

AUDIT & RISK COMMITTEE: 2024 WORK PLAN

Action	Link to Legislation, ToR	Deliverable	Frequency	Timing - schedule of reports to ARC												Responsible Reporting Officer		
				1-Nov-23	Dec - Jan break	16-Feb-24	1-Mar-24	12-Apr-24	3-May-24	14-Jun-24	1-Jul-24	1-Aug-24	27-Sep-24	1-Oct-24	8-Nov-24		1-Dec-24	
A&RC Committee Performance	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	
	-	Training and development plan	Annual														Manager, Governance	
External Audit	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														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														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	
Financial Reporting	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														Manager, Finance & Procurement	
Internal Audit	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						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														Manager, Finance & Procurement	
	LG Act s.126(4)(b) Terms of Reference (3.4.3)	Confidential Meeting with Internal Auditors	Annually														Manager, Governance	
	LG Act s.126(4)(c) Terms of Reference (3.4.2)	Internal Audit action plan update	All meetings														Manager, Governance	
Internal Control & Risk Management	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												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												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	
Good public administration framework	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Results of the LGRS Risk Management Evaluation <i>(Last report was presented February 2022)</i>	Biennially (due in 2024)														Manager, Governance Manager, People	
	Terms of Reference (3.5.5)	Activity of Strategic Risk & Internal Audit Group (Quarterly)	Quarterly														Manager, Governance	
	Terms of Reference (3.5.1)	Risk Statement	Annually														Manager, Governance	
	Strategic Plans		Public Interest Disclosure Requirement (once in a Council term) (this will Incorporate LG Reform changes)	Q1														Manager, Governance
			Complaint Framework (once in a Council term) (this will incorporate LG Reform changes)	Q1														Manager, Governance
LG Act s.126(4)(ab) Terms of Reference (2.1.2)		Strategic Plan (each Council term - 2023/24)	Annual														Manager, Strategy Insights and Performance	
LG Act s.126(4)(ab) Terms of Reference (3.2.1)	Asset Management Plans	Q4														Manager, Infrastructure		
Other Business	Items arising from internal audit or request from ARC	Climate Risk Plan	As requested														Director, City Planning	
	Items arising from internal audit or request from ARC	Cybersecurity Update	As requested														Manager, Information Management	