

Audit, Risk & Finance - Updates on Recommendations from Audits Received 2018-2021

Report Title Date	Recommendations	Completed / Not Started / In Progress	Response	Risk Assessment (Impact high/ low/ medium if not complete)	Department/ responsibility owner	Estimated time of completion
NZTA Investment Audit Report 12 December 2018	Q4 b) Completes exemption declarations when it considers a road safety audit is not required for a construction period or renewal	Completed/ Ongoing	21/08/20 NTA have a dedicated safety team comprising of four people, who ensure safety audits are done as per NZTA Standards and exemptions from the same where an audit is not required		NTA	
Barker & Associates Report August 2019	Technology:					
	<ul style="list-style-type: none"> Provide reliable technology for Council asset management and engineering plan approvals. 	In Progress	Development Engineers in Infrastructure have sought alignment of technology used by customers submitting plans so that updates and training of systems are aligned. Progress through review of engineering standards but generally subject to Infrastructure budgets		Infrastructure Planning	
	Consultants					
	Consolidate the consultant base, based on skills, experience and local knowledge.	In Progress	Planning Panel establishment in progress.		Resource Consents	End of October
	Contractually bind consultants to delivering quality professional services in a timely and cost certain manner.	In Progress	Planning Panel establishment in progress. Existing consultants all have contracts.		Resource Consents	End of October
	Consent conditions					
	Undertake an annual audit of the standardised conditions and update as necessary	Completed/ Ongoing	Principal Planner tasked with review			
Communication and Customer						

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	Service					
	<ul style="list-style-type: none"> Implement standardised emails to inform customers that their communications have been received and state a clear and realistic timeframe for response. 	Completed/Ongoing	Complete			
	<ul style="list-style-type: none"> Create consistency in the tone and approach to managing customers to reflect that customers have been listened to, understood and that action will be taken, where appropriate. 	Completed/Ongoing	Resource Consent Co-Ordinator appointed to further provide this customer service.			
	Templates and Checklist					
	<ul style="list-style-type: none"> Enforce the use of templates and checklists by staff and consultants. 	Completed/Ongoing	Template reports with conditions available and being used at present by staff and consultants			
	<ul style="list-style-type: none"> Undertake an annual audit of the templates and checklists and update as necessary. 	Completed/Ongoing	Templates revised and updated as system improvement identified.			
	Mentoring and Training					
	<ul style="list-style-type: none"> Support and encourage staff to utilise external NZPI mentoring opportunities. 	Completed/Ongoing	Staffing structure provides mentoring to developing staff			
	<ul style="list-style-type: none"> Continue the identification of training programmes and courses for staff in the individual performance development plans. 	Completed/Ongoing	In-house training (Know How Tuesday's) as well as online opportunities and NZPI courses being used successfully.			
	<ul style="list-style-type: none"> Develop personalised KPIs for all staff. 	Completed/Ongoing				
	Workstream Prioritisation, Workloads and Work-Life Balance					
	<ul style="list-style-type: none"> Undertake quarterly strategic forward planning sessions 	Completed/Ongoing				

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	between executive team, managers and team leaders to project focus and allocate resources and timeframes.					
	Governance and Management of External Enquiries					
	<ul style="list-style-type: none"> Ensure clarity with respect to the processes for political involvement in planning processes and the answering of enquires 	Completed/ Ongoing	GM working with Resource Consent Manager to involve her in reporting for Council			
	<ul style="list-style-type: none"> Improve staff education and protocols around responding to enquiries 	Completed/ Ongoing	Resource Consents Help Desk Co-Ordinator engaged and referring to planners for technical response.			
	Geographical Context					
	<ul style="list-style-type: none"> Hold regular whole department meetings in varying locations to share travel, time and distances for staff 	Completed/ Ongoing	Regular quarterly group meetings and fortnightly department meetings. Use of teams has improved communication between policy and planning. Resource Consents Manager with greater presence in Dargaville			
Land Information Memorandum Audit September 2020	Direct input of information from each department to a shared LIM report database will speed up the process and eliminate the possibility of errors caused by double-handling information.	Completed/ Ongoing	Council's Magiq software is a shared system however it is not used by all departments. Digitalising the property and consent files and having them available in Te Aka will speed up the process. A separate shared system is not possible currently.			
	Regular training and collaboration of all staff involved in producing LIM reports will be beneficial.	In progress	A further beneficial meeting was held with the resources consents team. A meeting is being arranged with the Building Team.		Administrati on	30 June 2021 then ongoing
Recognised Agency Assessment Report – Food	Photographs were sometimes being used to record evidence at a food business. It is recommended that these are stored in the client files in	Completed/ Ongoing	Photographs are now either recorded in the verification report and or uploaded into MagiQ			

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Health September 2020	MagiQ, rather than on the verifier's phone.					
Monitoring Report – Territorial Authority Building Control Functions December 2020	KDC should consider reviewing and rewriting their policy and procedure document for administering the means of restricting access to residential pools' requirements. The policy should have high-level objectives followed by a series of procedures for performing the functions.	Completed/ Ongoing	Positive feedback from initial review by MBIE, and awaiting formal response to close			
	Ensure public information on pool barriers is easy to locate and legislatively correct, up to date and covers off the key 'new' provisions.	Completed/ Ongoing	Positive feedback from initial review by MBIE, and awaiting formal response to close			
	KDC have only carried out 76 pool barrier inspections (out of 470) in the last 3 years. It is a statutory requirement that TAs ensure inspections of pool barriers are carried out at least once every 3 years. This has not happened, which is a serious concern.	Completed/ Ongoing	KDC has 337 registered pools that require scheduled inspections. Since August 2020, we have completed 49 pool barrier inspections which MBIE has noted as a vast improvement on previous numbers, and this has been aided by the additional FTE now on board. We are confident we will now be able to complete all swimming pool / barrier inspections within the required timeframes We have now completed inspections on 318 pools. We are on track to have all 337 registered pools inspected by end of June 2021			30 June 2021

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	It is strongly recommended that more full-time equivalent (FTE) resource be employed/assigned to carrying out pool barrier inspections in order to complete the remaining inspections and ensure all pool barriers are inspected during each 3-year cycle.	Completed/ Ongoing	MBIE has acknowledged KDC's efforts in appointing the second FTE			
	KDC's 'how to guide' for compliance schedule and BWoF matters is limited to providing general guidance about these functions and would not be seen as a policy or procedure document. KDC should document and adopt a policy and procedure document for administering the compliance schedule and BWoF requirements. The policy should have high-level objectives followed by a series of procedures for performing the functions.	Completed/ Ongoing	Positive feedback from initial review by MBIE, and awaiting formal response to close			
	The compliance schedules reviewed as part of the assessment did not comply with the Building (Amendment) Act 2012, lacked sufficient information and in many cases were not building-specific enough.	In progress	<p>We started a scoping exercise to quantify the volume of work involved in rectifying our existing Compliance Schedules. This is ongoing. Extra resource from the building tech support team has been utilised to assist the two building compliance officers.</p> <p>Processing of new compliance schedules has been addressed through the IANZ audit, which will ensure compliance of future Compliance Schedules.</p> <p>The building team have initiated a project to assess and address issues with the end to end process for compliance schedules and BWOFs.</p>			TBC

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			Building Compliance Officer, Tech Support Officer and the Building Manager attended specific training on Compliance Schedule and BWO administration on May 19th			
	Ensure prescribed forms received from external parties comply with legislation and ensure council staff request any non-compliance to be corrected.	In progress	As above			TBC
	Ensure sufficient staff resource to carry out functions in relation to compliance schedules and BWoFs. KDC has a ratio of 2350 compliance schedule per FTE which is very high. Over the last 3 years, KDC have only carried out 24 BWoF audits, which equates to about 3.4% of buildings per year.	Completed/ Ongoing	MBIE has acknowledged KDC's efforts in appointing the second FTE			
	KDC could not advise how many of their compliance schedules need to be amended to comply with the Building Amendment Act 2012. 100% of compliance schedules were required to be updated to comply by 31 March 2013. MBIE recommends KDC do a scoping exercise to establish exactly how many of its 235 compliance schedules need to be amended and ensure this takes place immediately.	In progress	As per comments above, a scoping exercise has been initiated and as part of the building teams project on compliance schedules			TBC
Building Consent Authority IANZ Accreditation Assessment Report December 2020	GNC 3) Implementation of the procedure for managing receipt of RFI was not consistent. Specifically, the BCA was not always backdating the statutory clock and was not always aware when to restart/not restart the clock. Implementation was not appropriate where the BCA was not recording consideration of Specified Systems,	Completed	GNC 3 has been cleared by IANZ and closed.			

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	Performance Standards and Inspection Maintenance and Reporting information during processing.					
	<p>GNC 5) <u>Compliance with statutory timeframes</u> Implementation was not effective where the BCA was not initiating the clock when there was a complete application but there had been no final inspection. Implementation of procedures to establish compliance with the statutory clock was not reliable because of the previous finding. Therefore, the Assessors were not able to determine compliance with this requirement.</p> <p><u>Compliance schedules</u> Implementation was not effective where the BCA was issuing Compliance Schedules with incorrect and/or non-specific Performance Standards. Implementation was not effective where the BCA was issuing CCCs without Fire Alarm Installation Certificates from an accredited Inspection Body</p>	Completed	GNC 5 has been cleared by IANZ and closed.			
Deloitte Constructive Report to Management year ended 30 June 2020 March 2021	1.1 Incomplete Fixed asset information provided	In progress	Is being worked on as part of the preparation of the FY21 annual report		Finance	31 July 2021
	1.1 Breach of Treasury Policy – Debt Maturity Profile	Completed				

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	1.2 Building Consent Revenue Recognition Error	In progress	Is being worked on as part of the preparation of the FY21 annual report		Finance	31 July 2021
	1.3 Contributions Revenue Recognition Error	In progress	Is being worked on as part of the preparation of the FY21 annual report		Finance	31 July 2021
	1.4 Deposits, Retentions and Bonds Reconciliation	In progress	Is being worked on as part of the preparation of the FY21 annual report		Finance	30 June 2021
	1.5 Review of Sensitive Expenditure and Fraud Policies has not occurred	Completed	The Sensitive Expenditure Policy was updated in November 2020 and the Fraud Policy was updated in August 2020.			
	1.6 Significantly aged infringement debts	In progress	Will be reviewed at year end		Finance/ Revenue	31 July 2021
	1.7 Reconciliation between daily cash worksheet and cash deposited into the bank	Completed				
	1.8 Community Loans should be reviewed	In progress	Will be reviewed as part of the preparation of the FY21 annual report		Finance	31 July 2021
	1.9 GST reconciliation	In progress			Finance	30 June 2021
	1.11 Depreciation of Pavement Subbase Assets	In progress	Is being worked on as part of the preparation of the FY21 annual report		Finance	31 July 2021
	2.1 Reconciliation of Property, plant and equipment.	In progress	Is being worked on as part of the preparation of the FY21 annual report		Finance	31 July 2021

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	2.2 Level of borrowings vs. interest rate swaps	Completed/ Ongoing	Management meets monthly with Council's financing advisors PwC		Finance	Ongoing
	2.3 Processes around aged rate debtors (non-rateable properties)	In progress	A process is being worked on to implement this.		Revenue	30 September 2021
	2.4 No evidence of review between reconciliation of strike rates and budget rates	In progress	Will be completed as part the finalisation of the LTP		Revenue	30 June 2021
	2.5 Review of Ventia (Broadspectrum) meter readings uploaded into Magiq	Completed			Revenue	
	2.6 Amounts provided to NRC does not agree to GL	In progress	Is being worked on as part of the preparation of the FY21 annual report		Revenue	31 July 2021
	2.7 Reconciliation to be performed on deposits received and paid.	In progress and ongoing	Still investigating some reconciling items from years prior to the FY20 year		Finance	31 July 2021
	2.8 Clarification required on sensitive expenditure policy	Completed	Done as part of the Sensitive Expenditure Policy review.			
	2.9 Description of accounts should represent the nature of the balance	Completed				
	2.10 Roding Assets: Implementation of OPUS recommendations	Not started			Roding	
	2.11 Terminated User Accounts Retained	Completed	Terminated users are deleted however it should be noted that limitations within Magiq mean that user accounts in Magiq cannot be deleted.	Low	Digital Services	

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	2.12 Review of user access and modification rights	In progress	User accounts are removed when staff leave and on notification from P&C. Domain accounts are reviewed quarterly but work has not yet started on the review of "least privilege" for the domain accounts	Low	Digital Services	