

Internal Audit Plan 2025 – 2027

Adopted on 21 August 2025

A safe, sustainable,
vibrant **Community**



Kaurna Acknowledgement

We acknowledge that we work, live and play on Kaurna Yarta. We respect the unique connection and relationship Kaurna Peoples have to Country and their ever enduring cultural heritage.

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Introduction

Local Government legislation requires that Council's manage an internal audit function with the Audit & Risk Advisory Committee (Committee) having oversight of the internal audit work plan and internal audit reports on at least a quarterly basis.

Council has had an Internal Audit Plan in place since 2023, with each Plan adopted by the Committee.

Internal Audit Plan 2025 – 2027

This Internal Audit Plan builds on work previously undertaken by Council.

In developing the Plan, Council has considered the following:

- Internal Audits completed since 2023
- Internal Audits outstanding from previously adopted Plans, including whether these audits remain a priority
- Council's Strategic and Operational Risk Registers and whether it is appropriate to prioritise an internal audit for higher risk issues.

Planned Audits

Year	Audit Name	Audit Description	Reason for auditing	Risk Source (residual risk)
2025/ 2026	ARC – pool operations	<i>To be conducted after Lynxight system implemented.</i> This audit will check that recommendations from <i>Guidelines for Safe Pool Operations</i> audits, and controls recommended through Council's risk assessments are being implemented.	Highest Council strategic risk- Drowning resulting in death or disablement/ incapacity of Patron or Staff	Strategic Risk Register (high)
	Payroll	To review payroll processes to confirm they are appropriate, prevent / minimise wage theft and provide recommendations regarding a contemporary and appropriate service delivery	Commencement of Fair Work Amendment (Closing Loopholes) Act 2023 and to confirm best practice in service delivery.	Operational Risk Register O.0175.2023-24 (low)
2026/ 2027	ARC – Operations (excluding pool operations)	To review operations are delivering quality community outcomes whilst considering industry benchmarks – health club, courts and cafe operations	As a key Council revenue stream, need to ensure operations and reputation are being maintained and enhanced where possible	Operational Risk Register O.0019.2023-24 (medium)
	Event management	To confirm compliant practices and documentation whilst exploring improvement opportunities	To minimise likelihood and consequences of an incident occurring at a Council event	Operational Risk Register O.0088.2023-24 (medium)
	Cyber Security processes	To confirm processes and arrangements being put into practice at Council are best practice, that systems protect Council and to recommend further improvements as appropriate.	To ensure best practice is in place and minimise an incident at Council	Strategic Risk Register (high)

Year	Audit Name	Audit Description	Reason for auditing	Risk Source (residual risk)
2027/ 2028	Environmental targets	To review Business Continuity and Emergency Services arrangements. To check processes align to timely achievement of targets set by State Government, Environment Plan, Climate Solutions Strategy & other management plans.	To check that Council is meeting targets set, and has arrangements in place for potential natural disaster incidents	Strategic Risk Register (medium) Strategic Risk Register (low) & Operational Risk Register: O.0101.2023-24 (medium) O.0099.2023-24 (low) O.0100.2023-24 (low)
	Local Government Strategic Risk Project	To confirm outcomes of the Risk Maturity Project are being resourced appropriately and implemented	To protect Council from future risk incidents and ensure best practice is in place.	WHS Staff recommendation
	Protection of Staff working at Customer Service points	To check actions implemented by WHS Staff are effective and identify if further actions should be taken to protect Staff and customers	To explore improvements for protecting staff from harmful incidents	Strategic Risk Register (medium)