps in the access network and existing access infrastructure are, and what people's hopes are for public access in the future.

Tourists spend money and help local businesses to thrive, but the impacts of growing visitor numbers on New Zealand's trail infrastructure have generated significant debate and media coverage throughout the year. Some high-profile routes across private land are at risk of closure, and many short walks

cross private land and are not legally secure, putting them at risk of being lost at short notice if properties change ownership, or if poor behaviour and overuse strains relationships and resources.

In May 2017, the Commission's Canterbury regional field advisor and communications manager met with landholders, recreationalists, tourism operators and central and local government staff in the Mackenzie Country. Discussions in the Queenstown Lakes and Waitaki districts will take place in 2017-2018.

Strategic regional input into managing access will help spread the load of visitor numbers, helping landholders reap the benefits of recreation and tourism and giving recreational users clear access that is readily available.

RETAINING ACCESS THROUGH DISPUTE RESOLUTION

One of the Commission’s statutory functions is to assist with resolution of access disputes to retain opportunities for people to enjoy the outdoors. The Commission’s role in resolving disputes involves providing information and mediating during negotiations between relevant parties.

The Commission’s 12 regional field advisors play a vital role in protecting existing access. They help landholders, the public and statutory authorities to resolve access-related disputes by providing objective, credible information and advice. Expanding the regional field advisor network to include an Auckland-based advisor has proven important to support activities in and around New Zealand’s largest and fastest growing city.

Resolving disputes is rarely simple, and usually requires significant background research and time for negotiation. The Commission’s trust and credibility, combined with the independence and goodwill regional field advisors have created over time is often the key to ensuring a lasting resolution.

The Commission concluded 28 access disputes and received 17 new access dispute enquiries during the year (see Fig. 6). Disputes resolved ranged from obstructions to access on unformed legal roads, to

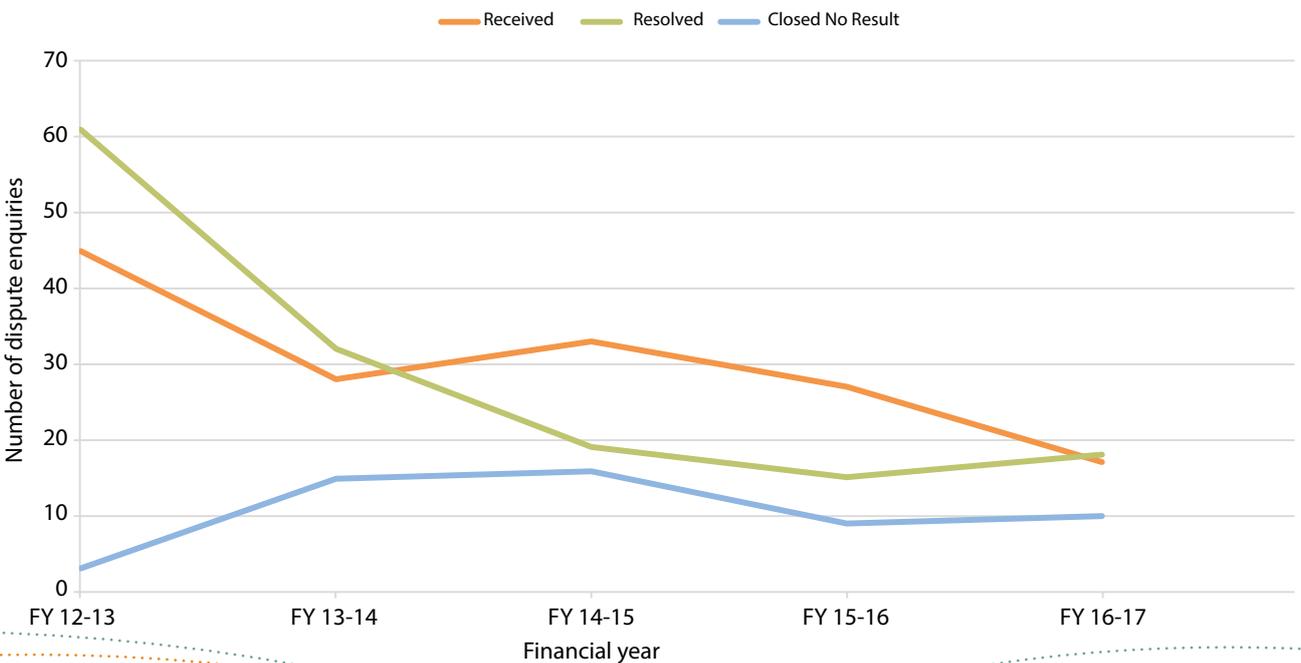
disputes caused by misconceptions about landholder responsibilities towards visitors accessing their property.

Forty-three per cent of dispute enquiries received by the Commission were concluded within 12 months of the Commission’s involvement, and 50 per cent were concluded within 24 months. This is a significant reduction from the previous year, when 83 per cent were resolved within 12 months and 88 per cent were resolved within 24 months. This year the Commission undertook a review of all its cases and closed some older disputes that had been on its books for some time. This review accounts for the difference in time to resolve disputes in 2016-2017 compared to previous years.

There were 24 active disputes managed by the Commission at year-end, down from 41 at the end of the previous financial year. As the number of active disputes declines, the Commission has been able to shift its focus towards other areas, such as working with groups involved in developing trails to help facilitate entirely new access opportunities in the outdoors.

Examples of the types of disputes resolved by the Commission in 2016-2017 are described on the following pages. They illustrate the diversity of issues, the types of parties involved and the Commission’s role and solutions.

Figure 6: Access disputes received and resolved (2012-2017)



Misunderstandings about ownership status of land

It is sometimes difficult to ascertain whether or not land is publicly accessible. In many cases the boundaries of public and private land are not signposted or marked, resulting in the public straying onto private land without knowing it. Problems may also be caused by longstanding use of private land by the public, some of whom may not realise that the access is across private land provided through the goodwill of a landholder.

While there is a tradition in New Zealand for landholders to grant access across their land to people who ask permission, landholders can decline this access if they wish to do so. Often there is a good reason, such as a history of bad behaviour by people using the land or work being undertaken on the property that might pose a danger to users.

CASE STUDY: ACCESS TO CLAYTON PACK TRACK CLARIFIED

Public access to the Clayton Pack Track near Geraldine was clarified by the Commission after a gate was installed on an unformed legal road.

Members of a local four-wheel drive club had found a locked gate preventing access to the track. The adjoining landholder operated a safari estate and had installed the lock after becoming concerned about their health and safety obligations to visitors.

The four-wheel drive club contested that the landholder should not be able to prevent access with a locked gate positioned on an unformed legal road, and the enquiry was raised with the Commission by the New Zealand Four Wheel Drive Association.

The Commission investigated and identified that the locked gate was located on unformed legal road, so public access could not be obstructed in this way. Despite this, only some of the formed track was on unformed legal road, the rest of which was impassable by vehicle, so the landholder's permission was required to use the formed track.

After a series of on-site meetings and input from landholders, Timaru District Council representatives and recreation groups, the Commission produced a summary report outlining the facts.

The landholders and four-wheel drive club accepted the summary report. While the lock was removed from the gate, it was clear permission was required from the landholder to access the track, and conditions for the portion of the track on private land were agreed. Access conditions were signposted by the council, and the access sought by the club was obtained through positive discussion between parties, facilitated with support and advice from the Commission.

The role of statutory authorities

Territorial local authorities and the Department of Conservation are the main statutory authorities responsible for managing public access on public land. Management of unformed legal roads is the responsibility of territorial local authorities, while access on public conservation land and many marginal strips is managed by the Department of Conservation.

In most cases these organisations respond to access concerns promptly. When authorities are not responsive, disputes can escalate and parties can become entrenched in their positions.

The Commission does not have coercive powers and relies on a collaborative and facilitative approach to

resolving disputes. In the vast majority of cases, an enduring solution requires information, patience, endurance, goodwill and acceptance of all parties, including, vitally, the statutory authorities.

Disputes caused by land use

Public rights of access are shared by many different users, including trampers, anglers, cyclists, horse riders, four-wheel drivers and farmers. The legal status of the access may affect the types of activities and uses. However, most legal forms of access allow use by many different users.

Providing for a large range of different access users on an access route provides for its enjoyment by a larger group of people, but can result in disputes between users and cause issues for organisations responsible for maintaining access. In some cases, these disputes can put access in jeopardy for all, and the Commission may be asked to help facilitate a resolution.

CASE STUDY: ACCESS TO CONSERVATION LAND THROUGH FOREST RESTORED

Obstructions preventing access to a legal road leading to public conservation land, including the Kaimai-Mamaku Forest Park, were removed following a Commission investigation and advice to a local council.

An enquirer had lodged a query with the Commission after locked gates were installed at each end of a road that runs through a forest in the Waikato region. The enquirer believed it was the only legal road that gave public access to two blocks of public conservation land, one of which was otherwise surrounded by private forest land.

After inspection by the Commission, the eastern gate was found to be on legal road, and virtually all the formed road was legal, except for a very short stretch at the western end where the second locked gate was located.

The Commission informed the local council about the illegal locked gate and other obstructions on the public road. The council then gave notice to the forestry company to unlock the eastern gate and remove any other obstructions. The gate was later removed.

CASE STUDY: ROARING MEG PACK TRACK REOPENED FOR WALKERS

The Commission helped to facilitate reopening of the popular Roaring Meg Pack track near Cardrona in Central Otago to walkers.

Several enquirers had contacted the Commission following the closure of the popular track, which follows the Pisa Range and links the Cardrona Valley with the Kawarau Gorge. The track, which is on private land and crosses a working farm, was closed to the public after landholders became frustrated with the behaviour of some trail users.

The Commission helped the landholders set conditions that were acceptable to them – namely the restriction of the track to walkers and trampers only rather than mountain bikers. It also worked with the landholders and Department of Conservation to formalise access requirements and see appropriate signage illustrating the conditions of access was installed.

Disputes over access to legal roads

Uncertainties around rights of access to legal roads make up a large proportion of dispute enquiries received by the Commission. These cases often include locked gates, fences or earthworks that obstruct public access.

In addition to thousands of kilometres of formed roads there are an estimated 56,000 km of unformed legal roads in New Zealand. Management of these roads is vested in territorial local authorities.

The public has the same rights of access to these roads as formed roads but common sense is advised as the topography and terrain found on some unformed legal roads makes some forms of use impractical.

Unformed legal roads are held in trust for the public by territorial local authorities and obstructing access by way of a fence, locked gate or any other means is not permitted. Stock grazing or growing crops on unformed legal roads is usually accepted by councils, so long as the activity does not obstruct access or cause undue risk to road users.

CREATING NEW ACCESS OPPORTUNITIES

Creating new access opportunities is one of the Commission's primary objectives. This includes leading and supporting efforts to negotiate enduring access over private land, with the agreement of affected landholders. Access over private land can include unmarked access available with the permission of a landholder, signposted access made available on an informal basis or access that has been formalised and made enduring.

As the Crown entity responsible for the legal establishment of new walkways under the *Walking Access Act 2008*, the Commission establishes new walkways that create new public access or make existing access legally enduring. Where appropriate, and with the approval of local authorities, the Commission also facilitates the establishment of esplanade reserves, esplanade strips and access strips through mechanisms under the *Resource Management Act 1991*.

Of the 80 access opportunities created or retained by the Commission during the year, 10 were formalised and made enduring for future generations through these mechanisms (see Fig. 7).

The Commission's caseload of access disputes has reduced over the past year, which has enabled regional field advisors to focus their time on creating new access and strengthening links with other organisations with an interest in access to the outdoors.

The Commission was contacted by a number of community groups or individuals regarding the creation of new access throughout the year. In addition to proactively identifying potential new access opportunities and raising these with relevant stakeholders, it has provided support, advice and information to assist in enabling new access

CASE STUDY: FISHING ACCESS TO THE WAIMAKARIRI RIVER RESTORED

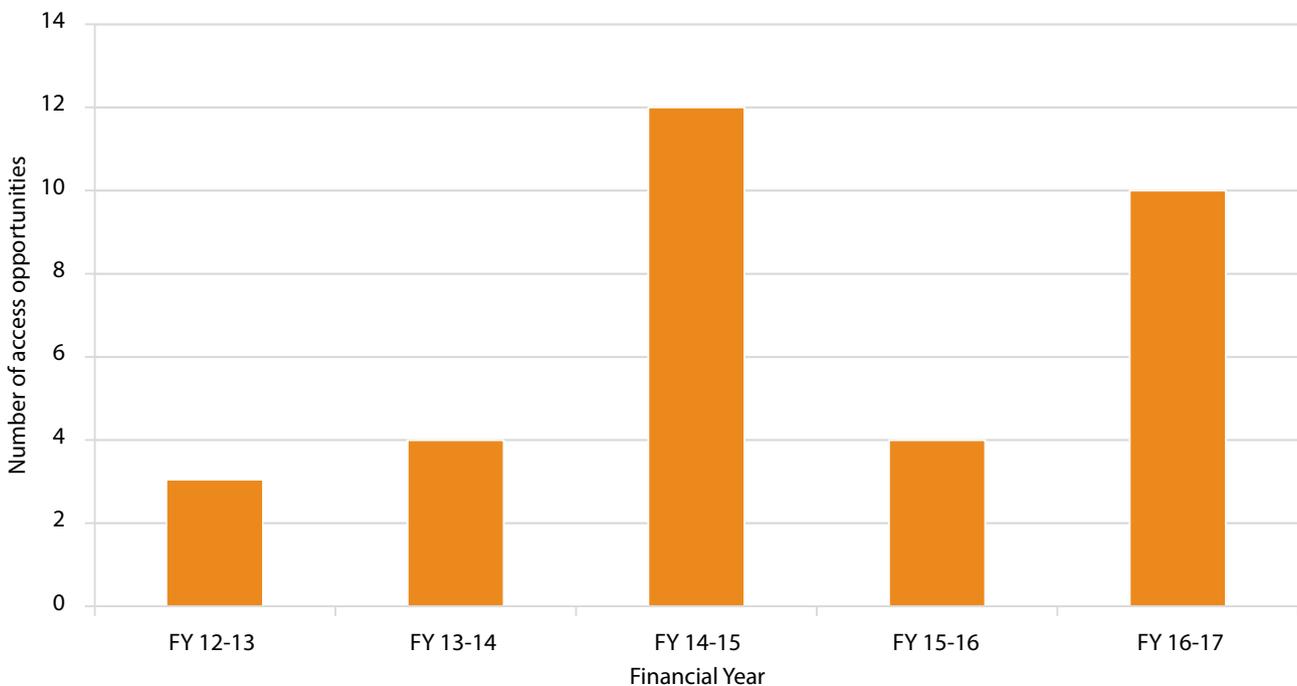
The Commission worked with a local landholder, the Waimakariri District Council and Fish & Game New Zealand to restore access to the Waimakariri River near Oxford, and erect signage clearly explaining the requirements for public access.

Although vehicle access had traditionally been allowed by a neighbouring landholder, they installed posts to block this access following disagreements with visitors. While an unformed legal road led to the river, it was not practical for public access as it zig-zagged across two working farms.

The Commission met with the local council and Fish & Game representatives, and was eventually able to resolve the issue by working with a neighbouring landholder to establish a new agreed access route to the river.

Signage detailing the route and terms of access was installed, and walking access was restored for anglers wishing to fish this section of the Waimakariri River.

Figure 7: Access formalised or made enduring with Commission involvement



opportunities. The Commission received 39 enquiries relating to new access proposals over the year, and its regional field advisor network plays a major role in working with their communities to create new access.

The Commission negotiated access conditions with district councils, government agencies, private landholders, and community groups, also providing expert advice on legal access easements that could secure enduring public access.

Some of the opportunities created have been the result of long term support from the Commission. For example, the Commission has continued to provide advice to assist development of the Pauanui to Tairua Trail on the Coromandel Peninsula. So far, 4.2 km of track has been constructed from Pauanui to Duck Creek. Further advice provided during the year has helped the Hikuai District Trust plan the route for the next 6 km stage of the trail, from Duck Creek to Hikuai.

The Enhanced Access Fund

The Commission administers a contestable fund to support community projects designed to create or improve access to New Zealand's outdoors. Since the fund was established in 2010, funding has been committed to more than 90 such projects.

Successful completion of these projects benefits individuals and communities, providing social and health benefits. Funding is prioritised towards projects that secure enduring access and projects that clarify the locations of outdoor access opportunities (see Fig. 8). Thirteen applications for Enhanced Access Funding were received during the 2016-2017 funding round and a total of \$34,060 was committed to eight successful applicants (see Fig. 9).

Since the fund began, more than \$800,000 (excluding GST) has been allocated to projects across New Zealand (see Fig. 10). The amount available and the principles and criteria used to assess applications are reviewed annually by the Board.

CASE STUDY: TE WAIRERE WALKWAY TO WAIRERE FALLS COMPLETED WITH FUNDING SUPPORT

A new track providing access from Kerikeri's Pa Road footbridge to a prominent waterfall was established with advice from the Commission and a grant from the Enhanced Access Fund to support the creation and installation of signage.

The beautiful Te Wairere Waterfall was once a popular visitor destination, but became difficult to access in recent decades as a result of land subdivision and the regrowth of forest alongside the banks of Wairoa Stream.

The Commission advised community groups and the Far North District Council over four years to formalise access across public land, providing Enhanced

Access Fund grants for signage and formally gazetted a section of the Te Wairere Walkway that leads across private land to provide enduring public access for current and future generations.

The track to the waterfall was completed in April 2017, and includes a 12-metre-long bridge across the Wairoa Stream to complete the project.

A visit from the Associate Minister for Primary Industries Hon. Louise Upston was organised to celebrate the work being undertaken by Kerikeri Rotary, Vision Kerikeri, Friends of Wairoa Stream and the Commission to create lasting public access to Te Wairere Waterfall.

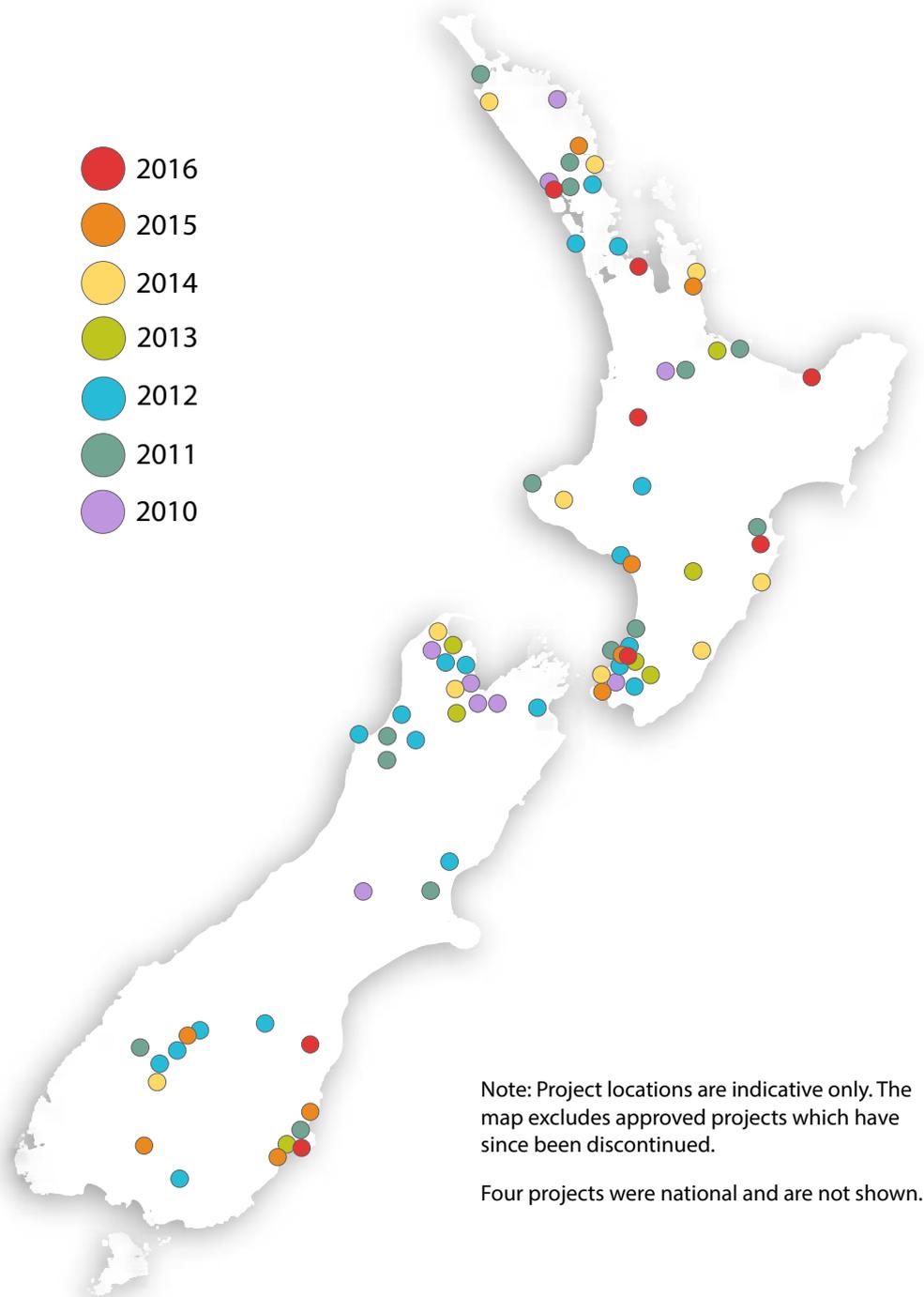
Fig 8: Approved Enhanced Access Fund projects by type

Funding round	Pre-construction (e.g. negotiating or surveying)	Information (e.g. signs, brochures, research, maps)	Track materials (e.g. bridges, stiles)
2016	63%	37%	0%
2015	40%	50%	10%
2014	73%	18%	9%
2013	67%	22%	11%
2012	5%	14%	82%
2011	16%	26%	58%
2010	8%	17%	75%

Fig 9: Enhanced Access Fund applications, approvals and concluded projects

Funding round	Applications received	Grants approved	Projects concluded at year end
2016	13	8	4
2015	18	10	2
2014	26	11	5
2013	33	9	7
2012	51	22	22
2011	45	19	19
2010	29	12	12
Total	215	91	68

Fig 10: Enhanced Access Fund grants by region



WALKWAYS

The Commission is responsible for administering walkways under the *Walking Access Act 2008*. This includes appointing controlling authorities for each walkway (see Fig. 11).

Controlling authorities are responsible for the day-to-day management, maintenance and enforcement of access provisions of walkways. Establishing new walkways involves creating formal and enduring access easements, often across multiple sections of private land. After this information is added to the land title, walkways within the scope of the *Walking Access Act 2008* are created formally by a notice from the Commission in the *New Zealand Gazette*.

Fig. 11: Walkway controlling authorities

Controlling authority	Number of walkways
Department of Conservation	46
Stratford District Council	2
Dunedin City Council	1
Environment Southland	1
Greater Wellington Regional Council	1
Manawatu District Council	1
Nelson City Council	1
Northland Regional Council	1
Waimate District Council	1
Whanganui District Council	1

The Commission gazetted two walkways during the year, bringing the total number of walkways to 56. The two walkways were Castledowns Wetland Walkway in Southland and Waipu Cave Track in Northland.

Castledowns Wetland Walkway provides public access to an important wetland habitat near Dipton, while Waipu Cave Track passes through a scenic reserve, beginning next to the caves that give the walkway its name. Although it was not formally gazetted until June 2017, the Waipu Cave Track has been established for some time, and was originally developed with the intention of creating an enduring public walkway to significant local landmarks.

The Commission explored ways to work more closely with controlling authorities, in particular the Department of Conservation (DOC) as it is the controlling authority for the vast majority of New Zealand's walkways. The Commission presented to DOC regional statutory managers on ways in which DOC and the Commission can work together more effectively.

The *Walking Access Act 2008* provides robust management structures for tracks, and protection for landholders. While a longstanding focus for the Commission's work has involved seeking to build access to conservation land, the Commission is also looking to help smaller controlling authorities realise the value formal and enduring public access may bring to their regions.

Creation of management agreements between local groups and controlling authorities has been identified as an opportunity. Through these agreements, public bodies such as councils can take on the formal role of controlling authority, but delegate maintenance and revegetation projects to local community groups.

Walkways provide a transparent and manageable process to formalise long term, enduring access arrangements, and can provide a good foundation for ongoing management agreements between councils and community groups. Many walkways around New Zealand are already maintained by passionate community groups to some extent, and a growing desire from communities to be involved in their walkways is helping smaller local authorities to take responsibility for walkways. With formal commitments to maintenance from community groups, smaller controlling authorities may be able to play a role that is focussed more on coordination and oversight.

The recently gazetted Castledowns Wetland Walkway is one example. Volunteers from the Dipton Landcare Group and Southland Ecological Restoration Network have been heavily involved in its setup and ongoing maintenance, relieving some of the initial concerns of Environment Southland in becoming the controlling authority responsible for the walkway, by committing to maintain the track and look after it on a day-to-day basis.

CASE STUDY: CASTLEDOWNS WETLAND WALKWAY GAZETTED

The Commission worked with Rural Women New Zealand, Environment Southland and landholders neighbouring a block of land beside the Dipton Stream to formalise public access to a wetland near Dipton in Southland.

The walkway passes through a Rural Women New Zealand forestry block and links with an existing walkway featuring nearby limestone cliffs.

Rural Women New Zealand had been gifted the land for forestry in the 1940s, but it was not until a 2013 meeting with the New Zealand Walking Access Commission that the opportunity for a public walkway was identified.

The wetland is one of the few remaining flax wetlands in the region. It had previously been difficult to access, and a public walkway was suggested to provide public walking access, as well as an avenue for the community to engage in regeneration and revegetation projects.

Rural Women New Zealand was awarded \$5,300 from the Commission's Enhanced Access Fund in 2015-2016 to assist with legal fees, survey costs, and signage for the project.

The walkway was formally gazetted on 24 May 2017.

PROVIDING ACCESS INFORMATION TO THE PUBLIC

The Commission provides members of the public with information about their rights of access to the outdoors and the location of publicly accessible land and accessways. This is generally provided in response to enquiries from recreationalists and landholders, and through Commission websites such as the Walking Access Mapping System.

The Commission received 328 access enquiries (an average of 27 per month) and concluded 338 during the year. The number of enquiries received this year has reduced significantly since 2015-2016, when 420 enquiries were received (see Fig. 12). At 30 June 2017, there were 313 active cases on the Commission's books (see Fig. 13), compared to 351 active cases at the end of 2015-2016.

Figure 12: Access enquiries received and concluded by the Commission (2012-2017)

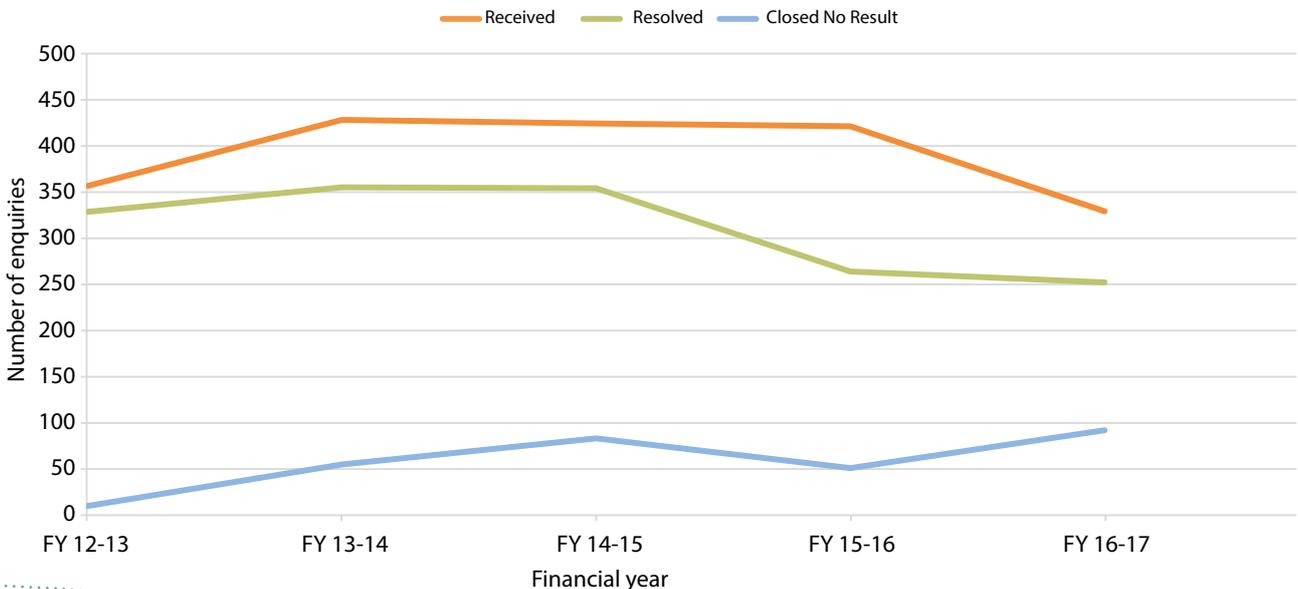


Figure 13: Cases in progress at 30 June 2017

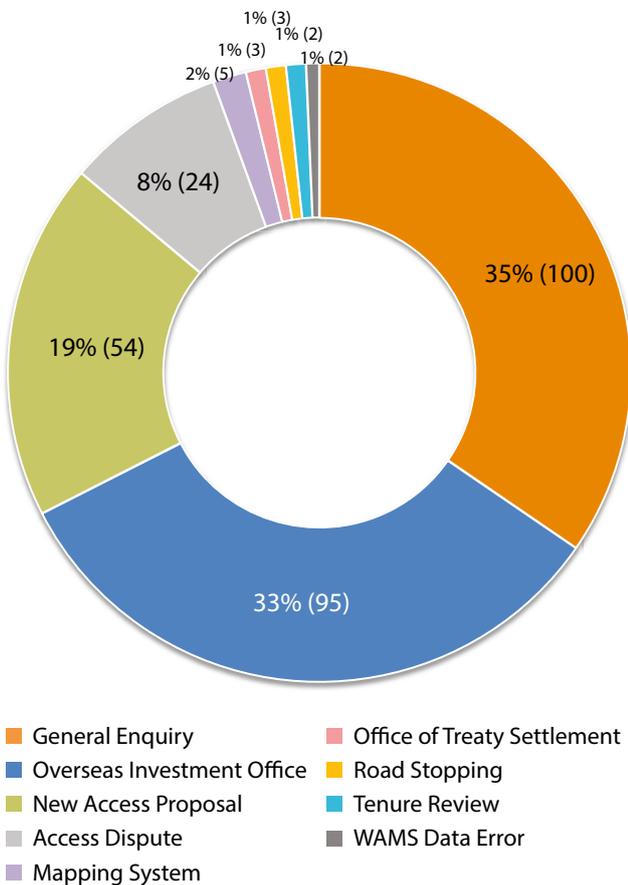
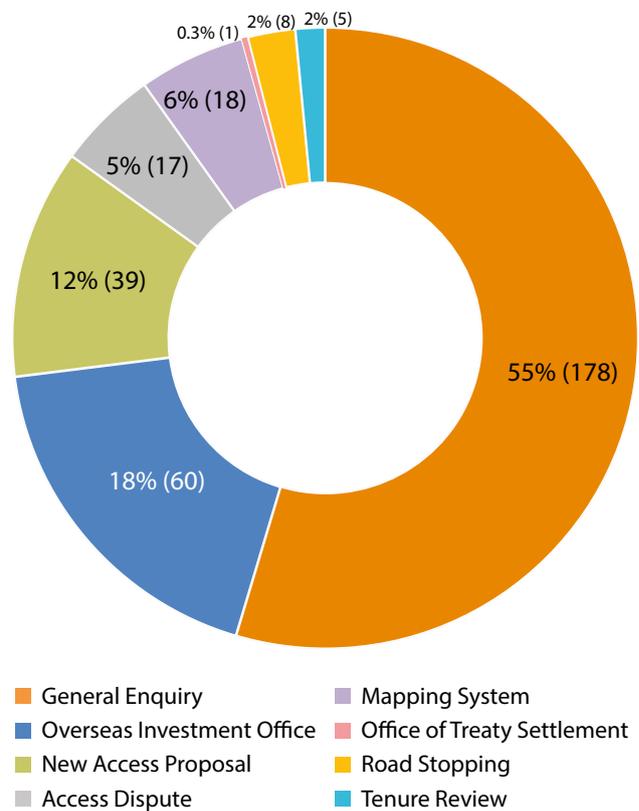


Figure 14: Types of enquiries received by the Commission in 2016-2017



Enquiries included questions about access rights and responsibilities and the Walking Access Mapping System, requests for assistance resolving access disputes, and proposals for new access.

The most common enquiry types were general enquiries and Overseas Investment Office enquiries, followed by new access proposals and access disputes (see Fig. 14). The number of cases arising from conditions imposed as a result of approvals under the *Overseas Investment Act* has remained steady with 60 enquiries received, compared to 56 in 2015-2016.

The number of new access proposals received has fallen, with 39 received in 2016-2017 compared to 59 the previous year. Walking Access Mapping System enquiries have fallen by more than three quarters from the previous year, now representing only 17 of the total

enquiries received despite a 16 per cent increase in user numbers.

General enquiries represent cases where the Commission has been asked for general advice, such as clarification about how access legislation should be interpreted. Most general enquiries and Walking Access Mapping System queries are managed by the Commission's Wellington-based staff, reflecting the dominance of general enquiries and increasing focus on partnerships to strengthen access culture. Wellington staff also manage complex cases requiring significant research and investigation, including tenure review cases and Overseas Investment Office applications.

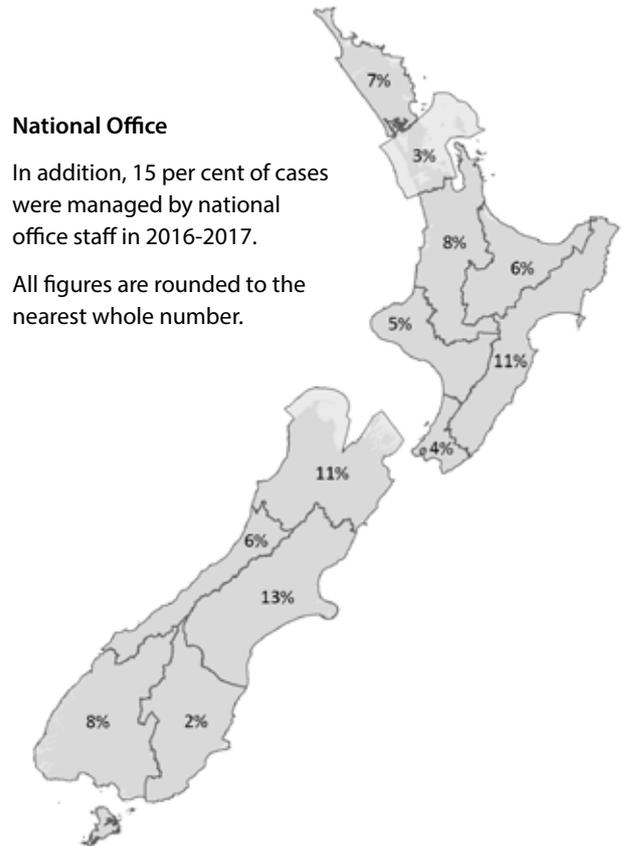
The total number of Overseas Investment Office cases remaining active as at 30 June 2017 is 54, a number that has been reasonably stable over the past nine

quarters, indicating the Commission is resolving these cases at the rate that are being received. Now that the Commission is in stable working accommodation following a period of temporary accommodation after the earthquake in November, and a part time staff resource is dedicated to managing Overseas Investment Office cases, it is expected the number of active Overseas Investment Office cases will reduce.

The Commission’s regional field advisor network responds to queries of a more regional nature. Through their efforts, there has been a significant reduction in the number of active access disputes, allowing the Commission to focus more proactively on establishing new access opportunities.

The region with the highest number of enquiries was Canterbury, which accounted for 13 per cent of the total enquiries received by the Commission (see Fig. 15). The region with the lowest number of enquiries was Otago, which accounted for just two per cent.

Figure 15: Cases received by regional field advisor area in 2016-2017

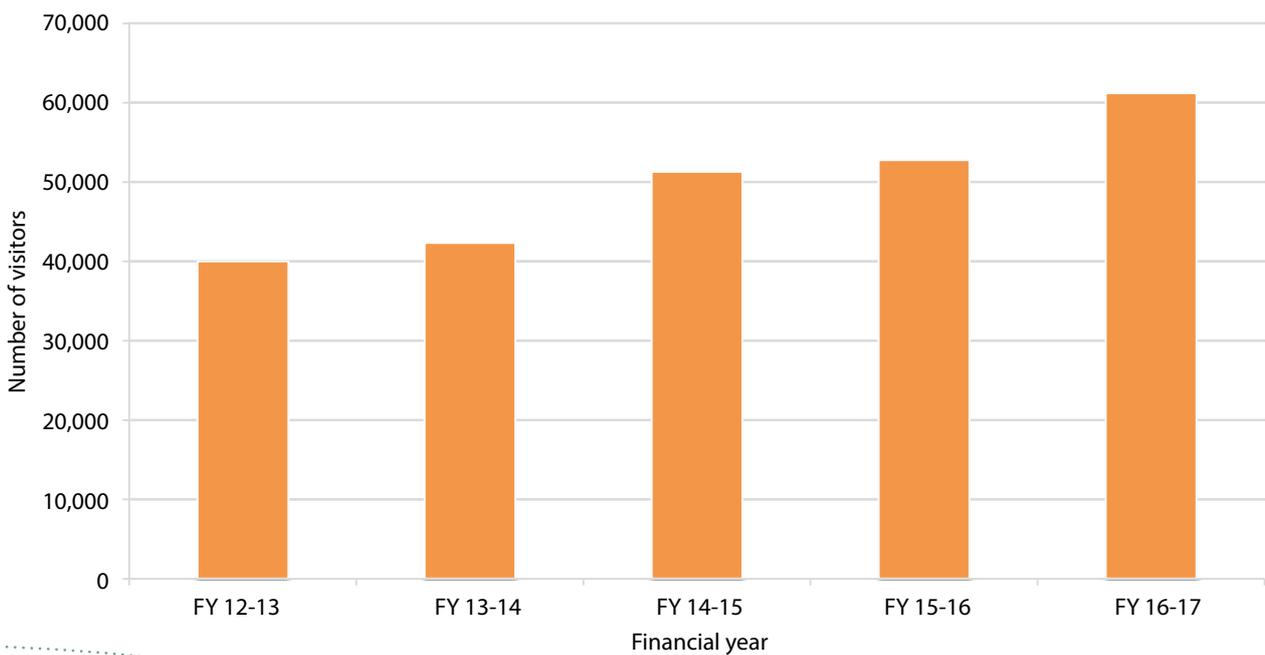


National Office

In addition, 15 per cent of cases were managed by national office staff in 2016-2017.

All figures are rounded to the nearest whole number.

Figure 16: Total unique visitors to the Walking Access Mapping System (2012-2017)



Walking Access Mapping System

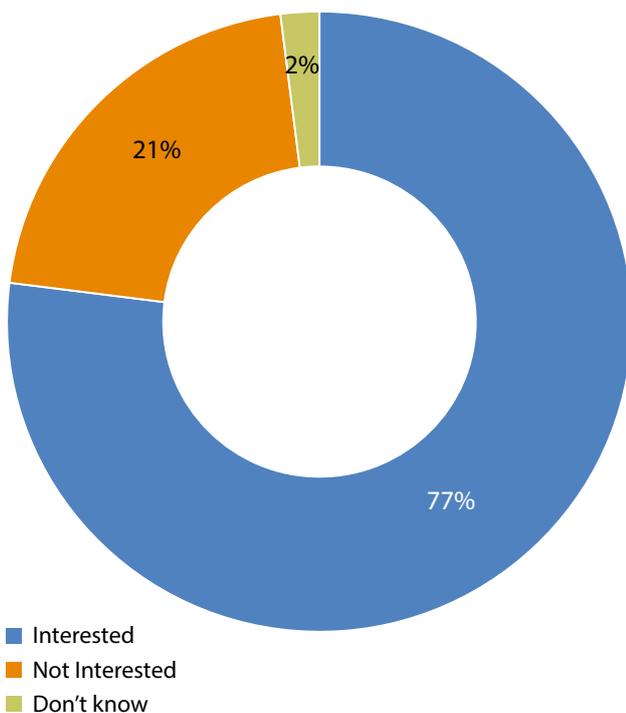
The Walking Access Mapping System (WAMS) is the Commission’s most well used public resource. It includes topographic maps, aerial photography, and cadastral information that marks the boundaries of private titles.

The system shows where the public has walking access by colour-coding parcels of land based on whether they are public or private. There is also a built-in enquiry function that allows users to ask questions or submit access cases for investigation by the Commission.

Visits to the mapping system have increased each year since its 2012 launch. In 2016-2017, 61,215 unique visitors used WAMS, which is 16 per cent more than the 52,771 recorded visitors the previous year (see Fig. 16). The total number of visits (some people were regular users of WAMS during the year) was 185,952 – an increase of 27 per cent on the previous year.

Interest in WAMS remains high, as illustrated by the results of the 2017 *Walking Access Survey* (see Fig. 17).

Figure 17: Public interest in the Walking Access Mapping System



Three quarters (77 per cent) of New Zealanders said they were interested in the Commission’s mapping service. This number is consistent with the 78 per cent who indicated they were interested in 2015, and illustrates the continued relevance of WAMS.

PROVIDING ADVICE TO CENTRAL AND LOCAL GOVERNMENT

The Commission provides information about outdoor access to central and local government authorities, in addition to the advice it provides to the public. This advice enables councils and central government agencies to factor any implications for public access to the outdoors into their planning and policy decision making.

The Commission relies heavily on achieving its outcomes through engagement, influencing others and facilitation. Its relationship with local and central government has been increasingly productive, thanks in large part to growing awareness of its work and reputation for providing high-quality objective advice.

Advice to local authorities

Local authorities’ awareness of the Commission and its role continues to increase and many authorities now seek out the Commission’s regional field advisors for advice on access topics, clarity over legal obligations and assistance resolving disputes.

The Commission monitors the decision-making processes of agencies with public access responsibilities, and is often contacted by councils when road stopping is called for by landholders. There are also many instances of authorities referring land professionals such as surveyors to the Commission for information and advice, such as when new subdivisions are created or to advise on practicalities.

Input on local government initiatives is a regular activity. Over 2016-2017 the Commission provided input into a variety of strategic planning processes, including Auckland Council greenways plans developed by local boards and Marlborough’s Coastal Pacific Trail Plan.

The Commission became more active in supporting councils and trail groups involved in the development

of access in urban areas, with a focus on Auckland. A focus is the area around Puhoi, Warkworth and Matakana where the Commission is looking to pilot a new approach to urban trail development in partnership with the Matakana Trails Trust, Auckland Council and Department of Conservation. The pilot will be established in 2018.

The Commission's work with local government is wide ranging. One case resolved this year involved access to a historic cemetery that was effectively inaccessible except across private farmland or a streambed. The official access pathway was reopened by the Far North District Council after enquiries from a local interest group seeking advice and support from the Commission.

Differing interpretations of the law regarding access continue to be an issue, particularly regarding unformed legal roads, and interaction with the Commission can help councils understand how best to manage access in a way that is consistent with what's being applied across the country.

The Commission's *Guidelines on the Management of Unformed Legal Roads* publication is well used by local government staff for best practice management of access on unformed legal roads.

Since its establishment in 2008, the Commission has held regional forums with many local authorities.

Advice to central government agencies

The Commission regularly provides access-related information to central government agencies including the Overseas Investment Office, Land Information New Zealand (LINZ), the Department of Conservation (DOC) and the Office of Treaty Settlements. This advice supports their policy and decision-making processes.

DOC is a key partner for the Commission and is controlling authority for the majority of the Commission's walkways. Regular close collaboration between the Commission and DOC is essential, as a large number of public enquiries are about access to public conservation land.

The Commission made several presentations to central government agencies during the year, including a

presentation to DOC regional statutory managers on ways in which DOC and the Commission can work together more effectively.

The benefits of public access are a consideration in the assessment of land purchase applications by overseas buyers by the Overseas Investment Office (OIO) and responsible Ministers under the *Overseas Investment Act 2005*.

The Commission has no statutory role in advising on or determining these walking access benefits, but has a clear role under the *Walking Access Act 2008* to lead and support the establishment and improvement of walking access. This role is recognised by the OIO, and the Commission's advice and recommendations are often sought on walking access benefits. Decisions are a matter for the OIO and the responsible Ministers.

If walking access is to be a public benefit offered by a proposed purchaser, it is desirable that it be secured by an appropriate legal mechanism. As at 30 June 2017, several new walkways and access easements were in the process of being formalised under OIO conditions informed by the Commission's recommendations.

New or improved access is recommended in just under half of the OIO cases processed. The Commission's advice in these cases has previously resulted in the creation of high-quality new access opportunities, such as the Waitaria Bay Walkway in the Marlborough Sounds, which was gazetted in 2013 and provides walking access from Motu Roa Beach to conservation land and a lookout at Bobs Knob in Kenepuru Sound. The Hurunui Walkway near Christchurch was also established thanks to two short walkway easements on private land, which enabled walkers to bypass bluffs and ensure practical access over a 1 km coastal track from Hurunui River mouth to public conservation land at Manuka Bay.

Over 2016-2017, the Commission provided 44 reports on recommended public access provisions for properties being purchased by overseas buyers. These reports assist the OIO to set the purchase conditions for these properties, including any requirement for buyers to enhance public access to desirable locations as part of purchase agreements.

The Commission provided three submissions on possible public access provisions to assist LINZ's assessments as part of tenure review processes.

The Commission also provided one report to the Office of Treaty Settlements on the creation of an easement required to protect continued public use of the Coromandel Walkway. The walkway traverses land involved in settlement negotiations, and the formed route has changed since the walkway was gazetted in 1978.

CASE STUDY: COMMISSION'S INPUT SUPPORTS DEVELOPMENT OF A NEW RIVERSIDE WALK

The Commission worked with a forest manager to establish a 90-minute round trip alongside the Ruakokoputuna River, which leads through the Ruakokoputuna forest in the Southern Wairarapa.

The creation of a public walking track along the river was a condition of Overseas Investment Office consent to the purchase, and the Commission was able to advise on the best possible route, as well as practical access to the river for anglers and the local community.

The community were involved in the process, and are enthusiastic about a new track which will be developed and clearly signposted once forest harvesting is complete.

Advice to the Minister and Associate Minister for Primary Industries

The Commission provided 12 briefings to the Minister and Associate Minister for Primary Industries on access-related topics. These included briefings on the state of public access issues in New Zealand and the overall work of the Commission, a briefing on Walking Access Award winners, reports on the Commission's proposed new draft national strategy, and advice on Overseas Investment Office processes.



Part 5: People, culture and capability

The Commission is committed to being a good employer (as defined in section 118 of the *Crown Entities Act 2004*) and actively promotes the principles of equal employment opportunities (EEO).

The Commission has personnel policies which guide its practices. These policies are reviewed regularly to comply with legislation and to reflect the needs of staff.

The Commission manages a small team of employees and maintains a transparent environment, where people's needs and concerns are managed openly.

PEOPLE

As at 30 June 2017, the Commission had 9.14 full-time equivalent employees, compared to 6.0 in 2015-2016.

The age profile of the employees was wide, with an average age of 45 years. With the small number of employees there was little ethnic diversity – of the total of nine staff, 78 per cent were NZ European and 22 per cent were of other ethnicities. There were no Māori or Pacific Island staff.

The Commission recognises the benefits of a diverse workforce. Staff members were all able bodied. In contrast with 2015-2016, where the majority of staff (71 per cent) were male, the majority of staff for 2016-2017 (56 per cent) were female. As at 30 June 2017, three of the Commission's managers are male, and one is female.

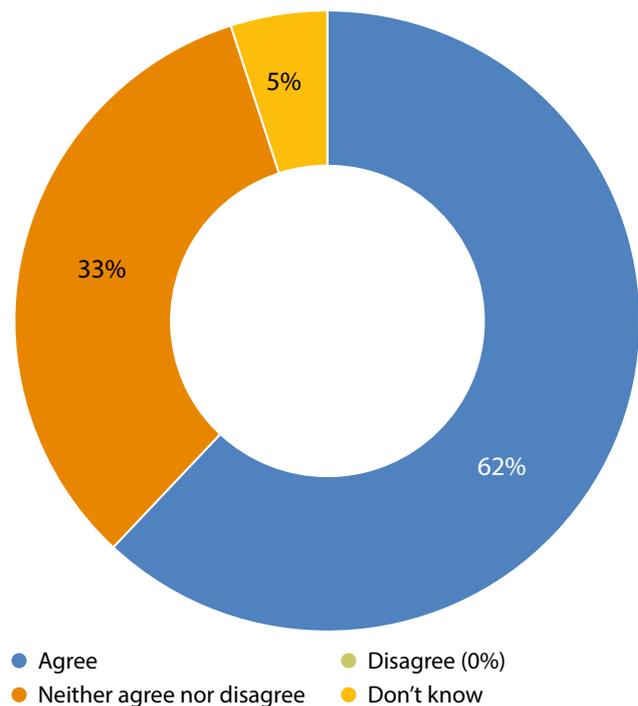
The Commission has five Board members – three male and two female – and a kaumātua who provides advice on and assists with Māori cultural matters, particularly at an operational level. Twelve regional field advisors are employed by the Commission as independent contractors (one more than in 2015-2016). Six of the regional field advisors are male and six are female. EEO data is not held for them due to their contractual relationship with the Commission.

WALKING ACCESS SURVEY

The *Walking Access Survey 2017* conducted by Colmar Brunton found that 62 per cent of people who have had contact with the Commission in the past year believe it is credible, trusted, reliable and responsive. This is up from 54 per cent from the previous Walking Access

Survey, which was conducted in 2015. No respondents disagreed, and 38 per cent neither agreed nor disagreed or did not know (see Fig. 18).

Figure 18. Percentage of the public that agree the Commission is credible, trusted reliable and responsive



COMMITMENT TO STAFF

The following sections follow the reporting framework used by the Human Rights Commission to assess the "good employer" performance of Crown entities:

RECRUITMENT, SELECTION AND INDUCTION

The Commission demonstrates equal employment opportunity principles in its recruitment and selection practices. Vacancies are advertised and all individuals are employed on the basis of merit, according to skills, knowledge and relevant experience.

EMPLOYEE DEVELOPMENT

The Commission has a positive, equitable approach to employee development. It encourages staff to identify development opportunities which reflect both work

needs and their own longer term professional and personal objectives. Managers identify learning and development opportunities for staff aimed at ensuring that organisational needs are met. There is an ongoing focus on developing and providing opportunities for staff. For example, during the year staff attended conferences and courses to develop technical and professional expertise on topics such as communications, and geographic information systems technology. Continued professional development is supported.

REMUNERATION AND RECOGNITION

The Commission uses job evaluation to set job bands and reviews salaries annually as part of its performance management process. Remuneration is adjusted using Statistics New Zealand Labour Market Statistics data for the period ending June each year.

FLEXIBLE WORK ENVIRONMENT

The Commission recognises the value of flexible work arrangements. It supports and encourages staff to develop and maintain a work-life balance.

Arrangements include offering part-time work (two staff are part-time) and providing for employees to work from home, as appropriate. The Commission takes into account the age of its employees, and how this might impact on their personal caring duties, whether they are looking after young children or elderly parents.

SAFE AND HEALTHY ENVIRONMENT

The Commission promotes and actively invests in employee health, safety and wellbeing. All staff members are encouraged to attend first-aid courses.

Staff members have access to an Employee Assistance Programme. Winter influenza vaccinations are offered to all staff members. The Wellington City Council deems the Commission's building not to be earthquake prone.

All staff members have "grab and go" earthquake and disaster preparedness kits.

LEADERSHIP, ACCOUNTABILITY AND CULTURE

The Commission has a conceptual framework which gives the organisation a clear sense of direction and outcomes. The Board and managers provide

the supporting leadership at the governance and management levels. Managers have senior managerial and technical experience and provide informal coaching and mentoring for staff and regional field advisors. The Commission is a member of the public sector Leadership Development Centre.

The Commission's work requires a high level of initiative, judgement and self-management which provide regular opportunities for staff to initiate and manage cases and projects. The Commission's size requires people to multi-task which places a high reliance on team work and operational skills. The nature of the Commission's work presents few opportunities for highly-structured leadership roles. Weekly staff meetings provide opportunities to share information, seek advice and discuss the office, its organisation and culture.

The 'Capability' section of the Commission's National Strategy 2010-2035 aims for an organisational culture and environment that builds trust among stakeholders. This relies on an internal culture of transparency, objectivity, integrity and respect for others. The Commission seeks actively to be outward focused and to build constructive and collaborative relationships with stakeholders.

PREVENTING BULLYING AND HARASSMENT

The Commission outlines acceptable behaviour in its Code of Conduct and Unacceptable Performance, Misconduct or Serious Misconduct Policy. Staff members have access to the Employee Assistance Programme. The Commission is committed to managing any complaints of bullying or harassment appropriately and in a timely manner.

ORGANISATIONAL CAPABILITY

The Commission has a Business Continuity Plan to manage the business in the event of disaster (e.g. fire, water damage, earthquake). The Commission's previous premises at Revera House in Wellington was affected by the November 2016 Kaikōura Earthquake, and its Business Continuity Plan was followed to ensure work could continue and its core responsibilities could be met until a new office was arranged. The Commission moved into its new office in the Majestic Centre in the Wellington CBD in mid-April 2017.

Part 6: Financial reports and performance

INTRODUCTION

This section contains the following:

- » Statement of responsibility
- » Statement of performance
- » Statement of comprehensive revenue and expense
- » Statement of financial position
- » Statement of changes in equity
- » Statement of cash flows
- » Notes to financial statements

STATEMENT OF RESPONSIBILITY

The Board is responsible for the preparation of the New Zealand Walking Access Commission's financial statements and statement of performance, and for the judgments made in them.

The Board of the New Zealand Walking Access Commission has the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

The Board is responsible for any end-of-year performance information provided by the Commission under section 19A of the *Public Finance Act 1989*.

In the Board's opinion, the financial statements and the statement of performance fairly reflect the financial position and operations of the New Zealand Walking Access Commission for the year ended 30 June 2017.

Signed on behalf of the Board:

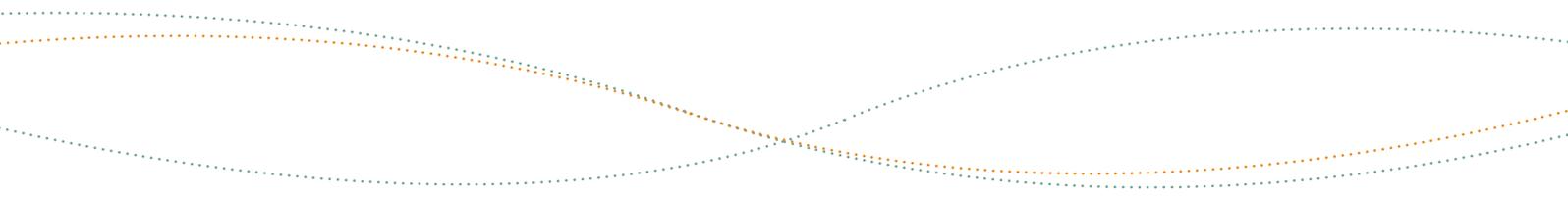


John Forbes, chairman



Penny Mudford, board member

31 October 2017



Statement of performance

The Commission is primarily funded through Vote Primary Industries – Non Departmental Appropriation – *Support for Walking Access*. The 2016-2017 Estimates of Appropriation contain the following with regard to the Commission's funding.

What is intended to be achieved with this appropriation?

The appropriation is intended to achieve the effective management and operation of the New Zealand Walking Access Commission.

2015-2016 Actual \$000		2016-2017 Actual \$000
1,789	Total appropriation	1,789
1,789	The Commission's expenditure against appropriation	1,789

The Commission has only one output, therefore the figures presented in the statement of comprehensive revenue and expense represent the cost of service statement.

ASSESSMENT OF PERFORMANCE

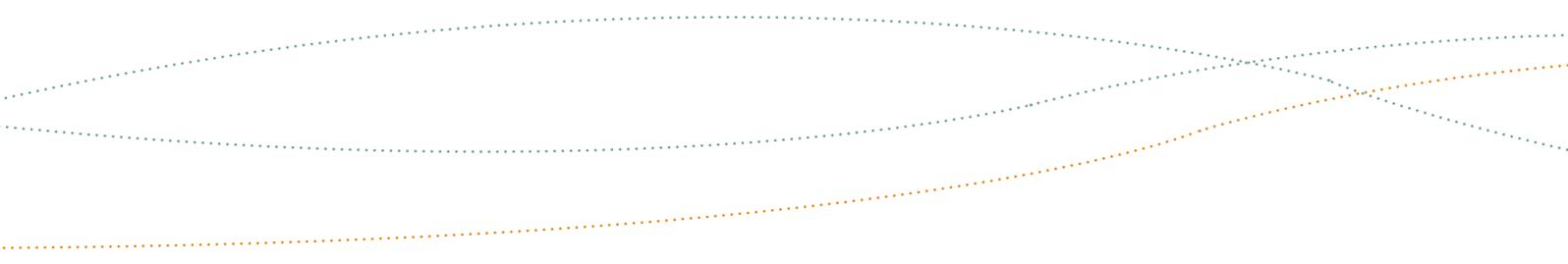
The Ministry for Primary Industries (MPI) rates the Commission's performance for the measure *Percentage of New Zealand Walking Access Commission deliverables identified in the annual letter of expectation are achieved* at 75 per cent for the year ended 30 June 2017.

This rating is based on the partial achievement of the expectations as set out in the Minister's annual letter of expectation for 2016-2017:

- » Timely resolution of access disputes and more visibility in the reporting on the resolution of these disputes, as distinct from general enquiries;
- » Increasing awareness, understanding and use of the Commission's services and products, including the online walking access mapping system; and
- » The creation of additional walking access for New Zealanders, including increasing the pace of completion of projects funded with the support of the Enhanced Access Fund.

The Commission's performance targets for the timely resolution of access disputes were not met for 2016-2017. This is partially due to the increasing complexity of disputes and the result of significant effort towards clearing longstanding cases.

The Commission has provided MPI with quarterly performance reports for the year ending 30 June 2017 which have successfully shown work undertaken to contribute to the partial achievement of the Minister's expectations (as above).



STRENGTHENING ACCESS CULTURE AND HERITAGE

	Measure Quantity=QN Quality=QL	Target	Actual performance	Achieved? Yes/No
<i>Building collaboration with access stakeholders</i>				
1.1 The New Zealand public agrees that access is being strengthened and valued	QL Percentage of respondents who agree ⁸	65% - 75%	69%	Yes
<i>Shifting attitudes and behaviours</i>				
1.2 Most New Zealanders have a good understanding of how to behave responsibly in the outdoors	QL Percentage of survey respondents that agree – most recent survey results	65% - 75%	69%	Yes
1.3 The school based education site is well used	QN 5% increase on previous years in number of visits to Both Sides of the Fence website (www.bothsidesofthefence.org.nz)	5,930	7,190 <i>Actual 2015-2016</i> 5,823	Yes 23% increase on 2015-2016 'actual'
1.4 Raise public awareness of the Commission and access	QN Percentage of survey respondents who have heard of the New Zealand Walking Access Commission – most recent survey results	5% - 10%	7%	Yes

⁸ This is measured in the Commission's biennial *Walking Access Survey*.

ENHANCING ACCESS TO THE OUTDOORS

	Measure Quantity=QN Quality=QL Timeliness = TL	Target	Actual performance	Achieved? Yes/No
Maintaining and enhancing access opportunities				
2.1 Access opportunities created or retained with Commission involvement	QN Number of opportunities created or retained annually, including Enhanced Access Fund projects	50 - 75	80	Yes
2.2 Access arrangements formalised and made enduring for future generations	QN Number of arrangements formalised annually	10 - 20	10	Yes
2.3 Effective management of dispute ⁹ resolution processes resulting in fewer disputes carried over	QN Disputes received	20	17	No
	QN Disputes concluded	25	28	Yes
	QN Disputes carried over	30	24	Yes
2.4 Investigations carried out on access disputes will be concluded ¹⁰	TL Concluded within 12 months	60%	43%	No
	TL Concluded within 24 months	80%	50%	No

	Measure Quantity=QN Quality=QL Timeliness = TL	Target	Actual performance	Achieved? Yes/No
Providing information and advice on access				
2.5 The New Zealand public agrees that New Zealanders and overseas visitors can access our country's outdoors	QL Percentage of survey respondents who agree - most recent survey results	90% - 95%	89%	No
2.6 The New Zealand public agree that it is easy to find information on ownership/status of land	QL Percentage of survey respondents who agree - most recent survey results ¹¹	20% - 30%	22%	Yes
2.7 Public use of the Walking Access Mapping System (WAMS) is increased	QN 10% increase on previous year in unique visitors to the WAMS website ¹²	58,300	61,215 ¹³ <i>Actual</i> 2015-2016 52,771	Yes 16% increase on 2015-2016 'actual'
2.8 Public awareness of the Walking Access Mapping System (WAMS) is increased	QL Percentage of survey respondents who agree - most recent survey results	New measure	N/A <i>Actual</i> 2015-2016 39%	N/A ¹⁴

9 A dispute is a disagreement about an action taken or proposed.

10 The Commission's ability to conclude disputes relies heavily on the goodwill of the parties involved. The resolution of issues can, in some cases, take several years.

11 This measure is included in the Commission's biennial *Walking Access Survey*. This survey has previously been completed in 2010-2011 (22%), in 2012-2013 (24%).

12 www.wams.org.nz

13 Due to a software upgrade the number of mobile users was unable to be recorded over the period from 12 August to 17 December 2016. Our estimate, based on previous month's mobile visits, is that this result would be even higher if those mobile users were able to have been captured.

14 The Commission did not conduct a *Walking Access Mapping System User Survey* this year. The next survey will be conducted in 2018.

	Measure Quantity=QN Quality=QL Timeliness = TL	Target	Actual performance	Achieved? Yes/No
Responding to access enquiries				
2.9 People enquire about access to the Commission	QN Number of access enquiries received	360	328 <i>Actual</i> 2015-2016 420	No
2.10 Access enquiries are addressed satisfactorily	QL percentage of enquirers satisfied with the Commission's action – most recent survey results	80% - 95%	N/A <i>Actual</i> 2015-2016 85%	N/A ¹⁵
	QN Number of enquiries/cases yet to be concluded	200	313 <i>Actual</i> 2015-2016 351	No ¹⁶
2.11 Investigations carried out on access enquiries will be concluded as soon as practicable	TL Concluded within 12 months	80%	70%	No
	TL Concluded within 24 months	90%	85%	No ¹⁷
2.12 People consider that the Commission is credible, trusted, reliable and responsive	QL Percentage of respondents who agree – most recent survey results	55% - 60%	62%	Yes

	Measure Quantity=QN Quality=QL Timeliness = TL	Target	Actual performance	Achieved? Yes/No
Other				
3.1 Provide advice to the Minister on walking access	Reports, briefings and advice provided annually	10-20	12	Yes
3.2 Provide advice on Overseas Investment Act applications*	Reports, briefings and advice provided annually	30 - 50	44	Yes

* Dependent on third party requests and available resources.

¹⁵ Corporate Responsiveness Survey not conducted in 2016-2017.

¹⁶ Elements that keep this number high include larger than expected numbers of Overseas Investment Office cases and disruption caused by the November 2016 Kaikōura earthquake. The experience of the regional field advisor network is increasing, and it is estimated the number of cases carried over each quarter will continue to decline in 2017-2018.

¹⁷ The Commission does not have coercive powers and relies on a collaborative and facilitative approach to resolving disputes. In the majority of cases, an enduring solution requires patience, endurance, goodwill and acceptance of all parties, including, vitally, the statutory authorities.

Statement of financial performance

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

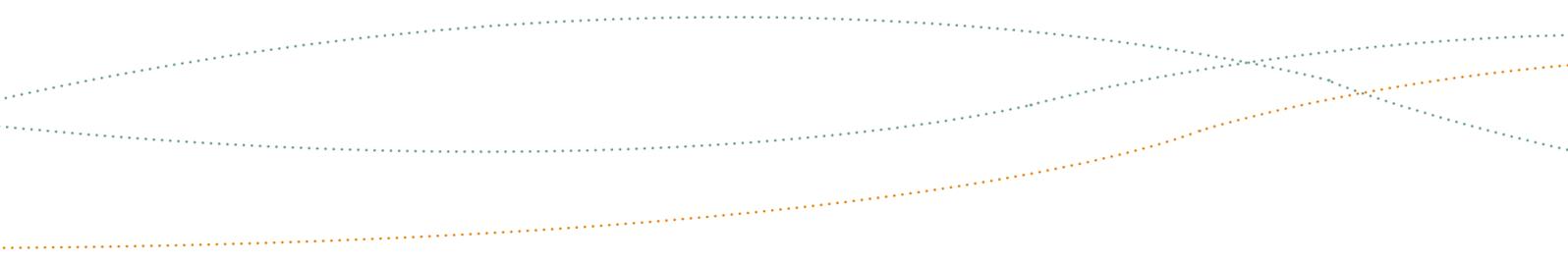
For the year ended 30 June 2017

2016 Actual \$000	Note	2017 Actual \$000	2017 Budget \$000
Revenue			
1,789		1,789	1,789
119		109	82
8		835	0
1,916	2	2,733	1,871
Expense			
1,056	3	836	1,303
553	4	652	565
19		20	19
63	12	64	64
130		89	151
492	8, 9	9	0
63		50	63
2,376		1,720	2,165
(460)		1,013	(294)
0		0	0
(460)		1,013	(294)
Total comprehensive revenue and expense is comprised of:			
(260)		1,033	4
(200)		(20)	(298)
(460)		1,013	(294)

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.



STATEMENT OF FINANCIAL POSITION

As at 30 June 2017

2016 Actual \$000	Note	2017 Actual \$000	2017 Budget \$000
Assets			
Current assets			
381	6	552	341
49		48	20
21		850	39
625	7	1,550	450
1,076		3,000	850
Non-current assets			
35	8	30	21
227	9	150	297
1,975	7	1,100	1,325
2,237		1,280	1,643
3,313		4,280	2,493
Current liabilities			
197		163	153
41	14	31	37
449		447	0
687		641	190
2,626		3,639	2,303
Equity			
1,297	5	2,330	1,331
1,329	5	1,309	972
2,626		3,639	2,303

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

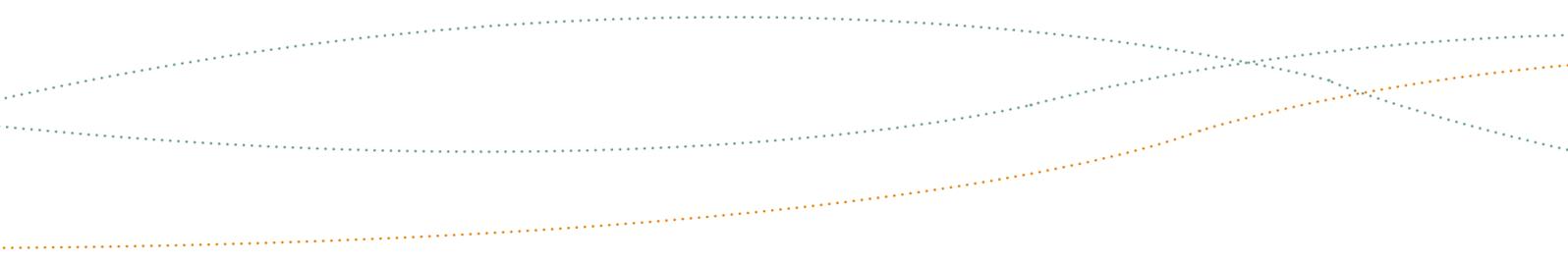
For the year ended 30 June 2017

2016 Actual \$000	Note	2017 Actual \$000	2017 Budget \$000
3,086	Balance at 1 July	2,626	2,597
Movements in total equity:			
(460)	Total comprehensive revenue and expense for the period	1,013	(294)
2,626	Total equity at 30 June	3,639	2,303

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.



STATEMENT OF CASH FLOWS

For the year ended 30 June 2017

2016 Actual \$000	Note	2017 Actual \$000	2017 Budget \$000
<i>Cash flows from operating activities</i>			
2,236		1,789	1,789
112		110	79
10		4	0
76		6	18
(573)		(610)	(564)
(1,273)		(1,062)	(1,464)
588		237	(142)
<i>Cash flows from investing activities</i>			
0		(50)	250
(4)		(14)	0
(225)		(2)	(50)
(266)		0	0
(495)		(66)	200
<i>Cash flows from financing activities</i>			
0		0	0
93		171	58
288		381	283
381	6	552	341

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.

Notes to the financial statements

1. STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

The New Zealand Walking Access Commission (the Commission) is a Crown entity as defined by the *Crown Entities Act 2004* and is domiciled and operates in New Zealand. The relevant legislation governing the Commission's operations includes the *Crown Entities Act 2004* and the *Walking Access Act 2008*. The Commission's ultimate parent is the New Zealand Crown.

The Commission's primary objective is to provide services to the New Zealand public. The Commission does not operate to make a financial return.

The Commission has one output: Walking Access Commission. The figures presented in these financial statements are for that one output.

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

The financial statements for the Commission are for the year ended 30 June 2017, and were approved by the Board on 5 October 2017.

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 the Commission have been prepared in accordance with the requirements of the *Crown Entities Act 2004*, which includes the requirement to comply with generally accepted accounting practice New Zealand (NZ GAAP).

These financial statements have been prepared in accordance with Tier 2 PBE accounting standards, and concessions under the reduced disclosure regime have been applied. The criteria under which the Commission is eligible to report in accordance with Tier 2 PBE accounting standards are:

- a) its debt or equity instruments are not traded in a public market nor is it in the process of issuing such instruments for trading in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets),
- b) it does not hold assets in a fiduciary capacity for a broad group of outsiders as one of its primary businesses, and
- (c) its total expenses do not exceed \$30 million.

These financial statements comply with PBE standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000) unless otherwise stated.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue

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

Funding from the Crown

The Commission is primarily funded through revenue received from the Crown that is restricted in its use for the purpose of the Commission meeting its objectives as specified in its founding legislation and the scope of the relevant appropriations of the funder.

The Commission considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement.

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

Interest revenue

Interest revenue is recognised using the effective interest method.

Grant expense

Discretionary grants are those grants where the Commission has no obligation to award on receipt of the grant application and are recognised as an expense when the approved applicant has met the criteria in the grant contract and the Commission has approved the expense.

The Commission has no non-discretionary grants.

Leases

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

The Commission does not have any finance leases.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease.

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Cash and cash equivalents

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

Receivables

Short-term receivables are measured at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Commission will not be able to collect the

amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Investments

Bank term deposits

Investments in bank term deposits are initially measured at the amount invested.

After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment.

Property, plant and equipment

Property, plant and equipment consists of the following asset classes: computer hardware, leasehold improvements and office equipment.

Property, plant and equipment are measured at cost, less any accumulated depreciation and impairment losses.

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 the Commission and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Subsequent costs

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

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

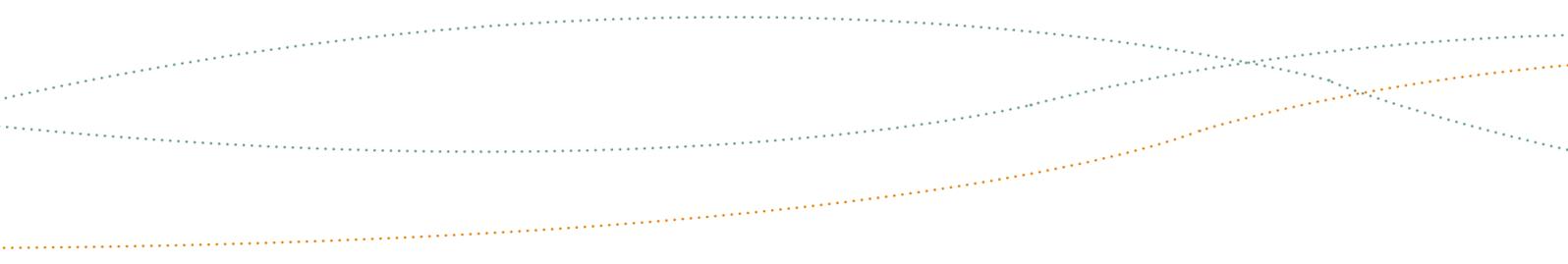
Depreciation

Depreciation is provided on a straight line basis on all property, plant and equipment 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 property, plant and equipment have been estimated as follows:

Office equipment	5 - 10 years	10% - 20%
Leasehold improvements	9 years	11.1%
Computer hardware	4 - 5 years	20% - 25%

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

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.



Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with development and maintenance of the Commission's web sites are recognised as an expense when incurred.

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 the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	3 – 5 years	20% - 33%
-------------------	-------------	-----------

Impairment of property, plant and equipment and intangible assets

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

Non-cash-generating assets

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may 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.

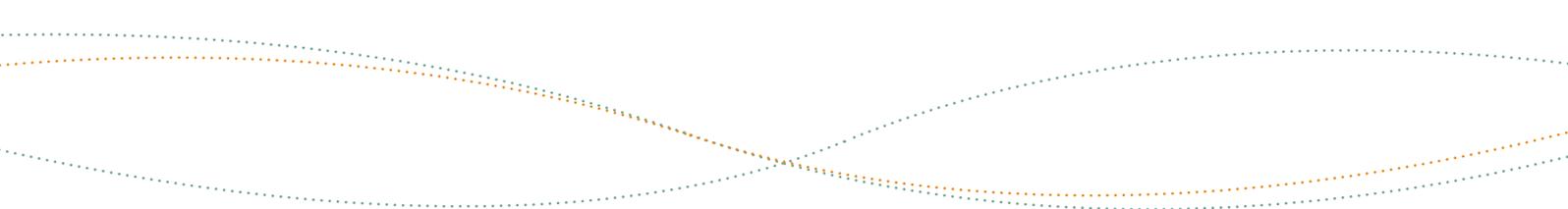
Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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 amount. The impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Creditors and other payables

Short-term creditors and other payables are recorded at their face value.



Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not taken at balance date, and sick leave.

A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it will be used by staff to cover those future absences.

A liability and an expense are recognised for performance payments where there is a contractual obligation and a reliable estimate of the obligation can be made.

Long-term employee entitlements

The Commission does not provide long service leave or retirement leave.

Presentation of employee entitlements

Annual leave and sick leave are classified as a current liability.

Superannuation schemes

Defined contribution schemes

Obligations for 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 as incurred.

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 will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Equity

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

- » Accumulated surplus, and
- » Enhanced Access Fund.

Goods and Services Tax (GST)

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

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

The net GST paid to, or received from, the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Income tax

The Commission is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the statement of performance expectations as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, the Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions 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 value of assets and liabilities within the next financial year are discussed below:

Estimated useful lives and residual values of property, plant and equipment and intangible assets

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

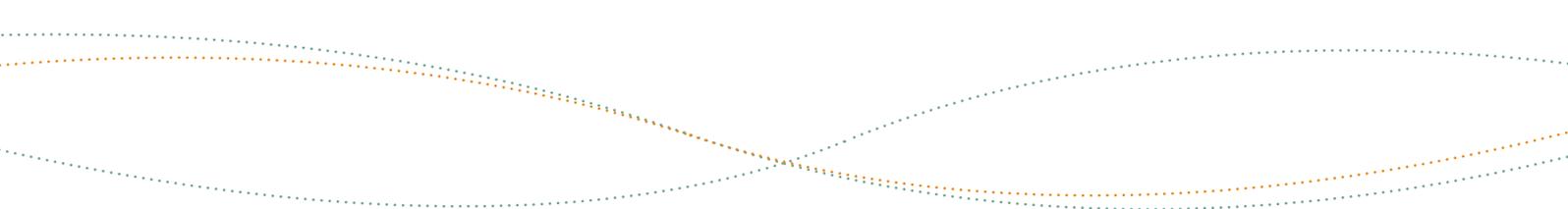
An incorrect estimate of the useful life or residual value will affect the depreciation expense or the amortisation expense recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position. The Commission minimises the risk of this estimation uncertainty by: physical inspection of assets; and asset replacement programmes and an assessment of intangible assets.

The Commission has not made any significant changes to past assumptions concerning useful lives and residual values.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

- » Crown funding will remain unchanged in the next financial period; and
- » Employee entitlements and other costs are budgeted to increase by about the expected rate of inflation.



2. REVENUE

	Actual 2017 \$000	Actual 2016 \$000
Non-exchange revenue		
Revenue from the Crown	1,789	1,789
Exchange revenue		
Interest income	109	119
Other Income:		
Insurance proceeds	24	0
New Zealand Transport Agency	800	0
Signage/Donation	11	8
Total Revenue	2,733	1,916

Non-exchange revenue

Revenue from non-exchange transactions are transactions where an entity will receive revenue and provide no or a nominal consideration directly in return.

Exchange revenue

The Commission has been provided with funding from the Crown for the specific purposes of the Commission. Apart from these general restrictions, there are no unfulfilled conditions or contingencies attached to Crown funding.

3. OPERATING COSTS

	Actual 2017 \$000	Actual 2016 \$000
Contractors	306	264
Travel and accommodation	119	106
Publications and publicity	35	76
Consultants	11	15
Service contracts	167	252
Enhanced Access Fund - Grants and Other expenses	79	230
Enhanced Access Fund - Software development expenses	8	46
Performance measurement	12	13
Other	99	54
Total operating costs	836	1,056

4. PERSONNEL COSTS

	Actual 2017 \$000	Actual 2016 \$000
Salaries, wages and allowances	595	533
Increase (decrease) in employee entitlements	(9)	(12)
Recruitment	42	35
Employer contributions to defined contribution plans	16	20
Employer costs	8	17
Adjustment for capitalised remuneration	0	(40)
Total personnel costs	652	553

5. EQUITY

	Actual 2017 \$000	Actual 2016 \$000
General Funds		
Balance 1 July	1,297	1,557
Surplus (deficit) for the year	1,013	(460)
Transferred from Enhanced Access Fund	20	200
Balance at 30 June	2,330	1,297

Enhanced Access Fund

(A contestable fund designed to support projects that will enhance access to New Zealand's outdoors)

Balance 1 July	1,329	1,529
Transfers from General funds		
- Income from Walkway symbol	4	5
- Interest earned	62	71
- Grants paid	(17)	(24)
- Other EAF funded projects	(69)	(252)
Balance at 30 June	1,309	1,329

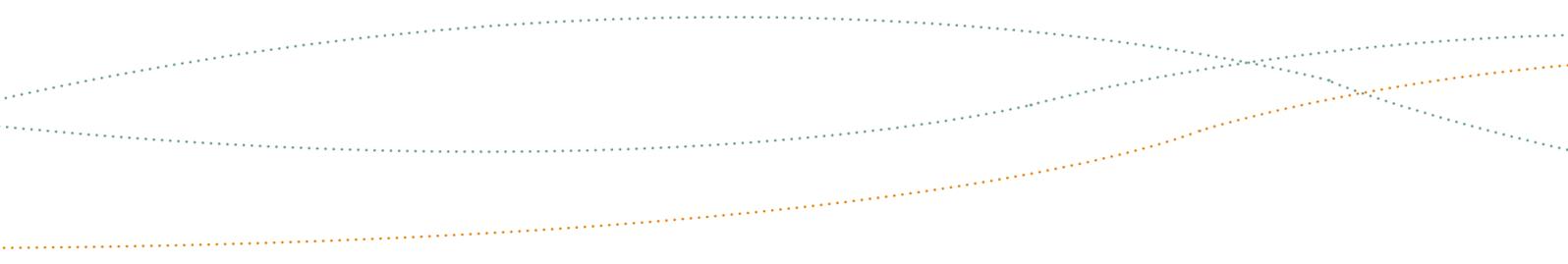
The Enhanced Access Fund has decreased by \$0.020m during the year. Income received was from interest earned on investments and a licence fee for the use of the Commission's walkway symbol. Expenditure on grants amounted to \$0.017m, less than the budget of \$0.056m, as this expenditure is not directly controlled by the Commission – we are reliant on third parties completing approved grant projects.

6. CASH AND CASH EQUIVALENTS

	Actual 2017 \$000	Actual 2016 \$000
Cash at bank	52	231
Deposits with a term of three months or less	500	150
Total cash and cash equivalents	552	381

7. INVESTMENTS

	Actual 2017 \$000	Actual 2016 \$000
Current Investments	1,550	625
Term investments	1,100	1,975



8. PROPERTY, PLANT AND EQUIPMENT

The Commission has a vested interest in some easements and a lease on gazetted walkways. These represent an interest in private land and have not been valued. They are held for the benefit of the public. The Commission has compiled a register of known gazetted walkways.

	Computer hardware \$000	Leasehold improvement \$000	Office equipment \$000	Total \$000
Cost				
Balance at 1 July 2015	35	47	73	155
Additions	3	0	1	4
Disposals	0	0	0	0
Balance at 30 June 2016	38	47	74	159
Balance at 1 July 2016	38	47	74	159
Additions	12	0	3	15
Disposals		(47)	0	(48)
Balance at 30 June 2017	49	0	77	126
Accumulated depreciation				
Balance at 1 July 2015	33	30	50	113
Depreciation Expense	1	5	5	11
Elimination on disposal	0	0	0	0
Balance at 30 June 2016	34	35	55	124
Balance at 1 July 2016	34	35	55	124
Depreciation Expense	2	3	5	10
Elimination on disposal	0	(38)	0	(38)
Balance at 30 June 2017	36	0	60	96
Carrying amounts				
At 1 July 2015	2	17	23	42
At 30 June and 1 July 2016	4	12	19	35
At 30 June 2017	13	0	17	30

Loss on disposal of leasehold alterations: 2017 \$9,000, 2016 \$ nil.

9. INTANGIBLE ASSETS

Movements for intangibles are as follows:

	Total \$000
Cost	
Balance at 1 July 2015	1,012
Additions	225
Disposals	(989)
Balance at 30 June 2016	248
Balance at 1 July 2016	248
Additions	2
Disposals	(0)
Balance at 30 June 2017	250
Accumulated amortisation	
Balance at 1 July 2015	399
Amortisation Expense	118
Disposals	(496)
Balance at 30 June 2016	21
Balance at 1 July 2016	21
Amortisation Expense	79
Disposals	(0)
Balance at 30 June 2017	100
Carrying amounts	
At 1 July 2015	613
At 30 June and 1 July 2016	227
At 30 June 2017	150

Loss on disposal of intangible assets: 2017 \$ nil, 2016 \$492,000.

10. COMMITMENTS

	Actual 2017 \$000	Actual 2016 \$000
Grant commitments – Enhanced Access Fund		
Not later than one year	51	71
Total grant commitments	51	71
Operating leases as lessee		
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:		
Not later than one year	63	64
Later than one year and not later than five years	116	78
Total operating lease commitments	179	142
Total commitments	230	213

Grant commitments:

Contracts are entered into with applicants of projects approved for funding by the Board. Amounts granted under these contracts are disclosed in the statement of comprehensive revenue and expense when the approved applicant (grantee) has met the criteria in the grant contract and the Commission has approved the expenditure.

Operating lease commitments:

The Commission's lease for its office accommodation expires on 30 April 2020. The Commission does not have the option to purchase the asset at the end of the lease term. There are no restrictions placed on the Commission by this leasing arrangement.

11. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

Related party transactions

The Commission is a wholly-owned entity of the Crown. The Commission has been provided with funding from the Crown of \$1.789m (2016 \$1.789m) for specific purposes as set out in the *Walking Access Act 2008* and the scope of the Vote Primary Industries appropriation.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Commission would have in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel

There were no transactions entered into during the year (2016 none) with key management personnel.



Key management personnel compensation

Key management personnel include all board members, the chief executive and two members of the management team.

	Actual 2017 \$	Actual 2016 \$
Board members		
Remuneration	\$63,500	\$63,241
Full-time equivalent members	0.3	0.3
Leadership team		
Remuneration	\$343,212	\$384,429
Full-time equivalent members	2.8	2.7
Total key management personnel compensation	406,712	447,671
Total full time equivalent personnel	3.1	3.0

The full-time equivalent for Board members has been determined based on the frequency and length of board meetings (including workshops and stakeholder forums) and the estimated time for Board members to prepare for meetings.

12. BOARD MEMBER REMUNERATION

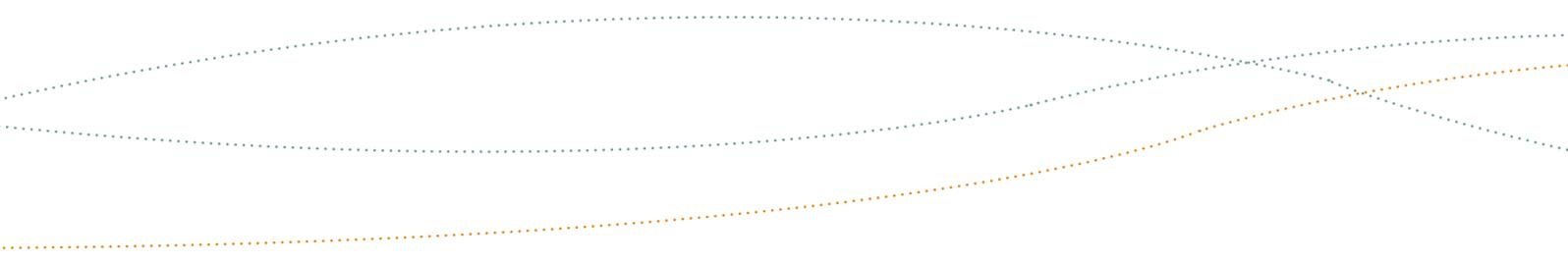
Remuneration paid or payable to each Board member during the year was:

	Actual 2017 \$	Actual 2016 \$
Margaret A Bayfield	0	3,733
Peter P Brown	11,200	11,200
John H Forbes (Chairman)	18,700	18,700
Robin McNeill	9,333	0
Penny Mudford	11,200	11,200
Brian W Stephenson	1,867	11,200
Barbara Stuart	11,200	7,208
Total board member remuneration	63,500	63,241

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

The Commission has taken out Directors' and Officers' Liability and Professional Indemnity insurance cover during the financial year in respect of the liability or costs of Board members and employees.

No board member received compensation or other benefits in relation to cessation (2016 \$nil).



13. EMPLOYEE REMUNERATION

	Actual 2017 \$000	Actual 2016 \$000
Total remuneration paid or payable*		
\$100,000 - \$109,999	1	1
\$130,000 - \$139,999	1	0
\$140,000 - \$149,999	0	1

* No employee received compensation or other benefits in relation to cessation (2016 \$ nil).

14. EMPLOYEE ENTITLEMENTS

	Actual 2017 \$000	Actual 2016 \$000
Accrued salaries	5	6
Annual leave	26	35
Total employee entitlements	31	41

15. FINANCIAL INSTRUMENTS

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

	Actual 2017 \$000	Actual 2016 \$000
Loans and receivables		
Cash and cash equivalents	552	381
Receivables (excluding tax)	850	21
Investments	2,650	2,600
Total loans and receivables	4,052	3,002
Financial liabilities measured at amortised cost		
Payables (excluding income in advance and taxes payable)	138	186
Total financial liabilities measured at amortised cost	138	186

16. CONTINGENCIES

There were no contingent liabilities as at balance date (2016 \$ nil).

The Commission has no contingent assets at balance date (2016 \$ nil)

17. EVENTS AFTER BALANCE DATE

There were no significant events after balance date.

18. EXPENDITURE BY NATURE

2016 Actual \$000	2017 Actual \$000	2017 Budget \$000
941 Walking Access Mapping System	283	389
531 Operations	642	636
24 Enhanced Access Fund Grants	17	56
456 Governance and Leadership	428	545
154 Communications	69	227
187 Support	191	226
83 Accommodation	90	86
2,376	1,720	2,165

19. EXPLANATION OF MAJOR VARIANCES

Explanations for major variations from the Commission's budgeted figures in the statement of performance expectations are set out below. Overall the major variances in the financial results for the year are attributable to three key reasons. Firstly, that in September 2016 the Commission reviewed its operations to address a higher demand for services in some areas of its operations, and to increase resources in support of an increased work programme. Accordingly, a revised budget was approved by the Board. Secondly, the impact on the Commission's activities and work programme, of the November 2016 Kaikoura earthquake which led to having to move out of the Commission's Wellington office in November 2016, having no office accommodation for a period of time, moving into temporary accommodation for a period, and then in late April 2017 moving into permanent accommodation. The three re-locations and accommodation issues delayed the implementation of the revised work programme and associated resource requirements, with a number of initiatives deferred to the 2017-2018 financial year. Thirdly, the unexpected commitment of \$800,000 by the New Zealand Transport Agency (NZTA) to the Commission for compensation due to the loss of walkway land in relation to the extension of the Northern Gateway Toll road.

Statement of comprehensive revenue and expense

Total revenue was \$0.862m ahead of budget (\$2.733m actual, \$1.871m budget).

The major contributor to this increase was the commitment from the NZTA for loss of walkway land. In addition, interest revenue increased due to higher than anticipated interest rates and the Commission received insurance proceeds for business interruption and material damage arising from a claim due to the Kaikoura earthquake. The Commission also received a licence fee for the use of its Walkway logo.

Total expense was \$0.445m below budget (\$1.720m actual, \$2.165m budget).

The under-expenditure to budget for the year was attributable to the impact of the 2016 Kaikoura earthquake on the Commission's activities. Operating costs were \$0.467m less than budget (\$0.836m actual, \$1.303m budget) primarily due to an underspend against budget for the Enhanced Access Fund (EAF) expense of \$0.259m for

projects that have been deferred to 2017-2018 and less than anticipated EAF grants arising from the non-receipt of claims for approved grants; budget of \$0.055m for the review of the NZWAC legislation which has been deferred to 2017-2018; website maintenance and website advertising and publicity underspend against budget of \$0.050m; and a saving of \$0.061m for the year against the amortisation charge as a result of the write off of the old walking access mapping system in June 2016.

Personnel costs were \$0.087m over budget (\$0.652m actual \$0.565m budget) due to the recruitment and appointment of staff to fill three new positions and the replacement of regional field officers who resigned and have been replaced during the year.

Statement of financial position

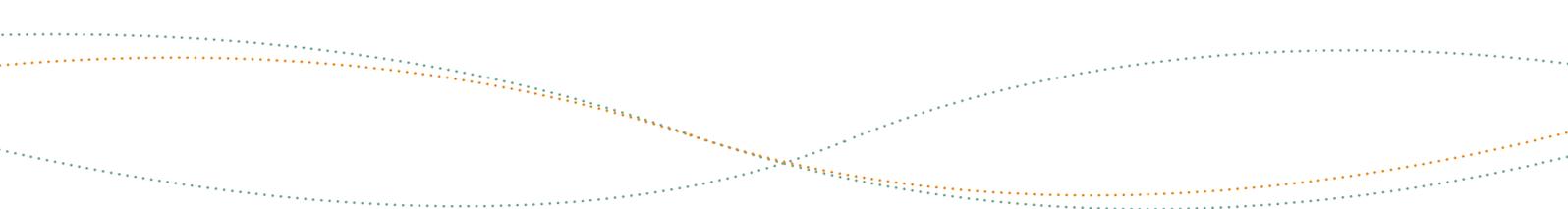
The year-end financial position is considerably stronger than budgeted as a result of the improved operating surplus. The total comprehensive revenue and expense surplus for the year exceeded budget by \$1.013m, with revenue significantly higher than budget and expenses significantly less than budget. This has resulted in an increase in cash and cash equivalents of \$0.211m (\$0.552m actual, \$0.341m budget) and investments of \$0.875m (\$2.650m actual \$1.775m budget); current liabilities were higher than budgeted as a result of the Crown quarterly funding for the 1 July 2017 quarter of \$0.447m being received early in June 2017. Current assets are higher than budget due to the maturity within a year of \$1.550m of term deposits and \$800,000 committed, but not received from the NZTA at year end.

Statement of cash flows

Receipts from the Crown met budgeted Crown revenue. Payments to suppliers were significantly less than budget (see comment regarding Comprehensive Revenue and Expense, above), resulting in higher cash and investments than budgeted. At 30 June, the Commission held investments of \$2.650m which includes the Enhanced Access Fund of \$1.300m, revenue in advance of \$0.447m from the Crown, and reserves for asset replacement. The statement of cash flows also reflects the reallocation of surplus monies during the year into shorter to medium term investments as they have offered more favourable rates.

Expenditure by nature

There were cost savings within the following categories: Communications costs were underspent against budget by \$0.158m with the deferral of a number of initiatives, WAMS costs were \$0.106m under budget reflecting lower maintenance and support costs, Governance and Leadership costs were \$0.117m under budget due to having one less board member than anticipated, and the delays in progressing the recruitment and appointment of three new positions.



Audit report

INDEPENDENT AUDITOR'S REPORT

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

TO THE READERS OF THE NEW ZEALAND WALKING ACCESS COMMISSION'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2017

The Auditor-General is the auditor of New Zealand Walking Access Commission (the Commission). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information of the Commission on his behalf.

OPINION

We have audited:

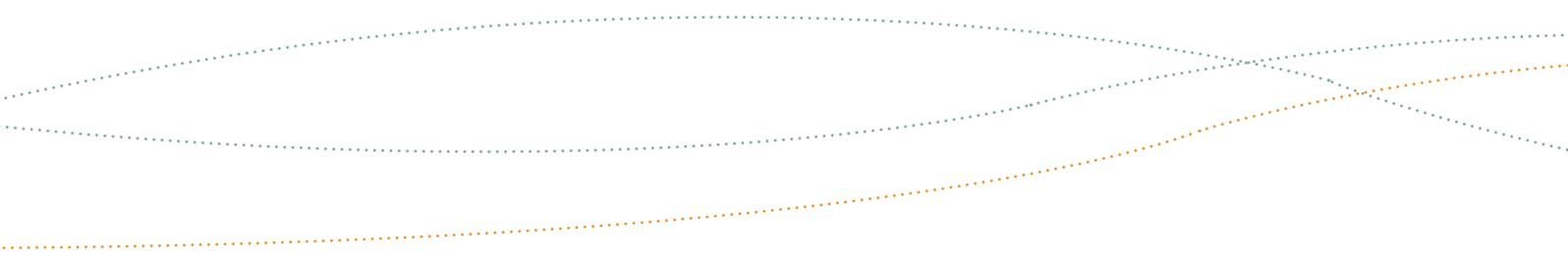
- » the financial statements of the Commission on pages 38 to 57, that comprise the statement of financial position as at 30 June 2017, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies; and
- » the performance information of the Commission on pages 34 to 37 that comprises the statement of performance.

In our opinion:

- » the financial statements of the Commission:
 - » present fairly, in all material respects:
 - › its financial position as at 30 June 2017; and
 - › its financial performance and cash flows for the year then ended; and
 - » comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- » the performance information:
 - » presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2017, including:
 - › for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
 - › what has been achieved with the appropriation; and
 - › the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure.
 - » complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 October 2017. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.



BASIS FOR OUR OPINION

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

RESPONSIBILITIES OF THE BOARD FOR THE FINANCIAL STATEMENTS AND THE PERFORMANCE INFORMATION

The Board is responsible on behalf of the Commission for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determine is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Commission, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the *Crown Entities Act 2004* and the *Public Finance Act 1989*.

RESPONSIBILITIES OF THE AUDITOR FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND THE PERFORMANCE INFORMATION

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- » We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- » We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.

- » We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- » We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- » We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- » We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the *Public Audit Act 2001*.

OTHER INFORMATION

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 33, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENCE

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

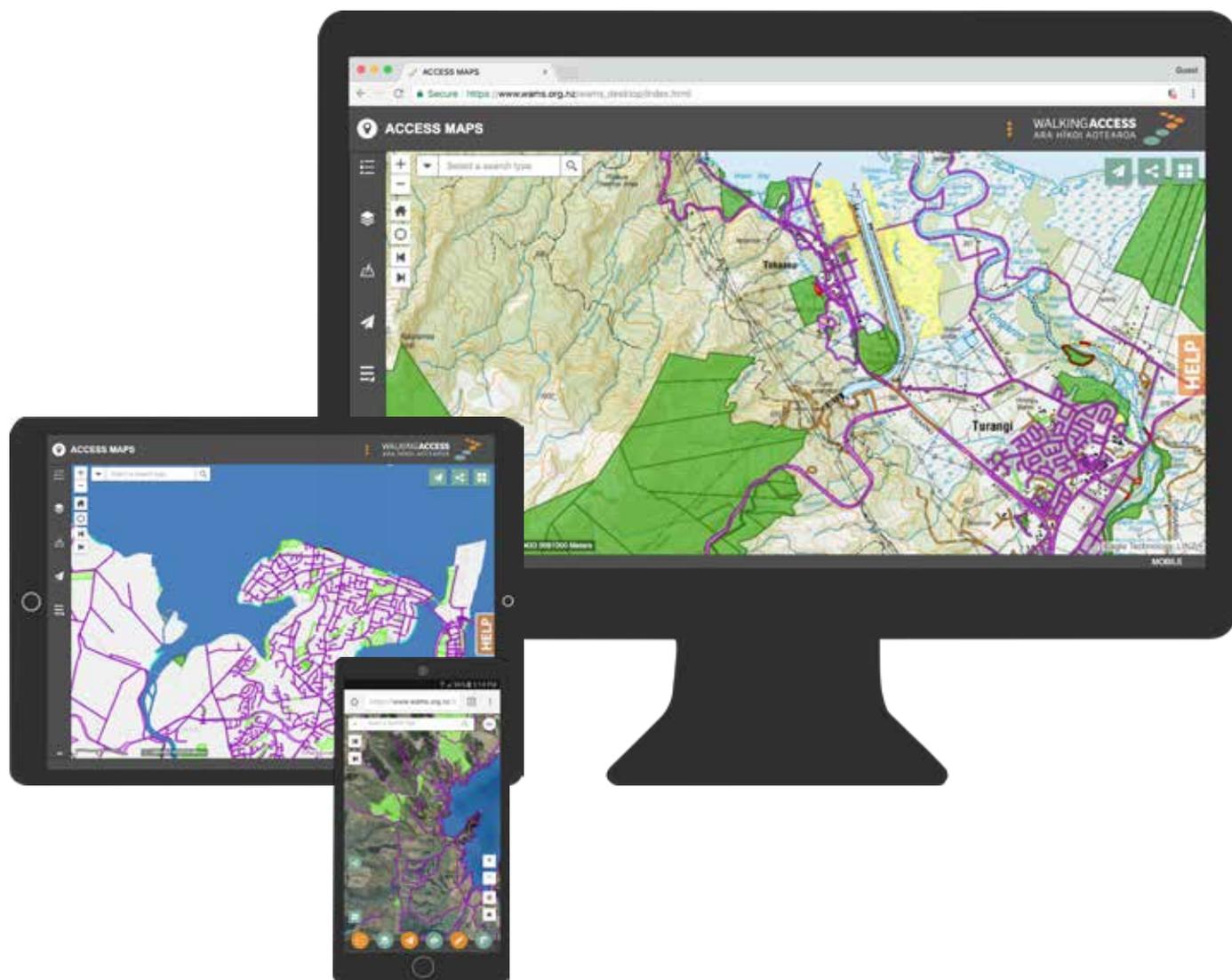
Other than in our capacity as auditor, we have no relationship with, or interests, in the Commission.



Chrissie Murray
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

KEEN TO EXPLORE OUR GREAT OUTDOORS?

Discover the Walking Access Mapping System at www.wams.org.nz
Check. Respect. Enjoy.



- > Identify land open to public access
- > Locate tracks, huts and campsites
- > Explore topo and aerial maps of New Zealand



WALKINGACCESS
ARA HĪKOI AOTEAROA

New Zealand Walking Access Commission

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New Zealand Government