**Date:** Tuesday 27 August 2019  
**Time:** 10.35am  
**Meeting Room:** Room 1, Level 26  
**Venue:** 135 Albert Street  
**Auckland**

Komiti Tātari me te Māta Raru Tūpono / Audit and Risk Committee

**OPEN MINUTE ITEM ATTACHMENTS**

<table>
<thead>
<tr>
<th>ITEM</th>
<th>TABLE OF CONTENTS</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Monitoring of the Treaty of Waitangi audit recommendations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>A. 27 August 2019 - Audit and Risk Committee - Item 10 - Monitoring of the Treaty of Waitangi audit recommendations - presentation</td>
<td>9</td>
</tr>
</tbody>
</table>

**Note:** The attachments contained within this document are for consideration and should not be construed as Council policy unless and until adopted. Should Councillors require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.
Audit and Risk Committee August 2019
Assurance Strategy 2022

It's SAFE to SPEAK UP
SEE SAY DO SOMETHING

Probit
Audit
Elected member conduct
Integrity

Prevent
Respond
Detect

Attachment A
Item 9
Purpose of Assurance Strategy

- Ensure effective independent assurance activities addressing key risk areas:
  - Corruption, fraud and integrity
  - Probity in projects and procurements
  - Elected member conduct and conflict of interests
- Provide assurance through independent audit and review (third line defence)
- Focus and improve assurance services’ resourcing, capability and skills.
Strategic Objectives


2. Strengthen and lift culture and capability – balance reactive and proactive/preventative activities.

3. Make the most of expertise and resources – implement ways of working to delivery probity, integrity, audit and elected member support – optimize use of external resources for additional investigation and specialist advisor work.

4. Maintain and build visibility, trust and confidence in the team and council – transparency and proactive reporting

5. Maximise efficiency in detection and response and enable continuous improvement across Council through expanded use of data analytics.

6. Maintain and build strong alignment, close collaboration and coordination with Risk and Insurance, Health, Safety and Wellbeing, Financial Control, Te Waka Angamua, People and Performance and Privacy/LGOIMA.
<table>
<thead>
<tr>
<th>Item 9</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Three year priorities – What’s new?</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Attachment A</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Balance</strong></td>
</tr>
<tr>
<td><strong>Prevention</strong></td>
</tr>
<tr>
<td><strong>Responding &amp;</strong></td>
</tr>
<tr>
<td><strong>Detecting</strong></td>
</tr>
<tr>
<td><strong>Reassess use of resources – external &amp; internal</strong></td>
</tr>
<tr>
<td><strong>Rolling risk based assurance plan</strong></td>
</tr>
<tr>
<td><strong>Data analytics / data assurance strategy</strong></td>
</tr>
<tr>
<td><strong>Assurance check ups</strong></td>
</tr>
<tr>
<td><strong>Embed assurance services realignment – multidiscipline approach</strong></td>
</tr>
</tbody>
</table>
Assurance Services – Audit Plan 2019/2020

To be completed by October 2019

- Treasury
- Project Management
- Aotea Centre Refurbishment

Audit Reviews – Q2 & Q3

- IT Controls
- Project 17 – Full facilities maintenance contract
- Waste Solutions data
- Financial Controls
- Project Health Checks
Audit & Risk Committee – August 2019

Emma Mosely – Head of Assurance Services
Theresa Roigard – Head of Māori Strategy, Policy and Effectiveness
## Te Tiriti o Waitangi Recommendation Update

<table>
<thead>
<tr>
<th>Audit Year</th>
<th>Total No. of Recommendations</th>
<th>Recommendations closed to August 2019</th>
<th>Total open recommendations in current work programme</th>
<th>Project Plans</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012 &amp; 2015</td>
<td>67</td>
<td>47</td>
<td>20</td>
<td>5 monitoring 15 in development</td>
</tr>
<tr>
<td>2018</td>
<td>13</td>
<td>4</td>
<td>9</td>
<td>7 monitoring 2 in development</td>
</tr>
</tbody>
</table>
Māori Outcomes and Strategic Priorities across the council-whānau

**Strategic Inputs**
- Auckland Plan 2050 (consultation with Māori)
- Mana Whenua Kaitiaki Forum Pou
- Mayoral Proposal LTP
- IMSB IoS and Māori Plan

**Māori Outcomes Portfolio**
Part of 10-year Budget 2018-2028

**Strong Māori Communities**
- **SOCIAL**
  - Papakainga and Māori Housing
  - Tamariki and whānau wellbeing
- **CULTURAL**
  - Marae Development
  - Te Reo Māori Outcomes
  - Advancing Māori identity and culture
- **ECONOMIC**
  - Māori business, tourism and employment
  - Realising rangatiratanga potential
- **ENVIRONMENTAL**
  - Kaitiakitanga Outcomes (Water)

**Effective Māori Participation**
- RELATIONSHIPS
- MĀORI CAPABILITY & CAPACITY
- SHARED DECISION-MAKING

**An Empowered Organisation**
- PEOPLE
- POLICIES
- PROCESSES

Attachment A
Item 10