



# City of Botany Bay Council

*Audit-in-Confidence*

## Three Year Audit Plan

For July 2014 to June 2017

*The Internal Audit vision is to provide a highly valued internal audit function that assists management to achieve their business objectives and discharge their responsibilities by working together to develop an efficient and effective system of internal control and processes.*

### Foreword

The Annual Audit Plan has been constructed to:

- Encompass the role of Internal Audit as defined in the Internal Audit Charter.
- Establish the scope of activities of the Internal Audit function through consultation with senior management and risk assessment.
- Reflect a review and analysis of the organisation's business activities and associated risks, and to align with organisations priorities.

**Three Year Audit Plan for July 2014 to June 2017**

Division	Auditable Area	Proposed Scope	Rating	2014/15	2015/16	2016/17
City Infrastructure	Asset Maintenance	Review the processes of the maintenance programs carried out on council assets by external service providers, internal staffing, service level agreements, authorisation and qualification of licences, works performed, pay rates including; 1. Road Pavements 2. Kerb & Gutter 3. Footpath 4. Stormwater Drainage 5. Buildings	H			✓
Corporate Services	Employee Expenses	The process of capturing, verifying, authorising and reimbursing employee expenses and travel costs according to policy and legal requirements.	L	✓		
Corporate Services	Customer Complaints	Review end to end process for managing customer complaints, prioritisation, reporting, service delivery and issuing of information across the Council; including customer service request management, communication and access to information.	M			✓
Corporate Services and City Planning	Meals on Wheels Management (MoW)	Review of the processes to manage the MoW program, including candidate selection, transparency, fee collection, service levels, cash handling, ordering and delivery of meals.	M			✓
City Infrastructure	End to End Review of Operations Area	Review of end-to-end Operational Processes in regards to maintenance, landscaping, civil construction related to Parks & Gardens. This will include assessment of works planning; staff KPIs, service levels, lines of reporting and structure.	H		✓	
Corporate Services	Risk Management	Review of the councils risk management plans to provide assurance to the council that the key business risks are being effectively managed. Specifically this will include a review of the risk summary reports to: <ul style="list-style-type: none"> <li>▪ Confirm the existence of control activities identified in the control framework;</li> <li>▪ Ensure the completeness of risks and controls identified;</li> <li>▪ Perform limited tests to determine the effectiveness of a sample of controls; and</li> <li>▪ Determine the status of action plans.</li> </ul>	H	✓		
City Infrastructure	Capital Works Program – Joseph Banks Park	Review the process for Capital Expenditure compliance with DLG, delegations, purchase order, contractor management, service levels and OHS end to end, and ensure project is completed within budget, examine environmental rehabilitation works.	M			✓

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Corporate Services	Records Management	Review of end-to-end records management process including assessment of compliance with established records management guidelines, procedures and local government regulation.	M		✓	
Corporate Services	Accounts Payable	Review of the processes of supplier setup, authorisation, timely reporting & accurate payment and data mining.	M	✓		
Corporate Services	Training & Development ~Compliance & Governance	Review the end-to-end management of the process of Training, Learning and Development to cover areas that can be impacted on through better risk management. Includes: <ul style="list-style-type: none"> <li>▪ Code of Conduct and Ethics Training review</li> <li>▪ Adequacy of training</li> <li>▪ Protected disclosures</li> <li>▪ Corruption and Fraud awareness compliance training</li> <li>▪ Risk management.</li> </ul>	L			✓
Human Resources	Workers compensation	Review of the processes to manage Workers Compensation Claims from end to end, considering assessment, claim management and return to work practices.	M		✓	

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