

INTERNAL AUDIT SCOPE: LEGISLATIVE COMPLIANCE REVIEW

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CITY OF
ADELAIDE

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1. EXECUTIVE SUMMARY

In accordance with the 2025-26 Internal Audit Plan for City of Adelaide (CoA) an internal audit focusing on Council's legislative compliance is to be performed. The purpose of this audit is to provide the CoA's Executive Team (ET) and Strategic Risk and Internal Audit (SRIA) members and subsequently the CoA's Audit & Risk Committee (ARC) assurance on the effectiveness of CoA complying with its obligations and responsibilities under the relevant Acts, Regulations or Charters.

The objective, draft scopes and approach are outlined below.

2. OBJECTIVES

The objective of this internal audit project will review the Acts, Regulations or Charters as approved by SRIA through:

1. Consultation with the appropriate key stakeholders
2. Review of processes and procedures
3. Gathering of evidence of findings

2.1 Purpose

The intention of all audits detailed within the Internal Audit Plan 2025-26 is to deliver on the CoA values of integrity and accountability and add value within the context of CoA's Strategic Plan objective of achieving our vision for the future for Our Community, Our Environment, Our Economy, and Our Places by delivering a high-performing, customer-centric, and bold Corporation.

The purpose of this report is to provide SRIA with options of relevant Acts, Regulations or Charters to be reviewed as part of the ongoing Legislative Compliance Internal Audits (audits), which are performed annually.

At the SRIA meeting on 20 August 2025, it was resolved that the scope of the proposed audits be brought back to SRIA to confirm the relevant sections of the Acts, Regulations or Charters that will be considered as part of the review.

3. SCOPE

Audits are essential to ensure that the CoA is following the legislation, regulations and policies that govern our operations. The audits performed will look at the following key areas:

- Legal and Regulatory Compliance;
- Risk Mitigation;
- Reputation Protection;
- Improved Governance;
- Operational Efficiency;
- Transparency and Accountability; and
- Support future decision-making.

It is proposed that SRIA consider the proposed audits, which are to be performed by the Risk & Audit Advisor and supported by the Corporate Governance & Risk team.

To assist SRIA with its decision-making, the following Acts, Regulations and Charters have been reviewed in the past three years:

2024/2025	2023/2024	2023/2022
<ul style="list-style-type: none"> • <i>Local Government (General) Regulations 2013</i> • <i>Local Government (Financial Management) Regulations 2011</i> • Adelaide Economic Development Agency Charter • Adelaide Central Market Authority Charter 	<ul style="list-style-type: none"> • <i>Local Government Act 1999 (SA)</i> • <i>City of Adelaide Act 1998</i> 	<ul style="list-style-type: none"> • <i>FOI Act 1991</i> • <i>SA Public Health Act 2011</i> • <i>Expiation of Offences Act 1996</i> • <i>Dog & Cat Management Act 1995</i>

The proposal is to undertake four out of the six possible internal audits, listed below.

We are seeking a decision from SRIA in relation to the proposed internal audits listed below. The proposed six internal audit areas are:

Acts / Regulations / Charters	Sections of Acts / Regulations / Charters
<i>State Records Act 1997</i>	<p>Maintenance of official records and standards in relation to policies and obligations, and awareness training.</p> <p>Specifically, the Audit will review, section 13 – Maintenance of official records and section 14 – Standards relating to record management practices.</p> <p>Some of the areas of focus for the Internal Audit are:</p> <ul style="list-style-type: none"> • Are records maintained in compliance with GDS40? • Do we have a register of official records (hard copy and digital)? • Are there processes for ongoing maintenance of (hard copy and digital)? • Are records held outside of an approved record management system? • Are CoA internal policies aligned with section 14 (re: standards) of classification, retention and disposal, transfer?

	<ul style="list-style-type: none"> • Is there evidence of staff awareness of the standards to which they are expected to comply? • How do we monitor compliance with the standards? • Has training been provided to staff (including refresher training) on the obligations under the Act including section 13 and 14? • Is there awareness campaigns and reminders or communication that reinforce good record-keeping practices?
<p><i>Local Government (Procedures at Meetings) Regulations 2013</i></p>	<p>The Regulations require the administration to review all meeting procedures, including those applicable to Council Members and members of the public.</p> <p>This Internal Audit will focus on:</p> <ul style="list-style-type: none"> • Does Council have a Code of Practice for Meeting Procedures for Council/Committees? • Does Council have a Code of Practice for Access to Meetings and Documents? • Are these documents up to date and when was the last time they were reviewed? • When was the last comprehensive review undertaken and how are future reviews scheduled? • Are Council Members provided with training in relation to meeting procedures? • Are members of the public given appropriate notice of meetings, agendas and public reports as per the Regulations? • Are Council's systems adequate to support administration to meet standards required under the Regulations? • Are agendas, minutes and reports stored in accordance of the <i>State Records Act 1997</i>?

	<ul style="list-style-type: none"> Are public facing resources (website) accessible and easy to understand?
Kadaltilla Charter	<p>Review of all requirements under the Charter that the CoA and its subsidiaries are required to comply with.</p> <p>A copy of the Kadaltilla Compliance register can be found in Attachment A.</p>
<i>Adelaide Park Lands Act 2005</i>	<p>Review the requirements that relate to .</p> <p>Leases, licences and grants of occupancy of the Adelaide Park Lands by Council under section 21.</p> <p>The Internal Audit will focus on:</p> <ul style="list-style-type: none"> Is the lease/licence documentation clearly signed/approved by appropriate Council delegates? Was there appropriate legal review (e.g., to ensure terms and conditions aligned with the Act and internal policy)? Is there a policy or procedure within CoA that addresses how section 21 compliance is managed (e.g., tracking, alerts for 10+ year tenures)? Are controls in place to ensure that the granting of leases/licences is consistent with the relevant management strategy for the Park Lands and with community land objectives? Does the Council maintain an audit trail from initiation of lease/licence through to execution, capturing all steps required by section 21?
<i>Automated External Defibrillators (Public Access) Regulations 2024</i>	<p>Review of the requirements for the installation and maintenance of Automatic External Defibrillators (AEDs) in public buildings in preparation for the new mandate effective 1 January 2026. This will include location and accessibility of the AEDs, maintenance and inspections.</p> <p>The audit will provide assurance that:</p> <ul style="list-style-type: none"> Review the requirements of the Regulations and confirm AEDs are installed in all public buildings required under the Regulations.

	<ul style="list-style-type: none"> • AEDs are correctly located, accessible to the public, and appropriately signed. • AEDs are properly maintained, inspected, and ready for emergency use, including ongoing maintenance obligations. • Procedures are in place to monitor AED's and response to breakages or vandalism in a timely manner. • Governance and monitoring frameworks are in place to ensure ongoing compliance with the new legislative requirements.
<i>Local Nuisance and Litter Control Act 2016</i>	<p>Review of the requirements for Authorised Officers in carrying out their duties under the Act, which includes their appointment as an Authorised Officer.</p> <p>The Internal Scope will, (but is not limited to):</p> <ul style="list-style-type: none"> • Are appointment instruments or delegation instruments properly executed and up to date? • Do appointment letters specify the scope of authority (e.g., powers limited to nuisance, litter, or both)? • Is there a current and approved register of all Authorised Officers? • Are all appointed Authorised Officers issued with an official identity card? • Are procedures in place to recover and cancel identity cards when an officer's appointment ceases or is suspended? • Have all Authorised Officers received mandatory training on the Act, associated Regulations, and council enforcement procedures? • Are training records (initial and refresher) maintained and reviewed annually? • Do Authorised Officers document all enforcement actions (e.g., inspection reports, witness statements, photographs)?

	<ul style="list-style-type: none"> • Are record-keeping systems secure, traceable, and compliant with the <i>State Records Act 1997 (SA)</i>?
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Attachment A is the Legislative Compliance template, which will be used as part of the review. The description, requirements and testing methodology are tailored from the relevant Act, Regulation or Charter.

4. APPROACH

The auditor will perform a desktop review of relevant legislation, policies, procedures and guidelines relating to the relevant Act, Regulation or Charter. Engagement will therefore be required by using the following approach, led by CoA staff member Annette Pianezzola, Risk & Audit Analyst, who will perform the audit:

- Consultation with relevant Management and staff to understand current practices.
- Review of relevant evidence provided including policies, procedures and guidelines.
- Reporting, including identification of any gaps and performance improvement opportunities.
- A proposal for how the organisation will monitor and report on compliance, following the Internal Audit.

The proposed audits will be completed one at a time, with actions monitored and managed in Process Manager (formally known as Promapp). The audits will identify any gaps that CoA is not adhering to, to ensure that compliance is maintained at all times.

5. STAKEHOLDERS

The following stakeholders have been identified based on preliminary discussions:

- David Carroll, Manager Enterprise Platforms and Cyber Security
- Charlotte Oldfield, Manager Council Governance
- Alison Ackland, Kadaltilla / Adelaide Park Lands Authority Advisor
- Michael Sie, Asset Manager Buildings
- Steph Paprzycki-Baker, Team Leader Community Safety
- Jamie Stefanato, Community Facilities Coordinator

6. TIMING AND REPORTING

The internal audit project, which will focus on CoA's legislative compliance, will commence in December 2025. It will include the submission of information requests and stakeholder discussions.

The Risk & Audit Analyst will focus on one Legislative Compliance Internal Audit at a time. Following the decision from SRIA, regarding which Audits will be completed in 2025-26. The draft scopes (in full) will be presented to ARC for their approval, prior to the commencement of the Audits.

Following the completion of the Audits a draft report will be discussed with the relevant stakeholders and the Associate Director Governance & Strategy regarding agreed management actions and the factual accuracy of the findings.

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The final report, incorporating management responses and agreed action plans, together with responsibilities and target dates for actions will be issued to SRIA and subsequently to the ARC.