

2018 – 2019 Internal Audit Work Plan

Built Infrastructure	Proposed Scope	Last Review
Preferred Supplier Arrangements	<p>Annual Preferred Suppliers Arrangement (PSA) expenditure of \$24 million. Provide assurance around compliance with procurement principles including value for money outcomes as intended from the established PSA's.</p> <p>PSA's require the highest ranked to be engaged. If unavailable, the second ranked supplier should be selected and so on.</p>	2012/13
Airport Expansion Project - Contract Payments	<p>Estimated \$140 million expenditure related to Runway Expansion Contract during 2018/19 year.</p> <p>Review to provide assurance over the invoice approval and progress payments (completed and compliant works) in accordance with the contract terms and conditions.</p>	No previous review
Parking Management	<p>On 12 October 2017, council adopted the Sunshine Coast Council Parking Management Plan and associated 37 Local Area Parking Plans.</p> <p>The review is to provide assurance around Transport Infrastructure Management operations and revenue management associated with paid parking and includes parking meters and parking stations. Regulatory and compliance operations managed by Customer Response are excluded from this review.</p>	No previous review
Business Performance	Proposed Scope	Last Review
Accounts Payable and Creditor Establishment Processes	<p>Annual total payments via Accounts Payable is \$360 million.</p> <p>Review to provide assurance over the internal control processes covering creditor masterfile maintenance, invoice data matching, payment transfers and reconciliations</p>	2015/16
Contract Performance Management	<p>Annual operating materials and services expenditure \$182 million excludes CW.</p> <p>The review is to provide assurance around managing contract performance and the adequacy of the associated corporate guidelines. A selection of contracts to be reviewed</p>	2013/14
Payroll - Overtime and Allowances - Approval Controls and Management	<p>Annual operating and CW overtime \$2 million and operating allowances \$.6 million.</p> <p>Review to provide assurance around associated budgets, rostering, claim approval controls.</p>	2010/11

Bond and Guarantee Registration Processes	<p>Council currently holds 495 Bank Guarantees with a total value \$69.8 million and 1,350 Cash Bonds of \$7.5 million ranging from \$5 to \$266,000. Majority relate to Operational Works (Development Services, Engineers and Environmental assessment).</p> <p>Review will focus on the policies, overall management including ensuring all bonds and guarantees obtained, risk management and reconciliations.</p>	> 7 years
Customer Engagement and Planning Services	Proposed Scope	Last Review
Waste Collection Rating Revenue and Contract Payments	<p>This review forms part of the 3 year rates review cycle (rates revenue is Council's biggest revenue stream of \$285 million) with waste cleansing charges of \$50 million per year.</p> <p>The review is to provide assurance around the accuracy of waste cleansing service charges, debtor invoice charges, reconciliations and waste collection contract payments of \$17 million</p>	2015/16
Economic and Community Development	Proposed Scope	Last Review
Sunshine Coast Stadium Operations	<p>The Sunshine Coast Stadium operations generate operating revenue of \$1.7 million with operating expenditure of \$3.3 million.</p> <p>The review will focus on financial management operations including use of the event management system, receipting, cash management and banking, debtor invoicing, stock management, reconciliations, and financial reporting.</p> <p>The Event Management System was recently implemented which is also used by other operational areas</p>	2014/15
Liveability and Natural Assets	Proposed Scope	Last Review
Asset Recognition and CW Project Finalisation Processes	<p>Total Capital Works Projects \$240 million.</p> <p>Focus on projects managed by Project Delivery Branch to provide assurance around the CW handover, the asset recognition processes including aspects of the Gateway Process for Project Delivery</p>	No asset recognition reviews done specifically with Project Delivery Branch
Environment Levy	<p>Annual revenue \$10 million collected via rates.</p> <p>The review is to provide assurance with regard to Policy compliance for use of collected monies, associated project and financial expenditure controls, reconciliations including reserves and outcome reporting</p>	2011/12