

# Effects Based Planning for Cultural Heritage

## 1. THE HFG STATE OF ENVIRONMENT REPORT

- 1.1 The Hauraki Gulf Forum (HGF) is required by s17 of the Hauraki Gulf Marine Park Act 2000 (HGMPA) to prepare a State of Environment Report every three years. The first report was produced in 2004. The key environmental issues it addressed were water quality, biological diversity, natural character and landscape, access, cultural heritage, and coastal hazards.
- 1.2 In the cultural heritage chapter criteria from the Historic Places guidelines for heritage management<sup>1</sup> were applied to planning instruments of the constituent councils. It was determined that there was variation in the degree to which plans meet the criteria.
- 1.3 The central purpose of the Forum under s15 of the HGMPA is integrated management, and coordination of matters relating to statutory functions. These guidelines are a response to a detail of the SER findings in the context of these purposes of the HGMPA.
- 1.4 This paper needs to address several audiences:
  - Cultural heritage professionals who need planning responses to support their work.
  - Planners working within the Hauraki Gulf who need to consider effects based mechanisms for cultural heritage resource management.
  - Decision makers, including Forum members, who need to understand the basis for planning and cultural heritage management issues.

## 2. EFFECTS BASED PLANNING AND THE RMA

- 2.1 Planning has evolved in New Zealand since initial colonisation. Yvonne Legarth tracks the changes with respect to heritage management in a paper of the Historic Places Trust<sup>2</sup>:
  - “When planning began in New Zealand there was no attempt to identify, recognise or protect heritage ... Commonly planners working from England who had never visited the site, designed towns and subdivisions for the purpose of selling land titles.”
  - The Town and Country Planning Act (TCPA) 1926 introduced zoning and ordinances.
  - “The TCPA 1953 set out a system for listing objects and places for preservation in the scheme statement.”
  - In the TCPA 1977 “statutory recognition was given for matters of national importance, which encompassed the conservation, protection and enhancement of the physical, cultural and social environment.”

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<sup>1</sup> *Heritage Management Guidelines for Resource Management Practitioners* HPT 2004

<sup>2</sup> *A Historic look at planning for heritage protection over the last 50 years* NZHPT 2003

- 2.2 The Resource Management Act 1991 (RMA) is effects based, in contrast to the former planning statutes. Embracing these changes in terms of planning instruments has been variable. One commentator noted in 1994 that “the focus remains on activities and the classification of those activities, and not on effects<sup>3</sup>”. While progress has been made since 1994, many planning instruments were first notified at that time, and their content that was subject to that criticism in some cases remains. It is those aspects of management of cultural heritage these guidelines are designed to address.
- 2.3 The enactment of the RMA has not led to the elimination of all prescriptive elements of planning. Retention of zoning within plans provides a necessary shorthand for packaging effects based planning. Similarly, the usual schedules of recognised cultural heritage sites, and rules for their management, are an essential component of plans.
- 2.4 What is critical to the implementation of the RMA is guidance in circumstances where interpretation is required. The objectives and policies of plans must be effective in providing the basis for decisions on, for instance, non-complying applications for subdivisions. They determine how the effects of proposed activities are to be interpreted and responded to.
- 2.5 It is essential, if the management of cultural heritage resources is to be effective, that relevant objectives and policies give appropriate guidance. It is equally important that the rules that apply to cultural heritage resources provide the level of protection that the RMA requires, along with the flexibility that is also a feature of the Act.

### 3. EFFECTS PLANNING AND CULTURAL HERITAGE

- 3.1 Under the RMA there are many effects which can be quantified precisely, and consensus on acceptable limits, and what constitutes significant adverse effects, can be reached. A foecal coliform level which compromises human health can be set. Flood prone land, or unstable hillsides, can be agreed to be unsuitable for housing construction. Cultural heritage resource management lacks similar simplicity.
- 3.2 In practice under the Historic Places Act 1993 (HPA) an effect on a cultural heritage resource is anything which results in modification, damage or destruction. Arguably, there are such resources which have lower value than others, and for which destruction is acceptable. How those values are determined is discussed below, but confronting the issue of values, and determining processes for their evaluation, is essential for effective and appropriate cultural heritage management. There are some parallel issues in determining other values, such as for notable landscapes, and developing management responses, but cultural heritage management has some specific challenges.
- 3.3 While some cultural heritage resources are visible and obvious – such as buildings with heritage classification, many archaeological resources are sub-

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<sup>3</sup> *Where are all the Effects-Based Plans?* Paula Baker 1994

surface and often only discovered accidentally during developments. Provision for the unknown and potential impacts is a more difficult planning exercise.

- 3.4 In order to preserve a record of the past, both the magnificent and the mundane need consideration. While the value of historic buildings can be debated, there is little debate about whether value could exist. Other sites, such as shell middens, may provide more information on the past than a building, and that information may be otherwise unobtainable, but often lack protection or even response because they lack visual impact and public appreciation.

#### 4. RELATED PLANNING MATTERS

- 4.1 The RMA historic heritage definition, and the “cultural landscape” and “historic landscape” concepts, align cultural resource management in part within the landscape planning needs of statutory instruments. The Environmental Defence Society’s *Landscape Planning Guide for Peri-Urban and Rural Areas* (Raewyn Peart, 2005) provides details of how this can be achieved. These processes are considered in more detail below when discussing tools for cultural resource management.
- 4.2 Plan provision for activities which may be affected by natural hazards has many points in common with cultural resource planning:
- The importance of planning provisions is recognised for each resource.
  - Schedules of specific sites or areas are included in plans (eg for flood prone areas, or significant sites).
  - Full information is not able to be determined in either case, and effective objectives and policies are essential for resource management (subsoil instability can be generally, but not comprehensively, predicted; subsurface archaeological sites may not be anticipated, and only found during earthworks).
  - A precautionary approach is relevant in each case.
- 4.3 Cultural heritage issues overlap, but are not identical to, s6(e) matters. While the relationship between Maori and taonga includes historic heritage resources, it is not limited to them, and within a Maori cultural context, requires different methods and processes.

#### 5. STATUTORY CONTEXT

- 5.1 The 2003 amendment to the RMA introduced s6(f), which identifies as a matter of national importance “the protection of historic heritage from inappropriate subdivision, use, and development”. Historic heritage is defined in s2 as:

*Those natural and physical resources that contribute to an understanding and appreciation of New Zealand’s history and cultures, deriving from any of the following qualities:*

*(i) archaeological:*

- (ii) *architectural:*
- (iii) *cultural:*
- (iv) *historic:*
- (v) *scientific:*
- (vi) *technological; and*
- (b) *includes –*
  - (i) *historic sites, structures, places, and areas; and*
  - (ii) *archaeological sites; and*
  - (iii) *sites of significance to Maori, including wahi tapu; and*
  - (iv) *surroundings associated with the natural and physical resources*

- 5.2 In debating the Bill which introduced this change, considerable time was spent on considering the original recommendation from the Select Committee for inclusion of “cultural landscape” and “ancestral landscape” within the historic heritage definition. Although these are internationally recognised concepts, this was that was not reflected in the debate. Nor was the fact that international agreements which New Zealand has ratified have consequences and obligations. The concerns expressed were that a landscape definition could result in uncertainty and increased costs.
- 5.3 In a working paper of the Oceans Policy Secretariat<sup>4</sup>, the international context for marine heritage is identified:
- The ICOMOS Charter for Protection and Management of Archaeological Heritage, and the ICOMOS Charter for the Protection of Underwater Cultural Heritage (not legally binding)
  - UNESCO Convention on the Protection on the Protection of the Underwater Cultural Heritage (which New Zealand has yet to ratify)
  - They not that “these documents ... establish international standards of best practice in relation to underwater heritage that can help guide New Zealand’s domestic activities”.
- 5.4 In a paper to the NZ Institute of Landscape Architects Conference in 2005, Judge Shonagh Kendering presented a comprehensive paper on the legal context of heritage landscapes.<sup>5</sup> She notes that:
- a) The RMA s2 definition of historic heritage is extremely broad despite the Parliamentary debate that preceded it. “At first I considered that by not using the term ‘cultural landscape’ in the RMA, New Zealand was seeking to exclude some of our richest historical records based on Maori traditions.” But the development of the Bannockburn study<sup>6</sup> “avoids some of the pitfalls the legislation may have foreseen” ... “The reason for DoC’s use of heritage is that the term is broader and the use of cultural has generally been restricted to current relationships with the landscape. Former relationships are defined as historic. This choice is consistent with the definition of ‘cultural heritage’ as defined by the ICOMS NZ Charter”.
  - b) ‘Taken in conjunction with the existing s6(e) relating to te relationship of Maori and their culture and traditions with their ancestral lands, water, sites,

<sup>4</sup> *Marine Cultural Heritage* Oceans Policy Secretariat 2003 [This is a working paper only, and not Government Policy]

<sup>5</sup> *Heritage landscapes: developing legislative frameworks which allow for protection and change*

<sup>6</sup> See Janet Stevenson, Heather Bauchop, Peter Petchey *Science for Conservation* 244 DoC

wahi tapu, and other taonga ... the possible ramifications of s6(f) may be widespread in cultural forms”

- c) The Bannockburn study “made the point that the concept of landscape is not only that of the physical environment but also the cultural perceptions, practices, stories, traditions and the relationships between people and the land”.
- 5.5 David Derby<sup>7</sup> states more than s6 of the RMA is relevant to heritage management. For instance, “heritage is embodied in the RMA under s7(c) and other sections of the RMA” including s8, s66, s93, and ss187-198.

## 6. THE CONCEPT OF CULTURAL LANDSCAPES

- 6.1 “Archaeological heritage is more than a smattering of individual sites, places and items. Archaeological heritage is part of a cultural landscape where the linkages between spatial pattern and themes in development can be recognised and understood. This does not mean that local authorities must protect wide areas, but that the significance of perhaps otherwise seemingly modest individual sites and groups of sites will need to be better provided for in land use planning practice.”<sup>8</sup>
- 6.2 “The relationship between archaeological research and heritage conservation is directly reflected in the history of heritage legislation in New Zealand over the past 40 years.”<sup>9</sup> The practice of archaeology was concentrated on collection of *artefacts* up to the 1950s. In the 1960s archaeological *sites* became the dominant study context. The Historic Places Act 1993 reflects that methodology. Current academic work considers archaeological *landscapes* as the critical subject for investigation. “It is now considered that the site-based frame of reference on which the Authority provisions of the 1993 HP Act were based either ignores the evidence located between sites or else has the effect of amplifying every archaeological finding into a separate site. Archaeological heritage management needs to be broadened to allow the protection of areas as well as single sites”<sup>10</sup>
- 6.3 While the above refers to implementation of the HPA, many planning instruments rely on the HPT for much of their cultural resource management. This includes many planning instruments within the Hauraki Gulf. The RMA is able to encompass the concept of landscape within its implementation, and in fact s6(f) requires that action.
- 6.4 “Landscape is in fact doubly cultural. Its components (‘ingredients’) within the environment are the product of hundreds, sometimes thousands, of years of human cultural actions. At the same time, however, the landscape as a whole is cultural because it is created only in the present day by our own cultural and

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<sup>7</sup> *Sustainable Management of Our Heritage* 1997 David Derby Planning Quarterly

<sup>8</sup> *A Historic look at planning for heritage protection over the last 50 years* 2003 Yvonne Legarth HPT

<sup>9</sup> *Protecting Historic Places in NZ* 1998 Harry Allen University of Auckland

<sup>10</sup> Harry Allen, *ibid*

social attitudes – it is not the same as an environment but an intellectual construct”.<sup>11</sup>

- 6.5 The Historic Places Trust convened a Think Tank on heritage landscapes in April 2003. “The concept of heritage landscapes is an inclusive one – it encompasses iwi views of heritage significance while at the same time capturing historical relationships to land developed by European and other cultural groups.”<sup>12</sup>
- 6.6 There was a consensus among the Think Tank participants on the concept of heritage landscapes:
- “They are those landscapes, or networks of sites, which deserve special recognition or protection because of their heritage significance to communities, tangata whenua, or the nation. They encompass the physical structures and changes made to the environment by people, natural landforms modified by human action, the meanings given to places and the stories told about them.”
  - “The concept includes:
    - Land, rivers, lakes and sea. They include both physical features and stories.
    - The term stories ... as a collective term for history, meaning, myth and stories in written, oral and other forms.
    - Heritage landscapes differ from historic sites or buildings in that:
      - They can cover large areas.
      - They can have many owners.
      - There may be many parties with an interest in the landscape.
      - They can have natural and cultural values.
      - Unlike sites, which are usually associated with a particular group or story, historic landscapes can represent the heritage of many.
      - Historic sites or buildings can usually be considered artefacts. In comparison, heritage landscapes are dynamic systems, undergoing constant change.
      - Heritage landscapes don’t fit neatly into a single historic period, but are a composite of layers of human history and human interaction.
      - Their significance can include ongoing traditions associated with that space.:
  - “Compared to heritage sites or buildings, heritage landscapes are therefore potentially more difficult to identify, understand, evaluate and protect.”
  - :Increasingly, one person may be made up of many cultural strands. An individual may descend from many different tribes, or may be from both Maori and Pakeha backgrounds, or may be multicultural. These multiple identities make it all the more important to be able to tell the many stories that may be associated with one landscape.”

<sup>11</sup> Judge Kenderdine, *ibid*

<sup>12</sup> *Heritage Landscapes Think Tank – Report on Proceedings* HPT 2003

- 6.7 Planning to provide for heritage landscapes requires new understandings and new methods. The change in perspective is a paradigm shift which needs a significant change in provision. The enactment of s6(f) makes that a requirement, rather than an option.

## 7. HERITAGE LANDSCAPES AND CASE LAW

- 7.1 In her paper to NZILA Judge Kenderdine refers to a number of relevant cases. These include:
- a) *Horn v Malborough District Council* in which the Court says: “While the applicant’s site does not contain any known archaeological sites, the applicant’s evidence in part highlights the wider heritage landscape significance”. The Court also cited the Bannockburn study as a helpful example on how to proceed.
  - b) In *Papamoa Junction Limited v Pouhere Taonga* the Court said “We accept that the area of Te Houhou including the site represents what may be described as a rich landscape of special significance ... The archaeological landscape ... is of local, regional and national significance ... While there is no evidence that the specific area in contention is unique or contains objects of particular value, we consider that its importance as part of a larger landscape is significant”.
  - c) In *Tainui and Others v Waikato District Council* Angeline Greensill acknowledged that there were “no recorded sites in the immediate vicinity ... but ... that from traditions she believed there could be archaeological sites”. “The Court concluded that the resource consent ... would not recognise and provide for the protected relationship”.
  - d) In *Save the Bay Limited v Christchurch City Council* the Court recorded the “ ‘cloak of words’ which forms the cultural heritage overlay to what is seen today as Taylors Mistake”.
  - e) The Court directed an amendment to the district plan to include criteria for heritage landscape in *Wakatipu Environmental Society v Queenstown Lakes District Council*.
  - f) Judge Kenderdine records the interim decision in *JB Harrison & The Ngatiwai Trust Board v The Whangarei District Council*. This case involved a site specific zoning which was the subject of submissions to the Proposed Whangarei District Plan. A proposal for a cultural landscape assessment from the Ngatiwai Trust Board was considered by the Court, and the Court directed the parties to determine details of implementation.
- 7.2 Following the interim decision in the *Harrison* case, the Ngatiwai Trust Board developed a proposal for a process for cultural landscape assessment. This was agreed to by all parties, and will now be included in the WDC Plan. The proposal is:

The Court has determined that:

- “We do not accept that the whole of Pataua Island should be identified as a *Site of Significance to Maori*”
- “It is probably essential to give effect to the Plan provisions ... to have a thorough cultural heritage assessment”

- “The requirement to do so should be incorporated into the Concept Plan”
- “The area can plainly be regarded as a *heritage area of significance to Maori*”
- The Bannockburn Study can serve as a model for the assessment, although a less extensive exercise is envisaged.

Having considered the Bannockburn Study, and in particular the methodology on which it is based, it would appear to be an acceptable basis for assessment. The methodology considers heritage information in terms of isolated “points”, or in effect sites; the pathways joining them; and the areas containing them all – ie landscapes. It is not prescriptive as to the content of information or types of sites to be considered.

In the case of Pataua Island we suggest there are the following factors that need to be the **information bases** of an assessment:

- **Physical archaeological** whether middens, terraces, buried waka, or whatever
- **Biota** whether medicinal, weaving, or other traditional purposes
- **Korero** where there is oral evidence of a significant event, which may have no physical archaeological manifestation

The **outcomes** of such a study would be:

- Locations of sites, pathways and areas of significance
- Proposals for their preservation
- Avoidance, remedy or mitigation in respect to any development proposal

The **standards** for such a study are more difficult to determine. If any best practice standards are available and can be appropriately applied, then that would be the preferable option. To date we have not found any. In their absence, we suggest a proposal for assessment should be approved by two experts with recognised standing – one an archaeologist or similarly qualified person, the other with tangata whenua related heritage expertise. The parties to such an agreement would not need to agree on the individuals at this stage, but on the nature of their expertise.

**Ngatiwai iwi, hapu and whanau** relevant to Pataua Island would need to be effectively involved in the assessment, and that must be included in the terms of reference.

7.3 The above case law shows that:

- Heritage landscapes have a legitimacy in planning law.
- Oral records play a vital role, and may alone determine a landscape.
- Methodologies such as in the Bannockburn study can be adapted to the specific circumstances.

## 8. VALUES

- 8.1 “Inevitably however, there will be pressure to adopt heritage to an economic perspective and this poses a challenge to long held values all over the country. The issue of historic heritage landscapes also provokes two immediate questions:
- who determines the values that will be protected, communicated and preserved?
  - who decides what nature of conservation is appropriate.”<sup>13</sup>
- 8.2 These are central questions that must be addressed to the relevant communities before any planning initiative can be contemplated. Judge Kenderdine proposes an inclusive debate in terms of plan reviews. If informed decisions are to be made, an advocacy and public information initiative regarding cultural heritage will also be needed.
- 8.3 The challenges to adequately provide for Maori perspectives on cultural heritage are greater. The following is adapted from a report prepared by the Ngatiwai Trust Board to advice to the Whangarei District Council.
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## 3 VALUES AND ARCHAEOLOGICAL SITES

*[The evidence of traditional Maori society is found often in shell middens and earthworks, which can be accorded low status. This chapter evaluates the different cultural responses to archaeological evidence, academic and local government responses, and provides an example of the impact.]*

### 3.1 ***The spectacular and the mundane***

- a) “An understanding of the past requires preservation of examples of both the spectacular and the ordinary. Protecting a small or token sample of sites ... can in no way fulfil the legislative and social requirements currently placed on the Historic Places Trust by Parliament”<sup>14</sup>
- b) “Conservation practice is still very much preoccupied with the history of architecture, which while presenting an aesthetically pleasing view of the past, is fundamentally limited. Importance must be given to the history of people, which includes everyday activities ... These social activities contribute to the essence of our existence, and influence how we create and give meaning to our environment. They are interwoven with our cultural aspirations and for the future”<sup>15</sup>
- c) “Sartin<sup>16</sup> puts forward a number of reasons as to why archaeological remains are sufficiently important to justify their ongoing preservation

<sup>13</sup> Judge Kenderdine, *ibid*

<sup>14</sup> *Protecting Historic Places in NZ* 1998 Harry Allen University of Auckland

<sup>15</sup> *A Case for the Recent, a Case for the Ordinary* 1997 A Teague, Paper to the Architectural Conservation Conference, quoted in Harry Allen, *ibid*

<sup>16</sup> *Assessment of Field Remains* 1993

... surviving archaeological remains are valuable because they are fragile and irreplaceable ... we are already dealing with a fragmentary record of the past”<sup>17</sup>

- d) The international agreement quoted in the first section, – The Convention for Protecting World Cultural and Natural Heritage – concentrates on “sites which are of outstanding universal value from the historical, aesthetic, ethnological or anthropological point of view”<sup>18</sup>. However, from the above, it must be clear that outstanding sites are not limited to the architecturally obvious.

### 3.2 **Two standards**

- a) “For archaeological sites there are provisions for protection ... there are no similar provisions for the protection of wahi tapu or urupa.

Bluntly put, there is one standard for sites of significance to New Zealanders as a whole, and another lesser standard for sites of significance to the Maori people.”<sup>19</sup>

- b) “Maori heritage management has come as something of an afterthought. It is not yet conceived that as a field it may require its own approaches. As a result Maori have been forced to use the existing measures to safeguard their heritage. Inevitably these have failed to measure up, and serious conflicts have been the result”.<sup>20</sup>
- c) “Tangata whenua reported cases where middens and other sites had been destroyed before an assessment could be undertaken of the evidence or its significance. Middens can contain important evidence of occupation, and items can be carbon dated to establish more precise historical understanding.”<sup>21</sup>
- d) Most of the pre-European archaeological record consists of these “mundane” manifestations; and while the more spectacular records have been endangered (such as the Otuataua Stonefields), saving a shell midden is often a challenge impossible to achieve. This is irrespective of its geographical or historical context.

### 3.3 **Cultural values**

- a) “Preservation of social values implies the continuation of the ongoing relationship between people and place that first created the social value. Such places are best protected by an informed and politically

<sup>17</sup> Harry Allen, *ibid*

<sup>18</sup> *Protecting World Cultural and Natural Heritage* Article I

<sup>19</sup> *Manukau Report* 1985 Waitangi Tribunal

<sup>20</sup> Harry Allen, *ibid*

<sup>21</sup> *Kaitiakitanga and Local Government* 1998 PCE

active community that is able to look after its own interests. That might mean acting to protect the social and economic relationships that enable a community to remain viable and stable.”<sup>22</sup>

- b) The reality when attempting to preserve sites with value for Maori is that:
- Tangata whenua are a minority in most areas
  - The social values that “maintain the relationship between the people and place” are subject to multiple pressures in contemporary Maori society
  - Maori access to decision making is constrained by a monocultural approach to heritage protection

### 3.4 **Ranking of sites**

- a) “The measure of significance of a historic place in terms of its essential and intrinsic value provides a qualitative judgement ... Where fine buildings are concerned, uniqueness is also assumed ... Ranking here attempts to separate out the unique and remarkable from the run of the mill.”<sup>23</sup>
- b) “ ... a distinction should be drawn between historic places and wahi tapu as they represented different cultural concepts. Furthermore, they agreed that it was inappropriate to rank places of Maori interest in terms of significance except where hapu and iwi asked that this should be done.”<sup>24</sup>
- c) District plans and other instruments often seek to prioritise sites. For many archaeological sites, whose specific identity is often unknown until accidentally uncovered, this is an impossibility.
- d) Further, when a set of buildings are being considered for preservation and relative rankings are sought, determination of appropriate criteria for assessment is achievable. Because of the unknown nature of most archaeological sites, the difficulty of comparing diverse aspects of wahi tapu, and the unwillingness of tangata whenua to assign rankings, the ranking process is inappropriate in this context. However, repeatedly by all agencies, tangata whenua are asked to do just that.

### 3.5 **Decision making processes**

- a) “Decision making on a one off basis has proved to be especially flawed where impacts on historic places come as a result of systematic or cumulative processes, such as urban growth.”<sup>25</sup>

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<sup>22</sup> Harry Allen, *ibid*

<sup>23</sup> Harry Allen, *ibid*

<sup>24</sup> Harry Allen, *ibid*

<sup>25</sup> Harry Allen, *ibid*

- b) Each decision to destroy sites, such as a landscape of coastal shell middens; or to severely modify and put beyond preservation or investigation, such as building on pa formations; is taken one by one. The cumulative destruction, and the consequence of that on a set of records of the past, is difficult to bring into consideration. To argue for a visible set of shell middens is difficult; to argue for the undiscovered sites is far harder. The result has been ongoing destruction of numerous archaeological landscapes.
- c) Harry Allen quotes the example of the Papahinaiu site, near Auckland Airport. "Development across Pukaki Creek, associated with the runway extension, showed some impact on site R11/229, recorded as a midden scatter and a possible [pit] structure/ and the adjacent R11/1800, recorded as a possible terrace. It is unlikely surface indications of a midden scatter of cockles and two **possible** structures would have qualified for registration or for an Authority refusal. Any conditions that might have been applied are likely to be woefully inadequate. Fortunately, however, there were historical records indicating that a Maori settlement existed here between 1835 and 1863. Excavations ... revealed an extensive settlement consisting of 14 houses and 37 pits covering the whole headland"<sup>26</sup>
- d) **CONCLUSIONS**
- Apparently ordinary and less than spectacular sites can have high significance
  - Maori sites have been accorded lesser status than other sites
  - The cultural values of the majority culture dominate the responses to preservation and management of sites
  - Ranking is not appropriate for most sites of significance to Maori
  - One off decisions with cumulative negative effects represent poor decision making processes
  - Important sites can be overlooked and standard manifestations only are considered
  - Coherent and co-ordinated planning initiatives are essential for adequate management of archaeological sites
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<sup>26</sup> Harry Allen ibid

## 9. TOOLS FOR CULTURAL HERITAGE MANAGEMENT

### 9.1 Cultural Heritage Index

- a) The following description of the CHI is from the ARC website:

#### **Historic places database**

Presently within the Historic Places database there are more than 8,000 recorded archaeological sites, 1,000 sites with historic maritime associations within the coastal environment, 2,100 historic buildings and structures of significance to the local and regional community, and over 600 botanical heritage sites (trees and other planting). The historic places database contains entries for all archaeological sites that have been recorded in the Auckland region in the New Zealand Archaeological Association's Site Record File. The historic places database is linked to the Council's geographic information system (GIS), which can plot site locations and survey coverage alongside other data such as property boundaries.

#### **Heritage agencies and consultants database**

Lists contact details for heritage agencies and consultants, along with historical societies, museums, heritage specialists, and iwi contacts.

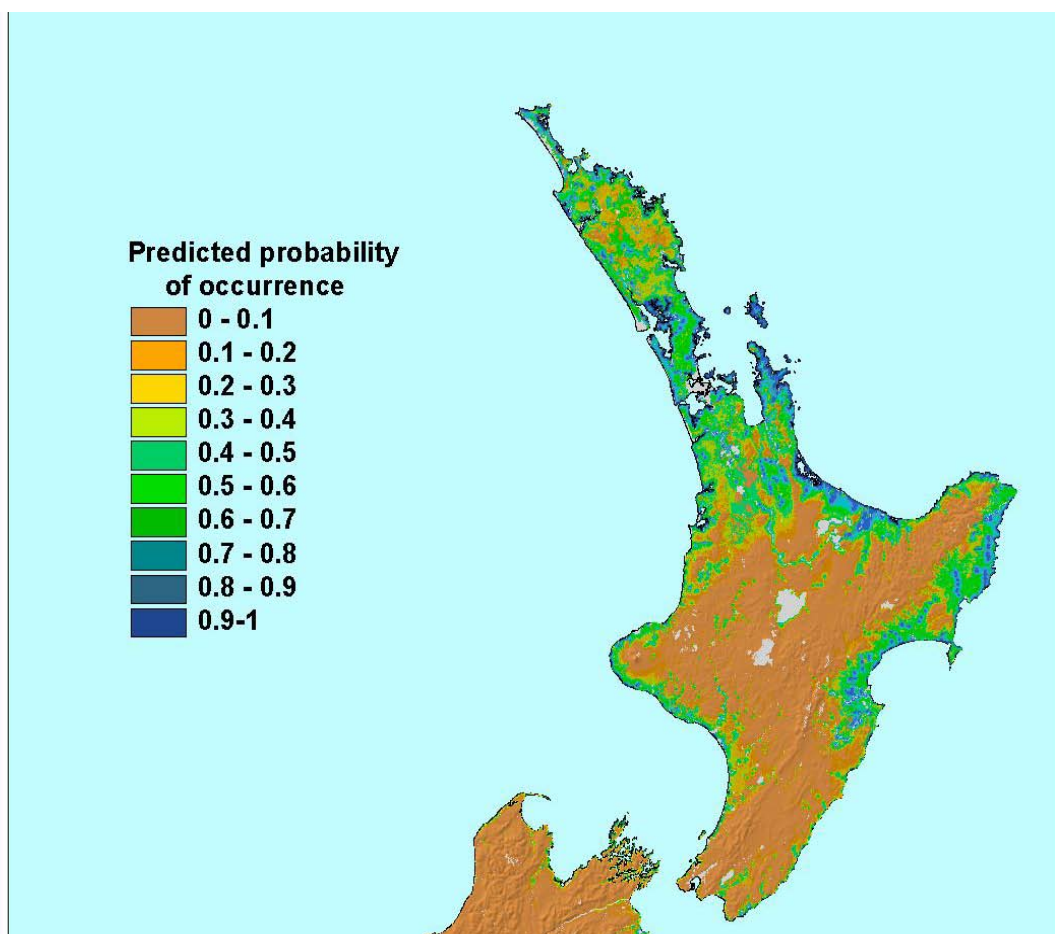
#### **Bibliographic database**

Contains an extensive bibliography of over 4,000 published and unpublished sources of information on cultural heritage in the Auckland region. It includes references to books, periodicals, specialist reports, maps and plans, and newspaper articles about current heritage issues.

- b) Environment Waikato, and consequently district councils within the Waikato Region, have no equivalent index. The SER identified the need for Environment Waikato to develop such a data base if a consistent response to cultural heritage is to be enabled across the Hauraki Gulf.
- c) The CHI is a data base which can be accessed to determine locations heritage sites and landscapes to inform resource consent applications and other RMA processes. Zoning, or the conditions for development within a zone, can have rules which recognise the existence of sites and landscapes, or the likelihood of their existence from the relevant data.
- d) The CHI also enables the selection of representative sites and landscapes so that programmes to monitor the effectiveness of their management can be developed.

## 9.2 Alert layers

- a) Alert layers can provide a mechanism for signalling a potential area where historic heritage may be impacted by developments. A data base like the CHI can provide information for the development of an alert layer.
- b) Alert layers can be included within a statutory planning instrument, can be a non statutory method outside the planning instrument with evidential value, or could be a document incorporated by reference as now provided for in Part 3 of Schedule 1 of the RMA.



Predictive Modelling to project pa sites [From the work of JR Leathwick, see below]

## 9.3 Predictive modelling

- a) “Mathematical and computer models of archaeological location have been around since the early 1980s. They are based on the simple assumption that pattern exists in the places where people locate their activities, camps, or settlements in the landscape.”<sup>27</sup>

<sup>27</sup> *Predictive Modelling of Archaeological Distributions* Kenneth L Kvamme Univ of Arkansas

- b) Environmental variables associated with known sites and landscapes are used to predict where unknown heritage resources are likely to occur. The variables can include soil type, drainage patterns, contours, aspect, shorelines, and wetlands.
- c) A New Zealand study used the methodology to predict pa sites. "Using NZAA data, a pilot GIS study has identified key environmental variables underlying the distribution of pa and pit sites at a broad geographical level. Highest probability is associated with environments in close proximity to water bodies and having warm temperature (14-15C), high solar radiation, mild winters and dry summers. Limestone and andesite are the parent materials with highest levels of occurrence."<sup>28</sup>
- d) This technique could be combined with a data base such as the CHI to provide levels of probability to support alert layer determination.

#### 9.4 Landscape assessment

- a) Reference has been made above to the EDS *Landscape Planning Guide*. The concept planning processes in this publication are derived from analysis of past experience, and are being used in several areas for landscape evaluation processes. The concept of landscape in the *Guide* includes historic heritage of s6(f) of the RMA. The *Guide* can provide sound direction for concept planning initiatives.
- b) Janet Stephenson has proposed a Cultural Values Model for determining heritage value of a landscape<sup>29</sup>. Her model has three basic components – **forms, practices** and **relationships**. **Forms** are the physical, tangible or objective aspects of landscape; **practices** are the activities and processes that are associated with landscape' and **relationships** include spirituality, myth, sense of place, naming, stories, literature and song; and the model considers the dynamic interaction between these components over time.

The landscape in terms of these components is built from details common to the Bannockburn study and many other examples. The key concepts are **nodes, networks, spaces, webs** and **layers**. **Nodes** are specific places of significance in the landscape. **Networks** (or paths, routes or flows) are the connectors between nodes, in social economic and political terms. They can also be physical features such as a road or a river. **Spaces** are part of the lived world or landscape, and can incorporate a sense of place. **Webs** describe how nodes, networks and spaces interact as a whole. **Layers** allow the same landscape to be considered at different historical times.

This model is similar to that used in the Bannockburn study, which can provide clarification of implementation. However, each landscape, and the

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<sup>28</sup> *Predictive Models of Archaeological Site Distributions in New Zealand* JR Leathwick DoC 2000

<sup>29</sup> *Values in space and time: towards an integrated understanding of values in landscapes* Janet Stephenson NZILA Confernece 2005

people within them, will be different. While the basic methodology can be transposed, details of application will obviously differ.

Janet Stephenson concludes by saying: “As an integrating concept ‘heritage landscape’ potentially captures the significance of landscapes in its broadest context ... However, without a structured way to draw together these voices and develop an integrated understanding, localised meaning and values can be cumulatively lost”.

## 9.5 Planning instruments

- a) “The Parliamentary Commissioner for the Environment’s report on historic and cultural heritage management is based on the premise that planning and management of historic and cultural heritage should be seen as an exercise in sustainable management as defined in the RMA. This is justified since heritage items are clearly a ‘physical resource’ and part of the ‘environment’ as defined in the RMA, and hence there is an obligation to manage that resource sustainably and to avoid, remedy, or mitigate adverse impacts on it.”<sup>30</sup>
  
- b) There is a consistency between the ARC and EW heritage provisions in each of their RPS. EW has the following as criteria for determining significance of cultural heritage resources; ARC as conditions for land use and development:
  - (i) the extent to which the place reflects important or representative aspects of regional or New Zealand history;
  - (ii) the association of the place with the events, persons, or ideas of importance in the region or New Zealand history;
  - (iii) the potential of the place to provide knowledge of the region or New Zealand history;
  - (iv) the importance of the place to tangata whenua;
  - (v) the community association with, or public esteem for, the place;
  - (vi) the potential of the place for public education;
  - (vii) the technical accomplishment or value, or design of the place;
  - (viii) the symbolic or commemorative value of the place;
  - (ix) the importance of historic places which date from periods of early settlement in the region;
  - (x) rare types of historic place;
  - (xi) the extent to which the place forms part of a wider historical and the cultural complex or historical and cultural landscape; or
  - (xii) the integrity and state of preservation.
  
- c) This consistency between the two regional councils provides a basis for consistency across the Hauraki Gulf for cultural heritage planning.

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<sup>30</sup> *Sustainable Heritage Management* Paul Blaschke, PCE 1996

## 10. WRITING PLANNING INSTRUMENTS

10.1 A guide for best practice for writing planning instruments has been published by the Ministry for the Environment.<sup>31</sup> It includes<sup>32</sup>:

- Identifying an issue is the starting point of the public policy cycle
- An objective is a statement of what will be achieved through the resolution of the issue
- A policy must be useful and serve a purpose, be consistent with the purpose of the RMA, and be consistent with other plans and policy statements
- A method is the way a policy may be implemented, and is purely explanatory
- Environmental Results Anticipated (ERAs) reflect what might be achieved from the combined effect of objectives, policies and methods
- Identifying principle reasons provides an opportunity to state why one provision is more appropriate in its efficiency and effectiveness

10.2 A guide for writing rules has been prepared by the NZ Planning Institute.<sup>33</sup>

A rule in a plan has to:

- Be necessary in achieving the purposes of the Act
- Assist the (council) to carry out its functions ... in order to achieve the purpose of the Act
- Be the most appropriate means of exercising that function
- Have a purpose of achieving the objectives and policies of the plan.

10.3 A planning instrument should not merely repeat content of the RMA, but should add value to it.

## 11. PLAN PROCESS AND CONTENT

11.1 Councils must recognise and provide for the protection of historic heritage as a matter of national importance. Existing planning instruments need to be reviewed to determine the extent to which they are consistent with this requirement, and plan changes developed where necessary.

11.2 The concept of heritage landscapes is central to heritage planning, and it is supported by the RMA definition, and by case law. Existing planning instruments need to be reviewed to determine the extent to which heritage landscapes are defined and provided for, and plan changes developed where necessary.

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<sup>31</sup> *Drafting Issues, Objectives, Policies and Methods in Regulatory Policy Statements and District Plans* Gerard Willis, MfE, 2003

<sup>32</sup> Under the 2005 RMA amendments not all these components of a planning instrument are mandatory.

<sup>33</sup> *Drafting Plan Rules to Truly Reflect Objectives and Policies* JJM Wiltshire, NZPI 1997

- 11.3 Public awareness of the requirements of s6(f), and the nature of historic heritage, need to be addressed through public education and advocacy.
- 11.4 Concept and structure planning for landscape needs to effectively address issues of historic heritage. Full and effective engagement of tangata whenua in these processes is critical. The process needs also to address values in the context of the statutory requirements. Oral traditional evidence must be given full consideration in determining values and identification of heritage resources.
- 11.5 Development and use of a data base comparable to the ARC's CHI is essential. Development of alert layers as planning tools should be considered.
- 11.6 Many of the **issues** will be determined through the concept and structure planning process. It can be expected that issues will include tension between advocates of protection of heritage resources, and development interests. While it will be necessary to attempt to mediate these stances, the requirements of s6(f) must prevail. Objectives and policies which fail to meet these requirements can be expected to be rejected by the Environment Court.
- 11.7 **Methods** can include use of alert layers to determine the likelihood of heritage sites and landscapes. Predictive modelling can be considered as a tool for generating alert layers. This would have the advantage of providing a quantified measure, but would incur costs. Including the alert layers within the plan would give them statutory force, but would lead to inflexibility. Any new layers, or changes in detail, would need plan changes for implementation. Outside the plan they would be reduced in their effect. Councils will need to consider the relative benefits of two alternatives. Confidence in the extent of the completeness of the development of the alert layers could influence this. The option of the alert layers being included by reference should also be considered. At the time of writing this is a new and untested option within the RMA.
- 11.8 **Rules** can be used to require more detailed studies as a condition of development. The *Harrison* decision allowed the requirement of a "cultural landscape assessment" prior to a subdivision application within the site specific zone. This can be generalized to a larger zone, or could be required in response to alert layers, if they are within the plan, and can require best practice to be followed. In the context of current decisions and methodology development, best practice would include the techniques of the Bannockburn study.
- 11.9 *Tainui and Others v Waikato District Council* affirms the value of traditional oral evidence of historic heritage, and that it can on its own determine the need for a precautionary approach. Councils should consider including specific reference to traditional oral evidence in their planning instruments. This could be in the form of a policy which recognised its value in terms of identification of heritage resources, the overt inclusion of a requirement of such evidence to inform the development of alert layers, and / or the inclusion of requirements in the details of relevant rules.

## 12. SECTION 32 – BEST PRACTICE

- 12.1 The RMA requires under s32 that there is a consideration of alternatives, benefits and costs when a plan change is considered. A s32 analysis is an ongoing and iterative process, and continues through the First Schedule consultation, submissions, notification, and so on. There are some difficult challenges for such analysis with respect to cultural heritage resources, as is illustrated by the following. “The less tangible social, historical, cultural or spiritual aspects of historic places constitute the final component of sustainable management: sometimes these aspects can be maintained without a physical presence. For example, a place may have tremendous significance as a wahi tapu, a landing place, or an old battleground, even in the absence of any physical sign of this significance, but to ensure its heritage value is sustained, the physical or economic management of that place may need to be modified. This raises an interesting aspect of the RMA principles with respect to heritage, the purpose of the Act as expressed in section 5, focuses on the sustaining management of physical resources, ie tangible resources. However, under the Act both the definition of “environment” and the principles which give the primary mandate for historic and cultural heritage management<sup>34</sup> ... require, or at least allow, all the values of historic and cultural heritage means that all its values need to be taken into account ... Any form of robust assessment and careful long-term planning is needed to take account of all values ... The heritage ‘stock’ of a nation is a dynamic entity, rather like the notion of an ecosystem which is the central object for ecological sustainability. As with populations, species and habitats, all historic heritage losses are permanent.”<sup>35</sup> Section 32 begins “in achieving the purposes of the Act”. In other words, achieving what is set out in Part II, including the matters described above.
- 12.2 A guidance note for s32 best practice has been published on the Quality Planning Website.<sup>36</sup> The following is based on that note. The tasks for councils in developing s32 analysis identified in the guidance note are:
- Determine the environmental issue.
  - Evaluate the extent to which any new objective is the most appropriate way to achieve the purpose of the Act.
  - Evaluate whether the policies, rules, or other methods are the most appropriate for achieving the objective.
  - Explore different methods/ways of dealing with the issue.
  - Evaluate the benefits and costs of the proposed policies, rules, or other methods.
  - Examine the risk of acting or not acting if there is uncertain or insufficient information on the policies, rules, or other methods.
  - Decide which method or methods is the most appropriate to achieve the purpose of the RMA.

<sup>34</sup> This was written prior to the enactment of s6(f), and refers only to s6(e). It is of greater importance in the current context.

<sup>35</sup> *Sustainable Heritage Management* PCE 1996

<sup>36</sup> <http://www.qualityplanning.org.nz/plan-development/implementation.php>

- Carry out the evaluation prior to the provisions being adopted and summarise the evaluation in a report.

12.3 Good practice guidelines for implementation of s32 have been published by the Ministry for the Environment<sup>37</sup>. These includes the following:

Key content of a s32 report:

- context (statutory, political, the council's strategic goals, other relevant activities/plans/priorities of the council, state of the environment, etc.)
- the process followed (from issue identification to notification of plan provisions) and who was involved
- issues considered but not addressed in the plan (a statement of the issues and the reasons why the council decided not to address them in the plan, a list of relevant documents, etc)<sup>38</sup>

### 13. OUTLINE OF s32 REPORT

#### 13.1 Determine the environmental issue

While in a broad sense the heritage environmental issues will be self evident, the specific details are likely to require more careful determination than often experienced in the case of other resources. An effective concept planning exercise will provide a sound basis for the articulation of the issues, which can be evidenced in the s32 report.

#### 13.2 Evaluate the extent to which any new objective is the most appropriate way to achieve the purpose of the Act

The presence of s6(f) in the RMA simplifies this evaluation. Other purposes, such as those of s6(e) and s7(c) need to direct the plan change development. These RMA purposes need to be made clear in the concept planning and the First Schedule consultation. This can then be reported under s32. This also applies to the status of heritage landscapes.

#### 13.3 Evaluate whether the policies, rules, or other methods are the most appropriate for achieving the objective

If the plan content is in response to the concept planning, and the First Schedule consultation, and is developed in terms of available best practice, the appropriateness will be more readily established.

#### 13.4 Explore different methods/ways of dealing with the issue

The plan change development should fully consider matters including:

- The role of HPT
- Education and advocacy

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<sup>37</sup> A guide to using section 32 of the Resource Management Act July 2000, Ref. ME358

<sup>38</sup> *ibid*

- Environmental benefits and economic incentives
- Non statutory mechanisms, such as alert layers and a CHI outside the plan
- Covenants and other comparable mechanisms

- 13.5 Evaluate the benefits and costs of the proposed policies, rules, or other methods  
Determining costs and benefits for some plan changes can be relatively straight-forward. When issues such as the preservation of historic heritage are involved, assigning costs and benefits is extremely difficult. The costs and benefits of either enabling or restricting development can be determined, often with an accuracy of monetary quantification that can be well substantiated. The cost and benefits of preserving or destroying cultural heritage resources, which have many intangible values which cannot be appropriately or easily quantified in monetary terms, is far more problematic. This is further examined in 14. below.
- 13.6 Examine the risk of acting or not acting if there is uncertain or insufficient information on the policies, rules, or other methods  
The processes above will provide the material for this.
- 13.7 Decide which method or methods is the most appropriate to achieve the purpose of the RMA  
As with 13.6 above.

#### 14. COSTS AND BENEFITS<sup>39</sup>

- 14.1 When cost benefit analysis involves issues for which there exist accepted methodologies for valuation and assessment, although arguments and differences of results can exist, quantification can be determined. When issues involving values which are less tangible or less easily quantifiable, and those must be assessed together with the quantified values, methodology is far less certain.

There is a considerable international literature on the application of cost benefit analysis to issues with intangible values. These include environmental concerns, and others of culture, heritage, aesthetics, and so on. There is no accepted or dominant methodology for such assessments, although one option is examined below. In the general context the following is noted:

- “Cost-benefit analysis (CBA) is an appraisal of the advantages and disadvantages of a proposal, valuing as many as possible of these in monetary terms.
- ‘Monetisation’ has advantages and disadvantages; there is no obligation to use it for everything. Listing the pros and the cons is the more important part of CBA.
- Uncertainties when valuing goods for which there is no market price should be spelt out as part of the appraisal exercise, so the results of

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<sup>39</sup> This section is adapted from a submission to the Environment Court in the *Harrison* case

the CBA should be expressed as a range of values for the expected costs and benefits, rather than a single point estimate”.<sup>40</sup>

- Reliable measurement using either fair value or DRC [*Depreciation Replacement Cost*] may be difficult for certain groups of items including:
  - unique items that have iconic status;
  - historic and irreplaceable library and museum collections; and
  - items that are sacred to particular communities.
- “It is suggested that valuers should try to ascribe a financial value to these assets, on the basis of similar assets or the highest and best use of the assets – i.e. using the best estimates. Only in the case where it is impossible to do so will no financial information be ascribed to the assets. In such case, relevant information on those items should be disclosed in ... notes ... It is emphasised here that describing these assets in notes does not mean that they have no value, rather it is not possible to assess what the asset would realise if it was sold and it is not able to be replaced”.<sup>41</sup>

14.2 The MfE best practice guide quoted above states the following with respect to cost benefit analysis:

Documentation should include comment on how sensitive the results of the assessment are to the particular assumptions made. ... Environmental benefits and costs as well as social and economic benefits and costs should be identified.<sup>42</sup>

Where there is a risk that a method will not achieve the desired environmental outcome, this should be reflected in the assessment of the environmental benefits of the method rather than in its environmental costs. A method that does not work should be recorded as having zero benefits rather than some costs.

Most methods will reduce rather than eliminate actual or potential costs to the environment. Costs to the environment that remain despite the method must not be counted as environmental costs of the method. In a s32 analysis only costs actually created by the method are counted as costs to the environment.<sup>43</sup>

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<sup>40</sup> Norman Glass, Deputy Director, Central Operational Research and Economics, HM Treasury at the ERSC Global Environmental Change Programme, London, 1997

<sup>41</sup> *Valuation Guidance for Cultural and Heritage Assets* NZ Treasury 2002

<sup>42</sup> Page 26

<sup>43</sup> Pages 26 / 27 *ibid*

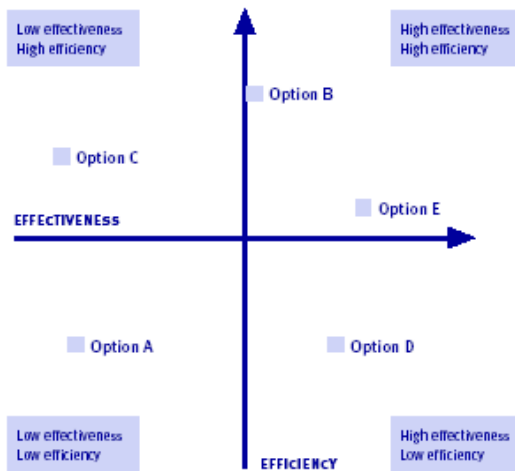
14.3 In presenting the analysis the best practice suggested is to summarise the elements addressed to demonstrate efficiency and effectiveness. The following checklist is recommended<sup>44</sup>:

Table 6: Checklist for methods

	TAKE NO ACTION	OPTION 2	OPTION 3	ETC.
Effectiveness in achieving the purpose of the RMA and/or the plan objective				
Environmental benefits				
Environmental costs				
Economic costs				
Economic benefits				
Social costs				
Social benefits				
Efficiency				
Appropriateness				

Further, the relative merits of alternatives can be compared for efficiency and effectiveness as follows<sup>45</sup>:

Figure 5: Effectiveness and efficiency of alternatives



14.4 **Cost benefit analysis in a bi-cultural context**

An aim of the s32 analysis, and specifically the component of cost benefit analysis, is to determine the efficiency and effectiveness of a plan in terms of Part Two of the Act. That requires, in terms of s6(e), determining whether the plan recognises and provides for the relationship of Maori and their culture and

<sup>44</sup> Page 34 ibid

<sup>45</sup> Page 38, ibid

traditions with their ancestral lands, waters, sites, waahi tapu, and other taonga. In preparing a s32 analysis, therefore, the determination of effectiveness and efficiency of this aspect of any planning instrument must therefore be reached through interaction with relevant tangata whenua. It would appear that currently no guidelines for such a s32 process have been established. Moreover, internationally there is recognition of the difficulties involved.<sup>46</sup>

#### 14.5 **Willingness to pay survey**

Willingness to pay surveys (or contingent valuation surveys) can be used as a legitimate methodology for quantifying some otherwise intangible environmental values. The methodology has its own constraints and best practice guidelines. The following is sourced from the Ramsar secretariat<sup>47</sup>:

##### Contingent valuation: the blue ribbon panel's guidelines

The contingent valuation method (CVM) has been the subject of much debate, largely revolving around potential biases inherent in the technique and the controversial nature of the non-use values to which it has been applied. Recently, a 'blue ribbon' panel deliberated over the validity of CVM and cautiously ruled in favour of its limited use in such circumstances as judicial proceedings involving natural resource damages, but only if a series of guidelines were followed (Arrow et al., 1993). The guidelines are the following:

For a single dichotomous choice question (yes-no type) format, a total sample size of at least 1000 respondents is required. Clustering and stratification should be accounted for and tests for interviewer and wording biases are needed.

High non-response rates would render the survey unreliable.

Face-to-face interviewing is likely to yield the most reliable results.

Full reporting of data and questionnaires is required for good practice.

Pilot surveying and pretesting are essential elements in any CVM study.

A conservative design more likely to underestimate willingness-to-pay is preferred to one likely to overestimate willingness-to-pay.

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<sup>46</sup> See for instance Hanley, N., R. E. Wright, and V. Adamowicz (1998) "Using choice experiments to value the environment - Design issues, current experience and future prospects," *Environmental & Resource Economics* 11(3-4) 413-428.

<sup>47</sup> *Economic valuation of wetlands: a guide for policy makers and planners* Ramsar Convention Secretariat 1997

A willingness-to-pay format is preferred.

The valuation question should be posed as a vote on a referendum, i.e., a dichotomous choice question related to the payment of a particular level of taxation.

Accurate information on the valuation situation must be presented to respondents, with particular care required over the use of photographs.

Respondents must be reminded of the status of any undamaged possible substitute commodities.

Time-dependent measurement noise should be reduced by averaging across independently-drawn samples taken at different points in time.

A 'no-answer' option should be explicitly allowed in addition to the 'yes' and 'no' vote options on the main valuation question.

Yes and no responses should be followed up by the open-ended question: 'why did you vote yes or no?'

On cross-tabulations, the survey should include a variety of other questions that help to interpret the responses to the primary valuation question, i.e., income, distance to the site, prior knowledge of the site, etc.

Respondents must be reminded of alternative expenditure possibilities, especially when 'warm glow' effects are likely to be present (i.e., purchase of moral satisfaction through the act of charitable giving).

Source: adapted from Bateman et al. (1993)<sup>48</sup>

#### 14.6 ***Extent to which a full analysis is appropriate***

Despite the above, there are reasons to consider that there need not be a full s32 analysis when issues of national importance, such as in the case of historic heritage, have non monetary values and are supported in the plan. In *Wakatipu Environmental Society and others v Queenstown Lakes DC 180/99/* it was found that:

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<sup>48</sup> Bateman, I.J., Langford, I.H. and Graham, A. 1995. *A Survey of Non-users' Willingness to Pay to Prevent Saline Flooding in the Norfolk Broads*. CSERGE Working Paper GEC 95-11. Centre for Social and Economic Research on the Global Environment, School of Environmental Sciences, University of East Anglia, Norwich.

.. first that the analysis is only required to be “appropriate to the circumstances”. In these proceedings where there are issues concerning “open space” in the most general sense and where there are matters of national importance [such as landscape] the need for analysis is greatly reduced. That is especially so since the revised plan expressly recognises the importance of the district’s landscapes to its economy. Secondly, the cost/benefits we are to evaluate include non-monetary benefits and costs. In the circumstances of this district, with landscape being such an important issue, we consider that there is no need to consider a monetary evaluation of the landscapes and can rely on the non-monetary evaluations given to us by expert witnesses.’

## 15. IMPLICATIONS FOR THE HAURAKI GULF FORUM

To achieve consistency of integrated management of historic heritage and cultural resources across the Hauraki Gulf:

- a) A data base comparable to the ARC’s CHI needs to be developed for the full Gulf area.
- b) The management of heritage landscapes, which is included in the HGF’s *Strategic Issues*, needs to be consistently implemented across the Gulf.
- c) Consistent methodologies (often within landscape assessments) for the identification, assessment and management of historic heritage and cultural resources, need to be determined.
- d) Consistent and effective engagement of tangata whenua in these processes, and in the s32 report development, needs to be developed for the Gulf.
- e) Further work on the value and cost effectiveness of development of alert layers and predictive modeling within the Gulf is needed.
- f) Further analysis of the s32 process with recommendations for actions, with particular regard to establishing the costs and benefits of plan changes in respect to intangible values, needs to be undertaken.