

Audit, Risk and Finance Committee Agenda – Work Programme

The table below outlines the tasks the Audit, Risk and Finance Committee (the Committee) will complete (and when) as part of its 2021/2022 work programme in accordance with its delegations.

Task	June 2021	Sept 2021	Dec 2021	Mar 2022
Work Programme A work programme will be defined annually.				●
1)				
External Audit The Committee will approve arrangements for the annual external audit. The Committee will discuss with management/external auditor the proposed materiality and scope of the audit, and input to scope.	●			
Audit: of other Areas considered by Committee to be monitored		●		
Audit: Management will ensure all findings from reviews by external auditors of Council's processes are reported to the Committee with action plans to remedy identified deficiencies.		●		●
Annual Plan/ Long Term Plan: reported to committee	●			
2)				
Risk Management The Committee will review the management framework				●
The Committee will review the risk management update report, with a focus on significant risks and how they are being treated. Once a year the full risk register will be presented.	●	●	●	●
Insurance: The Committee will review the annual insurance programme.		●		
Health and Safety	●	●	●	●
IT Security				●
Internal Control/Assurance	●	●		
Building Consent Authority Audit: The Committee will review and note the management letter from IANZ and ensure CE addresses the issues identified.			●	

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Recognised Agency Assessment: Report Food Control		●		
Internal Audit: The Committee will review a work plan of audits and ensure CE addresses the issues identified in any reports.				
NTA Alliance: Review against original business case			●	
NZTA: The Committee will review reports and ensure CE addresses the issues identified in any reports.		●		
Compliance: The Committee will oversee Council's compliance with legal and regulatory requirements and monitor adherence to compliance	●	●	●	●
Legal Compliance Report	●	●		
3)				
Financial Policies <ul style="list-style-type: none"> • The Committee will review existing policies as they come due for review or as changes are made to significant policies. • Sensitive Expenditure • Fraud Policy • Treasury Policy • Financial Strategy • Policy Register Update 	●	●	●	●
Treasury Performance Treasury – the Committee will review the external report to ensure compliance with the Treasury Management Policy. This will include reviewing any guarantees entered into.	●	●	●	●
LGFA Report	●			
Monitor Financial Performance: <ul style="list-style-type: none"> • Financial Report • Debtors Report 	●	●	●	●
Monitor Contract Performance: Contract/Supplier Performance Report	●	●	●	●
Annual Financial Reporting The Committee will review the draft annual financial statements and recommend their adoption or otherwise to Council. At this		●	●	

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meeting the Committee will have the opportunity to meet with the external audit director to discuss the results of the audit, and to provide any feedback on the conduct of the audit from the perspective of the Committee members.				
4)				
Special Investigations As required, the Committee will monitor special investigations, such as a possible fraud.				
Actual or Potential Litigation Matters	●	●	●	●