



Larry.N.Mitchell

**Finance & Policy Analyst
(Local Government)**

Curriculum Vitae and Capability Statements



This document contains information of the professional credentials and competencies of Larry. N. Mitchell B.Com Master of Public Policy CA (retired consultant).

Larry is seeking appointment in a professional advisory (Board) role within the public sector. Larry has considerable skills, experience and professional credentials involved with a wide range of public entities specialising of late in the Local Government sector. His experience includes appointments linked with public sector finance and audit, private sector chartered audit and accountancy and academic employment.

- For a brief (capability) summary see: ... page 2
- For a detailed CV see: ... page 3-6 – - including URL's/taxonomy of research projects, recent assignments and professional associations.



Larry N. Mitchell

Finance & Policy Analyst
(Local Government)

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Larry. N. Mitchell (B Com MPP JP)

Local Government Finance & Policy Analyst

Capability Statement

Larry is an experienced professional analyst specialising in local government policy, economic and financial matters. Along with a small research and IT staff he operates from Puhoi Auckland an independent consultancy offering specialist services to the public sector and to local communities. These activities extend to Australia and North America where Larry is the Senior Fellow for Local Government with the *Frontier Centre for Public Policy* (www.fcgp.org/people.php see *Frontier Research Fellows*) based in Manitoba Canada.

Larry qualified Bachelor of Commerce (AU) then in 1997 Master of Public Policy (Vic) having served as a pilot with the RNZAF before entering Chartered Accounting, reaching partner status with the Coopers & Lybrand's Auckland practice in the mid 90's.

This experience included an extended secondment term served as an Audit Director with the Office of the Auditor General gaining extensive experience of the finances and audit of most forms of public sector organisations.

In recent years Larry has concentrated on local government assignments producing the annual '*Base Stats with Trendz*' (Council performance reports – see www.kauriglen.co.nz/larry select **Base Stats with Trendz**) and the *NZLG League Table* (Council financial benchmark and performance reports select **Benchmarking Table**).

Larry is a regular contributor as a presenter at Local Government Finance conferences; he has working relationships with SOLGM, the Local Government Association and the NZ Contractors Federation and writes *oped* columns for the dailies and the Local Government Magazine.

Full references and examples of an extensive taxonomy of assignments and research projects are at www.kauriglen.co.nz/larry or email larry@kauriglen.co.nz for more information.

Kind regards

Larry Mitchell

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Finance & Policy Analyst (Local Government)



Larry. N. Mitchell

Public Sector Finance and Policy Analyst
Master of Public Policy (Vic), Bachelor of Commerce (AU)

Curriculum Vitae

Personal

Larry is a fit and active 67 years of age father and grandfather, with over 30 years active experience of commerce, chartered accounting and more recently public sector finance and policy.

Holder of both a New Zealand and Canadian passport, Larry runs his own consultancy business from Puhoi, 40 km north of Auckland, New Zealand.

Larry travels extensively, principally of late in North America (Canada) and Australia conducting local government and business development assignments. Larry services the New Zealand local government sector with financial and policy advice. He markets the *'Base Stats with Trendz'* statistical reports to over 30 Councils. He is the author of the annual NZ Local Government *'League Table'* which measures the financial sustainability of all New Zealand territorial local authorities.

Credentials and Work Experience

Larry attended Auckland Grammar School then graduated B Com. (Auckland) in 1967 (Accounting, Economics and English). Larry served as a pilot in the RNZAF before taking up public accountancy. Following over twenty years experience as a partner in Coopers and Lybrand's Auckland office in 1996 he graduated Master of Public Policy in public sector finance.

Larry has authored numerous research papers including those concerned with public sector organisational performance measurement, benchmarking and more recently the quality of community (LTP) data; see www.kauriglen.co.nz/larry/marketing/LTCCPdataFirstPrinciples.doc 'research paper'.

In April 2005 Larry published his annual broadly based analysis of the New Zealand Local Government sector, the *'Findings 2005'* volume. His latest research paper is Council Debt Maxima see www.kauriglen.co.nz/larry/resourcelib/DebtMaxima.pdf.

Recent articles written for the Local Government magazine include commentary on debt funding and Council financial sustainability issues.

Larry is a regular commentator on local government affairs on local radio including Radio New Zealand – National.



Public Sector Finance Experience

As an audit Director (four years 1989 to 1993) when seconded to the Office of the Auditor General (Brian Tyler) based in Auckland, Larry gained extensive hands-on experience with a wide range of public sector organisations.

As lead audit engagement Director Larry conducted executive director duties with the following entities:

- Local Government units including Auckland, Manukau and North Shore Cities, Rodney, Whangarei and Far North District Councils;
- Auckland and North Shore Hospital Boards;
- Auckland University and the Auckland Polytechnical Institute;
- Television New Zealand, South Pacific Pictures and the NZSO;
- NZ Defense, Police and DOC departments of upper North Island operational units reporting to HQs – Wellington;
- Local Auckland area based central government operations including the Social Welfare and Education sectors;
- Not-for-Profit community based health and social agencies including the Waipareira and Potama Maori charitable community trusts.

Whilst working with the OAG and the Auckland Audit Office Larry undertook leading roles in the following:

- Co-authorship of the major investigation (two years duration) into cost overruns of the construction of the Auckland City's Aotea Centre;
- Appearances and testimony at a number of Parliamentary select committees as an OAG representative;
- Membership of the OAG audit clearance-opinion review committee for the period covering local government amalgamations and the 1989 public sector finance reforms;
- Operational field testing including the conduct and pilot development of all audit and financial aspects of the public finance and local government reform legislation;
- Attendance and presentation roles at a number of OAG Annual conferences.

Current professional activities

Larry currently numbers over 30 New Zealand Councils as his clients and his more recent assignments include:

- Business planning and organizational re-engineering for a medium sized New Zealand provincial rural Council;
- Rating, funding and debt management financial planning for a large provincial Council;
- Investigation and reporting of break downs in internal controls and budgeting for a large public organisation.



- Development of public sector ‘Outcomes’ reporting tools (websites) and rates calculation models *see* www.measures.net.nz and www.ltccp.co.nz;
- Preparation of large (NZ \$12 M) compensation claim for Northern Oyster Farmers adversely affected by Council actions;
- Representation, legal, commercial and community based claim of high worth individuals associated with rating relief;
- Production and Marketing (from 1998 to the present) of over 30 sets of Council data as the ‘*Base Stats with Trendz*’ reports *see* www.kauriglen.co.nz;
- Design development and production of the annual NZ Local Government ‘*League Table*’ addressing a wide range of Council financial sustainability and cost efficiency issues;
- Community involvement and small business advice as a local CA, Trustee of a Secondary School and Justice of the Peace.

Some reference sites and work history

Larry retired in 1992 from Coopers and Lybrand Auckland:

- as their National public sector partner;
- as audit partner in charge of two top 50 New Zealand public company’s and;
- after serving for three years on secondment to the Government Audit office as a Senior Director.

His corporate experience includes partner in charge audit and management services consultancy to Foodstuffs NZ and Turners and Growers Ltd, audit services to the security company Waterhouse UK Group ... Securitas NZ Ltd and as audit engagement partner to New Zealand’s largest manufacturer and white goods exporter Fisher and Paykel Ltd.

Larry served on the ICANZ (NZ Institute) Quality Practice Review team for two years and assisted in development of CA practice standards.

He held the post of Lecturer in Management Accounting at Massey University (at Albany) for three years while he completed his post graduate studies in Public Policy and in 1996 commenced sole practice as a CA (then a current holder of a ICANZ Public Practice certificate) and as a Finance and Policy analyst.

He took an active role in public sector standard development including infrastructural asset accounting practice. Larry was appointed as sole auditor of the Institute of Chartered Accountants a post he held for three years in the ‘late nineties’.



International Experience

Larry has spent a considerable amount of his life overseas commencing with a period of three years resident in Melbourne Australia and as a serving Air Force officer in the Far East, the Pacific (an extended period in Fiji) and on the West Coast of North America.

Larry visits Canada most years to conduct local government liaison and research with the Frontier Centre of Policy Studies, Winnipeg City and various Shire and Municipal Canadian cities.

Larry was appointed in 2007 a Senior Fellow (local government performance) by the Frontier Center for Public Policy – Manitoba, Canada. Larry was (2007 to 2010) contracted by Frontier to develop a ‘Local Government Index’ (LGI) to measure, compare and report the performance of Canada’s 100 largest municipalities.

Larry worked extensively in 2002-2005 on public private partnership contracting and its methodology with the Penlink project for the Rodney District Council (NZ), PWC Melbourne and the Victorian Treasury. Larry maintains contacts with Australian and Canadian local government academics and on a regular basis with Atlanta Georgia (Gwineth County) and had associations on local government financial issues with the Suva City Council and PWC in Fiji.

Larry’s skill sets

Larry is, in every sense a discriminating user of computer technology including all current Microsoft ‘Office 2010’ business software. Larry, with added technical assistance has developed a large number of applied business models and database applications including rates calculation models, budgetary processes, business plans, applied website applications and on line reference tools for public sector application.

Larry is experienced in project leadership and team management situations, business planning and systems development with organizations ranging in scale from some very large internationals (Pfizer, Nissan, TNT) to local players, (Fisher and Paykel, Turners and Growers) and local organizations (most New Zealand territorial local authorities including the Tamaki City Council amalgamation).

Larry runs his business as a tele-commuter from any location on the planet using laptop, cell phone and supported by the services of a full time New Zealand based researcher and administrative assistant.

Larry works with skilled associates including a business services and commercial analyst, a legal and international taxation specialist and a computer development specialist. The *‘Base Stats with Trendz’* system datasets and processes (see above) were developed by Larry and his IT associates. This remains (2012) effective and operational with regular upgrades of the extensive proprietary *‘NZLG Database’* see www.kauriglen.co.nz/larry/NZLGDatabase.

This unique database resource holds over 350 data elements for each of the 67 NZ TLA Councils covering the last decade to the present day. Access, ownership and the IP of the *‘NZLG Database’* positions Larry and his consultancy firm to continue development of local government performance reportage and financial benchmarks.