

Strategic Internal Audit Plan July 2021 to June 2023

Monash City Council

June 2021

MCC- SIAP Three Year Rolling Plan 2021-23_Draft_v2.2





Contents

1. EXECUTIVE SUMMARY.....	4
2. COVID-19 IMPACT	5
3. SECOND LINE DEFENCE ACTIVITIES	7
4. VICTORIAN AUDITOR-GENERAL'S OFFICE 2021-22 AUDIT PLAN.....	8
5. ANNUAL PLAN JULY 2021 TO JUNE 2022.....	9
5.1 SUMMARY: PROPOSED TIMING OF INTERNAL AUDIT PROJECTS.....	9
5.2 VARIOUS FINANCIAL FUNCTIONS	10
5.3 COVERAGE BY DIRECTORATE.....	11
3.4 INTERNAL AUDIT PROGRAM (FY2021 - 22).....	12
4. MEASURING PERFORMANCE	19
5. INTERNAL AUDIT UNIVERSE – THREE YEAR ROLLING PLAN	20
6. SUMMARY OF COUNCIL'S PRIORITIES AND GOALS.....	23
7. SUMMARY OF COUNCIL'S STRATEGIC RISKS	25
CONTACT US	26

1. Executive Summary

Crowe was appointed as Council's Internal Audit provider for a three-year term effective 1 July 2019.

Crowe was provided with key strategic documentation to consider and identify proposed audit topics for the next three years.

In developing the plan, the following elements were considered:

- Strategic risk areas – as at March 2021
- Discussion with independent Audit Committee members
- Discussion with management
- Consideration of Monash City Council's Internal Self Assessments
- Past internal audit activity
- Consideration of the Council Plan 2017-2021 Objectives.
- Consideration of audit activity proposed by the Victorian Auditor-General's Office

COVID-19 Response

The response to the COVID-19 pandemic continues to be a consideration in the development of the strategic internal audit plan.

The plan has considered the ongoing challenges that organisations face as they experience fluctuations in activity levels, remote working arrangements and are working to business as usual. These challenges result in changes to risks and the need to ensure internal audit activity addresses areas of emerging risk appropriately.

Section 2 sets out areas where the COVID-19 has created additional or heightened risk and maps these to our proposed areas of audit coverage.

In addition to impacting risks, the pandemic continues to have a potential impact on the effectiveness of existing controls. Changes in working arrangements, driven in response to COVID-19 may result in an increased risk of internal controls failing, especially in an environment where manual controls have operated with a high level of management oversight within an office environment. There is an increased risk of fraud in that the opportunities to circumvent existing controls may be greater. As employee's access systems in different ways, delegations may change to cover absent staff, and workload changes may be experienced. To address this risk each Memorandum of Audit Plan will include a specific objective to evaluate any impact of COVID-19 on the effectiveness of controls.

2. COVID-19 Impact

Set out below are the most common areas identified where COVID-19 impacts are driving changes to risk and leading to a re-focus of audit programs. In addition, we have provided our high level assessment of the impacts of these changes at Monash, along with corresponding planned internal audits for 2021/22.

Area of refocus	Risk or issue	Crowe Assessment	Completed 2020-21	Proposed 2021-22
Cash flow forecasts	The financial viability of many organisations will have changed significantly in the last few weeks. Has your organisation assessed its future cash flows and its ability to continue as a going concern? Will ratepayers and customers be able to pay? Is increased hardship support required? Will debt covenants or other requirements be met? Is there a need to help working through future cash flow projections? Have the projections been stressed tested?	There has not been a significant change to the financial viability risk at Monash because of COVID-19. No additional audit activity is warranted in this area at this time.		No audit activity is warranted in this area at this time. Financial viability risk is not significant.
Scenario planning	Does the organisation understand what it will do if it has a COVID-19 diagnosed case? Does the organisation understand what it will do under a full lockdown?	The risk associated with a failure to respond adequately to a pandemic has increased significantly. We will address this in part through the conduct of a review of emergency management in the current period.	Completed	No additional audit activity warranted in this area at this time.
Business Continuity of COVID-19 Response Plan	Does your organisation have a structured and effective business continuity or COVID19 Response Plan? Has internal audit reviewed this?	The broader business continuity risk has increased somewhat, however given the nature of council's operations the impact has not been substantial. A review of BCP in 20-21 will address the adequacy of Council's processes in this area. Note – this audit has been added to the program as a specific response to COVID-19	Completed	No additional audit activity warranted in this area at this time.

Area of refocus	Risk or issue	Crowe Assessment	Completed 2020-21	Proposed 2021-22
Work, Health & Safety	How has the organisation, and its' officers, who are responsible for providing a safe work environment for staff, ensured that there is an effective system for work, health and safety under a remote working (WFF) basis? Where services are continuing to be delivered (for example, outside works) have additional procedures been put in place to manage social distancing? This is a legislative requirement. Will the organisation be exposed to workers compensation claims, increased LTIs?	The significant changes brought about by COVID on the way staff work at Council has given rise to significant changes and in some areas increases in WHS risk. This will be addressed by a review in the current period. This review was brought forward from 21/22 as a result of COVID. The HR Management review was moved back to 21/22.	Completed	No additional audit activity warranted in this area at this time.
Privacy	As clients communicate internally and externally more frequently using different tools and apps, how is data and information security being assured? Many organisations are collating personal health information about their staff. Is this being managed in a way that adheres to privacy legislation?	The risk of a breach or failure in relation to maintaining adequate controls over private and personal data is increased with the higher level of remote working. This is further increased through the higher level of utilisation of personal devices to access Council's systems. This risk will be addressed through a privacy and data protection audit in the current period that will include a focus on the operating framework in place and the systems to support this.		Privacy & Data Protection (SR 3)
Technology	Is technology working effectively to support working from home arrangements? How is the organisation seeking feedback from staff and customers on this? Have they identified the risks associated with the remote working arrangements (WFF) including changes in internal controls?	Given the reasonably mature cyber security controls at Monash, a review of IT cyber security in year 2 is seen as addressing the increased risk in this area in the medium term.		No audit activity is warranted in this area at this time.
Supply chain and third parties	Is the organisation reliant on suppliers who may be financially vulnerable or not able to continue their business? Has the	Given the relatively small number of critical third-party service providers and		

Area of refocus	Risk or issue	Crowe Assessment	Completed 2020-21	Proposed 2021-22
	organisation assessed the vulnerability of its supply chain?	supply chain components this risk is not seen as significantly impacted at Council.		
Customers	Is the organisation reliant on certain customers that may themselves be financially vulnerable or unable to continue?	Customer risk is not seen as significant at Council		No audit activity is warranted in this area at this time.
Workforce	How is the organisation managing their workforce to ensure effective and efficient performance? Does the organisation understand its rights and obligations associated with its workforce and the rights and obligations of its employees? This is critical for organisations to be able to effectively manage its workforce, scaling up or down, in a time of crisis.	The risk associated with workforce management is elevated at Council and will be addressed through a HR management audit in 2021-22.		HR Management (SR 2,3)
Mental health	How is the organisation managing the mental health of its staff and how is it projecting itself to its stakeholders and the local community during this time of crisis? Is effective change management and communication in place?	The risk associated with staff mental health is elevated at Council and will be addressed through a HR management audit in 2021-22.		HR Management (SR 2,3)

3. Second Line Defence Activities

The internal audit program will provide a view over managements second line defence activities by identifying and reporting such activities in order to provide ongoing assurance outside of the formal internal audit program.

4. Victorian Auditor-General's Office 2021-22 Audit Plan

The Auditor-General's annual performance audit work program for the Local Government sector was reviewed as part of the preparation of the SIAP. Details of areas of coverage in the Local Government sector are detailed in the table below.

The planned Food Safety regulation in local government audit warranted an adjustment to the current internal audit program.

	Local Government and economic development	Central agencies and whole of government
2021-22	<ul style="list-style-type: none"> ▪ Food Safety regulation in local government ▪ Fraud and corruption risk in local government procurement 	<ul style="list-style-type: none"> ▪ Cyber resilience ▪ Revenue management
2022-23	<ul style="list-style-type: none"> ▪ Council waste management services ▪ Regulation of council building approvals in local government 	<ul style="list-style-type: none"> ▪ Managing employee performance in Victorian public sector ▪ Use of contractors and consultants in the Victorian public sector

5. Annual Plan July 2021 to June 2022

5.1 Summary: Proposed timing of internal audit projects

No	Internal audit project	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
-	Follow up of prior recommendations								■				▲*
2021-22 Annual Program													
1	Local Government Act 2020 Implementation		■	■			▲*						
2	HR Management			■			▲*						
3	Contract Management - Infrastructure				■	■				▲*			
4	Strategic Asset Management / Strategic Inspection & Maintenance Regimes					■	■			▲*			
5	Privacy & Data Protection								■	■			▲*
6	Various Financial Controls - Assets (non-infrastructure), Procurement - below threshold								■	■			▲*
7	Risk Management									■	■		▲*
Internal Audit Support													
I.	SIAP development 2021-22	■	▲*										▲*
II.	Engagement and attending meetings												

■ Audit field work and report writing and ▲* Denotes Audit and Risk Committee Meeting to which the Internal Audit Report will be presented. (Committee dates for 2021-22 to be confirmed)

5.2 Various Financial Functions

Various Financial Functions (3-year cycle)	Completed		Proposed 2021- 22	2022-23	2023-24
	Prior	2020-21			
Assets (non-infrastructure)					
Purchasing Cards					
Accounts Payable					
Accounts Receivable - Rates					
Accounts Receivable – Sundry debtors					
Cash Handling					
Procurement (below the tender threshold)					
GST compliance					
FBT compliance					
Electronic funds transfer					
Payroll – Employee Payments, timesheet process					

Blue: Scheduled; Orange: Proposed

5.3 Coverage by Directorate

Internal Audit Title	CD	CS	CFO	COO	EXP	EXC	IN
Local Government Act 2020 Implementation			Blue				
HR Management					Blue		
Contract Management - Infrastructure							Blue
Strategic Asset Management/ Strategic Inspection & Maintenance Regimes				Blue			Orange
Privacy & Data Protection	Orange	Orange	Orange	Blue	Orange	Orange	
Various Financial Controls - Asses (non-infrastructure, procurement, GST)			Blue				
Risk Management	Orange	Orange	Blue	Orange	Orange	Orange	

Blue: Lead department – Orange: Support department

Key:

- CD - City Development**
- CS - Community Services**
- CFO - Chief Financial Officer**
- COO - Chief Operating Officer**
- EXP - Executive Manager – People & Culture**
- EXC - Executive Manager – Communications**
- IN - Infrastructure & Environment**

3.4 Internal Audit Program (FY2021 - 22)						Links to Strategic Risk (SR)	Links to Council Priorities
	Audit Project	Start Date	Proposed Hours+	Est' d Fee \$* Ex GST	Indicative (Brief) Scope		
1	Local Government Act 2020 - Implementation	16 Aug 2021	100		<p>Progress of LGA 2020 implementation</p> <p>This internal audit will focus on the effectiveness of the design, implementation and operation of controls in relation to:</p> <ul style="list-style-type: none"> • Procedures in place to monitor the implementation of the LGA 2020 • Work plan to monitor timelines and milestones • Reporting of progress to Executive and Audit & Risk Committee 	3,1	Responsive and Efficient Services
2	HR Management	4 October 2021	140		<p>This internal audit will focus on the effectiveness of the design, implementation and operation of controls in relation to:</p> <ol style="list-style-type: none"> 1. Policy and procedural framework ((management and operation) 2. recruitment and selection and appointment processes - during WFH conditions. 3. Onboarding (including corporate and local induction and OH&S induction). 4. Performance planning, development and review system. 5. Procedures for identifying skill gaps and ensuring that training and development needs are addressed. 6. Grievance framework disciplinary guidelines and procedures. 7. Employee departure and feedback. 8. Employee wellbeing management including staff working from home 	2,3	Responsive and Efficient Services

3.4 Internal Audit Program (FY2021 - 22)						Links to Strategic Risk (SR)	Links to Council Priorities
	Audit Project	Start Date	Proposed Hours+	Est' d Fee \$* Ex GST	Indicative (Brief) Scope		
					The internal audit will also consider the impact of Covid-19 on internal controls, in particular remote talent management practices.		
3	Contract Management - Infrastructure	26 July 2021	140		<p>This internal audit will focus on the effectiveness of the design, implementation and operation of controls in relation to:</p> <ol style="list-style-type: none"> 1. Alignment of procurement and contract management policies and procedures. 2. Qualitative and quantitative performance measures that have been put in place to enable the contract manager to monitor and measure service delivery. 3. Performance review processes in place. 4. Compliance with commercial contract conditions. 5. Management of contract variations. 6. Consistency across the organisation 7. Existing internal control processes for the identification and requisition of works for completion; and confirmation of the satisfactory completion of works. <p>Management have selected the following contracts for review:</p> <ul style="list-style-type: none"> - Kerbside Collection - Wellington Hub Project 	3,4,7	<p>Responsive and Efficient Services</p> <p>Inviting Open and Urban Spaces</p>
4	Strategic Asset Management /Strategic Inspection & Maintenance Regimes	15 Nov 2021	150		<p>With respect to infrastructure assets, review the adequacy of management's framework and processes in respect of:</p> <ol style="list-style-type: none"> 1. Identification and establishment of the organisation's Strategic Asset Management Principles, including: <ul style="list-style-type: none"> • integration with corporate and business plans; • asset management policies and objectives; • future planning; and 		

3.4 Internal Audit Program (FY2021 - 22)						Links to Strategic Risk (SR)	Links to Council Priorities
	Audit Project	Start Date	Proposed Hours+	Est' d Fee \$* Ex GST	Indicative (Brief) Scope		
					<ul style="list-style-type: none"> • linkages to asset strategies. 2. Asset Risk Management, including: <ul style="list-style-type: none"> • risk assessment process; and • asset control and monitoring. 3. The adequacy of Asset Management Planning undertaken, including: <ul style="list-style-type: none"> • Asset Management Plans; • service delivery needs; and • management monitoring and reporting. 	5,6	Responsive and Efficient Services
5	Privacy & Data Protection	February 2022	150		This internal audit will focus on the effectiveness of the design, implementation and operation of controls in relation to: <ul style="list-style-type: none"> • Policy framework with respect to providing a framework for compliance with the <i>Privacy and Data Protection Act 2014</i>. • Procedures in place to implement the policy framework with specific regard to the collection, retention, maintenance and protection of information; • processes for the identification of applicable personal information and the information handling processes and an assessment of the information against the Information Privacy Principles; • Processes for ensuring that relevant officers are trained and aware of the requirements of the legislation; • Appointment of a Privacy Officer/Privacy Committee; 	3,1	Responsive and Efficient Services

3.4 Internal Audit Program (FY2021 - 22)						Links to Strategic Risk (SR)	Links to Council Priorities
	Audit Project	Start Date	Proposed Hours+	Est' d Fee \$* Ex GST	Indicative (Brief) Scope		
					<ul style="list-style-type: none"> • Consideration of boundaries between FOI (public interest and right to know) versus privacy/commercial in confidence; and • Management reporting. <p>The review will focus on how the processes and procedures are managed at a corporate level.</p> <p>The audit includes consideration of departmental practices within the following two departments:</p> <ul style="list-style-type: none"> • (to be chosen in conjunction with management) <p>The internal audit excludes the Health Information Privacy Principles and health records.</p>		
6	Various Financial Controls - Assets (non-infrastructure, procurement)	21 Feb 2022	130		<p>Assets - Non-Infrastructure (laptops, plant & equipment)</p> <p>Review the adequacy of the:</p> <ol style="list-style-type: none"> 1. Procedures in place for capitalisation of fixed assets 2. Items are processed to general ledger and fixed asset register 3. Reconciliation of fixed asset accounts 4. Timely provision of details to Finance from line managers 5. Appropriateness of procedures for processing asset disposals 6. Appropriateness of depreciation 7. Depreciation rates are being applied to a sample of assets from the fixed assets register. <p>Procurement (below tender threshold)</p>	1,7	Responsive and Efficient Services

3.4 Internal Audit Program (FY2021 - 22)						Links to Strategic Risk (SR)	Links to Council Priorities
Audit Project	Start Date	Proposed Hours+	Est' d Fee \$* Ex GST	Indicative (Brief) Scope			
				<p>For purchases below the tender threshold, review the adequacy of:</p> <ol style="list-style-type: none"> 1. Internal controls designed to prevent fraud and corruption, including management's processes for ensuring the validity of purchases. 2. The overall control environment, including: <ul style="list-style-type: none"> • roles and responsibilities • policies and procedures • review and delegations 3. processes for the establishment and authentication of vendors in the procurement system 4. processes related to purchase orders and purchases without orders, including: <ul style="list-style-type: none"> • quotation processes • authorisations • monitoring and tracking by Finance/management • commitments • timeliness of documentation and purchase orders 5. Invoices and payment authorisation processes, including: <ul style="list-style-type: none"> • review processes • accuracy and approvals 6. The controls in place surrounding the Council First purchasing system 			

3.4 Internal Audit Program (FY2021 - 22)						Links to Strategic Risk (SR)	Links to Council Priorities
	Audit Project	Start Date	Proposed Hours+	Est' d Fee \$* Ex GST	Indicative (Brief) Scope		
					<p>7. The adequacy of processes for segregation of duties.</p> <p>The internal audit excludes EFT and payments process, data analytics, tendering practices, fuel cards, credit cards and petty cash.</p>		
7	Risk Management	Mar 2022	150		<p>The objectives of the internal audit are to determine the effectiveness of the design, implementation and operation of controls by:</p> <ol style="list-style-type: none"> 1. Assess the adequacy of the Risk Management Framework (RMF) (policy, procedures, guidelines reporting structures and templates) and overall governance structure and its alignment to contemporary best practice. 2. Assess the effectiveness of processes in place to provide management, council and ARC with assurances that controls are performed as designed. 3. Review the processes for assessing and reporting risk appetite and the degree to which risk is a consideration in major decision making. 4. Review the processes for refreshing its risk profile to align with current strategic priorities. 5. Assess the adequacy of processes for identifying, assessing and managing risk. 6. Assess the adequacy of management reporting of risk management, including, the risk profile to the Audit and Risk Management Committee 7. Review process related to risk integration between strategic and operational risk <p>The internal audit will include the use of Crowe's Risk Maturity Assessment (R-MAT) to determine the maturity level of the RMF. The risk processes will be assessed for consistency</p>	All	All

3.4 Internal Audit Program (FY2021 - 22)						Links to Strategic Risk (SR)	Links to Council Priorities
	Audit Project	Start Date	Proposed Hours+	Est' d Fee \$* Ex GST	Indicative (Brief) Scope		
					with the requirements under AS/NZS 31000:2018, Risk management – Principles and guidelines.		
8	Follow Up		50		Follow Up of past audit recommendations	N/A	
	Client Engagement	Ongoing	70		Ongoing liaison, including preparation for and attendance at Audit & Risk Committee meetings.	N/A	
	Development of Strategic Internal Audit Plan	Mar 2021	40		Development of the Strategic Internal Audit Plan.	N/A	
Total (ex GST)			1100	143,000	<i>Notes</i> (a) the fees are exclusive of GST. (b) Annual adjustments will be in accordance with movements in CPI at or near the anniversary of the contract. CPI adjustment 20/21		

4. Measuring Performance

Key Performance Indicators	
Internal audit program	Client engagement Crowe and Management
<ul style="list-style-type: none"> ▪ Service provided with agreed timetable against the internal audit plan. 	<ul style="list-style-type: none"> ▪ Adequate client engagement.
<ul style="list-style-type: none"> ▪ Timeliness of reports submitted to management and the Audit & Risk Committee. 	<ul style="list-style-type: none"> ▪ Attendance at Audit & Risk Committee meetings.
<ul style="list-style-type: none"> ▪ Service provided within agreed fees and hours. 	<ul style="list-style-type: none"> ▪ Attendance at contract planning meeting.
<ul style="list-style-type: none"> ▪ Information provided by management within agreed MAP timelines. 	<ul style="list-style-type: none"> ▪ Attendance at Entry and Exit meetings.
<ul style="list-style-type: none"> ▪ Provision of management comments in agreed timeframe. 	

5. Internal Audit Universe – Three Year Rolling Plan

Council's internal audit universe outlines the focus of the three-year internal audit plan as determined against the 2021 strategic risk areas. The internal audit program is annually reviewed. The areas of audit selected in 21/22 and 22/23 are forecast at this time.

AUDITS	Completed		Annual Plan	Proposed		AUDITS	Completed		Annual Plan	Proposed	
	Prior	20-21	21-22	22-23	23-24		Prior	20-21	21-22	22-23	23-24
Accounts payable						Living and learning centres					
Accounts receivable						Maternal and child health					
Aged services						Mobile plant & equipment					
Animal Management						Occupational health and safety (staff)					
Asset management/ Strategic Inspection & Maintenance Regimes			4			Occupational health and safety – (contractors)					
Assets maintenance (ESM)						Parking enforcement administration/contract					
Assurance mapping						Playground maintenance					
Budget and budgeting						Privacy & Data Protection			5		
Buildings property - Maintenance						Professional advice - practices & controls					
Capital works management						Property portfolio management					
Cash handling and receipting						Procurement (below the tender threshold)					
Child care services						Public Health and Wellbeing Act compliance					
Child safe standards						Purchasing cards					
Climate change						Risk Management					
Contract management			3			Rates management					

AUDITS	Completed		Annual Plan	Proposed		AUDITS	Completed		Annual Plan	Proposed	
	Prior	20-21	21-22	22-23	23-24		Prior	20-21	21-22	22-23	23-24
Corporate Governance						Revenue & debt collection					
Business Continuity Planning						Risk management			7		
Customer service						Road management plan compliance					
DRP & Information Privacy						Statutory planning					
Developer contributions – financial/ assets						Social Inclusion					
FBT compliance						Succession and workforce planning			2		
Emergency management						Tree management/ Follow up					
Fees and charges						Volunteer management					
Financial Controls - various			6			Waste handling – landfill collection					
Fleet management						Waste handling - recycling					
Food Act compliance						Implementation of A Healthy and Resilient Monash: Integrated Plan					
Fraud management & prevention						Implementation of Service Planning and Review Framework					
Fuel card management											
Gifts and donations											
Governance											
Grants (community grants)											
Grants (non-recurring received by Council)											
GST Compliance											

AUDITS	Completed		Annual Plan	Proposed		AUDITS	Completed		Annual Plan	Proposed	
	Prior	20-21	21-22	22-23	23-24		Prior	20-21	21-22	22-23	23-24
Health act compliance											
Home and community care services											
Human Resources – Management			2								
IT E-commerce/PCI											
IT general security & access controls											
IT - Cyber Security											
Infrastructure delivery (partnerships)											
Immunisation management											
Infringements & permits system											
Insurance and claims											
Kindergarten enrolment process											
Leisure centres											
Leases and Licences											
Library facilities											
Local Government Act 2020 Implementation			1								
Local laws enforcement											

6. Summary of Council's Priorities and Goals

Council Priority	Council Goal	Key strategies
A Liveable Sustainable City	We value our natural environment and want to preserve and enhance the leafy and green character of our city. Monash's desirability as a place to live, learn, work and play needs to be protected	<ul style="list-style-type: none"> • Strengthening our strategic policy and local planning framework • Advocacy for enhancement of the National Employment Cluster • Expanding our advocacy on residential development outcomes and integrated transport • Delivering responsive and sustainable waste management services • Increasing our community engagement and education about town planning, animal management and community laws • Proactively managing risks from climate change and reducing Council's greenhouse emissions
Inviting Open and Urban Spaces	We will continue to improve our public infrastructure, meeting places and open spaces, providing inclusive, safe and inviting places for community use	<ul style="list-style-type: none"> • Ensuring the 'walkability' of our City • Improving our green open spaces and linking up our bicycle trails • Enhancing our activity centres with an increased focus on the moveability and prioritisation of pedestrians • Committing to long term infrastructure and asset management planning • Renewing and maximising use of our community and sporting facilities • Preserving and expanding our bushland and passive open spaces
An Inclusive Community	Our people and our communities are healthy, connected and engaged.	<ul style="list-style-type: none"> • Supporting families and children to create a 'Child-Friendly City' • Strengthening Monash as an 'Age-Friendly City' • Enabling residents to live independently and safely in their own community • Fostering an equitable, just and inclusive Monash • Facilitating more engaged, socially connected communities • Delivering integrated planning and community strengthening

Council Priority	Council Goal	Key strategies
Responsive and Efficient Services	People can have a say in, and are at the center of, our decisions. We will deliver affordable, respectful, responsive, reliable and high-quality services	<ul style="list-style-type: none"> • Delivering integrated planning and community strengthening • Enhancing community consultation and involvement in our decision-making • Delivering leading customer service • Investing in technology and information systems to enhance our services • Delivering responsive high-quality services • Planning for Council's financial sustainability

(Reference: Council Plan 2017-2021)

7. Summary of Council's Strategic Risks

The following is a list of Councils Strategic Risks as at March 2021.

#	Risk REF	Strategic risk	Residual Risk Rating	Annual Plan 2021-22
1	5974	Council's ability to make key decisions in the best interest of the municipality	High	Risk Management
2	6157	Workforce capacity to meet changing community need.	High	HR Management
3	5975	Compliance with Legislation, Regulation & Policy.	High	Privacy & Data Protection, LGA Implementation
4	5969	Ensuring delivery of key services and projects.	High	Contract Management
5	5970	Capacity to plan for services that meet contemporary community expectations and requirements	Moderate	
6	5971	Inability to maintain infrastructure & service delivery that meets community expectations.	High	Strategic Asset Management /Inspection & Maintenance Regimes
7	5972	Ability to fund future community needs.	High	Various Financial Controls
8	5973	Capacity to manage emerging environmental issues.	High	
9	5977	Advocacy for and representing community needs.	Moderate	



Contact Us

Crowe Melbourne

Level 7, 181 William Street
Melbourne VIC 3000 Australia
GPO Box 4324

Melbourne VIC 3001 Australia

Tel +61 3 9258 6700

Fax +61 3 9258 6722

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe Melbourne, an affiliate of Findex (Aust) Pty Ltd.

© 2021 Findex (Aust) Pty Ltd
