



## Proposed 2016 - 2017 Internal Audit Work Plan by Department 23 May 2016

Community Services	Proposed Scope	Last Review
Departmental Procurement including focus on Caloundra Art Gallery	Compliance, financial delegations, approvals, receipting Confirm internal controls effectiveness, fraud mitigation Some focus on Gallery engagement of artists for exhibitions and consignment procedures for gift shop	2012/13 Specific Departmental Procurement Review 2011/12 Art Gallery
Corporate Services	Proposed Scope	Last Review
Corporate Risk Management Framework and Reporting	Corporate Risk Management Framework, Best Practice and Maturity Model Potential to include Corporate Risk, WH&S Risk and Environmental Management Risk Systems Corporate Reporting Framework	Monitored by Audit Committee Not reviewed by Internal Audit
IT Security Risk Assessment	Detailed Scope to be determined subject to further consultation with QAO & ICTS Manager	Internal Audit system/process reviews include transaction type authorities May 2015 Audit Committee ICTS Manager's Presentation - ICTS Governance Assessment(COBIT) & Future Directions May 2016 QAO Interim Audit covering Finance, Property & Payroll system access Network & Database Access, Change Management, Policies & Procedures Not reviewed by Internal Audit
Corporate Payroll and Overtime	Key internal controls Overtime analysis Reporting framework	2013/14, Corporate Payroll QAO review annually
Recruitment & Workforce Planning	Policies and Processes Establishment/Appointment process and employment screening	Last reviewed by Internal Audit > 5 years
Rates - General Rates and Separate Levies	Internal controls for accuracy of General Rates, Separate Levies Internal Controls for rate adjustment, fraud mitigation	Last reviewed by Internal Audit 2013/14 Elements of Rates reviewed annually by Internal Audit QAO review annually
Infrastructure Services	Proposed Scope	Last Review



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Asset Management Plans	Review of the Status of asset management plans and how they compare to industry best practice	Not specifically reviewed by Internal Audit Some coverage in 2013/14 Road Reseal Audit
Waste Resource Recovery Contracts	Contract Management and Payments Revenue Environmental outcomes	Last reviewed by Internal Audit > 5 years
Disaster Management	Legislative compliance Asset ownership and insurance	Formal risk assessment undertaken > 5 years
<b>Planning and Environment</b>	<b>Proposed Scope</b>	<b>Last Review</b>
Development Applications - Financial Controls, Fees and Discounts, Reporting	Financial System Controls, Fees, Fee Adjustments/Approvals and Reporting	Last reviewed by Internal Audit > 5 years
Contributed Assets Acceptance Processes  Review covers operations in both Infrastructure Services and Planning and Development Departments	Front-end handover processes that ensure <ul style="list-style-type: none"> <li>• specifications and standards are adequate and effective</li> <li>• effective controls for identification and rectification of defective or substandard assets</li> <li>• assets meet specified standards and built as designed</li> <li>• asset condition including on/off maintenance inspection processes</li> <li>• timely receipt of the critical ADEC and As-constructed drawings necessary for asset write-on</li> </ul>	Some coverage by Internal Audit > 5 years
<b>Economic Development and Major Projects</b>	<b>Proposed Scope</b>	<b>Last Review</b>
Solar Farm Contract Management	Contract Management and Payments	Contract announced April 2016, construction commencing late 2016
Sunshine Coast Incentive Investment Scheme (SCIIS)	Audit of SCIIS accounts (financial incentive recipients). Ensure that contractual obligations have been achieved and correct administrative process followed.	Scheme commenced 2012/13, not reviewed by Internal Audit