CITY OF ONKAPARINGA

MINUTES

Audit and Risk Committee meeting 27 August 2026

VENUE:	Gilbert Room Civic Centre, Ramsay Place, Noarlunga Centre
MEETING COMMENCED:	3pm
PRESENT:	Tim O'Loughlin (Chair) Paula Davies (online) Cr Pritchard Cr Yeomans
APOLOGIES:	Andrew Johnson
LEAVE OF ABSENCE:	-
ABSENT:	-

1. Opening of meeting

Tim O'Loughlin officially declared the meeting open at 3pm.

2. Confirmation of minutes

MOVED Paula Davies.

That the minutes of the proceedings of the Audit and Risk Committee meeting held on 7 May 2026 be received and confirmed as an accurate record of those proceedings.

Seconded by Cr Pritchard.

CARRIED

3. Adjourned business

Nil.

4. Chairperson's Report

The Chairperson provided feedback from his deputation on behalf of the Audit and Risk Committee (ARC) to the Council meeting of 18 August. While arguing against the motion to re-instate the requirement for ARC meetings to be recorded, the Chairperson had acknowledged the sentiment behind it of continued improvement in transparency. He also reflected on the changing emphasis of the ARC meetings achieving a better balance of attention between providing advice and overseeing compliance. To give effect to both considerations, he suggested that the ARC look at expanding the minutes of its meetings to include fuller descriptions of discussion and advice from ARC to Council. He also suggested consideration be given to designing a mechanism which would allow the ARC to respond to requests from Council for advice on specific maters to be provided between meetings.

MOVED Tim O'Loughlin.

That:

- *Resolutions for approval contained in ARC papers included elaborations of the matters under consideration*
- *A paper be prepared for the next meeting advising a mechanism for the ARC to be able to provide formal advice between meetings*

Seconded by Cr Yeomans.

CARRIED

5. Presentations

Heather Martens, Eric Beere and Simon Vince (online) from KPMG were in attendance for items 5.1 and 7.1.

5.1 PRESENTATION – ONECOUNCIL PROGRAM

Lesley Parker, Manager - ICT provided a presentation on the OneCouncil program.

Tim O'Loughlin brought forward item 7.1 at this point.

7.1 INTERNAL AUDIT REPORT – ONECOUNCIL PROJECT 2 & 3 REVIEW

MOVED Paula Davies.

That the Audit and Risk Committee:

1. *Receive and note the OneCouncil Project 2 & 3 Review internal audit report provided as Attachment 1 to the agenda report.*
2. *Note that the implementation of the agreed audit actions will be monitored and reported to the Audit and Risk Committee on a quarterly basis through the Internal Audit Quarterly Update report.*
3. *Acknowledge administration's actions towards OneCouncil through the presentation at 5.1 of the agenda.*
4. *Noted the assurance from management that the outstanding items from the previous audit will be addressed in the management response to this audit.*

Seconded by Cr Yeomans.

CARRIED

Heather Martins, Eric Beere and Simon Vince (online) left the meeting at 4.18pm.

5.2 PRESENTATION – CARRY FORWARDS

Matt Buckell, Director Operations and Emily Kenchington, Manager Construction and Projects provided a presentation on Carry Forwards.

Tim O'Loughlin brought forward item 7.2 at this point.

7.2 QUARTERLY FINANCE REPORT INCLUDING BUDGET REVIEW 4

MOVED Cr Pritchard.

That the Audit and Risk Committee:

1. *Note the Quarterly Financial Update including Budget Review 4 and the carry forwards report.*
2. *Requests management to circulate an advice about treatment of unspent contingency funds.*
3. *Recognises the progress that has been made on council's financial position in 25-26 and requests administration consider ways of communicating this progress effectively to ratepayers.*

Seconded by Cr Yeomans.

CARRIED

6. Deputations

Nil.

7. Reports of officers

7.3 ANNUAL REPORT BY THE AUDIT AND RISK COMMITTEE FY 2025-26

MOVED Paula Davies.

That the Audit and Risk Committee receives and approves the Annual Report by the Audit and Risk Committee FY 2025/26, as provided in Attachment 1 to the agenda report, for presentation at the next Council meeting.

Seconded by Cr Yeomans.

CARRIED

7.4 CORPORATE RISK REVIEW – AUGUST 2026

MOVED Cr Pritchard.

That the Audit and Risk Committee:

1. *Receive and note the Corporate Risks detailed in the report and provided as Attachment 1 to the agenda report and the Dashboard Summary provided as Attachment 2 to the agenda report;*
2. *Note that the Corporate Risks identified in this report will be monitored and reported on to the Audit and Risk Committee as per the Audit and Risk Committee's Workplan; and*
3. *Note that there are currently no risks outside of the council's risk appetite.*

Seconded by Cr Yeomans.

CARRIED

7.5 ARC ACTIONS ARISING FROM MEETINGS

MOVED Cr Pritchard.

That the Audit and Risk Committee note the status of actions arising from previous meetings contained in Attachment 1 to the agenda report.

That the Audit and Risk Committee requests advice on the long term trends in rates and arrears and policies.

Seconded by Cr Yeomans.

CARRIED

7.6 CORPORATE GOVERNANCE 4TH QUARTER 2025-26

MOVED Cr Pritchard.

That the Audit and Risk Committee receive and note the Corporate Governance 4th quarter 2025-26 report.

Seconded by Cr Yeomans.

CARRIED

7.7 INTERNAL AUDIT CHARTER & PLAN UPDATE

Tim O'Loughlin advised this item will be moved to Item 12 to be considered in confidence.

7.8 AUDIT AND RISK COMMITTEE WORKPLAN – FY 2026-27

MOVED Cr Yeomans.

That the Audit and Risk Committee receive and approve the updated Workplan included as Attachment 1 to the agenda report.

Seconded by Paula Davies.

CARRIED

7.9 INTERNAL AUDIT QUARTERLY UPDATE

MOVED Cr Pritchard.

That the Audit and Risk Committee receives and notes the Internal Audit Quarterly Update report, including:

- *the Internal Audit Plan 2024-27 quarterly status update as contained in Attachment 1 to the agenda report;*
- *the status of the Internal Audit progress update from KPMG provided as Attachment 2 to the agenda report;*
- *the Cyber Security Internal Audit and Long Term Financial Plan (LTFP) Internal Audit draft scopes as contained in Attachments 3 and 4 to the agenda report: and*
- *the status of actions from Internal Audits provided as Attachment 5 to the agenda report.*

Seconded by Cr Yeomans.

CARRIED

8. Questions on notice

Nil.

9. Motions on notice

Nil.

10. Petitions

Nil.

11. Urgent business

Nil.

12. Confidential items

12.1 CONFIDENTIAL INTERNAL AUDIT QUARTERLY UPDATE

1. Exclusion of the public

MOVED Cr Pritchard.

That:

a. under the provisions of Section 90(2) of the Local Government Act 1999 an order be made that the public, with the exception of staff on duty, be excluded from attendance at the meeting in order to consider this item in confidence.

b. the Audit and Risk Committee (the Committee) is satisfied that it is necessary that the public, with the exception of staff on duty, be excluded to enable the Committee to consider the report at the meeting on the following grounds:

Section 90(3)(e) matters affecting the security of the council, members or employees of the council, or council property, or the safety of any person.

The reason for confidentiality is due to the nature of the action items from Internal Audits resulting from the internal audit.

c. accordingly, on this basis the principle that meetings of the Committee should be conducted in a place open to the public has been outweighed by the need to keep the information or discussion confidential.

Seconded by Cr Yeomans.

CARRIED

2. Confidential resolution

MOVED Paula Davies.

That the Audit and Risk Committee receives and notes the status of actions arising from the confidential internal audit provided as Attachment 1 to the agenda report.

Seconded by Cr Pritchard.

CARRIED

3. Period of confidentiality and delegations

MOVED Cr Pritchard.

a. That the matter of Internal Audit Action Items having been considered by the Committee in confidence under sections 90(2) and 90(3)(e) of the Local Government Act 1999 that an order be made under the provisions of sections 91(7) and (9) of the Local Government Act 1999 that the agenda report, Attachment 1 and discussion (excluding the minutes) of the Committee relating to the subject matter be kept confidential until all management response actions have been completed by council.

b. That, pursuant to section 91(9)(a) of the Local Government Act 1999, the Committee delegates the duty to conduct an annual review of the confidentiality order to the Chief Executive Officer, or their sub delegate.

c. That, pursuant to section 91(9)(c) of the Local Government Act 1999, the Committee delegates the power to revoke the confidentiality order to the Chief Executive Officer, or their sub delegate.

Seconded by Paula Davies.

CARRIED

7.7 INTERNAL AUDIT CHARTER & PLAN UPDATE

1. Exclusion of the public

MOVED Paula Davies.

That:

a. under the provisions of Section 90(2) of the Local Government Act 1999 an order be made that the public and staff be excluded from attendance at the meeting in order to consider this item in confidence.

b. the Committee is satisfied that it is necessary that the public and staff be excluded to enable the Council to consider the report at the meeting on the following grounds:

Section 90(3)(a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

The reason for confidentiality is to allow the Committee to engage in discussion pertaining to staff members.

c. accordingly, on this basis the principle that meetings of the Council should be conducted in a place open to the public has been outweighed by the need to keep the information or discussion confidential.

Seconded by Cr Pritchard.

CARRIED

2. Resolutions

MOVED Cr Pritchard.

That the Audit and Risk Committee:

1. Notes the proposal that the Chief Executive Officer appoint responsibility for the internal audit function to Renée Mitchell, Director Planning, Governance and Regulatory Services, and advises its support for the purposes of consultation under section 125A(1) of the Local Government Act 1999; and

2. Approves the amendments to the Internal Audit Charter & Plan 2024-27 relating to extensions to completion dates for agreed internal audit actions, based on Option 1.

3. Attachment 1 to the agenda report to be updated to reflect Option 1.

Seconded by Cr Yeomans.

CARRIED

3. Period of confidentiality and delegations

MOVED Paula Davies.

a. That the matter of Internal Audit Charter & Plan Update having been considered by the Committee in confidence under sections 90(2) and 90(3)(a) of the Local Government Act 1999 that no order be made under the provisions of sections 91(7) and (9) of the Local Government Act 1999. The agenda report and minutes of the Committee relating to the subject matter will be public.

Seconded by Cr Yeomans.

CARRIED

13. Closure

Tim O'Loughlin officially declared the meeting closed at 6.11pm.

Certified Correct .....Chair

/ /2026

Attachment 1

Audit and Risk Committee – Discussion and Actions Arising 2025/2026 as at 27 August 2026

Meeting Date	Agenda Item	Actions Black = discussion Red = action outstanding Green = action completed	Progress Update Black = comment Green = completed (removed once seen by ARC)	Date completed
6 Feb 2025	7.3 Quarterly Finance Report including Budget Review 2	Questioned re incentives if rate payers pay in one instalment their annual rates. Administration to consider this further.	Manager Finance confirmed this is to be incorporated as part of the comprehensive review of the LTFP due to the financial impacts.	
7 May 2026	7.14 Strategic Risk Review – April 2026	ARC queried how emerging risks are captured and why is administration accepting six out nine strategic risks outside of the risk appetite. Resolution updated to note emerging fuel risk and its impact on council's business.	Risk appetite to be re-considered with changes from Risk Management Framework and report back to ARC for 5 November 2026 meeting.	
27 Aug 2026	4 Chairperson's report	The Chairman provided a verbal update on his deputation at the 18 August 2026 Council meeting. Management to provide a report on how ARC are able to provide formal advice to Council between meetings.		
27 Aug 2026	5.1 Presentation – Carry Forwards	Presentation provider by Projects & Construction. A number of questions were discussed around the categories for carry forwards and processes.	No further meeting actions.	
27 Aug 2026	5.2 Presentation – OneCouncil Program	Presentation by Manager ICT on progress of OneCouncil prioritisation and TI Wellness Plan. A copy of the presentation to be shared.		
27 Aug 2026	7.1 Internal Audit Report – OneCouncil Project 2 and 3 Review	Discussion by internal audit provider on the internal audit of OneCouncil and findings. ARC queried the risk rating and whether the addition of each separate risk rating resulted in a larger compounded risk. It was acknowledged this audit focused on key areas (not a holistic review), which is reflected in the individual ratings.	No further meeting actions.	

Meeting Date	Agenda Item	Actions Black = discussion Red = action outstanding Green = action completed	Progress Update Black = comment Green = completed (removed once seen by ARC)	Date completed
27 Aug 2026	7.2 Quarterly Finance Report including Budget Review 4	ARC discussed: - Variances set out on page 75 - External funding of staff - Planning application income - Noarlunga library lease - Internal funding gap composition Management to circulate advice about contingencies in the project budgets. Resolution updated.		
27 Aug 2026	7.3 Annual Report by the Audit and Risk Committee FY2025/26	ARC discussed the workshop conducted with Council and determined it should be included in the report. ARC noted that the conclusion date for elected members was not consistent with the Notice of Meeting. Annual Report to be updated with conclusion dates for elected members being 10 December 2026 and to reflect decision in May to hold a workshop with elected members to discuss LTFP.		
27 Aug 2026	7.4 Corporate Risk Review – August 2026	ARC discussed the following risks: - 177 external funding - 1231 – AI optimisation The next review of risks 177 & 1231 will consider ARC comments.		
27 Aug 2026	7.5 ARC Actions Arising from Meetings	ARC discussed 7.1 and the rates debtors. Audit and Risk Committee requests advice on the long term trends in rates and arrears and policies. Advice to be provided on long term trends in rates and arrears.		

Meeting Date	Agenda Item	Actions Black = discussion Red = action outstanding Green = action completed	Progress Update Black = comment Green = completed (removed once seen by ARC)	Date completed
27 Aug 2026	7.6 Corporate Governance 4th Quarter 2025-26	No further comments.	No further meeting actions.	
27 Aug 2026	7.7 Internal Audit Charter and Plan Update	Moved to confidential discussion. Resolution updated.		
27 Aug 2026	7.8 Audit and Risk Committee Workplan – FY2026-27	ARC queried the timing of the April 2027 meeting. Advised this will be moved once the new chamber has been sworn in and meeting schedules can be finalised.	No further meeting actions.	
27 Aug 2026	7.9 Internal Audit Quarterly Update	No further comments.	No further meeting actions.	
27 Aug 2026	12.1 **CONFIDENTIAL** Internal Audit Action Items	Confidential discussion on the internal audit actions.	No further meeting actions.	