Internal Audit Plan and Priority Review

Audits to be Completed by BDO						
Audit Type	**Proposed Audit**	**Proposed Scope**	**Priority**	**Timing**	**Risk Linkage**	**Priority Rationale**
Strategic	1. Strategic Risk Assessment and Alignment	This internal audit will review the Council's strategic risk register and assess the adequacy of current risk definitions, causes, and controls through bow tie risk analysis. The review will evaluate whether strategic risks are clearly linked to organisational objectives, appropriately rated, and aligned with the internal audit program. It will also consider the effectiveness of governance and monitoring arrangements supporting strategic risk management and identify opportunities to strengthen integration between strategic risks, corporate planning, and assurance activities. In addition, the audit will review existing internal audits to assess their continued relevance and alignment with the updated strategic risk register, ensuring the internal audit plan remains risk-based and reflective of current strategic priorities.	1	FY26 (Q2)	All Risks	This audit will ensure the Council's strategic risks are clearly defined, well-governed, and aligned with organisational priorities and the internal audit plan.
Strategic	2. Strategic Planning, Governance and Organisational Reporting	This internal audit will assess the design and effectiveness of the Council's strategic planning, governance, and reporting frameworks. The review will examine how strategic objectives are developed, implemented, monitored, and reported, including the alignment of reporting arrangements with the corporate strategy and strategic risk management. It will also consider the effectiveness and appropriateness of key reporting processes, including those relating to subsidiaries, and identify opportunities to enhance the transparency, consistency, and quality of organisational reporting.	1	FY26 (Q2)	Stakeholder Engagement Governance	Key issue in relationship management aligning priorities and Council resources
Strategic	3. Strategic third-party relationship management	This internal audit will assess the framework under which the Council engages with third parties from a business partnership, collaboration and affiliation perspective. The audit will assess the authority framework to engage and commit the Council to third parties, risk appetite, due diligence processes as well as coordination and communication of third-party engagements. Specific focus areas would be agreed with the Council.	1	FY26 (Q2)	Community Stakeholder Engagement Governance City Attraction	Ensure alignment management of Strategy and Risk is effective and does not create duplication of effort and resources

Internal Audit Plan and Priority Review

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Strategic	4. Commercial revenue and alternative revenue streams	The purpose of this internal audit is to consider the practices in place relating to new revenue streams. As part of this review, the following will be considered: • Initial new revenue identification processes (including stakeholder communication channels and consultation) • Development of benefit versus cost analysis, including consideration of current and future market trends • Ongoing monitoring and reporting processes	1	FY26 (Q3)	Financial	Revenue growth is a key issue for Council strategy
Operational	5. Social Media	This internal audit will assess the effectiveness of the Council's governance, monitoring, and response processes for managing third-party comments on social media platforms. The review will consider the adequacy of policies and procedures for moderating content, escalation protocols for inappropriate or reputationally sensitive posts, roles and responsibilities, and alignment with legislative and reputational obligations. It will also evaluate whether social media management practices support transparency, consistency, and appropriate community engagement.	1	FY26 (Q3)	Stakeholder Engagement	Moderation of third-party comments on social media is an issue for CoA due to large following.
Operational	6. Project Management Framework	Review Project management processes including adequacy of project management framework, alignment to leading practices (e.g. with reference to differing frameworks), project governance and oversight, end-to-end project management process and gateways including identification, approval stages, planning, delivery, commissioning and handover, and close-out/post delivery review.	1	FY26 (Q3)	Governance	Provide assurance over the effectiveness and consistency of the Council's project management practices.

Internal Audit Plan and Priority Review

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Audits to be Completed by BDO						
Operational	7. ICT Project Governance	This internal audit will assess the effectiveness of ICT project governance frameworks and practices, including how they align with business needs, best practice principles, and the Council's broader governance structure. The review will consider project planning, oversight, reporting, and integration of ICT initiatives with organisational objectives and stakeholder requirements.	2	FY27	IT Systems	Ensuring IT project governance is contemporary and meets Councils needs
Compliance	8. Regulatory Compliance Framework (could occur Q4 FY26)	This internal audit will assess the maturity and effectiveness of the Council's regulatory compliance framework. The review will examine how the Council identifies and captures its legislative and regulatory obligations, assigns ownership for managing compliance, and defines processes and controls to ensure ongoing compliance. It will also evaluate oversight and monitoring arrangements, breach management and reporting processes, and the mechanisms in place for tracking and responding to regulatory changes.	2	FY27	Community Stakeholder Engagement Statutory and Regulatory	Council has wide ranging compliance obligations and there may be opportunities to mature the framework
Operational	9. Business Plan & Budget	This internal audit will assess the effectiveness and efficiency of the Council's business planning and budget development processes. The review will focus on the governance, coordination, and integration of business planning activities across the organisation and Chamber. Particular emphasis will be placed on the budget build process, including the timeliness, accuracy, and transparency of financial inputs, assumptions, and decision-making to support the delivery of strategic objectives.	2	FY27	Financial	Focus on budget build
Operational	10. Change management review	This audit will assess the design and effectiveness of the Council's change management framework across both IT and non-IT areas, including alignment between Human Resources and Technology functions. It will consider progress on the culture survey action to develop an organisational change management approach and actions from the TechOne review relating to IT/HR alignment. The review will evaluate the maturity of current practices against better practice frameworks and identify opportunities to strengthen consistency and accountability in managing change.	2	FY27	IT Systems	Critical for assisting council to be an agile and flexible workplace
Strategic	11. Talent Management and Succession Planning	This audit will assess the effectiveness of the Council's talent management and succession planning processes. The review will examine how career pathways are defined, succession risks are identified and managed, and whether planning occurs consistently across the organisation. It will also consider the processes supporting performance development opportunities and practices that enable workforce capability and continuity.	2	FY27	Human Resources	Critical for ensuring council has the skills to deliver on strategy

Internal Audit Plan and Priority Review

Audits to be Completed by BDO						
Audit Type	**Proposed Audit**	**Proposed Scope**	**Priority**	**Timing**	**Risk Linkage**	**Priority Rationale**
Strategic	12. Business Resilience	This internal audit will assess the adequacy and effectiveness of the Council's business resilience framework, including business continuity planning (BCP), IT disaster recovery (IT DR), and crisis management arrangements. The review will evaluate whether critical business functions and systems can be maintained or restored within acceptable timeframes following a disruption. It will also consider the clarity of roles and responsibilities, testing and maintenance of plans, communication protocols, and the alignment of resilience activities with strategic and operational risk management processes.	2	FY27	Business Reslience	This audit will confirm that the Council's business resilience arrangements can effectively maintain or restore critical functions during a disruption and are clearly defined, tested, and aligned with organisational risk management.
Operational	13. Procure to Pay and Contract Management	This internal audit will assess the effectiveness of the Council's end-to-end procurement and contract management framework, from tendering and supplier selection through to contract execution, performance monitoring, and closure. The review will evaluate compliance with Council policies, legislative requirements, and probity standards, as well as the efficiency and transparency of procurement processes. It will also consider the adequacy of controls over contract management practices, including contract variations, performance monitoring, and value-for-money outcomes.	2	FY27	Governance Financial	Managing value for money and relationship management with providers.
Operational	14. Central Market	This audit will conduct a post-implementation review of the Central Market redevelopment, focusing on the effectiveness of project delivery and the management of associated commercial risks. The review will assess whether governance, financial, and operational arrangements support sustainable market performance and value for the Council.	2	FY27	City Attraction Financial	Significant project for CoA

Internal Audit Plan and Priority Review

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Operational	15. Payroll Review Pre-Implementation review	This audit will assess the adequacy and effectiveness of the Council's new payroll system prior to implementation. The review will evaluate project governance, system configuration, data migration, and control design to ensure the system is capable of accurately processing payroll, complying with legislative requirements, and supporting efficient workforce management once operational.	3	FY28	IT Systems	This audit will ensure the new payroll system is well-governed, properly configured, and capable of delivering accurate, compliant, and efficient payroll processing before it goes live.
Operational	16. Community Consultation Review	This review will assess the process of community consultation by reviewing policy and operating guidelines as well as legislative requirements. It will also include a review to ensure that Projects are complying with their respective Community Engagement Plans and that these Plans meet the requirements of the Program Community Engagement Management Plan. This internal audit will look at the consistency of community consultation practices across different areas of the Council and an opportunity to leverage better practices and updated community consultation methods and tools.	3	FY28	Community Stakeholder Engagement Statutory and Regulatory	This review will support greater consistency, transparency, and effectiveness in how the Council engages with its community.
Operational	17. ESG Reporting Processes Review	This audit will assess the Council's current ESG data, data management and reporting processes to understand the quality and robustness and provide recommendations on reporting framework alignment. Areas of focus will include analyse of existing ESG data collected by the Council, review against better practice reporting framework relevant to the LG sector and conducting a gap analysis between Council data and data management practices and framework requirements and providing recommendations on relevant reporting frameworks for Council consideration.	3	FY28	Climate Change Environments Statutory and Regulatory	Combined with organisational reporting, this will provide guidance and suggested improvements for focussing reporting effort and resources to improve efficiency.

Internal Audit Plan and Priority Review

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Operational	18. Strategic Asset Management	The objective of this audit is to assess the maturity and effectiveness of the Council's Asset Management Framework and its alignment with the Strategic Plan, Long-Term Financial Plan (LTFP), and Strategic Asset Management Plan (SAMP). The review will: • Assess the adequacy of the Council's Asset Management Plan (AMP), including strategies and programs for asset creation, operation, maintenance, refurbishment, replacement, disposal, and performance monitoring to support organisational needs. • Review the Council's approach to life cycle planning and forecasting of future operational and capital expenditure requirements. • Evaluate the appropriateness of maintenance policies and whether defined service standards support asset availability, functionality, and sustainability in line with strategic and financial objectives.	3	FY28	Assets and Infrastructure Financial	Maintaining revenue levels, expenditure control and meeting communities needs
Strategic	19. Funding for Precinct Groups	This audit will assess the effectiveness, transparency, and accountability of the Council's processes for funding precinct groups. The review will examine governance arrangements, eligibility and approval processes, allocation of funds, and monitoring and reporting practices to ensure alignment with Council objectives and equitable distribution of resources. It will also consider whether appropriate controls and performance measures are in place to support responsible use of public funds and achievement of intended community outcomes.	3	FY28	Financial Governance	Key issue in relationship management aligning priorities and Council resources

Internal Audit Plan and Priority Review

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Audits to be Completed by BDO						
Operational	20. Fleet Management	This audit will assess the effectiveness of the Council's fleet management framework, including governance, utilisation, and cost-efficiency of plant and equipment. The review will examine procurement and maintenance processes, asset replacement planning, and the evaluation of owned versus hired equipment. It will also assess the Council's readiness and planning for transitioning to an electric or low-emission fleet, considering financial, operational, and environmental impacts.	3	FY28	Financial Assets and Infrastructure	Reaudit to be aligned to transition of fleet to electric vehicles
Compliance	21. Diversity and Inclusion Framework review	This audit will assess the effectiveness of the Council's diversity and inclusion framework, including the governance, processes, and practices that support an inclusive and equitable workplace and community. The review will consider compliance with relevant legislative and regulatory requirements, as well as alignment with better practice principles. It will also evaluate initiatives and engagement approaches that promote diversity, inclusion, and belonging across the organisation and community, with key focus areas to be agreed with management.	3	FY28	Human Resources	Part of Strategic Plan outcomes
Strategic	22. Property management	The objective of this audit is to assess the effectiveness of the Council's property management framework, including governance, utilisation, and control practices across the property lifecycle. The review will examine policies, processes, and controls relating to the management of Council-owned and strata properties, including contract management and compliance with legislative requirements. It will also review how land and asset registers are maintained and assess current practices for managing leases on community land. The audit will identify any gaps or inconsistencies to support harmonisation of property management practices across business units and inform ongoing service reviews.	3	FY28	Assets and Infrastructure Financial	This audit will ensure the Council's property management framework is well-governed, compliant, and consistently applied to support effective utilisation and lifecycle management of Council-owned assets.

Internal Audit Plan and Priority Review

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Operational	23. Long-Term Financial Planning / Financial Sustainability	This audit will assess the robustness and effectiveness of the Council's long-term financial planning framework and its alignment with the Strategic Plan and Annual Budget. The review will evaluate key assumptions, forecasting methodologies, and financial sustainability indicators to determine whether the Long-Term Financial Plan (LTFP) supports informed decision-making and long-term fiscal stability. It will also consider the integration of asset management, capital works, and service delivery priorities within the financial planning process.	4	FY29	Financial	Critical financial management
Operational	24. Waste Management	This audit will assess the efficiency, economy, and effectiveness of the Council's waste management service delivery models. The review will evaluate governance, contract management, and accountability frameworks supporting waste operations, as well as the adequacy of monitoring, reporting, and performance measures. It will also consider opportunities to improve value for money, sustainability outcomes, and alignment with community and environmental objectives.	4	FY29	Environments Financial	Business efficiency and value for money

Internal Audit Plan and Priority Review

Audits to be Completed by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Operational	25. Payroll Post-Implementation Review	This audit will assess the effectiveness of payroll controls and processes following the implementation of the new payroll system. The review will evaluate whether system configuration, control design, and operational practices adequately manage payroll risks, ensure data accuracy, and maintain compliance with industrial awards, enterprise agreements, and legislative obligations. It will also consider opportunities to enhance efficiency and reporting reliability within the payroll function.	4	FY29	IT Systems Financial	This audit will confirm that post-implementation payroll controls effectively manage risks, ensure accuracy and compliance, and support efficient payroll operations.
Strategic	26. Park Lands Review	This audit will assess the Council's adherence to the Park Lands Act, relevant policies, and the Park Lands Management Strategy. The review will evaluate the alignment of park lands management practices with the Council's Strategic Plan, as well as the effectiveness of community engagement and consultation processes supporting park lands planning, use, and preservation.	4	FY29	Governance	Mid priority as may be cost reducing strategy
Operational	27. Stormwater	This audit will assess the effectiveness of processes and key controls supporting the planning, delivery, and maintenance of the Council's stormwater assets. The review will evaluate whether governance, design, and operational practices are contemporary, fit-for-purpose, and aligned with better practice standards to ensure sustainable and resilient stormwater management.	4	FY29	Assets and Infrastructure Financial	Maintaining revenue levels, expenditure control and meeting communities needs

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO						
Audit Type	**Proposed Audit**	**Proposed Scope**	**Priority**	**Timing**	**Risk Linkage**	**Priority Rationale**
Annual	1. Review of Internal Audit Recommendation Implementation	This audit will assess the effectiveness and timeliness of actions taken to address findings and recommendations from previous internal audits. The review will evaluate whether agreed management actions and control improvements have been fully implemented and are operating as intended. It will also identify any gaps, delays, or recurring issues to provide assurance to leadership on the maturity of the Council's control environment and continuous improvement processes.	1	FY26 (Q2)	All Risks	Inform processes, methodology and outputs
Compliance	2. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	1	FY26 (Q2)	Statutory and Regulatory	Annual compliance
Annual / Compliance	3. Penetration Testing and PCI Compliance (Audits conducted concurrently)	**Penetration testing:** This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems. **PCI Compliance:** The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	1	FY26 (Q3)	Cyber security Statutory and Regulatory	Key requirement for IT systems and security Annual compliance

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO						
Audit Type	**Proposed Audit**	**Proposed Scope**	**Priority**	**Timing**	**Risk Linkage**	**Priority Rationale**
Operational	4. Cloud vendor//Third Party Cyber Risk Assessment	This review will include assessing and understanding the cyber resiliency of critical IT vendors for Council. Areas of focus will include assessing the third-party vendors' capacity to mitigate against large-scale disruptive events, cyber-resiliency preparedness, recovery capability and capacity, oversight of subcontractors, vendor Recovery Point Objective (RPO) and Recovery Time Objective (RTO), data confidentiality agreements, oversight of fourth parties and cyber insurance	1	FY26 (Q3)	IT Systems	Align with Annual Cyber Security penetration testing
Operational	5. Cyber Security health check	The objective of this audit is to provide the Council a health check around the current cyber security systems in place. The scope of this audit will consider the following: • The cyber security safeguards and measures in place and plans for the future including measures to prevent and detect cyber breaches and the recovery mechanism should a breach eventuate • Responsibilities and accountabilities for cyber security and the skills of staff within the ICT team to abreast of cyber security developments • The reporting arrangements and escalation process should a cyber-breach occur • Cultural awareness and training amongst staff in understanding cyber risks	1	FY26 (Q3)	Cyber security	Ensuring IT systems and processes are fit for purpose and meet Councils needs
Annual / Compliance	6. Record Keeping Audit	This internal audit will perform a random check on record keeping by sampling a selection of staff from each portfolio. This audit will be developed and facilitated in conjunction with IM as per requirements in the Record Keeping Operating Guideline.	1	FY26 (Q4)	Statutory and Regulatory	Annual compliance

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO						
Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Operational	7. Customer Request Management (City Operations)	This internal audit will assess the effectiveness of the customer experience and processes for managing customer service request at City Operations This will also address issues , including: A. There seems to be a practice that information requests go directly to staff based on relationships across the organisation B. We can have multiple staff responding (which is quite appropriate) but there is not always coordinated and suspect gaps where some areas / staff are not asked to respond C. Sometimes there is no visibility of requests or responses from the Program D. Some timeframes are also very tight to enable a response	2	FY27	Stakeholder Engagement	Important for managing reputation and customer engagement not audited for last 5 years
Compliance	8. Mandatory Training	Review the process for the documenting mandated training required for roles or to maintain accreditation for designated roles, costed out in the budget with reminders set to ensure we keep the records up to date. Ranges from formal accreditation such as Assessment Manager / Building Compliance Officers, to work zone traffic management, certificates which are required every few years for those assessing permit applications.	2	FY27	Statutory and Regulatory	Should also consider decision making process for deciding mandatory training and costing
Compliance	9. Legal Services	This audit will assess the governance and controls surrounding the procurement and management of legal services across the Council. The review will examine how legal advice is sourced, authorised, and monitored, including instances where advice is obtained outside the Governance function. It will evaluate compliance with procurement and delegation requirements, consistency of engagement practices, and opportunities to strengthen oversight, cost management, and accountability in legal service delivery.	2	FY27	Governance Financial	Mid term priority
Operational	10. Fees and Charges	Review processes around how fees and charges are developed, including event management, fees associated with event permits and the use of multi-year licences.	2	FY27	Financial	Align with business plan and budget

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Annual	11. Review of Internal Audit Recommendation Implementation	This audit will assess the effectiveness and timeliness of actions taken to address findings and recommendations from previous internal audits. The review will evaluate whether agreed management actions and control improvements have been fully implemented and are operating as intended. It will also identify any gaps, delays, or recurring issues to provide assurance to leadership on the maturity of the Council's control environment and continuous improvement processes.	2	FY27	All Risks	Inform processes, methodology and outputs
Annual / Compliance	12. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	2	FY27	Statutory and Regulatory	Annual compliance
Annual / Compliance	13. Penetration Testing	This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems.	2	FY27	Cyber security	Key requirement for IT systems and security
Compliance	14. PCI Compliance	The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	2	FY27	Statutory and Regulatory	Annual compliance
Compliance	15. Record Keeping Audit	This internal audit will perform a random check on record keeping by sampling a selection of staff from each portfolio. This audit will be developed and facilitated in conjunction with IM as per requirements in the Record Keeping Operating Guideline.	2	FY27	Statutory and Regulatory	Annual compliance

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Compliance	16. Elected Member Request System	This audit will assess the effectiveness of the Council's elected member request system, including the processes and practices in place to manage, track, and respond to requests. The review will evaluate whether the system supports transparency, accountability, and equitable outcomes for the community, and will consider opportunities to enhance efficiency, consistency, and reporting to support informed decision-making.	3	FY28	Governance Financial	
Operational	17. By-Laws	This audit will assess the adequacy and effectiveness of the Council's processes and procedures for developing, implementing, and managing By-Laws. The review will evaluate governance and compliance frameworks supporting By-Law administration, including monitoring, enforcement, and review practices. It will also consider alignment with legislative requirements and opportunities to improve consistency, transparency, and efficiency in By-Law management.	3	FY28	Statutory and Regulatory	Process review
Annual / Compliance	18. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	3	FY28	Statutory and Regulatory	Annual compliance

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO

Audit Type	Proposed Audit	Proposed Scope	Priority	Timing	Risk Linkage	Priority Rationale
Annual / Compliance	19. Penetration Testing	This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems.	3	FY28	Cyber security	Key requirement for IT systems and security
Compliance	20. PCI Compliance	The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	3	FY28	Statutory and Regulatory	Annual compliance
Compliance	21. Record Keeping Audit	This internal audit will perform a random check on record keeping by sampling a selection of staff from each portfolio. This audit will be developed and facilitated in conjunction with IM as per requirements in the Record Keeping Operating Guideline.	3	FY28	Statutory and Regulatory	Annual compliance

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO						
Audit Type	**Proposed Audit**	**Proposed Scope**	**Priority**	**Timing**	**Risk Linkage**	**Priority Rationale**
Operational	22. Complaints Handling	This audit will assess the effectiveness and consistency of the Council's complaints handling processes. The review will evaluate the adequacy of policies, procedures, and systems for receiving, recording, investigating, and resolving complaints. It will also consider timeliness, transparency, and communication practices, as well as opportunities to enhance accountability, customer experience, and alignment with better practice complaints management frameworks.	4	FY29	Stakeholder Engagement	Key part of engagement with community
Operational	23. Decision making / delegation / authority levels	This audit will assess the effectiveness and efficiency of the Council's decision-making, delegations, and authority frameworks. The review will evaluate whether responsibilities and approval levels are appropriately defined and applied to enable timely and accountable decision-making. It will consider opportunities to streamline processes by delegating decisions to the appropriate management levels (e.g. approvals for training, IT requests, temporary labour hire, and gifts/benefits) while maintaining adequate oversight and control.	4	FY29	Governance	Consider external audit to ensure compliance with delegations
Operational	24. Marketing spend effectiveness review	This audit will assess the effectiveness of the Council's marketing and communications activities, including governance, planning, and evaluation processes. The review will examine how marketing programs are developed, approved, and measured for success, as well as compliance with Council policies and procurement requirements. It will also consider the management of marketing contracts with advertising vendors and evaluate the Council's approach to maintaining and overseeing its suite of websites to ensure consistency, efficiency, and alignment with strategic objectives.	4	FY29	Financial Stakeholder Engagement	Assessment of value for money and return

Internal Audit Plan and Priority Review

Audits to be Completed In-House / Other / Not by BDO						
Audit Type	**Proposed Audit**	**Proposed Scope**	**Priority**	**Timing**	**Risk Linkage**	**Priority Rationale**
Annual / Compliance	25. Legislative Compliance Program	This audit will assess the effectiveness of the Council's legislative compliance work plan and supporting framework. The review will focus on the ongoing process for monitoring, auditing, and managing compliance with key legislation—reviewing one Act at a time—and evaluating how actions are recorded, tracked, and managed within Promapp. It will also consider governance, accountability, and reporting arrangements to ensure sustained compliance and continuous improvement.	4	FY29	Statutory and Regulatory	Annual compliance
Annual / Compliance	26. Penetration Testing	This audit will involve ongoing penetration testing to identify vulnerabilities and weaknesses within the Council's internal network and digital environment. The review will assess the adequacy of existing security controls, monitoring processes, and response mechanisms designed to prevent unauthorised access and safeguard Council data and systems.	4	FY29	Cyber security	Key requirement for IT systems and security
Compliance	27. PCI Compliance	The objective is that CoA requires a review of its compliance with the Payment Card Industry Data Security Standard (PCI DSS) and to report on this compliance by presenting its acquiring bank with a completed Self-Assessment Questionnaire (SAQ). This internal audit will provide CoA with an understanding of the level of PCI DSS compliance associated with the payment processing facilities, and to provide guidance in areas of required remediation following the assessment.	4	FY29	Statutory and Regulatory	Annual compliance
Compliance	28. Record Keeping Audit	This internal audit will perform a random check on record keeping by sampling a selection of staff from each portfolio. This audit will be developed and facilitated in conjunction with IM as per requirements in the Record Keeping Operating Guideline.	4	FY29	Statutory and Regulatory	Annual compliance