



Rolling three Year Strategic Internal Audit Plan

(July 2022 -June 2025)

City of Monash

April 2022

CoM-Annual Strategic Internal Audit Plan (2022-23) draftv5.0

Confidential

Prepared for: City of Monash

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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 (2022-2025) (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 (insert meeting dates) Audit and Risk Committee June 2022 meeting.

In preparing the internal audit plan, we reviewed the internal audit universe developed 12 months ago and consider the internal audit projects that could be done in year two. Of the internal audit proposed in the rolling three year plan 2021-2024. The are changes since that time and due to timing of the internal audit is not right for the business, audit topic as stated in the plan had been covered elsewhere, bring forward internal audits scheduled for 203-24 and through consultation identified as new. Using these categories changes to the rolling plan are as follows

Internal audit timing not right for the business

Organisational resilience – Climate change: This review was proposed for 2022-23 and has now moved to 2024. The rationale of this move is management have a program of work scheduled and the internal audit is not the right time. Management of supportive of an internal audit in this space.

Internal audit topic already covered

Compliance review Public health and wellbeing:

The review was proposed for 2022-23. The focus of this audit was very broad, it was considered and determined that the internal audit Food Act compliance, also scheduled within the Internal Audit Universe for 2022-23 was the intended review. This topic has been removed. Food Act compliance has been retained.

Internal audits identified for 2023-24 move to bring forward into the internal audit program 2022-23

Compliance- Essential safety measures: The Building Act requires building owners, to maintain safe buildings for occupants, tenants and the public. Building owners are required to maintain the Essential Safety Measures (ESMs) and



equipment in their buildings. If these standards are in place to maintain public safety.

Operational – Leases and licences

Council is the custodian of land and building assets that support a wide range of community uses and is required to effectively and transparently manage the occupancy of its leases and licenced assets to optimise public value. It was determined that this internal audit was timely and an area that warrants assurance.

Audits nominated that were not previously scheduled with the Internal Audit Universe

Operational -Monash Art Gallery

Monash Gallery of Art is the City's art gallery. MGA's governing Board oversees the management of the gallery. They are at arm's length of council, reporting to the CEO. Governance risks are shared between the MGA Board and Council.

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2. Internal Audit Program

The table below outlines the internal audit support and proposed timing of internal audit projects for July 2022 to June 2023.

No	Internal audit project title	Jul. 22	Aug. 22	Sept. 22	Oct. 22	Nov. 22	Dec. 22	Jan. 23	Feb 23	Mar. 23	Apr. 23	May 23	Jun. 23
Internal Audit Support													
a	Development of three year strategic internal audit rolling plan												
b	Annual review of SIAP								▲	▲			■
c	Preparation and attendance and Audit and Risk Committee			▲			▲			▲			
Annual Internal Audit Program													
1	Food act compliance: (AIC: Cass Pelino)	■				▲							
2	Kindergarten enrolment (AIC: Rosa Alarcon)			■		▲							
3	Fuel card management (AIC: Rosa Alarcon)				■					▲			
4	Monash art gallery (AIC: Rosa Alarcon)						■			▲			
5	Various financial controls – rates management (including DA) (AIC: Cass Pelino)								■				▲
6	Essential safety measures (AIC: Clement Beaudoin)									■			▲
7	Leases and licences (AIC: Clement Beaudoin)										■		▲

■ Internal audit field work and report writing, and

▲ 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 2022-23

IA coverage by department	CD	CS	CFO	COO	EXP	EXC	IN
Food act compliance							
Kindergarten enrolment							
Fuel card management							
Monash art gallery							
Various financial controls – rates management (including DA)							
Essential safety measures							
Leases and licences							

Key:

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

It is acknowledged that the upcoming audits are not scheduled for 3 areas within Council. Consideration has been given to this and the reasons are noted below:

- People and Safety (EXP) had 2 major audits conducted in 2021-22 - HR Management and Occupational Health and Safety.
- Infrastructure & Environment (IN) have also had 2 major audits conducted in 2021-22 - Strategic Asset Management and Contract Management Infrastructure.

To ensure that these departments have the time and resources available in the next 12 months to implement the findings from those audits, further audits for the 2022-23 year are not proposed and other areas of council were focused on.

IA coverage by various financial functions (3-year cycle)	Prior	22/23	23/24	24/25
Assets (non-infrastructure)				
Purchasing Cards	20/21			
Accounts Payable				
Accounts Receivable - Rates				
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 2022 to June 2023

Annual Internal Audit Plan for July 2022 to June 2023						
	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
1	Food act compliance	4 Jul. 2022	100	\$13,250	<p>The objectives are to review the adequacy of Council's method and systems associated with the management of the <i>Food Act</i>, including:</p> <ol style="list-style-type: none"> 1. Policies and procedures 2. Compliance and review practices 3. Routine surveillance and analysis, food recalls and seizure, investigation of food adulteration, food borne illness investigation 4. Management and investigation of customer complaints 5. Inspection cycles of premises covered by the Food Act 6. Incidence reporting and follow-up 7. Registration and payments of premises businesses. <p>Typically, as part of this review we would normally spend part of a day accompanying an Environmental Health Officer (EHO) on their rounds of food businesses inspections to understand the challenges and services provided by Council. The review excludes review of enforcement practices such as the processes for following up of fines.</p>	<p>Strategic risk (draft)</p> <p>SR-3: Compliance with regulation and policy</p> <hr/> <p>Lead Department: City Development</p> <p>IA Sponsor:</p> <p>ELT: Peter Panagakos</p> <p>Manager: Greg Talbot</p> <hr/> <p>Coverage Type: Compliance</p>
2	Kindergarten enrolment	5 Sept. 2022	100	\$13,250	<p>Kindergarten operating from Council buildings are required to give preference to children of Monash residents and rate payers when allocating places.</p> <p>The objectives of the internal audit are to review the adequacy of</p> <ol style="list-style-type: none"> 1 Policies and procedures including: <ul style="list-style-type: none"> • the enrolment process (application, assessment, offer) • capability of service providers 	<p>Strategic risk (draft)</p> <p>SR-4: Ensuring delivery of key services and projects that meet contemporary community expectations and requirements</p>

Annual Internal Audit Plan for July 2022 to June 2023

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					<ul style="list-style-type: none"> • supervision requirements • recording of time • management of risk and safety • quality framework • management of payments • reconciliation between systems • management reporting <p>2 The process of assessment of clients for kindergarten places and the child placement process management of the priority of access criteria.</p>	<p>Lead Department Community Services</p> <p>IA Sponsor:</p> <p>ELT : Russell Hopkins</p> <p>Manager: Chris Thompson</p> <hr/> <p>Coverage type: Operational</p>
3	Fuel card management (including, data analytics)	3 Oct. 2022	100	\$13,250	<p>The objectives of fuel cards review are to:</p> <ol style="list-style-type: none"> 1 Review compliance with policies and procedures 2 Review and test the adequacy of internal controls including: <ul style="list-style-type: none"> • the management of the fleet and vehicle safety policy • the management of the system used to manage fuel cards • management of driver and operator's handbook and other written instructions • process for issue, distribution and approval of fuel cards 3 Process for monitoring appropriate usage, including: <ul style="list-style-type: none"> • management of card holders limits and process if cardholder exceed limits • adequacy of review and authorisation • delegated levels of authority • documentation provided to support use • management reporting • delegation duties between use of fuel card and review of expenditure. 	<p>Strategic risk (draft)</p> <p>SR-3: Compliance with regulation and policy.</p> <hr/> <p>Lead department:</p> <p>Facilities Maintenance</p> <p>IA Sponsor:</p> <p>ELT : Jarrod Doake</p> <p>Manager: Dino De Melis</p> <hr/> <p>Coverage type: Operational</p>

Annual Internal Audit Plan for July 2022 to June 2023

	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					<p>Data analytics testing will assess both transaction and master file details and are subject to the availability of appropriate data in a suitable format. The results will be provided to management for follow up. Internal Audit conduct a sample follow up of anomalies.</p>	
4	Monash art gallery	7 Nov. 2022	100	\$13,250	<p>Monash Gallery of Art is the City's art gallery.</p> <p>MGA's governing board oversees the management of the gallery. They meet six times per year. There are two sub-committee, the Governance and Nomination Committee and the Collections Committee. The objectives of the internal audit is to review the adequacy of processes and controls including:</p> <ol style="list-style-type: none"> 1 Governance 2 Collection management 3 Exhibition management 4 Acquisition management 5 Financial management 	<p>Strategic risk (draft)</p> <p>SR-1: Maintaining good governance to enable decisions in the best interest of municipality.</p> <p>SR-5: Capacity to plan for services that meet contemporary community expectations and requirements.</p> <p>Lead department: Community Services</p> <p>IA Sponsor:</p> <p>ELT: Russell Hopkins</p> <p>Manager: Karina Lamb</p> <p>Coverage type: Operational</p>
5	Various financial controls – Rates	27 Feb. 2023	120	\$15,900	<p>The objectives of the internal audit are to review the adequacy of Council's rate management processes, including,</p>	<p>Strategic risk (draft)</p> <p>SR-1: Maintaining good governance to enable decisions</p>

Annual Internal Audit Plan for July 2022 to June 2023						
	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
	management (including DA)				<ol style="list-style-type: none"> Internal controls designed to prevent fraud and corruption, including processes for ensuring the validity of rateable and non-rateable properties. Controls over access to the rates database. Policies and procedures. Follow up and the implementation of the recent Internal audit recommendations and any external audit recommendations. Timeliness of rate reconciliation and treatment of reconciliation item. Management of hardship. 	<p>in the best interest of municipality</p> <p>SR-6: Ability to fund future community needs.</p> <p>Lead department: Corporate Services</p> <p>IA Sponsor:</p> <p>ELT : Danny Wain</p> <p>Manager: Yanthi Nilam</p> <hr/> <p>Coverage type: Various financial controls</p>
6	Essential safety measures	13 Mar. 2023	100	\$13,250	<p>The objectives of the internal audit are to:</p> <ol style="list-style-type: none"> Identify and assess the adequacy of policies and procedures regarding Council's building Essential Safety Measures (ESM) inspections and management including responsibilities; authorisation processes; staff qualifications; contracted services; management reporting and monitoring. Review the adequacy of Council's ESM inspection program. Including, scheduled inspections; use of checklists; review and authorisations; record keeping; processes for completeness; and maintenance logbooks. Review the adequacy of Council's ESM annual reporting program including: appropriate Forms; specific site reference; authorisation and sign off and tracking and reporting. Identify and assess how Council manages its ESM responsibilities for its tenanted buildings including, 	<p>Strategic risk (draft)</p> <p>SR-3: Compliance with Legislation, Regulation & Policy</p> <p>Lead department:</p> <p>Facilities Maintenance</p> <p>IA Sponsor:</p> <p>ELT: Jarrod Doake</p> <p>Manager: Dino De Melis</p> <hr/> <p>Coverage type: Compliance</p>

Annual Internal Audit Plan for July 2022 to June 2023						
	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope	Additional details
					lease requirements; adequacy of inspections; assurance and compliance; and tracking and recording.	
7	Leases and licences	10 Apr. 2023	100	\$13,250	<p>The objectives of the internal audit are to review the adequacy of established controls for managing council leases and or licenses issued to a third party (commercial and community) with respect to:</p> <ol style="list-style-type: none"> 1. Allocation process and transparency to which facilities are assigned to the community to operate under leases and licences. 2. Policies and procedures. 3. Current lease and license arrangements and processes . 4. Transparency of rents for community allocated properties and commercial allocated properties. 5. Completeness of the property register. 6. Management of exemptions granted for commercial leave relief in the context of COVID-19. 7. Community engagement and consultation. 	<p>Strategic risk (draft) SR-3: Compliance with Legislation, Regulation & Policy</p> <p>Lead department: Property</p> <p>IA Sponsor ELT: Peter Panagakos</p> <p>Manager: Mark Gibson</p> <p>Coverage type: Operational</p>
9	Capacity to respond		220	\$29,150	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	\$5,300		
(ii)	Preparation and attendances at ARC		120	\$15,900		
			Total hours	Rate	Total	• Notes

Annual Internal Audit Plan for July 2022 to June 2023							
	Title	Start date	Proposed hours	Est's Fee \$*	Indicative Scope		Additional details
		Total (ex GST)	1100	\$145,750		<ul style="list-style-type: none"> (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 22-23 	
		GST		14,5750	160,325		

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4 City of Monash Strategic Risks (Draft)

Ref	Strategic Risk	Primary Risk Category	Strategic Objective	Risk lead
#1	Maintaining good governance to enable decisions in the best interest of municipality	Reputation & Stakeholder relationships Compliance?	Good Governance Inclusive Services	Chief Executive Officer
#2	Workforce planning and management to support community need	Business interruption	Inclusive Services	Executive Manager People & Safety
#3	Compliance with Legislation, Regulation & Policy	Compliance	Good Governance	Chief Operating Officer
#4	Ensuring delivery of key services and projects that meet contemporary community expectations and requirements	Reputation and stakeholder relationships	Inclusive Services	Director Community Services
#5	Capacity to plan for services that meet contemporary community expectations and requirements	Reputation and stakeholder relationships	Inclusive Services	Director City Development
#6	Ability to fund future community needs	Financial	Good Governance	Chief Financial Officer
#7	Capacity to manage emerging impacts of environmental issues	Environment	Sustainable City	Director Infrastructure & Environment

5 Internal Audit Universe-

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

INTERNAL AUDIT AREA	Prior	Annual Plan	Proposed		INTERNAL AUDIT AREA	Prior	Annual Plan	Proposed	
		22/23	23/24	24/25			22/23	23/24	24/25
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				Occupational health and safety – (contractors)				
Sports playing surfaces and pavilions planning	18/19								
					Payroll	16/17			
Assets maintenance (ESM)					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			
Child care services					Procurement (tendering)	18/19			
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			
					Purchasing cards (VFC)	20/21			
					Risk management				
Contract management	21/22				Rates management (VFC)	20/21			
Corporate governance					Revenue & debt collection				
Business continuity planning	16/17 20/21				Risk management	16/17 21/22			
Customer service					Road management plan compliance				
Data analysis – Rates-AR-Procurement-AP-Payroll	17/18								

INTERNAL AUDIT AREA	Prior	Annual Plan		Proposed		INTERNAL AUDIT AREA	Prior	Annual Plan		Proposed	
		22/23	23/24	24/25	22/23			23/24	24/25		
DRP & Information Privacy						Library facilities					
Developer contributions – financial/ assets						Local Government Act 2020	21/22				
FBT compliance						Local laws enforcement					
						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						Volunteer management					
Fraud management & prevention	20/21					Waste handling – landfill	18/19				
Fuel card management						Waste handling - recycling					
Gifts and donations						Implementation of A Healthy and Resilient Monash: Integrated Plan	20/21				
Governance -Monash Art Gallery						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											
Infrastructure delivery (partnerships)											
Immunisation management											
Infringements & permits system											
Insurance and claims											
Kindergarten enrolment process											
Leases and licences											

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

	Council's Strategic Risks (as at April 2022)	External Audit	Local Government Inspectorate	Independent Broadbased Anticorruption Commission (IBAC)	Victorian Auditor General's Office	Vic Ombudsman	Other agencies	Independent Assurance	Internal Audit	IA activity FY17 - FY23
#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			✓	Monash art gallery 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		✓	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 2023/23)			- Dept of Transport (Vic Roads) audit annually on Information Protection Agreements in place with council; - Child Safe standards accredited by the Australian Childhood Foundation; - Quantum Certification Services audit Monash Family Services on their Human Services Standards and National Standards for Disability Services - Annual Surveillance and 3 yearly Accreditation audits (Safety Map Audits) by DLCS International of Infrastructure OHS management systems and documentation - Quality Review Audit against the Commonwealth Government Home Care Common Standards every 3 years by Australian Aged Care Quality Agency - Transport Safety Victoria conduct Community Transport audit every 3 years- assessment of bus operators who must have comprehensive safety and risk management systems in place - State Government: Department of Health and Human Services (DHHS) conduct Concession Provider compliance audits	✓	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, Privacy and Data Protection 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		Independent Crime and Corruption Commission NSW: Dealing with incumbent providers in procurement 2021	- Quantum Certification Services audit Monash Family Services on their Human Services Standards and National Standards for Disability Services - Quality Review Audit against the Commonwealth Government Home Care Common Standards every 3 years by Australian Aged Care Quality Agency - Transport Safety Victoria conduct Community Transport audit every 3 years- assessment of bus operators who must have comprehensive safety and risk management systems in place	✓	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 April 2022)	External Audit	Local Government Inspectorate	Independent Broadbased Anticorruption Commission (IBAC)	Victorian Auditor General's Office	Vic Ombudsman	Other agencies	Independent Assurance	Internal Audit	IA activity FY17 - FY23
#5	Capacity to plan for services that meet contemporary community expectations and requirements									Monash art gallery 2022/23, Public Safety & Event Mgmt 2016/17, Risk Mgmt 2015/16 & 2021/22, Implementation of A Healthy and Resilient Monash: Integrated Plan 2020/21, Business Continuity Planning 2020/21, Emergency Management 2020/21, Strategic Asset Management 2021/22
#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 - 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, Various Financial Controls - Assets (non Inf) & Procurement (under threshold)
#7	Capacity to manage emerging impacts of environmental issues				Council Waste Management Services 2021				✓	Landfill Mgmt 2018/19, Tree Management 2019/20/21

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