AUDIT AREA	LAST REVIEWED	PROPOSED INTERNAL AUDIT				
Directorate and Business Unit		2021/22	2022/23	2023/24	Reason for inclusion	Scope
Organisation-wide	2020/21	√	√	√	Legislative	Coordinate the completion of the Integrity and Conduct Annual Collection and ensure its submission to the Public Sector Commission by the stipulated deadline
	2020/21	√	√	√	Legislative	Coordinate the completion of the annual Compliance Audit Return and ensure its submission to the Department of Local Government, Sport and Cultural Industries by March each year
	2019/20	√	√	×	Legislative	Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's systems in regard to risk management, internal control and legislative compliance
	2020/21	√	√	√	Legislative	Respond to referrals from external oversight agencies
	-	√	√		COVID-19 Audit Activity	As per agreed scope
	2019/20	√	√	√	Fraud and corruption control	Attempts to bypass quotation and tender thresholds (sole suppliers)
	2019/20	√	√	√	Fraud and corruption control	Attempts to bypass quotation and tender thresholds
	2019/20	√	√	√	Fraud and corruption control	Variances between purchasing requisition amount, approved purchase order, payment made
	2019/20	×	√	×	Fraud and corruption control	Non purchase order payments
	2019/20	√	√	√	Fraud and corruption control	Inappropriate relationships (employee to employee)
	2019/20	√	√	√	Fraud and corruption control	Inappropriate relationships (employee to supplier)
	2019/20	√	√	√	Fraud and corruption control	Inappropriate relationships (supplier to supplier)
	2020/21	√	√	√	Fraud and corruption control	Live monitoring of employees' and elected members' gift registers including cross referencing of invitations received
	In progress	√	×	×	Targeted	Employee use of fleet vehicles
	-	√	√	×	Fraud and corruption control	Tender specifications and assessment criteria
Corporate Services: Financial Services **Governance and Strategy:** Human Resources **Office of the CEO:** Audit and Risk Services	2020/21	√	√	√	Legislative	OAG Audit (General Information Systems) – follow up on implementation of recommendations
Corporate Services: Relevant business units	-	×	√	×	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Corporate Services: Financial Services	2019/20	√	√	×	Legislative	Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the City's financial management systems and procedures.
	2019/20	×	×	×	Office of the Auditor General Report	Timely payment of suppliers
	-	√	×	×	Fraud and corruption control	Payments made to invalid suppliers
	2019/20	√	×	×	Fraud and corruption control	Changes to bank details
	2019/20	√	×	×	Fraud and corruption control	Potential false invoices
	2020/21	×	×	×	Fraud and corruption control	Bypassing of controls – invoice numbers within TechOne (finance system)
Corporate Services: Information Technology	2020/21	×	×	×	COVID-19 Audit Activity	Use of Zoom and Microsoft Teams for meetings (cyber security)

AUDIT AREA	LAST REVIEWED	PROPOSED INTERNAL AUDIT				
Directorate and Business Unit		2021/22	2022/23	2023/24	Reason for inclusion	Scope
Corporate Services: Rangers, Parking and Community Safety	2020/21	×	×	×	Contractual	Compliance of the Information Protection Agreement between the City and VicRoads
	In progress	√	×	×	Targeted	Review of unique / specialised provider (parking ticket machines)
	In progress	√	×	×	Targeted	Access to information and use of fleet vehicles
	2019/20	×	×	×	Contractual	Graffiti Removal Contract Performance Bonus
	2018/19	×	×	×	Targeted	Use of surveillance devices
Governance and Strategy: Relevant business units	-	×	√	×	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Governance and Strategy: Human Resources	-	√	×	×	COVID-19 Audit Activity	Payments to casuals and part time employees (February 2021 WA lockdown)
	2019/20	√	×	×	Fraud and corruption control	Payments made to ghost employees
	2019/20	√	×	×	Fraud and corruption control	Payments made after employee termination
	In progress	√	×	×	Allegation	Drug and alcohol testing of employees (process only; not results)
	2020/21	√	√		Previous external audit	Payroll processes (various)
					Fraud and corruption control	
Infrastructure Services: Relevant business units	-	×	√	×	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Infrastructure Services: Operation Services	2020/21	√	×	×	Allegation	Traffic management and overtime (external referral)
Office of the CEO: Relevant business units	-	×	√	×	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Planning and Community Development: Relevant business units	-	×	√	×	Assessed as extreme or high risk, or with inadequate controls; or controls not assessed	As per business unit operational risk register
Planning and Community Development: Regulatory Services	2019/20	×	×	×	Legislative	OAG Audit (Building Approvals) – follow up on implementation of recommendations
Planning and Community Development: Community Development and Library Services	2018/19	×	×	×	Targeted	Youth Services Incident (Central Park)