

PALMERSTON NORTH CITY COUNCIL

AGENDA

AUDIT AND RISK COMMITTEE

ADDITIONAL INFORMATION

9AM, MONDAY 18 FEBRUARY 2019
COUNCIL CHAMBER, FIRST FLOOR, CIVIC ADMINISTRATION BUILDING
32 THE SQUARE, PALMERSTON NORTH



MEMBERSHIP

Vaughan Dennison (Chairperson)
Bruno Petrenas (Deputy Chairperson)
Grant Smith (The Mayor)

Susan Baty
Adrian Broad
Gabrielle Bundy-Cooke

Lew Findlay QSM
Jim Jefferies
Lorna Johnson

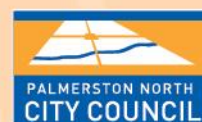
Agenda items, if not attached, can be viewed at:

pncc.govt.nz | Civic Administration Building, 32 The Square
City Library | Ashhurst Community Library | Linton Library

Heather Shotter
Chief Executive, Palmerston North City Council

Palmerston North City Council

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AUDIT AND RISK COMMITTEE MEETING

18 February 2019

ADDITIONAL INFORMATION

13. 2018/19 Internal Audit Plan 6 month progress update - Additional Information

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ADDITIONAL INFORMATION

TO: Audit and Risk Committee


MEETING DATE: 18 February 2019

TITLE: 2018/19 Internal Audit Plan 6 month progress update - Additional Information

FROM: Rachel Corser, Committee Administrator, Strategy and Planning

The attached information replaces Attachment 1 (Pages 41-43) of the Agenda.

ATTACHMENTS

1. Appendix A 2018-19 Internal Audit Plan Progress Status [!\[\]\(9a53fe79a03d38d8322f7a2c5a875b36_img.jpg\)](#) 

APPENDIX A

2018/19 INTERNAL AUDIT PLAN – PROGRESS STATUS

	New Review 2018/19	Project Status
1	Animal Control Revenue Collection Process Review of the processes to calculate, collect, record and report revenue. This review will also include some analytical reviews associated with the impounded dogs.	To commence in the 3 rd Quarter of 2018/19
2	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.	Commenced in December 2018
3	Grant/Subsidy Revenue Review of processes for claiming grants and/or subsidies revenue due to the Council to ensure all revenue due are claimed and recorded appropriately.	To commence in the 4 rd Quarter of 2018/19
4	IT Disaster Recovery Review of the processes in place to ensure back-up and recovery of key information systems are in place.	Reported to Audit & Risk Committee in November 2018
5	IT Security Review of IT security practices, including internet, email and network security.	In Feb 2019 Audit & Risk Committee agenda
6	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.	In Feb 2019 Audit & Risk Committee agenda

APPENDIX A

	Routine Review 2018/19	Project Status
1	Accounts Payable and Receivables Data Analysis Using Benford's Law to analyse data for potential fraud, manipulative biases or other irregularities.	Routine no exceptions noted
2	Cash Spot Checks Carry out spot checks on the Council's cash handling sites for the compliance of the cash handling policies and guidelines.	Refer para 9 in the Memorandum
3	Credit Card Usage Review of credit card transactions for their compliance with the council policies and guidelines.	Refer para 10 in the Memorandum
4	Internal Audit Reviews Follow-Up Follow up on the past internal audit review recommendations and the management agreed corrective actions plan.	Refer para 15 in the Memorandum
5	Journal Authorisation and Supporting Documents Sample check of appropriateness of authorisation and supporting documents guidelines.	Refer para 13 in the Memorandum
6	Miscellaneous Sample Checks Any other sample/spot check on areas that may have brought to our attention.	Routine no exceptions noted
7	Payroll Master File Changes Audit Review of weekly payroll master file changes and their authorisations.	Refer para 14 in the Memorandum
8	Staff Disbursements Review of staff disbursements via the Accounts Payable system and cash reimbursements for their compliance with the council policies and guidelines.	Refer para 11 in the Memorandum