Long Term Plan 2024-34 Activity Plan

Risk and Assurance

- *Health, Safety & Wellbeing*
- *Risk & Audit*

Adopted 25 and 27 June 2024

Christchurch City Council

Final Version

- The Long Term Plan 2024-2034, and all its associated documents, including amendments to the draft LTP were adopted by Council on the 27th of June 2024. Approved changes, as appropriate, have been reflected in this Activity Plan.
- Uploaded 12 Aug 2024

Approvals

Role	Position	Name	For Draft LTP	
			Signature	Date of sign-off
General Manager	General Manager Resources/CFO	Russell Holden (Acting)	Russell Holden	14 March 2024
Finance Business Partner	Finance Business Partner	Nick Dean	Nick Dean	2 February 2024
Activity Manager	Head of Risk & Assurance	Nicholas Hill	Nicholas Hill	14 March 2024

Authors and advisors to this Activity Plan

Group	Business Unit	Position	Name
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1. What this activity delivers

Health, Safety & Wellbeing

Christchurch City Council is committed to providing a safe and healthy environment for all workers and citizens. We know that the success of our organisation depends on the wellbeing of our people, by providing the best possible support and resources to help our teams thrive.

Through our Health, Safety, and Wellbeing services and safety leadership, we offer a wide range of initiatives and programs to support employee health and safety, reduce workplace health risks, and promote a culture of wellness. From fitness classes and healthy eating options to mental health support and safety training, we have everything our team members need to stay healthy, happy, and engaged at work.

Risk and Audit

Christchurch City Council is committed to promoting a culture of risk awareness and responsible decision-making through our Risk Management and Internal Audit functions. Our comprehensive suite of services includes risk assessments, regulatory compliance reviews, and fraud investigations, among others, to provide the highest level of assurance to our stakeholders.

Effective risk management and internal audit functions are crucial for the success and sustainability of any organisation. These functions provide tools and resources to identify, assess, and mitigate potential risks, and ensure regulatory compliance and adherence to internal policies and controls.

We believe that effective risk management and internal audit functions are critical to achieving our business objectives and maintaining stakeholder trust. By working together, we can continue to promote a culture of risk awareness and responsible decision-making, driving success and growth for our organisation.

The Head of Risk and Assurance is the Council's Protected Disclosure and Fraud Officer, responsible for responding to protected disclosures or fraud concerns, and raising awareness of these.

This activity includes the following services:

Services		Contributes to Community outcomes
	Health, Safety & Wellbeing • Support Health and Safety Representatives • Conduct site audits • Conduct Risk Assessment • Undertake investigations	This is an internal service
	Risk & Audit • Internal Audits • Risk identification • Internal reviews • Compliance audits	

Who our key customers are:

The employees and community members who interact with our services.

Who our key stakeholders are:

The Christchurch Community, Health, Safety and Wellbeing. Council Professionals across the Country, ARMC

2. Why we deliver this activity

2.1. Community Outcomes: How this activity contributes

Community Outcomes		Contribution*	Key contributions to achieving our community outcomes
	A collaborative confident city Our residents have the opportunity to actively participate in community and city life, have a strong sense of belonging and identity, and feel safe	★	• We support public events so the public can feel safe. • We support assets owner with inspections. • We support and identify areas of business unit improvement opportunities. • We support business units identify risks that could impact the achievement of strategic priorities.
	A green, liveable city Our neighbourhoods and communities are accessible and well-connected, supporting our goals to reduce emissions, build climate resilience and protect and regenerate the environment, especially our biodiversity, water bodies and tree canopy		
	A cultural powerhouse city Our diverse communities are supported to understand and protect their heritage, pursue their arts, cultural and sporting interests, and contribute to making our city a creative, cultural and events 'powerhouse'		
	A thriving prosperous city Our city is a great place for people, business, and investment where we can all grow our potential, where enterprises are innovative and smart, and where together we raise productivity and reduce emissions		

*Level of contribution – what this means	
★★★★	This activity is critical to the Council's contribution to achieving this community outcome – we measure our impact with specific levels of service
★★★	This activity strongly supports the Council's contribution to achieving this community outcome – we measure our impact with specific levels of service for some elements
★★	This activity supports the Council's contribution to achieving this community outcome – we measure our impact with specific levels of service if practicable
★	This activity may provide incidental support to achieving this community outcome – it's not cost-effective to measure our impact

2.2. Strategic Priorities - How this activity supports progress on our priorities

Strategic Priorities		Contribution*	How our strategic priorities influence the way we work
	Be an inclusive and equitable city which puts people at the centre of developing our city and district, prioritising wellbeing, accessibility, and connection.	★★	• Risk and Assurance can help ensure the Council is on track to meet our strategic priorities by providing advice, supporting to business units, and seeking continuous improvement opportunities.
	Champion Christchurch and collaborate to build our role as a leading New Zealand city.	★	• Risk and Assurance can help ensure the Council is on track to meet our strategic priorities by providing advice and support to business units.
	Build trust and confidence in the Council through meaningful partnerships and communication, listening to and working with residents.	★★	• Risk and Assurance can help ensure the Council is on track to meet our strategic priorities by providing advice, supporting to business units, and seeking continuous improvement opportunities.
	Reduce emissions as a Council and as a city, and invest in adaptation and resilience, leading a city-wide response to climate change while protecting our indigenous biodiversity, water bodies and tree canopy.	★	• Risk and Assurance can help ensure the Council is on track to meet our strategic priorities by providing advice and support to business units.
	Manage ratepayers' money wisely, delivering quality core services to the whole community and addressing the issues that are important to our residents	★★	• Risk and Assurance can help ensure the Council is on track to meet our strategic priorities by providing advice, supporting to business units, and seeking continuous improvement opportunities.
	Actively balance the needs of today's residents with the needs of future generations, with the aim of leaving no one behind.	★★	• Risk and Assurance can help ensure the Council is on track to meet our strategic priorities by providing advice, supporting to business units, and seeking continuous improvement opportunities.

*Levels of contribution – what this means	
★★★★	This activity is critical to the Council's contribution to achieving this community outcome – we measure our impact with specific levels of service
★★★	This activity strongly supports the Council's contribution to achieving this community outcome – we measure our impact with specific levels of service for some elements
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2.3. Climate Resilience Goals: How this activity supports climate resilience goals

Net zero emissions Christchurch

Key sources of greenhouse gas emissions from this activity includes:

- Direct emissions:
  - Use of Council facilities and pool cars
- Indirect:
  - Providing advice around climate risk and courses of action to achieve targets, for example through internal audit.

Risk and Assurance are taking the following actions to reduce greenhouse gas emissions:

Operational/embedded greenhouse gas emissions

- Avoid non-essential business travel by using online meeting options where possible and use the shared EV fleet for local travel.

Greenhouse gas emissions by users of Risk and Assurance activities

- There are no significant or controllable GHG emissions as a result of this activity.

We understand and are preparing for the ongoing impact of Climate change

Key climate risks for the Risk and Assurance activity includes:

- Risk and Assurance has limited direct physical risks to our activity. However, staff traveling to, or form work may be affected by changes to climate, heat, and outdoor air quality.
- As a shared service the potential for Risk and Assurance services could increase as our environment changes. Therefore, Risk and Assurance are:
  - Develop a knowledge base in our Unit, in order to support other staff who are working on matters relating to climate change and emissions reduction.

We are guardians of our natural environment and taonga

Please describe a pilot project you will undertake in the next three years to increase understanding of emissions reduction options and building resilience to climate risks relevant to your activity.

- Risk and Assurance will strengthen corporate processes that enable appropriate management of climate change risks across Council.

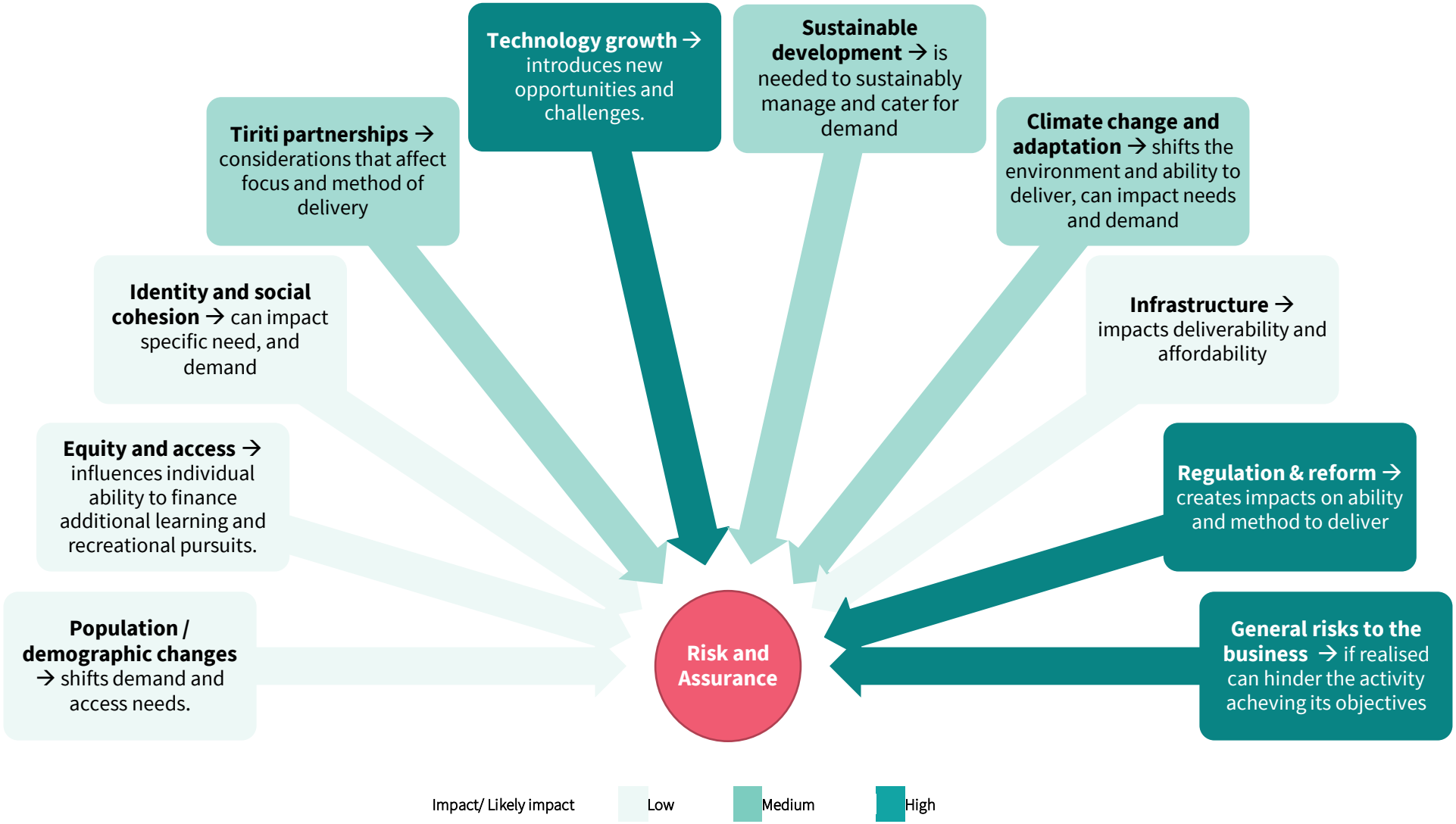
Please explain any levels of service changes in this LTP, or that may be required in the future as a result of climate change.

- No levels of service changes.

3. How we are planning for future impacts

There are various factors influencing current and future demand for Risk and Assurance services and the ability to deliver them. These are listed below.

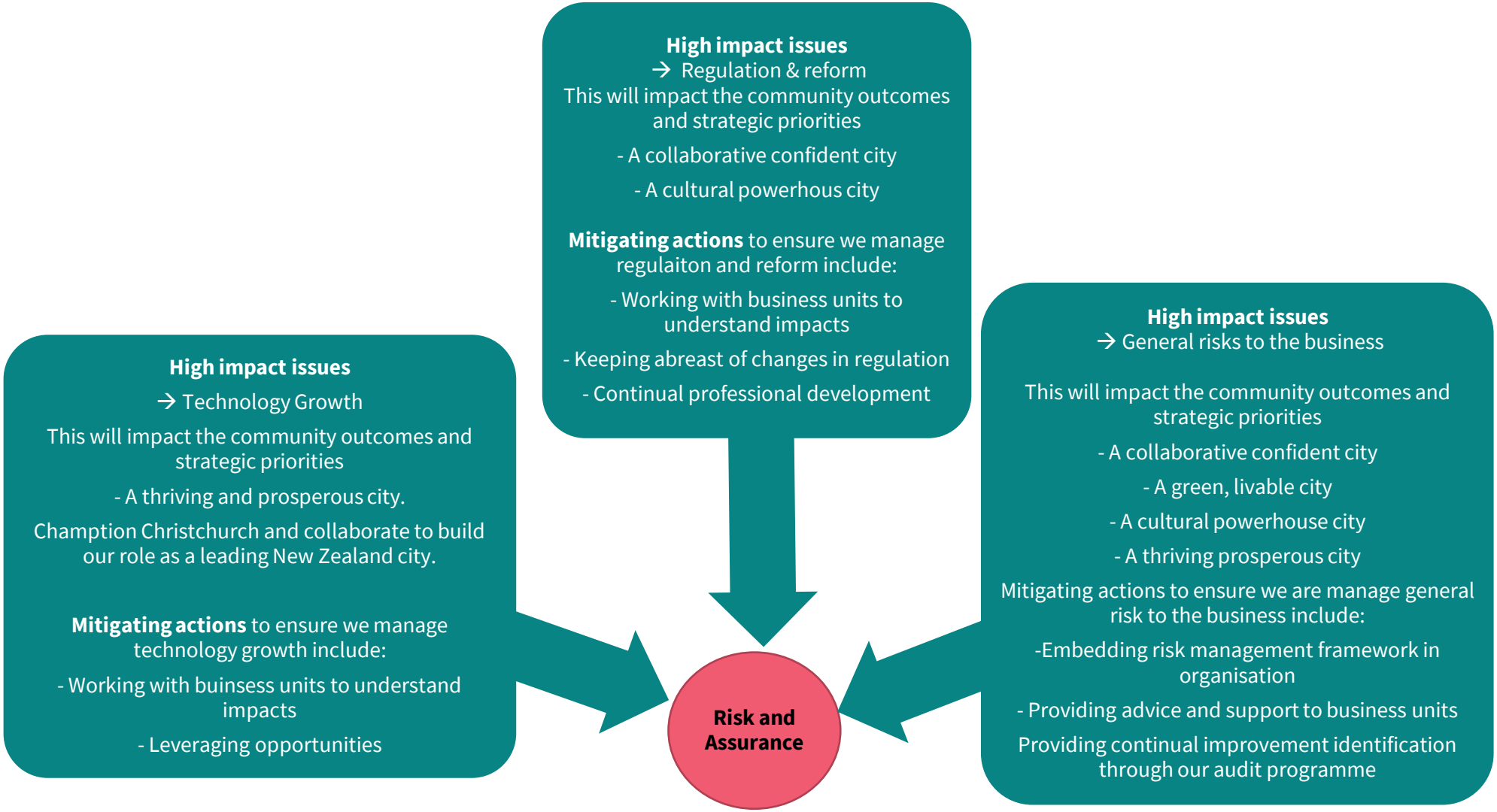
3.1. Issues impacting current and future activity demand and deliverability



Christchurch City Council

3.2. The high impact issues and mitigations planned

The more prominent topics that affect our Community Outcomes or Strategic Priorities are summarised on this page. For further details on issues, including the current status, future projections, likely impact and mitigations please see Appendix B.



4. Our levels of service

Council's Levels of Service (LoS) measures enable us to monitor and report against our outcomes and service performance. See Appendix A: Levels of Service Details for more detail.

Services & Levels of Service measurements

This activity has no community levels of service.

5. How assets will be managed to deliver the services

Risk and Assurance does not have assets.

6. Capital expenditure and key capital projects

This activity does not have capital expenditure and key capital projects.

7. Financial resources needed

7.1. Resources needed

Risk & Assurance

000's	LTP 2024/25	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Activity Costs Before Overheads by Service										
Risk & Audit	929	956	977	999	1,022	1,044	1,066	1,088	1,110	1,131
Health, Safety & Wellbeing	2,039	2,094	2,138	2,185	2,232	2,278	2,324	2,368	2,413	2,457
	2,967	**3,050**	**3,115**	**3,184**	**3,254**	**3,323**	**3,390**	**3,456**	**3,523**	**3,587**
Activity Costs by Cost Type										
Direct Operating Costs	212	218	223	228	233	238	243	248	253	258
Direct Maintenance Costs										
Staff and Contract Personnel Costs	2,751	2,827	2,887	2,951	3,016	3,080	3,142	3,202	3,264	3,324
Other Activity Costs	4	4	5	5	5	5	5	5	5	5
Overheads, Indirect and Other Costs	(2,967)	(3,050)	(3,115)	(3,184)	(3,254)	(3,323)	(3,390)	(3,456)	(3,523)	(3,587)
Depreciation										
Debt Servicing and Interest										
Total Activity Cost	-	-	-	-	-	-	-	-	-	-
Funded By:										
Fees and Charges										
Grants and Subsidies										
Cost Recoveries										
Other Revenues										
Total Operational Revenue	-	-	-	-	-	-	-	-	-	-
Net Cost of Service	-	-	-	-	-	-	-	-	-	-
Funding Percentages										
Rates	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Fees and Charges	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Grants and Subsidies	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Cost Recoveries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Other Revenues	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Capital Expenditure										
	-	-	-	-	-	-	-	-	-	-
Total Activity Capital	-	-	-	-	-	-	-	-	-	-

7.2. Funding consideration and outcome

Section 101 Local Government Act 2002 - Funding Consideration. The following tables are based on the financials from the previous page.

Council funds the Risk and Assurance activity predominately through the general rate. This means that most funding comes from ratepayers, mostly on the basis of capital value, with benefits mostly received in the same year as the expenditure is incurred.

- **Operating expenditure:** All operational costs for the Risk and Assurance activity are allocated out to the External Activities by way of Corporate Overhead. For explanation of how each External Activity funds Corporate Overhead please refer to section 7.2 of those External Activity Plans.

- **Capital expenditure:** The Risk and Assurance activity does not have any capital related expenditure.

More information on the Council's Finance and Funding Polices can be found in the *Financial Strategy* and the *Revenue and Financing Policy*

8. Possible significant negative impacts on wellbeing

This activity does not expect to have any significant negative effects on social, economic, environmental, or cultural wellbeing of the local community, now or in the future.

Appendices

A. Appendix A: Levels of Service detail

A.1. Continuous Improvement Review (S17A) – Recommendations for change

No Continuous Improvement Reviews (S17A) have been identified for this Activity.

A.2. Levels of Service: Performance measures in detail

Level of Service statement (What we will provide)	LOS	Measures of success (What our community can expect)	Performance Targets/Outputs				Method of Measurement	Community Outcome	Historic Performance Trends	Benchmarks	C/M
			2024/25	2025/26	2026/27	2027 - 34					
Health, Safety and Wellbeing											
Meet obligations under Health and Safety legislation to keep our workers and those who use our services and facilities, safe and well	13.0.9	Ensure Council has a documented, functional, and effective safety management system	Develop a documented safety management system aligned with ISO45001		Achieve ISO45001 accreditation	Achieve ISO45001 accreditation - Maintain ISO45001 accreditation	Documented safety management system	Internal service	2022/23: Achieved 2021/22: Achieved 2020/21: Achieved 2019/20: Achieved 2018/19: Achieved	ISO45001 (International Organization for Standardization (ISO) standard for management systems of occupational health and safety (OHS)) and ISO45003 (Psychological health and safety at work) good practice framework	M
Risk & Audit											
An effective, independent, and objective risk and audit service, critical to achieving business objectives and maintaining stakeholder trust	13.6.10.3	Ensure Council has a documented, functional, and effective risk and audit management system	Develop documented risk and audit management system aligned with GERMAF, ISO31000 and ISO19011	Deploy a documented risk and audit management system aligned with GERMAF, ISO31001 and ISO19011	Embed and improve risk and audit management systems aligned with GERMAF, ISO31000 and ISO19011	Embed and improve risk and audit management systems aligned with GERMAF, ISO31000 and ISO19011 - Embed and improve risk and assurance management systems	Documented risk and audit management system	Internal service	2022/23: 80% 2021/22: 40% 2020/21: 66% 2019/20: 100% (11 of 11 reviews. Originally 15 reviews planned, four were deferred due to covid19) 2018/19: 82% (11 of 12 reviews were delivered. One review delivered late. Originally included 13 reviews, one was deferred)	GERMAF model	M

A.3. Levels of Service changes from Long-term Plan 2021-31, and why

Related Levels of Service (now known as Measures of Success and Targets) have been grouped together under Level of Service Statements. This provides a reduced suite of levels of service that are most critical and meaningful, rationalising the overall number to be presented in the LTP and included in future reporting to ELT, Council, and the community, while ensuring continued transparency of non-financial performance across services. Applying this process has resulted in no material changes to Measures of Success or Targets beyond those specifically set out below.

Deletions

Activity / Level of Service	Change from 2021-31 LTP	Reason/Rationale	Options for Consultation
13.6.11.1 (M) Risk Management advisory service to promote and cultivate good risk management discipline through planning, reporting, and undertaking initiatives Target: Support ELT's Risk Management through risk reporting, and complete initiatives agreed through an annual ELT Risk Management Improvement Plan.	Risk Management advisory service to promote and cultivate good risk management discipline through planning, reporting, and undertaking initiatives.	Level of Service has been deleted to enable agile response to organisational needs.	Management measure, no consultation required.

New

This Activity has no new levels of service.

Amendments

Activity / Level of Service	Change from 2021-31 LTP	Reason/Rationale	Options for Consultation
13.0.9 (M) Ensure Council has a documented, functional, and effective safety management system Target: Develop a documented safety management system aligned with ISO45001 for 2024/25. From 2025/26	Changes to Future Performance Targets From: Meet all obligations under H&S legislation and regulations. To: Year 1: Develop a documented safety management system aligned with ISO45001.	ISO standards ensure the quality, safety, and efficiency of systems. Aligning the Council to ISO45001 Occupational Health and Safety standard will enable the Council to drive continuous improvement in safety outcomes for staff, contractors, and community members. Additionally, Council is a member of the ACC Accredited Employer Programme (AEP). This	Management measure, no consultation required.

onward Maintain ISO45001 accreditation	Year 2: Achieve ISO45001 accreditation. Year 3: Maintain ISO45001 accreditation. Year 10 Maintain ISO40051 accreditation.	programme allows the Council to take responsibility for managing workplace injuries. To maintain accreditation the Council is audited every year. From April 2025 AEP members have the choice between a revised ACC Audit tool or certification to ISO45001. A transition to ISO45001 is a strategic move forward for the organisation and will provide strong foundations for future Health, Safety & Wellbeing improvements, and initiatives.	
13.6.10.3 (M) Ensure Council has a documented, functional, and effective risk and audit management system Target: Develop documented risk and audit management system aligned with GERMAF, ISO31000 and ISO19011 for 2024/25. Deploy documented risk and audit management system aligned with GERMAF, ISO31000 and ISO9001 for 2025/26. Embed and improve risk and audit management systems aligned with GERMAF, ISO31000 and ISO19011 for 2026/27. Embed and improve risk and assurance management systems from 2033 onward.	Change in Performance Measures, changes to Future Performance Targets. From: At least 75% of planned and endorsed Internal Audit engagements, are delivered during the year. To: Year 1: Develop documented risk and audit management system aligned with GERMAF, ISO31000 and ISO19011. Year 2: Deploy a documented risk and audit management system aligned with GERMAF, ISO31000 and ISO19011. Year 3: Embed and improve risk and audit management systems. Year 10: Embed and improve risk and audit management systems.	Aligning to international best practice will provide a comprehensive management system designed to drive continuous improvement.	Management measure, no consultation required.

B. Appendix B: Possible issues impacting the Activity & the mitigations planned

Information for future impacts was collated in preparation of the draft LTP 2024-34 to inform Councillor decisions and community consultation. This section was not updated for final LTP adoption.

B.1. Changing customer needs

Population / demographic changes (No impact)

This Activity has identified no possible population / demographic change issues impacting the Activity.

Equity and access (No impact)

This Activity has identified no possible equity and access issues impacting the Activity.

Identity and social cohesion (No impact)

This Activity has identified no possible identity and social cohesion issues impacting the Activity.

B.2. Tiriti Partnerships (No impact)

This Activity has identified no possible Tiriti Partnership issues impacting the Activity.

B.3. Technological growth (High impact)

Issue/driver	Present Position	➔ Projection	Impact on services	Mitigating plans
Changing technology	Evolving	• Unknown	• Opportunity to improve the service we offer to our customers.	• Seek learning opportunities to understand how we can leverage technology changes to better improve our service.

B.4. Resilience and environmental considerations (No impact)

This Activity has identified no possible climate change & adaptation issues impacting the Activity.

Sustainable development (No impact)

This Activity has identified no possible sustainable development issues impacting the Activity.

B.5. Infrastructure (No impact)

This Activity has identified no possible infrastructure issues impacting the Activity.

B.6. Regulations & reform (High impacts)

Issue/driver	Present Position	➔ Projection	Impact on services	Mitigating plans
Government reform	Evolving	• Unknown	• May change/influence the way we deliver our services to the organisation.	• Keeping up to date with Central Government / Policy changes. • Working alongside Transition Team/s.

B.7. Identified Business Unit Risks

Business risks that could impact this activity have been considered. A summary of risks currently assessed as most relevant to the activity are listed below. Risks are recorded and periodically reported to the Executive Leadership Team and the Audit and Risk Management Committee.

Strategic priorities risk is associated with	Risk Description	Impact	Likelihood	Inherent risk rating	Controls / Mitigations	Residual Risk Rating
All strategic priorities	If we fail to understand our operating environment, then advice we provide will be insufficient to meet organisational needs.	Moderate	Unlikely	Medium	- Stakeholder engagement - Relationship management with key partners - Horizon scanning	Low
All strategic priorities	If we fail to provide an effective risk and audit framework, then business units will fail to effectively manage their risks.	Moderate	Likely	Medium	- Development of a risk and audit framework which allows for agile response to organisational need.	Medium
All strategic priorities	If we fail to provide an effective Health, Safety and Wellbeing framework, then we are exposing our staff and community to undue risk.	Extreme	Likely	High	- Development of a Health, Safety and Wellbeing framework. - Training of all Health and Safety Representatives. - Engagement with contractors.	High
All strategic priorities	If we fail to continual undertake professional development opportunities, then advice and support to business units may not be fit for purpose.	Moderate	Unlikely	Medium	- Gap analysis of training needs and identification of appropriate training courses.	Low