

# Archives Internal Audit

Friday, 21 February 2025

Audit and Risk Committee

Strategic Alignment - Our Corporation

**Program Contact:**

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Public

**Approving Officer:**

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## EXECUTIVE SUMMARY

The 2024-25 Internal Audit Plan (the Plan) for the City of Adelaide (CoA) 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 that 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.

In accordance with the Plan, an internal audit was performed on CoA's processes and practice of the Archive function.

This audit aligns with the Strategic Risk—Statutory and Regulatory Risk: Non-compliance with statutory and regulatory requirements poses legal, financial, and reputational risks to the organisation.

The internal audit identified two findings. One risk-rated Moderate and one risk-rated Low.

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## RECOMMENDATION

### THAT THE AUDIT AND RISK COMMITTEE

1. Notes the Archives Internal Audit report provided in Attachment A to Item 8.3 on the Agenda for the meeting of the Audit and Risk Committee held on 21 February 2025.
  2. Endorses the response of the Administration to the Archives Internal Audit report as outlined in Attachment A to Item 8.3 the Agenda for the meeting of the Audit and Risk Committee held on 21 February 2025.
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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 that 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 are aligning Council processes to best practice standards.
24/25 Budget Allocation	\$250,000 is budgeted for external consultancy support in accordance with 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 Archives Internal Audit was performed by City of Adelaide's (CoA) Risk and Audit Analyst, in accordance with the 2024-25 Internal Audit Plan.

## Report

2. This audit aligns with the CoA Strategic Risk – Statutory and Regulatory Risk: Non-compliance with statutory and regulatory requirements poses legal, financial, and reputational risks to the organisation.
3. The Archives Internal Audit covered how the organisation manages record-keeping practices in line with legislative requirements, in particular how records are maintained, retention periods and disposal practices.
4. The objectives of the Archives Internal Audit included review of the following:
  - 4.1. Review of backlog of items
  - 4.2. Resourcing
  - 4.3. Storage
5. The findings of the internal audit are indexed into the following risk ratings:

Finding	Risk Rating
Backlog of records	Moderate
Review Archives function and service	Low

6. Administration has considered the findings and provided actions and time frames to address these findings as outlined in the findings section of the CoA's Archives Internal Audit report, **Attachment A**.

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# ATTACHMENTS

**Attachment A** – Archives Internal Audit

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