



**MELTON CITY COUNCIL**  
**STRATEGIC INTERNAL AUDIT PLAN**  
**2019/20 TO 2021/22**

April 2019

**oakton**

A DIMENSION DATA COMPANY



## 1 STRATEGIC AND CORPORATE RISK DESCRIPTIONS

The following table summarises the risk description for the top seven Melton City Council (MCC) Strategic Risks and Corporate Risks.

Risk#	Description	Rating
S1	Councillor conduct/political agendas	High
S2	Change of state/federal policy (incl rate capping)	High
S3	Natural disaster/destructive event to a physical asset or IT	High
S4	Growth pressures	High
S5	Economic Environment	High
S6	Internal leadership	Medium
S7	Failure of business partner	Medium

Risk#	Description	Rating
CR1	Climate Change	High
CR2	IT systems integration	High
CR3	Working alone	Medium
CR4	Occupational violence	Medium
CR5	Fraud and corruption	Medium
CR6	Failure to comply with legislated duties	Medium
CR7	Public safety	Medium



## 2 SUMMARY OF PLANNED ACTIVITY – 2019/20 TO 2021/22

Planned internal audit activity over the three year period commencing 2019/20 is summarised in the following table.

Audit Ref.	Proposed Audits	Strategic Risk Reference	Corporate Risk Reference	Year of Coverage/Budget Hours		
				2019/20	2020/21	2021/22
2019/20-01	Grants Management	S6	CR5	120		
2019/20-02	Infringements Management		CR5, CR6	120		
2019/20-03	Financial Controls (Payroll)		CR5, CR6	120		
2019/20-04	Dealing with Minors	S2	CR4, CR6	120		
2019/20-05	Road Management Plan	S7	CR6	110		
2019/20-06	Accounts Payable		CR5, CR6	90		
<b>Sub-Total 2019/20</b>				<b>680</b>		
2020/21-01	Building Maintenance		CR7		120	
2020/21-02	Building Emergency Management Planning	S3	CR5, CR7		110	
2020/21-03	Business Transformation		CR2		110	
2020/21-04	Capital Works Planning	S4			120	
2020/21-05	Cash handling and Receiving		CR5		110	
2020/21-06	Information and Records management		CR6		110	
<b>Sub-Total 2020/21</b>					<b>680</b>	



Audit Ref.	Proposed Audits	Strategic Risk Reference	Corporate Risk Reference	Year of Coverage/Budget Hours		
				2019/20	2020/21	2021/22
2021/22-01	Contract Management	S7	CR5			110
2021/22-02	Procurement (including fleet)		CR5, CR6			150
2021/22-03	Recreation and Facilities (Sports Ground Allocations)	S4	CR5, CR7			110
2021/22-04	Lease Management		CR5			100
2021/22-05	Asset Management	S4				110
2021/22-06	Cyber Security					100
<b>Sub-Total 2021/22</b>						<b>680</b>
	Audit Committee reporting and management liaison			75	75	75
	Establishment, review, revisions to audit plan and audit administration			45	45	45
<b>Estimated Total Audit Hours Required</b>				<b>800</b>	<b>800</b>	<b>800</b>



### 3 STRATEGIC AUDIT PLAN AND TACTICAL AUDIT PLAN

#### Risk Based Strategic Audit Plan – 2019/20 to 2021/22

A detailed audit approach to address the individual reviews will be developed at the commencement of each review in conjunction with the relevant Melton City Council personnel. An overview of the proposed audit objectives is contained in the following section.

Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
2019/20-01	Grants Management	<ul style="list-style-type: none"> <li>Lack of probity in awarding grant funding</li> <li>Grant programs and awarded funding do not align to Council objectives</li> <li>Grant money is not spent on the activities for which it was awarded</li> <li>Misuse of grant funds through inadequate internal controls</li> <li>Insufficient records are received to acquit grant funding awarded and demonstrate the funds were spent in accordance with funding agreement</li> <li>Grant expenditure is not fully and accurately accounted for</li> </ul>	Assess the existence of policies, procedures and processes for the overall management and executing of grant funding by MCC, and effectiveness of management controls for the following: <ul style="list-style-type: none"> <li>Advertising and awarding of grant funding</li> <li>Appropriate grant execution and linkage to grant funding requirements</li> <li>Approval of grant payments by appropriate delegated authority</li> <li>Status and metrics recording</li> <li>Performance measurement monitoring (individual grant and grant program)</li> <li>Acquittal</li> <li>Reporting</li> </ul>	S6	CR5	120		



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
2019/20-02	Infringements Management	<ul style="list-style-type: none"> <li>Infringements issued are inconsistent with legislation, local laws or internal processes</li> <li>Inappropriate voiding/ withdrawal of infringements</li> <li>Loss of infringement related evidences &amp; documentation resulting in voiding of infringement issued</li> <li>Inconsistent or non-compliance with infringements internal review processes</li> <li>Non-compliance with the <i>Infringements Act 2006</i></li> <li>Outstanding infringements are not effectively managed and collected in a timely manner</li> </ul>	<p>Assess the adequacy of policies, procedures and controls surrounding:</p> <ul style="list-style-type: none"> <li>Collection of evidence, issuing, review, collection, withdrawal and voidance of infringements</li> <li>Management of infringement internal reviews, including consistency with requirements of the <i>Infringements Act 2006 Vic</i> and <i>Victorian Auditor General Office (VAGO) report Withdrawal of Infringement Notices June 2009</i></li> <li>Authority of staff responsible for issuing and withdrawing infringements</li> </ul>		CR5, CR6	120		
2019/20-03	Financial Controls (Payroll)	<ul style="list-style-type: none"> <li>Unauthorised payments or deductions through the payroll system</li> <li>Financial loss or fraud</li> <li>Payroll errors leading to overpayments</li> <li>Fictitious employees</li> </ul>	<ul style="list-style-type: none"> <li>Review and consider the key procedures and controls surrounding payroll processing and management</li> <li>Verify compliance with MCC policies and procedures pertaining to Payroll</li> </ul>		CR5, CR6	120		



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
2019/20-04	Dealing with Minors	<ul style="list-style-type: none"> <li>Unauthorised or inappropriate access to payroll system</li> <li>Policies and procedures may not be up to date, properly communicated and understood by responsible staff</li> <li>Policies may not be consistently administered giving rise to the risk of people being employed without the necessary checks being undertaken</li> <li>People may be employed or volunteers may be recruited without having the necessary checks</li> <li>MCC may not comply with the Working and Children Act 2005 (subsequent 2014 and 2017)</li> <li>MCC may not comply with the Privacy Act 1988</li> </ul>	<p>Review and consider the existence and adequacy of controls in relation dealing with minors, including:</p> <ul style="list-style-type: none"> <li>Compliance with the requirements of the Working with Children Act 2005 and subsequent 2014 and 2017 amendments</li> <li>Processes for taking and publishing images of minors, and disclosure of minor's information to external parties to ensure compliance with the Privacy Act 1988</li> <li>Compliance with requirements of the Child Safe Standards</li> </ul>	S2	CR4, CR6	120		
2019/20-05	Road Management Plan	<ul style="list-style-type: none"> <li>Non Compliance with the Road Management Act</li> </ul>	<ul style="list-style-type: none"> <li>Assess the adequacy and currency of MCC's Road Management Plan in accordance</li> </ul>	S7	CR6	110		



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
		2004 <ul style="list-style-type: none"> <li>Inadequate road maintenance or renewal leading to poor traffic conditions and public safety</li> <li>Inadequate funding to meet maintenance and renewal of roads</li> <li>Inadequate monitoring and reporting to management</li> <li>Inadequate management of contractors providing road maintenance works</li> </ul>	with the Road Management Act 2004 <ul style="list-style-type: none"> <li>Review the appropriates of existing practice to manage compliance with the Road Management Plan, including:                             <ul style="list-style-type: none"> <li>Completion of inspection, maintenance and repairs of the roads, footpaths and pavements within the Target Resolution Date (TRD)</li> <li>TRDs per Road Management Plan are consistent with Road Maintenance Services Contract</li> <li>Ongoing maintenance of the registers and schedules, such as the Register of Public Roads</li> <li>Management exception reports to identify where inspections are not completed in accordance with TRD</li> </ul> </li> </ul>					
2019/20-06	Accounts Payable	<ul style="list-style-type: none"> <li>Unauthorised changes to the vendor master file</li> <li>Untimely recording of payments into MCC's accounting system</li> <li>Duplicate / inaccurate vendors details in the master files</li> </ul>	<ul style="list-style-type: none"> <li>The scope of review will include an assessment of the following:                             <ul style="list-style-type: none"> <li>Vendor master file maintenance</li> <li>Segregation of duties</li> <li>Delegation of authority</li> <li>Invoice processing and payment processing</li> <li>Reconciliations</li> </ul> </li> </ul>		CR5, CR6	90		





Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
		<ul style="list-style-type: none"> <li>Fraudulent payments</li> <li>Non-compliance with authorisation processes and delegations</li> <li>Ineffective/inadequate segregation of duties</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and reporting</li> <li>Computer Assisted Audit Tests (CAATs) and sample testing of exceptions</li> <li>Review of systems and application controls</li> </ul>					
2020/21-01	Building Maintenance	<ul style="list-style-type: none"> <li>Poor building maintenance can lead to deteriorating or failing assets</li> <li>Maintenance work is not being performed in accordance with Council's quality and safety standards</li> <li>Maintenance responses are not prompt, work is not defined or is not appropriately prioritised leading to a level of service that does not meet Council requirements</li> <li>Maintenance activities are not appropriately monitored</li> </ul>	<ul style="list-style-type: none"> <li>Examine the effectiveness of MCC's building maintenance practices, including:                             <ul style="list-style-type: none"> <li>Identification of maintenance needs (proactive/reactive)</li> <li>Recording and planning for undertaking maintenance including prioritisation of tasks</li> <li>Management of work orders including monitoring the timeliness of completion</li> <li>Recording the completion of works</li> <li>Assessing the quality of work</li> <li>Monitoring and reporting of maintenance activities including completion and issues</li> </ul> </li> </ul>	CR7	CR7	120		
2020/21-02	Building Emergency Management Planning	<ul style="list-style-type: none"> <li>Inadequate emergency management planning / plans</li> </ul>	<ul style="list-style-type: none"> <li>Review and assess whether the Emergency Management Policies and Plans have been adequately developed in</li> </ul>	S3	CR5, CR7		110	



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
		<ul style="list-style-type: none"> <li>Inadequate identification of the potential or unforeseen emergency risks associated with MCC facilities</li> <li>Roles and responsibilities in relation to emergency management are not defined and/ or implanted</li> <li>Emergency management officers are inadequately trained/qualified</li> <li>Failure to comply with the relevant standards and legislation</li> <li>Injury or death to staff or visitors due to failure to appropriately respond to emergencies</li> </ul>	<p>accordance with relevant legislation and standards, including whether:</p> <ul style="list-style-type: none"> <li>Plans have been communicated to relevant stakeholders</li> <li>Roles and responsibilities for Emergency Management have been clearly delineated and communicated</li> <li>Test exercises have been conducted, and lessons learned identified and rectified</li> </ul>					
2020/21-03	Business Transformation	<ul style="list-style-type: none"> <li>Transformation program fails to deliver anticipated benefits for the organisation and community</li> <li>Changes to the risk profile arising from digitisation are not being adequately</li> </ul>	<ul style="list-style-type: none"> <li>Review projects completed as part of the Business Transformation Program, and assess the following:                             <ul style="list-style-type: none"> <li>Benefit realisation measurement for the re-engineered business processes</li> <li>Changes to controls and the risk profile due to process</li> </ul> </li> </ul>	CR2			110	



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
		managed	<ul style="list-style-type: none"> <li>digitisation and re-engineering</li> <li>Security of transactions that have been digitised</li> </ul>					
2020/21-04	Capital Works Planning	<ul style="list-style-type: none"> <li>Inability to deliver on capital works plan</li> <li>Inappropriate projects are prioritised on the capital works plan</li> <li>Inaccurate or inappropriate project budget costing and phasing</li> </ul>	<ul style="list-style-type: none"> <li>Review processes for determining and delivering the capital works program, including:                             <ul style="list-style-type: none"> <li>Project business case development and approval</li> <li>Prioritisation and approval of projects for inclusion on the capital works plan</li> </ul> </li> <li>Risks /key factors impacting on timely delivery - workload, consultation processes, planning and others</li> <li>Project costing and phasing</li> <li>Monitoring and reporting of the delivery of the capital works plan</li> <li>Benchmark practices against those adopted at other councils</li> </ul>	S4			120	
2020/21-05	Cash handling and Receiving	<ul style="list-style-type: none"> <li>Theft or loss of cash</li> <li>Inadequate supervisory oversight or poor segregation of duties</li> <li>Cash collected may not be completely accounted for</li> <li>Safety risk to staff handling cash</li> </ul>	<ul style="list-style-type: none"> <li>Review processes surrounding the handling and receiving of cash, including:                             <ul style="list-style-type: none"> <li>Cash handling and collection</li> <li>Physical security over cash and staff handling cash</li> <li>Recording, reconciling takings and banking of takings</li> <li>Receiving and reconciliation</li> </ul> </li> </ul>		CR5			110



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
2020/21-06	Information and Records management	<ul style="list-style-type: none"> <li>Unauthorised access to sensitive information</li> <li>Loss of key records and information</li> </ul>	<ul style="list-style-type: none"> <li>of banked cash</li> <li>Verify compliance with policies and procedures</li> <li>Assess whether MCC's policies and procedures surrounding information and records management are adequate</li> <li>Review compliance with legislative and regulatory requirements, including <i>Public Records Act 1973 (Vic)</i>, <i>Public Records Office Victoria (PROV) standards and Freedom of Information Act 1982 (Vic)</i></li> <li>Assess records management processes and practices (both physical and electronic records) in accordance with the following key components of the <i>PROV Standards</i> and MCC policies and procedures</li> <li>Assess whether sufficient staff training and communication has been undertaken on records management requirements</li> </ul>		CR6		110	
2021/22-01	Contract Management	<ul style="list-style-type: none"> <li>Inadequate contract management framework</li> <li>Ineffective contract audit and monitoring systems, policies and procedures</li> <li>Non-compliance with Council's Contract</li> </ul>	<ul style="list-style-type: none"> <li>Assess the adequacy of policies and procedures in place at MCC for the management of contracts, including</li> <li>Identification and management of critical contract milestones and outcomes</li> <li>Variations management</li> <li>Contract arrangements,</li> </ul>	S7	CR5			110



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
2021/22-02	Procurement (including fleet)	<ul style="list-style-type: none"> <li>Management Framework</li> <li>Contract managers are inadequately trained/qualified</li> <li>Failure to comply with all contract provisions</li> <li>Services or goods do not meet Council's objectives and requirements</li> <li>Contract payments and variations are not approved by an authorised delegate</li> <li>Failure to optimise strategic purchasing opportunities</li> <li>Inappropriate or unauthorised purchases or payments</li> <li>Inadequate or incomplete procurement policies and procedures</li> <li>Non-compliance to MCC purchasing policies</li> <li>Failure to optimise use of fleet</li> <li>Inadequate management of fleet vehicles</li> </ul>	<p>payments and their relationship to milestones being achieved</p> <ul style="list-style-type: none"> <li>Performance reporting and measurement of compliance with conditions of contract</li> <li>Compliance with statutory and legislative requirements as outlined in contracts</li> <li>Records management</li> <li>Contract expiry planning</li> </ul>		CR5, CR6			150



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
2021/22-03	Recreation and Facilities (Sports Ground Allocations)	<ul style="list-style-type: none"> <li>Lack of transparent and equitable processes for allocating sports grounds</li> <li>Conflict of interest</li> <li>Failure to optimise the use of facilities</li> <li>Inadequate vetting of sporting ground users</li> </ul>	<ul style="list-style-type: none"> <li>Management and exception reporting</li> <li>Review processes for management of light vehicle fleet, including:                             <ul style="list-style-type: none"> <li>Acquisition and disposal of vehicles</li> <li>Fleet maintenance and log book maintenance</li> <li>Safeguarding of fleet vehicles, spare parts and consumables</li> <li>Fuel card and eTAG management</li> <li>Monitoring of fleet usage</li> </ul> </li> <li>Review processes for the annual allocation of sports grounds including application, assessment and approval</li> <li>Assess the processes for identifying any conflict of interest</li> <li>Verify that allocations have been made in accordance with specified criteria, and policies and procedures</li> <li>Assess whether successful applicants have been appropriately vetted prior to awarding ground allocations</li> </ul>	S4	CR5, CR7			110
2021/22-04	Lease Management	<ul style="list-style-type: none"> <li>Inadequate policies regarding long term hire agreements and</li> </ul>	<ul style="list-style-type: none"> <li>Assess the adequacy of policies and procedures surrounding the leasing of Council property,</li> </ul>		CR5			100



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
		<ul style="list-style-type: none"> <li>lease renewals</li> <li>Delays in lease renewals due to inadequate tracking of lease expirations and renewals</li> <li>MCC does not identify any non-compliance with lease terms and conditions by the lessee</li> <li>Lease payments are not received in a timely manner</li> </ul>	including: <ul style="list-style-type: none"> <li>Leasing policies including long term hire agreements and lease renewals</li> <li>Processes for managing lease expiration and renewal</li> <li>Processes for managing lessee compliance with lease terms and conditions</li> <li>Provide assurance over the uniform application of leasing policies and procedures</li> </ul>					
2021/22-05	Asset Management	<ul style="list-style-type: none"> <li>Infrastructure renewal/replacement/ maintenance may not support long term objectives.</li> <li>Asset plans may not be adequately funded and/or effectively delivered in accordance with objective timelines.</li> <li>The risks associated with inspection, upgrade and maintenance decisions may not be adequately managed</li> </ul>	<ul style="list-style-type: none"> <li>Assess adequacy of policies and procedures in place surrounding the management of MCC's infrastructure assets</li> <li>Assess the effectiveness of asset planning, creating, recording, maintaining and reporting of life cycle asset management activities in relation to infrastructure assets</li> <li>Assess whether there are appropriate processes surrounding validation of asset documentation provided by developers</li> <li>Assess the accuracy and reliability of data available on assets and effectiveness of the Asset Management System</li> </ul>	S4				110



Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
2021/22-06	Cyber Security	<ul style="list-style-type: none"> <li>Unauthorised access to Council's systems resulting in a loss of data confidentiality or integrity</li> <li>Unauthorised access to Council's systems resulting in systems no longer being available</li> <li>Misuse of Council's computer resources</li> </ul>	<ul style="list-style-type: none"> <li>Review of Cyber Security risk and vulnerability management, policies and procedures and operational and technical controls, including:                             <ul style="list-style-type: none"> <li>Cyber security risk management, including:                                     <ul style="list-style-type: none"> <li>Asset identification and data classification</li> <li>Threat and vulnerability assessment</li> <li>Cyber security assurance processes, such as penetration testing</li> </ul> </li> <li>Cyber security controls framework, including                                     <ul style="list-style-type: none"> <li>Cyber security strategy and architecture model</li> <li>Policies, standards and guidelines</li> <li>Roles and responsibilities</li> </ul> </li> <li>Operational and technical controls, including:                                     <ul style="list-style-type: none"> <li>External facing network architecture, including firewalls, DMZ, proxy servers and wireless infrastructure</li> <li>External facing applications, including</li> </ul> </li> </ul> </li> </ul>					100





Audit Ref	Auditable area	Risks/Key audit issues	Audit objective	Strategic Risk Reference	Corporate Risk Reference	Year 1 2019/2020	Year 2 2020/2021	Year 3 2021/2022
			Cloud Software-as-a-Service (SaaS) applications <ul style="list-style-type: none"> <li>▪ Network access management</li> <li>▪ Configuration of external facing servers and network devices</li> <li>▪ Configuration of end user devices, such as PCs</li> <li>▪ Patch and anti-virus management</li> <li>▪ Security incident management</li> </ul>			680	680	680
<b>Estimated Audit Activity Hours (Assignment breakdowns to be determined)</b>								
	Audit Committee attendance, preparation of status reports, presentation of reports					75	75	75
	Annual and Strategic audit planning, discussions with Council Executive, preparation of Strategic/Annual Plans					45	45	45
<b>Estimated Total – Program Hours</b>						<b>800</b>	<b>800</b>	<b>800</b>



APPENDIX 1: INTERNAL AUDITS COMPLETED AND PLANNED

No	Internal Audit Project	Completed Internal Audits							Audit Plan FY2019/2020 to 2020/2021 Planned Audits		
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	
1.	Cash Handling and Receipting	✓							✓		
2.	Rates Management	✓			✓						
3.	User Fees and Charges (Non-statutory)	✓									
4.	Management Reporting	✓			✓						
5.	Contract Payments (Annual supply contracts)	✓									
6.	Purchasing Card (Corporate Credit Card) & Councillor Expenses	✓		✓							
7.	Maternal and Child Health Services		✓								
8.	Fraud Management & Prevention		✓			✓					
9.	Developer Contributions		✓		✓						
10.	Management of Council Properties Leased & Licenced to Third Parties		✓							✓	
11.	Data Analytics		✓								
12.	Follow-Up of High Risk Matters Raised in Prior Internal Audit Reports		✓		✓		✓				
13.	Risk Management Framework			✓							
14.	ICT Security and System Controls			✓						✓	
15.	Governance and Compliance			✓							
16.	Payroll			✓				✓			
17.	Financial Sustainability and Budgeting			✓							
18.	Planning Processes (Permits & Statutory Planning)						✓				
19.	Asset Management						✓				
20.	Business Continuity Planning (BCP) & IT							✓		✓	



No	Internal Audit Project	Completed Internal Audits								Audit Plan FY2019/2020 to 2020/2021			2021/22	
		2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	Planned Audits				
	Disaster Recover Planning (DRP)													
21.	Project Management					✓								
22.	Events Management					✓								
23.	Home and Community Care (HACC)					✓								
24.	Procurement					✓							✓	
25.	Animal Management							✓						
26.	Leisure Centre Management							✓						
27.	IT & Social Media							✓						
28.	Volunteers Management							✓						
29.	Financial Controls (AP/AR/GL)							✓						✓
30.	Contract Management									✓				
31.	Grants Management									✓				
32.	Infringement Managements									✓				
33.	Dealing with Minors									✓				
34.	Road Management Plan									✓				
35.	Building Maintenance											✓		
36.	Building Emergency Management Planning											✓		
37.	Business Transformation											✓		
38.	Capital Works Planning											✓		
39.	Information and Records Management											✓		
40.	Accounts Payable										✓			
41.	Recreation and Facilities													✓



APPENDIX 2: POTENTIAL AUDITS

#	Project Title of Potential Internal Audit Project	Last completed	Strategic Risk	Corporate Risk
1.	Libraries	Not completed in last 10 years		CR4
2.	Food & Health Premises Compliance	Not completed in last 10 years		CR5, CR6
3.	DCPs/ICPs	Last completed 2016/17. Significant amount of volume and value associated with this area	S4, S5	CR6
4.	User Fees and Charges (Non-statutory)	Not completed since 2013/14	S4, S5	
5.	Contract Payments (Annual supply contracts)	Not completed since 2013/14		CR5
6.	Councillor and Staff Expenses	Not completed since 2015/16	S1 & S6	
7.	Financial Sustainability and Budgeting	Not completed since 2015/16. Key risk area to be audited on cyclical basis	S1, S2, S4, S5	
8.	Maternal and Child Health	Not completed since 2014/15	S7	CR6, CR7
9.	Follow up Audit	Not completed since 2016/17		

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