

Strategic Internal Audit Plan

Thursday, 4 August 2022

Audit and Risk Committee

Strategic Alignment - Enabling Priorities

Program Contact:

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Public

Approving Officer:

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EXECUTIVE SUMMARY

This report contains the proposed one-year Internal Audit Plan (the Plan) for the City of Adelaide (CoA). The Plan has been drafted in consultation with the Executive Team, members of the Executive Strategic Risk and Internal Audit Group (SRIA) and CoA's internal audit provider in consideration of CoA's strategic risks and key priorities.

RECOMMENDATION

THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS TO COUNCIL

That Council

1. Approves the City of Adelaide one-year Internal Audit Plan, contained in Attachment A to Item 6.5 on the Agenda for the meeting of the Audit Committee held on 4 August 2022.
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IMPLICATIONS AND FINANCIALS

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| City of Adelaide 2020-2024 Strategic Plan | Strategic Alignment – Enabling Priorities The role of the City of Adelaide is to uphold the values of integrity and accountability. To ensure that the Council delivers services to the community as a leader, advocate and facilitator by maintaining a transparent decision-making process. |
| Policy | Alignment with the City of Adelaide Risk Management Operating Guideline |
| Consultation | Not as a result of this report |
| Resource | Not as a result of this report |
| Risk / Legal / Legislative | Sound risk and opportunity management enables well informed decision making and supports the delivery of the Strategic Plan |
| Opportunities | Sound risk and opportunity management enables well informed decision making and supports the delivery of the Strategic Plan |
| 21/22 Budget Allocation | Not as a result of this report |
| Proposed 22/23 Budget Allocation | \$70,000 |
| Life of Project, Service, Initiative or (Expectancy of) Asset | Not as a result of this report |
| 21/22 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

1. The one-year (2022/23) Internal Audit Plan (the Plan) for the City of Adelaide (CoA) has been drafted in consultation with the Executive Team, the members of the Strategic Risk and Internal Audit Group (SRIA) and CoA's internal audit provider in consideration of the CoA's strategic risks and key priorities within the Strategic Plan.
2. The Plan for 2022/23 includes a number of internal audits that can be facilitated using existing CoA resources. External providers will be used for strategic and compliance audits, where specialised skills and expertise are required. The intent of this approach is to ensure that appropriate assurance is provided to the Council in a way that achieves the best value for money, leveraging our in-house capability.
3. Each internal audit has been identified as a risk mitigation to one of the City of Adelaide's Strategic Risks and corresponding risk rating.
4. The following items are recommended in the Plan for 2022/23:
 - 4.1. Legislative Compliance Framework
 - 4.2. Asset Inspection Review
 - 4.3. Essential Eight Maturity Model
 - 4.4. Volunteer Management
 - 4.5. PCI Compliance
 - 4.6. Review of Adelaide Central Market Authority financial processes
 - 4.7. Cab Charges / Ride Shares and Pool Cars Internal Review
 - 4.8. Asset Inspection Review
 - 4.9. Workforce Planning and Staff Retention
 - 4.10. Record Keeping Audits
5. A brief draft scope for each review is included in **Attachment A**. A more comprehensive scope will be developed and presented to SRIA for approval prior to the internal audit being undertaken.

ATTACHMENTS

Attachment A – Internal Audit Plan 2022-23

- END OF REPORT -