

**FINANCE AND PERFORMANCE COMMITTEE FORWARD WORK PROGRAMME TO 30 JUNE 2018**

The purpose of the Committee is to control and review expenditure across the Group to improve value for money; to monitor the overall financial management and performance of Auckland Council parent and Auckland Council Group; to make financial decisions required outside the annual budgeting processes and to perform the responsibilities of another committee, where it is necessary.

**Priorities for 2017 will be on initiatives which:**

1. Strategic Reviews: Long-term Plan 2018-2028 Development
2. Monitoring
3. Acquisitions and disposals
4. Other financial decisions

**The work of the committee will:**

1. Approve the Long-term Plan 2018-2028 including financial policy, the consultation document and supporting information for recommendation to the Governing Body
2. Monitor achievement of financial and other measures of performance and services levels and recommend the Annual Report to the Governing Body
3. Approve acquisition and disposal of property related to the Committee's responsibilities.
4. Review and approve financial policy and non-budgeted expenditure.

**1. Strategic Reviews: Long-term Plan 2018-2028 Development**

Priority #	Lead This column is not for inclusion in the public agenda	Area of work	Reason for work	Finance and Performance Committee role (decision or direction)	F&P Delegations	Expected timeframes Highlight financial year quarter and state month if known			
						FY17		FY18	
						Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
1.1		Rating and funding policy	<ul style="list-style-type: none"> <li>• UAGC</li> <li>• General Rates</li> <li>• Interim transport levy (Remain as a funding source or alternative option implemented)</li> <li>• Business rates differentials</li> <li>• Local targeted rate (for specific local activities)</li> <li>• Local Board targeted rates (for specific local projects)</li> <li>• Development Contributions</li> <li>• Panuku disposals and reinvestment in unlock locations</li> </ul>	<p><b>Recommend</b> changes for Mayoral Proposal</p> <p><b>Decide</b> on Mayoral Proposal for inclusion in consultation document</p>	Delegations include development of the Long-term Plan 2018-2028 including financial policy. Preparation of the consultation document and supporting information for recommendation to the Governing Body	Q1	Q2 Oct	Q3	Q4
1.2		Expenditure Review	<ul style="list-style-type: none"> <li>• Key focus areas for net cost reduction</li> <li>• Identifying programmes for Maori outcomes</li> <li>• Local board 'one local initiative'</li> <li>• Governance funding review</li> <li>• Capex review</li> </ul>	<p><b>Recommend</b> changes for Mayoral Proposal</p> <p><b>Decide</b> on Mayoral Proposal for inclusion in consultation document</p>		Q1	Q2 Oct Nov	Q3	Q4
1.3		Long-term Plan process	<p>Statutory process</p> <ul style="list-style-type: none"> <li>• Consultation process – including hearings for community to be heard and local board engagement meetings (Have Your Say events). Approach to communication of investments in LB areas to be considered</li> <li>• Elected members consideration of feedback</li> <li>• Decision-making for Long-term Plan</li> <li>• Long-term Plan adoption</li> </ul>	<p><b>Agree</b> consultation items</p> <p><b>Adopt</b> consultation documents and supporting material and <b>recommend</b> to Governing Body</p> <p><b>Adopt</b> local board agreements</p> <p><b>Adopt</b> Long-term Plan and set rates and <b>recommend</b> to Governing Body</p>		Q1	Q2	Q3	Q4
						See end table for programme			

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1.4		Growth Infrastructure Targeted Rates, Development Contributions, Local Targeted Rate for local activities, Local Board targeted Rate for specific projects	<ul style="list-style-type: none"> <li>Growth Instructure Targeted Rates – if required to be implemented to a specific growth area</li> <li>Development Contributions – amendment to the Contributions policy</li> <li>Local targeted rate for local activities – this may be considered dependant on the Governance Review project decisions</li> <li>Local Board targeted rate for specific projects – if the Local Board would like to consult on implementing a local targeted rate for specific project in their area</li> </ul>	<b>Update</b> <b>Recommend</b> changes for Mayoral Proposal <b>Decide</b> on Mayoral Proposal for inclusion in consultation document	Delegations include development of the Long-term Plan 2018-2028 including financial policy. Preparation of the consultation document and supporting information for recommendation to the Governing Body	Q1	Q2 Oct Nov	Q3	Q4
1.5		Alternative financing sources for council – discussed as part of the ‘Infrastructure funding workstream’	Need to consider the EY and Cameron Partners reports in detail including through a confidential workshop(s) to look at revenue, sales of assets, infrastructure and different forms of taxation	<b>Direction</b> to LTP preparation		Q1	Q2 Sept	Q3	Q4

Proposed 2018 Long-term Plan Schedule	
Aug – Nov 2017	Process for early discussions on direction, priorities and prioritisation (within this time period) is currently being prepared and will require Mayoral advice and approval. Discussions include: Infrastructure funding; Infrastructure investment; Service delivery and cost review; Local Boards projects, funding and advocacy; Other budget and non-financial policy issues; Revaluations and rating policy
Sep - Dec 2017 (Staggered where possible)	Audit of consultation material
11 Dec 2017	Mayoral Proposal /Consultation items, including local content agreed
7 Feb 2018	Consultation Document and Supporting Information adopted, including local content
28 Feb – 28 Mar 2018	Public Consultation
Apr – May 2018	Processing of consultation feedback and briefing of elected members
May 2018	Budget discussions and decision-making (both locally and regionally)
May - June 2018	Audit of Long-term Plan
27 June 2018	Adoption of Long-term Plan, including Local Board Agreements

2. Monitoring									
Priority #	Lead This column is not for inclusion in the public agenda	Area of work	Reason for work	Finance and Performance Committee role (decision or direction)	F&P Delegations	Expected timeframes Highlight financial year quarter and state month if known			
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						Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
2.1		Quarterly business improvements and performance report	To monitor council parent financial and non-financial performance results	Receive generally no decisions	The committee is responsible for monitoring achievement of financial and other measures of performance and service levels	Q1 Sep	Q2 Nov	Q3 Mar	Q4 May
2.2		Auckland Council group quarterly financial results	To monitor Auckland Council group financial performance	Receive generally no decisions		Q1 Sep	Q2 Nov	Q3 Mar	Q4 May
2.3		CCO financial monitoring (separate from governance or strategic planning issues)	To monitor CCO financial and non-financial performance results	Receive validate/challenge		Q1 Sep	Q2 Nov	Q3 Mar	Q4 May
2.4		Maori Transformational Activity and Expenditure Report and	To monitor progress on expenditure and delivery of Maori transformational activity	Receive generally no decisions		Q1 Aug	Q2 Nov	Q3 Feb	Q4 May
2.5		Te Tiriti O Waitangi Audit Response Work Programme	To monitor progress in responding to 3 yearly Te Tiriti O Waitangi audit	Receive generally no decisions		Q1 Aug	Q2 Nov	Q3 Feb	Q4 May
2.6		Review of non-rateable land	Programme required to ensure Council's policies are being implemented consistently	Decision on whether or not land should be rated		Q1 Sep (memo)	Q2 Dec	Q3	Q4
2.7		Carry-forward budget review	Financial management	Decision to agree recommended carry-forward budget.	The committee is responsible for monitoring the operational and capital expenditure of the council parent organisation and Auckland Council Group	Q1 Sep	Q2	Q3	Q4
2.8		Annual Report / half year reports	Statutory requirement	Recommend to Governing Body	The committee delegations include recommending the Annual Report to the Governing Body	Q1 Sep	Q2	Q3 Mar	Q4
3. Acquisitions and disposals									
3.1		Recommended disposals or acquisitions (taking care to consider LB input). These reports are as required, but generally monthly.	Panuku Development Auckland is tasked with identifying council owned land that is surplus to requirements.	Decision to proceed with recommended disposals or acquisitions.	Delegations include "Acquisition and disposal of property related to the Committee's responsibilities. Note – this includes parks acquisitions in excess of delegations of Environment and Community Committee	Q1	Q2	Q3	Q4

4. Other Financial Decisions									
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4.1		Auckland Regional Amenities Levy	Statutory process	<b>Decision</b> to approve submission on draft Funding Plan <b>Decision</b> to approve levies	The committee is responsible for establishing and managing a structured approach to the approval of non-budgeted expenditure (including grants, loans or guarantees) that reinforces value for money and an expectation of tight expenditure control	Q1	Q2	Q3	Q4 Mar
4.2		MOTAT and Auckland War Memorial Museum Levy	Statutory process	<b>Decision</b> to approve levies		Q1	Q2	Q3	Q4 Mar
4.3		Loan write-offs and restructuring (as required)	Responding to proposals and recommendations	<b>Decision</b> to approve proposed write-offs and restructuring		Q1	Q2	Q3	Q4
4.4		Review of existing community loans and guarantees, consideration of new applications and development of a policy framework	Existing arrangements have been entered into without clear policy direction	<b>Decision</b> on whether Council should continue, change or exit from existing arrangements		Q1	Q2	Q3	Q4
4.5		Budget Update (as required). This includes significant unbudgeted one off expenditure.	Financial management	<b>Decision</b> to agree recommended budget changes outside of AP/LTP budgeting cycle.		Q1	Q2	Q3	Q4
4.6		Development contributions policy review	Work request by committee	<b>Decision</b> on whether to amend current DC policy	The committee is responsible for approving the financial policy	Q1	Q2	Q3	Q4
4.7		Consideration and adoption of Group policies for Treasury, Insurance and Procurement (includes formal Treasury Management Policy)	Mayoral Office request	<b>Decision</b> on whether to amend current policy		Q1 Sep	Q2 Oct	Q3	Q4
4.8		Consideration and adoption of Group policy relating to Business Cases	Mayoral Office request	<b>Decision</b> on whether to adopt a new policy		Q1	Q2	Q3	Q4
4.9		Consideration and adoption of Group policies for Employee Expenses, Gifts and Hospitality Declarations	Mayoral Office request	<b>Decision</b> on whether to amend current policy		Q1	Q2	Q3 Feb	Q4
4.10		Insurance Strategy	Financial Management	<b>Approve</b> high level insurance strategy and work plan		Q1 Sep	Q2	Q3	Q4

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4.11	Sarah Sinclair / John Bishop / Jazz Singh	Consideration and adoption of Group policies for Performance Bonds	Mayoral Office request	<b>Decide</b> whether to amend current policy	The committee is responsible for approving the financial policy of the Council parent organisation	Q1	Q2	Q3 Feb	Q4
4.12	Sally Garrett/ Kevin Ramsay	Value for Money Review Programme	Section 17A requirement	Final Reports (Tranche 1) and Draft Terms of Reference (Tranche 2) for <b>approval</b>	Overseeing and making decisions relating to an ongoing programme of service delivery reviews, as required under section 17A of the Local Government Act 2002.	Q1	Q2 Oct	Q3	Q4
				Final Reports (Tranche 1) for <b>approval</b>		Q1	Q2 Nov	Q3	Q4
				Terms of Reference (Tranche 3) for <b>approval</b>		Q1	Q2 Dec	Q3	Q4
				Final Reports (Tranche 2) and Terms of Reference (Tranche 4) for <b>approval</b>		Q1	Q2	Q3 Feb	Q4
				Final Reports (Tranche 3) for <b>approval</b>		Q1	Q2	Q3 Mar	Q4
				Draft Terms of Reference (Tranche 5) for <b>approval</b>		Q1	Q2	Q3	Q4 April
				Final Report (Tranche 4) for <b>approval</b>		Q1	Q2	Q3	Q4 May
				Draft Terms of Reference (Tranche 6) and Final Report (Tranche 5) for <b>approval</b>		Q1	Q2	Q3	Q4 June