

3.2 ANNUAL INTERNAL AUDIT PLAN 2023 TO 2024

(D23-171729)

Report from: Audit and Risk Committee

Responsible Director: Danny Wain, Chief Financial Officer

RECOMMENDATION

That Council approves the Internal Audit Plan for 2023/24.

BACKGROUND

Crowe commenced as Council's new internal audit service provider from 1 July 2019. Under the contract, they prepare a three-year strategic internal audit plan (the Plan) which includes the ongoing and priority audits to be undertaken. Following an extension of their contract for a further 12 months, the Plan sets out the internal audit focus for 2023/24 (Attachment 1).

The Plan was developed in consultation with:

- the Executive Leadership Team (ELT);
- Managers across the organisation; and
- Audit and Risk Committee members.

The Annual Plan is based on 1,250 hours of internal audit work as provided under the contract.

Council's Audit and Risk Committee, at its meeting on 13 June 2023, reviewed and endorsed the Plan in accordance with the Audit and Risk Committee Charter; and recommends the Plan to Council for approval as required under the Charter.

DISCUSSION

The Annual Plan outlines the focus of internal audit activity for the next 12 months and provides a high-level scope for the planned 2023/24 reviews.

In developing the Plan, Crowe has evaluated linkages to Council's Strategic Risks and Council Plan directions, past internal audits at Monash, known local government industry risks, and future Victorian Auditor General Office performance audits.

The Plan contains a blend of core reviews to provide assurance over Council's internal control systems and processes, and reviews of a more strategic nature to measure Council's process improvements, sustainability and strategic direction.

POLICY IMPLICATIONS

The annual internal audit plan is provided in accordance with Council's [Audit and Risk Committee Charter](#).

SOCIAL IMPLICATIONS

None noted.

HUMAN RIGHTS CONSIDERATIONS

None noted.

GENDER EQUITY ASSESSMENT

None noted.

CONCLUSION

Council's Audit and Risk Committee, at its meeting on 13 June 2023, considered the Strategic Internal Audit Plan 2023/24 and recommends that Council approves the Plan for implementation.



Rolling three Year Strategic Internal Audit Plan

(July 2023 -June 2026)

City of Monash

May 2023

CoM-Annual Strategic Internal Audit Plan (2023-24) V_FINAL_1.6.2023

Confidential

Prepared for: City of Monash

Prepared by: Andrew Zavitsanos, Partner Crowe



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1. Executive Summary

As the City of Monash appointed internal auditors, Crowe are responsible for developing the three year strategic internal audit rolling plan (2023-2026) (the Plan).

In developing the Plan, key inputs include:

- Consultation and engagement with the CEO and Directors to seek their insights on key internal audit projects.
- Feedback from Executive Leadership Team
- Linkages to council's strategic risk profile
- Consideration of previous internal audits
- Consideration of the principles and changes in transition to the Local Government Act 2020
- Consideration of Victorian Auditor General Performance Audit Plan
- Audit and Risk Committee member feedback. .

Internal audits projects have been categorised into one of four categories. The categories are as follows:

1. **Organisational resilience** – These types of reviews are more strategic in nature and focus of governance controls.
2. **Compliance** – These types of reviews focus on processes and controls to manage compliance obligations.
3. **Various financial controls** – These types of reviews focus on financial controls.
4. **Operational** – These types of reviews focus on end to end process and controls.

The Plan has been reviewed by the Executive Management Team and was tabled as a discussion paper at the Audit and Risk Committee June 2023 meeting.

In preparing the internal audit plan, we reviewed the internal audit universe developed 12 months ago and considered the internal audit projects that could be completed on outer years FY 2025 and FY 2026.

2. Internal Audit Program - July 2023 to June 2024

The table below outlines the internal audit support and proposed timing of internal audit projects for July 2023 to June 2024.

No	Internal audit project title	Est Hours	May 23	Jun 2023	Jul. 23	Aug. 23	Sept. 23	Oct. 23	Nov. 23	Dec. 23	Jan. 24	Feb 24	Mar. 24	Apr. 24	May 24	Jun. 24
Internal Audit Support																
a	Development of three year strategic internal audit rolling plan & Annual Review of SIAP	40	■	▲												
b	Client Liaison , including preparation and attendance and Audit and Risk Committee and contract meetings	120		▲			▲		▲				▲			▲
Annual Internal Audit Program																
1	Immunisation Management (AIC: TBA)	100			■				▲							
2	IT Cyber Security & Cyber Strategy (AIC – Asif Saeed – Technology Specialist)	200					■						▲			
3	Statutory Planning (AIC: TBA)	130						■					▲			
4	GST Compliance	80							■				▲			
5	Payroll – including Data Analytics (AIC: TBA)	130								■						▲
6	Recruitment and Selection Practices (AIC: TBA)	80										■				▲
7	Commonwealth Child Care Subsidy (CCS) funding / payments review (AIC: TBA)	100										■				▲
8	Digital Transformation project (AIC: TBA)	170											■			▲
9	Capacity to respond	100														
	Total Hours	1,250														

■ Internal audit field work and report writing,

▲ Denotes the Audit and Risk Committee meeting to which the internal audit report will be presented. It is expected the Committee will meet during August, November, March and June.

2.1 Summary of Internal audit coverage for 2023-24

IA coverage by department	CD	CS	CFO	DCS	EXP	EXC
IT Cyber Security						
Immunisation Management						
Statutory Planning						
Payroll – including Data Analytics						
Recruitment and Selection Practices						
Digital Transformation project						
Commonwealth Child Care Subsidy (CCS) funding / payments						
GST Compliance						

Key:

CD - City Development
 CS - Community Services
 CFO - Chief Financial Officer
 DCS - Director City Services
 EXP - Executive Manager – People & Safety
 EXC - Executive Manager – Communications and Customer Experience

IA coverage by various financial functions (3-year cycle)	Completed	23/24	24/25	25/26
Assets (non-infrastructure)				
Purchasing Cards	20/21			
Accounts Payable				
Accounts Receivable - Rates	22/23			
Accounts Receivable – Sundry debtors	20/21			
Cash Handling				
Procurement (below the tender threshold)	21/22			
GST compliance				
FBT compliance				
Electronic funds transfer	20/21			
Payroll – Employee Payments, timesheet process	19/20			

3 Internal Audit Plan for July 2023 to June 2024

Annual Internal Audit Plan for July 2023 to June 2024						
	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
1	Immunisation Management	Jul 2023	100		<p>The objectives of the internal audit are to review the adequacy of:</p> <ol style="list-style-type: none"> 1. Policies and procedures and internal controls that have been established, and are operating, regarding the functioning of the services. 2. Processes that have been established for: <ul style="list-style-type: none"> • ensuring that legislative and industry practice changes, updates, and improvements are identified and put into practise and incorporated into the policies and procedures; • informed consent is obtained; • record keeping and maintaining client privacy; • emergency procedures, such as vaccine reactions, etc; • storage and transport of vaccines, such as 'Cold Chain'. • reporting data to the Australian Immunisation Register (AIR) and Government departments; and • OH&S issues. 3. Processes in relation to: <ul style="list-style-type: none"> • customer service and feedback; • information sharing (internal procedures); 	<p>Strategic risk SR-1 SR-3 SR-4 SR-5</p> <p>Lead Department: Children, Youth and Family Services</p> <p>IA Sponsor: ELT : Russell Hopkins</p> <p>Manager: Sharon Bahn</p> <p>Coverage type: Operational</p>

Annual Internal Audit Plan for July 2023 to June 2024

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					<ul style="list-style-type: none"> ensuring staff have up to date qualifications; and ongoing staff training. Adequacy of information system used to deliver the service and processes to manage information security. <p>The internal audit will be completed by a generalist internal auditor.</p> <p>As part of the audit we propose to attend an immunisation session to observe practices in place.</p>	
2	IT Cyber Security <ul style="list-style-type: none"> Essential 8 Survey Strategy 	Sep 2023	200		<p>Part A The objectives are to assess Councils maturity against the Australian Signals Directorates (ASD) 'Essential Eight' cyber security mitigation strategies. The Essential 8 are summarised below:</p> <p>To prevent malware running:</p> <ol style="list-style-type: none"> Application Control Patch applications Configure Microsoft Office macro settings User application hardening <p>To limit the extent of incidents and recover data:</p> <ol style="list-style-type: none"> Restrict administrative privileges Multi-factor authentication Patch operating systems Regular backups <p>Part B The audit will include a culture survey of all staff and Councillors with a valid Council email address.</p> <p>Part C The internal audit will also assess Council's progress against its adopted Cyber Security Strategy at a point in time.</p>	<p>Strategic risk SR-8</p> <p>Lead Department: Executive</p> <p>IA Sponsor: ELT: Jarrod Doake Manager: Adil Khan</p> <p>Coverage Type: Organisational Resilience</p>

Annual Internal Audit Plan for July 2023 to June 2024

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					This internal audit does not include Penetration Testing or a Vulnerability Assessment. These services are technical in nature and will require to be conducted by an external specialist.	
3	Statutory Planning	Oct 2023	130		<p>The objectives of the internal audit are to review the adequacy of:</p> <ol style="list-style-type: none"> 1. Management of the planning application processes and timeframes, including: <ul style="list-style-type: none"> • The process for managing legislative responsibilities. • The processes for assigning responsibility for assessment / determination of applications. • Process to monitor adherence to statutory timeframes. 2. Management of conflict of interest controls design to prevent fraud and corruption. 3. Registration and handling of planning applications and objections including compliance with privacy obligations. 4. Recordkeeping of decision-making correspondence. 5. Use and effectiveness of the IT planning application module including the maintenance and filing of planning documentation, adequacy of information system used to deliver the service and processes to manage information security 6. Management of and compliance with delegations. 	<p>Strategic risk SR-1 SR-2 SR-3 SR-5</p> <p>Lead department: City Planning</p> <p>IA Sponsor: ELT : Peter Panagakos</p> <p>Manager: Catherine Sherwin</p> <p>Coverage type: Operational</p>

Annual Internal Audit Plan for July 2023 to June 2024

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					7. Management reporting including the usefulness and accuracy of reporting practices. 8. Assessment of controls following digital transformation processes The review excludes a review of planning enforcement and VCAT appeals. The review is not a substitute for legal or other advice as it will be indicative only. It will be based around whether Council has the necessary practices and procedures in place to identify the relevant issues and requirements.	
4	GST Compliance	Nov 2023	80		With respect to processes managed centrally by Finance, review the adequacy of Council's processes in managing compliance with key GST requirements, including: <ol style="list-style-type: none"> Identify and assess the controls, procedures and policies in operation within the Finance Department to manage GST. Review and evaluate the processes that have been put in place for preparing the monthly BAS. A review of reconciliations prepared to ensure that the financial information disclosed in the BAS is in accordance with supporting financial records. Test checking of a sample of transactions that have been posted to the GST clearing accounts in the general ledger, to supporting documentation, to ensure that all transactions have been correctly recorded and are supported by tax compliant documentation and to ensure the adequacy of the audit/management trail. Test checking of a sample of income (supplies) and expenditure (acquisitions) transactions from point of entry through to the general ledger to ensure that 	Strategic risk SR-1 SR-3 Lead department: Finance IA Sponsor ELT: Dann Wain Manager: Yanthi Nilam Coverage type: Compliance Various Financial Functions

Annual Internal Audit Plan for July 2023 to June 2024

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					<p>transactions have been correctly captured and recorded for GST purposes.</p> <p>We note the review will be conducted by a generalist auditor and not by a GST specialist. The audit will not assess whether the treatment of GST is compliant with GST legislation.</p> <p>Testing for GST data will be undertaken for the period TBA.</p>	
5	Payroll, incl DA	Dec 2023	130		<p>The objectives are to review:</p> <ol style="list-style-type: none"> 1. Internal controls designed to prevent fraud and corruption 2. The process for recording and paying autopay, timesheets, overtime worked and changes in pay rates. 3. Payroll system controls, including reconciliations, bank accounts, leave balances, clearing accounts and master file changes. 4. The process for the transfer of payroll information between the payroll system and the general ledger. 5. The adequacy of the IT system controls including: <ul style="list-style-type: none"> • system access and profiles (at the application level) • key IT processing • system generated reporting (masterfile changes, standard reports) • administrator access and data security • EFT controls; and • edit ability of payroll data files. 	<p>Strategic risk</p> <p>SR-1 SR-3 SR-8</p> <p>Lead department:</p> <p>Finance</p> <p>IA Sponsor</p> <p>ELT: Danny Wain</p> <p>Manager: Yanthi Nilam</p> <p>Coverage type:</p> <p>Various Financial Controls</p>

Annual Internal Audit Plan for July 2023 to June 2024

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					6. Review and authorisation of payroll reports. 7. The control of PAYG and superannuation payments. 8. The processes for calculating and paying termination payments. 9. The process for recording and paying employees for leave. Data Analytics Data Analytics of master file and transaction file to be conducted at the time of the review of internal controls. Results of the data analytics will be provided to management for review and follow up of anomalies. Internal audit will follow up anomalies identified	
6	Recruitment and Selection	Feb 2024	80		The internal audit will assess controls and processes around recruitment and selection, including adequacy of: <ol style="list-style-type: none"> 1. Policies and procedures 2. Controls to manage fraud and corruption 3. Integrity of selection process and independence of oversight and review function 4. Pre employment screening practices 5. Process to validate credentials and work experience 	Strategic risk SR-1 SR-2 SR-3 Lead department: People & Safety IA Sponsor: ELT : Tracy Shoshan Manager: Vanessa Velasquez
						Coverage type: Operational

Annual Internal Audit Plan for July 2023 to June 2024

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
7	Commonwealth Child Care Subsidy (CCS) funding / payments review	Feb 2024	100		<p>At Brine Street child care centre, Council is responsible for the capture of data that supports claims for Commonwealth Child Care Subsidy (CCS) funding / payments.</p> <p>Commonwealth funding for child care is an area that is relatively complex, both from a financial, acquittal, system and fraud perspective.</p> <p>There has been significant media a coverage and sector discussion over recent years in relation to fraudulent activities in relation to claiming CCS. this is an area of management concern given limited oversight or controls.</p> <p>The internal audit will assess controls and processes with respect to managing fraud and corruption risks relating to Commonwealth Child Care Subsidy (CCS) funding / payments to ensure</p> <ul style="list-style-type: none"> • process of claiming Child Care Subsidy (CCS) are adequate and compliant with requirements of the Family Assistance Office • Adequacy of processes to prevent fraudulent claiming of CCS • System used (QikKids) meets minimum standards for management of CCS • Adequate systems and monitoring is in place for staff to access / use QikKids. Sufficient staff use QikKids to ensure monitoring of staff activities. • Processes are in place to guard against Council fraud (e.g. no ability for one staff member to create a fake child, use an existing CRN, pretend that child attends x days per week, claim the provision of services that don't actually occur). 	<p>Strategic risk SR-1 SR-4</p> <p>Lead department: Children, Youth and Family Services</p> <p>IA Sponsor ELT: Russell Hopkins Manager: Sharon Bain</p> <p>Coverage type: Compliance</p>

Annual Internal Audit Plan for July 2023 to June 2024

Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
8	Digital Transformation	Mar 2024	170	<p>Council recently completed a program of works to digitise a number of manual processes across various business units under the E-services program. Up to 59 processes have been digitised as at October 2022.</p> <p>For a selection of key processes to be selected in conjunction with management, the objectives of the audit are to assess the adequacy of internal controls following process digitisation, including:</p> <ul style="list-style-type: none"> • System access • Record keeping • Data protection • Information privacy and security • Segregation of duties • Complaints handling • Workflow management <p>This audit will not consider statutory planning as this function is subject to a separate internal audit.</p>	<p>Strategic risk</p> <p>SR-1 SR-4 SR-8</p> <p>Lead department:</p> <p>Transformation and Innovation</p> <p>IA Sponsor</p> <p>ELT: Jarrod Doake</p> <p>Manager: Adil Khan</p> <p>Coverage type:</p> <p>Operational</p>
9	Capacity to respond	TBC	100	14,300	Capacity to respond provides flexibility within the internal audit plan to determine the scope of the review as the need arises during the internal audit year.
Internal audit support					
(i)	Development of the rolling three year strategic internal audit plan.		40	\$5,720	
(ii)	Preparation and attendances at ARC		120	\$17,160	
		Total hours	Rate	Total (incl GST)	<p><i>Notes</i></p> <ul style="list-style-type: none"> • (a) the fees are exclusive of GST.

Annual Internal Audit Plan for July 2023 to June 2024

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
			1,250	\$178,750		<ul style="list-style-type: none"> (b) Annual adjustments will be in accordance with movements in CPI at or near the anniversary of the contract. Blended hourly rate increased to \$143 ex GST
		Total (ex GST)		\$17,875	\$196,625	
		GST				

4 City of Monash Strategic Risks (May 2023)

Ref	Strategic Risk	Primary Risk Category	Strategic Objective	Risk lead	Residual Risk Rating
#1	Maintaining good governance to enable decisions in the best interest of municipality	Reputation & Stakeholder relationships Compliance	Good Governance	Chief Executive Officer	Moderate
#2	Workforce planning and management to support community need	Business interruption Health and Safety	Good Governance Inclusive Services Enhanced Places Sustainable City	Executive Manager People & Safety	Moderate
#3	Compliance with Legislation, Regulation & Policy	Compliance	Good Governance	Director City Services	Moderate
#4	Ensuring delivery of key services, amenities and projects that meet contemporary community expectations and requirements	Reputation and stakeholder relationships	inclusive Services Enhanced Places	Director Community Services	Moderate
#5	Capacity to plan for services that meet contemporary community expectations and requirements	Reputation and stakeholder relationships	Inclusive Services Enhanced Places	Director City Development	Moderate
#6	Ability to fund future community needs	Financial	Good Governance Inclusive Services Enhanced Places Sustainable City	Chief Financial Officer	High
#7	Capacity to manage emerging impacts of environmental issues	Environment	Sustainable City	Director City Services	High
#8	Cyber Security breach to Council's core systems and applications	Compliance Financial Business Interruption	Good Governance Inclusive Services Enhanced Places	Chief Financial Officer / Director City Services	High

5 Internal Audit Universe-

The internal audit universe contains projects considered each year and is presented in the table below.

INTERNAL AUDIT AREA	Prior	Annual Plan	Proposed		INTERNAL AUDIT AREA	Prior	Annual Plan	Proposed	
		23/24	24/25	25/26			23/24	24/25	25/26
Accounts payable					Legislative compliance management	17/18			
Accounts receivable -Sundry debtors (VFC)	20/21				Maternal and child health				
Aged services					Mobile plant & equipment				
Animal Management	19/20				Occupational health and safety (staff)	20/21			
Asset management -Strategic Inspection & Maintenance Regimes	20/21 18/19				Occupational health and safety – (contractors)				
Sports playing surfaces and pavilions planning					Payroll	16/17			
Assets maintenance (ESM)	22/23				Parking enforcement administration/contract				
Assurance mapping	19/20				Playground maintenance				
Budget and budgeting					Privacy & Data Protection	21/22			
Buildings property - Maintenance					Professional advice - practices & controls				
Capital works management	19/20				Property portfolio management				
Cash handling and receipting	16/17 18/19				Procurement and supplier management	16/17 18/19			
Child care services					Procurement (tendering)				
Child safe standards	19/20				Procurement (under threshold) (VFC)	21/22			
Climate change					Project management	17/18			
Community infrastructure planning	17/18				Public safety and event management	16/17			
Commonwealth Childcare Subsidy (CCS) Funding/ Payments					Purchasing cards (VFC)	20/21			
Contract management	21/22				Recruitment and Selection				
Corporate governance					Rates management (VFC)	20/21 22/23			
Business continuity planning	16/17 20/21				Revenue & debt collection				
Customer service					Risk management	16/17 21/22			
Data analysis – Rates-AR-Procurement- AP-Payroll	17/18				Road management plan compliance				
DRP & Information Privacy					Library facilities				

INTERNAL AUDIT AREA	Prior	Annual Plan	Proposed		INTERNAL AUDIT AREA	Prior	Annual Plan	Proposed	
		23/24	24/25	25/26			23/24	24/25	25/26
Developer contributions – financial/ assets					Local Government Act 2020	21/22			
Digital Transformation					Local laws enforcement				
FBT compliance					Service Planning				
Emergency management	20/21				Statutory planning				
Electronic document management system Post implementation	17/18				Social Inclusion				
Fees and charges					Succession and workforce planning	20/21			
					Tree management/ Follow up	20/21			
Fleet management	17/18								
Food act compliance	22/23				Volunteer management				
Fraud management & prevention	20/21				Waste handling – landfill	18/19			
Fuel card management	22/23				Waste handling - recycling				
Gifts and donations					Implementation of A Healthy and Resilient Monash: Integrated Plan	20/21			
Governance -Monash Art Gallery	22/23				Implementation of Service Planning and Review Framework				
Grants (community grants)	19/20								
Grants (non-recurring received by Council)									
GST Compliance									
Health act compliance									
Home and community care services									
Human Resources – Management	21/22								
IT E-commerce/PCI									
IT general security & access controls	18/19								
IT Cyber Security – Essential 8									
Infrastructure delivery (partnerships)									
Immunisation management									
Infringements & permits system									
Insurance and claims									
Kindergarten enrolment process	22/23								
Leases and licences	22/23								



6 Measuring Performance

Key Performance Indicators	
Internal Audit Program	Client engagement Crowe and Management
Service provided with agreed timetable against the internal audit plan.	Adequate client engagement.
Timeliness of reports submitted to management and the Audit & Risk Committee.	Attendance at Audit & Risk Committee meetings.
Service provided within agreed fees and hours.	Attendance at contract planning meeting.
Information provided by management within agreed MAP timelines.	Attendance at entry and exit meetings.
Provision of management comments in agreed timeframe.	Management to provide as per requested timeline.
Linking internal audit projects to the Strategic Risk Profile.	
On request brief auditees on the role of internal audit assurance cycle; auditees role within the internal audit process.	

Internal Audit Project Performance Survey	
Resources, technical competence and professionalism	
1	The audit team understood the business and its operations and reflected this in their audit approach
2	Communication at all states of the audit was open, timely and appropriate
3	The audit team had the skills and competencies required to conduct the audit
Internal audit process	
4	The scope and objectives of the audit are appropriate given the risk
5	The audit team worked with my team constructively and were understanding of our priorities as required.
6	The exit workshop resulted in agreed, constructive and relevant actions given the risks identified.
7	The final report presented an accurate and balanced view of the risks and opportunities identified.
8	The audit ran to the agreed scope and achieved its objectives
Overall	
9	I understand and am better able to manage risk in my area as a result of this audit (yes, no unsure)
10	Please provide comments/suggestions

Appendix A: Assurance Map

Management has prepared the below assurance map to aid in the development of the Rolling Three Years Strategic Internal Audit Plan and in identifying focus areas for internal audit review.

Council's Strategic Risks (as at May 2023)	External Audit	Local Government Inspectorate	Independent Broadbased Anticorruption Commission (IBAC)	Victorian Auditor General's Office	Vic Ombudsman	Other agencies	Internal Audit	Municipal Association of Victoria (MAV)	IA activity FY17 - FY24
#1 Maintaining good governance to enable decisions in the best interest of municipality	✓	Personal interest returns: Encouraging disclosure and increasing transparency 2021			Investigation into how Local Councils Respond to Ratepayers in Financial Hardship 2021; Investigation into allegations of collusion with property developers at Kingston City Council 2021		✓		Immunisation Management 2023/24, Statutory Planning 2023/24, GST Compliance 2023/24, Payroll 2023/24, Recruitment and Selection 2023/24, Commonwealth Child Care Subsidy (CCS) funding / payments review 2023/24, Digital Transformation 2023/24, Monash art gallery 2022/23, Various financial controls – Rates 2022/23, Community Grants 2020/21
#2 Workforce planning and management to support community need				Sexual Harassment in Local Government 2021		Governance Institute of Australia- Aspiring to the new standard on workplace mental health 2021	✓		Recruitment and Selection 2023/24, Occupational Health & Safety -Staff 2020/21, HR Management 2021/22
#3 Compliance with Legislation, Regulation & Policy	✓		Unauthorised Access And Disclosure Of Information Held By Local Government 2021; IBAC special report highlights corruption and police misconduct risk related to social media use 2021	Food safety regulation in local government (planned 2023/24); Regulation of council building approvals in local government (planned 2022/23)			✓		Immunisation Management 2023/24, Statutory Planning 2023/24, GST Compliance 2023/24, Payroll 2023/24, Recruitment and Selection 2023/24, Food act compliance 2022/23, Fuel card management (including, data analytics) 2022/23, Essential safety measures 2022/23, Leases and licences 2022/23, Records Management 2016/17, Local Laws Infringements 2016/17, Legislative Compliance Mgmt (2017/18), Building Permits 2017/18, Animal Management 2020/21, Tree Management – Follow Up 2020/21, Local Government Act 2020 Implementation & Legislative Compliance 2021/22
#4 Ensuring delivery of key services and projects that meet contemporary community expectations and requirements				Maintaining Local Roads 2021; Management of spending in response to COVID-19 2021; 2022/23 Regulating food safety; 2022/23 Regulating private pool and spa safety		Independent Crime and Corruption Commission NSW: Dealing with incumbent providers in procurement 2021	✓		Immunisation Management 2023/24, Commonwealth Child Care Subsidy (CCS) funding / payments review 2023/24, Digital Transformation 2023/24, Kindergarten enrolment 2022/23, Home and Community Care 2016/17, Project Management Framework 2017/18, Community Infrastructure Planning 2017/18, Fleet Mgmt 2016/17, Business Cont. & Disaster Recovery 2016/17, Asset Mgmt Strategy Impl. 2017/18, Sports Playing Surfaces & Pavilion Planning 2017/18, Public Safety & Event Mgmt 2016/17, Payroll 2016/17, EDMS Post-implementation review 2017/18, Business Technology Governance & Strategy 2018/19, Capital Works Management 2020/21, Finance Controls – Payroll Review 2021/21, Implementation of A Healthy and Resilient Monash: Integrated Plan 2020/21, Business Continuity Planning 2020/21, Emergency Management 2020/21, Contract Management Infrastructure 2021/22, Strategic Asset Mgt/ Inspection regime audit 2021/22

Council's Strategic Risks (as at May 2023)	External Audit	Local Government Inspectorate	Independent Broadbased Anticorruption Commission (IBAC)	Victorian Auditor General's Office	Vic Ombudsman	Other agencies	Internal Audit	Municipal Association of Victoria (MAV)	IA activity FY17 - FY24
#5 Capacity to plan for services that meet contemporary community expectations and requirements	✓			2022/23 Regulating food safety; 2022/23 Regulating private pool and spa safety			✓		Immunisation Management 2023/24, Statutory Planning 2023/24, Monash art gallery 2022/23, Public Safety & Event Mgmt 2016/17, Risk Mgmt 2015/16, Implementation of A Healthy and Resilient Monash: Integrated Plan 2020/21, Business Continuity Planning 2020/21, Emergency Management 2020/21
#6 Ability to fund future community needs				2019-20 LG audit snapshot, 2020-21 LG audit snapshot, <i>Fraud and corruption risk in local government procurement planned 2022-23</i>					Various financial controls - GST compliance 2023/24 Various financial controls – Rates 2022/23, Rates Invoicing & Collection 2016/17, Tendering, Procurement & Supplier Controls 2016/17, Finance Controls – Payroll Review 2021/21, Various Financial Controls – Purchasing Cards, Sundry Debtors and EFT 2020/21, Fraud Management & Prevention 2020/21
#7 Capacity to manage emerging impacts of environmental issues	✓			Council Waste Management Services 2021; 2022/23 understanding Victoria's contaminated land			✓		Landfill Mgmt 2018/19, Tree Management 2019/20/21
#8 Cyber Security breach to Council's core systems and applications				2022-23 Cybersecurity: cloud computing platforms					IT Cyber Security 2023/24, Payroll 2023/24, Digital Transformation 2023/24



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