

3.2 ANNUAL INTERNAL AUDIT PLAN 2022 TO 2023

(D22-203933)

Report from: Audit & Risk Committee

Responsible Senior Officer: Danny Wain, Chief Financial Officer

RECOMMENDATION*That Council approves the Internal Audit Plan for 2022/23***BACKGROUND**

Crowe commenced as Council's new Internal Audit service provider from 1 July 2019. Under the contract, they have prepared a Strategic Internal Audit Plan (the Plan) for the three years (2019/20 – 2021/22). Following an extension of their contract for a further 12 months, the attached Plan sets out the Internal Audit focus for 2022/23 (Attachment 1).

The Plan was developed in consultation with:

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

The Plan is based on 1,100 hours of internal audit work as provided under the contract.

Council's Audit & Risk Committee, at its meeting on 14 June 2022, reviewed and endorsed the Plan in accordance with the Audit & Risk Committee Charter, and is recommending the Plan to Council for approval as required under the Charter.

DISCUSSION

The Plan outlines the focus of internal audit activity for the next 12 months and provides a high-level scope for the planned 2022/23 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.

HUMAN RIGHTS & GENDER EQUITY CONSIDERATIONS

Officers have conducted a review of the proposed plan and determined that there are no implications arising from the Charter of Human Rights and Responsibilities Act 2006.

A gender impact assessment has been considered for this plan and not been undertaken at this time.

CONCLUSION

Council's Audit & Risk Committee, at its meeting on 14th June 2022, considered the Strategic Internal Audit Plan 2022/23 and recommends that Council approves the Plan for implementation.