22 July 2026

Official information request 8140019772
(Please quote this in any correspondence)

Ak Barossa
By email: fyi-request-34950-03a0d7cf@requests.fyi.org.nz

Tēnā koe Barossa,

**Local Government Official Information and Meetings Act 1987**

**Re: Business Improvement District Audit Schedule**

Thank you for your information request dated 23 June 2026 regarding the Business Improvement District (BID) audit. The specific details of your request and our response is below:

Our business improvement district programme team have provided the following information in attachment:

**Evidence of a documented rolling and planned audit schedule or compliance monitoring programme for BIDs including frequency and scope**

Audit Schedule
The ability to undertake reviews of BID programmes was introduced under the updated BID Policy (2022). Section 2.7.1 Auckland Council Review" of the current policy states:
"Auckland Council reserves the right to review the use of targeted rate funds (alignment of the purpose used against the documents presented and approved by members at a General Meeting (AGM/SGM), the need for an audit; the financial viability/sustainability of a BID programme, any other BID programme related information. If appropriate, the review may include all other council funding. This review process will be directed by Auckland Council. Requirement 8: BID-operating business association must accept that Auckland Council reserves the right, at its sole discretion (to be exercised reasonably), to review the use of targeted rate grant funds and/or, the need for an audit and anticipates full cooperation from the BID-operating business association".
A footnote contained within the policy defines the meaning of the word 'audit'. Noting that audits must be undertaken by a qualified auditor under section 36 Financial report Act 2013 and the NZICA rules.

The council does not have a ‘documented rolling and planned audit schedule’. As per the BID Policy, the council’s approach is specific to where an issue arises. The council chooses to work in a collaborative approach with BID programmes that are non-compliant and not every situation requires a review. Section five of the BID Policy (Issues) provides a range of actions, other than a review, that can be utilised to return a business association to compliance.

One review initiated under section 2.7.1 (Auckland Council review) was undertaken in 2023 (Mangere Town Centre).

Compliance Monitoring
Section three of the BID Policy (link) confirms BID programme annual accountability reporting. The section outlines the relevant information which must be provided to council to review compliance for individual BID-operating business associations. Information required is a mixture of operational, financial and process information required.
This annual accountability information is provided to council by 10 March each year. After review and any further clarification required, it then forms the basis of a report to each local board on their May agendas. The purpose of the report is to confirm compliance of individual BID programmes with the policy to the local board and agree the targeted rate. The report for Heart of the City can be found here (LB report link) and here (Governing Body TR link)

**Records of any audits, compliance reviews, or formal accountability checks conducted on Heart of the City (HOTC) in the past five years, including dates and outcomes.**

A comprehensive list of financial reports required under the BID programme is publicly available on the website of Heart of the City. This link will take you to that list. This list contains financial year end audits from 2015 onwards.

**Any internal policies or procedures that govern how and when the BID team initiates audits or compliance reviews of BID-operating associations.**

Council has not initiated a ‘documented rolling and planned audit schedule’. The BID Policy does not have that as a requirement that must be done.

Once an ‘issue’ is evident, or non-compliance occurs between a BID programme and the BID Policy, council utilises the options available to it to work with the independent organisation and help it return to compliance. Issues may be non-financial in nature.

**Given Councils stance on ensuring Value for Money and the requirement for the Council to be transparent and accountable with Ratepayers money, I request all correspondence between Auckland Council staff and HOTC regarding**

**compliance with the BID Targeted Rate Grant Agreement in the 2024/25 and 2025/26 financial years.**

An email is attached to this response.

Please note that some documents have been withheld under the Local Government Official Information and Meetings Act 1987 (LGOIMA) for the following reasons:

**Section 7(2)(c)(i)** - would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied.

Decisions relating to the information being released to you were made by Claire Gomes, Manger CCO/External Partnership.

You have the right to seek an investigation and review of this response by the Ombudsman. Information about how to make a complaint is available at www.ombudsman.parliament.nz or freephone 0800 802 602.

If you have any questions, please contact me, quoting LGOIMA No. 8140019772.

Ngā mihi,

Kosala Kulatunga
Privacy and Official Information Business Partner
**Governance Services**