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City of Adelaide

Strategic Risks and Internal Audit Plan

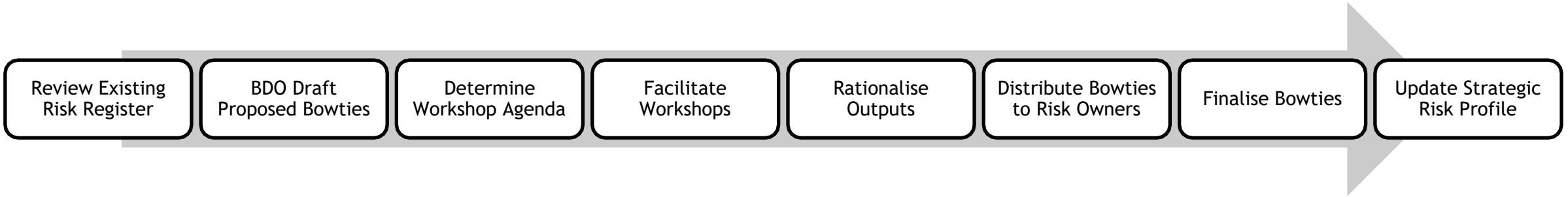
UPDATE v0.2- JULY 2026

Strategic Risk Alignment Internal Audit

Objective

BDO has recently conducted an internal audit to evaluate, and assess the strategic risks impacting the City of Adelaide's (CoA) operations and long-term objectives to ensure alignment with organisational goals. The project adopted the 'bow tie' risk assessment tool to map the relationship between causes, controls, and consequences for key risk events, documenting both prevention and mitigation controls. This was conducted in consultation with the CoA Governance & Strategy team and nominated strategic risk owners.

Approach



Output

Consistent Vernacular

A consistent vernacular has been adopted across all strategic risks to describe causes, consequences, controls and treatments. Historically, this terminology was applied inconsistently, which limited the ability to clearly articulate risk drivers and responses across strategic risks. The revised approach establishes a common structure and language, improving clarity, comparability and understanding of how risks are defined and managed at a strategic level.

Control Identification and Future Maturity

Through targeted discussions with key stakeholders, a more detailed and robust suite of controls was identified for each strategic risk. Previously, controls were often articulated at a very high level, which constrained transparency over how risks were actively prevented or mitigated. The enhanced control information supports the embedding of strengthened control self-assessment processes, enables internal audit to directly assess the effectiveness of controls, and allows control assurance outcomes to be fed back into bowtie analyses to continuously refine risk understanding.

Risk Rating Approach

A revised risk rating approach has been implemented, based on assessing the current worst-case scenario given existing prevention strategies. The approach is driven by selecting one or two relevant consequences from the CoA Risk Rating Table and evaluating likelihood and consequence in that context. This enables each strategic risk rating to be more clearly explained and consistently applied, supporting more transparent and defensible risk assessments across the strategic risk profile.

Current Strategic Risks Overview

#	Current Strategic Risks	Current Risk Rating
1	Financial Sustainability - If appropriate financial resources and systems are not in place, impacting our ability to deliver services, maintain our assets and meet strategic objective.	High
2	Cyber security – Our cyber security vulnerability exposes us to data breaches and system compromises, risking sensitive information and operational disruption.	High
3	Assets and infrastructure – Our assets and infrastructure do not meet community needs, and planning, systems and programs are not fit for purpose.	High
4	Business resilience – Our preparation or response to disruptions of essential services and operations due to unforeseen events is inadequate.	High
5	Climate Resilience – Harm from physical and transitional climate risks to community health and safety, service delivery, Council's built and natural assets, financial sustainability and reputation.	High
6	Statutory and regulatory – Our failure to deliver statutory and regulatory requirements and manage public safety poses legal and reputational risks to the organisation.	Moderate
7	Stakeholder management – Our management of relationships and partnerships with external stakeholders is ineffective.	Moderate
8	People and Talent – Our ability to attract and retain sufficient capacity and skills to effectively operate while maintaining work health & safety compliance is inadequate.	High
9	Governance – Our governance is ineffective, leading to operational inefficiencies, legal liabilities, and reputational damage.	Moderate
10	Digital Capability – Our enterprise data, technology systems, and governance are not contemporary or aligned to organisational needs.	Moderate
11	Strategy Definition & Implementation – Our strategic planning processes do not allow us to effectively adapt to changing external environments and/or are insufficient to enable successful implementation of our objectives.	Moderate

*Note: Risk titles, descriptors and ratings to be confirmed upon completion of the Strategic Risk Assessment and Alignment Internal Audit

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Operational	1. Business Plan & Budget	This internal audit will assess the effectiveness and efficiency of the Council's business planning and budget development processes. The review will focus on the governance, coordination, and integration of business planning activities across the organisation and Chamber. Particular emphasis will be placed on the budget build process, including the timeliness, accuracy, and transparency of financial inputs, assumptions, and decision-making to support the delivery of strategic objectives. Consideration will also be given to the engagement process with Council on budget planning and management.	FY27 (Q1)	Financial Sustainability
Operational	2. Strategic Asset Management	The objective of this audit is to assess the maturity and effectiveness of the Council's Asset Management Framework and its alignment with the Strategic Plan, Long-Term Financial Plan (LTFP), and Strategic Asset Management Plan (SAMP). The review will: • Assess the adequacy of the Council's Asset Management Plan (AMP), including strategies and programs for asset creation, operation, maintenance, refurbishment, replacement, disposal, and performance monitoring to support organisational needs. • Review the Council's approach to life cycle planning and forecasting of future operational and capital expenditure requirements. • Evaluate the appropriateness of maintenance policies and whether defined service standards support asset availability, functionality, and sustainability in line with strategic and financial objectives.	FY27 (Q1)	Assets and Infrastructure Financial Sustainability
Compliance	3. Regulatory Compliance Framework	This internal audit will assess the maturity and effectiveness of the Council's regulatory compliance framework. The review will examine how the Council identifies and captures its legislative and regulatory obligations, assigns ownership for managing compliance, and defines processes and controls to ensure ongoing compliance. It will also evaluate oversight and monitoring arrangements, breach management and reporting processes, and the mechanisms in place for tracking and responding to regulatory changes.	FY27 (Q2)	Stakeholder Management Statutory and Regulatory

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Compliance	4. Regulatory Enforcement Framework (to perform in conjunction with #3)	This internal audit will assess the effectiveness of Council's arrangements for managing regulatory compliance in its role as regulatory administrator. The review will consider the governance, processes, and controls in place to ensure regulatory obligations are administered consistently and in accordance with legislative and policy requirements. A risk-based sample of regulatory functions (such as parking management, expiations, food safety, and works permits) will be examined to assess compliance management, monitoring, and enforcement practices.	FY27 (Q2)	Stakeholder Management Statutory and Regulatory
Strategic	5. Business Resilience	This internal audit will assess the adequacy and effectiveness of the Council's business resilience framework, including business continuity planning (BCP), IT disaster recovery (IT DR), and crisis management arrangements. The review will evaluate whether critical business functions and systems can be maintained or restored within acceptable timeframes following a disruption. It will also consider the clarity of roles and responsibilities, testing and maintenance of plans, communication protocols, and the alignment of resilience activities with strategic and operational risk management processes.	FY27 (Q3)	Business Resilience
Operational	6. ICT Project Implementation and Governance	The review will focus on the implementation of SAP SuccessFactors software including project planning, oversight, reporting, and integration of ICT initiatives with organisational objectives and stakeholder requirements. Using the project as a case-study, the review will consider the adequacy of Council's ICT Project Governance & Delivery Frameworks, including change management. It will also evaluate the maturity of current practices against better practice frameworks and identify opportunities to strengthen consistency and accountability in managing change.	FY27 (Q3)	Digital Capability

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Operational	7. Physical and Protective Security	This internal audit will assess the effectiveness of the Council's physical and protective security framework, including the governance, processes, and practices that support the safety of employees, contractors, visitors, and Council assets and infrastructure. The review will consider compliance with relevant work health and safety and legislative requirements, as well as alignment with better practice. It will also evaluate key physical security controls, protective measures, and staff safety arrangements across Council facilities and operations, with focus areas to be agreed with management.	FY27 (Q4)	People and Talent
Operational	8. ESG Reporting Processes Review	This audit will assess the Council's current ESG data, data management and reporting processes to understand the quality and robustness and provide recommendations on reporting framework alignment. Areas of focus will include analyse of existing ESG data collected by the Council, review against better practice reporting framework relevant to the LG sector and conducting a gap analysis between Council data and data management practices and framework requirements and providing recommendations on relevant reporting frameworks for Council consideration.	FY27 (Q4)	Climate Resilience Statutory and Regulatory

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Operational	9. Procure to Pay and Contract Management	This internal audit will assess the effectiveness of the Council's end-to-end procurement and contract management framework, from tendering and supplier selection through to contract execution, performance monitoring, and closure. The review will evaluate compliance with Council policies, legislative requirements, and probity standards, as well as the efficiency and transparency of procurement processes. It will also consider the adequacy of controls over contract management practices, including contract variations, performance monitoring, and value-for-money outcomes.	FY28	Governance Financial Sustainability
Operational	10. Payroll Review Pre-Implementation review	This audit will assess the adequacy and effectiveness of the Council's new payroll system prior to implementation. The review will evaluate project governance, system configuration, data migration, and control design to ensure the system is capable of accurately processing payroll, complying with legislative requirements, and supporting efficient workforce management once operational.	FY28	Digital Capability
Operational	11. Community Consultation Review	This review will assess the process of community consultation by reviewing policy and operating guidelines as well as legislative requirements. It will also include a review to ensure that Projects are complying with their respective Community Engagement Plans and that these Plans meet the requirements of the Program Community Engagement Management Plan. This internal audit will look at the consistency of community consultation practices across different areas of the Council and an opportunity to leverage better practices and updated community consultation methods and tools.	FY28	Stakeholder Management Statutory and Regulatory
Operational	12. Central market	This audit will conduct a post-implementation review of the Central Market redevelopment, focusing on the effectiveness of project delivery and the management of associated commercial risks. The review will assess whether governance, financial and operational arrangements support sustainable market performance and value for the Council.	FY28	Financial Sustainability

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Strategic	13. Funding for Precinct and Precinct Groups	This audit will assess the effectiveness, transparency, and accountability of the Council's processes for funding precinct groups. The review will examine governance arrangements, eligibility and approval processes, allocation of funds, and monitoring and reporting practices to ensure alignment with Council objectives and equitable distribution of resources. It will also consider whether appropriate controls and performance measures are in place to support responsible use of public funds and achievement of intended community outcomes.	FY28	Financial Sustainability Governance
Strategic	14. Talent Management and Succession Planning	This audit will assess the effectiveness of the Council's talent management and succession planning processes in supporting delivery of organisational strategy. The review will examine how workforce planning and career pathways align to strategic priorities, how succession risks for critical roles are identified and managed, and whether these processes are applied consistently across the organisation. It will also consider the effectiveness of performance and development frameworks in building workforce capability, leadership continuity, and capacity to deliver strategic objectives.	FY28	Human Resources
Operational	15. Fleet Management	This audit will assess the effectiveness of the Council's fleet management framework, including governance, utilisation, and cost-efficiency of plant and equipment. The review will examine procurement and maintenance processes, asset replacement planning, and the evaluation of owned versus hired equipment. It will also assess the Council's readiness and planning for transitioning to an electric or low-emission fleet, considering financial, operational, and environmental impacts.	FY28	Financial Sustainability Assets and Infrastructure

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Compliance	16. Diversity and Inclusion Framework review	This audit will assess the effectiveness of the Council's diversity and inclusion framework, including the governance, processes, and practices that support an inclusive and equitable workplace and community. The review will consider compliance with relevant legislative and regulatory requirements, as well as alignment with better practice principles. It will also evaluate initiatives and engagement approaches that promote diversity, inclusion, and belonging across the organisation and community, with key focus areas to be agreed with management.	FY28	Human Resources
Strategic	17. Property management	The objective of this audit is to assess the effectiveness of the Council's property management framework, including governance, utilisation, and control practices across the property lifecycle. The review will examine policies, processes, and controls relating to the management of Council-owned and strata properties, including contract management and compliance with legislative requirements. It will also review how land and asset registers are maintained and assess current practices for managing leases on community land. The audit will identify any gaps or inconsistencies to support harmonisation of property management practices across business units and inform ongoing service reviews.	FY28	Climate Resilience
Operational	18. Cloud vendor//Third Party Cyber Risk Assessment	This review will include assessing and understanding the cyber resiliency of critical IT vendors for Council. Areas of focus will include assessing the third-party vendors' capacity to mitigate against large-scale disruptive events, cyber-resiliency preparedness, recovery capability and capacity, oversight of subcontractors, vendor Recovery Point Objective (RPO) and Recovery Time Objective (RTO), data confidentiality agreements, oversight of fourth parties and cyber insurance	FY28	Digital Capability

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Operational	19. Long-Term Financial Planning / Financial Sustainability	This audit will assess the robustness and effectiveness of the Council's long-term financial planning framework and its alignment with the Strategic Plan and Annual Budget. The review will evaluate key assumptions, forecasting methodologies, and financial sustainability indicators to determine whether the Long-Term Financial Plan (LTFP) supports informed decision-making and long-term fiscal stability. It will also consider the integration of asset management, capital works, and service delivery priorities within the financial planning process.	FY29	Financial Sustainability
Operational	10. Waste Management	This audit will assess the efficiency, economy, and effectiveness of the Council's waste management service delivery models. The review will evaluate governance, contract management, and accountability frameworks supporting waste operations, as well as the adequacy of monitoring, reporting, and performance measures. It will also consider opportunities to improve value for money, sustainability outcomes, and alignment with community and environmental objectives.	FY29	Climate Resilience Financial Sustainability
Operational	21. Environmental Management Framework Review	The objective of this internal audit is to determine whether the CoA has established an environmental management approach that aligns with the IS14001:2016 Environmental Management Standard, including: • Established roles & responsibilities • Understand compliance obligations • Identified environmental risks & opportunities • Set actions to manage risks and opportunities • Provide appropriate resources, training & support • Established suitable performance evaluation activities and continual improvement mechanisms	FY29	Environments

Internal Audit Plan and Timing

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Operational	22. Payroll Post-Implementation Review	This audit will assess the effectiveness of payroll controls and processes following the implementation of the new payroll system. The review will evaluate whether system configuration, control design, and operational practices adequately manage payroll risks, ensure data accuracy, and maintain compliance with industrial awards, enterprise agreements, and legislative obligations. It will also consider opportunities to enhance efficiency and reporting reliability within the payroll function.	FY29	Digital Capability Financial Sustainability
Strategic	23. Park Lands Review	This audit will assess the Council's adherence to the Park Lands Act, relevant policies, and the Park Lands Management Strategy. The review will evaluate the alignment of park lands management practices with the Council's Strategic Plan, as well as the effectiveness of community engagement and consultation processes supporting park lands planning, use, and preservation.	FY29	Governance
Operational	24. Stormwater	This audit will assess the effectiveness of processes and key controls supporting the planning, delivery, and maintenance of the Council's stormwater assets. The review will evaluate whether governance, design, and operational practices are contemporary, fit-for-purpose, and aligned with better practice standards to ensure sustainable and resilient stormwater management.	FY29	Assets and Infrastructure Financial Sustainability
Operational	25. Decision making / delegation / authority levels -	This audit will assess the effectiveness and efficiency of the Council's decision-making, delegations, and authority frameworks. The review will evaluate whether responsibilities and approval levels are appropriately defined and applied to enable timely and accountable decision-making. It will consider opportunities to streamline processes by delegating decisions to the appropriate management levels (e.g. approvals for training, IT requests, temporary labour hire, and gifts/benefits) while maintaining adequate oversight and control.	FY29	Governance

Internal Audit Plan and Timing

Audits to be Completed In-House / Third Party Provider				
Audit Type	**Proposed Audit**	**Proposed Scope**	**Timing**	**Risk Linkage**
Biennial	1. Review of Internal Audit Recommendation Implementation	This audit will assess the effectiveness and timeliness of actions taken to address findings and recommendations from previous internal audits. The review will evaluate whether agreed management actions and control improvements have been fully implemented and are operating as intended. It will also identify any gaps, delays, or recurring issues to provide assurance to leadership on the maturity of the Council's control environment and continuous improvement processes.	FY27 (Q1)	All Risks
Compliance	2. Elected Member Request System	This audit will assess the effectiveness of the Council's elected member request system, including the processes and practices in place to manage, track, and respond to requests. The review will evaluate whether the system supports transparency, accountability, and equitable outcomes for the community, and will consider opportunities to enhance efficiency, consistency, and reporting to support informed decision-making.	FY27 (Q1)	Governance Financial Sustainability
Annual / Compliance	3. Penetration Testing and PCI Compliance (Audits conducted concurrently)	**Penetration Testing:** This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems. **PCI Compliances:** The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	FY27 (Q2)	Cyber security Statutory and Regulatory

Internal Audit Plan and Timing

Audits to be Completed In-House / Third Party Provider				
Audit Type	**Proposed Audit**	**Proposed Scope**	**Timing**	**Risk Linkage**
Compliance	4. Mandatory Training	Review the process for the documenting mandated training required for roles or to maintain accreditation for designated roles, costed out in the budget with reminders set to ensure we keep the records up to date. Ranges from formal accreditation such as Assessment Manager / Building Compliance Officers, to work zone traffic management, certificates which are required every few years for those assessing permit applications.	FY27 (Q2)	Statutory and Regulatory
Annual / Compliance	5. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	FY27 (Q3)	Statutory and Regulatory
Operational	6. Essential Eight	A comprehensive evaluation of Council's cyber security posture against the Essential Eight, a baseline mitigation framework developed by the Australian Signals Directorate (ASD) and the Australian Cyber Security Centre (ACSC). The goal is to prevent cyber attacks, limit the impact of breaches, and ensure data availability.	FY27 (Q3)	Cyber security
Compliance	7. Legal Services	This audit will assess the governance and controls surrounding the procurement and management of legal services across the Council. The review will examine how legal advice is sourced, authorised, and monitored, including instances where advice is obtained outside the Governance function. It will evaluate compliance with procurement and delegation requirements, consistency of engagement practices, and opportunities to strengthen oversight, cost management, and accountability in legal service delivery.	FY27 (Q4)	Governance Financial Sustainability

Internal Audit Plan and Timing

Audits to be Completed In-House / Third Party Provider

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Compliance	8. Record Keeping	This internal audit will perform a random check on record keeping by sampling a selection of staff from each portfolio. This audit will be developed and facilitated in conjunction with IM as per requirements in the Record Keeping Operating Guideline	FY28	Statutory and Regulatory
Operational	9. By-Laws	This audit will assess the adequacy and effectiveness of the Council's processes and procedures for developing, implementing, and managing By-Laws. The review will evaluate governance and compliance frameworks supporting By-Law administration, including monitoring, enforcement, and review practices. It will also consider alignment with legislative requirements and opportunities to improve consistency, transparency, and efficiency in By-Law management.	FY28	Statutory and Regulatory
Annual / Compliance	10. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	FY28	Statutory and Regulatory

Internal Audit Plan and Timing

Audits to be Completed In-House / Third Party Provider

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Annual / Compliance	11. Penetration Testing and PCI Compliance (Audits conducted concurrently)	**Penetration testing:** This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems. **PCI Compliance:** The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	FY28	Cyber security Statutory and Regulatory
Operational	12. Customer Request Management (City Operations)	This internal audit will assess the effectiveness of the customer experience and processes for managing customer service request at City Operations. This will also address issues, including: A. There seems to be a practice that information requests go directly to staff based on relationships across the organisation. B. We can have multiple staff responding (which is quite appropriate) but there is not always coordinated and suspect gaps where some areas / staff are not asked to respond. C. Sometimes there is no visibility of requests or responses from the Program. D. Some timeframes are also very tight to enable a response.	FY28	Stakeholder Management
Operational	13. Fees and Charges	Review processes around how fees and charges are developed, including event management, fees associated with event permits and the use of multi-year licences.	FY28	Financial Sustainability

Internal Audit Plan and Timing

Audits to be Completed In-House / Third Party Provider

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Operational	14. Complaints Handling	This audit will assess the effectiveness and consistency of the Council's complaints handling processes. The review will evaluate the adequacy of policies, procedures, and systems for receiving, recording, investigating, and resolving complaints. It will also consider timeliness, transparency, and communication practices, as well as opportunities to enhance accountability, customer experience, and alignment with better practice complaints management frameworks.	FY29	Stakeholder Management
Operational	15. Marketing spend effectiveness review	This audit will assess the effectiveness of the Council's marketing and communications activities, including governance, planning, and evaluation processes. The review will examine how marketing programs are developed, approved, and measured for success, as well as compliance with Council policies and procurement requirements. It will also consider the management of marketing contracts with advertising vendors and evaluate the Council's approach to maintaining and overseeing its suite of websites to ensure consistency, efficiency, and alignment with strategic objectives.	FY29	Financial Sustainability Stakeholder Management
Annual / Compliance	16. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	FY29	Statutory and Regulatory

Internal Audit Plan and Timing

Audits to be Completed In-House / Third Party Provider

Audit Type	Proposed Audit	Proposed Scope	Timing	Risk Linkage
Annual / Compliance	17. Penetration Testing and PCI Compliance (Audits conducted concurrently)	**Penetration testing:** This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems. **PCI Compliance:** The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	FY29	Cyber security Statutory and Regulatory
Biennial	18. Review of Internal Audit Recommendation Implementation	This audit will assess the effectiveness and timeliness of actions taken to address findings and recommendations from previous internal audits. The review will evaluate whether agreed management actions and control improvements have been fully implemented and are operating as intended. It will also identify any gaps, delays, or recurring issues to provide assurance to leadership on the maturity of the Council's control environment and continuous improvement processes.	FY29	All Risks

Current Internal Audit Plan and Timing – FY26

Audits to be Completed In-House / Third Party Provider				
Audit Type	**Proposed Audit**	**Proposed Scope**	**Timing**	**Risk Linkage**
Annual	1. Review of Internal Audit Recommendation Implementation	This audit will assess the effectiveness and timeliness of actions taken to address findings and recommendations from previous internal audits. The review will evaluate whether agreed management actions and control improvements have been fully implemented and are operating as intended. It will also identify any gaps, delays, or recurring issues to provide assurance to leadership on the maturity of the Council's control environment and continuous improvement processes.	Q2	All Risks
Compliance	2. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	Q2	Statutory and Regulatory
Annual / Compliance	3. Penetration Testing and PCI Compliance (Audits conducted concurrently)	**Penetration testing:** This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems. **PCI Compliance:** The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	Q3	Cyber security Statutory and Regulatory

Current Internal Audit Plan and Timing – FY26

Audits to be Completed In-House / Third Party Provider				
Audit Type	**Proposed Audit**	**Proposed Scope**	**Timing**	**Risk Linkage**
Operational	4. Cyber Security health check	The objective of this audit is to provide the Council a health check around the current cyber security systems in place. The scope of this audit will consider the following: • The cyber security safeguards and measures in place and plans for the future including measures to prevent and detect cyber breaches and the recovery mechanism should a breach eventuate • Responsibilities and accountabilities for cyber security and the skills of staff within the ICT team to abreast of cyber security developments • The reporting arrangements and escalation process should a cyber-breach occur • Cultural awareness and training amongst staff in understanding cyber risks	Q3	Cyber security
Annual / Compliance	5. Record Keeping Audit	This internal audit will perform a random check on record keeping by sampling a selection of staff from each portfolio. This audit will be developed and facilitated in conjunction with IM as per requirements in the Record Keeping Operating Guideline.	Q4	Statutory and Regulatory

Current Internal Audit Projects – FY26

Audits being completed in current year				
Audit Type	**Proposed Audit**	**Proposed Scope**	**Timing**	**Risk Linkage**
Strategic	1. Strategic Risk Assessment and Alignment	This internal audit will review the Council's strategic risk register and assess the adequacy of current risk definitions, causes, and controls through bow tie risk analysis. The review will evaluate whether strategic risks are clearly linked to organisational objectives, appropriately rated, and aligned with the internal audit program. It will also consider the effectiveness of governance and monitoring arrangements supporting strategic risk management and identify opportunities to strengthen integration between strategic risks, corporate planning, and assurance activities. In addition, the audit will review existing internal audits to assess their continued relevance and alignment with the updated strategic risk register, ensuring the internal audit plan remains risk-based and reflective of current strategic priorities.	FY26 (Q2)	All Risks
Strategic	2. Strategic Planning, Governance and Organisational Reporting	This internal audit will assess the design and effectiveness of the Council's strategic planning, governance, and reporting frameworks. The review will examine how strategic objectives are developed, implemented, monitored, and reported, including the alignment of reporting arrangements with the corporate strategy and strategic risk management. It will also consider the effectiveness and appropriateness of key reporting processes, including those relating to subsidiaries, and identify opportunities to enhance the transparency, consistency, and quality of organisational reporting.	FY26 (Q2)	Stakeholder Management Governance
Strategic	3. Strategic third-party relationship management	This internal audit will assess the framework under which the Council engages with third parties from a business partnership, collaboration and affiliation perspective. The audit will assess the authority framework to engage and commit the Council to third parties, risk appetite, due diligence processes as well as coordination and communication of third-party engagements. Specific focus areas would be agreed with the Council.	FY26 (Q2)	Stakeholder Management Governance

Current Internal Audit Projects – FY26

Audits to be Completed by BDO				
Audit Type	**Proposed Audit**	**Proposed Scope**	**Timing**	**Risk Linkage**
Strategic	4. Commercial revenue and alternative revenue streams	The purpose of this internal audit is to consider the practices in place relating to new revenue streams. As part of this review, the following will be considered: • Initial new revenue identification processes (including stakeholder communication channels and consultation) • Development of benefit versus cost analysis, including consideration of current and future market trends • Ongoing monitoring and reporting processes	FY26 (Q3)	Financial Sustainability
Operational	5. Social Media	This internal audit will assess the effectiveness of the Council's governance, monitoring, and response processes for managing third-party comments on social media platforms. The review will consider the adequacy of policies and procedures for moderating content, escalation protocols for inappropriate or reputationally sensitive posts, roles and responsibilities, and alignment with legislative and reputational obligations. It will also evaluate whether social media management practices support transparency, consistency, and appropriate community engagement.	FY26 (Q3)	Stakeholder Management
Operational	6. Project Management Framework	Review Project management processes including adequacy of project management framework, alignment to leading practices (e.g. with reference to differing frameworks), project governance and oversight, end-to-end project management process and gateways including identification, approval stages, planning, delivery, commissioning and handover, and close-out/post delivery review.	FY26 (Q3)	Governance