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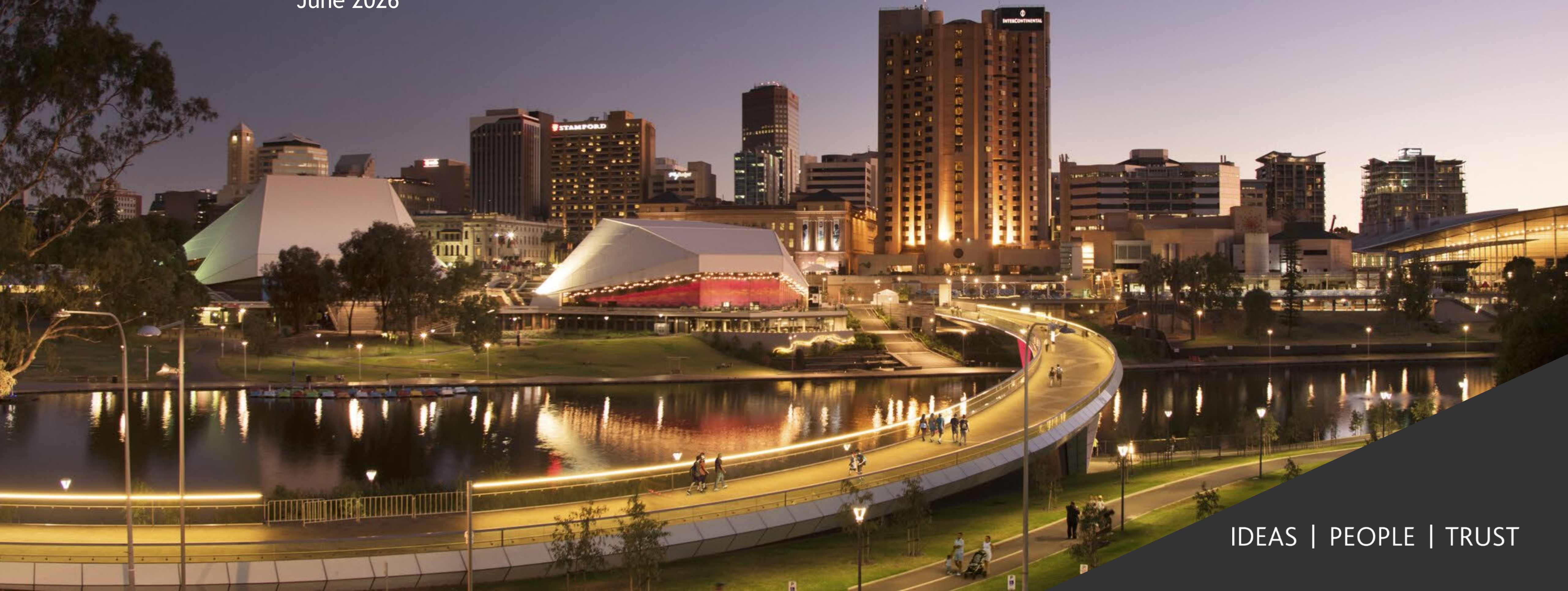
City of Adelaide

Strategic Planning, Governance and Implementation Review

June 2026



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Executive Summary

Executive Summary

Background

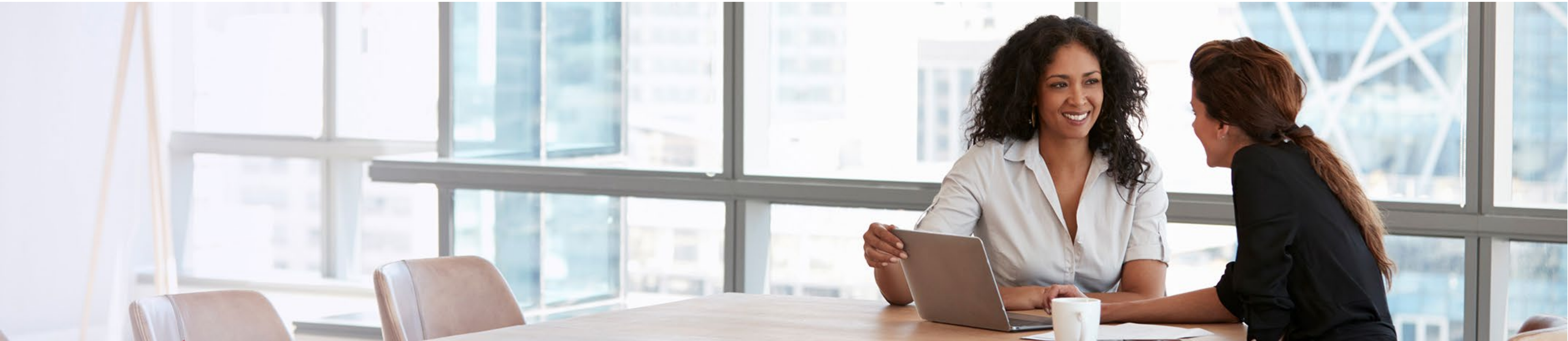
The City of Adelaide (CoA) rolling four-year Internal Audit Plan was developed to provide independent assurance over the effectiveness of governance, risk management, and internal control processes across the organisation. It is aligned with the organisation's strategic objectives and key risks to ensure that audit coverage supports the achievement of Council priorities. The Plan adopts a risk-based approach to prioritise audit engagements to ensure that it is impactful.

The Strategic Planning, Governance and Implementation Internal Audit was a priority as CoA has legislative obligations under the Local Government Act 1999 to undertake strategic planning on a four-year basis which is supported by a number of subordinate strategies which have been developed to achieve the overall strategic goals of Council.

As part of the recent Strategic Risk Assessment, a new risk, "Our strategic planning processes do not allow us to effectively adapt to changing external environments and/or are insufficient to enable successful implementation of our objectives" was identified, with a current risk rating of Moderate. The rationale for this new risk was to capture the potential misalignment between strategic planning and operational implementation, which may hinder delivery of key organisational objectives.

Objective

The objective of this project was to assess the adequacy of strategic and business planning, implementation, management and reporting processes to meet City of Adelaide's (CoA) strategic objectives, including delivery of projects, with a focus on identifying improvement opportunities and aligning priorities and council resources.This internal audit was guided by a maturity model (refer *Appendix 1*) which was used to assess CoA's current state.



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Executive Summary (cont.)

Scope and Approach

Scope and Approach

The scope of this internal audit examined how strategic objectives are developed, implemented, monitored, and reported, including the alignment with the budget development and prioritisation process. It also considered reporting arrangements with the corporate strategy and strategic risk management and the effectiveness and appropriateness of key reporting processes, including those relating to subsidiaries, to identify opportunities to enhance the transparency, consistency, and quality of organisational reporting.

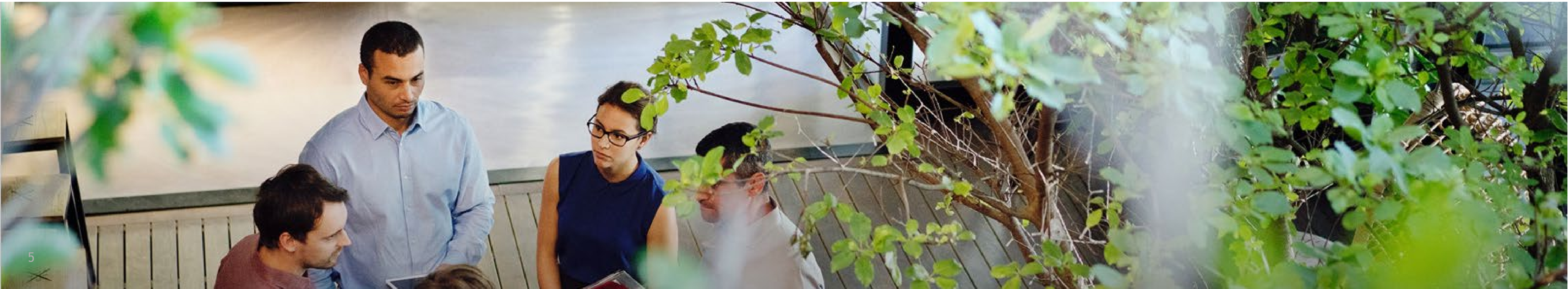
Appendix 3 details the approach undertaken to perform this review.

Methodology and Maturity-Based Assessment Approach

As part of this review, BDO assessed the adequacy and maturity of CoA's strategic planning, governance and organisational reporting practices using BDO's Strategic Planning Maturity Assessment Model. The model was tailored to reflect CoA's operational environment and legislative requirements. The maturity model comprises eight domains directly relevant to strategic planning, governance and reporting:

- Strategy and Approval
- Cascading Plans
- Objectives and Indicators
- Governance and Implementation
- Reporting and Data
- Change Management
- Costing & Approvals
- Continuous Improvement

The maturity assessment model applied, including detailed criteria for each domain and definitions of maturity levels, is provided in *Appendix 1*.



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Executive Summary (cont.)

Scope and Approach (cont.)

How to read this report

This internal audit has been conducted as a maturity-based assessment, consistent with guidance issued by the Institute of Internal Auditors (IIA). The IIA encourages the use of maturity models in assurance engagements to provide insight into capability, sustainability and pathways for improvement, rather than focusing solely on control failures or historical non-compliance.

For the purposes of this report:

- CoA’s current state maturity has been assessed against the defined criteria for each domain
- Observations have been documented where gaps exist between the current state and a higher, more mature operating state
- Recommendations are forward-looking and focus on practical actions to support progression in maturity, rather than remediation of isolated deficiencies.

To ensure recommendations are practical and proportionate to CoA’s operating context, the target state for this engagement has been assumed to **be Level 4.0 (Integrated)** across all domains.

This reflects a level of maturity where strategic planning, governance and organisational reporting practices are largely integrated, data-informed and consistently applied, while recognising the local government operating environment and applicable legislative requirements.

The overall engagement rating presented in this report is aligned to the average weighted maturity assessment across all domains. This approach is consistent with IIA guidance and reflects the fact that strategic planning, governance and organisational reporting effectiveness is best assessed holistically rather than on the basis of individual issues in isolation.

Accordingly, the report should be read as:

- An assessment of current capability and maturity
- A clear articulation of where maturity can be strengthened
- A practical roadmap to support continuous improvement over time.

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Overall assessment

The rating, provided in the table, reflects our overall assessment of CoA's strategic planning, governance and organisational reporting maturity that was assessed by this review. Appendix 1 outlines the differing rating levels and their respective definitions.

Overall maturity and effectiveness

The overall effectiveness of CoA's strategic planning, governance and organisational reporting is supported by established governance structures, formally adopted suite of strategic planning documentation supported by subordinate strategies, and regular tracking/reporting against strategy objectives. CoA demonstrates an average maturity rating of 'Level 3 – Defined' across the eight (8) domains.

The opportunity exists for CoA to lift its maturity to 'Level 4 – Integrated', primarily by introducing Executive-endorsed strategic planning and performance reporting frameworks, backed by the Strategic Planning Team, to ensure consistency in the approach to strategic planning across the Council, in particular the subordinate strategies, which are currently developed and managed by relevant portfolios. In addition, whilst we acknowledge that CoA has met the *Local Government Act, 1999* strategic planning legislative requirements, the current strategic planning cycle is limited to four years. In order to provide CoA with a clear direction and purpose over the long term, we support the extension to a 10+ year approach with the addition of a Corporate Plan and Community Plan, to be developed in collaboration with community stakeholders.

Subordinate strategies are not supported by whole-of-life implementation plans that identify the initiatives, projects and activities required, their estimated costs, timing and funding sources. Instead, funding is sought annually through the Business Plan and Budget bid process, with proponents required to demonstrate how individual bids align with one or more strategies. This bid-driven approach does not provide Council with a consolidated view of the total cost or funding pathway required to implement each subordinate strategy, including related operating activities.

We note that CoA currently operates an Executive-led model to strategic planning, with the Strategic Planning Team providing a supporting role. Subordinate strategies are developed, implemented and tracked by responsible portfolios, with the majority belonging to the Parklands, Policy and Sustainability portfolio.

The hierarchical governance structures supporting strategic planning across CoA appear strong, with Executive, CEO Performance Review Panel, Core Committees and Council providing layered oversight across the development of the strategic planning documents, including subordinate strategies, and performance reporting.

Despite the absence of a formally endorsed performance reporting approach, reporting on the status of the Strategic Plan 2024-2028 outcomes and subordinate strategies are provided across the governance structures on a quarterly/annual basis. The current approach to strategic reporting is layered and complex, with potential for rationalisation. We note that the performance indicators tracked for the Strategic Plan and subordinate strategies are not consistently quantified which impacts the ability of CoA to objectively ensure that the outcomes of the strategic planning implementation are being met.

Overall, CoA has established the main structural elements for effective strategic planning, governance and organisational reporting. The key opportunity is to extend the long-term view of strategic planning supported by a formally endorsed strategic planning and performance reporting framework. The recommendations in this report are intended to support CoA in embedding a consistent Level 3 maturity across all domains, with a pathway toward Level 4, where strategic planning practices are integrated, data-informed and systematically applied across Council.

Maturity Rating (out of 5)	
Domain	**Rating**
1. Strategy & Approval	3
2. Cascading Plans	3
3. Objectives & Indicators	3
4. Governance & Implementation	3
5. Reporting and Data	2.5
6. Change Management	2.5
7. Costing & Approvals	3
8. Continuous Improvement	2.5
Overall	**2.8**

Disclaimer

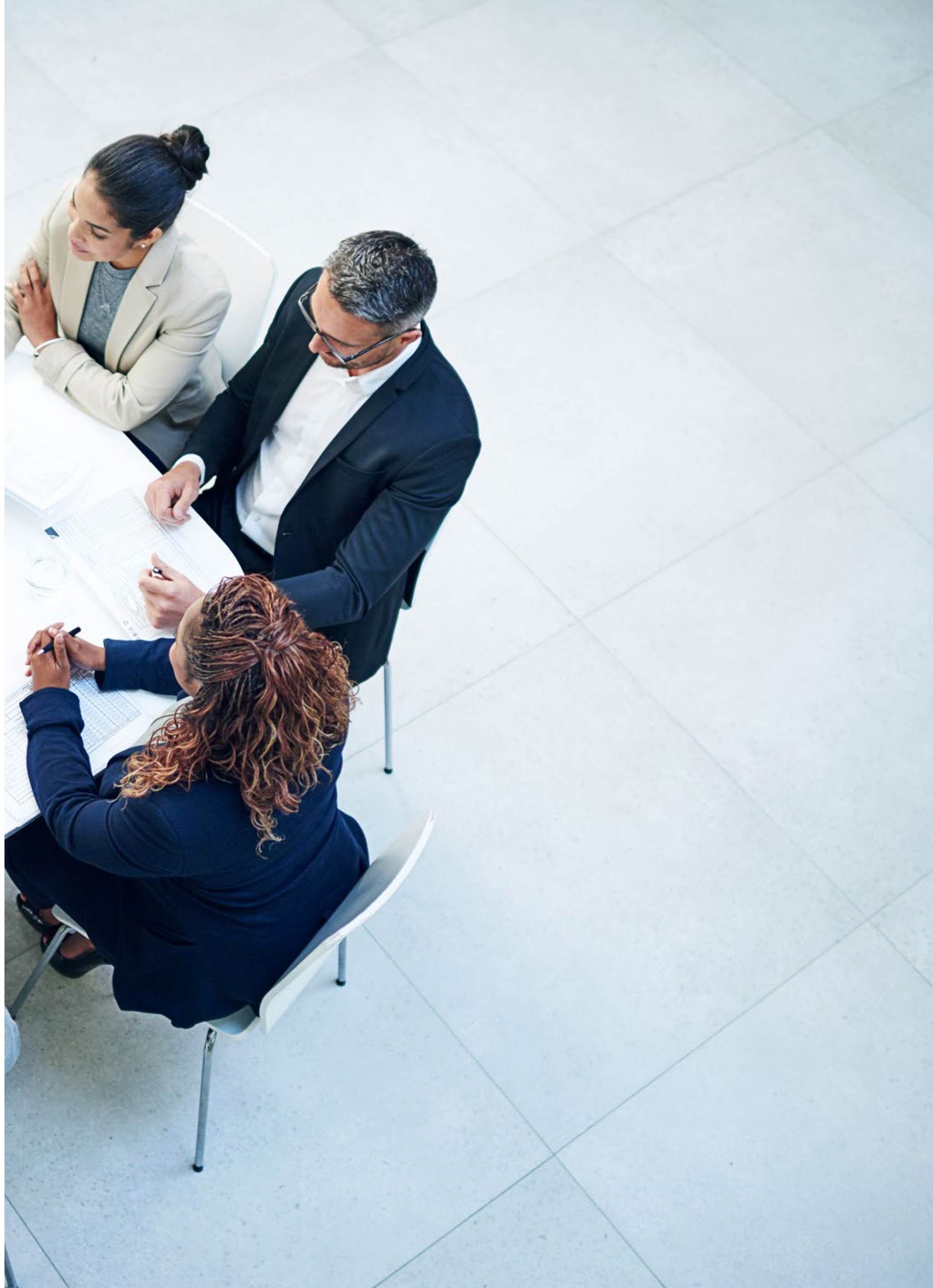
BDO limited the procedures performed during this internal audit project to inquiries of relevant personnel, inspection of evidence and observation of, and enquiry about, the operation of the control procedures for a small number of transactions or events. Our procedures are not designed to provide assurance as defined by the Australian Auditing Standards (AUASB Standards) and an audit opinion was not expressed in this report. An internal audit project does not provide all of the evidence that would be required in an audit.

The matters raised in this report are only those that come to our attention during the course of performing our procedures and may not necessarily be a comprehensive statement of all the weaknesses that may exist or improvements that might be made.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and their responsibility to prevent and detect irregularities, comply with laws and regulations and avoid fraud. Accordingly, management should not rely on our report to identify all weaknesses that may exist in the systems and procedures reviewed, or potential instances of fraud that may exist.

Our report was prepared solely for the internal use of CoA. No responsibility to any third party shall be accepted, as our report has not been prepared, and is not intended, for any other purpose. The responsibility for determining the adequacy or otherwise of the procedures performed by BDO is that of CoA management and the procedures performed are solely to assist you in assessing the processes reviewed by BDO.

CoA should assess management actions for their full commercial impact before they are implemented.



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Summary of Issues and Recommendations

The table below provides a high-level overview of each maturity assessment by domain, and recommendations, the responsible officer and their position, and the date by which the recommendation will be implemented. A detailed summary of each recommendation and its respective findings is provided in this report under section Detailed Findings. The risk ratings are based on BDO Priority Ratings outlined in Appendix 2. The Maturity rating is based on BDO Maturity ratings outlined in Appendix 1.

Assessment Dimension	Current State Maturity	Maturity Rating Rationale	BDO Recommendation(s)	Management Action Plan	Action Owner	Target Date
1. Strategy and Approval	**3.0 Defined**	The Strategic Plan 2024-2028 is appropriately integrated with the Long Term Financial Plan (LTFP), City Plan and Asset Management Plans (AMP), and these documents have been appropriately approved by Council, with community consultation documented. However, the strategic planning process is not supported by an Executive-endorsed approach and could be improved by consideration of a community focussed long-term vision.	**1.1 (Medium-Term)** Review and rationalise the Strategic and Corporate Planning Approach, including consideration of a long-term vision for CoA via the 10+ year Community Plan and 10+ year Corporate Plan and suggestions noted in Recommendations 4.1, 6.1, 8.1 and the Improvement Opportunities.	**1.1** The Strategic and Corporate Planning approach already includes an aspiration for longer-term strategic planning (10+) years for CoA under the banner of a "Community Plan" (name TBC) and Corporate Plan (name TBC). This approach will be presented to Council Members for the 2026-2030 term of Council as part of their onboarding and review of the current Strategic Plan (which is legislatively required to be completed by November 2028). The final structure of CoA's Strategic and Corporate Planning approach will be finalised by a decision of Council during that process.	COO, AD Governance & Strategy	30/06/27
			1.2. (Medium-Term) Following the new Council election, present the finalised Strategic and Corporate Planning Approach to Council, to engage members in the long-term vision approach to strategic planning, incorporating community engagement activities to inform the Community Plan and Corporate Plan.	**1.2** As per 1.1.	COO, AD Governance & Strategy	30/06/27
			1.3 (Medium-Term) Subject to Council approval, undertake preparations for the development of the 10+ year Community Plan and 10+ year Corporate Plan to inform the next Strategic Plan, LTFP, City Plan and AMPs and subordinate plans.	**1.3** As per 1.1.	COO, AD Governance & Strategy	30/06/27

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Summary of Issues and Recommendations

Assessment Dimension	Current State Maturity	Maturity Rating Rationale	BDO Recommendation(s)	Management Action Plan	Action Owner	Target Date
2. Cascading Plans	**3.0 Defined**	CoA has developed a suite of 11 current subordinate strategies (and two (2) plans) which support the five (5) strategic pillars. The subordinate strategies/plans include commitments and targets which are supported by strategic projects and Business As Usual (BAU) activities. The 'bottom up' approach for the development of strategic projects, driven by the business areas via the annual project bid submission process, can result in a disconnect between the strategic project and subordinate strategy goals	**2.1** **(Long-Term)** Following the Council election, review and rationalise the subordinate strategies to ensure alignment with the newly adopted Strategic and Corporate Planning approach.	**2.1** Staff are committed to reviewing the subordinate strategies in line with Council priorities and approach.	COO, AD Governance & Strategy	30/06/28
			2.2 **(Medium-Term)** Adopt a holistic approach to the development of subordinate strategies, ensuring that strategic projects are driven by the subordinate strategy objectives, over the life of the subordinate strategy, not just on an annual basis.	**2.2** This content will be incorporated as part of Recommendation 1.2 implementation.	COO, AD Governance & Strategy	30/06/27
			2.3 **(Long-Term)** Develop an integrated 4-year upgrade and renewal project plan, built from the Strategic Plan, which is reviewed and updated on a year-by-year basis through the annual BP&B process.	**2.3** Staff will ensure that the development of any asset planning for the future is linked to Council's endorsement of the Strategic and Corporate Planning approach (1.1). To ensure four-year planning can be undertaken in this manner, staff will consider any future priorities articulated in a new long-term vision as well as updates to the suite of Strategic Management Plans (AMPs, LTFP, City Plan and Strategic Plan - current state).	COO, AD Governance & Strategy	30/06/28

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Summary of Issues and Recommendations

Assessment Dimension	Current State Maturity	Maturity Rating Rationale	BDO Recommendation(s)	Management Action Plan	Action Owner	Target Date
3. Objectives and Indicators	**3.0 Defined**	The CoA Strategic Plan 2024-2028 specifies outcomes under each of the five pillars, with key actions for each outcome which are measured via Indicators of Success/Measures /Targets which are allocated to Program Owners across Council who are responsible for delivery of the Strategic Plan measures. The subordinate strategies also contain commitments which are the responsibility of Program Owners. We noted that for both the Strategic Plan and subordinate strategies, improvements could be made to ensure all indicators are quantifiable.	**3.1** **(Medium-term)** In developing the next Strategic Plan seek to quantify the Indicators of Success/Measures/Targets and commitments in the associated subordinate strategies.	**3.1** This content will be incorporated as part of Recommendation 1.2 implementation.	COO, AD Governance & Strategy	30/6/27
4. Governance and Implementation	**3.0 Defined**	CoA has an Executive-led approach to strategic planning, with the Strategic Planning team providing a support role in the development and implementation of the Strategic Plan and associated subordinate strategies. This approach is not supported by a formally endorsed Strategic Planning Framework and Performance Reporting Framework, including risk management assessments, to ensure consistency across Council. The overall governance of the Strategic Plan and subordinate strategies is well structured with Executive and Council oversight, with responsibilities outlined in Terms of Reference documentation.	**4.1** **(Short-term)** As part of the review of the Strategic and Corporate Planning Approach consider adopting consistent strategic planning and reporting frameworks for the development and reporting of all subordinate strategies (refer Recommendation 1.1).	**4.1** This content will be incorporated as part of Recommendation 1.1 implementation.	COO, AD Governance & Strategy	31/12/26
			4.2 **(Medium-term)** Embed formalised risk management assessments in the development of future subordinate strategies.	**4.3** This content will be incorporated as part of Recommendation 2.2 implementation.	COO, AD Governance & Strategy	30/06/27
5. Reporting and Data	**2.5 Emerging / Defined**	CoA does not have a formally endorsed performance reporting framework for strategic planning, however, reporting on the status of the Strategic Plan 2024-2028 outcomes is provided to Council on an annual basis and quarterly/annual reporting on the majority of subordinate strategies are tabled at CEO Performance Review Panel meetings and provided to Executive and Council via E-News Links.	**5.1** **(Long-term)** Continue with the development of the Strategic and Corporate Framework Reporting Approach, considering the reporting template from the Parklands, Policy and Sustainability portfolio and the suggestions in the Improvement Opportunities section. This Approach can then be rolled out across all subordinate strategies, including Integrated Transport Strategy.	**5.1** Staff will develop a reporting approach for the organisation in line with other project work that is currently occurring - predominantly a new "Planning, Project and Reporting (IT) system" and the work with the new Council on the Strategic and Corporate Planning approach (item 1). Once Council has agreed the new approach to long-term to short term planning, we will then seek Council endorsement on how they want to report.	COO, AD Governance & Strategy	30/06/28

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Summary of Issues and Recommendations

Assessment Dimension	Current State Maturity	Maturity Rating Rationale	BDO Recommendation(s)	Management Action Plan	Action Owner	Target Date
6. Change Management	**2.5 Emerging / Defined**	Change management in relation to the strategic plan and subordinate plans is considered within appropriate governance structures with changes to Strategic Plan 2024-2028 outcomes and/or subordinate strategy targets and commitments being communicated as part of the quarterly/annual reporting processes (refer Dimension 5). We note that change management has not been considered as part of the proposed Strategic and Corporate Planning Approach.	**6.1 (Short-term)** In reviewing the Strategic and Corporate Planning Approach, ensure change management processes and protocols are included (refer Recommendation 1.1).	**6.1** This content will be incorporated as part of Recommendation 1.1 implementation.	COO, AD Governance & Strategy	31/12/26
7. Costing and Approvals	**3.0 Defined**	Strategic initiatives which require funding are categorised as strategic projects and require a formal bid submission, including costings, as part of the annual BP&B process. The annual BP&B is approved by Executive and Council (via the City Finance and Governance Committee). We note that strategic initiatives that form part of BAU operating activities are not costed within subordinate strategies but are included in operating budgets.	**7.1 (Medium-term)** Prioritise the procurement of a planning, project management and reporting system to enable benefits to be realised in the next strategic planning cycle.	**7.1** A new PPR system is already under investigation and due to be out to market for purchasing in the first half of 2026/27, in preparedness of the next Strategic Planning Cycle.	COO, AD Governance & Strategy	30/6/27
			7.2 (Medium-term) Consider a holistic approach to costing of strategic initiatives, ensuring inclusion of key BAU operating activities relevant to the delivery of the upcoming Strategic Plan for and associated subordinate strategies, with reference to service costings maintained by Finance.	**7.2** CoA already costs BAU activities, including costs for individual functions under the banner of our “service costings”. This information is not currently utilised but has been maintained by Finance. In line with action 1.1, any future strategy development, will seek to better use this information. Consideration will also be given to improving terminology and what should be costed in BP&B and Strategies for future planning cycles.	COO, AD Governance & Strategy	30/6/27
8. Continuous Improvement	**2.5 Emerging / Defined**	Continuous improvement in relation to the strategic plan and subordinate plans is considered as part of the quarterly/annual reporting processes within the governance structures (refer Dimension 4 and 5), however, given the Strategic Plan 2024-2028 and associated subordinate strategies are still in progress, we were not provided with any Post Implementation Reviews. We note that continuous improvement processes (e.g. post-implementation reviews) have not been included in the proposed Strategic and Corporate Planning Approach.	8.1 **(Short-term)** In reviewing the Strategic and Corporate Planning Approach, ensure continuous improvement processes and protocols are included (refer Recommendation 1.1).	**8.1** This content will be incorporated as part of Recommendation 1.1 implementation.	COO, AD Governance & Strategy	31/12/26

Current State Assessment and Recommendations

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Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Dimension 1: Strategy and Approval

Current State Assessment and Observations

The Strategy and Approval dimension considers the development and approval process of the Strategic Plan and associated documents. Our Maturity Assessment for this dimension is 3-Defined as we have identified that the Strategic Plan 2024-2028 is appropriately integrated with the Long Term Financial Plan (LTFP), City Plan and Asset Management Plans (AMP), and these documents have been appropriately approved by Council, with community consultation documented. However, the strategic planning process is not supported by an Executive-endorsed approach and could be improved by consideration of a community focussed long-term vision.

Specifically, we have noted the following observations:

1. Compliance with legislative requirements

Our review of CoA's suite of strategic planning documents, including the Strategic Plan 2024-2028, LTFP 2025/26-3034/35, City Plan and AMPs for: water infrastructure, buildings, urban elements, transportation, parklands/open spaces and lighting/electrical, indicates broad compliance with the legislative requirements of the *Local Government Act, 1999* (LG Act) in relation to strategic management plans (s122).

2. Strategic and Corporate Planning Approach not adopted

The strategic planning process undertaken for the 2024-2028 cycle was not supported by an endorsed strategic planning framework. We understand that the Strategy Planning area developed a Strategic and Corporate Planning Approach for the Strategic Plan 2024-28 which was presented to Executive on 20 January 2025. Review of minutes for this meeting indicated that the Executive provided feedback on the Approach, in particular the Community Plan, however, the Strategic and Corporate Planning Approach and Guide was not endorsed. We were verbally advised that the intention was to defer endorsement until the next Strategic Planning cycle, following the Council election. We acknowledge, that despite the Strategic and Corporate Planning Approach not having been formally endorsed, in practice, the strategic planning process undertaken by Council appears to broadly align with key aspects of the Approach.

We were advised that Executive adopted elements of the Strategic Triangle (predominantly the Long Term and Strategic Intent sections) outlined in the Strategic Corporate Planning Approach, which is utilised by the Executive and Senior Leadership Team. Further we note that the current state Strategic Triangle was incorporated into the Business Plan & Budget process.

High level review of the proposed Strategic and Corporate Planning Approach suggests that it is very detailed and complex despite aiming to simplify, and could benefit from review and rationalisation prior to adoption by the new Council (refer Improvement Opportunities).

3. Long Term Vision and Community Plan are not defined

The Strategic Plan is aligned with Council term of four years (2024-2028) and, whilst we acknowledge that the Strategic Plan includes long term aspirations, it does not include articulate a long-term outlook for the community and council. A long-term vision, which is developed with community engagement, provides clarity, continuity and purpose for decision-making and guides all subordinate plans and priorities. A Community Plan, which involves key stakeholders (e.g. major businesses, property holders, university etc) in the shaping and functioning of CoA would inform the Strategic Plan, noting, however, that Council is a contributor to the Community Plan initiatives, and is not wholly responsible for the Community Plan.

We were advised that, following Council election later this year CoA will work with newly elected members to define long term vision and aspirations with a 10+ year outlook, with a community focus. We note that the proposed Strategic and Corporate Planning Approach includes a 12-year Community Plan and 12-year Corporate Plan which will inform the suite of four-year strategic planning documents in the cycle.

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Dimension 1: Strategy and Approval (cont.)

Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Current State Assessment and Observations (cont.)

4. Limited community consultation feedback period

In developing the Strategic Plan 2024-2028, community consultation was undertaken as required by LG Act (s122) and Community Engagement Policy. Community consultation was conducted during the period 27 Oct 2023 to 20 Nov 2023 and involved written submissions, online surveys, community sessions, general feedback. A summary of the community consultation and draft Strategic Plan were tabled at City Finance & Governance Committee meeting (5 December 2023) with recommendations from that meeting presented at Council meeting (12 Dec 2023) to adopt the Strategic Plan. The summary report stated that, in general, community feedback appeared to be aligned to the intent of the draft strategic plan and supported vision statement. It was noted that community consultation period was 24 days, which met the 21-day minimum requirement of the LG Act (s50), however, was less than the six-week consultation period required under CoA's Community Consultation Policy at that time.

Implication

The absence of a formally adopted Strategic Planning Framework which includes a 10+ year strategic vision, developed in collaboration with the community, reduces Council's ability to provide a clear direction and purpose over the long term.

Recommendations	Priority	Management Action Plan	Action Owner	Target Date
1.1 Review and rationalise the Strategic and Corporate Planning Approach, including consideration of a long-term vision for CoA via the 10+ year Community Plan and 10+ year Corporate Plan and suggestions noted in Recommendations 4.1, 6.1, 8.1 and the Improvement Opportunities.	Medium-term	**1.1** The Strategic and Corporate Planning approach already includes an aspiration for longer-term strategic planning (10+) years for CoA under the banner of a "Community Plan" (name TBC) and Corporate Plan (name TBC). This approach will be presented to Council Members for the 2026-2030 term of Council as part of their onboarding and review of the current Strategic Plan (which is legislatively required to be completed by November 2028). The final structure of CoA's Strategic and Corporate Planning approach will be finalised by a decision of Council during that process.	COO, AD Governance & Strategy	30/06/27
1.2 Following the new Council election, present the finalised Strategic and Corporate Planning Approach to Council, to engage members in the long-term vision approach to strategic planning, incorporating community engagement activities to inform the Community Plan and Corporate Plan.	Medium-term	**1.2** As per 1.1.	COO, AD Governance & Strategy	30/06/27
1.3 Subject Council approval, undertake preparations for the development of the 10+ year Community Plan and 10+ year Corporate Plan to inform the next Strategic Plan, LTFP, City Plan, AMPs and subordinate plans.	Medium-term	**1.3** As per 1.1.	COO, AD Governance & Strategy	30/06/27

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Dimension 2: Cascading Plans

Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Current State Assessment and Observations

The Cascading Plans dimension considers the linkage between the overall Strategic Plan and operational plans. Our Maturity Assessment for this dimension is 3-Defined as we have identified that CoA has a current suite of 11 current subordinate strategies (and five (5) plans) which support the five (5) strategic pillars as follows:

- Our Community: Homelessness Strategy; Housing Strategy; Active City Strategy; Cultural Strategy; Integrated Transport Strategy; International Relations Strategy; Stretch Reconciliation Plan; Disability Access and Inclusion Plan; Wellbeing Plan
- Our Economy: Economic Development Strategy
- Our Environment: Integrated Climate Strategy; Adelaide Parklands Management Strategy
- Our Corporation: Customer Experience Strategy
- Our Places: Heritage Strategy; Community Land Management Plans; Dog and Cat Management Plan.

The subordinate strategies/plans include commitments and targets which are supported by strategic projects and Business As Usual (BAU) activities. Strategic projects are developed by business areas to achieve the objectives of subordinate strategies, via the annual project bid submission process, rather than taking a holistic approach over the life of the subordinate strategy.

Specifically, we have noted the following observations:

1. Approval of subordinate strategies

Following the introduction of the Core Committees in 2022, subordinate strategies are tabled at the relevant Core Committee and then presented to Council for endorsement. Prior to the establishment of the Core Committees, subordinate strategies were presented directly to Council. Review of Core Committee and/or Council minutes highlighted that the following subordinate strategies were endorsed as follows:

- Housing Strategy - City Community Services and Culture Committee/Council
- Homelessness Strategy - City Community Services and Culture Committee/Council
- Integrated Climate Strategy - City Planning, Development and Business Affairs Committee/Council
- Economic Development Strategy - City Planning, Development and Business Affairs Committee/Council
- Integrated Transport Strategy - Infrastructure and Public Works Committee/Council
- Heritage Strategy – Council only (pre-dates Core Committees).

We were advised that the Customer Experience Strategy is an internal strategy and was approved by the CEO, rather than a Core Committee/Council. Review of this strategy suggests that it is more of a principles-based document linked to CoA’s customer experience vision and values, rather than an objectives and target-based strategy.

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Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Dimension 2: Cascading Plans (cont.)

Current State Assessment and Observations (cont.)

2. Outdated/obsolete subordinate strategies

As noted in the City Finance & Governance Committee meeting dated 18 March 2025, four (4) subordinate strategies referenced in the Strategic Plan 2024-2028 and are due to be "reviewed, amended or incorporated into overarching documents". Discussion with management and review of relevant minutes provided the following updates on these outdated subordinate strategies:

- Active City Strategy (2013-2023) and Cultural Strategy (2017-2023) – We were advised that these strategies could become redundant under new Council
- Smart Move Transport and Movement Strategy (2012-2022) – This strategy has been replaced with Integrated Transport Strategy which was endorsed by Infrastructure and Public Works Committee/Council on 22 July 2025
- International Relations Strategy – This strategy will be replaced with the Sister City Policy which is currently under consultation
- Adelaide Park Lands Management Strategy (2015-2025) - This strategy has been updated as the Adelaide Park lands Management Strategy - Towards 2036, endorsed by Council on 12 November 2024. The strategy was adopted by the Minister for Planning on 24 June 2025 and came into effect on 21 August 2025. We note that the Council endorsement date for the updated strategy was not acknowledged in the City Finance & Governance Committee 18 March 2025 meeting and were advised, that the update was possibly not acknowledged due to the pending Ministerial approval.

In addition, the Spatial Vision Strategy (2014) was identified as redundant in the 18 March 2025 City Finance & Governance Committee meeting minutes.

3. Annualised approach for strategic project development

We understand that strategic projects are driven by the business areas via annual project bid submissions as part of the Business Plan and Budget (BP&P) process. Submissions are recorded in the PMO system, where strategic projects must be aligned to at least one subordinate strategy. The year-by-year approach to strategic projects means that Council may not consistently have a holistic view of the strategic projects required to deliver a subordinate strategy, which may take several years to complete, resulting in an increased risk of disconnect between the subordinate strategy goals and the strategic project outcomes.

Where subordinate strategies result in new/upgrade capital projects, the year-by-year approach via the annual project bid process has implications for delivery of the 10-year Asset Management Plans (AMPs). Discussion with the Strategic Asset Management (SAM) Team highlighted that the annual review and assessment of new/upgrade capital projects, resulting from subordinate strategies, does not always consider priorities in the AMPs as the new/upgrade project forecasts are not currently included in AMPs. Consideration of how new/upgrade capital projects, resulting from subordinate strategies, impact on asset renewals in the AMPs would be beneficial as upgraded assets are likely to influence the cost/timing of future renewals.

Implication

The absence of a consistent holistic approach to the development of strategic projects in supporting delivery of subordinate strategies, driven by the Strategic Plan, may result in overall strategic objectives not being met and inefficient use of resources and funds.

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Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Dimension 2: Cascading Plans (cont.)

Recommendations	Priority	Management Action Plan	Action Owner	Target Date
2.1 Following the Council election, review and rationalise the subordinate strategies to ensure alignment with the newly adopted Strategic and Corporate Planning approach.	Long-term	**2.1** Staff are committed to reviewing the subordinate strategies in line with Council priorities and approach.	COO, AD Governance & Strategy	30/06/28
2.2 Adopt a holistic approach to the development of subordinate strategies, ensuring that strategic projects are driven by the subordinate strategy objectives, over the life of the subordinate strategy, not just on an annual basis.	Medium-term	**2.2** This content will be incorporated as part of Recommendation 1.2 implementation.	COO, AD Governance & Strategy	30/06/27
2.3 Develop an integrated 4-year upgrade and renewal project plan, built from the Strategic Plan, which is reviewed and updated on a year-by-year basis through the annual BP&B process.	Long-term	**2.3** Staff will ensure that the development of any asset planning for the future is linked to Council's endorsement of the Strategic and Corporate Planning approach (1.1). To ensure four-year planning can be undertaken in this manner, staff will consider any future priorities articulated in a new long-term vision as well as updates to the suite of Strategic Management Plans (AMPs, LTFP, City Plan and Strategic Plan - current state).	COO, AD Governance & Strategy	30/06/28

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Dimension 3: Objectives and Indicators

Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Current State Assessment and Observations

The Objectives and Indicators dimension considers the quality of targets and indicators to measure the achievement of strategic plan objectives. The CoA Strategic Plan 2024-2028 specifies outcomes under each of the five pillars, with key actions for each outcome which are measured via Indicators of Success/Measures/Targets. Our Maturity Assessment for this dimension is 3-Defined as these Indicators of Success/Measures/Targets are allocated to Program Owners across Council who are responsible for delivery of the Strategic Plan measures. To support the Strategic Plan outcomes, the subordinate strategies also contain commitments which are the responsibility of Program Owners. We noted that for both the Strategic Plan and subordinate strategies, improvements could be made to ensure all indicators are quantifiable. Specifically, we have noted the following observations:

1. **Strategic Plan objectives and indicators**

Our high-level review of the Indicators of Success/Measures/Targets set in the Strategic Plan 2024-2028 highlighted 102 outcomes across the 5 pillars which have an attached Indicator of Success/Measure/Target. Some of these indicators have a quantified target (e.g. "Increase the number of people who visit the city from 2.1 million to 2.5 million by 2028 through local, interstate and international visitation"), however, many of the outcomes do not have quantifiable measure of success (e.g. "An increase in the number of new businesses and investment in the city"). We note that the Strategic Plan – Year 1 Update spreadsheet includes baseline data for a number of outcomes which assists in providing a reference point for tracking outcomes, however, quantified measures are not consistently in place to objectively assess whether outcomes have been achieved.

2. **Subordinate strategies objectives and indicators**

The majority of CoA's subordinate strategies are the responsibility of the Parklands, Policy and Sustainability portfolio. As part of this internal audit, we selected a sample of three (3) subordinate strategies within this portfolio for review: Heritage, Housing and Homelessness strategies.

These subordinate strategies contain quantifiable targets to address the strategic goals (e.g. Housing Strategy: 'Housing for All' goal includes the "attract investment to deliver 600 affordable rental properties to low and moderate-income earners by 2028" target).

In addition to targets, some of the subordinate strategies include annual commitments which form part of the annual CEO performance measures. Our high-level review of the 2025/26 commitments suggested that many of these do not include quantifiable measures as the commitment describes an action (e.g. Homelessness Strategy: includes the 2025/26 "Advocate for expanded Housing Support and Tenancy Reform Program" commitment), but it is unclear how the success of that action would be assessed.

Implication

The absence of consistent quantifiable indicators of success, measures or targets across both the Strategic Plan 2024-2028 and associated subordinate strategies weakens the ability of CoA to objectively ensure that the outcomes of the strategic planning implementation are being met.

Recommendations	Priority	Management Action Plan	Action Owner	Target Date
3.1 In developing the next Strategic Plan seek to quantify the Indicators of Success/Measures/Targets and commitments in the associated subordinate strategies.	Medium-term	**3.1** This content will be incorporated as part of Recommendation 1.2 implementation.	COO, AD Governance & Strategy	30/6/27

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Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Dimension 4: Governance and Implementation

Current State Assessment and Observations

The Governance and Implementation dimension considers the roles, responsibilities and structures to support the strategic planning process. CoA has an Executive-led approach to strategic planning, with the Strategic Planning team providing a support role in the development and implementation of the Strategic Plan and associated subordinate strategies. This approach is not supported by a formally endorsed Strategic Planning Framework and Performance Reporting Framework, including risk management considerations, to ensure consistency across Council. The overall governance of the Strategic Plan and subordinate strategies is well structured with Executive and Council oversight, with responsibilities outlined in Terms of Reference documentation. Our Maturity Assessment for this dimension is 3-Defined as, despite the absence of a formally endorsed model, the governance over strategic plans appears to be generally strong.

Specifically, we have noted the following observations:

1. Role of Strategic Planning Team

The Strategic Planning team provides assistance with the development and tracking the implementation of the Strategic Plan 2024-2028, including preparation of annual reporting to Council on achievement of the Strategic Plan outcomes (i.e. Year 1 Update). Subordinate strategies are developed directly by relevant portfolios, with limited involvement by the Strategic Planning team. We acknowledge that the Strategic Planning Team has taken the initiative to create strategic planning and reporting frameworks, which are yet to be formally endorsed by Executive.

2. Absence of documented risk management considerations in strategic planning

Best practice suggests that risk management considerations should form part of the strategic planning process. We note that an overarching strategic risk register is in place for Council, which is currently being updated, however, we were not provided with any specific risk management registers in relation to the subordinate strategies.

3. Hierarchical governance structure for strategic planning and reporting

Responsibilities for strategic planning governance are layered in CoA with active oversight provided in a structured approach, as follows:

- Executive: Strategic planning and implementation oversight including Business Plan & Budget (BP&B)
- CEO Performance Review Panel: CEO KPIs
- Core Committees: Support development and delivery of the Strategic Plan and subordinate plans, providing recommendations to Council (refer point 4 for further detail)
- Council: Endorsement of Strategic Plan and subordinate plans and review of strategic plan implementation
- Audit and Risk Committee: Strategic planning and BP&B reporting.

4. Core Committee strategic planning oversight

Council's four (4) Core Committees were established in March 2024 to support delivery of the Strategic Plan 2024–2028 by helping Council make decisions. The Core Committees Terms of Reference (ToR) and meeting procedures were adopted on 24 September 2024, and while the committees remain separate, their focus areas are outlined in the TOR. In practice, the committees do not make final decisions, rather, they provide an advisory role and provide recommendations to Council. The committees review and scrutinise strategies and strategic plans ~~in their portfolio areas~~ to check alignment with Council objectives and inform recommendations.

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Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Dimension 4: Governance and Implementation (cont.)

Current State Assessment and Observations (cont.)

The Core Committees and their focus areas are outlined as follows:

- City Finance and Governance: strategic planning and monitoring with focus on the Strategic Plan, LTFP, annual BP&P, policy and governance, performance reporting and legislative compliance
- City Community Services and Culture: strategies, services, policies and programs related to creating a beautiful, diverse city that celebrates its natural, culture and built heritage (e.g. Housing strategy and Homelessness strategy)
- City Planning, Development and Business Affairs: planning development and policy areas (e.g. Heritage Strategy, Economic Development Strategy, Spatial Vison Strategy)
- Infrastructure and Public Works: asset management policy and programs (e.g. Smart Move Strategy).

Review of Core Committee minutes indicates that although subordinate strategies are discussed at meetings on an as needs, the Core Committees are more involved in the development of the subordinate strategies than review of performance. We note that progress reporting on subordinate strategies is not tabled at the Core Committee meetings, however they are provided to Core Committee members via the E-News links.

Implication

The absence of formally endorsed strategic planning and performance reporting frameworks, including risk management considerations, may result in inconsistencies in the development of subordinate strategies and subsequent tracking of performance, by the relevant portfolios.

With regards to the Core Committees, the provision of subordinate strategy reporting via E-News may not provide sufficient visibility to ensure Core Committee members have oversight of subordinate strategy performance.

Recommendations		Priority	Management Action Plan	Action Owner	Target Date
4.1	As part of the review of the Strategic and Corporate Planning Approach consider adopting consistent strategic planning and reporting frameworks for the development and reporting of all subordinate strategies (refer Recommendation 1.1).	Short-term	**4.1** This content will be incorporated as part of Recommendation 1.1 implementation.	COO, AD Governance & Strategy	31/12/26
4.2	Embed formalised risk management processes in the development of future subordinate strategies.	Medium-term	**4.3** This content will be incorporated as part of Recommendation 2.2 implementation.	COO, AD Governance & Strategy	30/06/27

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Dimension 5: Reporting and Data

Maturity Assessment
Current: 2.5 – Emerging/Defined
Target: 3.5 – Defined/Integrated

Current State Assessment and Observations

The Reporting and Data dimension considers the performance reporting framework to monitor the strategic plan and subordinate strategies. CoA does not have a formally endorsed Performance Reporting Framework for strategic planning (as noted in Dimension 4). However, reporting on the status of the Strategic Plan 2024-2028 outcomes is provided to Council on an annual basis and quarterly/annual reporting on the majority of subordinate strategies with actions in the current year, are tabled at CEO Performance Review Panel meetings and provided to Executive and Council via E-News Links. Our Maturity Assessment for this dimension is 2.5- Emerging/Defined given that, despite the absence of a performance reporting framework, reporting processes are in place for the Strategic Plan and the majority, but not all, subordinate strategies.

Specifically, we have noted the following observations:

1. **Strategic and Corporate Framework Reporting Approach has not been finalised**

We were provided with a draft copy (incomplete document) for the Strategic and Corporate Framework Reporting Approach, which has been created by the Strategic Planning Team. This draft performance reporting framework has not been shared within Council as yet. We note that the Approach is complex and detailed, suggesting a level of maturity which may require a staged approach (refer Improvement Opportunities).

In the absence of a corporate-wide performance reporting framework, the Parklands, Policy and Sustainability portfolio has independently developed a quarterly reporting template for the subordinate strategies under its responsibility. Given that this portfolio reports on six (6) of the eight (8) active subordinate strategies (plus the 2 plans), these reports have been widely adopted as the accepted reporting template across CoA and could, therefore, provide a useful reference in the refinement of the Strategic and Corporate Framework Reporting Approach.

2. Year 1 Strategic Plan Update

The Year 1 Strategic Plan 2024-2028 update report was presented to City Finance & Governance Committee on 19 August 2025 and reported on the progress of each indicator of success/measure/target under each of the 5 pillars. This report was prepared by the Strategic Planning Team, via review of PMO system updates and validation with relevant Program Owners regarding status of Strategic Plan measures. Our sample-based review of the supporting spreadsheet to develop the Year 1 update report did not identify any inconsistencies in the reporting against the source information spreadsheet. We note that the Year 2 Strategic Plan 2024-2028 update report had not been finalised at the time of our review.

3. Subordinate Strategy Quarterly Reporting:

The Parklands Policy and Sustainability portfolio prepares quarterly and annual reporting, covering both targets and commitments for selected subordinate strategies (and plans). We note that this reporting is provided to the Executive for noting and, in addition, key aspects are reported as follows:

- Adelaide Park Lands Management Strategy - quarterly and annual reports to Kadatilla/Adelaide Park Lands Authority
- Economic strategy - quarterly and annual reports to CEO Performance Review Panel
- Heritage strategy - quarterly and annual reports to CEO Performance Review Panel
- Homelessness strategy - quarterly and annual reports to CEO Performance Review Panel
- Housing strategy - quarterly and annual reports to CEO Performance Review Panel
- Integrated climate strategy - quarterly and annual reports to Integrated Climate Strategy Steering Group and CEO Performance Review Panel
- STRETCH reconciliation plan - quarterly and annual reports to Reconciliation Committee
- Disability Access and Inclusion Plan - quarterly and annual reports to Access and Inclusion Panel.

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Dimension 5: Reporting and Data (cont.)

Maturity Assessment
Current: 2.5 – Emerging/Defined
Target: 3.5 – Defined/Integrated

Current State Assessment and Observations (cont.)

We note that the following active subordinate strategies, which fall outside the Parklands Policy and Sustainability portfolio, do not appear to have been reported on regularly:

- Customer Experience Strategy - There does not appear to be any dedicated reporting on this strategy, however, components of this internal strategy are included in the Corporate Scorecard which is produced quarterly and presented at Executive meetings.
- Integrated Transport Strategy – An internal reference group has been established to oversee this strategy however reporting on this strategy has not yet commenced. We were advised that the reference group first met on 20 March 2026, with ToR to be established. Reporting is proposed to mirror the Parklands Policy and Sustainability portfolio reporting template.

4. Quality of subordinate strategy tracking and reporting

The Parklands Policy and Sustainability portfolio subordinate strategies are managed using a Strategy Tracker, with information on strategic projects accessed from the PMO system. The subordinate strategy tracking was previously done via Excel, however since early 2026 the portfolio is transitioning to a SharePoint version which is more robust and enables easier updating, sorting and report preparation.

We conducted high level testing of a sample of the Heritage, Homelessness and Housing strategy quarterly and annual reporting against the Strategy Tracker and PMO system updates. Our review did not highlight any significant issues with overall subordinate strategy tracking or reporting. We did, however, identify some difficulties in aligning strategic projects in the PMO system to strategy commitments in the Strategic Plan 2024-2028. This stems from the annualised approach to strategic projects which are submitted as part of the annual BP&P process and then linked to multiple strategic commitments in the PMO. We note that this issue was discussed at the Executive meeting on 24 February 2025 with recommendations made for strategic projects to be linked to a primary strategy (refer Dimension 2 – Observation 3).

Implication

The absence of a formally adopted performance reporting framework for strategic planning, including both the Strategic Plan and associated subordinate strategies, may result in reporting inconsistencies and gaps in reporting.

Recommendations	Priority	Management Action Plan	Action Owner	Target Date
5.1 Continue with the development of the Strategic and Corporate Framework Reporting Approach, considering the reporting template from the Parklands, Policy and Sustainability portfolio and the suggestions in the Improvement Opportunities section. This Approach can then be rolled out across all subordinate strategies, including Integrated Transport Strategy.	Long-term	**5.1** Staff will develop a reporting approach for the organisation in line with other project work that is currently occurring - predominantly a new “Planning, Project and Reporting (IT) system” and the work with the new Council on the Strategic and Corporate Planning approach (item 1). Once Council has agreed the new approach to long-term to short term planning, we will then seek Council endorsement on how they want to report.	COO, AD Governance & Strategy	30/06/28

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Maturity Assessment
Current: 2.5 – Emerging/Defined
Target: 3.5 – Defined/Integrated

Dimension 6: Change Management

Current State Assessment and Observations

The Change Management dimension considers the review and approval process for changes to the strategic plan. Change management in relation to the strategic plan and subordinate plans is considered within the governance structures (refer Dimension 4) with changes to Strategic Plan 2024-2028 outcomes and/or subordinate strategy targets and commitments being communicated as part of the quarterly/annual reporting processes (refer Dimension 5). We note that change management has not been considered as part of the proposed Strategic and Corporate Planning Approach. In relation to strategic projects, we will consider project change management processes in further detail in the upcoming Project Management Framework internal audit project.

Despite the absence of a documented change management approach for strategic planning, we noted the following change management practices:

- We understand that the Program Control Group is the main vehicle for consideration of changes in relation to strategic project budget/funding changes as part of the BP&B reporting process. We note that project change management processes will be reviewed in further detail in the upcoming Project Management Framework internal audit project
- The Core Committees and Council are required to recommend and endorse, respectively, any changes to strategic plans which are effectively set for four (4) years, with actions identified in each year. Review of the City Finance and Governance Committee minutes highlighted the following approved strategic planning amendments:
  - Approval of proposed redundant strategic, policy and operating documents (18 March 2025)
  - Adoption of amendments to the Strategic Plan 2024-2028 from the Year 1 Update report (19 August 2025).

We have assessed the maturity of this dimension in line with the assessments for Dimensions 4 and 5 and note that, given a number of subordinate strategies have been recently adopted, significant changes are not anticipated at present.

Implication

The absence of a documented change management approach for strategic planning increases the risk of unauthorised or inconsistent changes to the Strategic Plan and/or subordinate strategies.

Recommendations	Priority	Management Action Plan	Action Owner	Target Date
6.1 In reviewing the Strategic and Corporate Planning Approach, ensure change management processes and protocols are included (refer Recommendation 1.1).	Short-term	**6.1** This content will be incorporated as part of Recommendation 1.1 implementation.	COO, AD Governance & Strategy	31/12/26

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Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Dimension 7: Costing and Approvals

Current State Assessment and Observations

The Costing and Approvals dimension considers the process to determine and approve costings for strategic projects. Strategic initiatives which require specific funding are categorised as strategic projects and require a formal bid submission, including costings, as part of the annual BP&B process. The annual BP&B is approved by Executive and Council (via the City Finance and Governance Committee). We note that strategic initiatives that form part of BAU operating activities are not costed within strategic projects, but are included in operating budgets. Our Maturity Assessment for this dimension is 3-Defined given the formalised bid submission and approval process for strategic projects, noting that strategic BAU operating activities are costed in operating budgets.

Specifically, we have noted the following observations:

1. Strategic projects versus operating activities

The implementation of the subordinate strategies relies on delivery of strategic projects and operating activities:

- Strategic Projects: Project bids are submitted for strategic projects as part of the annual Business Plan & Budget (BP&B) process and are managed via the PMO system. These projects are costed in the BP&B as strategic projects under each pillar and financial performance is tracked as part of the BP&B reporting to Executive and Council.
- Operating activities: These are BAU activities which are not specifically costed in strategic projects as they are delivered within existing resources and form part of operating budgets.

We understand that the cost considerations for delivery of the subordinate strategies are considered as part of the annual BP&B process for strategic projects. We tested a sample of strategic projects from the Homelessness, Housing and Heritage projects and identified that the cost for these strategic projects in the PMO system aligned with the 2025/26 BP&B. We noted that, for three (3) of the 11 strategic projects tested, the budget was adjusted in the Q2 BP&B review and approved by Executive at the 15 Dec 2025 meeting.

The PMO is also used to manage the progress of strategic projects. Our review of screen shots from PMO system for a sample of strategic projects from the Homelessness, Housing and Heritage projects identified Q1 and Q2 status updates including an executive summary and budget status, although 'traffic lights' were missing for 1 out of 11 strategic projects tested.

In contrast operating activities to deliver subordinate strategies are not captured in the PMO system as they are considered BAU. Progress on BAU activities is the responsibility of the relevant portfolio. These operating activities are not costed against strategic projects as they rely on existing resources for delivery and form part of operating budgets. We were advised that CoA's Finance area maintains costs for BAU activities under 'service costings' however this information is not currently utilised to specifically cost operating activities related to subordinate strategies.

We suggest that a holistic approach to costing of subordinate strategies be considered, ensuring the total cost of all activities required to implement the strategy are identified at the time of defining the strategy. Once all costs are forecast, an evaluation of whether such costs require specific funding, via strategic projects, or if they can be funded out of existing operating budgets, should be conducted. This will assist Council in ensuring it has a full picture of the total cost of implementing a subordinate strategy at the outset.

2. Suitability of PMO system to manage strategic projects

The PMO system was built for capital project delivery, not strategic projects. Discussions with CoA staff suggest that the system is static, difficult to use, and does not clearly track deliverables. From a strategic planning perspective, it is mainly used by the Parklands, Policy and Sustainability portfolio as an input for subordinate strategy reporting. Despite its limitations, it currently remains the corporate system and intended source of truth for council-adopted strategic, capital and renewal projects. We note that the PMO system will be further investigated as part of the upcoming Project Management Framework internal audit.

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Maturity Assessment
Current: 3 - Defined
Target: 4 - Integrated

Dimension 7: Costing and Approvals (cont.)

Current State Assessment and Observations (cont.)

We acknowledge that CoA is investigating a new Planning, Project Management and Reporting System that can facilitate a consistent and integrated approach to planning, project management, reporting and implementation. A Project Brief has been prepared for this initiative which was signed off in April 2026 by the AD Governance & Strategy and AD Information Management. The project brief states that the proposed system will allow for effective implementation of the Strategic and Corporate Planning Approach by providing a 'single source of truth' for planning, project management, organisational performance tracking and reporting.

Implication

The absence of costed operating activities which contribute to the achievement of the Strategic Plan and/or subordinate strategies means that CoA does not have a full picture of the true cost of implementing a strategic initiative.

The current PMO system deficiencies, particularly in relation to strategic projects increases the risk of suboptimal strategic project management.

Recommendations	Priority	Management Action Plan	Action Owner	Target Date
7.1 Prioritise the procurement of a planning, project management and reporting system to enable benefits to be realised in the next strategic planning cycle.	Medium-term	**7.1** A new PPR system is already under investigation and due to be out to market for purchasing in the first half of 2026/27, in preparedness of the next Strategic Planning Cycle.	COO, AD Governance & Strategy	30/6/27
7.2 Consider a holistic approach to costing of strategic initiatives, ensuring inclusion of key BAU operating activities relevant to the delivery of the upcoming Strategic Plan for and associated subordinate strategies, with reference to service costings maintained by Finance.	Medium-term	**7.2** CoA already costs BAU activities, including costs for individual functions under the banner of our "service costings". This information is not currently utilised, but has been maintained by Finance. In line with action 1.1, any future strategy development, will seek to better use this information. Consideration will also be given to improving terminology and what should be costed in BP&B and Strategies for future planning cycles.	COO, AD Governance & Strategy	31/12/26

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Maturity Assessment
Current: 2.5 – Emerging/Defined
Target: 3.5 – Defined/Integrated

Dimension 8: Continuous Improvement

Current State Assessment and Observations

The Continuous Improvement dimension considers the processes to review strategic plans, particularly following implementation. Continuous improvement in relation to the strategic plan and subordinate plans is considered as part of the quarterly/annual reporting processes within the governance structures (refer Dimension 4 and 5), however, given the Strategic Plan 2024-2028 and associated subordinate strategies are still in progress, we were not provided with any Post Implementation Reviews. In relation to strategic projects, we will consider project post implementation review processes in further detail in the upcoming Project Management Framework internal audit project. We note that continuous improvement processes have not been considered as part of the proposed Strategic and Corporate Planning Approach.

We have assessed the maturity of this dimension in line with the assessments for Dimensions 4 and 5.

Implication

The absence of a documented continuous improvement approach for strategic planning may result in post implementation review gaps and inconsistencies.

Recommendations	Priority	Management Action Plan	Action Owner	Target Date
8.1 In reviewing the Strategic and Corporate Planning Approach, ensure continuous improvement processes and protocols are included (refer Recommendation 1.1).	Short-term	**8.1** This content will be incorporated as part of Recommendation 1.1 implementation.	COO, AD Governance & Strategy	31/12/26

Improvement Opportunities

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Improvement Opportunities

The following improvement opportunities were identified from our best practice review of the suite of Strategic Planning documents and represent suggestions for consideration in the next cycle of strategic planning. Given the nature of the observations, they have not been prioritised using the Maturity Assessment Model outlined in Appendix 1 but are presented for CoA's consideration below:

Improvement Opportunities		
1.	**Inconsistent document control**	Our review of the suite of strategic planning and subordinate strategy documentation indicated the absence of consistent document control information (e.g. version and date) across some of the strategic planning documents.
2.	**Strategic Plan**	The Strategic Plan 2024-2028 is a comprehensive and densely informative document, with clearly articulated long term aspirations aligned to the five (5) pillars and noting the variable role of Council in the community. In addition to the absence of a long-term vision connected to a community plan (refer Dimension 1), we have noted the following improvement suggestions for the Strategic Plan: • Include an explicit mission for Council • Vision is jargon-heavy and does not represent a true future-state • Strategic plan methodology, including community consultation, is not mentioned in the Plan • Move Strategic Planning Framework further up the document for improved context • GANTT chart to allocate timing to the high volume of actions over the 4-year period • List of related strategic, plans and policies is extensive and potentially overwhelming.
3.	**LTFP**	The LTFP is clearly written and includes all required aspects, including financial sustainability ratios. We did, however, identify the following improvement suggestions: • The Strategic Context section references a Community Plan and Corporate Plan which do not exist for the 2024-2028 cycle • Resident growth assumptions (increase to 50,000 by 2036) do not appear to have adequately reflected in workforce and cost projections • Sensitivity analysis does not appear to consider the identified risks to explore various scenarios and their impact on the LTFP
4.	**City Plan**	City Plan is a comprehensive urban design guide for growth to 50,000 residents by 2036, built on engagement and evidence. It references Strategic Plan 2024-2028, however the City Plan principles and priorities do not appear to be consistent with the Strategic Plan.
6.	**Annual BP&B**	The 2025/26 Annual BP&B appears consistent with the Strategic Plan and generally well aligned to its five domains. The BP&B includes the ESCOSA report which states in its overall findings that council is currently sustainable but has some concerns in the mid to longer term. We note that the document is long and content rich and may benefit from rationalisation.

Improvement Opportunities (cont.)

The following improvement opportunities were identified from our best practice review of the suite of Strategic Planning documents and represent suggestions for consideration in the next cycle of strategic planning. Given the nature of the observations, they have not been prioritised using the Maturity Assessment Model outlined in Appendix 1 but are presented for CoA's consideration below:

Improvement Opportunities		
7.	**Strategic and Corporate Planning Approach**	The Strategic and Corporate Planning Approach is considered to be overly complex which may, inadvertently, discourage ~~staff to~~ focus on functions rather than outcomes. Improvement suggestions include: • Removal of definitions (e.g. bold, aspirational) which are potentially distracting • Move 'strategy triangle' to start of document to provide context • Once future state is agreed, remove current state slides.
8.	**Strategic and Corporate Framework Reporting Approach**	The Strategic and Corporate Framework Reporting Approach represents a strong improvement in performance reporting against the Strategic Plan, however, is very ambitious and jargon-heavy. We acknowledge that this document was intended for internal use by the Strategic Planning team. We would recommend an incremental approach to lift maturity in performance reporting and, as such, would recommend stepped rollout be considered in the Strategic and Corporate Framework Reporting Approach. Suggested improvements include: • Include governance structure for reporting • Overarching diagram showing how reports hang together • Remove detail for inclusion in separate guidance documentation • Once future state is agreed, remove current state slides.

Appendices

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Appendix 1 – CoA Strategic Planning Maturity Assessment

Dimension	Level 1 - Ad hoc	Level 2 - Emerging	Level 3 - Defined	Level 4 - Integrated	Level 5 - Optimised
1. Strategy & Approval	No documented strategic plan; reactive decisions; minimal compliance evidence	Strategic plan exists but siloed; approved by Council; limited integration with LTFP/AMP	Strategic plan formally adopted; integrated with LTFP & AMP; consultation documented	Strategy co-designed with community; aligned to regional/state plans; structured adoption cycle	Strategy iteratively refined using outcomes data; rolling refresh; deliberative engagement
2. Cascading Plans	No linkage between strategy and operations; service plans absent	Some directorate plans exist; inconsistent alignment to strategy	Corporate/business plans cascade objectives, actions, budgets; service standards defined	All services have plans with demand forecasts, workforce and asset implications	Plans continuously optimised using predictive analytics and performance data
3. Objectives & Indicators	Objectives vague; no measurable targets; no baselines	Some SMART objectives; limited KPIs; baselines in select areas	Objectives measurable; targets set; indicators aligned to ISO 37120 domains	Quantified targets across short/medium/long term; benefits profiles defined	Fully SMART objectives; benchmarking; longitudinal trend analysis; ISO 37101 sustainability embedded
4. Governance & Implementation	No formal governance; unclear roles; risks unmanaged	Basic project governance; risk registers exist but inconsistent	Portfolio/program governance defined; stage gates; risk management embedded (ISO 31000)	Central portfolio office assures benefits, risk, and gating; enterprise risk tracked	Adaptive governance; benefits realisation linked to community outcomes; explicit risk appetite
5. Reporting & Data	Irregular narrative reporting; no dashboards	Quarterly or half-year reports in some areas; limited KPIs	Quarterly performance reports; dashboards; link to Delivery Program/Operational Plan	Integrated dashboards; public reporting aligned to legislative frameworks	Open data portals; machine-readable reporting; robust data governance
6. Change Management	Engagement ad hoc; mostly "inform"; no structured approach	Engagement plans for major projects; Some approval processes for change defined	Feedback loops documented; Clear Approval processes & consultation defined for changes to plan/objectives	Embedded engagement; adoption/readiness metrics tracked; tailored for diverse communities	Continuous engagement; empowerment on selected decisions; visible feedback loops
7. Costing & Approvals	No standard business case; approvals informal; prudential requirements ignored	Business case template used for major projects; prudential triggers recognised	Formal business case standards; prudential policy adopted; independent reviews above thresholds	Stage-gated approvals; indexed thresholds; audit committee oversight	Whole-of-life costing; option analysis; climate/resilience impacts; independent assurance
8. Continuous Improvement	No post-implementation reviews; lessons lost	Occasional PIRs; audit findings not systematically tracked	PIRs and audits feed improvement register; risk insights inform planning	Independent reviews refresh governance frameworks; audit recommendations tracked	Continuous maturity reassessment; external evaluations; lessons closed out

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Appendix 2 – Recommendation Priority Guidance

Recommendations have been prioritised based on the level of effort required, dependencies, and the extent to which they support progression toward higher maturity.

Priority	Timeframe	Criteria
Short-term	< 6 months	Actions that can be implemented relatively quickly using existing resources and processes. Typically focused on establishing foundational controls, improving documentation, or formalising practices that are already partially in place. These actions are expected to deliver immediate improvements in consistency, governance and control effectiveness.
Medium-term	6-12 months	Actions that require moderate effort, coordination across teams, or refinement of existing processes and systems. These initiatives often build on short-term improvements and support more consistent and structured application of asset management practices across the organisation.
Long-term	12-24+ months	Actions that involve more significant change, including system enhancements, development of new frameworks, or integration of data and processes across the asset lifecycle. These initiatives are typically dependent on the completion of earlier actions and are critical to achieving a more mature, data-informed and integrated asset management capability.

Appendix 3 – Detailed Approach

We adopted the following approach to deliver the Strategic Planning, Governance and Organisational Reporting Internal Audit:

Phase 1: Process Discovery

- Obtained and reviewed CoA's Strategic Plan 2024-2028 and associated Strategy and/or Business Plans, strategic and business planning framework, governance and performance reporting framework/templates, stakeholder engagement policy/plan and any other relevant documentation
- Conducted interviews with nominated CoA representatives to gain an understanding of the key processes and systems used in strategic and business planning, financial sustainability assumptions, integration with budget development and project prioritisation, implementation, monitoring and management processes, as well as governance and performance reporting structures/process and stakeholder engagement processes (as appropriate)
- Identified the key strengths of the strategic and business planning framework, and where and how there is congruence throughout, leading to an alignment of resources towards achieving Council's strategic objectives
- Identified the key risk areas within the strategic and business planning processes
- Documented CoA's strategic and business planning processes (at a high-level) with a focus on planning, financial sustainability assumptions, project prioritisation, implementation, monitoring and management processes, as well as governance and performance reporting structure/process and stakeholder engagement processes (as appropriate).

Phase 2: Assessment of Process Adequacy

- Assessed the alignment of CoA's Strategic Plan 2024-2028 and associated Strategy and/or Business Plans, strategic and business planning framework, governance and performance reporting framework/templates, stakeholder engagement policy/plan and any other relevant documentation with CoA's strategic direction, government policy impacts and general good business practices
- Conducted a control gap analysis and assessment of the design of strategic and business planning processes, with particular focus on:
  - Compliance with CoA's strategic and business planning framework and performance reporting framework
  - The design and effectiveness of controls within the strategic and business planning processes, including planning, financial sustainability assumptions, identification of actions/projects/initiatives needed to execute the Strategic Plan and their budget considerations and prioritisation, allocation of responsibility, risk management, implementation, monitoring and management processes, as well as governance and performance reporting structure/process, including centralised and decentralised reporting and stakeholder engagement processes (as appropriate)
- Based on the control gap analysis and assessment, identified areas requiring improvement from a control and/or process improvement perspective
- Agreed areas that require specific 'walkthroughs' and/or 'testing'.

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Appendix 3 – Detailed Approach (cont.)

Phase 2: Assessment of Process Adequacy (cont.)

- In consultation with CoA representatives, selected a sample of strategic objectives from the Strategic Plan 2024-2028 to test:
  - Alignment with Strategy and/or Business Plans and governance/performance reporting framework
  - Effectiveness of the action/project/initiative prioritisation, allocation of responsibility, implementation, application of financial sustainability assumptions, risk management, monitoring, management and reporting processes and stakeholder engagement process (as appropriate)
- For a sample, review strategic and business planning governance/performance reporting documentation to assess process effectiveness
- Based on the results of ‘walkthroughs’/’testing’, and reference to good business practices, identified areas requiring improvement from a control and/or process improvement perspective.

Phase 3: Process Improvement

- Held preliminary discussions with CoA representatives to confirm accuracy of audit findings
- Worked with CoA’s representatives to develop tailored solutions to address any identified control gaps and/or process improvement opportunities.

Phase 4: Report Results

- Prepared a summary of findings providing CoA with recommendations for enhancing processes, policies and procedures
- Held closing meetings with CoA representatives regarding audit outcomes
- Prepared draft report and provide to CoA representatives for management comments
- Finalised report.

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Appendix 4 – Documents Assessed and Stakeholders Consulted

Documents Assessed

- Adelaide City Council strategic-plan-2024-2028
- FINAL Long Term Financial Plan 2025-2026 to 2034-2035
- CoA city-plan
- CoA business-plan-budget 2025-26
- 5. Strategic and Corporate Planning Approach - Cover Report
- plan-asset-management-building
- plan-asset-management-plan-lighting-electrical
- plan-asset-management-plan-park-lands-open-space
- plan-asset-management-plan-transportation
- plan-asset-management-plan-urban-elements
- plan-asset-management-plan-water-infrastructure
- 5a Attachment A – Strategic and Corporate Planning Approach - diagram
- Exec - Jan 2025 - Attachment C – Strat and Corp Plan Guide
- SCPA - Strategic and Corporate Planning Approach - V2 Feb 2025
- Policy & Operating Guideline Governance Framework
- REPORTING - SPE Draft framework
- GOV25-001-Org-Chart_November-2025_v11
- Audit-and-Risk-Committee-Terms-of-Reference-Adopted-28-January-2025
- CEO-Performance-Review-Panel-Terms-of-Reference
- 9a. Attachment A_PM041 PM Practice Guide _Operations Governance Framework_008
- 9b. Attachment B_marked up_PM041 PM Practice Guide _Operations Governance Framework (PCG Review_008)
- Core-Committee-ToR-and-Meeting-Procedures
- terms-reference-meeting-procedures-reconciliation-committee
- policy-community-engagement
- charter-community-engagement
- 5. BPB approach - 31 March 2025 - for review
- Advice of the Special Audit and Risk Committee - 27 November 2025
- Agenda frontsheet 19082025 1730 City Finance and Governance Committee
- 2. Approved Executive Meeting Minutes - 10 November 2025
- 2. Approved Executive Meeting Minutes - 15 December 2025 - Q2 Budget Review
- 2. Approved Executive Meeting Minutes - 20 January 2025
- 2. Approved Executive Meeting Minutes - 29 September 2025
- 2. Draft Executive Meeting Minutes - 8 December 2025
- Agenda frontsheet 25032025 1900 Council
- Decisions 25032025 1900 Council
- Public minutes 25032025 1900 Council
- Public minutes 12122023 1730 Council
- Terms of Reference - Project Management Office (1)
- 6a. 251211 Exec MainStreets Report - 15 December 2025
- report-coa-annual-report-2024-25
- Strategic Alignment Report - BP&B Development
- Strategic Planning, Governance & Organisational Reporting Review - Documentation Request 6 Feb 2026
- Attachment A for Capital Works Monthly Project Update - October 2025
- Q1 202526 BPB Update
- Attachment A - BPB Q1 2025 update
- Capital Works Monthly Project Update - October 2025
- 6. Quarter 1 Budget Review 2025_26 - 29 September 2025
- 6b. 251211 Quarter 2 Budget Review 2025_26_Final - 15 December 2025
- 7. Cover Report - Executive Meeting 8 December 2025 - 26-27 BPB Budget Brief Review
- Strategic Plan 2024-2028 Year 1 update
- 2025-26 Strategy Reporting - DAIP - Quarter 1
- 2025-26 Strategy Reporting - EDS - Quarter 1
- 2025-26 Strategy Reporting - Heritage - Quarter 1
- 2025-26 Strategy Reporting - Homelessness - Quarter 1
- 2025-26 Strategy Reporting - Housing - Quarter 1
- 2025-26 Strategy Reporting - ICS - Quarter 1
- 2025-26 Strategy Reporting - Stretch RAP - Quarter 1
- 2025-26 Quarterly Reporting - APLMS - Quarter 2
- 2025-26 Strategy Reporting - APLMS - Quarter 1
- Strategic Planning, Governance & Organisational Reporting Review - Documentation Request 6 Feb 2026
- Strategic Planning, Governance & Organisational Reporting Review - Documentation Request 6 Feb 2026
- CoA Wayfinding Strategy Signage Suite (1)
- Customer Experience Strategy-reduced
- Economic Development Strategy-reduced
- Heritage-Strategy-reduced
- Homelessness-Strategy-Everyones-Business.PDF
- Housing Strategy - Investing in Our Housing Future-reduced
- Integrated Climate Strategy-reduced
- Spatial Vision Strategy
- CoA Policy Database - 20 March 2026
- strategy-adelaide-parklands-management
- 7a. Attachment A - Budget Bid Brief Submissions - 8 December 2025
- 7b. Attachment B - Service Changes - 8 December 2025
- 7c. Attachment C - Strategic Projects - 8 December 20257d. Attachment D - Capital Projects - 8 December 2025
- Meeting Minutes for the City Finance and Governance Committee 05-12-2023
- Agenda and Reports Pack for the City Finance and Governance Committee meeting 05-12-2023
- Meeting Minutes for the City Finance and Governance Committee 19-08-2025
- Agenda and Reports Pack for the City Finance and Governance Committee meeting 19-08-2025
- Strategy One Pager 25-26 - APLMS1
- Strategy One Pager 25-26 - DAIP1
- Strategy One Pager 25-26 - EDS
- Strategy One Pager 25-26 - Heritage Strategy 1
- Strategy One Pager 25-26 - Homelessness
- Strategy One Pager 25-26 - Housing
- Strategy One Pager 25-26 - ICS 1
- Strategy One Pager 25-26 - RAP 1

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Appendix 4 – Documents Assessed and Stakeholders Consulted (cont.)

Documents Assessed (cont.)

- Meeting Minutes for the City Finance and Governance Committee 17-02-2026
- Agenda and Reports Pack for the City Finance and Governance Committee meeting on 17-02-2026
- CEO Performance Review Panel 1 Dec 2025 Agenda and Reports
- CEO Performance Review Panel 1 Dec 2025 Minutes
- CEO Performance Review Panel 2 Mar 2026 Agenda and Reports
- CEO Performance Review Panel 2 Mar 2026 minutes
- Council Meeting Minutes 12-12-2023
- Council Meeting Agenda and Reports Pack 12-12-2023
- Council Meeting Minutes 24-02-2026
- Council Meeting Agenda and Reports Pack 24-02-2026
- Council Meeting Minutes 25-03-2025
- Council Meeting Agenda and Reports Pack 25-03-2025
- Council Meeting Minutes 26-08-2025
- Council Meeting Agenda and Reports Pack 26-08-2025
- Strategy One Pager 25-26 - APLMS1
- StrategyOne Pager 25-26 - DAIP1
- Strategy One Pager 25-26 - EDS
- Strategy One Pager 25-26 - Heritage Strategy 1
- Strategy One Pager 25-26 - Homelessness
- Strategy One Pager 25-26 - Housing
- Strategy One Pager 25-26 - ICS 1
- Strategy One Pager 25-26 - RAP 1
- Project status screenshots.dox
- Strategy Tracker 2026
- Strategy Reporting 2025/26
- 2025-26 Quarterly Reporting – Heritage Quarter 2
- 2025-26 Quarterly Reporting – Homelessness Quarter 2
- Quarterly Reporting 2025-26 – Housing Quarter 2
- PPR System – Project Brief and Plan
- Corporate Scorecard – Quarter 3 2025-26 (including Executive Report)

Stakeholders Consulted

- Michael Sedgman – Chief Executive Officer
- Rebecca Hayes - Associate Director, Governance & Strategy
- Kathryn Goldy - Manager Corporate Governance & Risk
- Annette Pianezzola – Risk & Audit Advisor, Corporate Governance & Risk
- Michael Mallamo – Coordinator, Strategic Planning
- Michael Terizakis - Coordinator, Corporate Planning
- Michelle Arbon – Manager, Project Management Office (PMO)
- Sarah Gilmour, Associate Director, Parklands, Policy & Sustainability
- Nikki Batten - Coordinator, Corporate Planning
- Mark Goudge - Associate Director, Infrastructure
- Nicholas Morrow - Team Leader for Strategic Asset Management
- Simon Davis - Manager Infrastructure Planning
- James Nenke - Asset Support Coordinator
- Jane Armstrong - Executive Coordinator Officer of the CEO