

Name: Matthew Bentley

Location: Mid North Coast, New South Wales

Work role: Internal Auditor, Kempsey Shire Council (Chief Audit Executive)

Professional role: I am an active member of the Local Government Internal Audit Network (LGIAN). I recently co-authored a case study on 'Internal Audit and Pandemics' with the IIA–Australia.



Community role: I have previously coached one of my children's soccer teams with (very) limited success. Nowadays I concentrate on instilling citizenship values in my three children. I also mentor young professionals from time to time.

How did you get a start in internal audit?

Initially I accepted an opportunity in internal audit to join the highly competitive Australian Agency for International Development (AusAID) – Department of Foreign Affairs and Trade. I thoroughly enjoyed the role. And after several other key program and policy rotations across the agency and secondments overseas, I find myself back in internal audit on the beautiful mid north coast of New South Wales working for a successful local government body.

What's the coronavirus drama effect on you?

This year like many colleagues I have been confronted with home schooling duties. My respect for the teaching profession has skyrocketed and that is saying something as my wife is a teacher!

I have been concerned about the impacts the pandemic will have on my eldest child – a Year 12 student – but to date the impacts appear only moderate. I am looking forward to getting back overseas to see friends and family who are spread far and wide.

Working from office or home?

During the initial lockdown I was working primarily at home. But I have transitioned back into the office as it suits my work style and I believe in the importance of maintaining constructive work relationships. I would average 4 days per week at the office.

How has coronavirus changed the way you work?

It certainly did during the lockdown with an increase in online meetings and screen sharing to facilitate key audit testing. As we continue to transition to 'COVID normal' I plan to instil agile audit techniques into my audit routine. It has also reinforced the importance of being flexible with our annual work programs and building in suitable advisory hours.

What risks would you say are heightened by coronavirus?

The initial pandemic response presented several key risks and challenges. Kempsey Shire Council had reviewed, updated, and audited its business continuity framework in the months preceding the pandemic which was beneficial. In liaison with senior management and the Audit & Risk Committee, Internal Audit conducted a two-phase review of Council's response to the COVID-19 pandemic. This included reviewing progress against 14 key response themes including planning, human resources, operations, and work health and safety. The results from the interim review were fed into ongoing response actions with Internal Audit being a member of the Continuity Management Team.

Some other key risk areas include:

- > Financial sustainability and controls
- > Fraud and corruption
- > Cybersecurity
- > Work health and safety
- > Grant funding

What is the biggest challenge facing internal auditors?

Clearly staying relevant and constantly adding value can be a challenge. The initial pandemic response highlighted the importance of remaining flexible. Budgeting for increased consulting and advisory tasks is critical. It is important to constantly reassess organisational risks and apply agile audit techniques wherever possible.

What has the IIA-Australia been doing lately?

The IIA-Australia has really augmented its engagement and education offerings over the past several months. I was very grateful for the opportunity to attend several webinars and read some important fact sheets particularly during the early stages of the pandemic.

What is your most memorable internal audit moment?

There have been many memorable moments over the years. Our profession is so diverse and encourages meaningful insights into the organisations we serve and protect. Certainly, conducting overseas post compliance and program performance audits for AusAID was a rewarding experience. Interacting with local communities on the western fringes of East Timor a couple of years after independence was a highlight.

What are you working on at present?

I have recently concluded audits of our grant funding framework and work health and safety processes. I am presently reviewing Council's water and sewer facilities which has provided the opportunity to visit our committed staff at several plants across the network.

I remain an active member of Council's COVID-19 pandemic continuity management team. We meet regularly and it has been this proactive and inclusive governance approach that has driven such a successful response to the pandemic for the local community. I plan to conduct a post-implementation review of our response to the pandemic in the coming months.

What are you reading at present?

Two books, simultaneously:

- > 'When America Stopped Being Great: A History of the Present' by Nick Bryant
- > 'Escape from Sobibor' by Richard Rashke

What is on your desk right now?

My computer, phone, coffee cup, notepad, and a pen. In the evening it is almost entirely void of the evidence of my existence. I have experienced a rigorous 'clean desk policy' in the federal government and it has stuck with me since then.

Country you would most like to visit?

My wife has family in France so I would say I would hope to get back to the City of Light at some stage in the next 12–18 months. Otherwise I am dreaming of the French West Indies.

What would you change if you could?

Global poverty.