

## 2021 – 2022 Internal Audit Work Plan

Built Infrastructure	General Scope	Rationale for Selection
Arboriculture Risk Mitigation Strategies	Review arborist activities in relation to insurer's requirements and best practice guidelines around public safety and damage to infrastructure risk mitigation strategies.	<p>Management request</p> <p>Public safety, damage to infrastructure, high incidence of insurance claims</p> <p>No recent review</p>
Traffic Management Contract	Contract Management – Compliance with procurement policy, correct use of supplier arrangement including use of calculator, charge rates and performance management.	<p>Management request</p> <p>High operational risk outside tolerance levels.</p> <p>Annual contract expenditure \$4 million - \$5 million</p> <p>Contract management and performance risks</p> <p>WHS/Public Safety implications</p> <p>Last review January 2017</p>
Natural Disaster Relief and Recovery Arrangements	The Natural Disaster Relief and Recovery Arrangements are a joint funding initiative of the Commonwealth and State Governments to provide disaster relief and recovery payments for repairing infrastructure to help recover from the effects of natural disasters.	<p>Emerging risk</p> <p>Approximately \$2 million</p> <p>Review of current process for reporting for NDRRA funding after a disaster and the systems capturing associated costs.</p> <p>Inaccurate capture of costs may result in not maximising claims and the recording of insufficient information may result in claims not being approved.</p> <p>Last review September 2014</p>

Business Performance	General Scope	Rationale for Selection
Rates Revenue	Special & Fire Levies, Interest Charges, Discounts & Pensioner Concessions	<p>Cyclical review based on materiality and criticality of activity</p> <p>Rates is the major revenue stream</p> <ul style="list-style-type: none"> <li>• 146,000 Rateable Properties</li> <li>• Special Levies - \$300,000 include Brightwater Landscape Levy, Twin Waters and Sunshine Cove Maintenance Levy)</li> <li>• Fire Levies - State: \$17 million Rural: \$1.2 million</li> <li>• Discounts and Pensioner Concessions – State Pension Rebate \$2.5 million, Council Pension Concession \$1.6 million and Charitable Organisation Concession \$.5M</li> </ul> <p>Last review January 2018</p>
Payroll	<p>Secondments and Higher Duties processes</p> <p>Superannuation calculations including \$25,000 concessional contribution cap limit</p> <p>Segregation of Duties</p>	<p>Cyclical review based on materiality and criticality of activity</p> <p>Payroll system (SAP system PeopleHUB) was launched on 18 November 2019 with management status reports provided to the Audit Committee.</p> <p>Proposed to review elements of payroll annually</p> <p>Last review May 2021</p>

<b>Business Performance</b>	<b>General Scope</b>	<b>Rationale for Selection</b>
Contractor Safety Management Systems	Council's management and monitoring of contractor health and safety systems including <ul style="list-style-type: none"> <li>• risk management and assessment, hazards inspections (WHS and public safety)</li> <li>• emergency/priority response protocols</li> <li>• incident reporting</li> </ul>	Executive Management request Critical activity and emerging risk Contract management and performance risks WHS/Public Safety implications No recent review

<b>Customer Engagement and Planning Services</b>	<b>General Scope</b>	<b>Rationale for Selection</b>
Landfill contract management, compliance and performance	Contract Management – Compliance with environmental authority specific to disposal activities and performance management.	Emerging risk and strategic priority, critical activity Annual contract expenditure \$4.7 million No recent review of the onsite activities
Development Services – Planning Assessment Fees (MCUs & Reconfigurations)	Assess the effectiveness of established process controls, the accuracy and completeness of fees in accordance with the approved fees and charges. A focus on planning assessment application fees associated with reconfigurations, material change of use, amended applications, building file retrieval and planning certificates.	Cyclical review Significant revenue - Application Fees \$6.5M, Plan Sealing \$1 million, Material Change of Use \$2.5 million, Reconfigurations \$1 million Branch intends to review structure of fees and the relevant processes to ensure alignment with our service deliveries, with council's general fee structure and benchmark with other councils. Last review May 2017

<b>Economic and Community Development</b>	<b>General Scope</b>	<b>Rationale for Selection</b>
Financial Management at Venue 114 and Caloundra Indoor Stadium	In recent years, there has been an introduction of new technology at these venues. This has included a new Events and Venue Management System, new ticketing platform and point of Sale system. Accordingly, it is timely to review the effectiveness of these systems and the procedures in place.	Management request These systems form the basis of the financial management of the venues and assurance is sought around the efficiency and effectiveness of the financial management systems. Last review September 2014
<b>Liveability and Natural Assets</b>	<b>General Scope</b>	<b>Rationale for Selection</b>
Climate change	Ensuring climate risks are being reduced through appropriate action to minimise impacts and achieve strategic objectives	Emerging risk and strategic priority Corporate crosscutting issue Last review over 10 years ago
<b>Offices of Mayor and CEO</b>	<b>General Scope</b>	<b>Rationale for Selection</b>
Conflicts of Interest – Management of Staff Disclosures	Compliance with legislation - disclosure registers, management plans and education and awareness. Consideration of impacts to probity of decision making and corporate objectives.	Management request No recent review
Risk Management - Risk Maturity Assessment	Review of risk maturity using the QAO self-assessment tool	Critical activity Last review May 2016

