

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					С	Cont	rac	ted	to	CL	М			
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							~							



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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									×	×	×	×	V	
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 polices 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							~							

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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		~	1											
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				~					~					

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23	Delegations Audit to ensure compliance with delegations at all levels of the organisation.	Legal / Financial /Reputational /Technology											~			
24	Development Contribution (DC) Review of the processes to ensure revenue transactions are efficient and complete and are recorded appropriately in the Council's books. This will also include review of the discretionary write off process.	Financial / Economic		~	1					×					~	
25	Earthquake Strengthening Review the compliance with the legislations and Council Policy (if any) for Earthquake strengthening of Council Buildings.	Regulatory/ Legal														~
26	Electronic Banking Review of the processes and controls surrounding the use of electronic banking for making payments and receiving payments.	Financial / Economic Technology		~	1							~				
27	Environmental Protection Review of environmental protection processes to ensure public health is maintained and Council guidelines, bylaws and legislation are adhered to and whether revenue is appropriately billed, collected and accounted for.	Financial / Economic Legal / Regulatory					~							~		
28	External Quality Assessment (EQA) This is to gauge the PNCC's internal audit activity the degree of conformance with the Definition of Internal Auditing, the Code of Ethics and the International Internal Auditing Standards which stipulates that this assessment is to be performed at a minimum of once in every five year. (The next EQA is due by 2019/20 the latest)	Service Delivery/Regulat ory						~					~			
29	Financial System Control and Data Integrity To ensure that appropriate internal controls within the main financial systems such as (Accounts Payable, Accounts Receivable, General Ledger) are in place with focus on controls to ensure that transactions and information are complete, valid and accurate	Service Delivery/ Technology/ Financial	~			~	~	~								

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30	Fixed Assets Review of fixed assets practices against Council processes including acquisitions, disposals, depreciation and capitalisation and ensure the completeness of the PNCC fixed assets. (This was included as part of the Capital Expenditure Plan reviewed in 2012/13)	Financial / Economic Asset Management	~													
31	Fleet Management Review Depot fleet management and its compliance with the Council's policies and procedures. This will include review of cars (white fleet) fleet management including their disposal.	Service Delivery/ Technology/ Financial/ Economic					~							~		
32	Fuel Card Management Review Council's fuel cards management and its compliance with the Council's policies and procedures. This will include sample review of fuel usage of selected plants and vehicles.	Service Delivery/ Financial													~	
33	General IT Controls High level review of the adequacy of general IT controls (e.g. change management, security, disaster recovery) in place across various operating systems. The outcomes of this review will be used to further focus internal audit activity.	Technology/ Service Delivery	~							₽						
34	Grant/Subsidy Revenue Review of processes for claiming grants and/or subsidies revenue due to the Council to ensure all these revenue due are claimed and recorded appropriately.	Financial/ Economic				~										
35	Grants Activity Review of the processes undertaken to award grants to community organisations to ensure that these are awarded in line with Council guidelines and are applied in accordance with the objectives.	Community Wellbeing Financial / Economic	~								~					
36	Health & Safety Review of processes and procedures in place and their compliance with the legislative requirements.	Legal/ Regulatory/ Financial														V

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37	Health and Safety - Contractors Independent assurance concerning processes and controls Council has in place for ensuring its contractors comply with H&S legislation and best practices.	Legal/ Regulatory/ Financial/ Reputation												~		
38	Insurance Review of insurance taken out by Council to ensure that relevant aspects of the organisation are covered to the appropriate level.	Financial / Economic										N				
39	Inventory Review of the processes to ensure complete and accurate inventory is maintained for petrol, diesel, depot, and other current assets.	Financial / Economic					~									
40	IT Disaster Recovery Review of the processes in place to ensure back-up and recovery of key information systems are in place.	Technology Service Delivery		~								~				
41	IT Security Review of IT security practices, including internet, email and network security.	Technology	~							₽						
42	Landfills Revenue Collection Review of the processes utilised at the landfills to calculate, collect and record revenue. This will include some analysis between the revenue and the tonnage of waste collected.	Financial / Economic						~								~
43	Leased Carparks Revenue Review of the leased carpark rental agreement, billing and collection processes. This will include some analytical reviews between the revenue and the carpark vacancies.	Financial / Economic														
44	Legal Compliance Framework Review of Legal Compliance plan/programme to ensure management processes are in place to enable Council meeting all statutes, and regulations requirements.	Legal/ Regulatory/ Financial														
45	Liability Management Review of debt management to ensure that activities are in line with Council policies and the 10 Year Plan.	Financial / Economic		~												

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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		V												
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		~							~					

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54	Planning Services Revenue Process Review of the PNCC resource consents revenue calculating, billing and reporting process.	Financial / Economic						~						x	<	
55	Procurement Planning Review of Controls to ensure that PNCC gets the best value for money through its planning of procurements.	Service Delivery Financial / Economic												~		
56	Project Management Review Review of a sample of projects against Council policies and good practice in relation to project management, including service performance.	Asset Management			~					~				~		
57	Purchasing & Accounts Payable Review of purchasing and accounts payable processes to ensure that these are functioning in line with Council policies and good practice.	Financial / Economic				~		~			~					
58	Rates Activity Review of processes to calculate, collect and record rates obligations, including review of the collection, remission and the postponement processes.	Financial / Economic Legal / Regulatory			~		~									~
59	Reconciliations Review of month-end reconciliation procedures for timeliness and appropriateness.	Financial / Economic	~									~				
60	Recruitment & Retention Review of processes to ensure that the Council recruits and retains the right people into the right positions.	Human Resources											~			
61	Revenue and Financing The objective of this review is to ensure that the Revenue & Financing policy comply with the Local Government Act 2002 and ensure the council adheres and monitors the policy.	Legal/ Financial											~			
62	Staff Disbursements & Expenses Review of staff disbursement (staff benefits, travel mileage claims etc.) to ensure compliance with the Council's policies.	Financial / Economic Human Resources							~	~	~	~	~	~	~	-
63	Sensitive Expenditure Review of credit cards payments to provide assurance that these are consistent with Council policies.	Financial / Economic Image / Reputation							~	~	~	~	~	~	~	~

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64	Social (Ex Community and Public Rental) Housing Review of the housing allocation, rental agreement, billing and collection processes. This would include review of public rental housing (rental set at market rates) and community housing (rental set based on income).	Community Wellbeing Financial / Economic			~		~								~	
65	Trade Waste Revenue Review of the processes to calculate, collect, record and report revenue.	Financial / Economic														~
66	Treasury Investment Review of the management of treasury investments against Council policies and good practice.	Financial / Economic		~												
67	Water Meter Reading & Billing Review of the processes in place to ensure that metered water revenue is complete. The review will also assess whether the collection and accounting processes are appropriate.	Financial / Economic			~											
	Yearly Routine 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
68	Risk Management Quarterly Review Review of risk mitigation processes and procedures in place as per the Council Risk Profiles.	All		~	~	~	~	√	~	~	~	~	~	~	6	0
69	Internal Audit Review Follow-Up Follow up on the past internal audit review recommendations and the management agreed corrective actions plan.	All		~	√	~	· √	√	~	~	· √	~	· √	~	✓	~
70	Risk Profile Review Review of Council's key Strategic and Operational and Internal Risk Profiles for their currency and appropriateness.	All		~	~	~	~	~	~	~	~	~	~	~	0	0
71	Payroll Master File Changes Audit Review of weekly payroll master file changes and their authorisations.	Service Delivery/ Financial				~	~	~	~	~	~	~	~	~	~	~
72	Credit Card Usage Review of credit card transactions for their compliance with the council policies and guidelines.	Financial							~	~	~	~	~	~	~	~

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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							~	~	~	~	~	~	1	~
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	<i>y</i> :
✓	Audited that Year
X	Management requested for this to be done as a consultancy project. It did not form part of the internal audit plan.
Ø	External consultant carried out the review.
x	Approved carried-forward to next year.
0	Management decided that this item is excluded from Internal Audit Universe as they are part of risk management.