

# Internal Audit Plan 2024/25

**Friday, 14 June 2024**  
Audit and Risk Committee

Strategic Alignment – Our Corporation

**Program Contact:**  
Kathryn Goldy, Acting Manager  
Governance

Public

**Approving Officer:**  
Anthony Spartalis, Acting Chief  
Executive Officer

---

## EXECUTIVE SUMMARY

This report provides the proposed 2024/25 one-year Internal Audit Plan (the Plan) for the City of Adelaide (CoA). The Plan has been prepared following the review of Council's Strategic Risk Register and in consultation with the Executive, members of the Strategic Risk and Internal Audit Group (SRIA) and CoA's internal audit provider in consideration of CoA's strategic risks and key priorities.

---

## RECOMMENDATION

THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS TO COUNCIL

THAT COUNCIL

1. Approves the City of Adelaide 2024/25 one-year Internal Audit Plan, contained in Attachment A to Item 6.6 on the Agenda for the meeting of the Audit and Risk Committee held on 14 June 2024.
-

## IMPLICATIONS AND FINANCIALS

City of Adelaide 2024-2028 Strategic Plan	<b>Strategic Alignment – Our Corporation</b> Internal audit is an essential component of a good governance framework. It enables Council to ensure it is performing its functions 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 audit focuses largely on compliance, risk management and improvement opportunities. As such audits suggest a range of improvement opportunities related to the area being reviewed, enhancing functions and services aligning Council processes to best practice standards.
23/24 Budget Allocation	Not as a result of this report.
Proposed 24/25 Budget Allocation	\$250,000
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

1. Following the approval of the City of Adelaide (CoA) Strategic Plan 2024-2028, the Executive and Strategic Risk and Internal Audit Group (SRIA) reviewed CoA's Strategic Risk Register. Information regarding the revised draft Strategic Risk Register appears at Item 6.5 on the Agenda for the meeting of the Audit and Risk Committee held on 14 June 2024.
2. Following the fulsome review of Council's Strategic Risk Register, the one-year (2024/25) Internal Audit Plan (the Plan) for CoA has been drafted in consultation with Executive, members of SRIA and CoA's internal audit provider in consideration of the CoA's strategic risks and key priorities within the CoA Strategic Plan 2024-2028.
3. The Plan for 2024/25 includes a number of internal audits that can be facilitated using existing CoA resources. Internal audits are performed, either in-house by the Risk and Audit Analyst, or by CoA's internal audit partner KPMG. The Risk and Audit Analyst will perform the operational and transactional compliance audits. KPMG will perform the strategic and compliance audits, where specialised skills and expertise are required. This approach ensures that appropriate assurance is provided to the Council in a way that achieves the best value for money, leveraging our in-house and external capability where appropriate.
4. Each internal audit has been identified as a risk mitigation to the CoA's Strategic Risks and corresponding risk rating.
5. The following items are recommended in the Plan for 2024/25:
  - 5.1. Fraud Prevention
  - 5.2. Archives – covering how records are maintained, retained and disposed of in line with its legislative requirements
  - 5.3. Waste Management
  - 5.4. Penalty and Infringement Compliance
  - 5.5. Legislative Compliance (mandatory annual review)
  - 5.6. TechOne Post Upgrade Implementation Review
  - 5.7. PCI Compliance (mandatory annual review)
  - 5.8. Penetration Testing (mandatory annual review)
  - 5.9. Councillor Expenses
  - 5.10. Site Contamination – including a review of key strategic documents, including CoA's plans to manage and report on environmental metrics.
  - 5.11. On Street Parking – to ensure all relevant revenue is being collected and any revenue adjustments are appropriate.
  - 5.12. UPark Operations
  - 5.13. IT Governance Framework
  - 5.14. Recording Keeping (mandatory annual review).
6. 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 each internal audit being undertaken.

---

## ATTACHMENTS

**Attachment A** – Internal Audit Plan 2024-25

---

- END OF REPORT -