

Present:

Presiding Member **David Powell**

Committee Members **The Right Honourable the Lord Mayor, Dr Jane Lomax-Smith**
Paula Davies
John Oliver
Simon Rodger
Councillor Jing Li

1 Item 1 - Acknowledgement of Country

The Presiding Member stated:

‘Council acknowledges that we are meeting on traditional Country of the Kaurna people of the Adelaide Plains and pays respect to Elders past and present. We recognize and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kaurna people living today.

And we also extend that respect to other Aboriginal Language Groups and other First Nations who are present today.’

2 Item 2 - Apologies and Leave of Absence

Nil

The Presiding Member welcomed the Lord Mayor and Councillor Li and acknowledged the work of the previous Lord Mayor and Councillors who were Audit and Risk Committee members in the last Council term.

3 Item 3 - Confirmation of Minutes - 28 October 2022

Moved by Simon Rodger,
Seconded by John Oliver -

That the Minutes of the meeting of the Audit and Risk Committee held on 28 October 2022, be taken as read and be confirmed as an accurate record of proceedings.

Carried

4 Item 4 - Presiding Member Reports

Nil

5 Item 5 - Reports

6 Item 5.1 - Climate Change Risk Adaptation Action Plan

Ilia Houridis, Director City Shaping, City of Adelaide, provided an overview of the report.

Discussion ensued during which Ilia Houridis responded to questions.

It was then –

Moved by Paula Davies,
Seconded by Simon Rodger -

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the report.

Carried

7 Item 5.2 - Cybersecurity Update

Sonjoy Ghosh, Manager Information Management, City of Adelaide, utilising a PowerPoint presentation provided an update on cybersecurity.

Discussion ensued during which Sonjoy Ghosh responded to questions.

It was then –

Moved by Simon Rodger,
Seconded by Paula Davies -

THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS TO COUNCIL

That Council

1. Notes the cyber security principles that provide strategic guidance on how we protect our systems and data from cyber threats.
2. Notes Council's current baseline achievement against the Essential Eight maturity model.
3. Endorses the four-year plan in Attachment A to Item 5.2 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023.

Carried

The PowerPoint presentation utilised in this item is attached for reference at the conclusion of the Minutes of this meeting.

8 Item 5.2 - COO Undertaking - Cybersecurity Reporting to Audit and Risk Committee

In response to the meeting the Manager Information Management gave an undertaking to provide the Audit and Risk Committee with reports on outcomes of security penetration tests.

9 Item 5.2 - COO Undertaking - Update on TechnologyOne

In response to the meeting the Manager Information Management gave an undertaking to provide an update to a future meeting of the Audit and Risk Committee on moving TechnologyOne into a cloud environment.

10 Item 5.3 - Q2 Business Update 2022-23

Bree Goodchild, Manager Strategy & Insights, City of Adelaide provided an overview of the report.

Anthony Spartalis, Manager Finance & Procurement, City of Adelaide provided an overview of the financial information.

Discussion ensued during which:

- Councillor Li left the Colonel Light Room at 9:24 am and re-entered at 9:32 am
- Tom McCready, Director City Services, City of Adelaide, Amanda McIlroy, Chief Operating Officer, City of Adelaide, Nicole Van Berkel, Corporate Accountant, City of Adelaide and Anthony Spartalis responded to questions.

It was then –

Moved by John Oliver,
Seconded by Paula Davies -

THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS TO COUNCIL

That Council

1. Approves the changes for the 2022/23 Business Plan and Budget as identified in this report and reflected in the Quarter 2 update presented in Attachment A to Item 5.3 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023.

2. Approves the Uniform Presentation of Finances as presented in Attachment A to Item 5.3 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023 and the revised Annual Financial Summary as identified in this report, which include:
 - 2.1. Total estimated operating income of \$213.446 million
 - 2.2. Total estimated operating expenditure (including depreciation) of \$213.359 million
 - 2.3. An operating surplus of \$87,000
 - 2.4. Council borrowings (debt) projected to \$37.9 million.
3. Approves the proposed changes to Operating Position of:
 - 3.1. New offsets across both expenditure and revenue totalling \$2.04 million towards the \$4.83 million savings target set by Council
 - 3.2. The addition of new Strategic Projects as identified in this report.
4. Approves the proposed changes to Capital Budget of:
 - 4.1. Major Projects revised expenditure of \$30.5 million
 - 4.2. New and Upgrades revised expenditure of \$11.3 million
 - 4.3. Renewals revised expenditure of \$42.6 million
 - 4.4. Capital Program Management revised expenditure of \$9.8 million
 - 4.5. Grant funding to support capital expenditure on new/upgraded assets of \$11.5 million.
5. Notes the Adelaide Economic Development Agency Quarter 2 report 2022-23 (Attachment B to Item 5.3 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023).
6. Notes the Adelaide Central Market Authority Quarter 2 report 2022-23 (Attachment C to Item 5.3 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023).
7. Notes the Kadaltilla / Park Lands Authority Quarter 2 report 2022-23 (Attachment D to Item 5.3 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023).
8. Notes the Brown Hill Keswick Creek Quarter 2 report 2022-23 (Attachment E to Item 5.3 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023).
9. Notes that the following KPI's are on track:
 - 9.1. KPI 1 - 85% of Projects capitalised within 10 Weeks (exceeding the target of above 70%). This KPI was measured 90% at the conclusion of Quarter 2.

Carried

11 Item 5.3 - COO Undertaking - Subsidiary Reporting

In response to the meeting the Chief Operating Officer gave an undertaking to revise the subsidiary reporting style to focus on the financial situation and key and emerging risks faced by subsidiaries.

12 Item 5.4 - 2022-23 End of Year Financial Reporting Process & Proposed Timetable

Linh Dao, Engagement Partner, BDO provided an overview of the report.

Discussion ensued during which Anthony Spartalis and Linh Dao responded to questions.

It was then –

Moved by Paula Davies,
Seconded by Simon Roger -

THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS TO COUNCIL

That Council

1. Notes the endorsement by the Audit and Risk Committee of the external audit plan, as contained in Attachment C to Item 5.4 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023, is consistent with the scope of the External Audit engagement and relevant legislation and standards.

2. Approves the proposed 2022-23 End of Year Financial Reporting process and external audit timetable as contained in Attachment C to Item 5.4 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023).
3. Notes the external auditor's independence declaration in relation to the audit engagement for the year ended 30 June 2022 as detailed in Attachment A to Item 5.4 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023.
4. Approves the External Audit terms of engagement as contained in Attachments A and B to Item 5.4 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023.
5. Approves the external audit Engagement Partner and Quality Control Reviewer.

Carried

13 Item 5.5 - Internal Audit Progress Report

Janet Crook, Advisor Legal Governance, City of Adelaide provided an overview of the report.

Discussion ensued during which Alana Martin, Manager Governance, City of Adelaide, Janet Crook, Anthony Spartalis, Amanda McIlroy and Sonjoy Ghosh responded to questions.

It was then –

Moved by Paula Davies,
Seconded by John Oliver -

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the progress of the Internal Audit Plan
2. Notes the progress of the completion of Internal Audit Actions

Carried

14 Item 5.5 - COO Undertaking - Update on Procurement and Contract Management System

In response to the meeting the Manager Finance and Procurement gave an undertaking to provide an update on the implementation of the procurement and contract management system to the March Audit and Risk Committee meeting.

15 Item 5.6 - Review Audit and Risk Committee Terms of Reference

Alana Martin, Manager Governance, City of Adelaide, provided an overview of the report.

Discussion ensued during which Alana Martin, Amanda McIlroy and Clare Mockler, Chief Executive Officer, City of Adelaide responded to questions.

It was then –

Moved by Paula Davies,
Seconded by Simon Rodger -

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the revised Terms of Reference, as Attachment A to Item 5.6 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023, notes the discussed areas of additional clauses and requests that the Terms of Reference be brought back to the March meeting of the Audit and Risk Committee.

Carried

16 Item 5.6 - COO Undertaking - Circulate City Finance and Governance Committee Terms of Reference

In response to the meeting the Chief Operating Officer gave an undertaking to circulate the City Finance and Governance Committee Terms of Reference to Audit and Risk Committee members.

17 Item 5.6 - COO Undertaking - Audit and Risk Committee Terms of Reference

In response to the meeting the Chief Operating Officer gave an undertaking to revise the Audit and Risk Committee Terms of Reference to:

- Strengthen the risk component
- Specify items from the workplan in the Terms of Reference where appropriate.

18 Item 5.7 - Audit and Risk Committee 2023 Workplan

Discussion ensued

It was then –

Moved by Paula Davies,
Seconded by John Oliver -

THAT THE AUDIT AND RISK COMMITTEE

1. Adopts the following meeting schedule for the Audit and Risk Committee to be held in the Colonel Light Room, Town Hall, Adelaide at 8.30am on:
 - 1.1. 10 March 2023
 - 1.2. 21 April 2023
 - 1.3. 5 May 2023
 - 1.4. 16 June 2023
 - 1.5. 4 August 2023
 - 1.6. 8 September 2023
 - 1.7. 6 October 2023
 - 1.8. 24 November 2023
 - 1.9. 23 February 2024
2. Approves the forward 2023 Work Plan as included in Attachment A to Item 5.7 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023 to assist Administration in bringing forward reports as appropriate.

Carried

Item 5.7, distributed separately to the Agenda, is attached for reference at the conclusion of the Minutes of this meeting.

19 Item 5.7 - COO Undertaking - Reschedule April 2023 Audit and Risk Committee Meeting

In response to the meeting, the Chief Operating Officer gave an undertaking to reschedule the 21 April 2023 Audit and Risk Committee meeting to allow all members to attend.

20 Item 6 - Emerging Key Risks

Nil

21 Item 7 - Independent Member Discussion

Nil

22 Item 8 - Other Business

Nil

23 Item 9 - Exclusion of the Public

Moved by Simon Rodger,
Seconded by Paula Davies -

THAT THE AUDIT AND RISK COMMITTEE

1. Having taken into account the relevant consideration contained in section 90(3) (i) and section 90(2) & (7) of the *Local Government Act 1999 (SA)*, this meeting of the Audit and Risk Committee dated 3 February 2023 resolves that it is necessary and appropriate to act in a meeting closed to the public for the consideration of Item 10.1 [Strategic Risk and Internal Audit Update] listed on the Agenda.

Grounds and Basis

This Item is confidential because the report includes information on Council litigation.

The disclosure of information in this report is likely to prejudice the outcome of the Council's actual litigation.

The Audit and Risk Committee is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed in the circumstances because the disclosure of this information relates to actual litigation of the Council.

2. Pursuant to section 90(2) of the *Local Government Act 1999 (SA)* (the Act), this meeting of the Audit and Risk Committee dated 3 February 2023 orders that the public (with the exception of members of Corporation staff and any person permitted to remain) be excluded from this meeting to enable this meeting to receive, discuss or consider in confidence Item 10.1 [Strategic Risk and Internal Audit Update] listed in the Agenda, on the grounds that such item of business, contains information and matters of a kind referred to in section 90(3) (i) of the Act.

Carried

Members of Corporation staff not directly involved in Item 10.1 left the Colonel Light Room at 10:15 am.

24 Item 10 - Confidential Item

25 Item 10.1 - Strategic Risk and Internal Audit Update [Section 09(3) (i) of the Act]

The meeting re-opened to the public at 10.25am

Confidentiality Order

Minute 25 - Item 10.1 – Strategic Risk & Internal Audit Update

Resolution & Confidentiality Order

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the report is provided to the next meeting of the Council as part of the confidential report of the Audit and Risk Committee meeting.
2. In accordance with Section 91 (7) & (9) of the *Local Government Act 1999 (SA)* and on the grounds that Item 10.1 listed on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023 was received, discussed and considered in confidence pursuant to Section 90 (3)(i) of the *Local Government Act 1999 (SA)* this meeting of the Audit and Risk Committee, do order that:
 - 2.1. The resolution become public information and included in the Minutes of the meeting.
 - 2.2. The report, the discussion and any other associated information submitted to this meeting and the Minutes of this meeting in relation to the matter remain confidential and not available for public inspection until 31 December 2029.
 - 2.3. The confidentiality of this matter be reviewed in December 2023.
 - 2.4. The Chief Executive Officer be delegated authority to review and revoke all or part of the order herein and directed to present a report containing the Item for which the confidentiality order has been revoked.

Closure

The meeting closed at 10.25 am

Mr David Powell
Presiding Member
City of Adelaide Audit and Risk Committee

Documents attached:

Minute 7 - Item 5.2 – Cybersecurity Update – PowerPoint Presentation

Minute 18 - Item 5.7 – Audit and Risk Committee 2023 Workplan – Distributed Separately

Cyber Security

Update and Strategy Overview



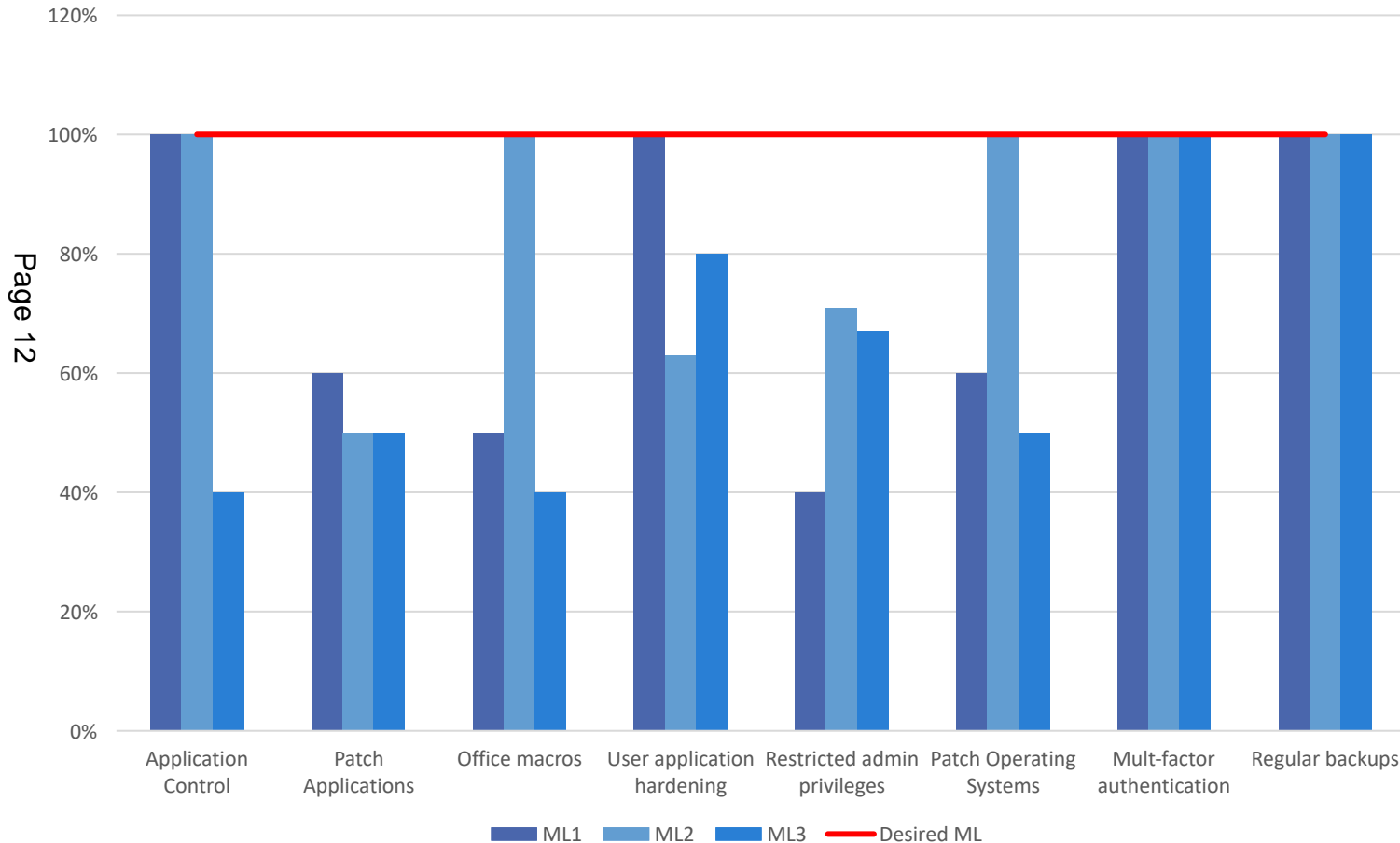
Minute Item 7

Cyber security background

- Our formal cyber security activities started as part of our PCI compliance activities (started in 2018-19)
 - Introduction of mandatory cyber awareness training
 - Security hardening, multi-factor authentication, etc...
- As part of our ongoing program, recently we have completed the following activities:
 - Essential 8 baseline
 - Simulated cyber attack
 - Executive cybersecurity emergency management awareness activity

Essential 8 baseline results

Essential 8 Maturity Baseline Assessment



- Baseline assessment against ACSC Essential 8 Maturity model
- Desired maturity level is '3' (highest)
- Assessed by independent 3rd party assessor

Cyber Risk Landscape

Disruption to Service:

External threat actors (criminals, nation states, activists) seek to deny access to (DoS), disrupt, deface and inappropriately access and use our systems and resources

If we don't protect our systems from external malicious disruption or influence, critical business process will be negatively impacted effecting the student experience, our ability to produce research and engage with our communities.

Reputational Risk:

Cyber incidents can be highly visible in the media and broadly reported and discussed.

If we fail to broadly address cyber threats and account for reputational considerations, suffer impact due to perceived negativity about our brand, and degradation of our partnerships.

Loss of Data:

Data is valuable and desirable for cyber criminals, nation states and malicious individuals to attain (theft) or deny access to (ransomware). Threats can be external actors, external actors who have managed to gain internal access, or internal. As a custodian of data (including sensitive research), its loss can not only affect USQ, but also those we hold data on behalf of.

If we don't protect our data, we run the risk of reduced user confidence, negative media coverage, negative external compliance scrutiny and impacted business processes.

Cyber Risk Landscape (continued)

Financial Impact:

Key business process are increasingly **digitised and critical** to 'normal' business operation.

If we don't pay attention to cyber fraud, financially motivated threats, or business interruption motivated attacks, CoA faces a potential financial impact, impacting our ability to deliver for our community, ensure long term sustainability and growth imperative.

Third Party Risk:

We **partner with and consume** services from external organisations. They have risks which we must be aware of and manage to mitigate impact upon CoA.

If we don't effectively manage our external partners, we risk failing to meet our aspirations and expectations due to failings in our supply chain and our partners.

Regulatory and Compliance:

Government, regulators, funding bodies and partners **have expectations** and requirements. Expectations for protection against foreign and domestic interference is increasing and is forecast to continue to increase.

If we fail to maintain compliance, we will be subject to negative public and regulator perception, and increased cost of compliance going forward.

Cybersecurity Mission

To support CoA's strategic objective by securely enabling its initiatives and operations while protecting it from threats to the availability, integrity and confidentiality of systems and data protecting it from threats.

We will do this by establishing 4 key pillars:

| Govern | Protect | Detect | Respond & Recover |
|--|--|---|--|
| <ul style="list-style-type: none">• Maintain and Review our Strategies• Consult with stakeholders• Oversight on major initiatives• Monitor key risks & metrics• Ensure we resource appropriately | <ul style="list-style-type: none">• Secure our network perimeter• Harden our devices and end points• Mitigate phishing attacks• Control identity and Access• Build Awareness & Education | <ul style="list-style-type: none">• Seek external threat intelligence• Monitor for anomalies• Monitor systems, end points and access• Data loss prevention | <ul style="list-style-type: none">• Automate response and recovery where possible• Analyse incidents• Communicate,• Practice recovery |

We will be doing this by

| Govern | Protect | Detect | Respond & Recover |
|--|---|--|---|
| <ul style="list-style-type: none"> • Maintain and Review our Strategies • Consult with stakeholders • Oversight on major initiatives • Monitor key risks & metrics • Ensure we resource appropriately | <ul style="list-style-type: none"> • Secure our network perimeter • Harden our devices and end points • Mitigate phishing attacks • Control identity and Access • Organisational Awareness & Education | <ul style="list-style-type: none"> • Seek external threat intelligence • Monitor for anomalies • Monitor systems, end points and access • Data loss prevention | <ul style="list-style-type: none"> • Automate response and recovery where possible • Analyse incidents • Communicate, • Practice recovery |

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- ✓ Develop Cyber Strategy
- ✓ Benchmark against Essential 8
- LGITSA Cybersecurity Framework
 - Data Identification and classification of Personal Identifiable Information (PII) @ CoA
- Implement regular internal and independent cyber security testing and auditing
 - i.e. phishing attacks
- Review and reduce PCI CDE scope
- Establish Cyber security KPIs

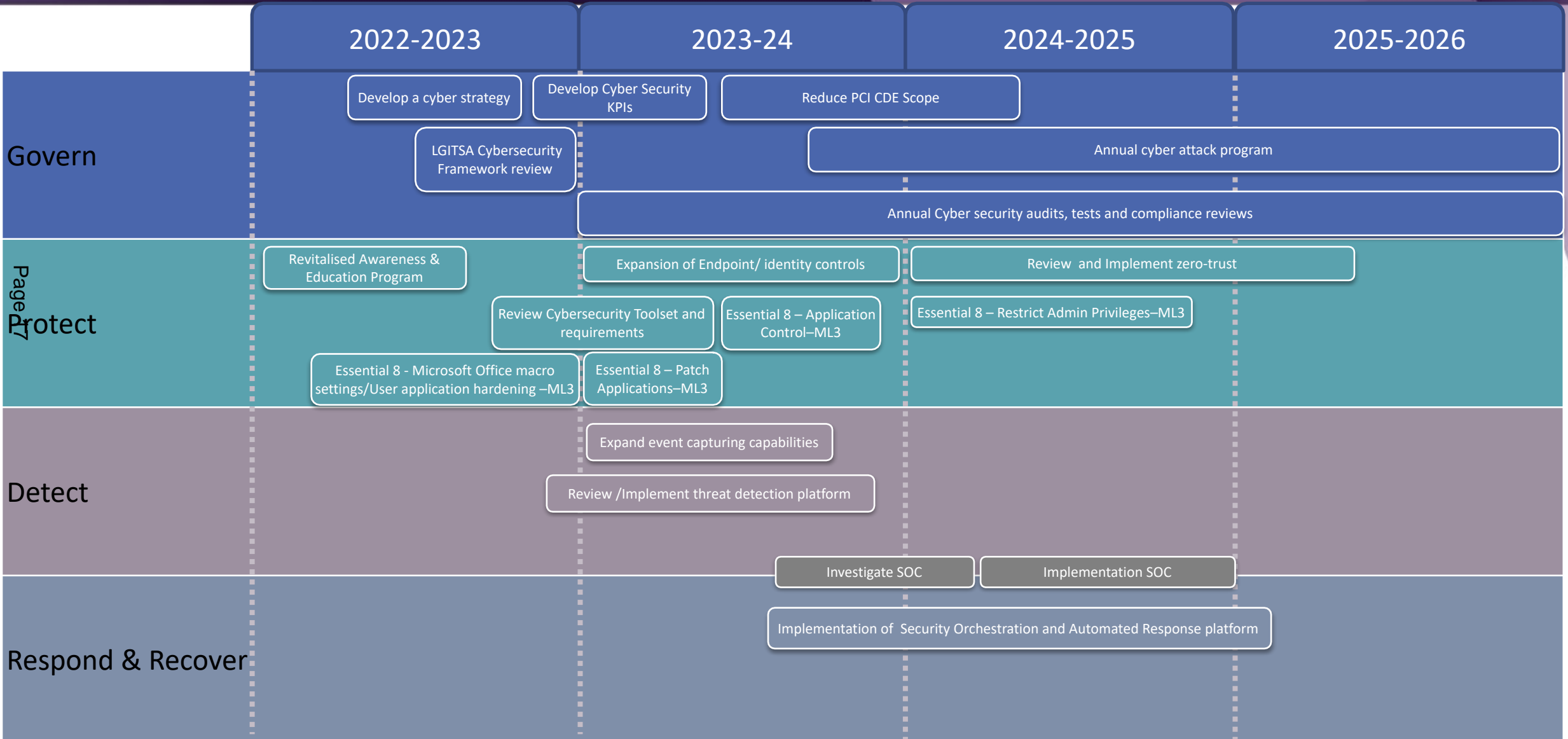
- ✓ Update and revitalise Awareness & Education Program
- ✓ Phishing Simulation
- Review and implement Cybersecurity toolsets that enable:
 - Endpoint/identity controls
- Complete Essential 8 maturity level 3 controls

- Expand event capture and analysis capabilities
- Review and implement Cybersecurity toolsets that enable:
 - Network Threat Analytics
 - Threat Intelligence

- Review and implement Cybersecurity toolsets that enable:
 - Security Orchestration, Automation & Response (SOAR)
 - Annual cyber attack program

Investigate cyber security operations centre (SOC)

When will we be doing this by



Key next steps

- Continue to work through remediation activities in the program of work
- Review current capacity and capability and realign internal resources where appropriate
- Develop business case submissions for the provision of new capabilities:
 - Security Orchestration and Automated Response platform
 - Event capture
 - Zero-trust network
 - Annual cyber attack program

Thank you!



CITY OF
ADELAIDE

Audit and Risk Committee 2023 Workplan

Friday, 3 February 2023
Audit and Risk Committee

Strategic Alignment - Enabling Priorities

Program Contact:
Alana Martin, Manager
Governance

Public

Approving Officer:
Amanda McIlroy - Chief
Operating Officer

EXECUTIVE SUMMARY

The following report proposes the Audit and Risk Committee meeting schedule and Work Plan for the 2023 calendar year.

RECOMMENDATION

THAT THE AUDIT AND RISK COMMITTEE

1. Adopts the following meeting schedule for the Audit and Risk Committee to be held in the Colonel Light Room, Town Hall, Adelaide at 8.30am on:
 - 1.1. 10 March 2023
 - 1.2. 21 April 2023
 - 1.3. 5 May 2023
 - 1.4. 16 June 2023
 - 1.5. 4 August 2023
 - 1.6. 8 September 2023
 - 1.7. 6 October 2023
 - 1.8. 24 November 2023
 - 1.9. 23 February 2024
2. Approves the forward 2023 Work Plan as included in Attachment A to Item 5.7 on the Agenda for the meeting of the Audit and Risk Committee held on 3 February 2023 to assist Administration in bringing forward reports as appropriate.

IMPLICATIONS AND FINANCIALS

| | |
|--|---|
| City of Adelaide 2020-2024 Strategic Plan | Strategic Alignment – Enabling Priorities The role of the City of Adelaide is to uphold the values of integrity and accountability. To ensure that the Council delivers services to the community as a leader, advocate, and facilitator by maintaining a transparent decision-making process |
| Policy | Pursuant to the Audit and Risk Committee Terms of Reference the schedule of meetings needs to be determined by the Audit and Risk |
| Consultation | Not as a result of this report |
| Resource | Not as a result of this report |
| Risk / Legal / Legislative | Proposed reporting times are in line with legislative requirements |
| Opportunities | Open, transparent and informed decision making |
| 22/23 Budget Allocation | Not as a result of this report |
| Proposed 23/24 Budget Allocation | Not as a result of this report |
| Life of Project, Service, Initiative or (Expectancy of) Asset | Not as a result of this report |
| 22/23 Budget Reconsideration (if applicable) | Not as a result of this report |
| Ongoing Costs (eg maintenance cost) | Not as a result of this report |
| Other Funding Sources | Not as a result of this report |

DISCUSSION

Meeting Schedule

1. Council endorsed the Audit and Risk Committee's Terms of Reference at its meeting on 12 October 2021.
2. The Audit and Risk Committee meetings are to be held in the Colonel Light Room, Town Hall, Adelaide.
3. The Chief Executive Officer may vary the meeting schedule (including the commencement time, meeting place, date or cancellation of committee meeting) after liaison with the Audit and Risk Committee Presiding Member.
4. The Chief Executive Officer is authorised to not call a meeting of the Audit and Risk Committee within the meeting schedule should there be no matters for consideration.
5. Special meetings of the Audit and Risk Committee can be called as and when required in accordance with the *Local Government (Procedures at Meetings) Regulations 2013*.
6. Taking into consideration the feedback received from Audit and Risk Committee Members, the Audit and Risk Committee dates have been planned to align to key legislative and business timeframes.

Work Plan

7. To support Members of the Audit and Risk Committee, a forward Work Plan aligned to the Terms of Reference has been developed (**Attachment A**).
8. The Work Plan is flexible and provides the opportunity for additional reports to be presented at the request of the Audit and Risk Committee or to meet operational needs.

ATTACHMENTS

Attachment A – Audit and Risk Committee 2023 Work Plan

- END OF REPORT -

AUDIT & RISK COMMITTEE: 2023 WORK PLAN

| Terms of Reference | Report | Frequency | Timing - dates subject to change based on Governance Structure | | | | | | | | | | Legislative Ref (LG Act 1999 SA / LG (Financial Management) Regulations 2011) | Responsible Officer |
|---|---|-------------------------------|--|-----------|--|---|--|-----------|---------------------------------------|-----------|---------------------------------------|---------------------------------------|---|--|
| | | | 03-Feb-23 | 10-Mar-23 | 21-Apr-23 | 05-May-23 | 16-Jun-23 | 04-Aug-23 | 08-Sep-23 | 06-Oct-23 | 24-Nov-23 | 23-Feb-24 | | |
| Financial Reporting | Quarterly Business Update including subsidiary updates | Quarterly | Q2 | | | Q3 | | | Q4 | | Q1 | Q2 | Requested by ARC | Manager, Finance & Procurement |
| | Review of the Long Term Financial Plan | Before and after consultation | | | | | | | | | | | LG Act s.126(4)(ab) Terms of Reference (5.1) | Manager, Finance & Procurement |
| | Quarterly Long Term Financial Plan updates | Quarterly | Part of the Quarterly business update | | | Part of the Quarterly business update | | | Part of the Quarterly business update | | Part of the Quarterly business update | Part of the Quarterly business update | Requested by ARC | Manager, Finance & Procurement |
| | Update on development of the forward year Business Plan & Budget | Annually | | | Meeting during Consultation for feedback | | | | | | | | LG Act s.126(4)(ab) | Manager, Finance & Procurement |
| | CEO Sustainability Report | Annually | | | | *or March meeting if Financial Sustainability Policy is to be adopted | | | | | | | LG Act s.126(4)(ab) | Manager, Finance & Procurement |
| Internal Control & Risk Management | Risk Management Operating Guidelines | As requested | | | | | | | | | | | - | Manager, Governance |
| | Risk Management Review | As requested | | | | | | | | | | | - | Manager, Governance |
| | • Results of the LGRS Risk Management Evaluation (Last report was presented February 2022) | Biennially (due in 2024) | | | | | | | | | | | - | Manager, Governance / Manager, People |
| | • Activity of Strategic Risk & Internal Audit Group (Quarterly) | All meetings | | | | | | | | | | | Terms of Reference (4.3) | Manager, Governance |
| | • Risk Statement | Annually | | | | | | | | | | | - | Manager, Governance |
| Internal Audit | • Strategic Internal Audit Plan | Annually | | | | | | | | | | | LG Act s.126(4)(c) Terms of Reference (6.1) | Manager, Governance |
| | • Confidential Meeting with Internal Auditors | Annually | | | | | | | | | | | LG Act s.126(4)(b) Terms of Reference (6.3) | Manager, Governance |
| | • Internal Audit Progress Report (Quarterly) | All meetings | | | | | | | | | | | LG Act s.126(4)(c) Terms of Reference (6.2) | Manager, Governance |
| External Audit | • End of Financial Year Audit Approach & Reporting Timetable | Annually | | | | | | | | | | | Terms of Reference (7.2.1) | Manager, Finance & Procurement |
| | • External Audit Interim Management Letter | Annually | | | | | Needs to go after June 2nd and before EOFY | | | | | | Terms of Reference (7.4) | Manager, Finance & Procurement |
| | • Audited Financial Statements & report on Financial Results - all - CoA, APLA, ACMA and AEDA | Annually | | | | | | | | | | | LG Act s.126(4)(a) Terms of Reference (3.1 & 3.3.5) | Manager, Finance & Procurement |
| | • Confidential Meeting with External Auditors | Annually | | | | | | | | | | | LG Act s.126(4)(b) Terms of Reference (7.3) | Manager, Finance & Procurement |
| | • Matters arising from the External Audit | Annually | | | | | | | | | | | LG Act s.126(4)(b) Terms of Reference (7.5) | Manager, Finance & Procurement |
| Other Business | • Annual Report from the Presiding Member | Annually | | | | | | | | | | | Terms of Reference (14.4) | Manager, Governance |
| | • Audit & Risk Committee Self-Assessment Results | Annually | | | | | | | | | | | Terms of Reference (14.4) | Manager, Governance |
| | • Audit & Risk Committee Meeting Schedule and Work Plan | Annually | | | | | | | | | | | Terms of Reference (11.1) | Manager, Governance |
| | • Review of the Terms of Reference | Annually | | | | | | | | | | | Terms of Reference (14.4) | Manager, Governance |
| | • Review Council's Draft Annual Report | Annually | | | | | | | | | | | Terms of Reference (8.2) | Manager, Governance |
| | Climate Risk Plan | As requested | | | | | | | | | | | - | Director, City Planning |
| | Cybersecurity Update | As requested | | | | | | | | | | | - | Manager, Information Management |
| Subsidiary updates | • Adelaide Central Market Authority (ACMA) • Adelaide Economic Development Agency (AEDA) • Adelaide Park Lands Authority (APLA) | Quarterly | Part of the Quarterly business update | | | Part of the Quarterly business update | | | Part of the Quarterly business update | | Part of the Quarterly business update | Part of the Quarterly business update | Requested by ARC | Managing Director, AEDA / Director, City Shaping |