

2017 – 2018 Internal Audit Work Plan

Community Services	Proposed Scope
Animal Registration and Pound Operations	Annual animal registration processes covering revenue, fee adjustments, fee write off processes, reconciliations and legislative compliance. New Pound operational as at Feb/Mar 2017.
Horizon Festival	Event management and administration
Corporate Services	Proposed Scope
Rates - Special Levies, Discounts and Pensioner Remissions, Interest, Fire Levies	Rate processes associated with special levies, early discounts, interest charges, state and council pensioner remissions, refunds and reconciliations. QAO 2015/18 Strategic Plan indicates a performance review of Local Government Rating Practices in 2017/18
Treasury and Cash Management Operations including Trust Accounts	Cash Management, Investments, Debt Management, Trust Accounts, Bonds and Guarantees
Corporate Accounts Receivable subsidiary interface systems including Events Management System	Review credit management, data entry controls including subordinate systems, credit notes and adjustments, receipting, doubtful debts and debt write off processes. New Events Management System (USI operational 1 March 2017) implemented across numerous community and sporting complexes and includes debtors invoicing, cash handling and interface with corporate debtors system processes.
Records Management System Implementation	System performance and usability from end user perspective
Infrastructure Services	Proposed Scope
Procurement	Department procurement review with some focus to Civil Asset Management procurement. Open Windows has been implemented as at July 2017, to manage operational aspects of procurement and contracting activities > \$10,000.
Asset Management of Electrical Systems	Asset Management, Asset Maintenance, Financial Asset Recognition, Work Health and Safety around electrical systems including public lighting.
Volunteer Management	Volunteer management and administration including risk management, WH&S and insurance.
Parking Meter Management	Parking strategy implementation and administration, revenue collection and banking.
Planning and Environment	Proposed Scope
Infrastructure Charges Calculations and Collection	Review of control processes that ensure the accuracy, completeness and timeliness around calculation, collection and the Infrastructure Charges Register.
Plumbing Services, Backflow Devices, Onsite Sewerage	Review revenue (\$3.8M) and adjustment processes

Economic Development and Major Projects	Proposed Scope
Sunshine Coast Holiday Parks	Review contract, revenue (\$14M) and revenue sharing arrangements and expenditure.
Visit Sunshine Coast Funding - Council operations and Deed Compliance	Review the funding deed and associated payment processes, reporting and KPIs. Independent Board oversight.
Brisbane Road Car Park Development Process	Governance review of previous project processes leading to the current tender process covering associated risk management, project management and governance reporting framework.