

Investment Assurance Programme 2022/23

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)

CIRCULATED BY

YULIYA GULTEKIN, PRACTICE MANAGER
AUDIT AND ASSURANCE

DATE OF ISSUE

2 JUNE 2022

Purpose

To advise Approved Organisations and other relevant parties of the Waka Kotahi (NZ Transport Agency's) programme of investment audits planned for the 2022/23 financial year. The audits will be carried out in accordance with the sub-section 95 (j) (ii) (iii) of the Land Transport Management Act 2003.

Development of Investment Audit Programme

The Investment Assurance Programme provides assurance to Waka Kotahi that its investment in Approved Organisations is being well managed and provides value for money outcomes. Other assurance work, such as theme audits, may also be carried out on an ad-hoc basis. Waka Kotahi Risk and Assurance Committee approved the programme on 24 May 2022.

The 40 authorised audits listed by region in the Programme have been selected based on:

- Date of previous audit
- Previous audit outcomes
- Quantum of money received through the NLTP
- Complexity of transport network
- Staff capacity and capability and any significant internal and external changes since last audit

Enquiries

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

Yuliya Gultekin



Practice Manager, Audit and Assurance, Risk and Assurance Team

Te Ama – Ka Muri Ka Mua – Corporate Support

INVESTMENT ASSURANCE PROGRAMME 2022/23 - FINAL

Investment Audits planned for 2022/23 are procedural or technical in their focus.

Procedural investment audits provide assurance that Waka Kotahi NLTP investment in Approved Organisations' meets the requirements and delivers value for money. The procedural audits are typically conducted in a three yearly cycle, with the large investments audited every one to two years. The Programme includes a review of public transportation management and validates patronage funding claims, concessionary fare schemes, and Total Mobility schemes.

Technical investment audits provide assurance that Waka Kotahi NLTP investment in Approved Organisations' meets the requirements and delivers value for money. The technical audits assess the network condition and management, activity management planning, data quality, and road safety. The key selection criteria comprise risk related to network complexity, resourcing, investment levels and time since the last audit. The technical audits are conducted on average every seven to ten years.

	Regional Relationship Zone	Approved Organisation	Audit Type	Planned Audit Quarter
1	Upper North Island	Auckland Transport	Technical	3
2		Auckland Transport	Procedural	4
3	Central North Island	Bay of Plenty RC	Procedural	3
4		Hamilton CC	Technical	3
5		Hauraki DC	Procedural	3
6		Otorohanga DC	Procedural	4
7		Rotorua Lakes DC	Technical	2
8		South Waikato DC	Technical	1
9		Tauranga CC	Procedural	3
10		Thames Coromandel DC	Procedural	3
11		Waikato DC	Technical	3
12		Waikato DC	Procedural	1
13		Waipa DC	Procedural	1
14		Whakatane DC	Procedural	4

	Regional Relationship Zone	Approved Organisation	Audit Type	Planned Audit Quarter	
15	Lower North Island	Carterton DC	Procedural	1	
16		DoC National Office	Procedural	2	
17		Gisborne DC	Technical	3	
18		Hawke's Bay RC	Procedural	1	
19		Horizons Manawatū RC	Procedural	4	
20		Kāpiti Coast DC	Procedural	3	
21		Masterton DC	Technical	4	
22		Napier CC	Procedural	1	
23		New Plymouth DC	Technical	2	
24		New Plymouth DC	Procedural	1	
25		Rangitikei DC	Procedural	4	
26		Ruapehu DC	Procedural	2	
27		South Wairarapa DC	Procedural	3	
28		Tararua DC	Procedural	2	
29		Upper Hutt CC	Procedural	4	
30		Wellington CC	Technical	4	
31		South Island	Buller DC	Procedural	2
32			Dunedin CC	Technical	4
33			Gore DC	Technical	4
34			Invercargill CC	Technical	3
35			Kaikoura DC	Procedural	2
36			Otago RC	Procedural	4
37			Selwyn DC	Procedural	4
38			Tasman DC	Procedural	1
39			Timaru DC	Technical	2
40			Waimate DC	Procedural	4