

Manawatū District Council - Audit Programme

Business Unit	Audit Topic	Description	Previous Audit			Next Audit		
			Last completed	Reported to ARC	Review schedule	Initiate Review	Status	Reported to ARC
IS	IT Programme of Work	This is a BAU programme, consisting of: 1. Internal PEN testing - annually 2. External PEN testing - annually 3. IT Maturity - as needed 4. Business Continuity and Disaster Recovery Planning - annually					Ongoing	September 2026
Organisation Wide	Procurement	The process for determining the need for a particular procurement is valid. The award procedure is as per MDC's policy and resources are spent in line with applicable criteria. Description of performance, calculator of contract value, award criteria, award procedure, notification and assessment of tenders. Cover 3 case sample projects: •Community Hub •Stringfellows, procurement process from Turner's Road to the Detention Ponds •Green by Nature (rollover contract)	2019		3/4 yearly	June 2025	Underway	June 2026
Governance & Assurance	Conflicts of Interest	Review the process surrounding Conflict of Interest (COI) in MDC and providing the assurance that COI are managed appropriately. - is the Policy fit for purpose - are the systems and processes adequate - is there sufficient engagement from staff				December 2025		
Safety and Wellbeing	Health and Safety	Review of Health and Safety and to identify and provide the assurance that the updates in the Act is reflected in MDC's practices. Completed as part of the MWLASS initiative. The audit takes place from February - December and includes visits to various council sites/facilities	December 2023		2-3 yearly	2026		
Finance	FBT Audit	Review of FBT with focus on policies, procedures and source information and rigor of return completion. Detailed review of FBT on vehicles and employee benefits. - It is prudent to initiate own compliance to provide that systems are working as intended. Where any errors are identified, this process allows voluntary disclosure to IRD and therefore avoid any shortfall penalties that could otherwise be imposed if discovered by IRD.	August 2022	September 2022		Sep-Dec 2026		
Finance	GST Audit	Review of GST with focus on both policies, procedures and source information and the rigor of the return completion. Detailed review of GST treatment, time of supply, land purchase, GST exempt supplies, second hand goods and documentation. - It is prudent to initiate own compliance to provide that systems are working as intended. Where any errors are identified, this process allows voluntary disclosure to IRD and therefore avoid any shortfall penalties that could otherwise be imposed if discovered by IRD.	April 2022	September 2022		Sep-Dec 2026		
Organisation Wide	Contract Management					March 2027		
Finance	Sensitive Expenditure	This will include compliance with policies, suspicious transaction analysis and compliance testing of a sample of transactions. Identified risk areas are travel and accommodation; entertainment and hospitality.	May 2022	September 2022	3 yearly	July 2027		
Finance	Fraud Awareness Review	Raise awareness of fraud and corruption risks. 1) All staff Fraud and Corruption Awareness Survey; and 2) Fraud and Corruption Gap Analysis benchmarking workshop with senior staff. 3) A third phase may follow if areas of concern are highlighted	September 2025	September 2025	3 yearly	2028		
Community	Shade Audit	In accordance with the Sun Protection Policy. NOTE: When the Council adopted the Policy on 20 March 2025, it was requested that the audit be completed internally by staff (to avoid costs of hiring a consultant)				March 2028		
IS	Privacy	Review of privacy maturity	December 2023		6 yearly (full)	December 2029		