

| Audit part 1: The Council's framework for responding to previous audit recommendations | | | | | | | |
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| Ref | Initiative | Recommended Action from the audit report: | Council response to the recommended action: | Timeframe | Action Owner | Action Sponsor | Evidence required |
| 1 | Action closure criteria should fully address previous audit recommendations and underpinning statutory references, and evidence of closure should always be sought | <ol style="list-style-type: none"> Closure criteria should be reviewed for all open audit actions against the recommendations contained in the Audit Report 2015, underpinning statutory reference and actual work planned or underway. If there is a mismatch, i.e. the closure criteria do not address the intent of the statutory reference; the closure criteria should be revised and agreed with the Action Owner and relevant Senior Leader. Evidence of action closure should always be sought and maintained by the Waharoa Group. | <ol style="list-style-type: none"> The Waharoa group (TWA, Internal Audit and IMSB) will review existing evidence templates against the recommendations in the 2015 Audit Report and actual work planned or underway, and where required, amend closure criteria with the relevant owner and senior leader. To ensure the ongoing integrity of the Waharoa process, evidence of action closure will always be sought and maintained by the Waharoa Group. | <ol style="list-style-type: none"> October 2018 Immediately (August 2018) | Head of Maori Strategy, Policy and Effectiveness | General Manager, Te Waka Anga Mua ki Uta | Updated evidence templates for all open actions |
| 2 | Senior leaders (with responsibility for outstanding actions) should be engaged in action monitoring | <ol style="list-style-type: none"> The expectations for oversight of Senior Leaders/Executives (with responsibility for outstanding actions) in developing and agreeing closure criteria and target completion dates should be defined and implemented. A reporting channel (such as to Te Toa Takitini Executive Leadership Group) should be established for progress and actions due/overdue to Senior Leaders/Executive (with responsibility for outstanding actions), to support timely action delivery and escalation of risks/changes to delivery. | <ol style="list-style-type: none"> To ensure Senior Leaders/Executives take ownership for 2018 recommendations, the Waharoa group will work with recommendation owners and their Senior Leader/Executive to develop and agree closure criteria and set target completion dates. The action owner and Senior Leader/Executive will jointly attend and report to the Waharoa when their action is due for completion, A new reporting template will be developed by the Waharoa. This reporting template will be used by actions owners when reporting to their Senior Leaders/Executives quarterly. This report will also be used to inform a higher level report to the Māori Outcomes Steering Group and/or Executive Leadership Group. | <ol style="list-style-type: none"> October 2018 October 2018 | Head of Maori Strategy, Policy and Effectiveness | General Manager, Te Waka Anga Mua ki Uta | <p>Evidence templates and planning completed with oversight of Senior leader/Executive</p> <p>Reporting template for senior leaders</p> |
| 3 | Shifts in audit action target completion dates should be made visible | <ol style="list-style-type: none"> Treaty Audit Work Programme progress reports to Senior Leaders (with responsibility for outstanding actions) should include the full history of due dates, to enable visibility of these changes. | <ol style="list-style-type: none"> The new reporting template being developed for senior leaders will include history of due dates for actions to capture any movement in timeframes for delivery and the reason why. | <ol style="list-style-type: none"> October 2018 | Head of Maori Strategy, Policy and Effectiveness | General Manager, Te Waka Anga Mua ki Uta | Completed reporting templates for all senior leaders |
| Audit part 2: Māori Responsiveness Plan programme and review process | | | | | | | |
| Ref | Initiative | Recommended Action from the audit report: | Council response to the recommended action: | Timeframe | Action Owner | Action Sponsor | Evidence required |
| 4. | Māori Responsiveness Plan initiatives and actions should be more formally monitored in line with MRP requirements and progress reported | <ol style="list-style-type: none"> MRP Sponsors/relevant member of the Senior Leadership Team with MRP oversight should: Ensure that MRP initiative tracking and monitoring processes agreed to in MRPs are followed consistently. Where these are deemed no longer appropriate, revised monitoring and reporting processes should be defined and | <ol style="list-style-type: none"> To gain oversight of MRP implementation, Te Waka Anga Mua ki Uta will develop a one page reporting template focussing on initiatives, milestones, budget and specific outcomes to be completed quarterly by MRP sponsors. The Waharoa Group will review these. Te Waka Anga Mua ki Uta will analyse the individual quarterly reports and produce a quarterly status report for the Executive Leadership Group. This | <ol style="list-style-type: none"> October 2018 | Head of Maori Strategy, Policy and Effectiveness | General Manager, Te Waka Anga Mua ki Uta | MRP Implementation reporting template |

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| | | <p>agreed with MRP Sponsors.</p> <p>7. Require structured and regular progress reporting to better track and monitor performance on operational matters (details of progress on milestones, forecast completion of actions against plan (and any shifting due dates), actuals versus budget and key risks/issues) as well as a more strategic focus (whether MRP objectives and outcomes are being achieved). The frequency of reporting should be determined by the nature of initiatives.</p> <p>MRP reporting should be through the relevant business unit/division or CCO, i.e. not necessarily whole of Council reporting.</p> | <p>report will give Executive leaders oversight of MRP implementation across the council group.</p> <p>7. Actions arising out of MRPs will be incorporated into Business plans from 1 July 2019 Business plans are routinely reported against and analysis of them is provided to Senior and Executive Leadership.</p> | <p>February 2019</p> <p>7. July 2019</p> | | | <p>Set of completed templates provided by MRP Sponsors</p> <p>Departments with MRP's incorporate initiatives, actions and specific outcomes from the MRP into their business plan</p> |
| 5. | <p>Legal assessments, reflective of the department's key activities and obligations, should be performed during MRP development and reviewed</p> | <p>Going forward:</p> <p>8. MRP development processes should include, as appropriate, self-assessments of compliance with statutory references to Te Tiriti o Waitangi and Māori to determine whether any initiatives are required to meet departmental obligations (considering departmental activities). This assessment should be checked by Legal review processes.</p> <p>9. Assessment guidance to support the review of MRP legal assessment by the Legal team/relevant subject matter experts should be established.</p> | <p>8. As part of reviewing draft MRP's, Te Waka Anga Mua ki Uta will check there has been a legal self-assessment completed as part of developing the MRP and that the self-assessment has informed and influenced the proposed actions. The reviewer will note whether the self-assessment has been adequately completed.</p> <p>9. To ensure MRP's in development are reviewed by legal, a monitoring process will be added to Te Waka Anga Mua ki Uta's programme management to capture whether a legal review was completed during the course of developing the MRP and by which Public Law team member. MRP's that have not been reviewed by Legal and Risk will not be approved by Te Waka Anga Mua ki Uta.</p> <p>As discussed and approved by officers of the IMSB, due to the specialised nature of a legal review, no further assessment guidance will be provided by Legal and Risk.</p> | <p>8. Immediately (August 2018)</p> <p>9. Immediately (August 2018)</p> | <p>Head of Maori Strategy , Policy and Effectiveness</p> <p>Waharoa Group</p> <p>Manager, Public Law</p> | <p>General Manager, Te Waka Anga Mua ki Uta</p> <p>Director, Legal and Risk</p> | <p>Updated MRP Register with legal self-assessment column ticked and dated</p> <p>Updated MRP Register with legal review column ticked and dated</p> |

Audit part 3: Targeted follow-up of previous audit recommendations

| Ref | Initiative | Recommended Action from the audit report: | Council response to the recommended action: | Timeframe | Action Owner | Action Sponsor | Evidence required |
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| 6 | <p>Processes to manage relationship agreements and capacity contracts should be established</p> | <p>The Governance Director and Te Waka Anga Mua ki Uta should:</p> <p>10. Confirm the relationship agreement framework for relationship agreements between iwi and the Governing Body and Local Boards, their</p> | <p>10. Guidance for achieving relationship agreements between mana whenua and Local Boards and the</p> | <p>10. December 2018</p> | <p>Head of Governance and Relationships</p> | <p>General Manager, Te Waka Anga</p> | <p>Document setting out the end to end</p> |

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| | Relationship agreements (action group 12, audit recommendation 31) Capacity building (action group 19, audit recommendation 57) | objectives, and set out the processes to manage relationship agreements for both groups and a timeframe for establishing these. 11. Establish processes to manage capacity contracts and their deliverables. | Governing Body is being developed. This will include an end to end process around developing and managing a Relationship Agreement. 11. An adequate process to monitor and manage capacity contracts is being developed. Note: Council recognises these recommendations were determined closed by the Waharoa even though they had not been fully completed. These recommendations were closed prior to the 2016 Treaty Audit Health check which reviewed the Waharoa's processes. Following implementation of the recommendations from the 2016 Health Check, new processes have been adopted by the Waharoa to assess closure of recommendations and they are robust. No other recommendations have been closed without meeting criteria since these new processes so trust and confidence in the Waharoa process can be maintained. | 11. December 2018 | | Mua ki Uta | process/timeline for developing relationship agreements An up to date register listing all relationship agreements in development and stating their status Guidelines for Relationship agreements Monitoring process (steps and timeline)for capacity contracts |
| 7 | Closure criteria need to be reframed for action groups relating to Mana Whenua participation in resource consents | The Waharoa Group should: 12. Work with the Principal Advisor to reframe closure criteria for action groups relating to Mana Whenua participation in resource consents. 13. Ensure that responsibility for the establishment of policies for co-management/co-governance (audit recommendation 9 in Action Group 4) is assigned to the appropriate person, and progressed as part of the Work Programme. | 12. Closure criteria will be reframed by December 2018 13. Appropriate owners for actions falling outside of Regulatory Services will be identified by the Waharoa. This includes recommendation 9 for a policy on co-management/co-governance and other recommendations currently assigned to Regulatory Services where the work required to complete the intent of the recommendation sits outside the scope of Regulatory Services. | 12. December 2018 13. December 2018 | Principal Advisor, Regulatory Services Head of Maori Strategy, Policy and Effectiveness | Director, Regulatory Services General Manager, Te Waka Anga Mua ki Uta | Reframed closure criteria and required evidence Recommendations reassigned to relevant business owners |

Recommendations remaining from the 2012 and 2015 Treaty Audit Work Programme

Management response on progress made

Timeline for completion

In the development of this work programme, a review of the outstanding recommendations from the two previous audits was undertaken.

Of the 19 recommendations outstanding:

- 12 recommendations will continue to progress as planned in the 2015 work programme
- 3 recommendations will be reassigned to different action owners and closure criteria will be reviewed
- 4 recommendations from the 2012 audit that were not incorporated into the 2015 Treaty Audit work programme will be investigated by the Waharoa to test the relevancy of the recommendations against the needs and operations of the organisation in 2018.

All recommendations to be completed by December 2019.