Attachment B - Proposed Second Line Assurance Map: DRAFT

Directorate	Ref	Risk/Compliance Area	Sub Ref	Risk/Compliance Area (subcategory)	Risk Level	Management Oversight and Direction							Governance Oversight and Direction												
						Controls* and/or Control Testing							Contol/Substantive Testing												
						1st Line Assurance		2nd Line Assurance					3rd Line Assurance												External Audit/Assurance
						Operational/process/system controls	Management Controls	Physical	Documented (e.g. Policy, or SOP)	System/Automated Controls	Process Controls	Detection Controls (e.g. reports, reviews, data analytics)	Internal Audit Plan 2025-2027 (Include Date)												Audit scope/finding
													FY25				FY26				FY27				
													Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	2024/25
AFR	AFR1	Accounts Payable	AFR1.1	Existence	Moderate RISK10030								☑			☑									Deloitte
			AFR1.2	Completeness									☑			☑									Deloitte
			AFR1.3	Valuation and allocation									☑												Deloitte
			AFR1.4	Rights and obligations									☑												Deloitte
			AFR1.5	Presentation and disclosure									☑												Deloitte
			AFR1.6	Fraud controls									☑			☑	☑	☑	☑	☑					Deloitte
	AFR2	Accounts Receivable	AFR2.1	Existence	Moderate RISK10030												☑	☑	☑						Deloitte/NZTA -Investment Assurance
			AFR2.2	Completeness													☑	☑	☑						Deloitte
			AFR2.3	Valuation and allocation													☑	☑	☑						Deloitte
			AFR2.4	Rights and Obligations													☑	☑	☑						Deloitte
			AFR2.5	Classification													☑	☑	☑						Deloitte
			AFR2.6	Fraud controls													☑	☑	☑						Deloitte/NZTA -Investment Assurance
	AFR5	Assets (other)	AFR5.1	Existence														☑							Deloitte/NZTA -Investment Assurance
			AFR5.2	Completeness														☑							Deloitte
			AFR5.3	Valuation and allocations														☑							Deloitte
			AFR5.4	Rights and obligations														☑							Deloitte
			AFR5.5	Fraud controls	Moderate RISK10030													☑							Deloitte/NZTA -Investment Assurance
	AFR6	Liabilities (other)			Moderate RISK10030												☑	☑	☑						Deloitte/NZTA -Investment Assurance
	AFR3	Payroll			Moderate RISK10030											☑		☑			☑				Deloitte
	AFR4	Treasury			High RISK10013								☑				☑	☑	☑	☑					Deloitte/NZTA -Investment Assurance
	AFR7	Taxation			Moderate RISK10030																				Deloitte
	AFR8	Procurement	AFR8.1	Initiate	High RISK10028														☑						Deloitte
			AFR8.2	Identify needs/analyse market	High RISK10028											☑			☑				☑		Deloitte
			AFR8.3	Specify requirements	High RISK10028														☑				☑		Deloitte
			AFR8.4	Plan market approach	High RISK10028										☑	☑			☑				☑		Deloitte
			AFR8.5	Approach Market & Select Supplier	High RISK10028								☑			☑			☑				☑		Deloitte
			AFR8.6	Negotiate/award contract	High RISK10028								☑						☑				☑		Deloitte
			AFR8.7	Manage contract	High RISK10028								☑			☑			☑				☑		Deloitte
			AFR8.8	Review	High RISK10028																				Deloitte
	AFR17	Resource consent and general enforcement			Moderate RISK10026												☑	☑	☑		☑				
	AFR18	Environmental Health			Moderate RISK10026												☑	☑	☑		☑				IANZ bi-annualy
	AFR19	Alcohol licencing			Moderate RISK10026												☑	☑	☑		☑				
	AFR20	Parking/Animal control			Moderate RISK10026											☑	☑	☑	☑		☑				
	AFR21	Waterways			Moderate RISK10026												☑	☑	☑						
Strategy and Policy	SP1	Policy Management			High RISK10029								☑			☑									
	SP2	Climate Change & Resilience			High RISK10012																			☑	Toitu -Greenhouse Gas inventory and audit
	SP3	Legislative obligations for Strategic Frameworks (e.g. Spatial Plan, Reforms)																							
Planning & Development	PD1	Resource Consents			Moderate RISK10034												☑	☑	☑						
	PD2	Building Consents			Moderate RISK10034									☑			☑	☑	☑		☑				IANZ bi-annualy
	PD3	Land Development/Connection to QLDC services			Moderate RISK10034																				
	PD4	Road corridor access/temporary road closures			Moderate RISK10048												☑	☑	☑						
Corporate Services	CS1	System access governance			Insignificant RISK10001																				
	CS3	Cyber security			Insignificant RISK10001								☑					☑	☑	☑	☑				External Consultancy
	CS4	Information management			Moderate RISK10060								☑					☑	☑		☑	☑			Deloitte/Ombundsman Office -LGOIMA
	CS5	Performance & Renumeration			Moderate RISK10047													☑				☑			Deloitte
	CS6	Right to work & immigration compliance			High RISK10029																	☑			
	CS7	Talent acquisition			Moderate RISK10047																	☑			
	CS8	Diversity, Equity & Inclusion			Moderate RISK10047																	☑			
	CS9	Competency and succession planning			Moderate RISK10047																	☑			
	CS10	Sensitive expenditure			High RISK10029								☑			☑		☑			☑	☑			
	CS12	Health, Safety and Wellbeing			Moderate RISK10032								☑								☑				NZTA -Investment Assurance
	CS14	Democracy services			High RISK10015																				
	CS15	Communications, engagement and consultation			Moderate RISK10035																				
	CS16	Project Management Method			Moderate RISK10027																				
	CS17	Delegations			Moderate RISK10035								☑	☑		☑	☑	☑	☑		☑				
	CS18	Customer Services and Compliants			Moderate RISK10035												☑				☑		☑		
	CS19	LTP/Annual Plan and Statement of Service Performance (Obligations)			High RISK10029										☑							☑			Deloitte
P&I	PI01	Leases, Licences and LTOs			High RISK10013									☑						☑					
	PI02	Facilities Management (inc. Fleet)			High RISK10013								☑				☑								
	PI03	P&I Asset Management			Very High RISK10021													☑				☑		☑	NZTA -Investment Assurance
	PI04	Operational Technology			Very High RISK10021																				
Community Services	CMS1	Grants and Community Funding			Moderate RISK10004									☑							☑				
	CMS2	Reserve Management			HIGH RISK10022									☑											
	CMS3	Community Services Asset/Facilities Maintenance			HIGH RISK10022								☑						☑	☑		☑			
					HIGH RISK10022																				
TBD		Business continuity planning																							
		Emergency Response																							
		Fraud																							

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TIER 1 RISKS AUDIT COVERAGE HEATMAP