

# *Our 2006 LTCCP Audit Approach*

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# *Our reporting responsibility*

*(s84(4) & 94(1))*

- The **extent to which** the council has complied with the Act's requirements in respect of the plan
- The quality of the information and assumptions underlying the forecast information
- The **extent to which** forecast information and performance measures provide an appropriate framework for meaningful assessment of actual levels of service provision

## Our audit looks at...

Legislative compliance in your plan preparing

Assumptions & information underlying your plan

Your framework to assess Council's achievements

...so you can know...

Your plan promotes long-term wellbeing & democratic action

Your plan is soundly based on reasonable estimates

Your activity plans flow logically allowing you to assess performance

...so your community can know...

...the Council has a long-term plan that is integrated, based on best available information and estimates and has considered community needs and aspirations.

# *Guiding principles...*

- Taking a flexible approach recognising Councils' context while maximising adherence to:
  - professional standards & good auditing practice
  - the intent of the Act.
- Major focus on draft LTCCP:
  - key for public consultation
  - systems and controls used in preparing.
- Expect draft and final LTCCPs to be based on best information and best estimates.



## *An LTCCP is hard work so...*

- ...we will* undertake work as early as possible and over an extended period;
- ...we will* use auditors' knowledge from other interactions undertaking LTCCP work;
- ...we will* alert councils to significant issues as early as possible;
- ...we will* take a consistent approach insofar as possible.



# *The exclusion of policy merits...*

- We will not 2<sup>nd</sup> guess Councils' decisions - but we do need to ask...

**...is there a robust process for bringing activities & decisions into the LTCCP?**

- If the preparation and integration process is not robust:
  - decisions could be legally challenged
  - you may not achieve what you planned and wanted to.
- We will ask you to assess yourself to help us understand & reflect your circumstances.



# *Looking forward*

- Important feature of LTCCP audit in 2006, ensuring there is integration of information
- We need to recognise Councils' diversity AND be as consistent as possible. This is not easy!
- Neither Councils nor we will be 'perfect' in 2006