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Internal Audit update

Bay of Plenty Regional Council

February 2020

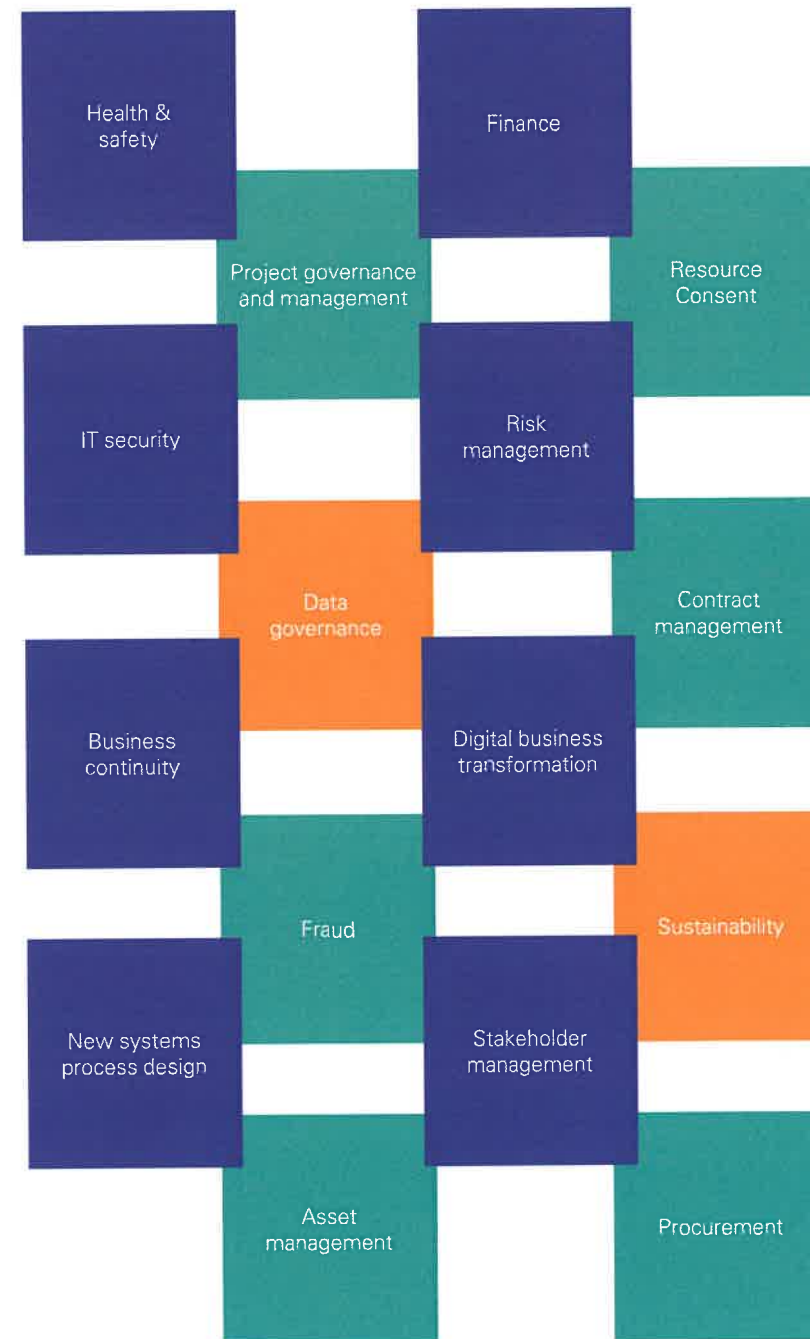
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Agenda

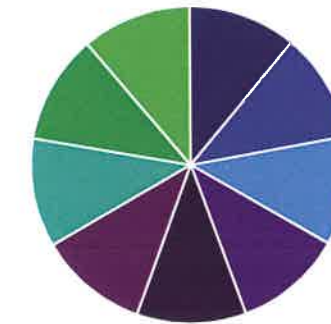
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Current and emerging Internal Audit focus areas



Emerging

Local Government sector common challenges



- Cumbersome Policies & Procedures
- Unclear Risk Appetite
- Unclear Accountability
- Data Integrity Issues
- Risk Management Awareness
- Fraud Incidents
- Cyber Security
- Resource Constraints
- Lack of Monitoring and Progress on Internal Audit Recommendations

Risk and Assurance Focus

- ✓ Have an Internal Audit cadence
- ✓ Know your risk appetite
- ✓ Linkage to strategy and risk
- ✓ Invest more into monitoring
- ✓ Focus on culture
- ✓ Challenge with respect