Internal Audit Branch

6 + 6 Month Audit Plan 2023/2024

Delivering Equity and Excellence: realising the potential of every student by working as a trusted partner supporting the strategic direction of the Department. We provide professional advice and assurance using consistent, contemporary practices to optimise the effectiveness of risk management and controls in line with professional standards.

INFORMATION SECURITY CLASSIFICATION: SENSITIVE

DoE Internal Audit conforms with the International Standards for the Professional Practice of Internal Auditing

Queensland Government

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Endorsed by	Audit and Risk Management Committee
	Department of Education
	28 June 2023
Approved by	Michael De'Ath
	Director-General
	Department of Education
	04 July 2023
CM Reference	

1. Executive Summary

The Internal Audit Plan for 2023/2024 developed by the Internal Audit Branch ('IAB') focuses on providing independent, objective assurance and consulting activities that improve the operations of the department through effective and efficient risk management, internal control and governance processes.

IAB developed a 6 + 6 month audit plan for 2023/2024 to enable the branch to remain agile in its ability to respond to changing demands and reprioritise audits to ensure it incorporates emerging risks identified throughout the year. This includes ad-hoc management requests.

The 6 + 6 month audit plan aims to provide coverage across all areas of the department while ensuring key strategic and enterprise risks are addressed throughout. It references specific risks in the department's strategic risk register including the four areas of lowest risk appetite being, child and student protection and safety, workplace health and safety, information security and integrity. A three-year past and projection of audit areas has been developed to display the wide-coverage of areas across the department, as well as highlighting high level objectives for the audits proposed for this year. This includes (refer to Appendix A):

- Department of Education

- Office of Industrial Relations

- Office of Racing.

Section 2 below summarises the 6 + 6 month audit plan on one page. IAB has agreed with stakeholders to confirm each quarter the following quarter's reviews on the plan to ensure they are still relevant and appropriate to undertake. IAB will perform a more formal review of the plan around October 2023 and submit any proposed changes to the Audit and Risk Management Committee for endorsement in November 2023 and subsequently to the Director-General for approval. The list of audits that are carried forward from the 2022/23 audit plan are also shown which are all largely in reporting stage.

IAB planning methodology is summarised in Appendix B and the focus of the 6 + 6 month audit plan is in accordance with the requirements of the International Standards for the Professional Practice of Internal Auditing ('Standards').

IAB staffing consists of 30 full time equivalents (FTE's) with an FTE cap of 28 staff, and has an annual budget of approximately $5 million. To service the Department of Education audit activities, the branch has three key service delivery areas being:

- School Audit (64% of resources)

- General Audit (20%)

- Information Systems Audit (16%).

IAB also engages a co-source provider to assist in undertaking audits where specialist skills are required or where there are resourcing constraints, including the delivery of the Office of Industrial Relations (OIR) audits on the 6 + 6 month audit plan. IAB is currently reviewing the use of a co-source provider in order to achieve the best value for money in the approach to using a provider.

The Internal Audit Strategic Plan 2023/2027 is attached as Appendix C. Internal Audit's key initiatives planned over the 2023/2024 year include:

- Upgrade of key systems used by Internal Audit including TeamMate; and

- Implementation of the branch workforce plan.

2. 6 + 6 Month Audit Plan on a Page 2023/2024

Internal Audit Activities 2023-24	July to December 2023	January to June 2024
	School Audits - approximately 210 & School Health Checks - approximately 150	
	Equity and Excellence Strategy – Internal Audit involvement in various initiatives from a risk, governance, assurance perspective	

Internal Audit Activities 2023-24

- IAB workforce and functional review
- Secretariat to the Audit and Risk Management Committee
- Follow-up of agreed management actions
- Observer role on boards and committees
- Communication and stakeholder engagement
- Data analytics
- Power BI dashboards reporting to governance committees
- Branch systems maintenance
- TeamMate upgrade
- Recruitment, retention and capability development
- Grant acquittals
- Branch Internal Quality Assessment

July to December 2023:
- Use of consultancies (incl OIR)
- Infrastructure accruals process
- Divisional audit – First Nations Strategy and Partnerships
- Develop a regional office audit program
- Risk management – strategic risk deep dive
- Data backup and recovery
- Mobile device management
- OIR Procurement
- OIR Contract management

January to June 2024:
- Conflicts of interest
- Student health support
- Non-financial data integrity
- Travel expenditure
- Pilot a regional office audit program
- DoE governance framework
- ICT vendor management
- Open data*
- Change and release management*
- OIR divisional audit

Legend:
- Schools
- Business, operational, performance audits
- Information, communication and technologies
- Office of Industrial Relations
- Office of Racing

Note – The audits on the plan depict those that will begin in this financial year, however are not necessarily expected to be finalised by the end of the year, particularly those that are scheduled towards the end of the year.
* indicates undertaken by co-source provider

The following outlines those audits that are carried forward from the 2022/23 6+6 month audit plan which are largely in reporting stage, with the exception of the SAPA review that was purposefully scoped prior to the end of the financial year, with a view to commence the review late July 2023 due to staff availability.
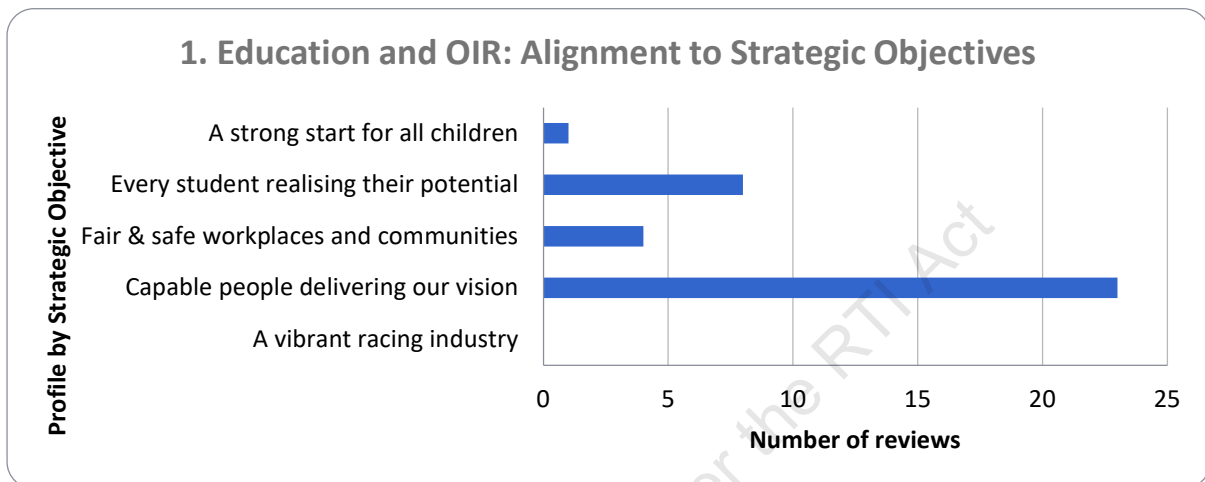

July to December 2023 (audits carried forward from 22/23)

- Casual claims portal
- Part time education programs
- Student resource scheme
- Emergency response planning in schools
- Contract management*
- Third party brokerage and data sharing*
- Commonwealth bank interfaces
- SAPA review
- Risk management framework*
- WHSQ best practice review follow up*

Legend:
- Schools
- Business, operational, performance audits
- Information, communication and technologies
- Office of Industrial Relations

*denotes audit undertaken by co-sourced provider

In addition to the 6 + 6 month audit plan on a page, Internal Audit is keeping a watching brief over the work undertaken by the Infrastructure Services Division given the significant budget allocation and risks associated, as well as, workplace health, safety as the department's Safety Framework Review transitions to business as usual across the department from 1 July 2023.

3.   6 + 6 Month Audit Plan Strategic Alignment

The following graph outlines the number of internal audit reviews that are aligned to each of the department's strategic objectives from the current 2023-27 strategic plan. Whilst there are no specific audits addressing the strategic objective 'A vibrant racing industry', there was review undertaken in 2022/23.

1. Education and OIR: Alignment to Strategic Objectives

Profile by Strategic Objective	Number of reviews
A strong start for all children	1
Every student realising their potential	8
Fair & safe workplaces and communities	4
Capable people delivering our vision	23
A vibrant racing industry	0

The following graph outlines the number of internal audit reviews that are aligned to each of the department's enterprise risks (areas of lowest risk appetite). Internal Audit aims to provide reasonable coverage across all areas of lowest risk appetite across the department.

2. Education: Alignment to Enterprise Risks

Profile by Enterprise Risk	Number of reviews
Child and student protection and safety	15
Workplace health and safety	14
Information security	20
Integrity	22
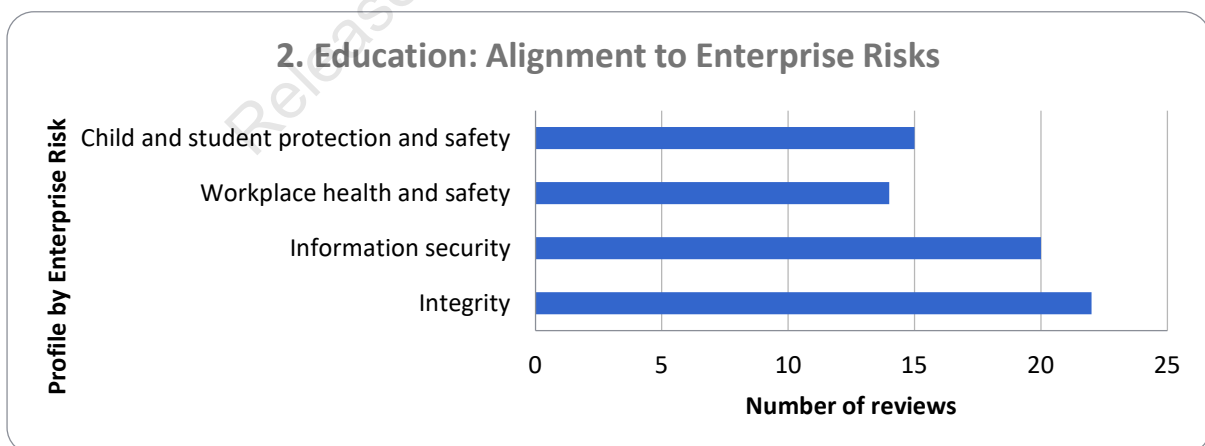
The following graph outlines the number of OIR internal audit reviews that are aligned to each of OIR's strategic risks. Internal Audit aims to provide reasonable coverage across all areas strategic risks.

4. Alignment to OIR Strategic Risks
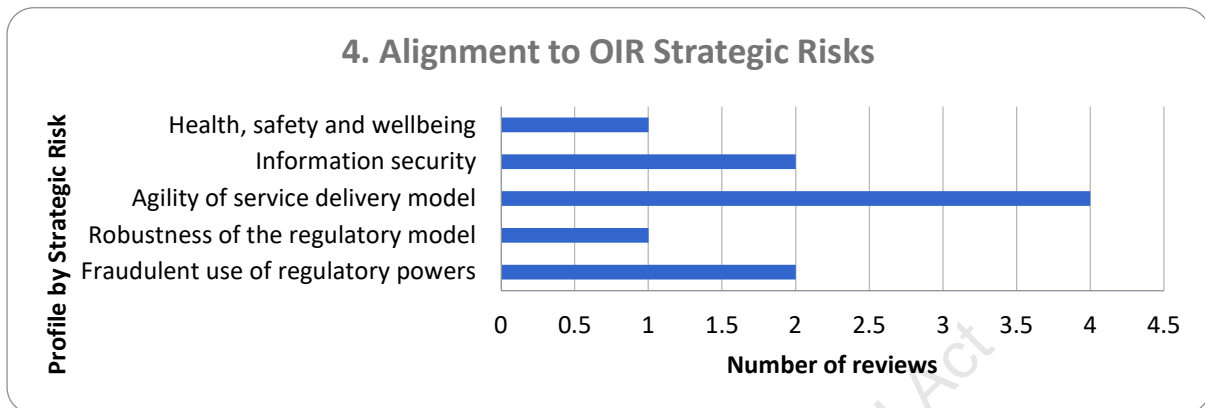
The graph below outlines the balance between audit categories across the year and are classified as:

- **Foundational processes** - reviews that relate to core corporate service processes that operate to support the business (i.e. back-office processes that are important, but do not directly impact front-line delivery).

- **Operational performance** - reviews that relate to processes that are crucial for service delivery functions.

- **Emerging risk** - reviews that consider the impact of changes to government structure (e.g. machinery of government, election commitments), law or regulation, technology, policy reform, or transformational change.

5. Reviews by Category
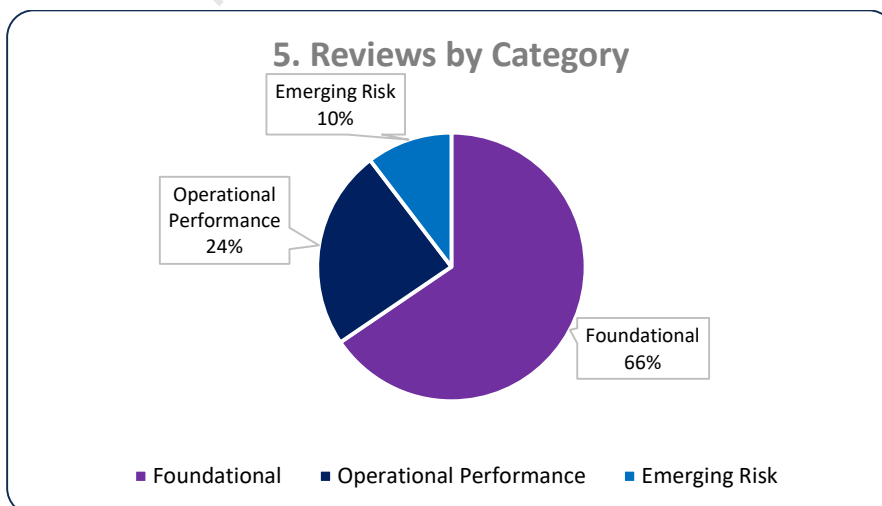
Appendix A – Past and Projected Audit Universe

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Departmental projects / initiatives											
Equity and Excellence Strategy						✓	✓	✓	✓		Keep involved in discussions around the various initiatives through E&E and in particular to ensure governance, risk and compliance / assurance is embedded into various initiatives
Project Observer Role on Boards (specific ICT and non-ICT enabled projects)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Projects include: - HCM - EQIP - Finance Forms Digitization Project - OIR Service Delivery Transformation Program - ED Grants Online - Digital Learning Project
Advisory services (as required)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Divisions											
Creation of a Divisional Audit Program						✓					Create a divisional audit program and then pilot this through the First Nations Strategy and Partnership division. The intent is to cover core business processes / corporate services activities as well as overall governance functions.
Schools and Student Support (SSS)	✓	→ I								✓	
Early Childhood (EC)									✓		

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
First Nations Strategy and Partnership						✔					Create a divisional audit program and then pilot this through the First Nations Strategy and Partnership division. The intent is to cover core business processes / corporate services activities as well as overall governance functions.
People, Information Communication Services (PICS)								✔			
Policy, Performance, International and Intergovernmental (PPII)								✔			
Infrastructure Services (ISD)		✔							✔		
Finance, Procurement and Facilities (FPF)										✔	
Office of Industrial Relations (OIR)							✔				Undertake a divisional audit program to cover core business processes / functions
Branches (all branches considered as part of audit planning processes)											
Procurement Services			✔								
Human Resources	✔										
Regions											
Creation of Regional Office Audit Program						✔					Update the standardised regional office audit program given the recent/upcoming changes to regional structures.

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
											Consider whether the program could be turned into a self-assessment checklist for regions to undertake themselves. Also consider the approach and whether instead of rolling regional audits, there is value in selecting an area for review (e.g. governance) and testing this across all regions.
Far North Queensland							✓				Pilot regional audit program for new program – region to be confirmed
North Queensland	✓								✓		
North Coast									✓		
Darling Downs South West									✓		
Central Queensland				✓ ⟶ I						✓	
South East								✓			
Metropolitan South								✓			
Metropolitan North								✓			
Regional Office Audit Summary Report		✓								✓	
Governance											
DoE Governance Framework							✓				Review would include overall department governance framework including committees, boards.
Legislative Compliance								✓			

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Risk Management (including Assurance map)	✓	✓→ I				✓					Select a strategic risk and perform a deep dive review into the effectiveness of risk management for that particular risk. It would include understanding how the risk was determined, the owner, controls and actions in place to reduce the risk to within tolerance.
Integrity Framework (previously Fraud and Corruption Control Framework)									✓		
Machinery of Government (MoG) Changes	✓										
Conflicts of Interest							✓				Review the implementation of the conflicts of interest procedure within the department and in particular within schools. Consider including contracting back and secondary employment components in the review.
Delegations Management										✓	
Customer Complaints Management		✓→ I									
Human Rights Act				✓→ I							
Portfolio, Program and Project Management (ICT enabled, and non-ICT)	✓							✓	✓		
DoE Policies & Procedures								✓			

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Framework/Architecture (including communication)											
MESU Correspondence Handling	✔								✔		
Data Integrity (non-financial reporting)							✔				Review non-financial reporting data integrity by selecting a sample of data from the annual report and tracing it to the source. Consider an option to create a checklist that could be used each year. Also consider how EQIP will address data integrity (including non-financial data).
Business Continuity Planning, Disaster Recovery Planning and Disaster Management (including Emergency Management Plans in schools)					✔ (EMP Only)			✔			
Interchange Agreements/MOUs									✔		
Organisational Change Management								✔			
Grants and Funding Management											
General Grant Acquittals	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	
Grants and Subsidies Management (grants paid to external parties)			✔ ⟶ I							✔	
Human Resources											

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Appointment Appeals Process					✔						
Employee Grievance / Complaints								✔			
Casual Claims Portal					✔						
Establishment Management / Workforce Planning									✔		
Commencements (including inductions / on-boarding) in schools and corporate/regional offices			✔ ⟶ I					✔			
Separations in schools and corporate/regional offices			✔ ⟶ I					✔			
Recruitment (including Criminal History Checks) in schools and corporate/regional offices								✔			
Workplace Health and Safety								✔			
Asbestos Management								✔			
Well Being										✔	
Blue Cards			✔ ⟶ I						✔		
Temporary Employment Management (Temp to Perm Directive)									✔		

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Leave Recording and Management								✓			
Tracer				✓ → I							
Flexible by Design								✓			
Payroll	✓	✓						✓			
Finance											
Vendor Management				✓							
Commonwealth Bank interfaces (e.g. ProMaster, Combiz)					✓						
Gifts and Benefits				✓ → I					✓		
Ethical Use of Public Monies			✓					✓			
Finance Payment Assurance Matrix			✓								
Travel Expenditure							✓				Review will focus on school related travel and will look at the data in the first instance and determine extent of travel. Note that travel expenditure from a corporate or regional perspective will be included in the divisional and regional office audit programs.
Corporate Card (including Risk Assurance Map)				✓				✓			
Infrastructure and Assets											

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Portfolio Investment and Performance		✓	✓			✓					Two part review with initial part to review the 2021/2022 year end accruals, and the second part will include a review of the accrual process undertaken by ISD as a current state analysis with a view for improvement of practice.
Strategy and Service Planning		✓	✓								
Infrastructure Delivery		✓	✓								
Infrastructure Operations		✓	✓		✓						
Regional Operations									✓		
Environmental, social and governance (ESG)									✓		
Fleet Management			✓ ⟶ I							✓	
Purchasing and Procurement / Expenditure											
Purchasing and Procurement Processes		✓							✓		
Qld Purchasing Policy Implementation								✓			
Contract Management	✓				✓						
Management of ICT and non-ICT Contractors								✓			
Consultancies						✓					Review of spend / use of consultancies across the department including OIR. Consider value for money and rationale

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
											behind using consultants over in house staff to undertake the work.
Computers for Teachers (C4T) Rollout				✓ ——➤ I							
Information Systems and Technology											
Digital Enablement and Innovation											
Review of Alignment of Initiatives to DoE Digital Roadmap								✓			
Service Centre including Incident Management				✓ ——➤ I							
Information / Software Asset Management		✓							✓		
Use of Non-Departmental ICT Services (e.g. Cloud Services including Software as a Service)			✓ ——➤ I								
Identity, Information and Access Management											
Third Party Brokerage and Data Sharing				✓ ——➤ I							
Data Backup and Recovery including Data Centers	✓					✓		✓			The review will focus on schools in the first instance, with a view to review the corporate aspects in 2024/25.

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Mobile Device Management	✓					✓					Review will be a follow up of previous audit undertaken noting that across schools there are inconsistent approach being adopted.
Identity Access Management									✓		
User Access Review – Local Administration Rights	✓								✓		
User Access Review – SAP			✓ → I							✓	
User Access and Interface Review – TSS			✓ →	I							
User Access Controls – OneSchool								✓			
User Access Controls – Agresso			✓							✓	
SAPA					✓ →	I					SAPA review which will incorporate end to end business process, as well as user access controls.
Data Governance and Sharing											
Data Governance Review – Information Management		✓								✓	
Records Management Review (physical and electronic records)			✓ → I								
Right to information (RTI)								✓			

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Open Data							✓				Review of the process the department undertakes to update and remove data from Open Data. Consideration given to time lags in open data and so data displayed may be out of date resulting in misinterpretations
Social Media Monitoring									✓		
Investment Governance											
Review of ICT Budget (core, non-core and ownership)	✓								✓		
ERP Replacement Lifecycle Planning		✓									
Portfolio Definition Cycle									✓		
ICT Investment Governance									✓		
Benefits Lifecycle Management (incl ICT and non-ICT enabled projects)									✓		
Vendor Management											
ICT Vendor Management							✓				This is a component of the IS18 attestation and will be focused on the in-scope aspects of the ISMS.
Enterprise Architecture								✓			
Capacity Planning									✓		

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Website Accessibility Standards									✓		
Information Security Management System											
Information Security – Threat and Vulnerability Management inc Patch Management				✓ →	I						
Change and Release Management							✓				This is a component of the IS18 attestation and will be focused on the in-scope aspects of the ISMS
Schools											
School Audit Program including Health Checks and Follow-up Audits	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Standard school audit program that is completed including follow up audits and health checks conducted which cover the four enterprise risks.
Day 8 Enrolment	✓	✓	✓								
P&C Advice (as required)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Provide ad-hoc advice to P&C's when requested by P&C executive.
Student Protection – Design of Controls		✓ →	I					✓			
Part Time Attendance Management					✓ →	I					
Student Resource Scheme					✓ →	I					
User Charges and Fees									✓		
Student Attendance Management (incl roll marking)			✓ →	I							

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
School Budget Solution									✔		
Credits and Usage (School Based Salaries)									✔		
Agresso End of Year Rollover Process				✔							
Day 8 Process (includes attendance, roll marking practices)		✔ →I							✔		
Curriculum Activity Risk Assessment (CARA)								✔			
Enrolment Management Plans										✔	
Hazardous Goods Management in Schools								✔			
Schools of Distance Education	✔ →I			✔ →I							
Students with Disabilities	✔							✔			
Student Disciplinary Absences (Exclusions and Suspensions)										✔	
Sponsorships				✔							
RREAP monies		✔ →I									
Tagai State College (18 campuses)					✔						
School Sports Boards								✔			

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
Outdoor and Environmental Education Centres						✔					Currently all centres are scheduled for a review in term 3 and 4 of 2023.
Residential Facilities					✔						
Hospital Schools/Classes							✔				May be affected by E&E – assurance mapping exercise to determine oversight over non-std schools (may not involve an actual audit, but review and determination if separate audits are required.
Other Learning Centers (e.g. Eagleby Learning College)								✔			
Education and Training Centers (Detention Centres)							✔				May be affected by E&E – assurance mapping exercise to determine oversight over non-std schools (may not involve an actual audit, but review and determination if separate audits are required.
Education Support Plans for Students in Out of Home Care		✔									
Rental Properties/Agreements by the Department										✔	
International Study Tours									✔		
Community Use of School Facilities				✔ → l							
Home Education				✔							
Student Health Support / Medication Management							✔				Review the implementation of the procedure within schools and identify the root cause of why this continues to be an

Area of review	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft objective for review
											area of frequently reported findings in school audits.
Early Childhood											
Regulating for Quality (R4Q) (ECCI)			✓								
Kindy Funding Model									✓		
State delivered kindies						✓					Continue working with Early Childhood Division on when and what Internal Audit will need to include in the school audit program when there is a state delivered kindy that is not under the national regulation.
Office of Racing											
Overall Health Check including follow up of implementation of actions from previous reviews					✓						

Area of review / Audit universe	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft Objective
Office of Industrial Relations (OIR)											
Divisional audit							✓				The intent is to cover core business processes / corporate services activities as well as overall governance functions.

Area of review / Audit universe	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft Objective
Enterprise Portfolio Office (EPO)								✔			
Integrated Assurance Map	✔	✔	✔	✔ →I							
Governance Framework (incl Delegations)	✔							✔			
Risk Management Framework					✔ →	I					
Performance Measurement		✔	✔								
Internal Health, Safety and Wellbeing	✔										
Stakeholder Management	✔									✔	
Business Continuity Management (BCP, DRP, Emergency response)								✔			
Fraud and Corruption Controls		✔									
Follow-up of Actions from the 'Best Practice Review of WHSQ'					✔ →	I					
Workforce Planning		✔							✔		
Regional Office Audit Program										✔	
Use of Consultancies						✔					Review of spend / use of consultancies across the department including OIR. Consider value for money and rationale

Area of review / Audit universe	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft Objective
											behind using consultants over in house staff to undertake the work.
Contract management						✓					Focus on contract management processes relating to post-procurement activities i.e. once a vendor / supplier / has been selected through a sourcing process.
Appointments – Boards and Committees										✓	
Data and information governance								✓			
Grants management framework									✓		
Legal services									✓		
Regulator Process											
Licensing and Accreditation (Labour Hire, Electrical)								✓			
Electrical Imports and Equipment (Registered Equipment Certified Accreditation Scheme)			✓ —→ I								
Asbestos and Silicosis										✓	
Investigations Case Management (incl QA Checklist Validation)		✓ —→ I								✓	
WHSQ Assessment Services Triaging Process				✓							

| Area of review / Audit universe	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft Objective
Review Unit – Legal Services Panel (Workers Comp Regulatory Services)				✓							
IT Process											
Transformational Change Program						✓	✓	✓	✓		IS audit manager to sit on the Program/project boards DDG has requested formal health checks for the ICT programs/projects
Information Privacy and Right to Information Requests									✓		
Cyber Security			✓					✓			Includes information security
ICT Governance (including ICT Change Advisory Board, and ICT Technical Advisory Board)										✓	
Cloud Computing									✓		
Business and Corporate Services											
Finance Delegations (SAP)		✓									
Wellbeing framework										✓	
Integrity and complaints								✓			

Area of review / Audit universe	18/19	19/20	20/21	21/22	22/23	23/24 July to Dec	23/24 Jan to June	24/25	25/26	26/27	Draft Objective
Procurement						✓					Review the design and operating effectiveness of purchasing and procurement processes across OIR.
Policy and Workers Compensation Services											
Medical Assessment Tribunal			✓ ——➤ I								

Appendix B – IAB Planning Methodology

The audit planning approach for 2023/2024 included consideration of all key inputs, planning considerations which affect audit timing and delivery methods, and a clear focus on delivery of internal audit outcomes. The plan for 2023/2024 is a 6 + 6 month audit plan to reflect the agility of the internal audit plan to respond to changing demands and emerging risks during the year.
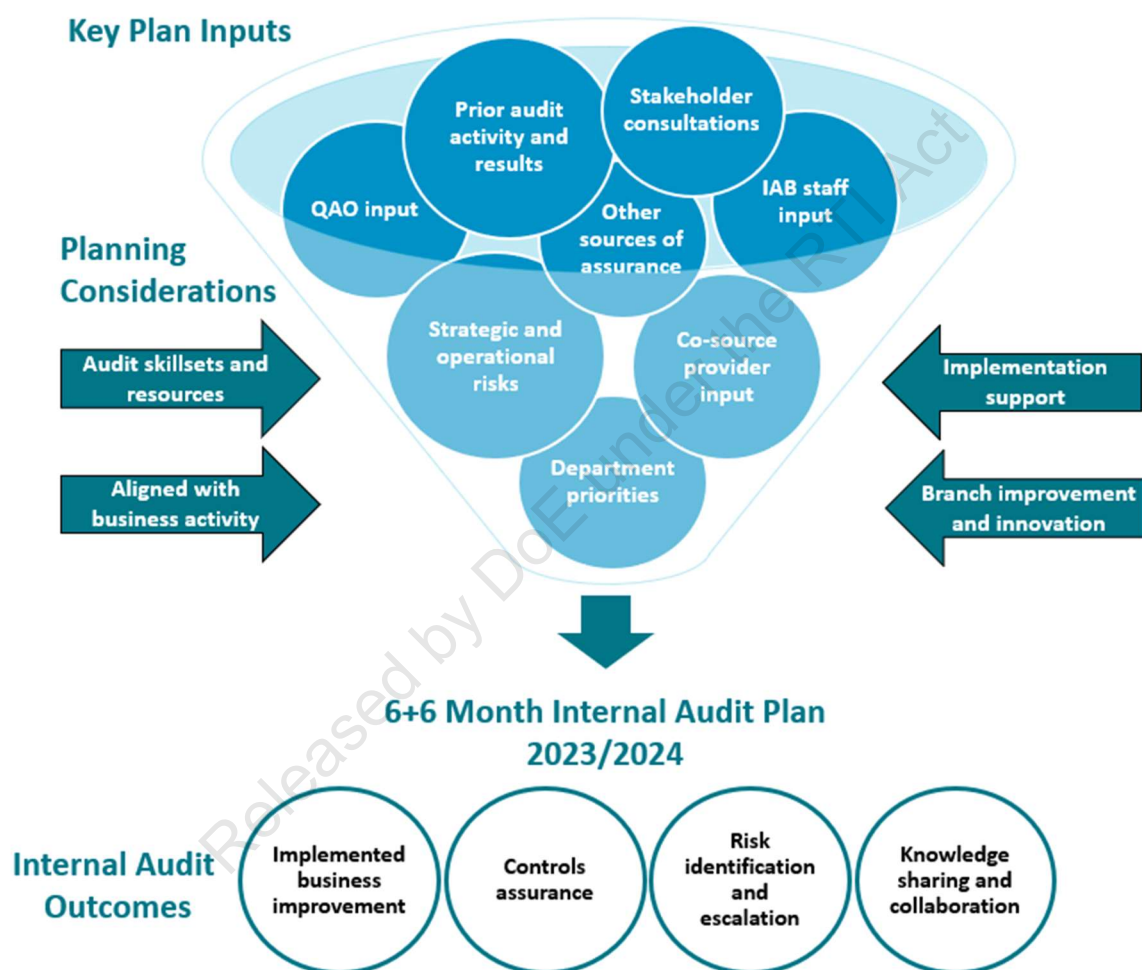
Appendix C – Internal Audit Strategic Plan 2023-2027

Department of Education

Internal Audit Branch Strategic Plan 2023-27

Our vision
Delivering *Equity and Excellence: realising the potential of every student* by working as a trusted partner supporting the strategic direction of the Department. We provide professional advice and assurance using consistent, contemporary practices to optimise the effectiveness of risk management and controls in line with professional standards.

Our objectives
- Provide the Director-General, Audit and Risk Management Committee, Executive and line management with independent objective risk insights and support in order to achieve the department strategic objectives
- Enhance the internal control environment through collaboration, constructive challenges and development of pragmatic actions to support continuous improvement
- Provide strategic insights and support the link between policy owners and operations
- Align to the International Professional Practices Framework (IPPF) published by the Institute of Internal Auditors.

Our working style
Consultative and collaborative   Independent and objective   Empowered and professional

Focus areas

Capability

| Right team with the right skills | Integrated team delivering one plan |

Enablement

| Promote integrated assurance to enable targeted focus on areas with limited coverage | Execute focused, consultative and agile internal audits | Enhance audit coverage and efficiency through embedded analytics |

Key activities

Team Integration and Knowledge Sharing
Collaboration, coaching, mentoring and access to resources to provide an integrated quality service to our clients in line with professional standards.

Recruitment, Retention and Capability Development
Effective recruitment and retention strategies, workforce planning and capability development to promote continuous improvement.

Ownership and Empowerment
Empowered staff taking initiative and ownership for branch deliverables.

Key activities

Communication and Stakeholder Engagement
A collaborative approach, focused on stakeholder engagement and status reporting, enabling business readiness and flexibility.

Integrated Assurance
Assurance coverage mapped against key risks and processes including other assurance providers, to drive a risk-based Internal Audit plan that is agile.

Interactive Planning
Collaborative and agile Internal Audit planning with a focus on the Department's strategy and risk profile.

Active Feedback
Measuring the impact of Internal Audit work through stakeholder feedback and engagement.

Systems, Tools and Templates
Continuous improvement of deliverables, systems, tools and templates to drive insight across Internal Audit.

Data-driven approach
Analytics embedded across the plan, as well as development and piloting of monitoring tools and advanced analytics.

Outcomes
★ Delivery of approved audit plan   ★ A professional team that delivers insights and advice   ★ Focused, consultative and agile processes to support risk coverage and pragmatic actions

Our commitment
Aboriginal peoples and Torres Strait Islander peoples
We are committed to valuing First Nations cultures and voice in our approach to delivering our services. We know that connections to culture enrich the learning of all children and every student and strengthens all of our work. For more information, see our commitment statement.

Human rights
We promote equity and excellence by our commitment to respect, protect and promote human rights in our decision-making. For more information, see our Human Rights Framework.