

7.3.2 STRATEGIC INTERNAL AUDIT PLAN

Responsible Manager:	Kate Heissenbuttel, Manager Corporate Performance
Responsible Director:	Simone Wickes, Director Corporate Services

RECOMMENDATION

That Council approves the Strategic Internal Audit plan for 2024/25 to 2027/28.

INTRODUCTION

The purpose of this paper is to recommend that Council notes and approves the Strategic Internal Audit Plan. The proposed Plan (attachment 1) was endorsed by the Audit and Risk Committee on the 12 September 2024.

COUNCIL PLAN STRATEGIC OBJECTIVES

Good Governance

Maintain the highest standards of good governance.

BACKGROUND

Council endorses a four-year strategic internal audit plan. The plan is reviewed and updated annually. Internal audits contribute to our business assurance and risk management protection regimes. They provide Council (and the Audit and Risk Committee) with independent reviews and suggestions for improving Council's:

- financial and non-financial control environments
- processes for identifying and monitoring risks
- sound governance processes.

Aster Advisory commenced as Council's new Internal Audit service provider from 1 July 2024. Under the contract, they have prepared a Strategic Internal Audit Plan (the Plan) for the three years (2024/25 – 2027/28) (refer attached).

The proposed Plan was developed in consultation with the Executive Leadership Team (ELT) and Managers across the organisation.

The Plan is based on 1,000 hours of internal audit work for a three-year term as provided under the contract. Additional hours have been approved by Council for the development of assurance mapping and ad-hoc reviews including audits relating to specific issues and/or review of the tender and evaluation of major projects.

Council's Audit and Risk Committee reviewed and endorsed the Plan at its meeting on 12 September 2024, subject to addressing Committee feedback, in accordance with the Audit and

Risk Committee Charter, and is recommending the Plan to Council for approval as required under the Charter.

DISCUSSION

The proposed Plan (attachment 1) outlines the focus of internal audit activity for the next three years and provides a high-level scope for the planned 2024/25 reviews.

In developing the Plan, Aster Advisory has taken into account the Assurance Mapping exercise undertaken on 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. More information on the business mapping is included in Attachment 2.

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 strategy direction.

FINANCIAL IMPLICATIONS

There are no financial implications to this report.

POLICY IMPLICATIONS

There are no policy implications to this report.

CONSULTATION

Community consultation was not required.

SOCIAL IMPLICATIONS

There are no social implications to this report.

HUMAN RIGHTS CONSIDERATIONS

There are no human rights implications to this report.

GENDER IMPACT ASSESSMENT

A GIA was not completed because this agenda item is not a 'policy', 'program' or 'service'.

CONCLUSION

The proposed four-year Strategic Internal Audit Plan has been developed using a systematic and thorough process. The Plan has been endorsed by Council's Audit and Risk Committee, at its 12 September 2024 meeting. It is recommended that Council approve the Plan for implementation.



ATTACHMENT LIST

1. Strategic 4_year Internal Audit Plan 2024-2028 [7.3.2.1 - 13 pages]
2. 2024 Co M Business Function Risk Assurance Map [7.3.2.2 - 14 pages]



City of Monash
Strategic Internal Audit Plan
2024/25 – 2027/28

Final Draft

August 2024





Introduction

We are pleased to present your Strategic Internal Audit Plan for years 2024/25 to 2027/28.

The Internal Audit Plan has been developed in consultation with the management team and with relevant input from the Audit and Risk Committee.

The objective of this plan is to outline the program of internal audits over the projected period and to present the proposed coverage of the internal audits to be conducted in the upcoming audit year. In developing the plan, we have considered:

- The Business Functional Risk Assurance Map;
- Your strategic risk register and broader organisational risk profile;
- Any strategic initiatives and projects that are planned to be delivered over the next few years;
- Discussions with the management team;
- The coverage provided by prior internal audits and other assurance activities; and
- Our knowledge and experience of yours and related industry sectors.

Next steps

This plan is presented for your consideration and approval. Once the plan is approved, each internal audit will be individually scoped with the management team and if required, considered by your executive management team and the committee for approval.

Future internal audit considerations

The plan will be reviewed on an annual basis to ensure that it continues to cover your relevant risks as well as providing coverage of your core business operations.

We recognise, that from time to time your priorities may change during the year, in which case, provided we are given enough notice, we are happy to adjust the plan to address your required changes.

Internal Audit Plan Summary

The following internal plan is based on 6 internal audits per year, with an additional follow-up verification. We have also included an overview of our planning approach for technology related internal audits in the 'Technology Focus' section (Page 7), and our approach to auditing Cyber risk (Page 8) and the Victorian Protective Data Security Standards (Page 9).

Internal Audits	Planned				Prior Audits (Crowe)				
	24/25	25/26	26/27	27/28	23/24	22/23	21/22	20/21	19/20
Follow-up audit	✓	✓	✓	✓	✓	✓	✓	✓	
Business Function Risk Assurance Map (BFRAM)	✓								✓
Corporate Services									
Digital Transformation	✓								
Cyber Security (3 Phase Program – refer Page 8)		✓	✓	✓	✓ Essential 8				
Contract Management (2-yearly)		✓		✓			✓		
Integrity Framework (Fraud, Conflicts, GBH)		✓						✓ Fraud	
Core Financial Controls (AP, AR, GL, Purchasing Cards)			✓				✓ Fixed Assets	✓ Purchasing Cards, AP, Sundry Debtors	
Risk Management			✓				✓		
Records and Information Management			✓						
Procurement				✓			✓ Below Tender		
GST Compliance					✓				
Payroll					✓				✓
Rates Management						✓			
Business Continuity Planning								✓	
Additional Corporate Services Audits for Consideration									
IT Operations									
Insurance and Claims									
Budgeting and Forecasting									
Cash Handling									
Legislative Compliance Framework									
Service Planning									
FBT Review									
City Development									
Building Enforcement (Pools and Buildings)	✓								
Statutory Planning					✓				
Essential Safety Measures						✓			
Lease and Licences						✓			
Food Act Compliance						✓			
Animal Management									✓

	Planned				Prior Audits (Crowe)				
Additional City Development Audits for Consideration									
<i>Parking Management</i>									
Internal Audits	24/25	25/26	26/27	27/28	23/24	22/23	21/22	20/21	19/20
City Services									
Climate Change (Adaptation)	✓								
Asset Management (*asset class to be confirmed)		✓*					✓ Buildings, Open Space, Roads, Drains		
Capital Works Management			✓						✓
Tree Management			✓					Follow Up	✓
Waste Management				✓					
Fuel Card Management						✓			
Privacy and Data Protection							✓		
Emergency Management								✓	
Additional City Services Audits for Consideration									
<i>Mobile Plant</i>									
<i>Building Maintenance</i>									
Community Services									
Volunteer Management	✓								
Child Safe Standards		✓							✓
Leisure (Aquatic) Centres				✓					
Community Grants				✓					✓
Immunisation Management					✓				
Child Care Subsidy Funding Payments Review					✓				
Museum of Australian Photography						✓			
Kindergarten Enrolment						✓			
Implementation of A Healthy and Resilient Monash								✓	
Additional Community Services Audits for Consideration									
<i>Libraries</i>									
<i>Events Management</i>									
Communications and Customer Experience									
Customer Experience		✓							
Additional Communications and Customer Experience Audits for Consideration									
Community Engagement									
People and Safety									
Safety (OH&S)	✓							✓	
Recruitment					✓				
HR Management							✓		

Internal Audit Plan – 2024/25

The following table presents the internal audits planned to be undertaken during the upcoming year as well as their indicative coverage.

Internal audit topic	Indicative coverage	Business Area	Proposed Timing	Target ARC
Business Function Risk Assurance Map	<p>Internal audit project is to assist City of Monash to prepare a Business Function Risk Assurance Map which also assists to inform the Strategic Internal Audit Plan, which identifies:</p> <ul style="list-style-type: none"> The organisation's business units, activities and functions 'universe'; Risk ratings for each business activity/function; and Relevant 2nd and 3rd line assurance activities being conducted across the organisation. 	All Directorates	Q1 July 2024	September 2024
Digital Transformation	<p>Assess the policies, systems, controls and processes including:</p> <ul style="list-style-type: none"> Governance; Program oversight and status reporting; Change management; Risk and Issues management; Budget management; and Benefits identification and alignment. 	<p>Corporate Services</p> <p>Digital and Technology</p>	Q2 October / November 2024	December 2024
Safety (OHS)	<p>Assess the policies, systems, controls and processes established to manage health and safety across the organisation, including:</p> <ul style="list-style-type: none"> Policies, Procedures and Governance; Training and Awareness; Hazard and Risk Identification and Management; Incident Management; Monitoring and Reporting; and Continuous Improvement. 	<p>People and Safety</p> <p>Workplace Relations and Safety</p>	Q2 November 2024	March 2025
Climate Change (Adaptation)	<p>Assess the processes to identify, understand and plan for the risks and impacts associated with climate change including:</p> <ul style="list-style-type: none"> Identify the risks and potential impacts associated with expected climate change events; Analyse the extent to which climate change events will have on your operations and assets; Develop strategies and action plans to mitigate climate change risks; and Govern and provide oversight over the delivery of climate change plans and response programs. 	<p>City Services</p> <p>Sustainable Monash</p>	Q2/3 December 2024 / January 2025	March 2025

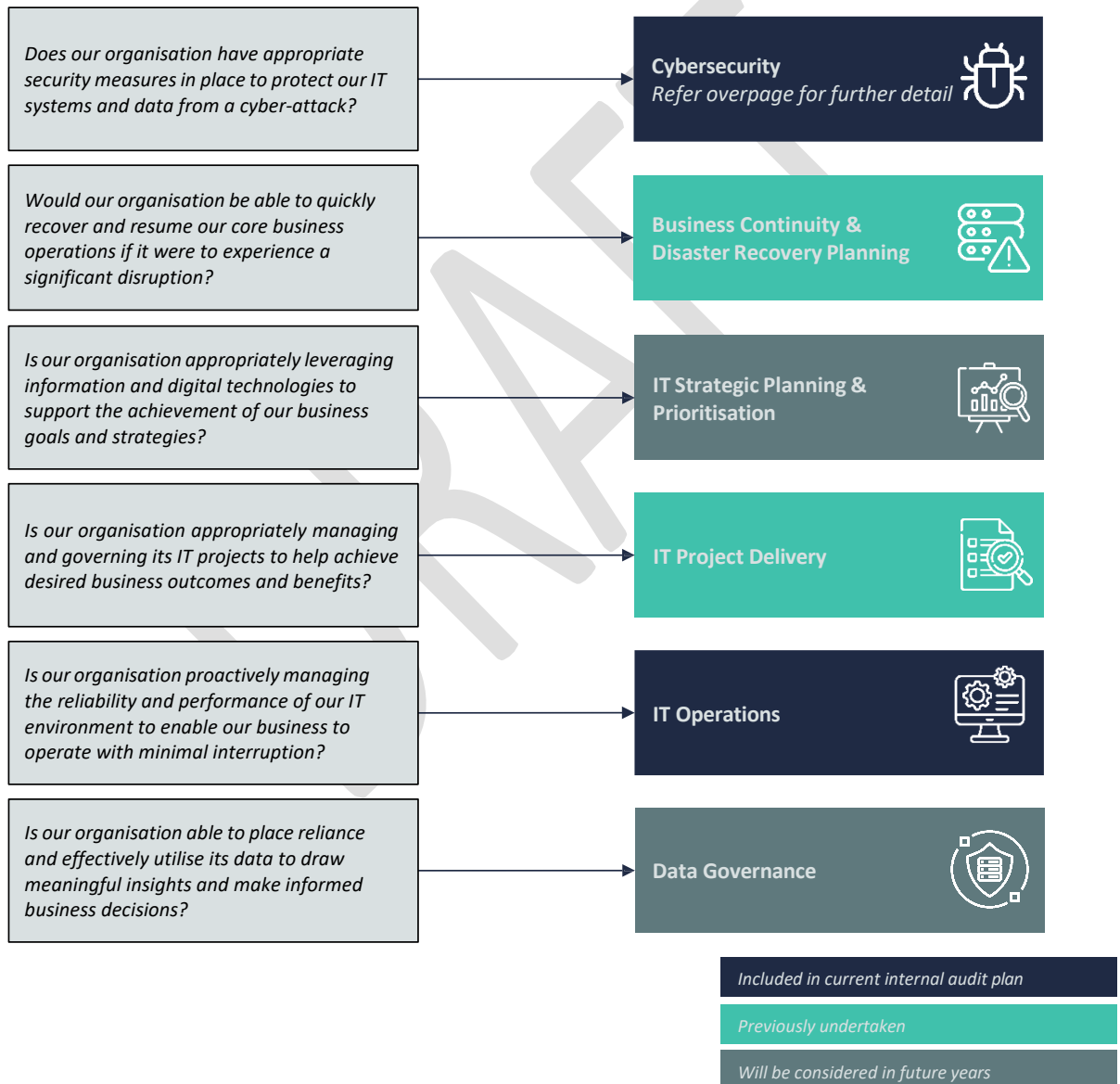
Internal audit topic	Indicative coverage	Business Area	Proposed Timing	Target ARC
Volunteer Management	<p>Assess the policies, systems, controls and processes including:</p> <ul style="list-style-type: none"> • Organisational strategy and framework; • Recruitment, and selection; • Risk management; • Support and development; and • Performance and recognition. 	<p>Community Services</p> <p><i>Community Strengthening</i></p>	<p>Q3</p> <p>January / February 2025</p>	<p>June 2025</p>
Building Enforcement (Pools and Buildings)	<p>Assessment of policies, systems, controls and processes, and adherence to key Council obligations in relation to managing compliance and safety concerns associated with buildings and pools, including;</p> <ul style="list-style-type: none"> • Framework; • Risk Assessment; • Investigations and Compliance; • Enforcement; and • Monitoring and Reporting. 	<p>City Development</p> <p><i>City Planning</i></p>	<p>Q4</p> <p>May 2025</p>	<p>September 2025</p>
Follow-Up	<p>Verify 'completed' prior internal audit recommendations and whether there is sufficient evidence to demonstrate that the agreed management actions have been implemented.</p>	<p>All Directorates</p>	<p><i>Timing, frequency, approach and coverage to be further discussed with management.</i></p>	

Technology Focus

Information and digital technologies play a critical role in today’s environment and can provide tremendous business benefits such as streamlining operations, increasing staff productivity and improving customer service. However, they also present a range of inherent risks that need to be carefully managed.

Our focus on technology is a core component of our internal audit methodology. As part of each and every internal audit we undertake, we will continue to evaluate whether your business processes and controls are appropriately supported by your IT systems and platforms.

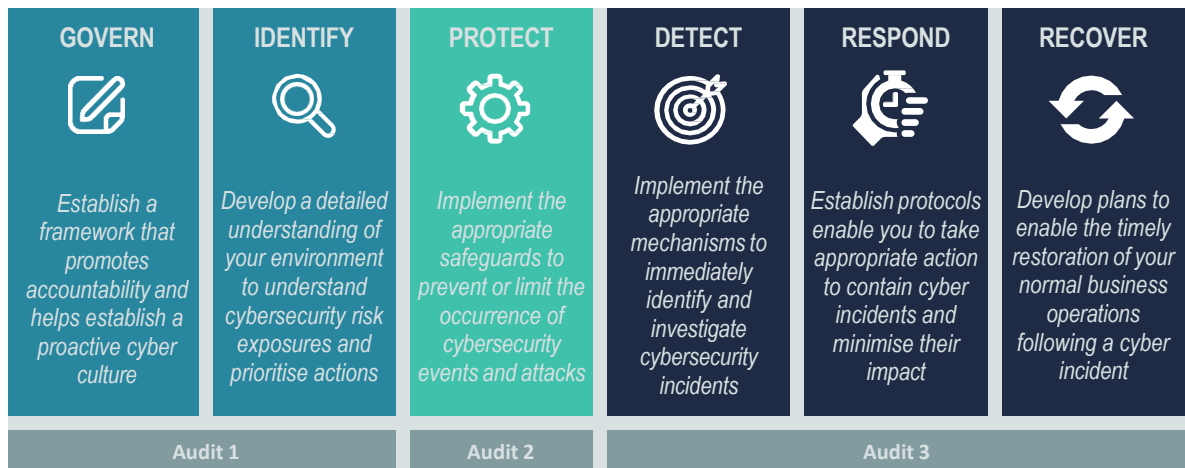
In addition, we have also included several technology-focused internal audits into the internal audit program. These internal audits are designed to answer the below questions which we believe are pertinent to the management of your risks and achievement of your business objectives.



Cyber Security

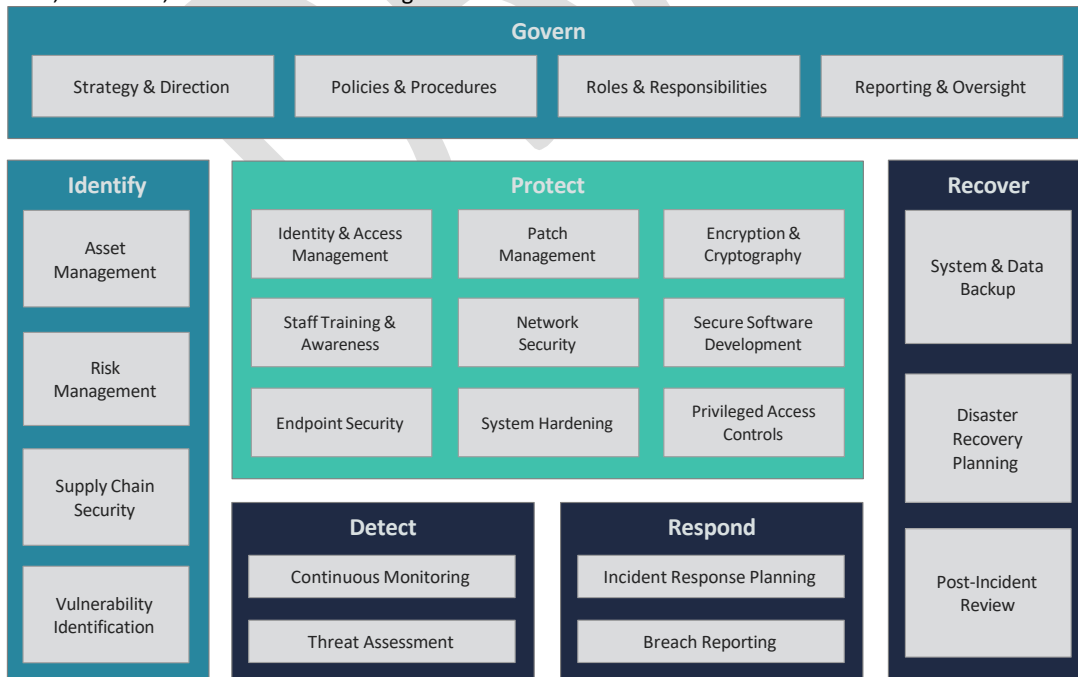
Approach & Methodology

Cyber security is a broad, complex and high-risk area and one that continues to evolve at a rapid rate. The effective management of this risk requires a holistic approach which consists of many layers of controls focusing on people, processes, and technology. To provide sufficient coverage over these controls, we have segmented our internal audit approach into three parts which we propose to deliver over multiple years. Each internal audit will focus on different stages of the cyber security lifecycle as illustrated in the diagram below.



Coverage Areas

The specific areas to be assessed by each internal audit are represented in the reference model below. This reference model has been developed using a range of highly recognised cyber security standards and frameworks including NIST, ISO27001, VPDSS and Essential Eight.



Victorian Protective Data Security Standards Mapping

The table below provides a mapping between each of the components of our cyber security methodology and the requirements outlined within the Victorian Protective Data Security Standards (VPDSS).

VPDSS Standards	Govern	Identify	Protect	Detect	Respond	Recover
1 Information Security Management Framework – An organisation establishes, implements and maintains an information security management framework relevant to its size, resources and risk posture.	●					
2 Information Security Value – An organisation identifies and assesses the security value of public sector information.		●				
3 Information Security Risk Management – An organisation utilises its risk management framework to undertake a Security Risk Profile Assessment to manage information security risks.	●	●				
4 Information Access – An organisation establishes, implements and maintains an access management process for controlling access to public sector information.	●		●			
5 Information Security Obligations – An organisation ensures all persons understand their responsibilities to protect public sector information.	●		●			
6 Information Security Incident Management – An organisation establishes, implements and maintains an information security incident management process and plan relevant to its size, resources and risk posture.					●	●
7 Information Security Aspects of Business Continuity and Disaster Recovery – An organisation embeds information security continuity in its business continuity and disaster recovery processes and plans.					●	●
8 Third Party Arrangements – An organisation ensures that third parties securely collect, hold, manage, use, disclose or transfer public sector information.		●				
9 Information Security Reporting to OVIC – An organisation regularly assesses its implementation of the VPDSS and reports to the Office of the Victorian Information Commissioner (OVIC).	●				●	
10 Personnel Security – An organisation establishes, implements and maintains personnel security controls addressing all persons eligibility and suitability to access public sector information.	●					
11 Information Communications Technology (ICT) Security – An organisation establishes, implements and maintains ICT security controls.			●	●		●
12 Physical Security – An organisation establishes, implements and maintains physical security controls addressing facilities, equipment and services.			●	●		

Internal Audit Risk Map - Planned Audits

The table below provides an indicative mapping between the planned internal audits outlined in this plan and your strategic risks. It is important to note that the internal audits may not cover all aspects or controls relating to each risk.

Top 8 Strategic Risks and Residual Risk Rating*	SR1 – Good Governance	Risk 2 – Talent Attraction and Retention	Risk 3 – Compliance	Risk 4 – Service Delivery	Risk 5 – Community Engagement	Risk 6 – Financial Sustainability	Risk 7 – Emerging Environmental Impacts	Risk 8 – Cyber Security
Internal Audit Topics	M	L	M	M	M	H	M	H
Planned								
2024/25								
BFRAM	●	●	●	●	●	●	●	●
Digital Transformation								●
Safety (OHS)		●	●					
Climate Change (Adaptation)							●	
Volunteer Management					●			
Building Enforcement (Pools and Buildings)			●					
2025/26								
Cyber Security (Rolling Program)								●
Child Safe Standards			●					
Contract Management				●		●		
Customer Experience					●			
Integrity Framework	●							
Asset Management				●				
2026/27								
Cyber Security (Rolling Program)								●
Core Financial Controls						●		
Tree Management			●				●	
Risk Management	●							
Capital Works Management				●		●		
Records and Information Management			●					

*For brevity, the titles of strategic risks have been shortened. Further details are captured in Appendix 1.

Internal Audit Delivery

The following Aster Advisory staff will be involved in the delivery of the Internal Audit Program. Specialist and internal audit team members will also be utilised to help support delivery of the program.

Aster Advisory Management Team



Graham Noriskin
Executive Director

- Provide overview role on the engagement.
- Overall accountability for the delivery of the internal audit program.



Richard Wilson
Client Director

- Responsible for the quality and timely delivery of the internal audit program.
- Active involvement and oversight in audit scoping, execution, reporting and meeting with relevant stakeholders.



Zachary Sapoznikoff
Manager

- Lead the delivery of the audit program, including planning, scoping, execution and reporting.

City of Monash Team

Kate Heissenbuttel
Manager, Corporate Performance

Responsible for the overall functioning of internal audit delivery.

Rebecca Freebody
Coordinator, Business Assurance and Risk Management

Will oversee the internal audit delivery and coordinate all activities between internal audit and the management team.

Executive Leadership Team

Dr. Andi Diamond

Chief Executive Officer

Peter Panagakos

Director, City Development

Jarrold Doake

Director, City Services

Russell Hopkins

Director, Community Services

Simone Wickes

Director, Corporate Services

Jo Robertson









Executive Manager, Communications and Customer Experience

Tracy Shoshan

Executive Manager, People and Safety

Appendix 1 – City of Monash Strategic Risk Register

Strategic Risk reference table

Strategic Risk		Risk Description	Residual Risk Rating
1.	Good Governance	<p>A strong and positive relationship between Councillors, the Administration and the community is important to maintain trust in Council's good governance, strategic direction, and decisions.</p> <p>Council will ensure that our approach to governance is aligned with better practice guidance, proportional to risk, and supports transparent and collaborative decision making. Strong and positive relationships between Councillors, the Executive and the Community are essential to achieve this objective.</p>	
2.	Talent Attraction and Retention	<p>Capability and capacity to deliver customer and community services in alignment with core and strategic priorities. This includes (but is not limited to) strategies to support recruitment, retention and retirement planning.</p> <p>It also incorporates planning for changing workforce demographics that is critical to Council's operational effectiveness and ability to be innovative.</p>	
3.	Compliance	Council staff work to comply with existing and new Victorian and Federal legislation and regulation, as well as Council's policies and procedures.	
4.	Service Delivery	<p>Council endeavours to maintain services and amenities that are both accessible and provided to agreed standards. 'Services' are those activities that provide benefit to the community (such as waste collection or maintenance of green spaces).</p> <p>'Amenities' are the physical spaces and facilities that provide benefit to the community (such as the provision of children's playgrounds or public conveniences).</p>	
5.	Community Engagement	Council engages the community to understand their service needs and expectations, and to provide services that may best meet these within available resources.	
6.	Financial Sustainability	Active management and review of current, and planned, income and expenditure are required to identify pressures and inform decisions and directions.	
7.	Emerging Environmental Impacts	Council strives to keep services and public spaces available through extreme weather, maintain Monash's 'garden city' character and reduce Council's environmental impact.	
8.	Cyber Security	Council has endorsed work on developing a Cybersecurity Strategy following the Victorian Protective Data Security Standards (VPDSS) to manage the cyber security risk.	



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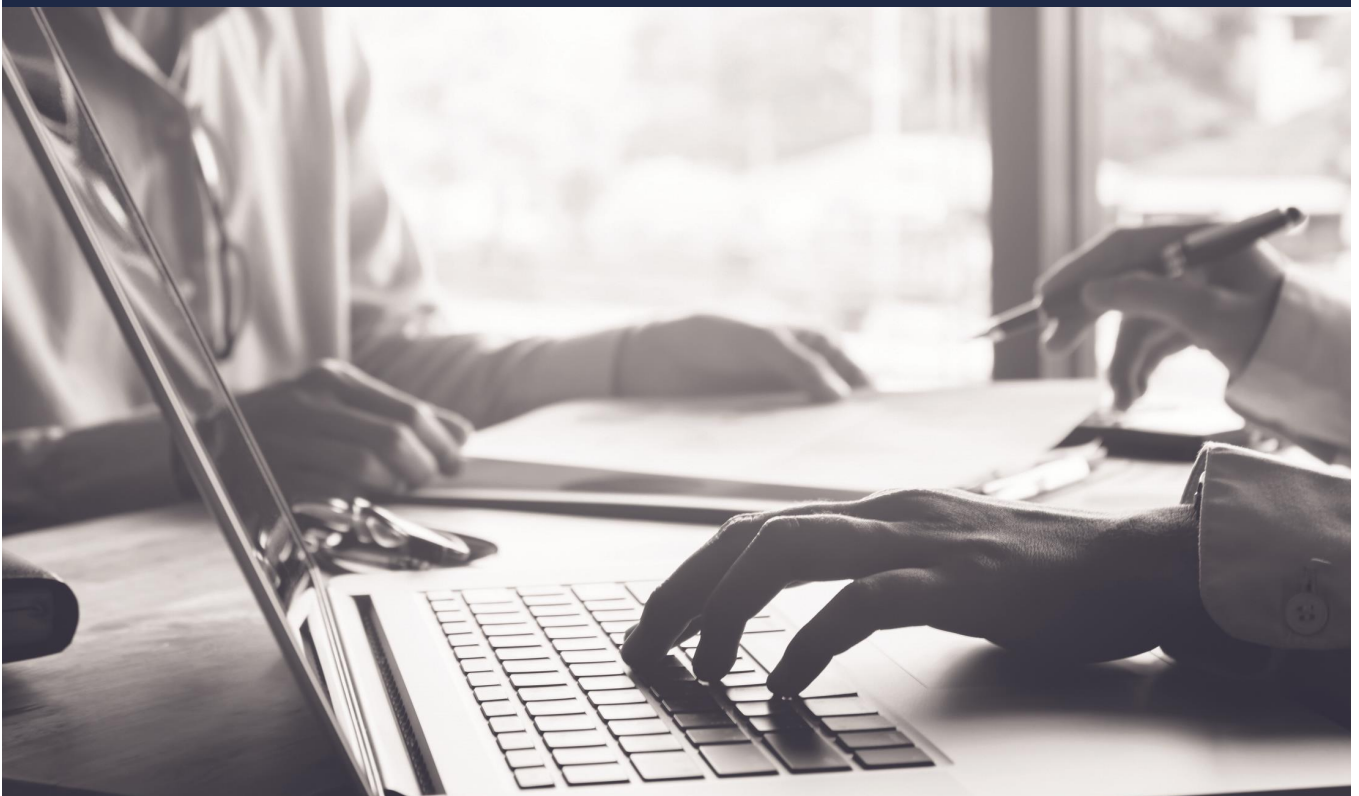


City of Monash

Business Function Risk Assurance Map

Final Draft

August 2024





Introduction

We are pleased to present your Business Function Risk Assurance Map (BFRAM) which has been co-developed with your senior management team. The objective of this map is to help identify the level of audit and assurance activities associated with the business function areas that present risk to your organisation. Any gaps in coverage are intended to guide a response as to the need for additional assurance (via an internal audit or other form of assurance or assessment).

The BFRAM is currently in draft which reflects the relatively short timeframe to prepare, and being a baseline assessment often requires a second review when being prepared for the first time. We will continue to probe the selected 'Higher' risk business areas to identify any other forms of assurance that assist City of Monash in managing the risks.

The key mapping elements are intended to:

- Highlight each of the key business function areas of your organisation, by Division and Department;
- Identify the inherent risk* associated with each of these functions (this is a subjective rating based on relative importance, risk and priority);
- Determine what, if any, 2nd and 3rd line audit and assurance functions are undertaken covering these business functions;
- Identify if there is any gap in assurance for those Functions rated High (or Medium).

The BFRAM also:

- Maps your Strategic Risks to the business functions;
- Assigns a proposed action of 'Assess' or 'Monitor' to each business function, based on recent internal audit or other 2nd / 3rd line assurance coverage and inherent risk rating. ('High' rated business areas would typically be subject to some assurance (often external or internal compliance) over a 3-4 year period)
- Proposes assurance coverage (e.g. internal audits) for those functions assigned an 'Assess' rating over the next 3-4 years.

Overall Observations

The BFRAM highlights that additional assurance (e.g. internal audits) is required over the next 3-4 years for the Higher inherent risk business functions. It should be noted that the timing of any internal audit of a higher risk area is also subject to the timing of relevant business improvement initiatives, emerging risks, other forms of assurance and business priorities.

- Target core higher inherent risk sector activities (with limited previous assurance) in next 3 years such as – Capital Works Management, Child Safe Standards, Records and Information Management.
- Consider inclusion of other risk or governance areas over 5 years, based on reassessment such as Asset Management, Contract Management, Core Financial Controls, OHS, Procurement, Risk Management, Tree Management.
- Inclusion of one technology related audit (Digital Transformation and Rolling Cyber Security Program) each 1-2 years, given priority and risk (and integrate with IT assurance from external audit).
- Ongoing assessment in areas subject to other business improvement projects, assurance or internal self-assessment of VAGO audits to assist in building maturity – Swimming Pools / Building Compliance, Climate Change.

NEXT STEPS

This Business Functional Risk Assurance Map is:

- Reviewed and updated by the ELT in conjunction with Internal Audit at least each 12 months, and prior to developing the Internal Audit plan for the next year.

*Inherent Risk level: 'Inherent risk/importance' is used to guide the assurance map as this prioritises where assurance should be applied to ensure risks are mitigated and controls are operating. This is a subjective assessment of inherent risk by ELT and Internal Audit considering:

- relative importance / materiality of the function to CoM;
- reputation / political / technology / legal / fraud risk exposure;
- complexity and relative maturity of the function / program;
- quantum of financial commitments and certainty / expected success of outcomes; and
- dependency on multiple internal / external stakeholders to deliver program outcomes.

Business Function Risk Assurance Map – City of Monash

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)					Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)
									24/25	25/26	26/27	27/28	23/24	22/23	21/22	20/21	Prior	
Corporate Services																		
Corporate Performance																		
Corporate Planning and Reporting - Integrated Planning and Reporting Framework - Local Government Performance Reporting Framework - Business Planning	Moderate	SR2 SR3 SR4	Monitor	Performance Statement Audit	VAGO	Other		Annual	✓	✓	✓	✓	✓	✓	✓	Service Planning: Timing: Additional audit for consideration		
				Service Planning	Internal Audit	3rd		For consideration										
Business Assurance and Risk management - Risk Management Framework - Fraud and Corruption Prevention Framework	Moderate	SR1 SR3	Assess	Risk Management	Internal Audit	3rd		Proposed			✓			✓	Risk Management: Timing: Year 3 Integrity Framework (Fraud, Conflicts, GBH): New fraud standard 2021, include conflicts of interest. Timing: Year 2			
				Integrity Framework (Fraud and Corruption)	Internal Audit	3rd		Proposed		✓				✓				
PMO (Project Management Office) - Project Management Framework	Moderate	SR4	Assess	Capital Works Management	Internal Audit	3rd		Proposed			✓				✓	Capital Works Management: Timing: Year 3 - going out to tender for new Project Management System.		
Corporate Governance and Legal																		
Insurance and Claims Management	Moderate	SR6	Monitor	Insurance Renewal Program	External			Annual	✓	✓	✓	✓	✓	✓	✓	Insurance and Claims: Timing: Additional audit for consideration		
				Insurance and Claims	Internal Audit	3rd		For Consideration										
Governance - Privacy - Freedom of Information - Councillor Expenses - Conflicts of Interest - Gifts, Benefits and Hospitality	High	SR1	Assess	Privacy and Data Protection	Internal Audit	3rd		For Consideration						✓	Privacy: Timing: Additional audit for consideration Conflicts and GBH - to be considered within Integrity Framework Internal Audit.			
				Councillor Expense reporting to ARC	Internal	Other			✓	✓	✓	✓	✓	✓				
Legislative Compliance	High	SR1	Monitor	Legislative Compliance Framework	Internal Audit	3rd		For Consideration							Legislative Compliance Framework (last audited 17/18): Timing: Additional audit for consideration			
				Local Government Act 2020 Implementation	Internal Audit	3rd								✓				
Records and Information Management	High	SR3	Assess	Protective Data Security Plan (PDSP) Maturity Assessment	Internal	Other									Records and Information Management (not audited) Timing: Year 3			
				Records and Information Management	Internal Audit	3rd		Proposed			✓							

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)				Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)
Legal Services	Moderate	SR3	Monitor														
Civic Operations	Low	SR4	Monitor														
Digital and Technology																	
Cyber Security	High	SR8	Assess	Essential 8 Assessment	Internal Audit	3rd							✓				Cyber Security: Timing: Rolling audit to be conducted over the 3 year period (commencing Year 2). Coverage to be determined during scoping to ensure priority and minimise duplication. Prior audit (E8) was narrow scope.
				IT Disaster Recovery Testing	External	3rd		Twice a year	✓	✓	✓	✓	✓	✓	✓	✓	
				Cyber Security (Rolling Program)	Internal Audit	3rd		Proposed		✓	✓	✓					
Network and Infrastructure	High	SR8	Monitor	IT Controls - Financial Statements Audit	VAGO	Other		Annual	✓	✓	✓	✓	✓	✓	✓	✓	Some elements to be assessed in Cyber Security audit above.
				Penetration Test	External	3rd		Twice a year	✓	✓	✓	✓	✓	✓	✓	✓	
Digital Transformation	High	SR8	Assess	Digital Transformation	Internal Audit	3rd		Proposed	✓								Digital Transformation: High profile and significant investment. Timing: Additional audit for consideration
Application Support	Moderate	SR8	Monitor	IT Operations	Internal Audit	3rd		For consideration									IT Operations: Timing: Additional audit for consideration
DT Service Desk	Moderate	SR8	Monitor														
Data Analytics and Integrations	Moderate	SR8	Monitor														
Finance																	
Financial Accounting - Long Term Financial Plan - FBT/GST submission - General Ledger - Fixed Assets - Treasury	Moderate	SR6	Monitor	Performance Statement Audit	VAGO	3rd		Annual	✓	✓	✓	✓	✓	✓	✓	✓	FBT Review: Timing: Additional audit for consideration
				External Audit - Financial Statements	VAGO	3rd		Annual	✓	✓	✓	✓	✓	✓	✓	✓	
				FBT Submission	ATO	4th		Annual	✓	✓	✓	✓	✓	✓	✓	✓	
				GST Submission	ATO	4th		Annual	✓	✓	✓	✓	✓	✓	✓	✓	
				GST Compliance	Internal Audit	3rd							✓				
				FBT Review	Internal Audit	3rd		For consideration									
Management Accounting and Payroll - Payroll - Accounts Payable - Budgeting and Forecasting - Cash Handling	High	SR2 SR6	Assess	Payroll (including data analytics)	Internal Audit	3rd							✓				Accounts Payable: To be included as part of Core Financial Controls Timing and Breakdown: Year 3
				Payroll Testing (External Audit - Financial Statements).	VAGO	3rd		Annual	✓	✓	✓	✓	✓	✓	✓	✓	
				Accounts Payable Testing (External Audit - Financial Statements).	VAGO	3rd		Annual	✓	✓	✓	✓	✓	✓	✓	✓	Budgeting and Forecasting: Timing: Additional audit for consideration
				Sundry Debtors and EFT	Internal Audit	3rd										✓	

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)				Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)
	High		Assess	Core Financials (Accounts Payable)	Internal Audit	3rd		Proposed			✓				✓	Timing: Additional audit for consideration Payroll Encoding (assess adherence to core EA provisions) - consider after new EA.	
				Budgeting and Forecasting	Internal Audit	3rd		For consideration									
				Cash Handling	Internal Audit	3rd		For consideration									
Property, Revenue, Valuations Services - Rates - Valuations - Accounts Receivable	High	SR6	Assess	Rates Management	Internal Audit	3rd							✓			Accounts Receivable: To be included as part of Core Financial Controls (see above)	
				Core Financials (AR)	Internal Audit	3rd		Proposed			✓				✓		
				Accounts Receivable Testing (External Audit - Financial Statements).	VAGO	3rd		Annual	✓	✓	✓	✓	✓	✓	✓		✓
				Independent valuations on assets	Vic Govt	Annual											
				Pension rebate / Concessions audit	DHS	Other											
				ESC - Rate Cap Monitoring	ESC	External											
Strategic Procurement																	
Procurement and Compliance - Purchasing Cards - Purchasing Processes - Procurement Compliance - PCI-DSS Compliance	High		Assess	Core Financial Controls (Purchasing Cards)	Internal Audit	3rd		Proposed			✓				✓	Purchasing Cards: To be included as part of Core Financial Controls (see above) Procurement: Timing: Year 4	
				Procurement	Internal Audit	3rd		Proposed					✓		✓		
Business Continuity Planning (BCP)	High	SR3 SR4 SR6	Monitor	Business Continuity Planning	Internal Audit	3rd		For consideration							✓	Business Continuity Planning: Timing: Additional audit for consideration	
				BCP Testing Exercises	Internal	2nd		Annual	✓	✓	✓	✓	✓	✓	✓		
Tendering and Contract Management - Tendering - Contract Management	High		Assess	Contract Management	Internal Audit	3rd		Proposed		✓		✓			✓	Tendering or Contract Management, including contractor performance: Timing: Year 2 (recurring 2 years)	
				Contract Audits	Internal	2nd		Ad hoc									

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)					Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)			
									24/25	25/26	26/27	27/28	23/24	22/23	21/22	20/21	Prior				
City Development																					
Community Amenity																					
Public Health (Permits, Compliance & Enforcement): - Food Safety - Nuisance/Noise - Waste water	Moderate		Monitor	Food Act Compliance	Internal Audit	3rd		For Consideration												Food Safety: Timing: Additional audit for consideration	
Community Laws (Permits, Compliance & Enforcement) - Animal Management - Parking Management	Moderate	SR2 SR4 SR5	Monitor	IPA Agreement Audit (VicRoads Data Access)	VicRoads	3rd			✓	✓	✓	✓	✓	✓	✓	✓	✓			Parking Management (revenue, contract management risks): Timing: Additional audit for consideration	
				Animal Management	Internal Audit	3rd		For Consideration											✓		Animal Management: Timing: Additional audit for consideration
Community Amenity Business Support: - Infringement Review	Moderate		Monitor																		
Engineering																					
Asset Protection	Low		Monitor																		
Engineering: - Design - Development - Traffic and Transport	Moderate	SR2 SR3 SR5	Monitor	Engineering registration	BLA	Other		3 yearly													
Property and City Design																					
City Design	Low		Monitor																		
Property Management: - Leases and Licenses - Purchase and Sale of land	Moderate	SR3 SR5	Monitor	Leases and Licenses	Internal Audit	3rd		For Consideration									✓			Lease Management: Timing: Additional audit for consideration - post implementation of new policy	
City Planning																					
Building Services (Permits, Compliance & Enforcement) - Swimming Pool Regulations - Building Safety (including Cladding) - Report and Consent	High	SR1 SR3 SR5	Assess	Building Enforcement (Pools and Buildings)	Internal Audit	3rd		Proposed	✓											Building Enforcement (Pools and Buildings) - High risk and Community Safety exposures. Pool regulations (State Govt) new in last few years. Timing: Year 1	
				Essential Safety Measures	Internal Audit	3rd													✓		
Statutory Planning (Permits, Compliance & Enforcement)	High		Monitor	Statutory Planning	Internal Audit	3rd											✓				
				VCAT Appeals Process	External	3rd		As Required													
Strategic Planning																					
Strategic Planning	Low	SR1	Monitor																		
Suburban Rail Loop (SRL) Planning	Low	SR3	Monitor																		

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)					Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)		
									24/25	25/26	26/27	27/28	23/24	22/23	21/22	20/21	Prior			
City Services																				
Capital works																				
Project Delivery Office	High	SR2 SR4 SR5 SR7	Assess	Capital Works Management	Internal Audit	3rd		Proposed				✓								
Civil Infrastructure Project Management	High		Monitor																	
Buildings Capital Works	High		Assess																	
Strategic Project Management	High		Assess																	
Facilities and Infrastructure Maintenance																				
Facility (Building) Maintenance	Moderate	SR2 SR4	Monitor	Building Maintenance	Internal Audit	3rd		Proposed							✓					
Fleet Management	High		Monitor	Mobile Plant	Internal Audit	3rd		For Consideration												
				Fuel Card Management	Internal Audit	3rd								✓						
Operations Centre	High		Monitor																	
Infrastructure Maintenance: - Roads - Drains - Open Space Assets	High		Assess	Asset Management (Asset Class TBC)	Internal Audit	3rd		Proposed		✓						✓				
Horticultural Services																				
Arboriculture	High	SR2 SR4 SR7	Assess	Tree Management	Internal Audit	3rd		Proposed				✓						FUP	✓	
				ELC (Quality Sample)	Enspec	Other		Quarterly	✓					✓	✓	✓	✓			
				Electrical Line Clearance Audits	ESV	3rd										✓				
Heritage and Conservation	Moderate		Monitor	Playground Inspections	External	Other		Every 4 years				✓			✓					
Sports Turf and Assets	Moderate		Monitor	Sporting Ground Inspections	STRI	Other		Annual	✓	✓	✓	✓	✓	✓	✓	✓				
Parks and Gardens	Moderate		Monitor	Bushfire Management	External	Other		Annual	✓	✓	✓	✓	✓	✓	✓	✓				
Strategic Asset Management																				
Asset Intelligence	Moderate	SR4 SR5	Monitor																	
Strategic Asset Management: - Buildings - Roads - Drains - Open Space	High		Assess	Asset Management (Asset Class TBC)	Internal Audit	3rd		Proposed		✓						✓				
		Building Condition Audits		External	Other		5 years													

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)				Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)
Emergency Management (Municipal Emergency Management)	High	SR4 SR7	Assess	Emergency Management Audit	Internal Audit	3rd		For Consideration									Emergency Management: Timing: Additional audit for consideration
				Exercise reviews - emergency services	External												
				Municipal Emergency Management Plan	Audited	Annual					✓	✓	✓	✓	✓	✓	
Sustainable Monash																	
Waste Services: - Kerb Side - Waste Transfer Station - Hard Waste Collection - Closed Landfills	High	SR3 SR5 SR7	Assess	Conditions Audit (transfer station)	Internal	2nd		Ongoing	✓	✓	✓	✓	✓	✓	✓	✓	Waste Management: Timing: Additional audit for consideration Last IA of closed landfill (18/19)
				Management of Closed Landfills	EPA	Other		Ongoing	✓	✓	✓	✓	✓	✓	✓	✓	
				Waste Management (recycling/kerbside)	Internal Audit	3rd		Proposed				✓					
Sustainability: - Advocacy - Circular Economy (Climate Change Management)	High		Assess	Climate Change (Adaptation)	Internal Audit	3rd		Proposed	✓							Climate Change (high profile risk, requirement for Councils to manage, impact on multiple Council activities) Timing: Year 1	

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)					Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)	
									24/25	25/26	26/27	27/28	23/24	22/23	21/22	20/21	Prior		
Community Services																			
Active Monash																			
Aquatics and Operations - Aquatics and Inclusion - Operations Safety and Training - Customer Experience and Engagement - Health and Wellness - Centres and Clubs (Monash Aquatic and Rec, Oakleigh Rec, Clayton Aquatics and Health) - Active Communities Program	High	SR2 SR4 SR5	Assess	Life Saving Victoria Audit	Life Saving Victoria	3rd		Annual	✓	✓	✓	✓	✓	✓	✓	✓			
				Water Quality Testing	External	3rd		Monthly	✓	✓	✓	✓	✓	✓	✓	✓			
				Health Department Testing	External	3rd		Annual	✓	✓	✓	✓	✓	✓	✓	✓			
				Chemical Handling Audit	External	3rd		3 years											
				Guidelines for Safe Pool Operation (GSPO) audits	External	3rd		Annual	✓	✓	✓	✓	✓	✓	✓	✓			
				Service Standards Assessment ("Mystery Shopper")	External	3rd		Monthly											
				Cash Handling	Internal	2nd		Monthly											
				AUSActive Business Accreditation	External	3rd		3 years											
Recreation Services - Sportsground Lighting - Sports Pavilions - Sportsgrounds and Support Infrastructure - Capital Works - Club Development and Programs	High	SR2 SR4 SR5	Monitor	Leisure Centres	Internal Audit	3rd		Proposed				✓							
				Sportsground Lighting Audit	External	Other		3 years											
				Sportsground lighting structural and wiring assessments	External	Other		5 years											
				Structural audits	Internal	2nd		5 years											
				Sports Pavilion Inspections (cleaning and visual)	Internal	2nd		Various											
				Clegg Hammer (pavement) Testing	Internal	2nd													
Leisure and Open Space Planning: - Strategic Planning and Masterplan Development	Moderate	SR2 SR4 SR5	Monitor	Sports Club Framework Assessments	Internal	2nd													
Aged and Community Support																			
Commonwealth Home Support: - Meals on Wheels - Home maintenance, modifications - Domestic assistance - Personal Care - Allied Health	High	SR2 SR4	Monitor	Aged Care Quality Standards Assessments and Safety Commission Reviews	External	External			✓					✓					
				Social Inclusion - Community Transport	External	External			✓	✓	✓	✓	✓	✓	✓				
Arts and Libraries																			
Arts, Culture and Events Management	Moderate	SR4 SR5	Monitor	Events Management	Internal Audit	3rd		For consideration											

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)				Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)
Creative Industries and Cultural Tourism: - Collection Management	Low		Monitor														
Library Services	Moderate		Monitor	Libraries	Internal Audit	3rd		For consideration									
Museum of Australian Photography (MAPh)	Moderate		Monitor	Monash Art Gallery	Internal Audit	3rd							✓				
Children, Youth and Family Service																	
Maternal Child Health	High	SR3 SR4	Monitor	Registration & Supervised Practice Framework MCH Nurse Qualifications	AHPRA	Other											
				Maternal Child Health Practice Standards and Guidelines	Department of Health	Other											
Family Health and Family Support	Moderate		Monitor														
Immunisations	High		Monitor	Immunisation Management	Internal Audit	3rd							✓				
				Australian Immunisation Services Reporting (AIR)	Cth Govt	Other			✓	✓	✓	✓	✓	✓	✓	✓	
Brine Street Child Care Centre	Moderate		Monitor	Commonwealth Child Care Subsidy (CCS) Funding Payments Review	Internal Audit	3rd								✓			
Early Years and Family Services: - Child Care Centres - Kindergarten Enrolment	Moderate		Monitor	National Quality Framework (Assessment and Quality Improvement)	Department of Education	3rd		Ongoing									
				Kindergarten Enrolment	Internal Audit	3rd								✓			
Social Planning and Infrastructure	High		Assess	Child Safe Standards	Internal Audit	3rd		Proposed		✓						✓	
Youth and Middle Years Services and Homeless Support	Moderate	Monitor														✓	
Community Strengthening																	
Community Partnerships and Health Promotion: - Community Grants - Volunteer Management	Moderate	SR2 SR4	Assess	Implementation of a Healthy and Resilient Monash	Internal Audit	3rd								✓			
				Volunteer Management	Internal Audit	3rd		Proposed		✓							
				Community Grants	Internal Audit	3rd		Proposed				✓				✓	
Neighbourhoods and Place Making	Low	Monitor															
Economic Development	Low	Monitor															
Gender Diversity and Equity	Moderate	Monitor															

Business Area & Activity	Inherent Risk Level (A)	Indicative Monash Strategic Risks (App 1)	Coverage in next 4 years (B)	Audit/Assurance Work	Audit/Assurance Source	Line of Defence	Required/Expected Regulatory Coverage	Audit/Assurance Freq.	Planned Audit/Assurance Work				Past Audit/Assurance Work & Residual Risk or Control Rating (where applicable)					Comments and Impact on Internal Audit Plan - Audit Topics for Consideration (High, Medium Risks)
									24/25	25/26	26/27	27/28	23/24	22/23	21/22	20/21	Prior	
Communications and Customer Experience																		
Media and Communications																		
Community Engagement	Moderate	SR4 SR5	Monitor	Community Engagement	Internal Audit	3rd		For consideration									Community Engagement: Timing: Additional audit for consideration	
Communication Strategies	Low		Monitor															
Graphic Design	Low		Monitor															
Website	Low		Monitor															
Customer Experience and Halls Management																		
Customer Experience	Moderate	SR4 SR5	Assess	Customer Experience Survey (post-interaction)	Qualtrics	Other	-	Ongoing	✓				✓	✓	✓	✓	Customer Experience: Timing: Year 2	
Customer Experience	Moderate		Assess	Customer Experience	Internal Audit	3rd			Proposed		✓							
Monash Halls	Low		Monitor															
People and Safety																		
Talent and Organisational Development																		
Recruitment, Onboarding and Terminations	Moderate	SR2 SR3	Monitor	Recruitment	Internal Audit	3rd							✓					
Organisational Development: - Training - Performance Management	Moderate		Monitor	HR Management	Internal Audit	3rd			For consideration						✓		HR Management: Timing: Additional audit for consideration	
Workplace Relations and Safety																		
Workplace Relations & EBA	Moderate	SR2 SR3	Monitor	Fairwork Commission sign off EA	External	Each EBA												
Occupational Health and Safety	High		Assess	Occupational Health and Safety - Staff	Internal Audit	3rd			Proposed	✓						✓	Safety (OHS): Timing: Year 1	

Legend / Key	
Inherent Risk Level (A)	This is a subjective assessment made, in conjunction with Management, prior to assessing controls. It is based on factors such as relative importance/materiality of the function to Monash, potential exposure as regards reputation/ political/ technology/ legal/ fraud risk, complexity and relative maturity of the function, for programs – complexity, materiality, funding commitment, solution innovation, external stakeholder/ provider model, stage in lifecycle (new vs completing) and certainty/expected success of outcomes.
Assurance Coverage Action (B)	
Monitor	Low risk or reasonable internal audit/external audit assurance coverage in last 3-4 years and/or other sources of assurance. Monitor any emerging or changes in risk.
Assess	Elements of assurance coverage over the past 5 years however due to priority/important/risk of function additional assurance activity proposed in next 3-4 years.

(A) Inherent Risk Rating - for business activity
High
Moderate
Low

✓	Proposed Internal Audits
□	Consider for internal audit subject to resources and risk

General Limitations applicable to this report and our work

Our work to which this report refers and the report itself is subject to the following limitations and explanation of the scope and coverage of our work.

Internal Audit is an outsourced function of your organisation. Accordingly, any output produced by Internal Audit is only intended for the management team, the Audit Committee and the Board. As such this report should not be distributed to any external party or used for any other purpose without our written permission.

This work was undertaken in order to provide an assessment of the processes and controls employed in the organisation in relation to the scope defined in this report.

The way the Internal Audit is conducted is such that it is intended to provide an appropriate level of coverage, within the time and budget allotted by yourselves, as to the design and performance of the relevant key processes and controls.

As our work considers processes and controls at a point in time, it is not possible to reliably ascertain if such controls will continue to function in the same manner into the future. In addition, any testing we perform is undertaken to determine if actual operational processes and controls are being undertaken in accordance with your defined processes, procedures and controls and does not conclude on the performance of such controls in the past.









Any business process and control environment is reliant on the design, interaction and execution of a multitude of intricate controls, procedures and systems. While our work considers as many of these elements as is practical within the allotted time and budget, it is very likely that, given the complexity of the relevant processes, our work will not have identified all existing or potential exposures and should not be relied on to have done so.

While there is the possibility that our work will identify current or previous fraudulent activity or may identify circumstances that may enable fraud to occur in the future, the complex and hidden nature of fraud and the combination of circumstances that can lead to fraud, is such that we are unlikely to detect where this has occurred and thus our work should not be relied upon to have done so.

Within this report, we have provided our subjective assessment in relation to a number of aspects including the maturity of your business processes and controls; the potential risk exposure your processes present to the organisation as calibrated against your risk framework definitions; and the level of potential effort and benefit attributable to each recommendation identified by us. In this regard, these are subjective views we have expressed in our report should be treated as a general guide and recognised as such. It is very likely that yourselves or other reasonable persons, may reach an alternative view and thus it is incumbent on management, the Audit Committee and Board to apply its own judgement and its own assessment and to form its own view in the regard.

Unless otherwise defined in the scope of work, any assessment or testing we perform with regard to the effectiveness of processes and controls or any other existing or potential exposure, either historically, currently or into the future does not provide any level of comfort or audit assurance as defined by relevant auditing standards and should not be relied on to have done so.

Appendix 1 – City of Monash Strategic Risk Register

Strategic Risk	Risk Description	Residual Risk Rating
1. Good Governance	<p>A strong and positive relationship between Councillors, the Administration and the community is important to maintain trust in Council's good governance, strategic direction, and decisions.</p> <p>Council will ensure that our approach to governance is aligned with better practice guidance, proportional to risk, and supports transparent and collaborative decision making. Strong and positive relationships between Councillors, the Executive and the Community are essential to achieve this objective.</p>	
2. Talent Attraction & Retention	<p>Capability and capacity to deliver customer and community services in alignment with core and strategic priorities. This includes (but is not limited to) strategies to support recruitment, retention and retirement planning.</p> <p>It also incorporates planning for changing workforce demographics that is critical to Council's operational effectiveness and ability to be innovative.</p>	
3. Compliance	<p>Council staff work to comply with existing and new Victorian and Federal legislation and regulation, as well as Council's policies and procedures.</p>	
4. Service Delivery	<p>Council endeavours to maintain services and amenities that are both accessible and provided to agreed standards. 'Services' are those activities that provide benefit to the community (such as waste collection or maintenance of green spaces).</p> <p>'Amenities' are the physical spaces and facilities that provide benefit to the community (such as the provision of children's playgrounds or public conveniences).</p>	
5. Community Needs	<p>Council engages the community to understand their service needs and expectations, and to provide services that may best meet these within available resources.</p>	
6. Financial Sustainability	<p>Active management and review of current, and planned, income and expenditure are required to identify pressures and inform decisions and directions.</p>	
7. Emerging Environmental Impacts	<p>Council strives to keep services and public spaces available through extreme weather, maintain Monash's 'garden city' character and reduce Council's environmental impact.</p>	
8. Cyber Security	<p>Council has endorsed work on developing a Cybersecurity Strategy following the Victorian Protective Data Security Standards (VPDSS) to manage the cyber security risk.</p>	



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