

Date: Tuesday, 18 February 2025
Time: 2.00pm
Meeting Room: Room 1, Level 26
Venue: Te Wharau o Tāmaki - Auckland House
 135 Albert Street
 Auckland

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

OPEN ATTACHMENTS

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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 2024-2025**

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	2024	2025				
	3 December	18 February	13 May	26 August	16 September	9 December
Forward work programme <i>Chief Risk and Assurance Officer</i>	Work programme. Link to decision Committee's Annual performance report Link to decision 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. 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. 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
Assurance <i>Chief Risk and Assurance Officer</i>	Internal Audit activities update. Link to decision - restated	Internal Audit and integrity update.	Internal Audit update <ul style="list-style-type: none"> Internal Audit activities update. Internal Audit strategy and audit plan (July 2025 – June 2026) Internal Audit Charter 	Internal Audit and integrity update		Internal Audit activities update.
Houkura - He Waka Kōtuia - Te Tiriti o Waitangi Audit <i>Chief Risk and Assurance Officer</i>		Treaty Audit Monitoring update.		Treaty Audit Monitoring update.		
Enterprise Risk <i>Chief Risk and Assurance Officer</i>	Enterprise Risk Update Link to decision Link to decision – restated		Enterprise Risk Update.			Enterprise Risk Update.
CCO Risk management <i>Chief Risk and Assurance Officer</i>	CCO quarterly risk report Attendance by Watercare Link to decision – restated	CCO and GSS quarterly risk report Attendance by Auckland Transport	CCO and GSS quarterly risk report Attendance by Eke Panuku Attendance by GSS	CCO and GSS quarterly risk report Attendance by Tātaki Auckland Unlimited		CCOa and GSS quarterly risk report Attendance by Watercare
Port of Auckland Limited (POAL) Risk management <i>Governance & Risk Manager (POAL)</i>			POAL risk update Attendance by POAL			

Item 8

Attachment A

Area of work and lead	2024	2025				
	3 December	18 February	13 May	26 August	16 September	9 December
Key Strategic Project updates <i>Director Resilience and Infrastructure</i> <i>Deputy Director Resilience and Infrastructure</i> <i>Director Policy, Planning and Governance</i> <i>Group Recovery Manager</i>	Local Water Done Well Link to decision City Rail Link update Link to decision - restated Recovery Project update Link to decision		Local Water Done Well City Rail Link update Recovery Project Update			City Rail Link update Recovery Project update
Health, Safety and Wellbeing <i>Head of Health, Safety and Wellbeing</i>	Health, safety, and wellbeing update Link to decision	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</i>	Legal risk report Link to decision - restated		Legal risk report			Legal risk report
Insurance <i>Resilience and Insurance Manager</i>		Update on insurance activities.		Update on insurance activities.		
Data and privacy <i>Director of GSS</i>			Data and privacy update			Data and privacy update
Cyber security <i>GM Technology Services</i>	Cyber security update Link to decision - restated	Cyber security update	Cyber security update	Cyber security update		Cyber security update
Interim Report <i>Group Financial Controller</i>	Review arrangements 31 December 2024 Link to decision 31 December 2024 Interim Financial Statements & NZX Announcement Update Link to decision - restated Proforma interim financial statements and accounting policies 31 December 2024 Link to decision - restated	31 December 2024 half year results announcement for the NZX and Interim Report clearance	Audit New Zealand Review Engagement management report for the six months ended 31 December 2024			Review arrangements 31 December 2025 31 December 2025 Interim Financial Statements & NZX Announcement Update Proforma interim financial statements and accounting policies 31 December 2025

Area of work and lead	2024	2025				
	3 December	18 February	13 May	26 August	16 September	9 December
Annual Report <i>Group Financial Controller</i>	Audit New Zealand final audit management report 30 June 2024 Link to decision Limited assurance engagement on consolidated greenhouse gas emissions for the year ended 30 June 2025 Link to decision	30 June 2025 Arrangements (Audit New Zealand audit plan) Engagement letter for 2025 GHG emissions assurance	NZX Announcement 30 June 2025 / Annual Report 30 June 2025 update for committee Proforma Annual Report 30 June 2025 (financial statements and accounting policies) Proforma Volume 4 - Climate Change Risk 30 June 2025	NZX Announcement 2025/ Annual Report 30 June 2025 update for committee Audit New Zealand Interim audit management report 30 June 2025	30 June 2025 Annual Report and Volume 4 - Climate Related Disclosure 30 June 2025 CCO annual reports on risk (matters raised through annual audit process and summary of any significant findings raised by auditors) Attendance by Auckland Transport, Tātaki Auckland Unlimited, Eke Panuku and Watercare POAL annual reports on risk (matters raised through annual audit process and summary of any significant findings raised by auditors) Attendance by POAL	Audit New Zealand final audit management report 30 June 2025
Climate Change Reporting and Sustainable Finance <i>Group CFO</i>	Auckland Council's Sustainable Finance update Link to decision Climate disclosure work programme - progress update Link to decision		Climate disclosure work programme - progress update			Auckland Council's Sustainable Finance update Climate disclosure work programme - progress update
Annual Plan 2024/2025 Annual Plan 2025/2026 <i>GM Financial Strategy</i>	Risk management approach for the Annual Plan 2025/2026 Link to decision		Risk management update for the Annual Plan 2025/2026			Risk management approach for the Annual Plan 2026/2027
Annual Green Bond report <i>Head of Group Treasury</i>			Process for Annual Green Bond Report 30 June 2025		Annual Green Bond Report 30 June 2025	
External Audit <i>Office of Auditor-General (OAG)</i>	Briefing paper provided Link to decision - restated	Briefing paper provided Managements response to OAG's letter on Flagstaff Partners engagements (Presented by AC)	Briefing paper provided	Briefing paper provided	Briefing paper provided	Briefing paper provided
Workshop						


He Waka Kōtuia Te Tiriti o Waitangi Audit Response Work Programme 2024–2027




Status of He Waka Kōtuia 2024 audit recommendations

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
Rangatiratanga: enhancing leadership and participation and people engaged in their communities				
<p>1.1 To promote more equitable, collaborative, and effective partnerships with mana whenua, the Council Group should consider:</p> <ul style="list-style-type: none"> Enhancing the exercise of rangatiratanga: Take further steps to empower mana whenua and mataawaka to exercise true rangatiratanga over their taonga and natural resources. This can be achieved through more meaningful participation in decision-making processes, and ensuring their perspectives and advice are properly communicated and considered. 	Resetting and Strengthening Relationships with Māori	Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement	December 2026	<p>20%</p> <p>In September 2024, ELT endorsed a new <i>Mana ki te Mana</i> model for Māori engagement. The model is now being introduced across the wider Council Group (including CCOs)</p>

He Waka Kōtiua 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<ul style="list-style-type: none"> Fostering equitable partnerships: Work towards creating a more equitable balance of power by actively involving mana whenua and mataawaka in individual engagements, decision-making boards and processes. This can help ensure their voices are heard and their perspectives are given due consideration. Establishing consistent and effective engagement practices: Develop clear guidelines and protocols for engaging with mana whenua and mataawaka at strategic, operational, and tactical levels. This includes regular communication, active listening, and collaborative decision-making. It is important to ensure engagement practices are consistent and responsive to needs and preferences of mana whenua and mataawaka. Cultivating trust and meaningful relationships: Invest in building trust and positive relationships with mana whenua and mataawaka. This can be achieved through open and honest communication, demonstrating respect for cultural protocols and customs, and actively valuing and incorporating mana whenua and mataawaka perspectives and aspirations. Diversifying relationship management: Avoid over-reliance on key individuals by diversifying relationship management responsibilities across the organisation. This helps ensure continuity in engagement even when key individuals leave the organisation. Strengthening relationship agreements and funding considerations: Improve the effectiveness of relationship agreements by ensuring they are co-designed with mana whenua, align with their preferred engagement methods, and provide adequate compensation for their time and expertise. This can help foster meaningful and mutually beneficial strategic relationships. 				<p>through new working groups. A project plan and timeline for implementation is underway.</p> <p>Ngā Mātārae is also engaging with mana whenua to discuss the future of the Tāmaki Makaurau Mana Whenua Forum, following mixed feedback from mana whenua on its current structure and effectiveness.</p>


He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<p>1.2 To ensure there is consistent engagement with mana whenua, the Council Group should consider:</p> <ul style="list-style-type: none"> Developing a clear engagement framework and guidelines for engaging with mana whenua throughout a project's lifecycle. Establishing regular communication channels and engagement opportunities to maintain consistent and meaningful relationships with mana whenua. Providing training and support to staff involved in engagement activities to ensure they have the necessary skills and knowledge. 	<p>Resetting and Strengthening Relationships with Māori</p>	<p>Ngā Mātārae</p>		
<p>Whanaungatanga: evaluation of the effectiveness of Auckland Council Groups' AMO plans</p>				
<p>2.1 To enhance mana whenua and mataawaka involvement in Māori outcomes, the Council Group should:</p> <ul style="list-style-type: none"> Ensure that mana whenua and mataawaka are actively involved in the planning and decision-making processes of AMO Plans. Conduct regular consultation and engagement sessions with mana whenua and mataawaka to gather their aspirations and input. Establish clear guidelines and protocols for inclusivity and engagement with mana whenua and mataawaka. 	<p>Resetting and Strengthening Relationships with Māori Refresh of Kia Ora Tāmaki Makaurau Strategy and Framework</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>	<p>July 2026</p>	<p>20% Ngā Mātārae is preparing to engage with mana whenua and mataawaka in February-March 2025 to discuss their priorities/aspirations and how they can be reflected in the refreshed Kia Ora Tāmaki Makaurau framework. The framework would then inform the development, delivery, monitoring and reporting of AMO Plans. It will also be informed by He Whenua Makaurau.</p> 

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<p>2.2 To enhance senior leader visibility, awareness and ownership and accountability of AMO plan progress, Council group should:</p> <ul style="list-style-type: none"> Develop a communication strategy to regularly update senior leaders on the progress and activities of AMO Plans. Provide regular reports and presentations to senior leaders to increase their awareness and understanding of the plans. Assign a dedicated resource or team to liaise with senior leaders and ensure their involvement and support. 	<p>Achieving Māori Outcomes Plans</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>	<p>December 2025</p>	<p> 40% 5/6</p> <p>Auckland Council directorates now have Māori Outcome Leads, the most recent being recruited in January 2025.</p> <p>AMO Plans are now at department level (previously directorate level), with General Managers accountable for reporting on delivery progress as part of the quarterly General Manager Performance View (GMPV) process.</p> <p>In February 2025, Ngā Mātārae will present an analysis of the FY25 Transitional AMO Plans to ELT, and discuss individual feedback with General Managers and Māori Outcome Leads. Those discussions will include understanding what resources and support departments need to prioritise and implement their Transitional AMO Plans and inform their comprehensive AMO Plans from FY26 onwards.</p>
<p>2.3 To gain support and traction for AMO Plans across the organisation, the Council Group should:</p> <ul style="list-style-type: none"> Clearly define the roles and responsibilities of Māori Outcome Leads, recruit the positions and provide them with the necessary support, resources, and mandate to effectively deliver the plans. Engaging senior leaders and stakeholders to gain their buy-in and support for the AMO Plans. Establishing performance measures and accountability mechanisms for all stakeholders involved in the implementation of the plans. 	<p>Achieving Māori Outcomes Plans</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>		
<p>2.4 To manage competing priorities and de-prioritisation of AMO Plan initiatives, Council group should:</p> <ul style="list-style-type: none"> Allocate dedicated resources and budget for the implementation of AMO Plans to ensure they are not overshadowed by other business activities. Prioritise skill development and training for staff involved in the implementation of the plans. Regularly review and reassess priorities to ensure that AMO Plan initiatives are given appropriate attention and resources, and where initiatives are de-prioritised there is 	<p>Achieving Māori Outcomes Plans</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>		

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<p>sufficient evidence to justify decisions made as well as clear plans to restart planned outcomes .</p>	<p>Achieving Māori Outcomes Plans</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement/resolve</p>		
<p>2.5 To ensure consistent resourcing and capacity to deliver AMO Plan initiatives, Council group should consider:</p> <ul style="list-style-type: none"> • Conducting a comprehensive assessment of resourcing needs and capacity gaps across Council and CCOs. • Allocating resources and building capacity in areas where there are deficiencies to ensure effective implementation of AMO Plans. • Assigning Ngā Mātārae with additional responsibility to oversee the overall management of Tier 4 Māori Outcomes arrangements, to accommodate for recent organisational changes and ensure consistent resource allocation. 	<p>Achieving Māori Outcomes Plans</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>		
<p>2.6 To ensure accountability and recurring non-performance within across directorates, the Council Group should consider:</p> <ul style="list-style-type: none"> • Implementing a robust performance management system that holds all stakeholders accountable for the delivery of Māori outcomes. • Establishing clear performance measures and targets for AMO Plans and regularly monitor progress against them. • Providing support and resources to address recurring non-performance and ensure corrective actions are taken. 	<p>Achieving Māori Outcomes Plans</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>		
<p>Manaakitanga: the application of tikanga Māori and the principles of Te Tiriti in ensuring greater outcomes for iwi, mataawaka and whānau</p>				
<p>3.1 To foster a more culturally competent and inclusive environment, leading to improved Māori outcomes. To enhance skills, knowledge, and resources, consider:</p> <ul style="list-style-type: none"> • Implementing the comprehensive cultural competency framework that outlines the required skills and knowledge for staff at different levels. 	<p>Māori Outcomes Capability Plan 2024-2027</p>	<p>Group Strategy and Chief Executive's Office (People, Safety and Wellbeing lead)</p>	<p>December 2027</p>	<p> 20% The Māori Outcomes Capability Plan 2024-2027 was launched in</p>

He Waka Kōtuitia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<ul style="list-style-type: none"> Providing ongoing training and professional development opportunities to build cultural competency. Allocating sufficient resources to support initiatives aimed at improving Māori outcomes. 				<p>October 2024. The Plan comprises:</p> <ul style="list-style-type: none"> a capability framework which includes learner profiles to match kaimahi with the development needs, expected competencies and capability offerings for their role
<p>3.2 To improve engagement and attendance at training courses, consider:</p> <ul style="list-style-type: none"> Increasing awareness by promoting the importance of cultural competency training among Council staff and how is it relevant to their roles. Making training courses mandatory for all staff that directly support or make decisions on Māori outcomes. Offer flexible training options, such as online modules or workshops at different times, to accommodate different schedules. 	Māori Outcomes Capability Plan 2024-2027	Group Strategy and Chief Executive's Office (People, Safety and Wellbeing lead)		<ul style="list-style-type: none"> a plan for developing a comprehensive suite of capability build offerings systems, symbols and behaviours that demonstrate Auckland Council's wider commitment to delivering outcomes for Māori an evaluation and measurement framework to assess the effectiveness and impact of the Plan.
<p>3.3 To strengthen performance and accountability for Māori outcomes, consider:</p> <ul style="list-style-type: none"> Clearly defining performance expectations and accountabilities for achieving Māori outcomes in position descriptions and performance management processes. Implementing regular monitoring and reporting mechanisms to track progress and hold individuals and teams accountable. Providing coaching and support to address underperformance and ensure consistent commitment to Māori outcomes. 	Māori Outcomes Capability Plan 2024-2027	Group Strategy and Chief Executive's Office (People, Safety and Wellbeing lead)		<p>26 out of the 31 completed department Transitional AMO Plans have committed to (and will be reporting on) improving kaimahi cultural capability. Many of those AMO Plans specifically reference using training completion rates to measure progress, and/or developing bespoke capability action plans</p>
<p>3.4 To foster accountability, efficient workflows, clear communication, strong performance, flexibility and adaptability within directorate, consider clarify position description by:</p>	Māori Outcomes Capability Plan 2024-2027	Group Strategy and Chief Executive's Office (People, Safety and Wellbeing lead)		



He Waka Kōtiua 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<ul style="list-style-type: none"> Reviewing and updating position descriptions for key roles to clearly outline their responsibilities, accountabilities and key relationships for delivering Māori outcomes. Ensuring alignment with the cultural competency framework and organisational goals. 		Safety and Wellbeing lead)		to address the specific needs of the department. The scope of a fair and equitable recruitment process will be developed later in FY25.
<p>3.5 To ensure a fair and equitable recruitment process is performed, consider:</p> <ul style="list-style-type: none"> Establishing an organisational recruitment policy that promotes diversity, equity, and inclusion, including specific measures to attract and retain Māori staff. Implementing fair and transparent recruitment processes that actively seek candidates with cultural competency and experience in working with Māori communities. 	Māori Outcomes Capability Plan 2024-2027	Group Shared Services (People and Culture lead)		
<p>3.6 To enhance training and development opportunities consider:</p> <ul style="list-style-type: none"> Developing role-specific training programmes that focus on Māori outcomes and cultural competency for staff in decision-making roles. Providing ongoing professional development opportunities, such as workshops, seminars, or mentoring programmes, to continuously improve staff's understanding and engagement with Māori communities. Continuing to collaborate with external organisations or experts to deliver specialised training and development programmes. Collaborating with mana whenua and mataawaka to deliver specialised training and development programmes on iwi specific tikanga and kawa. 	Māori Outcomes Capability Plan 2024-2027	Group Strategy and Chief Executive's Office (People, Safety and Wellbeing lead)		


He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<p>Kaitiakitanga: Auckland Council works alongside Māori to ensure stewardship over taonga is protected, ensuring sustainable futures and intergenerational wellbeing</p>				
<p>To ensure effective kaitiakitanga, leading to improved Māori outcomes and stronger relationships with mana whenua and Māori communities, consider:</p> <p>4.1 Governance and accountability: Reviewing the existing governance system over Māori outcomes and determine who is best to provide independent oversight and direction to drive accountability, action and better manage any actual or perceived conflicts of interest.</p>	<p>Review of Māori Outcomes Fund</p>	<p>Ngā Mātārae</p>	<p>July 2026</p>	<p> 40%</p> <p>Governance of <i>Kia Ora Tāmaki Makaurau</i> is currently provided by the Māori Outcomes Steering Committee (MOSCo), formed in December 2024 as an evolution of the Enablement Board. MOSCo members include representatives from Auckland Council (including the General Manager Financial Advisory) and the Houkura secretariat.</p> <p>Based on the draft Terms of Reference (to be finalised at the February 2025 meeting), MOSCo’s responsibilities include:</p> <ul style="list-style-type: none"> • supporting the triennial He Waka Kōtuia audits and any internal reviews/audits • supporting escalation of issues and sharing of lessons learnt • overseeing Auckland Council’s response to the Houkura Schedule of Issues of Significance
<p>4.2 Risk, issues, challenges, and lessons learned:</p> <ul style="list-style-type: none"> • Continuing to implement a robust KOTM risk management framework to identify, assess, and mitigate risks throughout the project lifecycle. • Establishing a process for regularly reviewing and addressing issues and challenges that arise during projects to ensure risks and issues are escalated to the right governance group. • Encouraging a culture of learning and continuous improvement by documenting and sharing lessons learned from previous initiatives. 	<p>Refresh of Kia Ora Tāmaki Makaurau Strategy and Framework Achieving Māori Outcomes Plan Review of Māori Outcomes Fund</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>		


He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
				<ul style="list-style-type: none"> overseeing the refresh of <i>Kia Ora Tāmaki Makaurau</i> Receiving quarterly updates on the Māori Outcomes Capability Plan. <p>Pending the outcomes of the Māori Outcomes Fund review and refresh, MOSCo is also currently acting as a steering group to oversee the review and refresh, as well as the planning and delivery of the fund.</p> <p>The review of Māori Outcomes Fund is on track to deliver a Strategic Plan for FY26 and FY27 in June 2025.</p> <p>As part of the work to reset and strengthen relationships with Māori, Auckland Council is exploring a potential Customer Relationship Management (CRM) system alongside the development of new tools, systems and engagement processes.</p> <p>Ngā Mātārae is developing a framework for monitoring and closing He Waka Kōtuia recommendations.</p>
<p>4.3 Financial accountability:</p> <ul style="list-style-type: none"> Strengthening financial management practices by implementing clear budgetary controls, expenditure 	Review of Māori Outcomes Fund	Ngā Mātārae		


Attachment A
Item 9

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<p>tracking systems, and regular reporting mechanisms that provide decision makers with both quantitative and qualitative information on a project's performance.</p> <ul style="list-style-type: none"> • Providing training and support to staff involved in financial management to enhance their understanding and skills. 	<p>Review of Māori Outcomes Fund</p> <p>Resetting and Strengthening Relationships with Māori</p>	<p>Ngā Mātārae</p>		
<p>4.4 Strategic plan over the Māori Outcomes Fund:</p> <ul style="list-style-type: none"> • Developing a comprehensive strategic plan for Māori outcomes funding including strengthening the investment plan that outlines clear objectives, priorities, and multi-year timelines. • Regularly reviewing and updating the plan to reflect emerging needs and priorities within Māori communities. • Seeking input and feedback from mana whenua and matawaka to ensure the plan aligns with their aspirations and goals via regular 1 to 1 engagement. 	<p>Review of Māori Outcomes Fund</p> <p>Refresh of Kia Ora Tāmaki Makaurau Strategy and Framework</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>		
<p>4.5 Monitoring and evaluation:</p> <ul style="list-style-type: none"> • Continuing to establish a robust monitoring and evaluation framework to assess the effectiveness and impact of funded initiatives to achieve Māori outcomes. • Continuing to define KPIs (both quantitative and qualitative) and develop data collection methods to track progress and outcomes. • Regularly reviewing and analysing data to inform decision-making and make necessary adjustments for better outcomes. • Using a programme management system to align projects, allocate resources efficiently, improve communication, manage risks, and enhance decision-making. Additionally, this will increase efficiency, enable 				

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<p>effective monitoring and reporting, and provide scalability.</p> <p>4.6 Protection and application of matauranga Māori and intellectual property:</p> <ul style="list-style-type: none"> • Extending clear protocols and guidelines for the management and protection of mātauranga Māori and intellectual property. • Engaging in ongoing dialogue and consultation with mana whenua to ensure their knowledge is respected, protected, and appropriately applied. • Establishing mechanisms for obtaining informed consent and sharing benefits arising from the use of mātauranga Māori and intellectual property. 	<p>Investigation and development of guidance on managing and protecting mātauranga Māori.</p> <p>Resetting and Strengthening Relationships with Māori.</p>	<p>Policy, Planning, and Governance</p>	<p>March 2026</p>	<p>10%</p>  <p>In December 2025, MOSCo approved the merger of this recommendation with recommendation 14 from the 2015 He Waka Kōtuia audit. Both are about establishing best practice for how Auckland Council works with information provided by or about Māori.</p> <p>The Māori Outcomes team in Policy, Planning and Governance has begun some research, including gathering information from the previous work to address recommendation 14 (2015).</p>
<p>4.7 Independent validation of Te Tiriti o Waitangi recommendations prior to closure:</p> <ul style="list-style-type: none"> • Ensuring Te Tiriti o Waitangi Audit recommendations are independently and thoroughly assessed by internal audit or an external internal audit provider, to ensure sufficient controls have been implemented to mitigate any risks. 	<p>Review of Māori Outcomes Fund</p>	<p>Ngā Mātārae</p>	<p>March 2027</p>	<p>20%</p>  <p>Currently, the closure of He Waka Kōtuia recommend-dations are approved by MOSCo, whose members comprise a Houkura secretariat representative as well as senior Leaders cross Auckland</p>

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
				<p>Council. Ngā Mātārae provides secretariat support for MOSCo to record all closure actions, to provide to the Houkura-commissioned independent auditors for the 2027 He Waka Kōtuia audit. Closure of recommendations is then notified to the Audit and Risk Committee as part of 'line 2' reporting.</p> <p>The draft framework for monitoring and closing He Waka Kōtuia 2024 recommendations proposes a two-step process, to mitigate the risks of recurring recommendations. All recommendations will be evaluated 12 months after the response action has been implemented, and will only be finally closed if there is evidence of the learnings having been applied and embedded.</p>
<p>Wairuatanga: iwi and mataawaka can maintain a spiritual connection to their unique support systems including marae</p>				
<p>The Council should enhance engagement, recognition, and collaboration with mana whenua, leading to more effective decision-making processes and improved outcomes for Māori communities in Tāmaki Makaurau. Key considerations are:</p>	<p>Resetting and Strengthening Relationships with Māori</p>	<p>Ngā Mātārae</p>	<p>December 2026</p>	 <p>20%</p>

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
<p>5.1 Improve clarity and consistency:</p> <ul style="list-style-type: none"> Collaborate with mana whenua and other government entities to establish a common understanding of iwi boundaries and engagement processes. This must be iwi led and supported by the Crown. Develop guidelines and protocols in consultation with mana whenua to ensure a shared understanding of engagement requirements. 				<p>In September 2024, ELT endorsed a new <i>Mana ki te Mana</i> model for Māori engagement. The model is now being introduced across the wider Council Group (including CCOs) through new working groups. A project plan and timeline for implementation is underway.</p> <p>Ngā Mātārae is also engaging with mana whenua to discuss the future of the Tāmaki Makaurau Mana Whenua Forum, following mixed feedback from mana whenua on its current structure and effectiveness.</p> <p>In December 2024, Ngā Mātārae met with Te Puni Kokiri to commence ongoing discussions on iwi boundaries.</p>
<p>5.2 Enhance engagement and representation:</p> <ul style="list-style-type: none"> Ensure meaningful engagement with mana whenua by providing adequate resources and support for their participation in decision-making processes. Establish mechanisms to ensure equitable representation of all mana whenua voices, including those that may be overshadowed by more resourced iwi. 	<p>Resetting and Strengthening Relationships with Māori</p>	<p>Ngā Mātārae to lead/oversee. All of Auckland Council Group to implement</p>		
<p>5.3 Strengthen the design application of Te Aranga Principles:</p> <ul style="list-style-type: none"> Provide training and support to Council staff and stakeholders on the application of Te Aranga principles in design and planning processes. Incorporate mana whenua perspectives and aspirations into the development and implementation of design guidelines and policies. 	<p>Resetting and Strengthening Relationships with Māori</p>	<p>Ngā Mātārae</p>		
<p>5.4 Promote equitable awareness of funding initiatives to target applicants:</p> <ul style="list-style-type: none"> Improve the promotion and awareness of funding initiatives by utilising multiple channels, including updated online platforms, community events, and direct communication with mana whenua. Ensure that mana whenua contact details are regularly updated to avoid exclusion from the application process. 	<p>Resetting and Strengthening Relationships with Māori Review of Māori Outcomes Fund</p>	<p>Ngā Mātārae</p>	<p>December 2025</p>	<p> The review of the Māori Outcomes Fund is on track to deliver, in June 2025, a Strategic Plan for</p>

He Waka Kōtuia 2024 audit recommendation	Auckland Council Group action	Action Owner	Timeframe	Progress update
5.5 Address perceived conflict of interest: Take the opportunity to communicate externally the mechanisms which ensure independent decision making and remove the potential for bias/favouring - as there are some good practices happening here.	Review of Māori Outcomes Fund	Ngā Mātārae		FY26 and FY27, as well as a communication and change plan.
5.6 Provide feedback and reporting: <ul style="list-style-type: none"> Establish a clear process for providing feedback to unsuccessful funding applicants, including specific reasons for the decline and suggestions for improvement. Implement reporting requirements for successful applicants to track the progress and impact of funded projects, fostering accountability and learning. 	Review of Māori Outcomes Fund	Ngā Mātārae		
5.7 Align funding initiatives with mana whenua priorities: <ul style="list-style-type: none"> Engage in ongoing dialogue with mana whenua to understand their priorities and align funding grants accordingly. Develop funding initiatives that are flexible and responsive to the diverse needs and aspirations of mana whenua, ensuring a better match between funding opportunities and their priorities. 	Resetting and Strengthening Relationships with Māori Review of Māori Outcomes Fund	Ngā Mātārae	July 2026	 <p>20% The refresh of Kia Ora Tāmaki Makaurau includes engaging with mana whenua to ensure that the priorities and aspirations are reflected in the refreshed framework and strategy.</p>

Status of He Waka Kōtuia 2021 audit recommendations

He Waka Kōtuia - Te Tiriti o Waitangi Audit 2021						
Audit Observation	Audit Recommendation	Agreed action	Evidence required	Timeframe	Status	Action Owner / Action Sponsor
2: Clearer guidance, training and increased capacity/ capacity is required to improve the quality of Māori Impact Statements (MIS) demonstrating engagement with Māori in decision making processes	2.3 Clarify guidance and criteria on how to apply and scale advice appropriately for assessing the quality of MIS	Promote the 'Implications for Māori' standards for advice amongst report reviewers	There is an improvement in the annual Quality Advice Survey baseline measure for "knowledge of MIS standards" among report reviewers	Under Review *	<p>Overdue Since He Waka Kōtuia 2021, council has updated quality advice standards to align with the whole of government standards. The updated standards include a specific requirement for Māori Impact Statements as well as consideration of Te Tiriti analysis.</p> <p>The Māori Outcomes Steering Committee (MOSCo) has now assumed the function of closing He Waka Kōtuia audit recommendations, replacing the Enablement Board.</p> <p>* An update will be considered by MOSCo in March 2025 that will enable the setting of a realistic time frame.</p>	Director Policy, Planning and Governance
	2.5 Having consistent implementation of high-quality assurance from report reviewers	Work to build consistent reviewing practices across the organisation	A reviewer-focused MIS seminar is offered. The following measure "I understand and apply the MIS standards when reviewing reports" is added to the annual Quality Advice survey	Under Review *		Manager Governance Capability

Health, Safety, and Wellbeing (HSW) Enterprise Risk and Control Performance Report: Q2 FY25



For supplementary information, please refer to the HSW Workplan FY25

Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due
Failure to comply with requirements within HSW legislation. Inherent Risk: <div style="border: 2px solid red; border-radius: 15px; padding: 5px; display: inline-block; margin: 5px;">Critical</div> Current Residual Risk: <div style="border: 2px solid red; border-radius: 15px; padding: 5px; display: inline-block; margin: 5px;">Critical</div>	The risk that non-compliant health and safety management systems and processes result in a systemic environment in which kaimahi may be seriously injured or killed due to unmitigated control gaps or failures.	Operational risk registers	Unsatisfactory	Risk registers are inconsistent or incomplete and are hard to access. Application of existing HSW risk standard is not consistent, resulting in inconsistent and incomplete risk registers, documents and approach across the organisation.	<ul style="list-style-type: none"> HSW risk management framework is under review (significant development is required) with the aim of ensuring a consistent approach is taken across the organisation – including ensuring the framework aligns with Council's general approach to risk management. A review of current risks has been completed, and a number of risks consolidated and definitions updated. A basic risk assessment process is underway across directorates in January 2025, including a self-assessment, control identification and effectiveness exercise across all directorates. This work is supported by the HSW Business Partnering Team. The results of this exercise will be used to update local risk registers. 	FY25 FY26	Q2 FY26
		Critical control management approach in place	Unsatisfactory	A significant review of the HSW critical risks programme is underway, with the purpose of identifying causal pathways and critical controls (in collaboration with frontline teams) and a process for verifying and	<ul style="list-style-type: none"> Refreshed HSW risk management to align with ISO 31000:2018 (Risk management) and ISO 45001:2018 (Occupational health and safety 	FY25 FY26	Q2 FY26


Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due
				providing assurance to officers of the PCBU.	management systems), as well as the ACC Accredited Employer Programme (AEP) Audit Standard, including ensuring the framework aligns with Council's overall approach to risk management.		
		HSW management framework, including safe systems of work	Unsatisfactory	Policy and framework management approach documented and released, however individual procedures and standards require rewriting.	<ul style="list-style-type: none"> Review of the existing materials is underway, with a focus on aligning with ISO 31000:2018 (Risk management) and ISO 45001:2018 (Occupational health and safety management systems), as well as the ACC Accredited Employer Programme (AEP) Audit Standard. Where possible existing documents are being refreshed, and new elements developed as needed. 	FY25 FY26	Q2 FY26
		Regular assurance and verification of system and control implementation	Unsatisfactory	Assurance activity is happening throughout the business; however, there is not a planned approach managed by the HSW Team (ad hoc in nature). There are capability gaps, and the assurance activity being carried out is not documented and monitored in a central location and therefore reporting cannot be produced.	<ul style="list-style-type: none"> As a result of the HSW planning review in December 2024, the development of a HSW assurance and verification programme for Auckland Council has been shifted to FY26 to allow for a focus on delivery of risk management and contractor safety management projects. 	FY26	TBC
		HSW resources employed and	Satisfactory	A review of the HSW function is required in order to undertake	<ul style="list-style-type: none"> New HSW Team structure went live 23 November 2024. 	n/a	Nov 2024

Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due
		structured to provide appropriate expert advisory services. Sufficient budget available for management of HSW considerations across the organisation	Satisfactory	the HSW FY25 Workplan and to provide the business with the necessary capability and support. Compliance costs may pose additional challenges to budgets, and rationale/business case is required for funding requests. Noting that all HSW costs are not centralised, and the majority of funding for control implementation must come from directorates.	<ul style="list-style-type: none"> Budgeting for FY26 is underway. 	n/a	Q3 FY25
		Due diligence applied by officers of PCBU	Needs improvement	Limited governance activity from officers, however previously the ELT have been operating as a governance team for HSW.	<ul style="list-style-type: none"> A review of HSW reporting is scheduled for Q2 FY25 with the purpose of ensuring HSW reporting supports officers to meet due diligence requirements (HSWA s.44). A discovery report has been completed (gap analysis). An analysis of options for meeting due diligence requirements has been completed and will be provided to ELT and GSS (31/1/25). A second governance workshop is planned for ELT in Q2 to provide information and resources to uplift capability across officers at Council. This will ensure governance activity is understood, applied and reported to meet the legislative requirements of 	FY25	Q2 FY25

Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due
					due diligence under the HSWA s.44.		
		HSW Information system in place and functional	Satisfactory	Donesafe (HSW reporting system) is live across the organisation.	<ul style="list-style-type: none"> Ongoing improvements will continue to be made as part of the standard operating procedure, and further Donesafe modules are in development (contractor management, risk management, health monitoring). 	n/a	Ongoing
		Leadership engagement on HSW considerations	Satisfactory	Peakon results are focused on Health and Wellbeing (there are no safety-specific question in the quarterly Peakon engagement survey across Auckland Council).	<ul style="list-style-type: none"> The December 2024 Peakon result for health and wellbeing is 8.0 (no change from the previous survey, and 0.2 below the Peakon benchmark). This is considered a 'good' result, with 50% of respondents being promoters (36% passive, 14% detractors). 	n/a	Ongoing
		Worker Engagement, Participation and Representation (WEPR) arrangements in place	Satisfactory	Ensuring Council meets WEPR legislative requirements through enabling work representation in matters relating to HSW.	<ul style="list-style-type: none"> Reviewed documentation has been published. The nomination process for elections is completed. HSR of the Year appointed in December 2024. The HSR Leadership group has been non-functional for a number of months and work is underway to restart this. 	FY25	Q2 FY25
Failure to effectively manage ACC injury	Poor or non-compliant ACC case management through the accredited	Use of third-party administrator to manage claims	Satisfactory	WellNZ is Auckland Council's third-party administrator.	No improvement required.	n/a	n/a

Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due
claims and entitlements. Inherent Risk:  Current Residual Risk: 	employer programme may lead to loss of accreditation, reputational damage, increased ACC premium, high claims costs, and loss of employee productivity and engagement	Ongoing and regular AEP auditing	Satisfactory	Next audit scheduled for November 2025 – preparation is underway.	<ul style="list-style-type: none"> The next ACC AEP audit is scheduled for November 2025 and will be a full audit (both injury management and health and safety systems). 	FY26	Aug 2025
		Dedicated and competent injury management resources	Needs improvement	Gap in cover for Senior Injury Management Advisor should they be on leave; no business continuity planning exists currently.	<ul style="list-style-type: none"> Additional injury management and rehabilitation specialist support role was confirmed in the recent HSW structure change and recruitment for this role is underway. 	n/a	Feb 2025
		Appropriate budget and contingency	Satisfactory	Costs are managed by each business unit.	No improvement required.	n/a	n/a
		Injury prevention programme in place	Needs improvement	The Senior Injury Management Advisor and HSW BPs work with each business unit to support injury prevention programmes as required.	No formal improvement plan is currently in place; resource increase as a result of the recent HSW structure change will support focus on this deliverable.	n/a	Q4 FY25
		Access to medical specialists for advice	Satisfactory	The Senior Injury Management Advisor organises this access as required (supported by the third-party administrator as needed).	No improvement required.	n/a	n/a
		Occupational health surveillance programme	Needs Improvement	Occupational health testing is inconsistent, and records are not centrally accessible.	<ul style="list-style-type: none"> Occupational health surveillance programme to be developed. Procurement of a new Health Monitoring supplier for Council has been finalised. Implementation of the programme is still to be designed and delivered. 	FY26	TBC

Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due
		Communication and education	Satisfactory	Core role of the Senior Injury Management Advisor.	No improvement required.	n/a	n/a
		Regular monitoring of claims	Satisfactory	Core role of the Senior Injury Management Advisor.	No improvement required.	n/a	n/a
		Management of ACC claim handbacks	Satisfactory	Core role of the Senior Injury Management Advisor.	No improvement required.	n/a	n/a
		Stop loss cover applied	Satisfactory	Core role of the Senior Injury Management Advisor.	No improvement required.	n/a	n/a
		Appropriate systems and procedures within HSW Management Framework	Needs Improvement	Policy and framework management approach documented and released, however individual procedures and standards require rewriting.	<ul style="list-style-type: none"> Continue to develop a new suite of procedures and documents as part of the framework refresh to align with ISO 31000:2018 (Risk management) and ISO 45001:2018 (Occupational health and safety management systems), as well as the ACC Accredited Employer Programme (AEP) Audit Standard. 	FY25 FY26	Q2 FY26
		Appropriate systems and procedures within P&C payroll team	Needs Improvement	Some processes still require updating to ensure that compensation entitlements are paid effectively.	<ul style="list-style-type: none"> Continue to develop processes in consultation with WellNZ and ACC. 	n/a	Ongoing
Insufficient effort applied to improve wellbeing of kaimahi. Inherent Risk: High	Loss of engagement of kaimahi, including impacts on productivity and quality of work. Impact on ability to attract and retain talent.	Holistic wellbeing approach with a focus on supporting and nurturing positive wellbeing using Te Ao Māori	Satisfactory	Annual review of our Hauora (Wellbeing) strategy.	<ul style="list-style-type: none"> Review of Hauora strategy is underway to ensure the approach is most suitable for our kaimahi, make adjustments as required, and is updated to include our new Mental Health Specialists. 	FY25	Q4 FY25

Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due	
Current Residual Risk: 		perspectives on hauora/wellbeing Communication and education	Satisfactory	Supported by our Pastoral Care Specialists and resources on Kotahi.	<ul style="list-style-type: none"> Resources on Kotahi have recently been renewed. No further action required currently. 	n/a	n/a	
		Mental health resourcing and support availability	Needs Improvement	Some kaimahi still struggle to access necessary support due to EAP provider limitations (lack of trained counsellors).	<ul style="list-style-type: none"> EAP provision is being reviewed to ensure it is fit for purpose and appropriately addresses the need, a full procurement process is commencing January 2025 (current provider contract has been extended to that time). Mental Health Specialists (x2) are now in place and supporting our people directly, alongside our existing Pastoral Care Team. 	FY25	Q4 FY25	
		Specialist advisory services in place	Satisfactory	Access to specialist services as needed via the Wellbeing Team.	No improvement required.		n/a	n/a
		Processes in place to address and control risks associated with wellbeing	Unsatisfactory	Critical risks programme is underway; however, controls have not yet been confirmed or implemented for those risks that impact wellbeing	<ul style="list-style-type: none"> Refreshed risk management framework being developed to align with ISO 31000:2018 (Risk management) and ISO 45001:2018 (Occupational health and safety management systems), as well as the ACC Accredited Employer Programme (AEP) Audit Standard. 	FY25 FY26	Q2 FY26	
		Leadership engagement on wellbeing issues	Satisfactory	Peakon results are focused on Health and Wellbeing (there are no safety-specific question in	<ul style="list-style-type: none"> The December 2024 Peakon result for health and wellbeing is 8.0 (no change 	n/a	Ongoing	

Attachment A
Item 10

Risk Title and Level	Risk Description	Controls	Control Effectiveness	Notes on Control Effectiveness	Improvement Plan	Workplan year	Due
				the quarterly Peakon engagement survey across Auckland Council).	from the previous survey, and 0.2 below the Peakon benchmark). This is considered a 'good' result, with 50% of respondents being promoters (36% passive, 14% detractors).		

