

**AUDIT & RISK COMMITTEE: 2024 WORK PLAN**

Action	Link to Legislation, ToR	Deliverable	Frequency	Timing - schedule of reports to ARC												Responsible Reporting Officer	
				November 2023	Dec - Jan break	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024		December 2024
<b>A&amp;RC Committee Performance</b>	Terms of Reference (4.3, 4.4)	Annual Report from the Presiding Member	Annual														Manager, Governance
	Terms of Reference (4.5)	Audit & Risk Committee Self-Assessment Results	Annual														Manager, Governance
	Terms of Reference (8.2)	Meeting Schedule	Annual														Manager, Governance
	Terms of Reference (2.1)	Annual Work Plan	Annual														Manager, Governance
	Terms of Reference (4.5)	Review of the Terms of Reference	Annual														Manager, Governance
<b>External Audit</b>	Terms of Reference (3.3.2)	End of Financial Year Audit Approach & Reporting Timetable	Annual														Manager, Finance & Procurement
	Terms of Reference (3.3.4)	External Audit Interim Management Letter (delivered by external auditor before end June each year)	Annual							During June							Manager, Finance & Procurement
	LG Act s.126(4)(a) Terms of Reference (3.1 & 3.3.5)	Audited Annual Financial Statements and report on Financial Results - CoA, APLA, ACMA and AEDA	Annual										ACMA statements				Manager, Finance & Procurement
	LG Act s.126(4)(b) Terms of Reference (3.3.3)	Confidential Meeting with External Auditors	Annual														Manager, Finance & Procurement
	LG Act s.126(4)(b) Terms of Reference (3.3.4)	Matters arising from the External Audit	Annual														Manager, Finance & Procurement
	Terms of Reference (3.5 and 3.3.4)	Internal controls (considered as part of External Audit report)	Annual														Manager, Finance & Procurement
<b>Financial Reporting</b>	LG Act s.126(4)(ab, c) Terms of Reference (3.2)	Review of the Long Term Financial Plan	Annual - before and after consultation			Q2			Q3				Q4		Q1		Manager, Finance & Procurement
	LG Act s.126(4)(ab, c) Terms of Reference (3.2)	Review of Budget	Q3, Q1, Q2			Q2			Q3				Q4		Q1		Manager, Finance & Procurement
	Terms of Reference (3.2) Specifically requested by ARC	Quarterly Business Update including subsidiary updates	Quarterly	Q1		Q2			Q3				Q4		Q1		Manager, Finance & Procurement GMs of subsidiaries
	Terms of Reference (3.2) Specifically requested by ARC	Quarterly Long Term Financial Plan updates	Quarterly	Q1		Q2			Q3				Q4		Q1		Manager, Finance & Procurement
	LG Act s.126(4)(a)	CEO Sustainability Report	Annually										Aligned with LTFP Review				Manager, Finance & Procurement
<b>Internal Audit</b>	Terms of Reference (8.2)	Review Council's Draft Annual Report	Annual														Manager, Strategy Insights and Performance
	LG Act s.126(4)(ab, c) Terms of Reference (3.2)	Review of Annual Business Plan	Q3, Q4														Manager, Strategy Insights and Performance
	LG Act s.126(4)(ab, c) Terms of Reference (3.2.2)	Update on development of the forward year Business Plan & Budget	Annually					During consultation period									Manager, Finance & Procurement
	LG Act s.126(4)(b) Terms of Reference (3.4.3)	Confidential Meeting with Internal Auditors	Annually														Manager, Governance
<b>Internal Control &amp; Risk Management</b>	LG Act s.126(4)(c) Terms of Reference (3.4.2)	Internal Audit action plan update	All meetings														Manager, Governance
	LG Act s.126(4)(c) Terms of Reference (3.4.1)	Strategic Internal Audit Plan	Annually														Manager, Governance
	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Review of Strategic Risk Register	Q1														Manager, Governance
	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Risk Management Systems (including Emergency Management - business continuity plan)	Q4														Manager, Governance
	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Risk Management Operating Guidelines	As requested														Manager, Governance
	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Risk Management Review	As requested														Manager, Governance
	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Results of the LGRS Risk Management Evaluation (Last report was presented February 2022)	Biennially (due in 2024)														Manager, Governance Manager, People
	Terms of Reference (3.5.5)	Activity of Strategic Risk & Internal Audit Group (Quarterly)	All meetings														Manager, Governance
<b>Strategic Plans</b>	Terms of Reference (3.5.1)	Risk Statement	Annually														Manager, Governance
	LG Act s.126(4)(ab) Terms of Reference (2.1.2)	Strategic Plan (each Council term - 2023/24)	Annual										Special				Manager, Strategy Insights and Performance
	LG Act s.126(4)(ab) Terms of Reference (3.2.1)	Asset Management Plans	Q4														Manager, Infrastructure
<b>Other Business</b>	Items arising from internal audit or request from ARC	Climate Risk Plan	As requested														Director, City Shaping
	Items arising from internal audit or request from ARC	Cybersecurity Update	As requested														Manager, Information Management