

Attachment C

List of controls and signoffs structured by Audit New Zealand modules

1. Key elements of LTP are being tested against a list of standard controls and signoffs based on Audit New Zealand requirements.
2. The key controls and signoff applicable are based on the following:
 - a) Steering group or sponsor oversight
 - b) Project owner and project team assigned
 - c) Formal project plan implemented and monitored
 - d) Formal assignment of roles and responsibilities
 - e) Engagement with key stakeholders
 - f) Formal appropriate guidance
 - g) Standard processes, models, and templates
 - h) Quality and availability of source data
 - i) Reconciliation and alignment controls
 - j) Appropriate quality assurance
 - k) Review and sign off by one-up manager
 - l) Acceptance and sign off by budget managers (CCO/parent)
 - m) Formal sign off by senior management and TCWG
 - n) Legal review and sign off
 - o) Comms team review and sign off
 - p) Risk/ sensitivity analysis
 - q) Analytical review and robustness of variance identification and explanation
 - r) Version/ change controls
 - s) Access controls
 - t) Data integrity controls and checks
 - u) Built in calculations and thresholds
 - v) Monitoring of controls