



Annual Internal Audit Plan 1 July 2024 to 30 June 2025



camden
council

Program of Audits 1 July 2023 to 30 June 2027									
AUDITABLE AREAS	Outsource/ In-house	2023/2024 Qtr	2024/2025 Qtr	2025/2026 Qtr	2026/2027 Qtr	Branch	BROAD INTERNAL AUDIT SCOPE		
Year 2									
Drives24	In-house		1			Environment & Regulatory Services	Review of compliance with Transport for NSW Drives24 Terms of Access Agreement as required annually.		
IT Cyber Security and IT Governance periodic audit	Outsource		1			Digital Technology and Innovation	Periodical internal audit of an element of Cyber Security or IT Governance Controls to be conducted with industry risks and Management concerns to be considered when selecting topics. To include topics such as elements of Essential 8 assessment, IT Change Management, IT Incident Response and Reporting.		
Gifts and Benefits and Conflicts of Interest reviews	In-house		1			Legal and Governance	Periodical review of Council's Gifts and Benefits Register to ensure compliance with Council's Gifts and Benefits Policy. Periodical review of Council's Conflict of Interest Register to ensure compliance with Council's Code of Conduct and Conflict of Interest Procedure. Note that these reviews are required under the relevant Policy and Procedure.		
Purchasing	in-house		2			Finance and Property Services	Targeted sample testing to ensure controls are operating effectively to ensure compliance with quotation requirements for non-tender purchases test the appropriate use of emergency purchases and other exemptions.		
Waste Management	Outsource		2			Waste & City Presentation	Audit of a component of Council's waste management processes to be conducted every two years. Potential components are: the collection of waste including a review of the systems used to record the delivery of this service and the monitoring of the domestic and commercial waste collections; review of the waste disposal contract monitoring and associated payments; review of appropriate collection and use of domestic waste levy charge; review of Key Performance Indicators and reporting to check accuracy and appropriateness. First element likely to be review of appropriate collection and use of domestic waste levy charge.		
Provision of Facilities and Payment of Expenses to Councillors	In-house		2			Legal and Governance	Review of compliance with legislative requirements and Council's policy for Payment of Expenses and Provision of Equipment to the Mayor and Councillors. This audit is required under the Policy.		

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External Events on Council land	Outsource		3			Public Affairs / Various	Review of process for managing external events held on Council land to ensure compliance with Council policies and procedures and regulatory requirements/best practice. This review should consider risk management processes in place to ensure Council's obligations are met.
Flood Plain Management	Outsource		3			Assets and Design Services	Audit to assess whether Council's Floodplain Risk Management Plans have been developed in accordance with the NSW Government Floodplain Development Manual and Floodplain Risk Management Guidelines as appropriate and to ensure that risks associated with flooding are being appropriately managed.
Information management	Outsource		4			Digital Technology and Innovation / All	Review of compliance with Information Management Policy and regulatory requirements. Review to include independent assessment using the Risk Management Assessment Tool (RMAT) from State Records. Audit to also assess compliance with naming conventions (précis) and indexing requirements in EDMS; processes for ensuring all records (manual and electronic) are included in EDMS and consideration of types of documentation and whether they have been appropriately categorised with the correct security in place. Audit is to consider all information/documents coming into Council and is not isolated to EDMS. To also consider whether Council is taking appropriate steps to improve Council processes to ensure Personal Identifiable Information (PII) is known and appropriately secured.
Integrated Planning and Reporting	In-house		4			Corporate Performance and Customer Experience	Review of performance measures developed as part of Council's delivery program to ensure they appropriately relate to the associated objectives. Test the calculation of reported performance measures to ensure they are accurate and supported by evidence.