

AUDIT & RISK COMMITTEE: 2025 WORK PLAN

Action	Link to Legislation, ToR	Deliverable	Frequency	Timing - schedule of reports to ARC							Responsible Reporting Officer	
				11-Apr-25	16-May-25	13-Jun-25	15-Aug-25	27-Sep-25	14-Nov-25	Dec - Jan break		13-Feb-26
A&RC Committee Performance	Terms of Reference (4.3, 4.4)	Annual Report from the Presiding Member	Annual									Associate Director Governance & Strategy
	Terms of Reference (4.5)	Audit & Risk Committee Self-Assessment Results	Annual									Associate Director Governance & Strategy
	Terms of Reference (8.2)	Meeting Schedule	Annual									Associate Director Governance & Strategy
	Terms of Reference (2.1)	Annual Work Plan	Annual									Associate Director Governance & Strategy
	Terms of Reference (4.5)	Review of the Terms of Reference	Annual									Associate Director Governance & Strategy
	-	Training and development plan	Annual									
External Audit	Terms of Reference (3.3.2)	End of Financial Year Audit Approach & Reporting Timetable	Annual									Associate Director Finance & Procurement
	Terms of Reference (3.3.4)	External Audit Interim Management Letter (delivered by external auditor before end June each year)	Annual									Associate Director 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									Associate Director Finance & Procurement
	LG Act s.126(4)(b) Terms of Reference (3.3.3)	Confidential Meeting with External Auditors	Annual									Associate Director Finance & Procurement
	LG Act s.126(4)(b) Terms of Reference (3.3.4)	Matters arising from the External Audit	Annual									Associate Director Finance & Procurement
	Terms of Reference (3.5 and 3.3.4)	Internal controls (considered as part of External Audit report)	Annual									Associate Director 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									Associate Director Finance & Procurement
	LG Act s.126(4)(ab, c) Terms of Reference (3.2)	Review of Budget	Quarterly									Associate Director Finance & Procurement
	Terms of Reference (3.2) Specifically requested by ARC	Quarterly Business Update including subsidiary updates	Quarterly									Associate Director Finance & Procurement, GMs of subsidiaries
	LG Act s.126(4)(a)	CEO Sustainability Report	Annual									Associate Director Finance & Procurement
	Terms of Reference (8.2)	Review Council's Draft Annual Report	Annual									Associate Director Governance & Strategy
	LG Act s.126(4)(ab, c) Terms of Reference (3.2)	Review of Annual Business Plan	Q3, Q4									Associate Director Governance & Strategy
	LG Act s.126(4)(ab, c) Terms of Reference (3.2.2)	Update on development of the forward year Business Plan & Budget	Annual									Associate Director Finance & Procurement
Internal Audit	LG Act s.126(4)(b) Terms of Reference (3.4.3)	Confidential Meeting with Internal Auditors	Annual									Associate Director Governance & Strategy
	LG Act s.126(4)(c) Terms of Reference (3.4.2)	Internal Audit action plan update	Quarterly									Associate Director Governance & Strategy
	LG Act s.126(4)(c) Terms of Reference (3.4.1)	Strategic Internal Audit Plan	Annual									Associate Director Governance & Strategy
	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Review of Strategic Risk Register	Biannual									Associate Director Governance & Strategy

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				11-Apr-25	16-May-25	13-Jun-25	15-Aug-25	27-Sep-25	14-Nov-25	Dec - Jan break		13-Feb-26
Internal Control & Risk Management	LG Act s.126(4)(c) Terms of Reference (3.5.2)	Risk Management Systems (including Risk Management Operating Guideline, SRIA and Internal Audit)	Annual									Associate Director Governance & Strategy
		Emergency Management (including business continuity plan)	Biennial									Associate Director Governance & Strategy
	Terms of Reference (3.5.5)	Activity of Strategic Risk & Internal Audit Group	Quarterly									Associate Director Governance & Strategy
Good public administration framework Strategic Plans		Public Interest Disclosure Requirement (once in a Council term) (this will Incorp LG Reform changes)	Annual									Associate Director Governance & Strategy
		Complaint Framework (once in a Council term) (this will incorp LG Reform changes)	Annual									Associate Director Governance & Strategy
	LG Act s.126(4)(ab) Terms of Reference (2.1.2)	Strategic Plan (to be presented prior to Nov 2028)	Every 4 years									Associate Director Governance & Strategy
	LG Act s.126(4)(ab) Terms of Reference (3.2.1)	Asset Management Plans (to be presented in 2028)	Every 4 years									Associate Director Infrastructure
Other Business	Items arising from internal audit or request from ARC	ICS Implementation Plan	As requested									Associate Director Park Lands Policy & Sustainability
	Items arising from internal audit or request from ARC	Cybersecurity Update	As requested									Associate Director Information Management