

Subject Investment Audit Programme 2021/22

Circulation All Territorial Local Authorities

All Regional Councils Auckland Council Auckland Transport

Department of Conservation
Office of the Auditor General
Local Government New Zealand
Waka Kotahi (internal circulation)

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Date of Issue 25 June 2021

Purpose

To advise Approved Organisations and other relevant parties of the Waka Kotahi (NZ Transport Agency) Investment Audit Programme planned for the 2021/22 financial year. The audits will be carried out in terms of sub-section 95 (1) (e) (ii) of the Land Transport Management Act 2003.

Development of investment audit programme

The Investment Audit Programme provides assurance to Waka Kotahi that its investments in Approved Organisations are being well managed and providing value for money outcomes. Other assurance work, such as theme audits, may also be done on an ad-hoc basis.

Each Approved Organisation will be advised at least one month in advance of an audit commencing.

Enquiries

For further information on the Programme, please contact me at Waka Kotahi on 021 965 481 or by email Yuliya.Gultekin@nzta.govt.nz

Attachment 1: Investment Audit Programme 2021/22



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INVESTMENT AUDIT PROGRAMME FOR 2021/22

Investment Audits planned for 2021/22

Investment audits are procedural or technical in their focus.

Procedural investment audits provide assurance that the Waka Kotahi investment in Approved Organisations' programmes is being well managed and delivering value for money results. Large investments are audited every two years, the rest on a three-year cycle. This includes ensuring Approved Organisations comply with Waka Kotahi requirements for funding assistance and procurement. Audits covering Approved Organisations' management of Public Transport Programmes also validate patronage funding claims, concessionary fare schemes, and Total Mobility schemes.

Technical investment audits provide assurance over Approved Organisations' activity management planning, adequacy of data used to assess network quality, value for money and safety and network management. The selection criteria include issues/risks, safety risks including crash rates, funding levels and time since the last audit. The frequency of technical investment audits is on average six to eight years for each Approved Organisation.

| Key | |
|-----|------------------|
| | Procedural audit |
| | Technical audit |

Approved Organisations

| | Regional Relationship Zone | Approved Organisation | Planned Audit Quarter |
|---|----------------------------------|-----------------------|--------------------------|
| 1 | Upper North Is. | Auckland Transport | 2 |
| 2 | | Auckland Transport | 4 |
| 3 | | Kaipara DC | 2 |
| 4 | | Kaipara DC | 1 |
| 5 | | Northland RC | 3 |
| 6 | | Whangārei DC | 2 |
| 7 | Central North Is. | Hamilton CC | 4 |
| 8 | | Kawerau DC | 1 |
| 9 | | Rotorua DC | 1 |

| | Regional Relationship Zone | Approved Organisation | Planned Audit Quarter |
|----|----------------------------------|-----------------------|--------------------------|
| 10 | | South Waikato DC | 3 |
| 11 | | South Waikato DC | 1 |
| 12 | | Taupo DC | 4 |
| 13 | | Tauranga CC | 1 |
| 14 | | Waikato DC | 4 |
| 15 | | Whakatane DC | 1 |
| 16 | Lower North Is. | Greater Wellington RC | 4 |
| 17 | | Hastings DC | 2 |
| 18 | | Horowhenua DC | 2 |
| 19 | | Hutt CC | 1 |
| 20 | | Hutt CC | 3 |
| 21 | | Manawatu DC | 2 |
| 22 | | Masterton DC | 4 |
| 23 | | New Plymouth DC | 3 |
| 24 | | Rangitikei DC | 1 |
| 25 | | Wairoa DC | 2 |
| 26 | | Whanganui DC | 3 |
| 27 | South Is. | Ashburton DC | 1 |
| 28 | | Clutha DC | 3 |
| 29 | | Environment Southland | 1 |
| 30 | | Grey DC | 3 |
| 31 | | Hurunui DC | 4 |
| 32 | | Invercargill CC | 1 |
| 33 | | Invercargill CC | 3 |
| 34 | | McKenzie DC | 3 |
| 35 | | Nelson CC | 4 |
| 36 | | Nelson CC | 2 |
| 37 | | Selwyn DC | 2 |
| 38 | | Timaru DC | 3 |
| 39 | | Waimakariri DC | 4 |
| 40 | | Waitaki DC | 2 |