

DRAFT

City of Adelaide Audit and Risk Committee Terms of Reference and Meeting Procedures

2024

Legislative

ACKNOWLEDGEMENT OF COUNTRY

The City of Adelaide acknowledges that we are located on the traditional Country of the Kurna people of the Adelaide Plains and pays respect to Elders past, present and emerging.

We recognise and respect their cultural heritage, beliefs and relationship with the land. We acknowledge that they are of continuing importance to the Kurna people living today.

And we also extend that respect to visitors of other Aboriginal Language Groups and other First Nations.

DRAFT

Contents

ACKNOWLEDGEMENT OF COUNTRY	2
PREAMBLE	4
PURPOSE OF THE AUDIT AND RISK COMMITTEE	4
AUDIT AND RISK COMMITTEE ROLE, RESPONSIBILITIES AND REPORTING	4
GUIDING PRINCIPLES	7
MEMBERSHIP	8
BEHAVIOURS	9
MEETINGS	10
<i>Audit and Risk Committee</i>	10
<i>Frequency, Times and Locations of Meetings</i>	10
BEFORE THE MEETING	11
<i>Notice of Meeting and Agenda</i>	11
<i>Agenda Structure</i>	11
<i>Developing the Agenda</i>	12
<i>Late Reports</i>	12
<i>Attendance at Meetings</i>	12
AT THE MEETING	13
<i>Other Procedures</i>	14
<i>Minutes</i>	14
<i>Recording of Meetings and Use of Mobile Phones</i>	14
<i>Quorum</i>	14
<i>Chair</i>	14
<i>Starting the Meeting</i>	15
<i>Decision making by Resolution</i>	15
<i>Speaking, Motion/Amendments/Variations in Decision-making</i>	16
<i>Closure of the Meeting</i>	18
AFTER THE MEETING	18
<i>Minutes of Audit and Risk Committee</i>	18
<i>Audit and Risk Committee Minutes</i>	19
<i>Public Access to Minutes</i>	19
OTHER MATTERS	19
<i>Special meetings of Audit and Risk Committee</i>	19
<i>Provisions that Apply to Audit and Risk Committee</i>	19
REVIEW	19

1. PREAMBLE

1. The Audit and Risk Committee is a formally appointed committee of the City of Adelaide (CoA), pursuant to Section 126 of the *Local Government Act 1999* (SA) (the Act).
2. The establishment of the Audit and Risk Committees does not derogate from the power of the Council to act in a matter.
3. The Audit and Risk Committee will operate until the end of the 2022-2026 term of office unless Council resolves otherwise.

2. PURPOSE OF THE AUDIT AND RISK COMMITTEE

4. The purpose of the Audit and Risk Committee is to provide independent assurance and advice to Council on accounting, financial management, internal controls, risk management and governance matters.
5. The functions of the Committee as prescribed under Section 126 (4) of the Act include:
 - 5.1 reviewing annual financial statements to ensure that they present fairly the state of affairs of Council; and
 - 5.2 proposing, and providing information relevant to, a review of Council's strategic management plans or annual business plan; and
 - 5.3 proposing, and reviewing, the exercise of powers under section 130A; and
 - 5.4 liaising with Council's auditor; and
 - 5.5 reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of Council regularly.
6. Act as the Audit and Risk Committee of the following Council subsidiaries:
 - 6.1 Adelaide Economic Development Authority (AEDA)
 - 6.2 Adelaide Central Market Authority (ACMA)
 - 6.3 Kadaltilla / Adelaide Park Lands Authority
7. The Audit and Risk Committee will report to Council and provide appropriate advice and recommendations on matters relevant to its Terms of Reference to facilitate informed decision making in relation to discharging its legislative responsibilities and duties. The Committee does not enjoy the delegation of any powers or functions of the Council but acts in accordance with these Terms of Reference.

3. AUDIT AND RISK COMMITTEE ROLE, RESPONSIBILITIES AND REPORTING

8. Whilst the Audit and Risk Committee format is less structural and seeks less formality than a Council meeting, several procedures emulate those procedures observed by and mandated by Regulation for a meeting of Council and/or a committee established by the Council. The Audit and Risk Committee will observe the provisions contained in Parts 1, 3 and 4 of the *Local Government (Procedures at Meetings) Regulations 2013* (SA), along with the provisions in this Terms of Reference and Meeting Procedures document.
9. The Audit and Risk Committee will report directly to Council, presenting recommendations for Council determination.
10. The Audit and Risk Committee may:
 - 10.1 Receive and consider reports to resolve a recommendation for Council determination.
 - 10.2 Receive reports for noting.
 - 10.3 Determine their own procedure provided it is not inconsistent with the Act, Regulations, or the *Core Committees Terms of Reference and Meeting Procedures* document.
 - 10.4 Access, at the Council's expense, legal advice or other professional advice on

any matter within its Terms of Reference.

11 Responsibilities and Reporting

11.1 Financial Reporting

- 11.1.1 Receive and monitor the integrity of the financial statements of the Council, reviewing significant financial reporting issues and judgements which they contain.
- 11.1.2 Review any report obtained by Council under section 48(1) of the Act in accordance with Council's Prudential Management Policy.
- 11.1.3 Review and challenge where necessary:
- The consistency of, and any changes to, accounting policies, both on a year- on-year basis.
 - The methods used to account for significant or unusual transactions where different approaches are possible.
 - Whether the Council has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the external auditor.
 - The clarity of disclosure in the Council's financial reports and the context in which statements are made.
 - All material information presented with the financial statements, such as the operating and financial review and the corporate governance statement (insofar as it relates to audit and risk management).

11.2 Internal Control and Risk Management Systems

- 11.2.1 Keep under review the effectiveness of the Council's internal controls, risk and information management systems and the Council's Risk Profile, monitoring the risk exposure of Council and its subsidiaries.
- 11.2.2 Review the adequacy and effectiveness of Council's accounting, internal controls, policies, systems and procedures established and maintained for the identification, assessment, monitoring, management and review of strategic, financial and operational risks on a regular basis.
- 11.2.3 Receive reports on the activities of the Executive Strategic Risk and Internal Audit Group.
- 11.2.4 Monitor the responsiveness to recommendations for improvement based on previous audits and risk assessments, including those raised by Council's auditor.

11.3 Management Plans and Business Plans

- 11.3.1 Review and provide advice on the Council's Strategic Management Plans, Integrated Business Plan, Long Term Financial Plan and Asset Management Plans and receive regular updates on the implementation of these plans.
- 11.3.2 Monitor, review and receive updates on the effective delivery of these plans.

11.4 Internal Audit

- 11.4.1. Monitor and review the effectiveness of the Council's Internal Audit Work Plan and function in the context of the Council's overall risk management system.
- 11.4.2. Receive Full Reports on all Internal Audit projects and monitor management's responsiveness to the findings and recommendation of the Internal Auditor.
- 11.4.3. Meet with the Internal Audit Partner at least once a year, without management being present, to discuss any issues arising from the Internal Audits carried

out during the year. In addition, the Internal Audit Partner shall be given the right of direct access to the Lord Mayor and the Chair of the Audit Committee.

- 11.4.4. Review the selection process for the Internal Auditor. Appointment of the Internal Auditor is the responsibility of management in accordance with Council's procurement framework. If the Internal Auditor resigns, the Audit Committee shall investigate the issues leading to the resignation and decide whether any action is required.

11.5 External Audit

- 11.5.1. Consider and make recommendations to the Council, in relation to the appointment, reappointment, scope of engagement and removal of the Council's External Auditor in accordance with section 128-130 of the Act.

- 11.5.2. Oversee the relationship with the External Auditor, including, but not limited to:

- Endorsing the audit timetable and audit plan.
- Recommending the approval of the external auditor's terms of engagement, including any engagement letter issued at the commencement of each audit and the scope of the audit.
- Assessing the external auditor's independence and objectivity considering relevant professional and regulatory requirements and the extent of Council's relationship with the auditor, including the provision of any non-audit services.
- Satisfying itself that there are no relationships (such as family, employment, investment, financial or business) between the external auditor and the Council (other than in the ordinary course of business).
- Monitoring the external auditor's compliance with legislative requirements on the rotation of individuals in accordance with section 128(6) of the Act.
- Assessing the external auditor's qualifications, expertise and resources and the effectiveness of the audit process (which shall include a report from the external auditor on the Audit and Risk Committee's own internal quality procedures).

- 11.5.1 Meet as needed with the External Auditor and at least once a year meet without management being present to discuss issues arising from the External Audit.

- 11.5.2 Review the findings of the External Audit with the External Auditor, including a discussion on any major issues which arose during the audit, any accounting and audit judgements and levels of errors identified during the audit.

- 11.5.3 Review the Report to the Chief Executive Officer and management's response to the External Auditor's findings and recommendations.

- 11.5.4 Review any representation letter(s) requested by the External Auditor before they are signed by management.

- 11.5.5 Review the effectiveness of the External Audit and oversee actions to follow up on matters raised by the External Auditor.

11.6 Other functions

- 11.6.1 Make recommendations to Council on the exercise of Council's powers under Section 130A of the Act, in relation to the conduct of Economy Audits that would not otherwise be addressed or included as part of an annual External Audit.

- 11.6.2 Review, advise and approve (where appropriate) relevant components of Council's Annual Report including:

- Annual financial statements for Council and subsidiaries.
- Internal control and risk statements (where appropriate).

- Annual report of the Committee (to be included in the Council Annual Report).
- Give due consideration to laws and regulations of the *Local Government Act 1999 (SA)*.

12. Reporting and Accountability

- 12.1 The Audit and Risk Committee shall report to the Council after every meeting to identify and present advice and recommendations. The Chair shall attend these meetings and talk on these matters, as and when required.
- 12.2. The Chief Executive Officer or delegate will identify matters, further to those matters covered elsewhere in these Terms of Reference, to be reported to the Audit Committee in detail where those matters are considered to be of material effect, have a material impact on the operation of Council as an elected body (eg impact on policies relating to Council Members) or have significant impact on Council's operations.
- 12.3. The Audit and Risk Committee Chair shall present the Annual Financial Statements to Council and provide comment on the veracity of Council's financial statements and conduct of the external audit as required by these Terms of Reference.
- 12.4. At least once a year, ensure the Audit and Risk Committee will review its own performance, membership, and Terms of Reference to ensure it is operating at maximum effectiveness. The Chair will provide a report to Council summarising its activities for the year including any recommended changes it considers necessary to the Council for approval. The Chair will be present at that meeting of Council to support the report submitted.
- 12.5. The Committee will provide an annual report to the Council on the Committee's work during the period to which the report relates.
- 12.6. The Chief Executive Officer or delegate may undertake a review of the effectiveness and performance of the Audit and Risk Committee including a review of the Terms of Reference. This review must be undertaken by an external party appointed by the Chief Executive Officer or delegate in consultation with the Lord Mayor. The Council will be informed that a review is being undertaken and the outcome of the review.

4. GUIDING PRINCIPLES

13. Procedures in the Audit and Risk Committee meeting that must be observed are detailed in the *Local Government Act 1999 (SA)* and *Local Government (Procedures at Meetings) Regulations 2013 (SA)*.
14. Council has resolved to apply the provisions of Parts 1, 3 and 4 of the *Local Government (Procedures at Meetings) Regulations 2013 (SA)*.
15. Procedures within the:
- *Local Government Act 1999 (SA)* (the Act)
 - Parts 1, 3 & 4 of *Local Government (Procedures at Meetings) Regulations 2013 (SA)*
 - Behavioural Standards for Council Members
- have informed the drafting of the Terms of Reference and Meeting Procedures for the Audit and Risk Committee.
16. This document includes any Council specific requirements, identifies practices or protocols that support meeting procedures, is in plain language and is a summary of the legislation wherever possible.
17. Where a procedure is not prescribed, the Audit and Risk Committee can determine its own procedure provided it is not inconsistent with the Act, Regulations, or this document.
18. This document is drafted to support the guiding principles that the procedures to be observed at meetings of the Audit and Risk Committee will:

- contribute to open, transparent, and informed decision making.
 - encourage appropriate public participation in the affairs of the Council.
 - reflect levels of formality appropriate to the nature and scope of responsibilities exercised at the meeting.
 - be sufficiently certain to give the community and decision makers confidence in the deliberations undertaken at the meeting.
19. This document is written for the information of the public, Audit and Risk Committee members and staff of the City of Adelaide and applies to ordinary and special meetings.

5. MEMBERSHIP

Membership

20. Members of the Audit and Risk Committee are appointed by Council in accordance with section 126(2) of the Act and these Terms of Reference. The Committee shall consist of five members including: One Councillor and Four Independent Members. The Lord Mayor shall be an *ex-officio* member and:
- 20.1. Is not included in the membership number
 - 20.2. Has no voting rights
 - 20.3. Receives all agendas and minutes, and
 - 20.4. Is able to participate in discussion.

Appointment of Members

21. Members of the Audit and Risk Committee (when considered as a whole) must have skills, knowledge and experience relevant to the functions of the Audit and Risk Committee, including financial management, risk management, governance and ideally be familiar with the reporting requirements of Local Government.
22. Recruitment of Independent Members will be undertaken by Administration in accordance with approved recruitment best practice and relevant policies and procedures. Once completed, a recommendation(s) for appointment will be put to Council for decision.
23. Criteria used to select Members will have regard to diversity and representation principles, noting:
- 23.1. City of Adelaide employees are not eligible to be members of the committee.
24. Appointments of Independent Members shall be for a term of up to four years and appointments of Council Members shall be for a term of two years. Four years is the preferred term for Independent Members however consideration will be given to shorter terms to enable staggering of potential reappointment dates and to ensure there is continuity of experience on the committee.
25. Appointees may be reappointed by Council for a further term (or terms) however consecutive service cannot exceed 8 years, noting:
- 25.1. Members of the Committee may be removed by Council resolution at any time.
 - 25.2. Council will appoint an Independent Member as the Presiding Member of the Committee for a period of its choosing. Council may decide to extend the appointment noting a member cannot exceed two terms of appointment.

Proxies

26. Proxy members for the Council Member may be appointed to the Audit and Risk Committee by the Council. The proxies appointed will be able to act for the Council Member appointed for the two-year appointment period.

Remuneration Schedule 2022-2026

27. The Lord Mayor and Council Member are not remunerated for participation on the City of Adelaide Audit and Risk Committee as their participation is voluntary and can be considered an extension of their role.

28. Independent Member will be paid an allowance in the form of sitting fees for each meeting attended, which will be reviewed and set by Council for within 6 months of the General Election. Professional fees will also be paid for the advice and attendance of the Internal and External Auditors at the Audit and Risk Committee.

6. BEHAVIOURS

29. Council Members are required to observe the Behavioural Standards as determined by the Minister. The Behavioural Standards published in the *SA Government Gazette* on 22 November 2022 are a public declaration of the principles of good conduct and standards of behaviour that the Lord Mayor and Members of Council are expected to demonstrate in the performance of their responsibilities as elected community representatives and within decision-making forums. Committee members are expected to observe Behavioural Standards.

Behavioural Standards

Committee Member Integrity

30. City of Adelaide Audit and Risk Committee members, pursuant to s 62 of the *Local Government Act 1999 (SA)* are required to observe the following:
- All members of the Committee must comply with chapter 5 part 4 of the Act relating to Conduct, Disclosure and Register of Interests
 - A member of Committee must always act honestly in the performance and discharge of official functions and duties.
 - A member of a committee must always act with reasonable care and diligence in the performance and discharge of official functions and duties.
 - A member or former member of a committee must not, whether within or outside the State, make improper use of information acquired by virtue of his or her position as a member of the Committee to gain, directly or indirectly, an advantage for himself or herself or for another person or to cause detriment to the council.
 - A member of a committee must not, whether within or outside the State, make improper use of his or her position as a member of the committee to gain, directly or indirectly, an advantage for himself or herself or for another person or to cause detriment to the council.
 - A member or former member of a committee must not disclose information or a document:
 - where there is a confidential order in effect for the information or document to be treated confidentially, or
 - that the member or former member knows, or ought reasonably to know, is information or a document that is otherwise required to be treated confidentially.
 - A member of a committee must not direct or seek to influence an employee of the council in the exercise or performance of a power or function delegated to or performed by the employee.
 - A member of a committee must—
 - ensure that a request for information or a document from a person engaged in the administration of the council is made in accordance with the requirements of the Chief Executive Officer of the council; and
 - ensure that a request for the performance of work or the taking of action by an employee of the council is made in accordance with the requirements of the Chief Executive Officer of the council.
31. An Audit and Risk Committee member must not whilst at a meeting –
- Behave in an improper or disorderly manner, or
 - Cause an interruption or interrupt another member who is speaking.
32. An Audit and Risk Committee member is not considered to have caused an interruption if

they are:

- Objecting to words used by a member who is speaking, or
 - Calling attention to a point of order, or
 - Calling attention to a want of quorum.
33. If the Chair considers that a committee member has behaved improperly, disorderly, or is causing interruption or interrupts another who is speaking, the meeting may resolve to censure or suspend said member for a part or remainder of the meeting.

Members of the Public

34. Public access to meetings underpins a key aim of the Local Government Act for transparency and accountability of Council and Committee decision making.
35. Any person attending a meeting of the Audit and Risk Committee is required to:
- not intentionally obstruct or hinder proceedings
 - not behave in a disorderly manner
 - not disrupt or interrupt the meeting
 - be respectful in their language and behaviour
 - reserve discussion and conversation for before or after the meeting
 - observe the protocol for electronic devices to be switched off or switched to silent
 - limit the number of distracting activities.
36. The Chair may remind any person attending a meeting (as a participant or an observer) of the expectation of behaviour standards at the beginning of the meeting.
37. The Chair may request any participant or observer to not behave or continue to behave in a disorderly or disruptive manner.
38. In the event that a participant or person attending a meeting refuses the request of the Chair, that person may be escorted from the meeting or the meeting may be adjourned.
39. A member of the public who behaves in a disorderly manner or causes interruption at a meeting may incur a maximum penalty of \$500.

7. MEETINGS

Audit and Risk Committee

40. All meetings are open to the public.
41. The public may be excluded from attendance at part of a meeting if the meeting determines that the receipt, discussion and consideration in confidence is necessary and appropriate.
42. An up-to-date schedule of dates, times and places set for ordinary meetings of the Audit and Risk Committee can be found on www.cityofadelaide.com.au
43. Special meetings may be held at any time, in accordance with the section 87 of the *Local Government Act 1999 (SA)*; the date, time and place will be published on www.cityofadelaide.com.au

Frequency, Times and Locations of Meetings

44. The Audit and Risk Committee shall meet at least six times per year, on dates and times determined by the Audit and Risk Committee. It will meet in the Colonel Light Room, Town Hall, King William Street, Adelaide, unless otherwise determined by Council or the Chief Operating Officer.
45. The Audit and Risk Committee will consider and determine its meeting dates and commencement times to support this schedule. The schedule may be altered by the Chief Operating Officer in consultation with the Chair, taking into consideration:
- Changes in quorum and availability of members

- Urgency of business
46. Each Audit and Risk Committee meeting is scheduled for 2 hours.

8. BEFORE THE MEETING

Notice of Meeting and Agenda

47. Notice to the public of the times and places of Audit and Risk Committee meetings will be published on www.cityofadelaide.com.au
48. Public notice with an Agenda will be displayed at 25 Pirie Street, Adelaide until the completion of the relevant meeting.
49. The agenda for every meeting will identify any items of business and the basis for the matter recommended to be received, discussed and considered in confidence.
50. A notice of meeting setting out the date, time, place of meeting, accompanied by the agenda with reports for the Audit and Risk Committee, will be distributed to Committee members and published on the Council website by close of business Friday, the week before the meeting.
51. Public notice for an ordinary meeting of the Audit and Risk Committee must be published at least 3 days before the meeting.
52. One hard copy of the agenda for an Audit and Risk Committee, including reports or workshop/discussion items and excluding any items recommended to be received and discussed in confidence, will be displayed at 25 Pirie Street, Adelaide and made accessible to the public via, the City of Adelaide website at www.cityofadelaide.com.au.
53. Noting the minimum notice to be given of four hours prior to a special meeting, notice of meeting and an agenda with reports for a special meeting will, wherever possible, be distributed with at least 24 hours' notice of the meeting.
54. If the nature of a matter requires that it remains confidential, the matter will be marked 'Confidential' in agendas, reports and any other meeting papers dealing with the matter prior to distribution to meeting participants.
55. A person receiving a meeting paper marked 'Confidential' must not provide that paper to any other person or discuss or disseminate information in that paper unless the meeting has resolved that the matter is not to be treated confidentially.

Agenda Structure

56. The Chief Operating Officer may change the structure of the agenda at any time.
57. The Chair with the consent of the meeting may change the order of consideration of an item listed on the agenda.
58. Agenda structures for an ordinary meeting and special meeting are provided below.

Ordinary Meeting Agenda

1. Acknowledgement of Country
2. Apologies and Leave of Absence
3. Confirmation of the Minutes
4. Declaration of Conflict of Interest
5. Presiding Member Reports
6. Reports
7. Emerging Key Risks
8. Independent Member Discussion
9. Other business

10. Exclusion of the Public (if required) *
11. Confidential reports (if required) *
12. Closure

* Note - Items 10 and 11 will only be listed on the agenda when an Item is presented with a request for consideration in a meeting closed to the public

Special Meeting Agenda

1. Acknowledgement of Country
2. Apologies and Leave of Absence
3. Declaration of Conflict of Interest
4. Reports (Chief Operating Officer Reports) (or purpose of the special meeting)
5. Closure

*Note – An item to exclude the public will only be listed on the Special Meeting agenda when an item is presented with a request for consideration in a meeting closed to the public

Developing the Agenda

59. The Chief Operating Officer is responsible for Agenda development and publication for Council and Committee meetings.
60. To enable effective decision-making at the meetings of the Audit and Risk Committee, members must commit to reading agendas in advance of the meetings and addressing any questions or concerns about the content to the Chief Operating Officer.

Confidential Items

61. To support transparency and accountability, Council endeavors to receive reports in public wherever possible and any reports proposed to be considered in confidence will be in line with relevant legislation.
62. The matter will be listed with the basis for consideration in confidence in accordance with the provision under section 90 of the Local Government Act 1999 (SA).
63. An Audit and Risk Committee member must not disclose information, or a document identified for consideration in confidence.
64. Staff must not disclose information, or a document identified for consideration in confidence.

Late Reports

65. From time to time, a report will be prepared for the consideration of the Audit and Risk Committee after the compilation of reports for the preparation of the agenda. This will only occur when there is a matter of urgency that requires a timely decision by the Council.
66. A late report will be listed on the agenda with a notation advising the report will be distributed separately and circulated to committee members via email and published on Council's website at the earliest opportunity prior to the meeting.
67. A late report not circulated with an agenda for a meeting will be attached to the minutes of the meeting.

Attendance at Meetings

Leave of Absence

68. Whilst absence from a meeting may, on occasion, be unavoidable, it is recommended practice to request a 'leave of absence' when a member knows in advance that they will be unable to attend two or more Audit and Risk Committee meetings.

Apologies

69. Apologies for non-attendance at an Audit and Risk Committee meeting must be forwarded to the Chair and Chief Operating Officer before the scheduled start time of

the meeting. Apologies will be recorded in the minutes, and time permitting, in the agenda.

Non-Attendance at Meetings

70. A member who does not attend an Audit and Risk Committee meeting without the benefit of a formal leave of absence or an apology will be recorded in the minutes as absent.

Leaving during a Meeting

71. If a committee member needs to leave the Colonel Light Room, he or she should indicate this to the Chair (e.g. by standing, facing the chair and making eye contact before leaving the meeting).
72. This will also provide the minute taker with the opportunity to record the movement from the Colonel Light Room. Committee members should be aware that as soon as they leave their seats, they are considered to have left the meeting.

Identifying Conflict of Interest

Committee Members

73. The Act outlines material and general conflicts of interest and disclosure. It is the responsibility of all members to acquaint themselves with these Sections to inform them of the considerations and behavior required.
74. Committee members need to have reviewed the agenda and supporting papers and reports prior to attending an Audit and Risk Committee meeting, and have considered their potential interest in the matters to be discussed at the meeting. A copy of the Conflict-of-Interest form will be circulated with the agenda.
75. A member will fill in a Conflict-of-Interest form prior to the meeting to outline their conflict and how they intend to manage it. This will be submitted to COAGovernanceTeam@cityofadelaide.com.au who will also provide it to the Chair no later than 12:00 pm on the day of the meeting.
76. If a member wishes to seek advice about a possible conflict of interest before a meeting, they should contact the Associate Director, Governance and Strategy or Team Leader Council Governance. If necessary, staff will refer the matter to the Council's lawyers for advice.
77. Committee members are required to inform the meeting and are required to declare their conflict, describe the nature of the interest and indicate whether they propose to participate in the matter, at the beginning of the meeting or at the time a conflict arises during a meeting.

Staff

78. It is a condition of employment and the responsibility of all staff to acquaint themselves with relevant sections of the Act to inform them of the considerations and behaviour required.
79. The Chief Operating Officer must inform the Committee and staff must inform the Chief Operating Officer.
80. Staff providing advice or making recommendations are also required to inform the meeting.

9. AT THE MEETING

81. The Chair and the meeting are required to observe the provisions in this Terms of Reference and Meeting Procedures document.
82. The Chair must be fair and impartial to all in a meeting to maintain order and to ensure that the conduct of the meeting adheres to this document including:
83. The Chair is not excluded from debate and may add to the debate nearing its end (to not lead whilst presiding).

Other Procedures

84. In the event a procedure is not prescribed, by the Act, regulation or determined in this document, for a circumstance that occurs in a meeting, the Chair and/or meeting may determine a procedure to manage the circumstance having considered the following principles:
- to be fair and contribute to open transparent and informed decision-making,
 - to encourage appropriate participation by people present at the meeting,
 - to reflect levels of formality appropriate to the nature and scope of the responsibilities exercised at the meeting, and
 - is sufficiently certain to give members and other key stakeholders confidence in the deliberation undertaken at the meeting.

Minutes

85. The Chief Operating Officer is responsible for ensuring that minutes are kept of the proceedings at every Audit and Risk Committee meeting.

Recording of Meetings and Use of Mobile Phones

86. Recording of meetings (including audio, photographs and/or video) by members or third parties will only be allowed with the prior approval of the Chair.
87. If an audio and or visual recording of a meeting for live streaming (excluding any portion of the meeting closed to the public) is produced, it will be available via the City of Adelaide YouTube channel, accessible on the City of Adelaide website www.cityofadelaide.com.au

In addition, the Chair, or the Chief Executive Officer or delegate, upon opening the meeting will advise if the public session of the meeting is being recorded and/or streamed live to the internet. The recording and/or streaming of a meeting may be determined on a case-by-case basis by the Chief Executive Officer or delegate, or by resolution of the Committee

88. Mobile phones (including other devices capable of emitting sound) should be turned off, or in silent mode, during the Audit and Risk Committee meeting.
89. Committee Members should limit their use of mobile phones during meetings. If members need access to their phone, members are required to leave the Colonel Light Room to take a call so as to avoid disruption to the meeting.

Quorum

90. A meeting is not able to conduct any business until a quorum is present.
91. The quorum for a meeting is ascertained by dividing the total number of members by two, ignoring any fraction resulting from the division, and adding one.
92. A Council Member who is suspended from office or granted leave because of standing for Parliament is not counted in the total number of members when ascertaining quorum.

Adjournment of meeting prior to start time

93. If the number of apologies received by the Chief Operating Officer indicates that a quorum will not be present at a meeting, the Chief Operating Officer will cancel the meeting and refer the business listed for the meeting to the next or another meeting.

Chair

94. When the Chair is present, they must preside.
95. The Chair of the Audit & Risk Committee is appointed by the Council for a period of its choosing. Council may decide to extend the appointment noting a member cannot exceed two terms of appointment.
96. In the absence of the Chair, a Committee member selected via nomination is chosen to preside by resolution of the members present. The Committee member chosen may preside until the Chair is present.

Appointing a committee member to preside if required

97. In the absence of the Chair, the process to appoint a Chair for the meeting is as follows:
 - Nominations sought.
 - A secret ballot for selection if required.
 - Appointment through resolution
98. With a quorum present, the Chief Operating Officer, Associate Director, Governance and Strategy or Governance officer will ask for nominations for a committee member to preside.
99. Nominations do not require a seconder, nor do they need to be in writing.
100. To proceed to an appointment, a committee member nominated will be requested to indicate acceptance of their nomination.
101. If there is only one nomination, a mover and seconder will be sought, and motion voted upon to appoint the Committee member to the role of Chair for the meeting.
102. If there is more than one nomination, a ballot will be conducted prior to a mover, seconder and motion voted upon. The ballot may be conducted electronically or via a paper ballot. A record of individual votes in a secret ballot is not retained.

Ballot Process

103. The Chief Operating Officer, Associate Director, Governance and Strategy or Governance officer will identify the name of each nominee and request each member to vote by marking their ballot with their preferred nominee.
104. All Committee members present will indicate which member they wish to vote for via their ballot, and a senior officer will collect the ballot and conduct the count.
105. The member with the most votes will be declared the winner.
106. In the case of a tied ballot, members are to cast a vote for their preferred candidate from the tied candidates. If a revote cannot determine a clear winner and there is a continuing tie, then lots must be drawn to determine which candidate(s) will be excluded.
107. The name of the candidate/s withdrawn are excluded from the ballot. After lots are drawn, the remaining candidate is the winner.
108. The meeting makes the appointment by resolution, namely a mover/seconder for a motion to appoint and a majority vote in favour by show of hand.

Starting the Meeting

109. The Chair will seek the attention of all members present and start an ordinary or special meeting at the time given in the Notice for the meeting or soon after when a quorum is present.

Adjournment for want of a quorum

110. If after 30 minutes from the commencement time specified in the notice of meeting a quorum is not present, the Chief Operating Officer will disband the meeting and refer the business listed for the meeting to the next or another meeting.
111. If debate is interrupted for want of a quorum and the meeting is then adjourned the debate, on resumption of the meeting, it will continue from the point at which it was interrupted.
112. A meeting can be adjourned to a later time or to another place on the same day as the notice for the meeting.

Decision making by Resolution

113. A matter for decision at a meeting will be decided by a majority of the votes cast by the members present at the meeting and entitled to vote.

By Resolution

114. The decision-making process for meetings is by resolution ie
- A motion,
 - That is moved, seconded and
 - voted on by show of hand in favour or against.
 - A majority in favour becomes a decision and the resolution.
- The process also includes debate (speaking), possible amendment or variation and final voting by the members present and entitled to vote.
115. The outcome of a majority vote in favour of a motion is referred to as the resolution. The phrase 'by resolution' is used to refer to the decisions of Council and a Committee.
116. The resolutions of the Audit and Risk Committee decision-making process are for the purpose of recommendation to Council for determination, except for several matters that relate to the operation of the meeting.
117. Resolutions of the Audit and Risk Committee are presented in a report to Council by the Chief Operating Officer.

Voting

118. Each member of the Audit and Risk Committee has a deliberative vote.
119. The Chair or Deputy Chair or another member presiding in a meeting of the Audit and Risk Committee has a deliberative vote with no casting vote in the event of an equality of votes.
120. To vote, the Chair will ask for the votes of those members in favour and then for the votes of those members against.
121. Those Audit and Risk Committee members present and entitled to vote must vote and clearly indicate by show of hand when asked to vote by the Chair. A proxy member in attendance is entitled to vote when representing a committee member who is not present at the meeting.
122. This process can be repeated as often as is necessary to enable the Chair to determine the result of the voting and then declare the outcome.
123. A member who is not in his or her seat is not permitted to vote.
124. The outcome of a vote will be declared by the Chair in a meeting of the Audit and Risk Committee to be:
- Carried (majority in favour) (decision made)
 - Lost (majority against) (no decision)
 - Lost due to an equality of votes (no decision)

Speaking, Motion/Amendments/Variations in Decision-making

Addressing each other

125. When the Lord Mayor is present at a meeting, the Lord Mayor is to be addressed as 'Lord Mayor'.
126. At a meeting of an Audit and Risk Committee, the Chair is to be addressed as 'Chair'.
127. At a meeting a committee member should address the Chair and not the public gallery.

Speaking

128. To support shared values and supporting behaviours, committee members are requested to:
- engage with each other respectfully in robust debate.
 - listen to others' views and speak to the issue and not the person/s.
 - be positive, constructive and creative in problem solving.

- be open-minded and willing to learn from each other and from staff input.
129. The contribution of a member must be relevant to the subject matter of the debate.
130. A member whilst speaking or through their behaviour must not behave in an improper or disorderly manner.
131. It is at the discretion of the Chair, whether to control improper and/or disorderly behaviour by way of a few warnings before imposing regulation.
132. A member whilst speaking or through their behaviour must not speak to cause interruption or interrupt another member who is speaking, unless they are:
- Objecting to words being used by the member speaking
 - Raising a point of order
 - Advising of a loss of a quorum

Speaking to ask a Question in a meeting

133. During consideration of an item of business, Committee members may direct a question through the Chair and the Chief Operating Officer in relation to the item of business.
134. Staff will respond to questions from the floor at the invitation of the Chair and will acknowledge the Chair.
135. The Chair may:
- Allow a reply to a question to be given at the next meeting.
 - Rule that a question not be answered if the Chair considers that the question is vague, irrelevant, insulting or improper.
136. A question raised during an item of business and the reply will not be included in the minutes of the meeting unless a motion is moved/seconded and carried to do so, at the time the reply is given.

Motions, Amendments and Variations

137. Precis of process that may occur in decision-making:
- Discussion
 - Motion (moved/seconded) (Chair may move a motion).
 - Debate on motion
 - Leave of the meeting to vary, alter or withdraw a motion
 - Amendment – 2
 - Amendment (moved/seconded by members who have not spoken in the debate)
 - Debate on an amendment
 - Leave of the meeting to vary, alter or withdraw an amendment
 - Mover of amendment to sum up.
 - Vote on an amendment and outcome declared by Chair
 - Debate continues on motion (or motion as amended)
 - Mover of the motion (or motion as amended) afforded the opportunity to sum up prior to a vote.
 - Vote on the motion (or motion as amended) and outcome declared by Chair.

Resolutions

138. Once debated, the Chair puts the motion to a vote and if carried by a majority of votes, it becomes a resolution of the meeting. Resolutions of the Audit and Risk Committees are implemented by the Chief Operating Officer.
139. The Audit and Risk Committee cannot make decisions except by resolution.

140. In the meeting, the Chair will facilitate a motion being moved, seconded, debated and voted upon by the members present.

Closure of the Meeting

141. The Audit and Risk Committee will aim to determine all matters within the agenda before the close of the meeting.
142. Audit and Risk Committee meetings will finish once all items have been dealt with, or after 2 hours, whichever is met sooner.
143. The Chair may seek to extend the time of closure of the meeting until all business has been dealt with.
144. Any items not dealt with at the meeting will be deferred to the next or another Audit and Risk Committee meeting or a Core Committee (if time critical).

10. AFTER THE MEETING

Minutes of Audit and Risk Committee

145. If a meeting is disbanded or adjourned, for want of a quorum, the minutes of the meeting will identify the meeting adjourned for want of a quorum, the names of the Committee members present and identify that the business listed for consideration will be re-presented as determined by the Chief Operating Officer.
146. The minutes of the proceedings of a meeting will include content as required under Regulation 25, including:

- the names of the members present at the meeting
- each motion or amendment, and the names of the mover and seconder
- any variation, alteration or withdrawal of a motion or amendment
- whether a motion or amendment is carried or lost
- any disclosure of interest made by a member
- details of the making of an order to exclude the public from the meeting
- a note of the making of an order to keep a matter confidential

In addition to Regulation 25:

- Carried unanimously (as directed by the Chair)
- The opening and closing time of the meeting
- The names of members with Apologies and approved leave of absence
- The names of members who have not provided an apology or been granted a leave, as being absent
- A record of any undertaking given by the CEO
- Acknowledgment of Country
- The topic of a Workshop/Presentation, name of speaker and precis of topic presented

Confirmation of Minutes

147. The minutes of the proceedings at a meeting must be submitted for confirmation at the next meeting or, if that is not possible, at a subsequent meeting.
148. On confirmation of the minutes, the Chair must, on hardcopy or electronically:
 - initial each page of the minutes, which are to be consecutively numbered.
 - place his or her signature and the date of confirmation at the foot of the last page of the minutes.

149. The Chair may initial/date/sign the minutes at or after the meeting.

Audit and Risk Committee Minutes

150. Committee Members will receive a copy of all minutes of proceedings within 5 days of the meeting and all City of Adelaide Council Members will also be provided with a copy.

Public Access to Minutes

151. Minutes excluding proceedings retained in confidence, will be available on the City of Adelaide website www.cityofadelaide.com.au following distribution to Committee Members.

11. OTHER MATTERS

Special meetings of Audit and Risk Committee

152. Special meetings may be held at any time.
153. If a written request with an agenda for a special meeting is given to the Chief Operating Officer, the Chief Operating Officer must call a special meeting of the Audit and Risk Committee at the request of:
- the Chair, or
 - at least two members of the Audit and Risk Committee.
154. A member of the Audit and Risk Committee must receive notice of a special meeting at least 4 hours prior to the commencement of the special meeting.
155. Public notice with an agenda for a special meeting of the Audit and Risk Committee will, wherever possible, be published with at least 24 hours' notice of the meeting.

Provisions that Apply to Audit and Risk Committee

156. The Terms of Reference and meeting provisions contained in the City of Adelaide Audit and Risk Committee Terms of Reference and Meeting Procedures were resolved by Council on ## ##### 2025.

12. REVIEW

157. As part of Council's commitment to deliver the City of Adelaide Strategic Plan, services to the community and the provision of transparent information, all policy documents are reviewed as per legislative requirements or when there is no such provision a risk assessment approach is taken to guide the review timeframe.
158. The Audit and Risk Committee Terms of Reference will cease to operate if the Audit and Risk Committee is wound up through Council resolution or at the conclusion of the 2022-2026 Term of Office.

Review History

159. In the event of:
- statutory provisions enacted by the Parliament of the State of South Australia being amended; or
 - resolution of the Council;
- the Terms of Reference will automatically be updated and a description of the edit included in the review history table below.

Trim Reference	Authorising Body	Date	Description of Edits
ACC2025/XXXX	Council	###/##/2025	Determined by Council

Contact:

For further information contact the Governance Program

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