

# Record Keeping Internal Audit

Friday, 8 November 2024

Audit and Risk Committee

Strategic Alignment - Our Corporation

**Program Contact:**

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Public

**Approving Officer:**

Anthony Spartalis, Chief  
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## EXECUTIVE SUMMARY

In accordance with the 2023-24 Internal Audit Plan for the City of Adelaide (CoA) an internal audit focussing on record keeping requirements of the CoA was performed.

This audit aligns with the Strategic Risk – Compliance: Non-compliance of Council policies and legislative requirements.

The internal audit identified three findings, risk-rated as High.

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 6.5 on the Agenda for the meeting of the Audit and Risk Committee held on 8 November 2024.
  2. Endorses the responses of the Administration to the Record Keeping Internal Audit Report as outlined in Attachment A to Item 6.5 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	<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 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	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, and effectively, and to advise how it can improve performance.
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 and aligning Council processes to best practice standards.
24/25 Budget Allocation	Not as a result of this report
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 Record Keeping Internal Audit was performed by CoA's Risk and Audit Analyst, in accordance with the 2023-24 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 Council's' obligations and responsibilities regarding 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 the Council, including subsidiaries, electronic business and social media. It concerns records that 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 fulfil 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 utilised by CoA is Content Manager.
6. The Record Keeping Audit for 2024 focused on selecting teams across the organisation to be included in 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
City Operations	High
Community Wellbeing	High
Finance	High

8. Administration has considered the findings and provided actions and timeframes to address these findings, (outlined in the findings section of the Record Keeping Internal Audit, Attachment A).
9. Management action 1 to Finding 1 to the Record Keeping internal audit with a due date of 30 October 2024 is in progress and is due for completion by 30 November 2024.

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# ATTACHMENTS

**Attachment A** – Record Keeping Internal Audit

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