

**Komiti Tātari me te Mātai Raru Tūpono / Audit and Risk Committee
Forward Work Programme 2020-2022**

This committee assists and advises the Governing Body in discharging its responsibility and ownership of governance, risk management and internal control across Auckland Council group.

Responsibilities include reviewing the effectiveness of enterprise risk management, internal and external audit assurance, health safety and wellbeing, business continuity and resilience, integrity and investigations. The Committee monitors compliance, risk management in significant projects and programmes of work and procurements and has oversight of risk management and assurance of CCOs, the preparation of the LTP, Annual Report and other statutory financial reports.
Full terms of reference can be found [here](#).

Area of work and lead	Expected reporting 2020				
	24 Feb	26 May	24 Aug	15 Sep	8 Dec
Audit and Risk Committee <i>Head of Assurance Services</i>	Work programme update	Work programme update	Work programme update	Work programme update Committee's Annual performance report	Work programme update
Assurance <i>Head of Assurance Services – Assurance Services Department</i>	Building and resource consents assurance plan update Building and resource consents performance and improvement plan update (Regulatory division)	Assurance Services Strategy and activities update (fraud and integrity, elected members, internal audits and reviews, speak up) Holidays Act project Building and resource consents assurance plan update Audit Programme reporting – updated plan and audits completed Sky City Convention Centre Fire Post Event Review	Building and resource consents assurance plan update CCO Review update	Assurance Services Strategy and activities update (fraud and integrity, elected members, internal audits and reviews, speak up) Audit Programme reporting – updated plan and audits completed	
Independent Maori Statutory Board - Treaty Audit <i>Head of Assurance and GM Maori Outcomes and Relationships</i>	Treaty Audit Monitoring update		Treaty Audit Monitoring update		Preparations for Independent Maori Statutory Board upcoming 2022 Te Tiriti o Waitangi Audit
Enterprise Risk <i>Chief Risk Officer – Risk and Insurance Department</i>	Risk Update – top risk register: strategy, ERM framework	Review and Refresh Risk Appetite Statement Risk Deep Dive: Service Delivery	Risk Update Risk Deep Dive: Climate change phase 2	Risk Deep Dive (TBC)	Risk Update Risk Deep Dive (TBC)
CCO Risk management <i>Facilitated by Risk and Insurance Department</i>	CCO quarterly risk report Attendance by Panuku	CCO quarterly risk report Attendance by Regional Facilities Auckland	CCO quarterly risk report Attendance by Watercare	CCO annual reports on risk (matters raised through annual audit process and summary of any significant findings raised by auditors) Attendance by Watercare, ATEED, Auckland Transport, RFA, Panuku	CCO quarterly risk report Attendance by ATEED
Auckland Council partner/ shareholder risk management <i>Director Infrastructure and Environmental Services & CCO/ External Partnerships Dept</i>	America's Cup 36	City Rail Link	America's Cup 36	City Rail Link	America's Cup 36
Legal Risk <i>General Counsel – Legal & Risk Dept</i>		Legal Risk report		Legal Risk report	

Area of work and lead	Expected reporting 2020				
	24 Feb	26 May	24 Aug	15 Sep	8 Dec
Insurance <i>Manager Insurance - Risk and Insurance Dept</i>	Insurance risk profiling Indicative insurance procurement strategy	Indicative Insurance Renewal Report	Update to Committee post placement of Insurance Programme		
Interim Report <i>Group Financial Controller</i>	31 December 2019 Interim Report and NZX Announcement clearance	Audit New Zealand Review engagement management report 31 December 2019			Review arrangements 31 December 2020 31 December 2020 Interim Financial Statements & NZX announcement Update Proforma interim financial statements and accounting policies 31 December 2020
Annual Report <i>Group Financial Controller</i>	30 June 2020 Arrangements (extended audit plan)	NZX Announcement 30 June 2020 / Annual Report 30 June 2020 update for committee Proforma Annual Report 30 June 2020 (financial statements and accounting policies) Annual Report – Council's approach to integrated reporting	NZX Announcement 2020/ Annual Report 30 June 2020 update for committee Audit New Zealand Interim audit management report 30 June 2020	30 June 2020 Annual Report Green Bonds	30 June 2021 Arrangements (extended audit plan) Audit New Zealand final audit management report 30 June 2020
Long Term Plan 2018/2028 Annual Plan <i>GM Financial Strategy and Planning</i>					2021/22 Annual Plan (draft)
External Audit <i>Office of Auditor-General (OAG)</i>	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided

Workshops

The Audit and Risk Committee holds workshops on matters where a background briefing/ more informal discussion and opportunity for questions from the committee is necessary to perform its role and responsibilities.

Workshops are not used to make decisions - that is for formal committee or Governing Body Meetings. Workshop material will be appended to a summary of information items in the next committee meeting, unless it has been clearly marked as confidential.

The following topics have been identified as proposed workshops necessary to discharge the Committee's duties. Workshops will be scheduled over the three-year programme based on strategic priorities, risk and time available. Additional topics may be added if circumstances change or require a topic to be the subject of a workshop.

Proposed Workshop topics for 2020

1. Risk Deep Dives (outcomes from deep dive processes into Auckland Council's Top Risks)
2. Internal Audits and reviews completed (six monthly)
3. Post event review following Sky City Convention Centre Fire 2019 – business continuity and emergency response (May 2020)
4. Risk appetite statement review (May 2020)
5. Natural Hazards Risk management
6. Integrity – policies and procedures for prevention, detection, reporting and investigation of bribery and fraud and conflicts of interest (Our Charter)
7. Transport

**Komiti Tātari me te Mātai Raru Tūpono / Audit and Risk Committee
Forward Work Programme 2020-2022**

This committee assists and advises the Governing Body in discharging its responsibility and ownership of governance, risk management and internal control across Auckland Council group.

Responsibilities include reviewing the effectiveness of enterprise risk management, internal and external audit assurance, health safety and wellbeing, business continuity and resilience, integrity and investigations. The Committee monitors compliance, risk management in significant projects and programmes of work and procurements and has oversight of risk management and assurance of CCOs, the preparation of the LTP, Annual Report and other statutory financial reports.
Full terms of reference can be found [here](#).

Area of work and lead	Expected reporting 2021 (dates TBC)				
	Feb	May	Aug	Sep	Dec
Audit and Risk Committee <i>Head of Assurance Services</i>	Work programme	Work programme	Work programme	Work programme Committee's Annual performance report	Work programme
Assurance <i>Head of Assurance Services – Assurance Services Department</i>	Assurance Services Strategy and activities update (fraud and integrity, elected members, internal audits and reviews, speak up) Audit Programme reporting – updated plan and audits completed		Assurance Services Strategy and activities update (fraud and integrity, elected members, internal audits and reviews, speak up) Audit Programme reporting – updated plan and audits completed		Assurance Services Strategy and activities update (fraud and integrity, elected members, internal audits and reviews, speak up) Audit Programme reporting – updated plan and audits completed
Independent Maori Statutory Board - Treaty Audit <i>Head of Assurance and GM Maori Outcomes and Relationships</i>	Treaty Audit Monitoring update		Treaty Audit Monitoring update		Preparations for Independent Maori Statutory Board upcoming 2022 Te Tiriti o Waitangi Audit
Enterprise Risk <i>Chief Risk Officer – Risk and Insurance Department</i>	Risk Deep Dive (TBC)	Risk Update Risk Deep Dive (TBC)	Risk Deep Dive (TBC)	Risk Update Risk Deep Dive (TBC)	Risk Deep Dive (TBC)
CCO Risk management <i>Facilitated by Risk and Insurance Department</i>	CCO quarterly risk report Attendance by Auckland Transport	CCO quarterly risk report Attendance by Panuku	CCO quarterly risk report Attendance by Regional Facilities Auckland	CCO annual reports on risk (matters raised through annual audit process and summary of any significant findings raised by auditors) Attendance by Watercare, ATEED, Auckland Transport, RFA, Panuku	CCO quarterly risk report Attendance by Watercare
Auckland Council partner/ shareholder risk management <i>Director Infrastructure and Environmental Services & CCO/ External Partnerships Dept</i>	America's Cup 36	City Rail Link	America's Cup 36	City Rail Link	America's Cup 36
Health, Safety and Wellbeing <i>Head of Health, Safety and Wellbeing</i>	Health, safety and wellbeing update	Health, safety and wellbeing update	Health, safety and wellbeing update		Health, safety and wellbeing update
Legal Risk <i>General Counsel – Legal & Risk Dept</i>		Legal Risk report		Legal Risk report	

Area of work and lead	Expected reporting 2021 (dates TBC)				
	Feb	May	Aug	Sep	Dec
Insurance <i>Manager Insurance - Risk and Insurance Dept</i>	Update on insurance activities	Indicative Insurance Renewal Report	Update to Committee post placement of Insurance Programme		
Interim Report <i>Group Financial Controller</i>	31 December 2020 Interim Report and NZX Announcement clearance	Audit New Zealand Review engagement management report 31 December 2020			Review arrangements 31 December 2021 31 December 2021 Interim Financial Statements & NZX announcement Update Proforma interim financial statements and accounting policies 31 December 2021
Annual Report <i>Group Financial Controller</i>		NZX Announcement 30 June 2021 / Annual Report 30 June 2022 update for committee Proforma Annual Report 30 June 2021 (financial statements and accounting policies)	NZX Announcement 2021/ Annual Report 30 June 2021 update for committee Audit New Zealand Interim audit management report 30 June 2021	30 June 2021 Annual Report	30 June 2022 Arrangements (extended audit plan) Audit New Zealand final audit management report 30 June 2021
Long Term Plan 2021/2031 Annual Plan <i>GM Financial Strategy and Planning</i>					2021-2031 LTP (draft)
External Audit <i>Office of Auditor-General (OAG)</i>	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided

**Komiti Tātari me te Mātai Raru Tūpono / Audit and Risk Committee
Forward Work Programme 2020-2022**

This committee assists and advises the Governing Body in discharging its responsibility and ownership of governance, risk management and internal control across Auckland Council group.

Responsibilities include reviewing the effectiveness of enterprise risk management, internal and external audit assurance, health safety and wellbeing, business continuity and resilience, integrity and investigations. The Committee monitors compliance, risk management in significant projects and programmes of work and procurements and has oversight of risk management and assurance of CCOs, the preparation of the LTP, Annual Report and other statutory financial reports.
Full terms of reference can be found [here](#).

Area of work and lead	Expected reporting 2022 (dates TBC)				
	Feb	May	Aug	Sep	Dec 7
Audit and Risk Committee <i>Head of Assurance Services</i>	Work programme	Work programme	Work programme	Work programme Committee's Annual performance report	Work programme
Assurance <i>Head of Assurance Services – Assurance Services Department</i>		Assurance Services Strategy and activities update (fraud and integrity, elected members, internal audits and reviews, speak up) Audit Programme reporting – updated plan and audits completed		Assurance Services Strategy and activities update (fraud and integrity, elected members, internal audits and reviews, speak up) Audit Programme reporting – updated plan and audits completed	
Independent Maori Statutory Board - Treaty Audit <i>Head of Assurance and GM Maori Outcomes and Relationships</i>	Treaty Audit Monitoring update		Treaty Audit Monitoring update		Preparations for Independent Maori Statutory Board upcoming 2022 Te Tiriti o Waitangi Audit
Enterprise Risk <i>Chief Risk Officer – Risk and Insurance Department</i>	Risk Update Risk Deep Dive (TBC)	Risk Deep Dive (TBC)	Risk Update Risk Deep Dive (TBC)	Risk Deep Dive (TBC)	Risk Update Risk Deep Dive (TBC)
CCO Risk management <i>Facilitated by Risk and Insurance Department</i>	CCO quarterly risk report Attendance by ATEED	CCO quarterly risk report Attendance by Auckland Transport	CCO quarterly risk report Attendance by Panuku	CCO annual reports on risk (matters raised through annual audit process and summary of any significant findings raised by auditors) Attendance by Watercare, ATEED, Auckland Transport, RFA, Panuku	CCO quarterly risk report Attendance by Regional Facilities Auckland
Auckland Council partner/ shareholder risk management <i>Director Infrastructure and Environmental Services & CCO/ External Partnerships Dept</i>	America's Cup 36	City Rail Link	America's Cup 36	City Rail Link	America's Cup 36
Health, Safety and Wellbeing <i>Head of Health, Safety and Wellbeing</i>	Health, safety and wellbeing update	Health, safety and wellbeing update	Health, safety and wellbeing update		Health, safety and wellbeing update
Legal Risk <i>General Counsel – Legal & Risk Dept</i>		Legal Risk report		Legal Risk report	

Area of work and lead	Expected reporting 2022 (dates TBC)				
	Feb	May	Aug	Sep	Dec 7
Insurance <i>Manager Insurance - Risk and Insurance Dept</i>	Update on insurance activities	Indicative Insurance Renewal Report	Update to Committee post placement of Insurance Programme		
Interim Report <i>Group Financial Controller</i>	31 December 2021 Interim Report NZX Announcement clearance	Audit New Zealand Review engagement management report 31 December 2021			Review arrangements 31 December 2022 31 December 2022 NZX announcement Update
Annual Report <i>Group Financial Controller</i>		NZX Announcement 30 June 2022 / Annual Report 30 June 2022 update for committee Proforma Annual Report 30 June 2022 (financial statements and accounting policies)	NZX Announcement 2022/ Annual Report 30 June 2022 update for committee Audit New Zealand Interim audit management report 30 June 2022	30 June 2022 Annual Report	30 June 2023 Arrangements (extended audit plan) Audit New Zealand final audit management report 30 June 2022 Proforma interim financial statements and accounting policies 31 December 2022
Long Term Plan 2021/2031 Annual Plan <i>GM Financial Strategy and Planning</i>		Audit New Zealand final 2021 LTP amendment management report			2023/24 Annual Plan (draft)
External Audit <i>Office of Auditor-General (OAG)</i>	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided