

Recommendations of the Audit and Risk Committee 17 April 2026

Tuesday, 28 April 2026
Council

Strategic Alignment - Our Corporation

Program Contact:
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Public

Approving Officer:
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EXECUTIVE SUMMARY

The Audit and Risk Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to its Terms of Reference. The Committee acts to facilitate informed decision making in relation to the discharge of Council's legislative responsibilities and duties.

The Audit and Risk Committee is required to report to Council after every meeting.

This report presents the outcomes of the Audit and Risk Committee meeting of 17 April 2026 ([Link 1](#)).

The Audit and Risk Committee resolved to present recommendations and advice on the following matters to Council for Council determination:

- Annual Terms of Reference Review

RECOMMENDATION

1. **Recommendation 1** – Item 7.2 - Annual Terms of Reference Review

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.

DISCUSSION

1. The Audit and Risk Committee met on Friday, 17 April 2026 and considered the following items:
 - 1.1. 2026 Election Legislative Reforms
 - 1.2. Draft 2026/27 Business Plan and Budget – Update
 - 1.3. Audit and Risk Committee Self-Assessment Results
 - 1.4. Annual Terms of Reference Review
 - 1.5. Activity of Strategic Risk and Internal Audit Group [S90(3) (i)]
2. The public component of the Agenda with reports for the meeting can be viewed at [Link 1](#)
3. Where the resolution of the Committee differs from the recommendation published in the Committee agenda, the Committee's recommendation to the Council is listed first, with the original recommendation provided in grey and italics.

Resolutions of the Committee

4. Item 6.2 - Draft 2026/27 Business Plan and Budget – Update

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the update of the development of the Draft 2026/27 Business Plan and Budget as presented in Item 6.2 on the Agenda for the meeting of the Audit and Risk Committee held on 17 April 2026 and provides the following feedback:
 - 1.1. The Audit and Risk Committee commends Council Administration on the approach that the potential inflation forecast of 3.5% is not being applied across the board, but is being applied in a measured way that is fairer from a cost absorption and a rates increase perspective.

5. Item 7.1 - Audit and Risk Committee Self-Assessment Results

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the results of the Audit and Risk Committee Self-Assessment 2026 as contained in Attachment A to Item 7.1 on the Agenda for the meeting of the Audit and Risk Committee held on 17 April 2026.

6. Item 7.2 - Annual Terms of Reference Review

THAT THE AUDIT AND RISK COMMITTEE RECOMMENDS THAT 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.

7. Item 12.1 – Activity of Strategic Risk and Internal Audit Group

THAT THE AUDIT AND RISK COMMITTEE

1. Notes the report will be provided to the next meeting of the Council as part of the confidential report of the Audit and Risk Committee.
2. In accordance with Section 91 (7) & (9) of the *Local Government Act 1999* (SA) and on the grounds the Item 12.1 [Activity of Strategic Risk and Internal Audit Group] listed on the Agenda for the meeting of the Audit and Risk Committee held on 17 April 2026 was received, discussed and considered in confidence pursuant to Section 90 (3) (i) of the *Local Government Act 1999* (SA) this meeting of the Audit and Risk Committee, do order that:
 - 2.1. The resolution becomes public information and is included in the Minutes of this meeting.
 - 2.2. The report, the discussion and any other associated information submitted to this meeting and the Minutes of this meeting in relation to the matter remain confidential and not available for public inspection until 31 December 2032.
 - 2.3. The confidentiality of this matter be reviewed in December 2026.

- 2.4. The Chief Executive Officer or delegate authority to review and revoke all or part of the order herein and directed to present a report containing the Item for which the confidentiality order has been revoked.

DATA AND SUPPORTING INFORMATION

Link 1 - [Agenda for Audit and Risk Committee on Friday, 17th April, 2026, 9.00 am - City of Adelaide](#)

ATTACHMENTS

Nil

- END OF REPORT -