



Audit Universe Used For Ranking Purposes in February 2017

New Reviews		Key Risks	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
1	Accounts Receivable and Aged Debtors Management Review of the processes if they are functioning in line with the Council policies and that the internal controls are in place and working as intended.	Financial / Economic														✓
2	Accrued Operational and Capital expenditure Review of the year end capital & operational accrual processes, including journal processes and comparison of accrued amount to invoiced amount.	Financial	✓								✓					
3	Animal Control Revenue Collection Process Review Review of the processes to calculate, collect, record and report revenue. This review will also include some analytical reviews associated with the impounded dogs.	Financial/ Service Delivery														
4	Aquatic Centre Cash Handling The objective of this review is to assess cash handling procedures at the Council's aquatic centres managed by CLM Limited subject to the contract conditions. The centres covered by this review are the Freyberg Community Pool and the Lido Aquatic Centre.	Service Delivery Financial / Economic														
			Contracted to CLM													
5	Aquatic Centre Management Review of contract management processes relating to the aquatic centre operations contract with CLM.	Service Delivery Financial / Economic														
6	Arena Manawatu Revenue Collection Process Review Review of the processes to calculate, collect and record revenue.	Financial / Economic							✓							

New Reviews		Key Risks	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
7	Asset Management Planning Review of asset management planning & updating processes, including review of the processes for reporting the variance between the AMPs and the 10 Year plan.	Asset Management							✓						✓	
8	Budgetary Control Review of selected Units operational budgets to ensure adequacy of controls to prevent material under over spending.	Service Delivery Financial / Economic												✓		
9	Building Services Revenue Process Review of building consent processes to ensure that the Council charge the appropriate fees and accounting correctly for prepayments received.	Financial / Economic Legal / Regulatory			✓								✓			
10	Business Continuity Plan (BCP) Review and test the processes and procedures in place for the BCP. This will include review the monitoring of the BCP.	Service Delivery/ Technology/ Political/ Financial/ Economic									x	x	x	x	☑	
11	Capital Expenditure Plan Review of the capital expenditure programme to ensure that projects are conducted in accordance with the Capital Expenditure plan and Council project management guidelines.	Financial / Economic Service Delivery	✓								✓					
12	Cell Phones Usage Review of the PNCC cell phones usage and its compliance with the council's policies and guidelines.	Financial														
13	Cemetery Review of revenue collection processes in place at the cemetery. It will also include review the record keeping of the cremation process.	Financial / Economic														
14	Claims Management Review of the processes undertaken to manage claims made against the Council by members of the public to ensure compliance with Council policies and good practice.	Financial / Economic Image / Reputation													✓	
15	Commercial property Rental Revenue Process Review of the commercial properties rental agreement, billing and collection processes.	Financial / Economic							✓							

New Reviews		Key Risks	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
16	Contract Management - CCOs Review of the contract management process for Council Controlled Organisations to ensure appropriate monitoring and achievement of performance measures.	Service Delivery	✓													
17	Employing Consultants Review to ensure OAG Guidance, delegations and Council Policy is followed for the employment of consultants. (Note: Management Team adopted its revised Procurement Policy (MT70) in May 2017. The Policy now includes a section on Employing a Consultant)	Political/ Reputational /Financial / Economic														
18	Contract Management Review of contract management process to ensure the Council is monitoring the performance of contractors in line with contract / agreement requirements. This review will also consider whether requirements outlined in contracts/agreements are adequate. The review will focus on those contracted parties that are not CCOs.	Asset Management		✓						✓				✓		
19	Contract Tendering Review of the contract tendering processes including the decision to pursue a particular project as well as the decision to appoint a particular provider. This will involve comparison of actual practices to both good practice and council policies.	Asset Management		✓						✓						✓
20	Convention Centre Revenue Collection Process Review Review of the processes to calculate, collect and record revenue.	Financial / Economic							✓							
21	Councillor Payments Review of the processes that ensure accurate, complete and compliance with the policies when payments are made to Councillors.	Political		✓												
22	Customer Service Centre Cash Collections Review of the customer service centre cash collection processes to ensure appropriate processes are in place and meeting the relevant policy requirements.	Service Delivery Financial / Economic				✓					✓					

New Reviews		Key Risks	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
46	Library Cash Collections Review of cash collection processes to ensure the cash handling policies are adhered to and there is sufficient internal control in place to safe guard public money and the employees.	Financial / Economic			✓										✓	
47	Long Term Investment Fund Review of the separate investment funds to ensure they are administered in line with the SIPO and Council policy. (Note: As at 1 November 2016 the long term investment fund being held in bonds is \$4.75m. Of which \$2m will mature in April 2017 and another \$2m in August 2017. \$0.75m fund is being held in perpetuity.)	Financial / Economic		✓												
48	Mail Receipt & Distribution Review of the organisation's correspondence tracking system and processes.	Service Delivery Financial / Economic														
49	Management Control Framework Review of the internal control framework in place across the organisation, against COSO (or similar) internal control framework. The outcomes of this review can be used to further focus internal audit activity.	All	✓									✓				
50	Non-Financial Performance Measures Review of the processes used to monitor, collate, record and report against the non-financial performance measures outlined in the 10 Year Plan.	All		✓									✓			
51	Parking Collection Contract Management Review of the parking revenue collection process under the third party contract arrangement.	Financial / Economic			✓				✓				✓			
52	Parking Infringement Process Review of the ticketing and fine recovery processes.	Financial / Economic			✓								✓			
53	Payroll Review of payroll processes to ensure that these are performed in line with Council policies and good practice. This will include review of the PNCC employee benefits scheme uptake for its compliance with the council's polices and guidelines.	Financial / Economic Human Resources		✓							✓					

New Reviews		Key Risks	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
73	Staff Disbursements Review of staff disbursements via the Accounts Payable system and cash reimbursements for their compliance with the council policies and guidelines.	Financial							✓	✓	✓	✓	✓	✓	✓	✓
74	Cash Spot Checks Carry out spot checks on the Council's cash handling sites for the compliance of the cash handling policies and guidelines.	Financial							✓	✓	✓	✓	✓	✓	✓	✓
75	Accounts Payable Data Analysis Using Benford's Law to analyse data for potential fraud, manipulative biases or other irregularities.	Financial							✓	✓	✓	✓	✓	✓	✓	✓
76	Journal Authorisation and Supporting Documents Sample check of appropriateness of authorisation and supporting documents guidelines.	Financial							✓	✓	✓	✓	✓	✓	✓	✓
77	Miscellaneous Sample Checks Any other sample/spot check on areas that may have brought to our attention.	Financial / others							✓	✓	✓	✓	✓	✓	✓	✓

(Note: The brief description under each review will be refined when a Terms of Reference is agreed to with the relevant Project Sponsor of each review).

Key:	
✓	Audited that Year
☒	Management requested for this to be done as a consultancy project. It did not form part of the internal audit plan.
☑	External consultant carried out the review.
✘	Approved carried-forward to next year.
⊖	Management decided that this item is excluded from Internal Audit Universe as they are part of risk management.