

Annual Terms of Reference Review

Friday, 17 April 2026

Audit and Risk Committee

Strategic Alignment - Our Corporation

Program Contact:

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Public

Approving Officer:

Anthony Spartalis,
Chief Operating Officer

EXECUTIVE SUMMARY

Clause 12.4 of the Audit and Risk Committee (the Committee) Terms of Reference (ToR) states that at least once a year, the Committee will review its own performance, membership, and ToR to ensure it is operating at optimum effectiveness. The review has highlighted minor changes to the ToR document as contained in Attachment A.

If endorsed by the Committee, the proposed Committee 'Terms of Reference and Meeting Procedures' as contained in Attachment A will be presented to the Council Meeting on 28 April 2026 and will replace the existing ToR upon Council's adoption.

RECOMMENDATION

THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS TO COUNCIL

THAT COUNCIL

1. Adopts the Audit and Risk Committee Terms of Reference as contained in Attachment A to Item 7.2 on the Agenda for the meeting of the Audit and Risk Committee held on 17 April 2026.
 2. Authorises the Chief Executive Officer or delegate to make any necessary typographical or syntactical amendments to the Terms of Reference for the Audit and Risk Committee as contained in Attachment A to Item 7.2 on the Agenda for the meeting of the Audit and Risk Committee held on 17 April 2026.
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IMPLICATIONS AND FINANCIALS

City of Adelaide 2024-2028 Strategic Plan	<p>Strategic Alignment – Our Corporation</p> <p>Demonstrate bold capital city leadership and robust governance with our community at the heart of our decisions</p> <p>Enable effective governance, risk management, accountability and transparency at all times in decision making</p>
Policy	Audit and Risk Committee Terms of Reference (Current) - (Link 1)
Consultation	Not as a result of this report
Resource	Not as a result of this report
Risk / Legal / Legislative	<p><i>Local Government Act 1999 (SA)</i></p> <p><i>Local Government (Procedures at Meetings) Regulations 2013</i></p>
Opportunities	Not as a result of this report
25/26 Budget Allocation	Not as a result of this report
Proposed 26/27 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
25/26 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

Background

1. The City of Adelaide Audit and Risk Committee (the Committee) is established pursuant to section 126 of the *Local Government Act 1999* (SA).
2. The Terms of Reference (ToR) assist the Committee, Council, and the community in understanding the Committee's role and responsibilities.
3. The current ToR adopted by Council on 28 January 2025 is available on the City of Adelaide website ([Link 1](#))
4. Clause 12.4 of the ToR states that at least once a year, the Committee will review its own performance, membership, and Terms of Reference to ensure it is operating at maximum effectiveness.
5. The recommended changes to the ToR are listed below:
 - 5.1. Inclusion at part 11.4.5 under 'Internal Audit':
 - 5.1.1. 'Provide oversight and feedback (as required) on draft Internal Audit Scopes.'
 - 5.2. Inclusions from part 156 – 159 to facilitate out of session resolutions in exceptional circumstances:
 - 5.2.1. 'In exceptional circumstances, as determined by the Chief Operating Officer, the Committee may be presented with a written resolution outside of a formal meeting of the Committee.'
 - 5.2.2. A proposed resolution in writing and given to all Committee Members in accordance with procedures determined by the Committee will be a valid decision of the Committee where a majority of Committee Members vote in favour of the resolution by providing written notice of their consent.'
 - 5.2.3. The resolution shall thereupon be as valid and effectual as if it had been passed at a meeting of the Committee duly convened and held.
 - 5.2.4. The resolution must be presented at the next ordinary meeting of the Committee for noting.'
 - 5.3. Minor typographical and grammatical amendments have been made throughout the document.
6. A tracked changes version of the proposed ToR is available here ([Link 2](#)).
7. At its meeting held on 10 March 2026, Council adopted an updated Acknowledgement of Country protocol which will be implemented across City of Adelaide documentation from 1 May 2026. The ToR and other relevant Committee templates will be updated at this time.

Next Steps

8. If endorsed by the Committee, the proposed Committee 'Terms of Reference and Meeting Procedures' as contained in Attachment A will be presented to the Council Meeting on 28 April 2026 and will replace the existing ToR upon adoption by Council.

DATA AND SUPPORTING INFORMATION

[Link 1 - Audit and Risk Committee Terms of Reference \(Current\)](#)

[Link 2 - Tracked changes - Draft Audit and Risk Committee Terms of Reference](#)

ATTACHMENTS

Attachment A – City of Adelaide Audit and Risk Committee Terms of Reference and Meeting Procedures

- END OF REPORT -