

## Two Year Strategic Audit Plan: 2022– 2023

Topic	Budgeted days	Timeframe	Strategic Plan Linkage	IPC Risk Number	Primary Risk Category	2022	2023
Records Management	10	April/May	Service Delivery & Excellence/ Operational Excellence	O3	Compliance & Legislative Requirements		
Business Continuity & Cyber Security Preparedness	25	July/August	Service Delivery & Excellence	O6, O7	Business Continuity Compliance & Legislative Requirements		
<b>TOTAL AUDIT DAYS FOR 2022</b>	<b>25</b>						
Procurement – P Card/Credit Card	10		Operational Excellence	O2 , O3	Corruption, Fraud		
Recruitment and Succession Planning	10		Operational Excellence/	S4, S6, O1, O8	Service Delivery		
<b>TOTAL AUDIT DAYS FOR 2022/23</b>	<b>20</b>						

Topic	High Level Objectives
<b>2021/22</b>	
<b>Records Management</b>	The objective of this review is to provide independent assurance that IPC is compliant with the State Records Act 1998 (the Act) specifically in relation to the process of making accurate and reliable records and capturing them into the official recordkeeping systems of the organisation. The review will focus on the recently developed Records Management Assessment Tool (RMAT1) and will assess IPCs current levels of maturity with requirements prior to them having to submit their assessment results in 2022.
<b>2022/23</b>	
<b>Business Continuity Planning &amp; Cyber Security</b>	The core objective of the internal audit is to assess the adequacy, effectiveness, and maturity of the IPC's Business Continuity Planning. The Internal Audit will also review and assess the effectiveness of the IPC Cyber Security Preparedness in supporting business operations. The specific scope objectives of the internal audit will be drawn from ISO 27001/2 to ensure information and access requirements align to business requirements.
<b>Purchasing and Procurement (PCards)</b>	The objective of the internal audit will be to determine the risks associated with the use and management of credit/purchase cards and to assess that the processes are appropriately designed, implemented and are operating effectively; by assessing the adequacy of policies and procedures and analysing credit card data to identify control deficiencies and/or non-bonafide transactions.
<b>Recruitment and Succession Planning</b>	Consider the strategies and systems used by IPC to recruit and retain suitably qualified staff and to ensure that capabilities and resources are adequate to meet business requirements on an ongoing basis.

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<sup>1 1</sup> [Records Management Assessment Tool | NSW State Archives](#)