

Record Keeping Internal Audit

Friday, 14 November 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 purpose of this report is for the Audit and Risk Committee to note an internal audit conducted into Records Keeping and endorse the administration responses.

The 2024-25 Internal Audit Plan (the Plan) for the City of Adelaide (CoA) was developed in consideration of Council's key strategic risks and critical priorities.

In accordance with the Plan, an internal audit was performed on CoA's Record Keeping.

The audit resulted in three findings: one rated High, one rated Low, and one opportunity for improvement.

Of the five management actions agreed in response, two have been completed. The remaining actions are due for completion by 31 December 2025 (two actions) and 30 June 2026 (one action).

Further information on these findings can be found in Attachment A.

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

RECOMMENDATION

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the Record Keeping Internal Audit report as contained in Attachment A to Item 6.3 on the Agenda for the meeting of the Audit and Risk Committee held on 14 November 2025.
 2. Endorses the responses of the Administration to the Record Keeping Internal Audit report as contained in Attachment A to Item 6.3 on the Agenda for the meeting of the Audit and Risk Committee held on 14 November 2025.
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IMPLICATIONS AND FINANCIALS

City of Adelaide 2024-2028 Strategic Plan	Strategic Alignment – Our Corporation 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	Internal audit report has been presented to Strategic Risk and Internal Audit Group.
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 that are aligned with Council processes to best practice standards.
25/26 Budget Allocation	Not as a result of this report.
Proposed 26/27 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.
25/26 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 (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 Internal 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 *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 a 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 Internal Audit for 2025 focused on a selection of SharePoint sites to ensure that CoA record keeping compliance obligations are being met. This audit was developed and facilitated in conjunction with Information Management as per the requirements in the Operating Guidelines.
7. The findings of the internal audit are indexed into the following risk ratings:

Finding	Description	Risk Rating
1	Records not retained in Content Manager	High
2	SharePoint sites not used	Low
3	Reiterate the relevance of record keeping	Process improvement

8. Administration has considered the findings and provided management actions and timeframes to address these findings (outlined in the finding section of the internal audit report, **Attachment A**).
9. Of the five management actions agreed in response, two have been completed:
 - 9.1. Management action 1a for Finding 1 to the Record Keeping Internal Audit, was completed during the investigation of the audit.
 - 9.2. Management action 3a for Finding 3 to the Record Keeping Internal Audit, which was due 31 December 2025, has been completed.
10. The remaining actions are due for completion by 31 December 2025 (two actions) and 30 June 2026 (one action).

ATTACHMENTS

Attachment A – Record Keeping Internal Audit

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