

Best Practice Standards/Principles

Principles for good management of public resources – Office of the Auditor-General	
Integrity	Do what is right and do it the right way
Accountability	Give full and accurate accounts of actions and decisions made
Transparency	Act in a way that is – and is seen to be – right, open and honest
Value for Money	Use resources effectively, economically and without waste
Fairness	Act fairly and reasonably – be open and impartial
Lawfulness	Act within the law and meet legal obligations
Foundation Principles - the cornerstone for Auckland Council Strategy and Auckland Plan – Our Charter	
We honour te Tiriti o Waitangi	Support and enable the council group to meet its commitments to a treaty-based partnership with Māori
We make this a great place to work	Demonstrate Our Behaviours – serve, collaborate, achieve and develop – and respect and care for each other and our organisation
We look after the people we serve	Serve and do it in a way that enables people to trust and have confidence in the council group
We look after our money & assets	Take care of public's money, resources and assets and act with integrity and in accordance with the law at all times
We look after our information	Respect and protect at all times entrusted sensitive and personal information
We look after our safety & wellbeing	Put the health, safety & wellbeing of people at work and the people of Auckland first

Internal Control Standards

In Broadest Sense	In Narrow Sense
Control Environment	Controls
Demonstrates commitment to integrity and ethical values	Safeguarding/Security
Exercises oversight responsibility	Approval/authorisation/verification
Establishes structure, authority and responsibility	Segregation of duties
Demonstrates commitment to competence	Reconciliation
Enforces accountability	Documentation
Risk Assessment	Resolution of deviation
Specifies suitable objectives	Information Technology controls
Identifies and analyses risk	Supervision
Assesses fraud risk	Monitoring
Identifies and analyses significant change	Other controls
Control Activities	
Selects and develops control activities	
Selects and develops general controls over technology	
Deploys controls through policies and procedures	
Information and Communication	
Uses relevant information	
Communicates internally	
Communicates externally	
Monitoring Activities	
Conducts ongoing and/or separate evaluations	
Evaluates and communicates deficiencies	