

Report 17.122
Date 4 May 2017
File CCAB-22-194

Committee Finance Risk and Assurance Committee
Author Mike Timmer, Treasurer

Business assurance – work programme

1. Purpose

To provide the Committee with the proposed business assurance programme for the next 18 months and seek comment if any from the committee.

2. Background

In March we provided the Committee with a framework on developing a business assurance function for Council. This was developed in conjunction with PwC, our partners in this process.

PwC presented a paper that demonstrated how business assurance would support the strategic outcomes of Council, its relationship with risk management, and the risk based approach to audit as well as the internal control environment Council has currently in place.

The Committee endorsed the approach and implementation of a business assurance function. The next step was to devise a work programme which we are presenting to the committee today.

3. Comment

As part of developing the work programme we engaged widely across the organisation including endorsement of the executive leadership team to identify areas that could be considered of high potential value for the business assurance.

We have also worked together with PwC on prioritising areas of focus. The attached overview paper encapsulates the 18 month plan (**Attachment 1**).

The summarised 18 month plan on page 6 of Attachment 1 sets out the timetable and is divided into three sections based on priority.

Those projects which are categorised as high priority are intended to be completed over a 6 month period beginning in July 2017, with the plan further out to be covered over the subsequent 6 to 12 months.

This programme will be reviewed on a regular basis to ensure it still meets the needs of the organisation and that the priorities identified are still current and add sufficient value to proceed.

We seek the views of this Committee in terms of our proposed plan, which we will start in the new financial year.

4. The decision-making process and significance

The matters requiring decision in this report have been considered by officers against the requirements of Part 6 of the Local Government Act 2002.

4.1 Significance of the decision

Officers have considered the significance of the matter, taking into account the Council's significance and engagement policy and decision-making guidelines. Due to the procedural nature of this decision officers recommend that the matter be considered to have low significance.

Officers do not consider that a formal record outlining consideration of the decision-making process is required in this instance.

4.2 Engagement

Due to its procedural nature and low significance, no engagement on this matter has been undertaken.

5. Recommendations

That the Committee

1. *Receives the report.*
2. *Notes the content of the report*
3. *Supports the business assurance work programme.*

Report prepared by:

Mike Timmer
Treasurer

Report approved by:

Dave Humm
General Manager, Corporate Services / CFO

Attachment 1 - PwC- GWRC - Business Assurance – Internal 18 month Audit Plan