



Minutes of the Audit and Risk Committee Held in the Kingston Room, Civic Centre, 24 Jetty Road, Brighton on Wednesday 15 October 2025 at 6.00pm

MEMBERS PRESENT

Presiding Member - Councillor J Smedley
Councillor R Snewin
Ms P Davies
Ms C Garrett

GUESTS

S Creten, Director - Dean Newbery
W Sandow, Senior Auditor - Dean Newbery

STAFF IN ATTENDANCE

Chief Executive Officer – P Jackson
General Manager, Strategy and Corporate – A Filipi
General Manager, Alwyndor – B Davidson-Park
Manager Finance – C Blunt
Manager Strategy and Governance – S Boyd
Risk and Improvement Officer – E Arreikin
Manager People and Culture, Alwyndor – L Hall
Executive Officer – R Steventon

1. OPENING

The Presiding Member declared the meeting open at 6.02pm.

2. KAURNA ACKNOWLEDGEMENT

With the opening of the meeting, the Presiding Member stated:

We acknowledge Kurna people as the traditional owners and custodians of this land.

We respect their spiritual relationship with country that has developed over thousands of years, and the cultural heritage and beliefs that remain important to Kurna People today.

3. APOLOGIES

3.1 Apologies Received – D Powell

3.2 Absent - Nil

4. DECLARATION OF INTEREST

Members were reminded to declare their interest before each item.

5. CONFIRMATION OF MINUTES

Motion

That the minutes of the Audit and Risk Committee held on 20 August 2025 be taken as read and confirmed.

Moved by C Garrett, Seconded by Councillor Snewin

Carried

6. ACTION ITEMS

The Action Items were tabled and discussed.

7. IN CAMERA SESSION

7.1 External Auditors – Dean Newbery

Motion – Exclusion of the Public – Section 90(3)(g) Order

1. That pursuant to Section 90(2) of the *Local Government Act 1999* the Audit and Risk Committee hereby orders that the public and council staff be excluded from attendance at this meeting in order to consider Item 7.1 – External Audits – Dean Newbery in confidence.

2. That in accordance with Section 90(3) of the *Local Government Act 1999* the Audit and Risk Committee is satisfied that it is necessary that the public and council staff be excluded to consider the information discussed on the following grounds:

- g. pursuant to section 90(3)(g) of the Act, the information to be received, discussed or considered in relation to this Agenda Item is information concerning matters that must be considered in confidence in order to ensure that the Audit and Risk Committee does not breach any other legal obligation or duty in that clause 17B(a) of the *Local Government (Financial Management) Regulations 2011* requires that the Audit and Risk Committee must liaise with the council's auditor on at least one occasion each year on a confidential basis.

In addition, the disclosure of this information would, on balance, be contrary to the public interest. The public interest in public access to the meeting has been balanced against the public interest in the continued non-disclosure of the information. The benefit to the public at large resulting from withholding the information outweighs the benefit to it of disclosure of the information.

3. The Audit and Risk Committee is satisfied, the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the information or discussion confidential.

Moved P Davies, Seconded Councillor Snewin

Carried

Staff and public in attendance left the meeting at 6.04pm.

External Auditors Dean Newbery provided an annual reflection to the Audit and Risk Committee members.

Staff and public in attendance re-joined the meeting at 6.09pm.

8. PRESENTATIONS

- 8.1 Nil

9. REPORTS BY OFFICERS

9.1 Standing Items (Report No: 353/25)

The Audit and Risk Committee is provided with a report on standing items at each ordinary meeting.

Motion

That the Audit and Risk Committee advises Council it has received and considered a Standing Items Report addressing:

- **Monthly Financial Statements**
- **External Audit**
- **Public Interest Disclosures**
- **Economy and Efficiency Audits**
- **Council Recommendations**
- **Audit and Risk Committee meeting schedule**

Moved P Davies, Seconded C Garrett

Carried

Leave of the meeting

The Presiding Member sought leave of the meeting to move Item 9.4 2024-25 General Purpose Financial Statements in the Agenda to be considered after Item 9.1

Leave of the meeting was granted.

9.4 2024-25 General Purpose Financial Statements (Report No: 354/25)

The financial statements for the year ended 30 June 2025 have been completed and audited by council's audit firm, Dean Newbery. The firm have indicated that an unqualified audit opinion will be issued, with no material issues arising from the audit. The statements were presented to the Audit and Risk Committee for review.

Motion

That the Audit and Risk Committee informs Council it has reviewed the General Purpose Financial Reports for the year ending 30 June 2025, as required under Section 126(4)(a) of the *Local Government Act 1999*, and found them to present fairly the state of affairs of the council as required under the *Local Government (Financial Management) Regulations 2011*.

Moved C Garrett, Seconded Councillor Snewin

Carried

S Creten and W Sandow left the meeting at 6.18pm.

9.2 **2025 – 2028 Internal Audit Program Quarterly Report** (Report No: 356/25)

The risk-based audits scheduled for the Internal Audit Program 2025-26 have commenced.

In addition, the 'Audit Recommendations Outstanding Actions Update' was attached in three parts, highlighting those actions that are either completed, in progress or not yet implemented.

Motion

That the Audit and Risk Committee notes this report.

Moved Councillor Snewin, Seconded C Garrett

Carried

9.3 **Risk Report – October 2025** (Report No: 357/25)

A review of the Strategic Risk Register and high-rated operational risks has been undertaken in accordance with Council's Risk Management Policy and ISO31000 (2018). The purpose of the review was to ensure the risk profile accurately reflects the current position across the organisation, identifying both risks and opportunities relevant to Council's operations.

Motion

That the Audit and Risk Committee notes this report.

Moved C Garrett, Seconded P Davies

Carried

Item 9.4 on the Agenda was considered after Item 9.1, as per leave of the meeting granted.

9.5 **2024-25 Draft Annual Report** (Report No: 355/25)

Council's Annual Report is a legislative requirement under section 131 of the *Local Government Act 1999*. The information contained within the publication provides an assurance that the City of Holdfast Bay is meeting its strategic and governance requirements. The publication also provides a detailed overview of the council's services and achievements during the year.

The 2024-25 Annual Report has been prepared to meet all statutory requirements. The Report shows that council has continued to deliver quality and improved services and facilities to its community.

Motion

That the Audit and Risk Committee recommends that Council adopts the 2024-25 Annual Report, which appears as Attachment 1 to this report, subject to design and minor alterations and the inclusion of the audited financial statements of Council along with those of council's regional subsidiary, the Southern Region Waste Resource Authority.

Moved P Davies, Seconded C Garrett

Carried

9.6 End of Financial Year Debtors (Report No: 359/25)

This report was to provide the Audit and Risk Committee with an annual update in relation to outstanding balances in Rates Debtors and Sundry Debtors in line with end of year financial statements.

Motion

That the Audit and Risk Committee notes this report.

Moved Councillor Snewin, Seconded C Garrett

Carried

9.7 Revised Prudential Management and Procurement Policies (Report No: 362/25)

This report provided the Audit and Risk Committee with an overview of the updated Prudential Management and Procurement policies. The revisions of these two policies reflect feedback from external auditors and the Committee, and align with Council's commitment to contemporary, transparent, and effective governance practices.

Motion

That the Audit and Risk Committee:

- 1. recommends Council adopts the revised Prudential Management Policy, as presented in Attachment 1.**
- 2. recommends Council adopts the revised Procurement Policy, as presented in Attachment 2, with the alteration to the heading of clause 4.11 to Exceptional Circumstances.**

Moved P Davies, Seconded C Garrett

Carried

9.8 **Annual Work Health and Safety Program Review** (Report No: 363/25)

This report provides an annual overview of the City of Holdfast Bay's work health and safety (WHS) Management System performance with respect to legislative obligations under the Work Health and Safety Act 2012 and associated Regulations, Return to Work Act 2014 and associated Regulations, ReturnToWorkSA (RTWSA) Performance Standards for Self Insured Employers and Code for the Conduct of Self-Insured Employers under the RTWSA Scheme.

Additionally, the report highlights progress on planned WHS actions, findings from the Local Government Risk Services Plan and Program Review, psychosocial hazard management initiatives, and key WHS performance data.

Motion

That the Audit and Risk Committee notes this report.

Moved C Garrett, Seconded P Davies

Carried

9.9 **Audit and Risk Committee Self Assessment** (Report No: 361/25)

The Audit and Risk Committee's Terms of Reference requires that at least once per year, the Committee review its own performance, terms of reference, and provide a report to Council, including any recommended changes.

A survey was undertaken in September 2025, and was completed by three independent members, two elected members, and four staff. The survey results show a positive assessment of the Committee's performance.

There are no specific recommendations arising from this review, although future opportunities for additional training for Committee members will be considered.

Motion

That the Audit and Risk Committee notes the results of the self-assessment survey results.

Moved Councillor Snewin, Seconded C Garrett

Carried

9.10 **Audit and Risk Committee Terms of Reference Review** (Report No: 360/25)

Under the *Local Government Act 1999*, Council is required to establish an Audit and Risk Committee to perform the functions outlined in section 126. In accordance with section 41 of the Act, Council initially formed an Audit Committee in 2007, which was re-designated as the Audit and Risk Committee in 2022.

Administration has completed an annual review of the Audit and Risk Committee's Terms of Reference. No amendments are proposed at this time.

Motion

That the Audit and Risk Committee notes the review of the Audit and Risk Committee Terms of Reference.

Moved C Garrett, Seconded P Davies

Carried

10. URGENT BUSINESS – SUBJECT TO THE LEAVE OF THE MEETING

10.1 Nil

11. CONFIDENTIAL ITEMS

11.1 **External Audit Services** (Report No: 358/25)

Motion – Exclusion of the Public (Section 90(3)(k) Order

1. That pursuant to Section 90(2) of the *Local Government Act 1999* the Audit and Risk Committee hereby orders that the public be excluded from attendance at this meeting with the exception of the Chief Executive Officer and Staff in attendance at the meeting in order to consider Report No: 358/25 External Audit Services in confidence.
2. That in accordance with Section 90(3) of the *Local Government Act 1999* Audit and Risk Committee is satisfied that it is necessary that the public be excluded to consider the information contained in Report No: 358/25 External Audit Services on the following grounds:
 - k. pursuant to section 90(3)(k) of the Act, the information to be received, discussed or considered in relation to this Agenda Item are tenders for the provision of external audit services.
3. The Audit and Risk Committee is satisfied, the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the information or discussion confidential.

Moved Councillor Snewin, Seconded P Davies

Carried

Motion - RETAIN IN CONFIDENCE - Section 91(7) Order

That having considered Agenda Item 11.1 External Audit Services Report No 358/25 in confidence under section 90(2) and 90(3)(k) of the *Local Government Act 1999*, the Audit and Risk Committee, pursuant to section 91(7) of that Act

orders that the report, attachment and minutes be retained in confidence until a contract for the provision of external audit services has been executed, and that this order be reviewed every 12 months.

This order is subject to section 91(8)(b) of the Act which provides that details of the identity of the successful tenderer must be released once Council has made a selection. In addition, section 91(8)(ba) of the Act requires details of the amount(s) payable by the Council under a contract for the provision of external audit services must be released once the contract has been entered into by all concerned parties.

Moved Councillor Snewin, Seconded P Davies

Carried

12. DATE AND TIME OF NEXT MEETING

The next meeting of the Audit and Risk Committee will be held on Wednesday 11 February 2026 in the Kingston Room, Civic Centre, 24 Jetty Road, Brighton.

13. CLOSURE

The Meeting closed at 7.30pm.

CONFIRMED **Wednesday 11 February 2026**

PRESIDING MEMBER