

Date: Tuesday, 16 December 2014
Time: 10.00am
Meeting Room: Room 1
Venue: Level 26
135 Albert Street
Auckland

Audit and Risk Committee

OPEN MINUTE ITEM ATTACHMENTS

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Auckland Council
Report of the Controller and Auditor-General
to the Audit & Risk Committee status of current work
Release date 15 December 2014

1 Purpose and scope

1.1 Purpose of report

This report is prepared for the Audit and Risk Committee as part of our on-going reporting in accordance with our audit engagement letter dated 18 December 2013.

2 Status of current work

2.1 Annual Audit work for 2014

The final audit for 30 June 2014 was completed in September and our findings in relation to this audit were presented to you at the previous meeting. Management reports on this audit are yet to be finalised.

2.2 Audit of the Consultation Document

The audit of the Consultation Document is on-going. Progress meetings were held with Stephen Town and Mayor Len Brown on Friday 12 December 2014. At this stage we expect to be able to issue the audit report on the Consultation Document on Thursday 18 December. The Auditor-General will be present at the meeting of the Governing Body to present this audit opinion.

2.3 Review of the 6 month accounts

The review engagement for the 6 month accounts for the period ending 31 December 2014 has commenced with work being undertaken at Council and significant CCO's to consider systems and processes relevant to the engagement. This work will be progressed in January 2015 and the review engagement opinion will be issued in February 2015 in line with agreed timelines.

2.4 Conversion to IPSAS

Significant work has already been undertaken between Audit New Zealand, the Office of the Auditor-General and Auckland Council to consider the processes and issues related to the requirement to move to the new IPSAS accounting standards for the coming year. The grey areas within the standards have been identified and worked through in detail. Work is continuing and will continue in the lead up to the preparation of the 31 December 6 month accounts and the 30 June 2015 financial statements.

2.5 Review of Service Performance projects

The review of Auckland Council's building consent systems and processes is nearing completion. We expect to undertake consultation processes on the draft report with Auckland Council staff in February 2015, with a goal of finalising and tabling the report in Parliament in March 2015. Following the completion of the report we will provide a briefing to this committee.

The AMETI review of service performance project planned for completion by 30 June 2015 is progressing. Following clearance through the Office of the Auditor-General leadership team this week the terms of reference for the review will be provided to Auckland Council and Auckland Transport senior management.

2.6 Review of Mayors Office

We have completed a review of the use of council resources within the Office of the Mayor. We have undertaken a review of appropriateness and approval processes over the Mayor's office expenses for the period 1 October 2013 to 31 October 2014. We audited a large number of transactions.

We will finalise the report in January 2015.