



MIDCOAST
council

ANNUAL REPORT

Audit, Risk & Improvement Committee



Audit



Compliance



Regulation

2022/23



ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the traditional custodians of the land on which we work and live, the Gathang-speaking people and pay our respects to all Aboriginal and Torres Strait Islander people who now reside in the MidCoast Council area.

We extend our respect to elders past and present, and to all future cultural-knowledge holders.

ARIC FOREWORD

The ARIC is an advisory committee to Council and management operating under s428A of the Local Government Act 1993. Our objectives are clearly defined and documented in our Charter, and our efficiency and effectiveness is measured by reference to those objectives, and through a self-assessment process.

The Audit Risk & Improvement Committee (ARIC) performs an important role in the governance of Council. The Charter sets a broad remit covering internal and external audit, risk management, governance, and compliance.

The ARIC has been operating to a consistent rhythm with the ARIC Planner now well established and reports being consistently provided and discussed. I am very pleased that by the end of the financial year all planned agenda items had been covered. This has helped ensure that the ARIC is addressing the scope of its responsibilities and adding value by providing advice to Council on a range of opportunities for improvement.

With the scope of coverage now established some effort will shift to ensuring appropriate depth of coverage in all areas. Our key focus remains on significant risks to Council operations.

Cybersecurity and human capital are the top risks to organisations in the region. Business continuity is also ranked high as a risk, and is seen as an opportunity to train for the unexpected and build long-term resilience. Digital disruption and climate change are areas where risk levels were expected to increase the most in the next three years.

In accordance with best practice, the ARIC conducted an annual self-assessment process and has considered these results. The overall average score was 4.5, giving an overall rating of 'very satisfactory'. This is considered a very good result for the first self-assessment undertaken by the Committee, and the ARIC look forward to building on this in future years.

It has been a positive through 2022-23 to have multiple Councillors involved as ARIC members and the Mayor attending as an observer on occasion.

Special thanks to all ARIC members for their insights and contributions during and between meetings. Members' ability to ask questions, evaluate answers, and probe issues has enhanced our ability as a whole to think objectively and independently. We work within a culture of openness and transparency, ready to accept and foster change.

I am proud of the work performed by the ARC during 2022-23 and look forward to continued contributions in the year ahead. I commend this Annual Report of the ARIC to Council.

Stephen Coates
Chair - MidCoast ARIC



BACKGROUND

In December 2022, Local Government published its draft Guidelines for Risk and Internal Audit for Local Councils in NSW.

The Guidelines state that:

The Local Government Act 1993 ('Local Government Act'), the Local Government (General) Regulation 2021 ('Local Government Regulation') and these Guidelines require each council in NSW to have:

- an audit, risk and improvement committee (ARIC) that continuously reviews and provides independent advice to the council on how it is functioning and managing risk
- a robust risk management framework that accurately identifies and mitigates the risks facing the council and its operations, and
- an effective internal audit function that provides independent advice as to whether the council is functioning effectively and the council's internal controls to manage risk are working.

MidCoast Council's ARIC was established 28 February 2018 in accordance with the above.

ARIC has a key role in the organisation's governance framework by bringing a systematic and disciplined approach to the examination of the effectiveness of risk management, control, governance, and continuous improvement processes in Council.



THE MIDCOAST

The MidCoast region is home to a diverse community that is expected to grow by almost 30% to 122,962 people by 2036.

Our population of more than 96,300 is spread across 195 of towns and villages, all of which have their own unique qualities. The geographical area covers more than 10,000 km² and extends from the coastline, west to the escarpment of the Great Dividing Range. The Biripi and Worimi people are the traditional owners of the land.

The region is a popular location for retirees, and our ageing community enriches us with its diversity and experience, and supports our strong volunteer sector. This segment of our community is also responsible for our large, and growing aged care sector, providing a specialised service industry in our region.

The region is also a popular place for raising young children, and families are an important and valued part of our community. While educational opportunities are increasing, there is often a need for young people to leave the area to pursue higher education or employment opportunities.

MidCoast Council employs approximately 900 staff across three directorates and over 1600 volunteers help to provide services and facilities to the community.

MidCoast Council manages an asset portfolio of \$5.9 billion, an operational budget of \$310 million and a capital expenditure of \$120 million..



MIDCOAST ARIC OVERVIEW

The 2022/2023 MidCoast ARIC Annual Report to Council provides a summary of key activities undertaken from 1 July 2022 to 30 June 2023.

The MidCoast ARIC is established to provide independent assurance and assistance to the Council on risk management, control, governance, internal audits, organisational performance and external accountability responsibilities.

A key responsibility of ARIC is overseeing the Internal Audit function. The Internal Audit seeks to enhance overall performance by assisting with review of processes and working with the organisation to facilitate improvements, enhance accountability and manage change.

Charter

The Committee operates in accordance with the Audit, Risk and Improvement Committee Charter.

The Charter is available on the MidCoast Council website:

[Audit, Risk and Improvement Committee - MidCoast Council \(nsw.gov.au\)](https://www.nsw.gov.au/audit-risk-and-improvement-committee)

The Charter was reviewed and adopted by Council in February 2022. The Charter was reviewed in line with the new Draft Guidelines and amended to a Terms of Reference. The Terms of Reference were presented and adopted by Council in October 2023.

Membership

The MidCoast ARIC membership includes three independent members and two Councillor members.

Member	Position	Appointed	Period
Stephen Coates	Independent Member	November 2019 Reappointed March 2021 (through a public EOI process) Reappointed March 2023	2 years 2 years 2 years
Sheridan Dudley	New Independent Member	18 February 2022	3 years
Mark McCoy	New Independent Member	18 February 2022	3 years
Cr Alan Tickle (Deputy Mayor)	New Councillor Member	2 February 2022	2 years
Cr Jeremy Miller	New Councillor Member	2 February 2022	2 years

Inductions

Inductions are held when required for new members to the MidCoast ARIC. The last induction was held in February 2022 to provide members with a comprehensive overview of MidCoast Council operations and included::

- ARIC's role, responsibilities and Charter
- the business, operations, culture, risks and controls of Council
- the functions and service delivery
- key areas of risk
- internal controls
- financial reporting and audit status

YEAR IN REVIEW

Meetings held

During 2022/2023 ARIC met six times to review reports, audit program and audited financial statements. The four meetings were scheduled ARIC meetings,

The Audit, Risk and Improvement Committee meetings were held:

- 12 August 2022
- 18 November 2022
- 24 February 2023
- 2 June 2023

Two additional meetings were held to review the financial reports / statements on:

- 6 September 2022
- 24 October 2022

Action items arising from Audit, Risk and Improvement Committee meetings are noted and responsibility assigned. Progress is tracked and reported to the Committee at subsequent meetings.

Attendance at meetings

Member	Position	Role	Eligible	Attended
Stephen Coates	Independent	Chair	6	6
Sheridan Dudley	Independent	Member	6	6
Mark McCoy	Independent	Member	6	6
Cr Alan Tickle	Councillor	Member	6	5
Cr Jeremy Miller	Councillor	Member	6	6



Disclosures of Interests

Disclosures of interest are declared and recorded at each meeting.

Reporting to Council

As there is confidential information presented and discussed at ARIC, the meetings are considered confidential. However, regular reporting is provided to Council to ensure there are strong linkages between ARIC and the elected representatives.

Councillors who are not ARIC members are invited to attend ARIC meetings as an observer.

Reporting to Council includes:

- A copy of the full ARIC agenda is distributed to Councillors ahead of each meeting
- Confidential memo to Councillors following each meeting
- ARIC Chair presented an update to Councillors in a workshop
- ARIC Annual Report prepared and presented to Council
- Workshops are held with Councillors to provide an opportunity for questions and updates on the work of ARIC.

Reporting schedule

Reports are scheduled and prepared in accordance with the ARIC Report Calendar and are in line with the key areas of responsibility and oversight outlined for ARIC in the Guidelines.

- External Audit & Financial Management
- Internal Audit
- Risk Management
- Financial Management
- Governance, Compliance & Fraud Control
- Improvements





External Audit - Audit of Financial Statements

The External Audit of the Financial Statements for the year ending 30 June 2023 was undertaken by the Audit Office of NSW.

The Audited Financial Statements were presented to Council in November 2022 along with the Management Report.

Progress on the implementation of the audit actions noted in the Management Report from the Audit Office of NSW are presented to Council and ARIC every six months

The NSW Audit Office is invited to attend each ARIC meeting. Discussions with the NSW Audit Office include:

- The Financial Audit Annual Schedule
- Presentation of the Interim Management Letter and associated Agreed Management Actions (AMA)
- Presentation of the Final Management Letter and associated management actions
- Findings from the External Audit
- The Audited Financial Statements

Internal Audit

O'Connor Marsden (OCM) have been appointed through a public Expression of Interest process as MidCoast Council's Internal Auditor in May 2020 for an initial three years. Contract terms are for a three-year period with a number of one-year options. Each 1-year option will be at the discretion of Council and subject to performance reviews which are carried out annually. The first one year option was exercised in May 2023.

Representatives from OCM attend each ARIC meeting and provide a status update and details of the audit findings.

The Annual Workplan along with the four-year audit program was presented to the June 2023 ARIC meeting by OCM. ARIC endorsed the program for implementation commencing July 2023. Progress and update reports are provided at each ARIC meeting.

The four-year Audit Plan includes Local Government Risk Trends (see below) and the MidCoast Strategic Risks, and these both align with the audits being undertaken.



Of the above, briefings and discussions were held with ARIC in relation to Financial Sustainability, Cyber Security and Regulatory / Statutory Requirements.

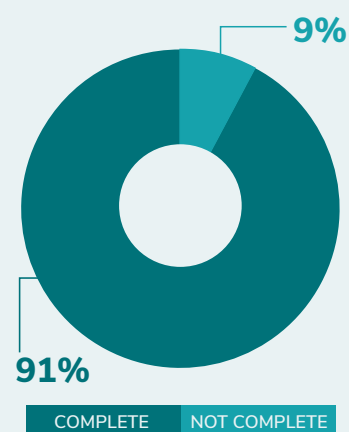
Audits Undertaken

There were five audits undertaken and completed in 2022/2023. These included:

- Waste Management Facility
- Swimming Pool Compliance
- Property Leasing
- Volunteer Management
- Self-Assessment of the internal Audit Function

Snapshot of Audit Actions

- 77 actions due from 1 July 2022 – 30 June 2023
- 91% completed within the period (70 actions)
- 9% delayed (7 actions)
- 40% were completed by the due date



Assessment of Internal Audit Performance

In line with the MidCoast ARIC Charter and the draft Guidelines an Annual Assessment of the Internal Audit function was undertaken at the end of 2022.

The intention of the assessment is to review the Internal Audit function performed by OCM, its processes, planning and contribution to Council.

The survey included 21 questions with eight people invited to respond (5 ARIC members and 3 MidCoast Council staff) with all eight responding.

Respondents were:

Stephen Coates	Chair MidCoast ARIC (Independent Member)
Sheridan Dudley	Independent Member
Mark McCoy	Independent Member
Cr Alan Tickle	MidCoast Councillor
Cr Jeremy Miller	MidCoast Councillor
Adrian Panuccio	General Manager MidCoast Council
Rob Griffiths	Manager Governance MidCoast Council
Donna Hudson	Governance Liaison & Projects Coordinator MidCoast Council

The range of average question responses was between 3.75 and 5.

The average response overall was 4.25 out of a possible 5, determining O'Connor Marsden (OCM) to have a 'very satisfactory' result.

Meeting Agenda

A rolling 12-month reporting calendar is prepared and presented at each ARIC meeting. This is to provide ARIC members with oversight of the planned agenda items, ensure ARIC covers all of its responsibilities at the appropriate time of the year and provide an opportunity for input from ARIC members. The outcome is that meetings are planned well in advance and annual reporting requirements are met..

Management of actions

Management actions are managed through a purpose-built program to enable MidCoast Council to better manage action items from ARIC meetings, external audit and internal audit. The program tracks the action, responsible officer, due date, overdue actions, status, progress notes and when completed. These management actions are reported to ARIC at each meeting.

Financial Management

Information is provided to both ARIC and Council to provide assurance that Council has an effective financial management framework, a positive financial performance and is working towards a sustainable financial position.

Reports and discussions presented include:

- Long term financial plan
- Accounting policies and position papers
- Quarterly financial reports
 - Budget review
 - Borrowings, Investments & Treasury Report
 - Financial Sustainability



Governance, Compliance & Fraud Control

Good governance is the processes and behaviours that ensure MidCoast Council performs to achieve its intended purpose, and complies with all relevant laws, codes and directions while meeting community expectations of probity, accountability and transparency.

Governance should be enduring, not just something done from time to time. Good governance sets a clear direction, a way to get there and tracks progress. It provides independent assurance that management is achieving this direction in an ethical and legal way. Risks and opportunities are recognised and addressed.

Governance Frameworks are a key component to guide the management and processes of the organisation. Presented and discussed with ARIC during the period include:

- Governance Framework
 - Code of Conduct
 - Public Interest Disclosures
 - Enterprise Risk Management Framework
 - Policy Framework
 - Internal Audit Framework
 - Fraud and Corruption Control Framework
 - Management of actual and/or perceived Conflicts of Interests
 - Statutory Reporting and legal compliance
 - Councillors, Council Meetings and Council Committees
 - Delegations
- Compliance Framework
 - Legislative Compliance Database
 - Statutory reporting calendar
 - Legislative Breaches register
 - Delegations Database
 - Internal Audit function
 - Risk Management Framework
 - Fraud & Corruption Control Framework
 - Governance Training & Education Program

- Governance Update

A Quarterly Governance Update report is presented to each ARIC meeting to provide an overview of any progress or updates on any of the items noted above or areas of interest or significance for ARIC. This includes:

- Risk actions and registers
- DRIVES database audits
- Matters Before the Court
- Health Checks
- Insurance
- Policy Working Group
- Public Interest Disclosures
- Data Security & Privacy

Capital Works

In addition to the detailed reports presented to Council each month, Capital Works are reported to each ARIC meeting, by exception, where scope, budget or outcomes have changed (either positively or negatively).

Assurance Map

An Assurance Map has been developed against the organisations strategic risks. The Assurance Map is revised and presented to each ARIC meeting.

Risk Management

ARIC is provided with information to assist with providing assurance that controls work effectively and that there are policies and procedures in place.

MidCoast Council accepts responsibility and accountability for risk management across the organisation and supports the development of a positive risk culture.

Risk management is an integral part of all Council management, operations, functions and activities.

Council has a risk management framework that is appropriate and is consistent with the Australian Risk Management Standards (AS ISO 31000:2018).

The Risk Management Policy & Framework, Continuous Improvement Program Results & Actions and WHS & Wellbeing were presented to ARIC during 2022.

A copy of Council's Risk Management Road Map is shown on the following page.

Risk Management Self-assessment

In November 2022 the Risk Management function undertook the first self-assessment of Council's Risk Management Framework against AS ISO 31000:2018.

The assessment was undertaken using an online assessment tool developed by Statewide Mutual to support member councils in testing their level of compliance and maturity against the Standard and in doing so, comply with the requirements of the draft OLG Guidelines for Risk Management.

The self-assessment is broken up against the following three core principles of risk management.

1. Risk Management Principles
2. Risk Management Framework
3. Risk Management Process

MidCoast Council's Risk Management Framework is compliant, with an average score of 4.04 out of 5.

SCORECARD	
Principles	Current Ave. Rating
1. Risk Management Principles	4.00
For risk management to be truly effective, an organisation should seek to implement an appropriate framework and supporting processes that are underpinned by clear risk management principles. Each organisation should establish which principles are important for them given their organisational context.	Optimised
2. Risk Management Framework	4.33
An effective risk management framework provides the foundations and organisational arrangements for designing, implementing, monitoring, reviewing and continually improving risk management throughout the organisation. Frameworks should be customised to be fit for purpose for the organisation in its current strategic and operational context	Optimised
3. Risk Management Process	3.80
The systematic application of risk management policies, procedures and practices to meet the organisation's intent for managing risk within the defined risk management framework, supporting the agreed risk principles	Repeatable.
Overall	4.04

OUR RISK MANAGEMENT ROADMAP - A SNAPSHOT

Objectives

To embed risk management across the organisation so that we realise the benefits and opportunities that effective risk management offers

To achieve the Organisational Vision “...to be a high performing organisation where we are always striving to be better. One where we work collaboratively and are trusted. Better every day.”

Our framework

- ✓ Risk Management Policy
- ✓ Risk Management Framework
- ✓ Risk Management Process (Handbook)
- ✓ Risk Management Roadmap (detailed Plan)
- ✓ Risk Registers
 - Strategic
 - Divisional
 - Operational

Key actions to achieve objectives

- ✓ **Education & Awareness Sessions** – promote benefits, increase understanding and build capacity
- ✓ **Risk Management Hub** – provide easily accessible risk management processes, tools & guidance
- ✓ **Risk Registers** – build risk registers to inform focussed analysis & control implementation
- ✓ **Risk Review & Reporting Structure** – ensure oversight and accountability for risk management through review and reporting
- ✓ **Risk Management System** – implement a system to track and report on risk & action plans
- ✓ **Statewide CIP Program** – participate in programs that identify gaps and promote enhanced risk management approach to operations
- ✓ **MCC Risk Management Grant Funding Program** – promote risk management and capacity building through internal initiatives
- ✓ **Process Improvement Opportunities Program** - use claims data to identify risks and inform process improvements

Benefits & gains

- ✓ Achieve desired outcomes and realise opportunities
- ✓ Make reliable, informed and evidence based decisions
- ✓ Reduce incidents, liability exposure and claims – reduced financial losses, safeguard people, property, environment & reputation
- ✓ Improve internal and external communication, confidence and trust
- ✓ Ensure compliance with relevant legislation, regulations and standards
- ✓ Enhance operational efficiency and continuity, and allocate resources effectively
- ✓ Allocate responsibility and ensure accountability for actions and decisions

How are we going to ensure we deliver on our roadmap?

- ✓ Commitment to delivery program & schedule
- ✓ Quarterly roadmap reporting to MANEX
- ✓ Risk reporting to MANEX, Ext MANEX & ARIC
- ✓ Continuous improvement Program reporting to Statewide Mutual

How are we going to measure success & identify improvements?

- ✓ Organisational risk culture surveys (minimum every 2 years)
- ✓ Daily operations and networking with staff
- ✓ Analysis of risk reviews and reports
- ✓ Analysis of incidents and claims data
- ✓ Monitoring of number of applications / participants in internal risk management grants program
- ✓ Seeking feedback from staff during internal risk management communications and initiatives
- ✓ Monitoring participation and responses to Statewide Mutual Risk Management Programs

MIDCOAST ARIC REPORT CARD

Component of ARIC role / responsibility	Compliance
Charter	The MidCoast Charter is reviewed at least annually. The Charter was last reviewed in January 2022.
Committee meetings	A quorum was met at every meeting. Meetings held in this period include 18 February 2022, 20 May 2022, 12 August 2022, 18 November 2022, plus financial meetings held 6 September 2022 & 24 October 2022.
Composition & Membership	3 Independent members 2 Councillors Inductions are undertaken as required. Inductions were held in January 2022 to align with the appointments to ARIC.
Broad range of skills and experience	The ARIC consists of a diverse range of extensive experience across financial & risk management, internal audit, local government and commercial activities.
Functional separation / Independence	The ARIC has no executive powers and is advisory in its capacity. Members have access to the General Manger and senior staff. In-camera sessions are held with the Internal Auditor and Audit Office of NSW. Appropriate staff attend meetings and provide relevant information.
Sufficient time allocated to tasks	The ARIC agenda facilitated adequate time to discuss all internal audit reports from Council's Internal Auditor (O'Connor Marsden - OCM), external audit reviews, financial statements, and an update on the progress of the implementation of audit actions (tabled at each meeting) as well as Governance, risk management & financial management activities.
Probity	Members declared conflicts of interest if they arose.
Risk management	Risk management key activities are reported at each meeting of the ARIC. The ARIC maintains interest in MidCoast Council's Enterprise Risk Management Framework and subsequent risk registers that have been developed that help to inform business planning and decision making, including the internal audit plan.
Control framework	The ARIC effectively reviewed the controls, policies and procedures through audit reports from OCM and high-level staff briefings received. The ARIC also received presentations from the Audit Office of NSW.
Compliance	The ARIC received and reviewed the Compliance Framework & reports relating to compliance.
Fraud, corruption and control	Council has an effective Fraud and Corruption Control Framework in place that was reviewed by ARIC.
Governance Framework	The Governance Framework was presented and reviewed by ARIC. A quarterly Governance Update is presented to each ARIC meeting.
Internal audit	ARIC reviewed and updated MidCoast Council's Internal Audit Four Year Plan. Annual Audits were undertaken as part of the agreed Audit Plan. The ARIC monitored the implementation of internal audit recommendations by management. The ARIC received and discussed the following Internal Audit reports during the year: <ul style="list-style-type: none"> • Waste Management Facilities • Swimming Pool Compliance • Property Leasing • Volunteer Management • Self-Assessment of the Internal Audit Function

Component of ARIC role / responsibility	Compliance
External audit	The ARIC has continued to review MidCoast Council's financial position and commitment towards achieving financial sustainability. Specific meetings were held to review financial statements on 6 September 2022 & 24 October 2022.
External accountability	<p>The ARIC is a forum for communication between the Council, the General Manager, senior management, internal audit and the Audit Office of NSW. ARIC has in-camera sessions with the Audit Office of NSW and internal auditor at least once per year.</p> <p>The Chair of ARIC meets each quarter with the General Manager & has scheduled presentations to Council twice a year.</p>
Financial management	<p>The Committee receives the Quarterly Budget Review report and Investments report at each meeting along with accounting position papers.</p> <p>Financial sustainability has been a focus area during the year with a number of presentations and discussions held with ARIC.</p>
Strategic Planning	<p>Updates, presentations and discussions were held with ARIC in relation to IP&R requirements, service reviews, and improvement</p> <p>The MidCoast Assurance Map is updated and presented to each ARIC meeting</p> <p>ARIC have commenced the preparation of the ARIC Strategic Plan</p>
Reporting to Council	<p>Councillors receive a copy of the confidential ARIC Agenda.</p> <p>All Councillors who are not ARIC members are invited to attend ARIC meetings as an observer.</p> <p>Following each meeting a confidential memo is provided to Councillors to provide an overview of the discussions.</p> <p>The MidCoast ARIC Annual Report is prepared and presented to Council each year before being placed on Council's website.</p>
Self-Assessment	<p>Self-assessment – As part of its assurance reporting to Council, ARIC completed a self-assessment in relation to their performance and the work undertaken. The questions and average responses are included on the following page.</p> <p>The range of average question responses was between 4.2 and 5.</p> <p>The average response overall was 4.5, determining ARIC to have a 'very satisfactory' result.</p>

ARIC Self-assessment

ARIC completed an annual self-assessment for the 2022/2023 period on their performance and the work undertaken. Questions were rated 1 – 5 by each of the 5 ARIC members and averaged. The questions, along with the score, are included below.

The overall rating scale is the same scale applied to the Internal Audit self-assessment.

Rating Guide: 1=Poor 2=Unsatisfactory 3=Satisfactory 4=Very Satisfactory 5=Outstanding

The average overall response was 4.5, determining ARIC to have a 'very satisfactory' result.

ARIC Objective	Average
1 The ARIC Charter adequately sets out the objective, authority, roles, responsibilities, composition and operations of the Committee	5
2 The ARIC has collectively and meaningfully promoted good corporate governance at Council	5
Skills & Experience	
3 The ARIC has collectively demonstrated skills to effectively perform the assigned responsibilities	4.4
4 You have personally:	
a Shown openness to new ideas and different views in your deliberations	4.8
b Demonstrated an ability to critically evaluate information presented to ARIC	4.6
c Been sufficiently probing and challenging in your deliberations	4.4
d Have sufficient understanding and appreciation of the primary operations of MidCoast Council	4.2
e Demonstrate a positive attitude of continuous improvement in your dealings with management	4.6
Understanding of control	
5 You have sufficient understanding and appreciation of Council's:	
a Plan for evolving its compliance arrangements	4.2
b Risk Management	4.4
c Fraud and corruption prevention	4.2
d Internal Audit Framework	4.6
e External accountability, including financial reporting	4.6
Understanding of Assurance	
6 The ARIC receives sufficient reporting on the outcomes of Council's assurance activities:	
a Internal Audit activity	4.8
b External Audit services	4.4
Meetings, Administration & Conduct	
7 The number and frequency of ARIC meetings is appropriate having regard to the responsibilities of ARIC	4.4
8 You have abided by Council's Code of Conduct and acted in accordance with the conflicts of interest section of the ARIC Charter	5
9 Effective secretariat support has been provided to the ARIC in order for it to fulfil its functions	4.8
10 The ARIC meetings are well run and productive	4.2
Overall Rating	
11 The current reporting arrangements between ARIC and Council are meaningful and effective	4.2
12 The ARIC's overall performance has been effective	4.4
AVERAGE RESPONSE OVERALL	4.5

YEAR AHEAD

ARIC have a planned audit program for 2023/24. Scheduled audits for the 12 month period are noted in the table below.

MidCoast Council Internal Audit Plan

#	Audit/Review Description	Estimated Time [days]	To be scheduled
1	Asset Management Audit	30	2023
2	Climate Change	20	2023
3	Contract Management	15	2023
4	Recruitment	25	2024
5	Follow up on previous audit recommendations	15	2023
6	Art Collection (artefacts)	5	2024



Internal audits undertaken to date (by financial year)

Audit Topic	2019/20	2020/21	2021/22	2022/23
Development of Three-Year Audit Plan and Internal Audit Framework	✓			
Credit Cards	✓			
Procurement	✓			
Payroll and Allowances	✓			
Cemetery Compliance		✓		
Councillor Expenses		✓		
Finance Health Check		✓		
Project Management		✓		
WHS		✓		
Drives		✓		
Fuel Cards			✓	
Records Management			✓	
Development Assessment Process (Including VPAs)			✓	
Water Management and Treatment			✓	
Rates			✓	
Cyber Security			✓	
Capital Works			✓	
Waste Management Facility				✓
Swimming Pool Compliance				✓
Property Leasing				✓
Volunteer Management				✓
Self-Assessment of the Internal Audit Function				✓