

# Strategic Internal Audit Plan 23/24

Wednesday, 14 June 2023

Audit and Risk Committee

Strategic Alignment - Enabling Priorities

**Program Contact:**

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Public

**Approving Officer:**

Michael Sedgman, Chief  
Operating Officer

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## EXECUTIVE SUMMARY

This report contains the proposed one-year Internal Audit Plan (the Plan) for the City of Adelaide (CoA). The Plan has been drafted in consultation with the Executive Team, members of the Executive Strategic Risk and Internal Audit Group (SRIA) and CoA's internal audit provider in consideration of CoA's strategic risks and key priorities.

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## RECOMMENDATION

### THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS TO COUNCIL

#### That Council

1. Approves the City of Adelaide one-year Internal Audit Plan, contained in Attachment A to Item 5.1 on the Agenda for the meeting of the Audit and Risk Committee held on 14 June 2023.
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## IMPLICATIONS AND FINANCIALS

City of Adelaide 2020-2024 Strategic Plan	<b>Strategic Alignment – Enabling Priorities</b> The role of the City of Adelaide is to uphold the values of integrity and accountability. To ensure that the Council delivers services to the community as a leader, advocate and facilitator by maintaining a transparent decision-making process.
Policy	Alignment with the City of Adelaide Risk Management Operating Guideline
Consultation	Not as a result of this report
Resource	Not as a result of this report
Risk / Legal / Legislative	Sound risk and opportunity management enables well informed decision making and supports the delivery of the Strategic Plan
Opportunities	Sound risk and opportunity management enables well informed decision making and supports the delivery of the Strategic Plan
22/23 Budget Allocation	Not as a result of this report
Proposed 23/24 Budget Allocation	\$70,000
Life of Project, Service, Initiative or (Expectancy of) Asset	Not as a result of this report
22/23 Budget Reconsideration (if applicable)	Not as a result of this report
Ongoing Costs (eg maintenance cost)	Not as a result of this report
Other Funding Sources	Not as a result of this report

## DISCUSSION

1. The one-year (2023/24) Internal Audit Plan (the Plan) for the City of Adelaide (CoA) has been drafted in consultation with the Executive Team, the members of the Strategic Risk and Internal Audit Group (SRIA) and CoA's internal audit provider in consideration of the CoA's strategic risks and key priorities within the Strategic Plan.
2. The Plan for 2023/24 includes a number of internal audits that can be facilitated using existing CoA resources. External providers will be used for strategic and compliance audits, where specialised skills and expertise are required. The intent of this approach is to ensure that appropriate assurance is provided to the Council in a way that achieves the best value for money, leveraging our in-house capability.
3. Each internal audit has been identified as a risk mitigation to the City of Adelaide's Strategic Risks and corresponding risk rating.
4. The following items are recommended in the Plan for 2023/24:
  - 4.1. Grants Management
  - 4.2. Community Safety
  - 4.3. Penetration Testing (Cyber Security)
  - 4.4. Legislative Compliance Framework
  - 4.5. Project Health Check
  - 4.6. Mercer Review
  - 4.7. PCI Compliance
  - 4.8. Post Implementation Review
  - 4.9. Lease Management
  - 4.10. Data Protection and Privacy
  - 4.11. Contract Management
  - 4.12. Record Keeping Audits
5. A brief draft scope for each review is included in **Attachment A**. A more comprehensive scope will be developed and presented to SRIA for approval prior to the internal audit being undertaken.
6. At the SRIA meeting on 2 June 2023, a request was made for the inclusion of two additional audits in the Strategic Internal Audit Plan 2023/24. The additional audits will be performed by Council's internal audit provider who will be invited to the July SRIA meeting to discuss options for these audits in consideration of the CoA's strategic risks and key priorities. When the two additional audits have been determined, an updated Strategic Internal Audit Plan 2023/24 will be provided at the following Audit and Risk Committee meeting.

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## ATTACHMENTS

**Attachment A** – Internal Audit Plan 2023-24

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