

Date: Tuesday, 14 May 2024
Time: 2.00pm
Meeting Room: Room 1, Level 26
Venue: 135 Albert Street
 Auckland

Komiti mō te Tātari me te Mātai Tūraru / Audit and Risk Committee

OPEN ATTACHMENTS

ITEM	TABLE OF CONTENTS	PAGE
8	Forward Work Programme 2023-2024	
	A. Forward Work Programme	3
9	Long-term Plan 2024-2034 (LTP): approach to risk and assurance to support final decision-making	
	A. Audit NZ Engagement Letter	7
11	Health Safety and Wellbeing Performance Report	
	A. HSW Enterprise Risk Controls	27
	B. Health Safety and Wellbeing Performance Dashboard	31
12	Auckland International Airport Limited share sale process	
	A. Internal Audit review – Auckland Council's AIAL share sale process	35
13	Enterprise Risk Update - May 2024	
	A. Risk Appetite Statement	45
	B. Strategic Risks	53
	C. Risk Workplan for 2024-2025	59
14	Process for Annual Green Bond Report 30 June 2024	
	A. Sustainable Finance Framework 2023	63
15	Climate Disclosure Work Programme update May 2024	
	A. CRD Milestones	77
16	The Auditor-General's report to council on the review engagement for the six months ended 31 December 2023	
	A. Review engagement management report 31 December 2023	79

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.

**Komiti Tātari me te Mātai Raru Tūpono / Audit and Risk Committee
Forward Work Programme 2023-2024**

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. The full Terms of Reference is available [here](#)

Area of work and lead	2023	2024				
	5 December	19 February	14 May	20 August	17 September	3 December
Forward work programme <i>GM Risk and Assurance</i>	Work programme Link to decision	Work programme Link to decision	Work programme Summary of Audit and Risk Committee information memoranda, workshops and briefings	Work programme Summary of Audit and Risk Committee information memoranda, workshops and briefings	Work programme Committee's Annual performance report Summary of Audit and Risk Committee information memoranda, workshops and briefings	Work programme Summary of Audit and Risk Committee information memoranda, workshops and briefings
Assurance <i>GM Risk and Assurance</i>	Internal Audit activities update Link to decision - restated	Internal Audit activities update Fraud and integrity update Link to decision - restated	Internal Audit update <ul style="list-style-type: none"> Internal Audit activities update Internal Audit strategy and audit plan – (July 2024 – June 2025) Internal Audit Charter 	Internal Audit activities update Fraud and integrity update		Internal Audit activities update
Independent Māori Statutory Board - Treaty Audit <i>GM Risk and Assurance</i>		Treaty Audit Monitoring update Link to decision		Treaty Audit Monitoring update		
Enterprise Risk <i>GM Risk and Assurance</i> <i>*Director, Regulatory Services</i>	Enterprise Risk Update Link to decision Link to decision – restated * Regulatory Services – statutory clock management Link to decision		Enterprise Risk Update			Enterprise Risk Update
CCO Risk management <i>GM Risk and Assurance</i>	CCO quarterly risk report Attendance by Watercare Link to decision - restated	CCO quarterly risk report Attendance by Auckland Transport Link to decision - restated	CCO quarterly risk report Attendance by Eke Panuku	CCO quarterly risk report Attendance by Tātaki Auckland Unlimited		CCO quarterly risk report Attendance by Watercare
Ports of Auckland Limited (POAL) Risk management <i>Governance & Risk Manager (POAL)</i>		POAL risk update Attendance by POAL Link to decision - restated				
Key Strategic Project updates <i>Director Infrastructure and Environmental Services & CCO/ External Partnerships Dept</i>	City Rail Link update Link to decision	Auckland Emergency Management Prioritised Plan update Link to decision	Local Water Done Well Auckland International Airport Limited shares sale process update	Local Water Done Well Recovery Project update		Local Water Done Well City Rail Link update

Item 8

Attachment A

Area of work and lead	2023	2024				
	5 December	19 February	14 May	20 August	17 September	3 December
<p><i>Chief of Strategy</i> <i>GM Financial Strategy and Planning</i></p>		<p>Recovery Project update Link to decision</p>	<p>City Rail Link update</p>			
<p>Health, Safety and Wellbeing <i>GM Health, Safety and Wellbeing</i></p>	<p>Health, safety, and wellbeing update Link to decision</p>	<p>Health, safety and wellbeing update Link to decision</p>	<p>Health, safety and wellbeing update</p>	<p>Health, safety and wellbeing update</p>		<p>Health, safety and wellbeing update</p>
<p>Legal Risk <i>General Counsel</i></p>	<p>Legal risk report Link to decision - restated</p>		<p>Legal risk report</p>			<p>Legal risk report</p>
<p>Insurance <i>Resilience and Insurance Manager</i></p>		<p>Update on insurance activities Link to decision - restated</p>		<p>Update on insurance activities</p>		
<p>Interim Report <i>Group Financial Controller</i></p>	<p>Review arrangements 31 December 2023 Link to decision</p> <p>31 December 2023 Interim Financial Statements & NZX Announcement Update</p> <p>Proforma interim financial statements and accounting policies 31 December 2023 Link to decision Link to decision - restated</p>	<p>31 December 2023 half year results announcement for the NZX and Interim Report clearance Link to decision Link to decision - restated</p>	<p>Audit New Zealand Review Engagement management report for the six months ended 31 December 2023</p>			<p>Review arrangements 31 December 2024</p> <p>31 December 2024 Interim Financial Statements & NZX Announcement Update</p> <p>Proforma interim financial statements and accounting policies 31 December 2024</p>
<p>Annual Report <i>Group Financial Controller</i></p>	<p>Audit New Zealand final audit management report 30 June 2023 Link to decision</p>	<p>Audit New Zealand Audit Engagement and Audit Proposal letters for 2023, 2024 and 2025</p> <p>30 June 2023 Arrangements (Audit New Zealand audit plan) Link to decision</p>	<p>NZX Announcement 30 June 2024 / Annual Report 30 June 2024 update for committee</p> <p>Proforma Annual Report 30 June 2024 (financial statements and accounting policies)</p> <p>Proforma Volume 4 - Climate Change Risk 30 June 2024</p>	<p>NZX Announcement 2023/ Annual Report 30 June 2024 update for committee</p> <p>Audit New Zealand Interim audit management report 30 June 2024</p> <p>Volume 4 - Climate Change Risk 30 June 2024 update for committee</p>	<p>30 June 2024 Annual Report Volume 4 - Climate Change Risk 30 June 2024</p> <p>CCO annual reports on risk (matters raised through annual audit process and summary of any significant findings raised by auditors)</p> <p>Attendance by Auckland Transport, Tātaki Auckland Unlimited, Eke Panuku and Watercare</p> <p>POAL annual reports on risk (matters raised through annual audit process and summary of any significant findings raised by auditors)</p> <p>Attendance by POAL</p>	<p>Audit New Zealand final audit management report 30 June 2024</p>
<p>Climate Change Reporting and Sustainable Finance <i>Group CFO</i></p>	<p>Climate disclosure work programme - progress update Link to decision Link to decision - restated</p>		<p>Climate disclosure work programme - progress update</p>	<p>Climate disclosure work programme - progress update</p>	<p>Auckland Council's Sustainable Finance update</p>	<p>Climate disclosure work programme - progress update</p>

Area of work and lead	2023	2024				
	5 December	19 February	14 May	20 August	17 September	3 December
Annual Budget 2023/2024 Long-Term Plan 2024-2034 <i>GM Financial Strategy and Planning</i>	Long-term Plan 2024-2034 approach to risk and assurance. Link to decision Final Audit Management Report for the Long-term Plan amendment 2023 Link to decision	Update on the Audit of the Long-Term Plan 2024-2034 Consultation Document Link to decision	Update on the Audit of the Long-Term Plan 2024-2034			Risk management approach for the Annual Budget 2024/2025
Annual Green Bond Report <i>Treasury Funding Manager</i>			Process for Annual Green Bond Report 30 June 2024		Annual Green Bond Report 30 June 2024	
External Audit <i>Office of Auditor-General (OAG)</i>	Briefing paper provided Link to decision - restated	Briefing paper provided Link to decision - restated	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided
Workshop	EPMO update on benefits realisation. Long-term plan – current assumptions.	Long-term Plan 2024-2034	Long-term Plan 2024-2034: Approach to risk and assurance to support final decision-making. Data and Privacy Management	Cyber security		Auckland Emergency Management Update



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17 April 2024

Mayor Wayne Brown
Mayor
Auckland Council
Private Bag 92300
Victoria Street West
Auckland 1142

Dear Wayne

Audit engagement letter: Audit of the long-term plan for the period commencing 1 July 2024

I am the auditor of Auckland Council and Group (the Council), under section 14 of the Public Audit Act 2001. I will be using the staff and resources of Audit New Zealand, under sections 32 and 33 of the Public Audit Act 2001, to carry out the audit of the Council's long-term plan (LTP). As the LTP requires the collation of information from across the group we will also be engaging with the auditors of the Council's subsidiaries and Council Controlled Organisations (CCOs).

This letter outlines the:

- terms of the audit engagement and the respective responsibilities of the Council and me;
- audit scope and objectives;
- approach taken to complete the audit;
- areas of audit emphasis;
- audit logistics; and
- professional fees.

1 Specific responsibilities of the Council for preparing the consultation document and the long-term plan

Our audit will be carried out on the basis that the Council acknowledges that it has responsibility for preparing the consultation document and LTP, by applying the Council's own assumptions, in accordance with the Local Government Act 2002 (the Act) (in particular, the requirements of Part 6 and Schedule 10) and in accordance with generally accepted accounting practice in New Zealand. We assume that elected members are

