

# Internal Audit Progress Report

Friday, 8 November 2024

Audit and Risk Committee

Strategic Alignment – Our Corporation

**Program Contact:**

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Public

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## EXECUTIVE SUMMARY

This report provides an update on Council's Internal Audit Plan, outlining the findings and recommendations of internal audits completed, and the progress of any agreed actions. The Audit and Risk Committee last received an Internal Audit Progress Report at its meeting in May 2024.

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 a mechanism that enables Council to receive assurance that internal controls and risk management approaches are effective, that it is performing its functions legally, effectively and efficiently, and to advise how it can improve performance.

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## RECOMMENDATION

### THAT THE AUDIT AND RISK COMMITTEE

1. Notes the progress of the Internal Audit Plan as outlined in Item 6.4 on the Agenda for the meeting of the Audit and Risk Committee held on 8 November 2024.
  2. Notes the progress of the completion of Internal Audit Actions as outlined in Item 6.4 on the Agenda for the meeting of the Audit and Risk Committee held on 8 November 2024.
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## IMPLICATIONS AND FINANCIALS

City of Adelaide 2024-2028 Strategic Plan	<a href="#">Strategic Alignment – Our Corporation</a> 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.
24/25 Budget Allocation	\$250,000 is budgeted for external consultancy support as required by the 2024/25 internal audit program.
Proposed 25/26 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
24/25 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 role of Internal Audit is to provide independent assurance that the Council's risk management, governance and internal controls processes are operating effectively.
2. The Audit and Risk Committee (the Committee) receive all Internal Audit reports. The Committee reviews and monitors Council's responsiveness to findings and recommendations of the Internal Auditor (currently KPMG), other external providers and in-house advice.

## Internal Audit Plan Update

3. The Internal Audit Plan (the Plan) is a risk-based program developed with the Council's Executive and Strategic Risk and Internal Audit Group (SRIA). A status update on the 2023-24 plan is provided – [Link 1](#). A status update on the 2024-25 plan is provided – [Link 2](#).
4. Since the Committee met in May 2024, five internal audit reviews have been completed by KPMG and in-house:
  - 4.1. Contract Management
  - 4.2. Culture Survey Review
  - 4.3. Record Keeping
5. The following internal audits have been scoped:
  - 5.1. Fraud Prevention
  - 5.2. Archives
  - 5.3. TechOne Post Implementation Review
  - 5.4. EV Transition for Workshop Operations
6. Waste Management internal audit was scoped, however it was identified that due to the current feasibility study that the City Operations team is undertaking, it will be of value to postpone this audit for the 2025/2026 year. This internal audit has been replaced with the EV Transition for Workshop Operations internal audit.

## Internal Audit Actions

7. Recommendations arising from the Internal Audit and Strategic Reviews are reported to SRIA.
8. Recommendations and agreed actions, responsibilities and timeframes for implementation are recorded in the Council's process mapping and management software, Process Manager.
9. The implementation status of recommendations is tracked and reported to the Committee.
10. All requests for an extension of a due date require the approval of the Chief Executive Officer. This process ensures that there is appropriate accountability before an extension is granted. Since the last report to the Audit and Risk Committee on 15 May 2024, eleven actions have been approved for an extension.
11. Each **action and rationale for an extension is detailed below:**

Cab Charges, Ride Shares and Pool Cards		
Internal Audit ID	Recommendations	Agreed Action
I00729	Consider an annual or 4-year term, colour coding system for decals.  Place an expiry date on the decal and allocate the decal to the vehicle that it will be assigned to.	Fleet Management Office sent an email out to all users who currently hold a CoA Decal on 24 May 2024. All users were requested to complete the 'Approved Parking Option Request' form by 30 June 2024 for the vehicle to be registered. Once the staff member completed the form, a new Decal will be issued to the staff member to use by the Fleet Management Office. The team is currently organising the decals.  Extension to 30 September 2024.

<b>Review of the Adelaide Economic Development Agency</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Agreed Action</b>
I00755	Develop the AEDA Strategic Plan	<p>The development of the AEDA Strategic Plan was contingent upon the finalisation of the Economic Development Strategy (EDS). The EDS was workshopped with Council at the City Planning, Development &amp; Business Affairs Committee on 6 August 2024, before being formally endorsed by Council on 10 September 2024.</p> <p>Work on the AEDA Strategic Plan has since been significantly progressed with the AEDA Board scheduled to review a draft of the Plan at their meeting on 19 September 2024. Pending the Board's feedback on the draft, a final copy of the AEDA Strategic Plan is scheduled for the Board's endorsement in October 2024 before being presented to Council for noting in November 2024. The due date for this action has therefore been extended to December 2024.</p> <p>Extension to 31 December 2024.</p>
I00756	Better target strategic AEDA KPIs towards economic development outcomes	<p>[As above]</p> <p>Extension to 31 December 2024.</p>
I00757	<p>1. Diversify economic development activation activities (beyond current retail focus)</p> <p>2. Investigate additional investment opportunities (for funding from other bodies and government to deliver more, and more diverse, economic growth services)</p>	<p>[As above]</p> <p>Extension to 31 December 2024.</p>
I00759	Conduct a review of current AEDA resourcing and requirements	<p>[As above]</p> <p>Extension to 31 December 2024.</p>
<b>Community Safety</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Agreed Action</b>
I00795	Finalise the standard operating procedure and communicate this to the Community Safety team.	<p>A CEO Briefing was presented on 25 June 2024 and a report to Council on 9 July 2024. A full review of the Standard Operating Procedures has commenced by an external legal provider to address further questions received from Council Members.</p> <p>Extension to 31 December 2024.</p>
I00799	<p>Confirm with SAHA that the data collection is required, and the information is relevant.</p> <p>Determine who is the best contact for external agencies and inform the relevant bodies and who will sit on external committees.</p>	<p>The responsibility for collecting homelessness data was transferred to the DHS over the last three months, so we are waiting for confirmation from DHS for a meeting to recommence discussions.</p> <p>Team Leader will review over the next month and document prior to signing off who the best key</p>

		contact will be and who will sit on external committees. Extension to 31 December 2024.
<b>PCI Compliance</b>		
Internal Audit ID	Recommendations	Agreed Action
I00821	Include references to backup and recovery procedures in the incident response plan	A tender has been called for the imminent replacement of CIC. Until that has concluded there is no plan to progress this action. Extension to 31 March 2025.
<b>Post Audit Implementation</b>		
Internal Audit ID	Recommendations	Agreed Action
I00835	Project Management Review – If the business bid submission is approved, recruit for an in-house cost estimator	The business bid submission was not approved however able to resource this through other funds. The procurement process has commenced and require additional time to ensure that this is complete prior to closing off the action. Extension to 30 November 2024.
<b>Local Government Security Framework</b>		
Internal Audit ID	Recommendations	Agreed Action
I00841	Continue prioritising the project to develop a Security Framework. The Framework should consider and document: <ul style="list-style-type: none"> <li>• The CoA's risk appetite;</li> <li>• Standard operating procedures for physical security and security risk management to govern security holistically. We encourage the CoA to realise its plan to incorporate physical security into its security governance model through the Strategic Risks and Opportunities Register to improve security culture. To ensure the CoA's security controls are effective, the CoA should address the poor security culture among mid-level management and general employees. For example, the CoA should consider:</li> </ul>	As raised during discussions at the ARC meeting on 14 June 2024, Governance has taken on board the feedback to review the Register, update and take it back to SRIA for discussion. Extension to 31 October 2024.
<b>Culture Survey Review</b>		
Internal Audit ID	Recommendations	Agreed Action
I00874	1.Ensure clear reporting of organisational culture through targets and KPIs that are aligned to the CoA Strategic Plan and the CoA Workforce Strategy. KPIs of the CEO and leaders should also be linked to these organisational culture KPIs.	Strategy to be finalised following the pilot of workforce planning and results of Culture Survey. Extension to 31 December 2024.

	<p>2.Tie culture improvement action plans to leadership performance reviews.</p> <p>3.Invest in leadership capability uplift to improve understanding of what culture is and the role leaders play in influencing cultural improvement.</p>	
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12. **58 internal audit recommendations from previous Audits have been completed since May 2024.** 78 recommendations are in progress. The completed recommendations are:

<b>Legislative Compliance</b>		
Internal Audit ID	Recommendations	Outcomes
I00425	<p><i>Local Government Act 1999 (SA)</i> – Power to assign a name, or change the name, of a road or public space s219(7).</p> <p>The policy will be reviewed and updated during the 2019/20 financial year.</p>	<p>After further discussions with Council Members, the Road Naming Policy was reviewed, updated and endorsed by Council at its meeting on Tuesday 24 September 2024.</p>
<b>Park Lands Expenditure</b>		
Internal Audit ID	Recommendations	Outcomes
I00519	<p>A review of time management processes to be undertaken to identify methods to improve accuracy in allocating time to performing tasks associated with the Park Lands.</p> <p>Community engagement methods should be considered to review current level of services performed in comparison to community needs.</p> <p>A review be undertaken as to the reporting associated with maintenance activities on assets and the recipients of this information.</p>	<p>One component of the interface between TechOne and Assetic was implemented to improve accuracy in allocating time.</p> <p>The Park Lands and Open Space Asset Management Plan was adopted by Council on 25 June 2024. This has included maintenance unit rates for different types of maintenance activities.</p> <p>Assetic is currently being used to record maintenance activities.</p>
<b>CoA 2021 Risk Evaluation Report</b>		
Internal Audit ID	Recommendation	Outcome
I00617	Review and update the Urban Elements Asset Management Plan	The Urban Elements Asset Management Plan was adopted by Council on 23 April 2024.
<b>Management of Procurement Practices</b>		
Internal Audit ID	Recommendations	Outcome
I00638	Develop KPIs against the procurement principles and where possible use the PCMS to track and report performance.	Procurement principles data are not captured in PCMS. This is managed outside of PCMS.
I00639	Develop KPIs to measure the performance of the procurement team and then where possible use the PCMS to track and report performance.	Readytech provided a quote 25 Sept 2024 for this KPI custom report development. CoA management decided not to progress with this as in-built reporting provides some performance metrics.

I00647	Digitalisation of the procurement plan into PCMS which maintains current approval authorities via assigned workflows	Out of scope of the PCMS upgrade. To be reviewed as part of the policy and guideline review process.
I00652	Undertake a standalone project to optimise the configuration and use of PCMS across the entire organisation.	Upgraded PCMS is highly configurable and can be utilised by different user groups.
<b>Essential 8 Maturity Assessment</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00667	Review the use of Microsoft SQL Server 2008 with the ICT environment, and if possible, remove or upgrade it to the latest version	This server is the Building Management System (BMS) for CoA buildings, which controls air conditioning and related equipment. The review has been completed, and a project has been implemented, and it is scheduled to be completed in 2024/25FY.
I00671	Review the use of Windows Server 2003 and 2012 R2 within the ICT environment, and if possible, upgrade or remove them.	The review has been completed and the older server versions will be decommissioned during the second half of 2024 as currently inflight projects are completed.
<b>Asset Inspection</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcome</b>
I00681	Implement an asset class inspection policy or procedure to provide a clearer understanding of documentation requirements, inspection information and inspection officer responsibilities	Full systems review and associated quality documentation development that support the development of Service Standards across all assets under the care and control of Council has been created.
I00682	Consider implementing work order procedures through Assetic for all asset classes, including Stormwater, to ensure inspections and maintenance data is readily available.	A full project structure has been developed and is being implemented across all Asset Classes that are under the care and control of Council. This includes a Steering Committee with representatives from across the business units and Project Groups which includes a review of the reporting structure in Assetic
I00683	Invest in system opportunities to implement asset management capabilities that support effective record keeping for asset inspections.	Council has invested heavily in the purchase and roll out of systems that are intended to support effective record keeping for asset inspections, These are Assetic, AM3 and recently Forestree.
I00684	Develop preventative maintenance and defect prioritisation procedural guidelines aligned to better practice.	A full review and development of a suite of new Service Standards is underway. This is a large scale project and consists of a Steering Committee with representatives from business units across the organisations.
<b>Workforce Planning &amp; Staff Retention</b>		
<b>Internal Audit ID</b>	<b>Recommendation</b>	<b>Outcome</b>
I00713	The CoA should consider the system challenges raised in PIO 1 as part of the solution considered from the current People system review.	The procured solution has the functionality to address the challenges identified, such as a more holistic recording of performance management activity, creation of talent pools and

		increased visibility of workflow approvals and actions.
I00651	For the PCMS to be truly effective, it needs to be used to manage all stages and as many aspects of the procurement cycle as possible,	Upgrade PCMS version enables user to perform Evaluation and Col inside the system. Also reporting tool is advanced in the upgraded system.
<b>Review of Confidentiality Orders</b>		
Internal Audit ID	Recommendation	Outcome
I00727	Continuous improvement and training	Annual training sessions have been implemented through the Learn & Perform System. The first four sessions of training were held in August 2024. This will be offered every year to staff.
<b>Cab Charges, Ride Shares &amp; Pool Cars</b>		
Internal Audit ID	Recommendation	Outcome
I00729	Decals should be assigned by position, as per the UPark pass. Determine who is entitled and issue new decals with expiry dates.  Create an online form to request a UPark pass or CoA decal to be approved and workflow to the relevant area to action the requirement	Positions have been identified and new decals have been created, printed and distributed.  Online form has been created.
I00735	Over the next 12 months monitor the availability and utilisation of the pool cars that have had the GPS installed.	A greater fleet review is underway, which will incorporate the actions relating to pool vehicle utilisation monitoring and review. IVMS units still to be installed into pool vehicles. There are several internal prerequisites required for further IVMS rollout, such as conditions of use, Fleet Policy and the associated app (Geotab Drive).
<b>Voters Roll Review</b>		
Internal Audit ID	Recommendations	Outcomes
I00736	If an enrolment form is received on a vacant premise, Council will require a signed lease to substantiate occupation according to the Act. This to be included in the procedures.	Procedures have been developed by a consultant and reviewed by the business.
I00740	Council to develop a procedure that adequately captures the requirements under the Act.	As above.
I00742	In line with development of documented procedures, the CEO is only required to sign the Voters Roll during an election.	As above.
<b>Review of the Adelaide Economic Development Agency</b>		
Internal Audit ID	Recommendations	Outcomes
I00753	Develop an overarching CoA Economic Development Strategy.	The Council endorsed the Economic Development Strategy at its meeting on Tuesday 10 September 2024.



I00754	Review and enhance AEDA's capability to provide economic strategic insights in line with the creation of an economic development strategy.	CoA formalised a range of strategies to indirectly drive economic growth, such as the Housing Strategy. Also, the Council has endorsed the Economic Development Strategy; this action has been closed.
I00766	Clearly define risk and mitigation strategies required by the Audit and Risk Committee.	Chair of the ARC is satisfied the actions taken in relation to risk assurance have meet the requirements of the ARC.
I00776	Develop a brand guideline, in collaboration with the CoA	The draft Brand Architecture project was presented to the AEDA Board on 9 April 2024. The Board supported the proposed recommendations. Marketing has prepared a final report on the Brand Architecture, having incorporated the preferences of the AEDA Board, which was presented to the CoA Executive team.
I00777	Maintain AEDA brand independence (to drive increased engagement and participation with external stakeholders)	As above
<b>Community Safety</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00796	A transparent, concise process needs to be developed and communicated to all staff who request work orders.  Document a guideline to assist staff in prioritising work orders and ensure SLAs are assigned to those priority levels in the Assetic system.	The system configuration and roll out of AM2 resulting in any and all works requiring a Work Order to be raised – opened and closed. There are linkages between Pathway and Assetic/AM2 via the API so that data flows from Pathway requests into Work Orders.  The guideline is being captured as part of the Service Standard development and endorsement.
I00798	For any actions not required to be entered into Pathway, provide the relevant actions taken in the call log spreadsheet. This additional column can be used to note actions taken and Pathway reference numbers.	The On Call Duties (After Hours) Spreadsheet has been amended and updated.
I00810	Consideration be given to introducing a more formalised process to monitor and update actions in a system that providers regular notifications that an action is assigned to the relevant action owner.	Working with the Project Management Office to use the Project & Contract Management System to trigger notifications and reporting. This is being trialled and tested over the next 6 months.
I00812	Work with IM and Customer Centre to create a category within Pathway so that when Customer Service Representatives and CSOs report on alcohol-related and Adelaide Dry Area matters, they are able to identify Dry Areas in the reporting.	Changes to Pathway have been performed and updated.
<b>Strategic Review of Climate Change Risk Adaptation Action Plan</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00802	Develop and communicate a standardised process for reporting updates of the status of actions to the Park Lands, Policy and Sustainability	Instructions tab-sheet has been included in the excel workbook.  Email sent on 28 June 2024 requesting responsible managers across the CoA provide

	<p>team for quarterly reporting at the Audit &amp; Risk Committee meetings.</p> <p>Formalise the quality assurance process for marking actions as 'Complete'</p> <p>Develop an Integrated Sustainability Strategy as a guiding framework for the Action Plan</p>	<p>evidence of the action being taken by way of Content Manager reference or other documentation.</p> <p>Integrated Climate Strategy endorsed by Council on 11 June 2024.</p>
I00803	<p>Developing key milestones to support planning processes in the delivery the Action Plan.</p> <p>Access of CCAIF / sustainability project funding.</p> <p>Integrating existing CCAIF annual costing allocation breakdowns into the LTFP.</p> <p>Through consulting key stakeholders and reviewing outstanding actions, refreshing timelines to ensure they are achievable and prioritised appropriately.</p>	<p>The Integrated Climate Strategy priorities has been developed and presented to Audit and Risk Committee in September.</p> <p>The PMO tool has been updated to include a section for climate risk assessments.</p> <p>The Integrated Climate Strategy will be incorporated into the LTFP once it has been fully costed and a funding pathway identified.</p>
I00804	<p>Introduce a more formalised quality assurance process to validate the actions</p> <p>Consider uplifting monitoring and reporting processes for the Action Plan</p> <p>Consider ways to alleviate the administrative burden of coordinating the Action Plan by key staff</p> <p>Assign greater accountability to Managers responsible for actions within the Action Plan</p>	<p>Public consultation has been completed. KPMG will assist in developing priorities actions and introduce a new reporting framework.</p> <p>A separate piece of work is being commissioned to peer review the draft Integrated Climate Strategy including priorities and metrics.</p> <p>KPMG has been engaged to assist with this work.</p>
I00807	<p>Align with better practice climate related reporting frameworks</p> <p>Develop an Integrated Sustainability Strategy</p> <p>Formalise external communication of greening initiatives and other climate change mitigation or adaptation activities to CoA stakeholders.</p>	<p>A separate piece of work is being commissioned to peer review the draft Integrated Climate Strategy including priorities and metrics.</p> <p>CoA Website has been updated.</p> <p>The Project Risk section of the Project Request System has been updated to include a field for 'Climate Change Risk Assessment'.</p> <p>The Housing Strategy was endorsed by Council on 13 February 2024.</p>
<b>Project Health Check</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00816	Update the PMO Framework and provide guidance for project complexity, aligned to the 'Complexity Rating' undertaken as part of the Project Brief.	The PMO Governance Terms of Reference has been updated to reflect the complexity of projects and the ongoing management of budget and contingency.
I00819	Review the framework for the management of project carryovers and the development of the annual portfolio budgets.	The Infrastructure team have reviewed and updated all existing asset management plans. The outcome of the Asset review is a 10-year asset management plan that will be utilised to inform the Long Term Financial Plan for the next 10 years. These plans are then utilised to

		prioritise works in the next Annual Business Plan & Budget.
I00820	Implement a standard template for logging external stakeholder feedback and any actions be created and saved to TRIM with supporting information.	Stakeholder engagement templates have been created and are available for project managers via the OSCAR Community Engagement Site.
<b>PCI Compliance Review</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00827	Review the list of EFTPOS terminal devices and ensure that all required information is accurate.	NAB and CBA terminals lists are stored in Content Manager
I00828	Perform quarterly external vulnerability scans, via an Approved Scanning Vendor (ASV) approved by the PCI SSC.	External PCI Scan includes Voice gateways and External IP addresses that outbound CDE traffic uses.
I00832	Review the management of service providers and ensure documentation of in scope service providers includes details of the services provided	The list has been updated with services identified and provided for on behalf of CoA. This is a live document and is amended as new services are added.
I00833	Educate new procurement personnel on the requirement to monitor service provider compliance status	New team members have been educated on the requirement to monitor service provider compliance status. In addition to those outside of current agreements within PCMS.
I00834	Document the requirements each service provider is responsible for maintaining on CoA's behalf.	The requirements each service provider is responsible for maintaining on CoA's behalf have been documented.
<b>Post Audit Implementation Review</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00836	Project Management Review - Finalise the framework for the grant funding working group and implement this working group to assist council in identifying opportunities for grant funding to assist strategic and capital projects.	Grant funding working group has been established and first meeting held. A number of actions have been flagged for implementation and further review.
I00839	Fleet Management & Fuel Cards - Create a formal induction process, document this and roll this out to all relevant teams that are assigned vehicles. This induction should be provided to all designated drivers and cardholders to ensure that they are informed and aware of their responsibilities.	The link has been updated within the New Starter Checklist with the relevant form.
I00840	Fleet Management & Fuel Cards - Confirm with relevant teams, if the checklist is being completed and where the records are being stored.	Confirmed with the WHS team that vehicles are noted within the Site inspections and will be conducted at the same time.
<b>Local Government Security Framework</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00842	Develop an Information Asset Register	Information Asset Register has been developed.

I00843	Uplift the New Starter Checklist	Induction materials have been reviewed and updated. Checklist completed.
I00844	Develop an information classification scheme	Information classification scheme has been developed.
I00846	Continue to allocate resources into planning and uplifting physical security.	Draft document on Security Framework has been developed and newly created Physical Security Committee has been established.
I00847	Develop a formal security calendar.	This has been endorsed by the newly created Physical Security Committee and will be uploaded to the intranet
<b>Emergency Management</b>		
<b>Internal Audit ID</b>	<b>Recommendation</b>	<b>Outcome</b>
I00853	<p>Consider the most appropriate communication channels for Council Commanders to communicate Emergency Management Content.</p> <p>Upload a copy of the reported incidents to SharePoint for all Council Commanders.</p> <p>Coincide the Emergency Management Steering Committee meeting with the incoming Council Commander.</p> <p>Set up a Microsoft Teams chat for Council Commanders enabling means for communication.</p>	<p>Microsoft Teams site has been set up for Council Commanders to store relevant documentation and a chat forum to enable communications.</p> <p>All Council Commanders are invited to all Emergency Management Steering Committee meetings.</p>
I00854	Communicate emerging risks and watch lists to Senior Managers and Associate Directors	This is an agenda item on the SLT agenda and update the group following each SRIA meeting.
<b>Data Protection &amp; Privacy</b>		
<b>Internal Audit ID</b>	<b>Recommendation</b>	<b>Outcome</b>
I00863	<p>Update the current recording notice to include a statement that the call will be recorded by providing a disclaimer at the beginning of the call covering the personal information notification.</p> <p>Develop and implement a standardised customer verification protocol across all service agents to uniformly secure personal information.</p> <p>Update the Unreasonable Complainant Operating Guideline.</p>	<p>IVR messaging satisfies the requirement. The recording has been updated.</p> <p>A standardised document has been developed and added to sharepoint page to be included in induction and training for customer verification protocols.</p> <p>Approved to have the Privacy Policy referenced in the Unreasonable Complainant Guideline and the Complaints Handling Guidelines.</p>
<b>Culture Survey Review</b>		
<b>Internal Audit ID</b>	<b>Recommendations</b>	<b>Outcomes</b>
I00871	CoA considers the following in the context of developing a communication strategy.	A communication plan was established for the 2024 Culture Survey and shared with Executive ahead of the survey launch. Regular communications have been scheduled with leaders and employees to keep staff engaged and informed

I00872	In order to rebuild trust in the Culture Survey process at the CoA, the CoA should consider the benefits and costs for next Culture Survey to be run by an independent external authority with organisational psychology and organisational culture expertise.  Or alternatively run by the People team a complete repositioning and improvement of the Culture Survey is required.	This was completed within planning process for the 2024 Culture Survey. Executive consulted and approved the approach.
I00873	Establish a formal, standardised process for survey analysis and translation of survey results into action plans.  Establish a formal, standardised process for survey analysis and translation of survey results into action plans.  Clear accountability mechanisms for the execution of culture improvement actions are established.	The approach for the processing and analysis of quantitative and qualitative data was determined prior to the survey launch. Regular communications with leaders and employees have set expectations regarding action planning. The establishment of a senior leadership team organisational culture reference group will assist in the monitoring of actions and the sharing of leading practice.
I00875	For the next Culture Survey, provide a glossary of terms, clear objectives, and KPIs. Review demographic questions to ensure the survey protects staff anonymity.	Design of the 2024 culture survey has incorporated these elements with intent to undertake future culture surveys on a biennial basis, with a pulse check every 12 months at a minimum.

13. **One additional action has become overdue** since the previous update to the Audit and Risk Committee (originally due 31 August 2024):

Local Government Framework		
Internal Audit ID	Recommendation	Agreed Action
I00845	CoA will review the criteria of roles requiring National Police Checks and will consider whether it is feasible to make it mandatory across all roles.  If not, CoA will: <ul style="list-style-type: none"> <li>Formalise the decision points for determining whether new roles require police and/or other checks and</li> <li>Regularly review the Prescribed Position Assessment Tool and Register to ensure requirements are accurate</li> </ul>	The process has commenced to review if all roles require a National Police Check. This has taken longer than expected to review each role and responsibility.  Originally due 31 August 2024, this is expected to be finalised by 31 December 2024.

14. The 5 overdue actions are in progress and the status of these actions is shown in the below table.

Park Lands Expenditure				
Responsibility: Director City Services				
Internal Audit ID	Recommendation	Reason Overdue	Status	Proposed Due Date
I00518	Following the Plan, develop a RACI model	The Park Lands and Open Space Asset Management Plan was finalised in June 24. The AMP outlines the roles and responsibilities	In progress	31 Dec 2024

		and make reference to the revised strategic framework. Work is now being conducted on developing the RACI		
<b>Management of Procurement Practices</b>				
Responsibility: Chief Operating Officer				
Internal Audit ID	Recommendations	Reason Overdue	Status	Proposed Due Date
I00648	Conduct the review of 12 months period implementation of performance metrics.	Performance metrics will need to be implemented prior to the review.	In progress	30 Jun 2025
I00654	With the benefit of better reporting promote the performance, achievements and value add that the procurement team brings to the organisation.	To enable reporting on Qrt 1 promoting the performance achievements and value add that the procurement teams brings to the organisation.	In progress	30 Jun 2025
<b>Voters Roll</b>				
Responsibility: Chief Operating Officer				
Internal Audit ID	Recommendation	Reason Overdue	Status	Proposed Due Date
I00737	CoA lobby for legislative change if this is required to be addressed. Explore ability to influence conjunction with other work around impending changes to CoA Act.	This has not progressed due to EOFY rating priorities. Meeting to be scheduled with Governance to revisit what the best approach will be.	Overdue	30 Sep 2024
<b>Local Government Security Framework</b>				
Responsibility: Chief Operating Officer				
Internal Audit ID	Recommendation	Reason Overdue	Status	Proposed Due Date
I00845	CoA will review the criteria of roles requiring National Police Checks and will consider whether it is feasible to make it mandatory across all roles. If not, CoA will: <ul style="list-style-type: none"> <li>• Formalise the decision points for determining whether new roles require police and/or other checks and</li> <li>• Regularly review the Prescribed Position Assessment Tool and Register to ensure requirements are accurate.</li> </ul>	The process has commenced to review if all roles are required to have National Police Checks. This is taken a little longer than expected to review each role and responsibility than expected.	In progress	31 Dec 2024

15. A summary of the status of actions is shown in the below table, with the complete document able to be accessed via [Link 3](#).

Risk	Definition	Overdue	In Progress	
High	Issue represents a control weakness which could have or is having major adverse effect on the ability to achieve project objectives	1	15	<b>16</b>
Moderate	Issue represents a control weakness which could have or is having a moderate effect on the ability to achieve process objectives.	2	34	<b>36</b>
Low	Issues represents a minor control weakness, with minimal but reportable impact on the ability to achieve project objectives.	2	16	<b>18</b>
N/A	Improvement Opportunity	0	8	<b>8</b>
	<b>Total</b>	5	73	<b>78</b>

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## DATA AND SUPPORTING INFORMATION

**Link 1** – Internal Audit Plan 2023 - 2024 Status Update

**Link 2** – Internal Audit Plan 2024 – 2025 Status Update

**Link 3** – Agreed Actions Progress Report

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## ATTACHMENTS

Nil

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- END OF REPORT -