

# Record Keeping Internal Audit

Friday, 10 November 2023

Audit and Risk Committee

Strategic Alignment - Enabling Priorities

**Program Contact:**

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Public

**Approving Officer:**

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## EXECUTIVE SUMMARY

In accordance with the 2022-23 Internal Audit Plan for the City of Adelaide (CoA) an internal audit focussing on the record keeping requirements of the CoA was performed.

The internal audit identified one high risk rated finding.

The Internal Audit Plan has been developed in consideration of Council's key strategic risks and critical priorities.

Internal audit is an essential component of a good governance framework. It is the mechanism which enables Council to receive assurance that internal controls and risk management approaches are effective, that it is performing its functions legally, effectively, and to advise how it can improve performance.

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## RECOMMENDATION

### THAT THE AUDIT AND RISK COMMITTEE

1. Notes the internal audit report provided as Attachment A to Item 5.5 on the Agenda for the meeting of the Audit and Risk Committee held on 10 November 2023.
2. Endorses the responses of the Administration to the Record Keeping Internal Audit Report as outlined in Attachment A to Item 5.5 on the Agenda for the meeting of the Audit and Risk Committee held on 10 November 2023.

## IMPLICATIONS AND FINANCIALS

City of Adelaide 2020-2024 Strategic Plan	<b>Strategic Alignment – Enabling Priorities</b> Internal audit is an essential component of a good governance framework. It enables Council to ensure it is performing its function legally, effectively and efficiently.
Policy	Not as a result of this report.
Consultation	Not as a result of this report.
Resource	Not as a result of this report.
Risk / Legal / Legislative	Not as a result of this report.
Opportunities	Internal audits suggest a range of improvement opportunities related to the area being reviewed, enhancing functions and services and aligning Council processes to best practice standards.
23/24 Budget Allocation	Not as a result of this report.
Proposed 24/25 Budget Allocation	Not as a result of this report.
Life of Project, Service, Initiative or (Expectancy of) Asset	Not as a result of this report.
23/24 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

## Background

1. The Record Keeping Internal Audit was performed by CoA's Risk and Audit Analyst, in accordance with the 2022 – 23 Internal Audit Plan.

## Report

2. This audit aligns with CoA's Strategic Risk – Compliance: Non-compliance of Council policies and legislative requirements.
3. The *State Records Act 1997 (SA)* governs the obligations and responsibilities of councils in relation to the management of official records. Under this Act, the Council has an obligation to maintain official records in its custody in good order and condition.
4. The Records Management Operating Guideline (Operating Guideline) applies to all areas of Council, including subsidiaries, electronic business and social media. It concerns records which are created, collected, processed, used, sentenced, stored and disposed of in the conduct of official business. It applies to all Council employees and employees of the subsidiaries. The Operating Guideline provides the framework for the Council to effectively fulfill its obligations and statutory requirements under the *State Records Act 1997 (SA)*.
5. Good records management is of key importance to good governance. All official records created or used by employees while conducting Council business are to be retained and, where appropriate, registered into the corporate Electronic Document Records Management System (EDRMS). The current EDRMS that the CoA uses is Content Manager.
6. The Record Keeping Audit for 2023 focused on randomly selecting teams across the organisation to be included within the audit. This audit was developed and facilitated in conjunction with Information Management as per the requirements in the Operating Guideline.
7. The findings of the internal audit are indexed into the following risk ratings:

Finding	Risk Rating
Park Lands Planning	High

8. Management have considered the findings and provided actions and time frames to address these findings.

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# ATTACHMENTS

**Attachment A** - Record Keeping Internal Audit

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