

Shire of Peppermint Grove

**2025-26 – 2028-29
INTERNAL AUDIT
PLAN**

March 2026

Appendix 1

Detailed List of Auditable Areas 2026-2029

<i>Auditable Areas</i>	<i>Risk Rating</i>	<i>Key Stakeholders</i>	<i>Audit Profile</i>	<i>Key Documents Required During Audit</i>	<i>2026-27 Hours</i>	<i>2027-28 Hours</i>	<i>2028-29 Hours</i>
Information Technology General controls and Security Environment	Medium		<p>An assessment of the policies, procedures and controls employed within the Shire to protect the integrity, confidentiality and availability of information on the Shire's computer processing environment and surrounding network.</p> <p>This will be a high level general control assessment of the IT security environment and how management assess risk over user access, data use and data recovery process.</p> <p>Assessment of Cyber Security policy and staff training and awareness.</p>	<p>Information Security Guidelines</p> <p>Management Procedures for managing information security across the Shire</p> <p>Back up Procedures, Business Continuity Plans and Disaster Recovery Plans</p> <p>Evidence of back up recovery process</p> <p>Access listing to computer processing environment</p>	60		

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Contract and Tender Management	Medium		<p>Assess the Shire's activities in respect of procurement in areas including policies and procedures, tendering, supplier selection process, approval and contracting processes in line with the local Government Act and Regulations.</p> <p>Contract managers are adhering and monitoring contractual terms and conditions including price variation requests, supplier performance, insurance requirements and contract extension requests and approvals.</p>	<p>Procurement Policy</p> <p>Management Guidelines for procurement, tendering and contracting process and list of contracts awarded last 3 years including Tender Register.</p> <p>Delegations for awarding contracts</p> <p>Contract Register</p> <p>Access to contracts awarded over last 12 month period</p> <p>Access to tender/RFQ evaluation documents to determine value for money process and decisions were made</p>		70	

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Human Resource Management	Low		<p>Review the recruitment process covering approval to employee process, employee commencement process such as induction, training needs assessment, probationary reviews, conducting necessary legislative checks such as working with children checks, police clearances, staff qualification verifications etc.</p> <p>Review appropriateness of checks undertaken when staff resign e.g. staff exist checklist.</p> <p>Review adequacy of HR policies and assess compliance including annual staff performance appraisals.</p> <p>Exclude OH&S.</p>	<p>List of staff employed by the Shire.</p> <p>Copy of HR policies</p> <p>List of staff terminated in the last 12 month period</p> <p>List of new staff employed in the last 12 month period</p> <p>Management Guidelines for the recruitment process, resignation process, delegations for recruitment approval, security over private personnel files and staff health information, induction process and staff performance policies.</p>			60