Internal Audit Scope

Strategic Alignment - Our Corporation

Public

Friday, 14 August 2026

Audit and Risk Committee

Program Contact:
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Approving Officer:
Anthony Spartalis, Chief Operating Officer

EXECUTIVE SUMMARY

The purpose of this report is to present the Audit and Risk Committee (ARC) with the following internal audit scope for noting and feedback:

- Social Media Management

This internal audit is in accordance with the 2025 – 2026 Internal Audit Plan.

RECOMMENDATION

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the Social Media Management Review Internal Audit scope as contained in Attachment A to Item 6.2 on the Agenda for the meeting of the Audit and Risk Committee held on 14 August 2026 and provides the following feedback:

   1.1. ____________________________

   1.2. ____________________________

IMPLICATIONS AND FINANCIALS

City of Adelaide 2024-2028 Strategic Plan	**Strategic Alignment – Our Corporation** Outcome – Effective Leadership and Governance 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	The internal audit scope was presented to the Strategic Risk and Internal Audit Group at its meeting on 16 July 2026.
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, ensuring functions and services align Council processes to best practice standards.
26/27 Budget Allocation	Not as a result of this report
Proposed 27/28 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
26/27 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. In 2025 BDO was appointed as the City of Adelaide's (CoA) Internal Audit partner.
2. Following BDO's appointment, Administration worked with BDO through a facilitated workshop to develop the 3-year Internal Audit Plan 2025 – 2028 (the Plan).
3. At the Strategic Risk and Internal Audit Group (SRIA) meeting on 13 November 2025, SRIA approved the Plan and recognised it is a rolling Plan which will be tested each year to ensure emerging priorities have been identified. Where necessary the Plan will be amended to focus on any new priorities.
4. At its Special Meeting held on 27 November 2025, the Audit and Risk Committee (ARC) noted the Internal Audit Plan, acknowledging SRIA's endorsement of the Plan and its rolling nature, including the ability to adjust audit priorities in response to emerging risks and organisational needs.
5. The Plan includes several internal audits (the Internal Audit) that can be facilitated using Council's resources.
6. Internal Audits are performed, either in-house by the Risk and Audit Advisor or by BDO, Council's internal audit partner, or by a specialist external provider where required.
7. The Risk and Audit Advisor will focus on operational and transactional compliance audits, BDO will perform the strategic and compliance audits, where specialised skills and expertise are required. This approach ensures that appropriate assurance is provided to the Council including ARC in a manner that achieves best value for money, leveraging our in-house and external capabilities where appropriate.
8. Each Internal Audit has been identified as a risk mitigation to Council's Strategic Risks.
9. Internal Audits are essential to ensure that the Council is complying with legislation, regulations and policies that govern our operations. The Internal Audits will look at the following key areas:
    - 9.1. Legal and Regulatory Compliance
    - 9.2. Risk Mitigation
    - 9.3. Reputation Protection
    - 9.4. Operational Efficiency
    - 9.5. Transparency and Accountability and
    - 9.6. Support future decision-making.
10. The following Internal Audit will commence in Quarter 1 of FY2026/27:
    - 10.1. Social Media Management Review

Social Media Management

11. The Social Media Management Review Internal Audit is to be performed in partnership with BDO, in accordance with the Plan. The scope of the audit can be found in **Attachment A**.
12. The objective of this Audit is to assess the effectiveness of the Council's governance, monitoring and response processes for management of third-party comments on social media platforms.
13. SRIA considered the Internal Audit scope, together with BDO, at its meeting on 16 July 2026. The scope was endorsed by SRIA.

<u>Scope</u>

14. The scope as detailed in **Attachment A** will consider the following areas:
    - 14.1. Governance and policy framework;
    - 14.2. Roles, responsibilities and delegations;
    - 14.3. Moderation and content management practices;
    - 14.4. Escalation and incident response arrangements;

14.5. Legal and regulatory compliance;

14.6. Records management and information handling;

14.7. Capability, resourcing and training;

14.8. Oversight, monitoring and reporting; and

14.9. Community engagement, transparency and reputation management.

15. The Social Media Management Review Internal Audit will be undertaken in consultation with Administration. The following stakeholders have been identified based on preliminary discussions:

15.1. Associate Director Customer and Marketing;

15.2. General Manager Adelaide Economic Development Agency;

15.3. Executive Manager Marketing and Tourism;

15.4. Executive Manager Rundle Mall;

15.5. General Manager Adelaide Central Markets Authority;

15.6. Marketing and Communications Manager ACMA;

15.7. Lead Media Relations;

15.8. Associate Director Park Lands, Policy & Sustainability (Kadaltilla); and

15.9. Associate Director Information Management

16. Other relevant stakeholders will be consulted during the Audit.

17. Following the completion of the Audit, a draft report will be discussed with the relevant stakeholders regarding agreed management actions and the factual accuracy of the findings.

18. The final report, incorporating management responses and an agreed action plan with nominated responsible officers and target completion dates, will be presented to SRIA and subsequently to ARC.

Next steps

19. ARC is asked to review the attached Social Media Management Review Internal Audit scope and provide feedback as required. Noting that the ARC Terms of Reference and Meeting Procedures state at point 11.4.5 that ARC 'provide oversight and feedback (as required) on draft Internal Audit Scopes".

20. Any feedback provided by ARC will be assessed and incorporated into the scope where appropriate.

DATA AND SUPPORTING INFORMATION

Nil

ATTACHMENTS

Attachment A – Social Media Management Review Internal Audit Scope

- END OF REPORT -