

APPENDIX 2
ATTACHMENT 1

AUDIT AREA	LAST REVIEWED	Reported to Committee	PROPOSED INTERNAL AUDIT				
			2022/23	2023/24	2024/25	Reason for inclusion	Scope
Directorate and Business Unit							
Organisation-wide	2021/22	x	√	√	√	Legislative	Coordinate the completion of the Integrity and Conduct Annual Collection and ensure its submission to the Public Sector Commission by the stipulated deadline
	2021/22	March 2022	√	√	√	Legislative	Coordinate the completion of the annual Compliance Audit Return and ensure its submission to the Department of Local Government, Sport and Cultural Industries by March each year
	2019/20	March 2020	In progress	x	x	Legislative	Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's systems in regard to risk management, internal control and legislative compliance
	2021/22	March 2022	√	√	√	Legislative	Respond to referrals from external oversight agencies
	2021/22	July 2020	√	√	x	COVID-19 Audit Activity	As per agreed scope
	2019/20	March 2021	√	x	√	Fraud and corruption control	Attempts to bypass quotation and tender thresholds (sole suppliers)
	2019/20	x	√	√	√	Fraud and corruption control	Attempts to bypass quotation and tender thresholds
	2019/20	x	√	x	√	Fraud and corruption control	Variances between purchasing requisition amount, approved purchase order, payment made
	2019/20	x	√	x	√	Fraud and corruption control	Non purchase order payments
	2021/22	March 2021	√	√	√	Fraud and corruption control	Inappropriate relationships (employee to employee)
	2021/22	March 2022	√	√	√	Fraud and corruption control	Inappropriate relationships (employee to supplier)
	2021/22	March 2021	√	√	√	Fraud and corruption control	Inappropriate relationships (supplier to supplier)
	2021/22	March 2019	√	√	√	Fraud and corruption control	Live monitoring of employees' and elected members' gift registers including cross referencing of invitations received
	-	-	√	x	x	Targeted	Employee use of fleet vehicles
	-	-	√	x	√	Fraud and corruption control	Tender specifications and assessment criteria
Corporate Services: Financial Services Governance and Strategy: Human Resources Office of the CEO: Audit and Risk Services	2021/22	March 2022	√	√	√	Legislative	OAG Audit (General Information Systems) – follow up on implementation of recommendations
Corporate Services: Relevant business units	-	-	√	x	x	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register

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Directorate and Business Unit							
Corporate Services: Financial Services	2019/20	March 2020	In progress	x	x	Legislative	Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's financial management systems and procedures.
	2019/20	August 2019	x	x	x	Office of the Auditor General Report	Timely payment of suppliers
	-	-	√	x	x	Fraud and corruption control	Payments made to invalid suppliers
	2021/22	To be scheduled	√	√	√	Fraud and corruption control	Changes to bank details
	2021/22	To be scheduled	√	x	x	Fraud and corruption control	Potential false invoices
	2020/21	March 2021	x	x	x	Fraud and corruption control	Bypassing of controls – invoice numbers within TechOne (finance system)
Corporate Services: Information Technology	2020/21	To be scheduled	x	x	x	COVID-19 Audit Activity	Use of Zoom and Microsoft Teams for meetings (cyber security)
Corporate Services: Community Safety	2021/22	x	x	x	x	Contractual	Compliance of the Information Protection Agreement between the City and VicRoads
	2021/22	To be scheduled	In progress	x	x	Targeted	Review of unique / specialised provider (parking ticket machines)
	-	-	In progress	x	x	Targeted	Access to information and use of fleet vehicles
	2021/22	x	√	√	√	Contractual	Graffiti Removal Contract Performance Bonus
	2018/19	x	x	x	x	Targeted	Use of surveillance devices
Governance and Strategy: Relevant business units	-	-	√	x	√	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Governance and Strategy: Human Resources	-	To be scheduled	In progress	x	x	COVID-19 Audit Activity	Payments to casuals and part time employees (February 2021 WA lockdown)
	2021/22	To be scheduled	√	√	√	Fraud and corruption control	Payments made to ghost employees
	2019/20	July 2020	√	√	√	Fraud and corruption control	Payments made after employee termination
	2021/22	To be scheduled	x	x	x	Allegation	Drug and alcohol testing of employees (process only; not results)
	2020/21	August 2021	√	√	√	Previous external audit	Payroll processes (various)
						Fraud and corruption control	
2021/22	To be scheduled	x	x	x	Targeted	Human Resources Misconduct Investigation Procedures	
Infrastructure Services: Relevant business units	-	-	√	x	√	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Infrastructure Services: Operation Services	2021/22	x	x	x	x	Allegation	Traffic management and overtime (external referral)

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Directorate and Business Unit							
Office of the CEO: Relevant business units	-	-	√	×	√	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Planning and Community Development: Relevant business units	-	-	√	×	√	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Planning and Community Development: Regulatory Services	2019/20	×	×	×	×	Legislative	OAG Audit (Building Approvals) – follow up on implementation of recommendations
	2021/22	×	×	×	×	Targeted	Failed retaining wall
Planning and Community Development: Community Development and Library Services	2018/19	×	×	×	×	Targeted	Youth Services Incident (Central Park)