



**Minutes of the City of Unley  
Audit and Risk Committee Meeting**

**Tuesday, 13 May 2025, 6:30 PM**

**Unley Community Hub (Thomas Room), Unley Oval  
25 Trimmer Terrace Unley**

**PRESENT**

Presiding Member Mark Davies  
Independent Member Pamela Lee  
Deputy Mayor Jack Gaffey  
Councillor Jennifer Bonham

**OFFICERS PRESENT**

Chief Executive Officer, Peter Tsokas  
General Manager Corporate Support, Alex Brown  
Manager Governance Risk and Strategy, Natasha Jones  
Finance Business Partner, Eddie Peters  
Team Leader Financial Accounting, Chris Lapidge  
Strategic Finance Projects Lead, Max Murawsky  
Principal Risk Management Officer, Jim Phillips  
Principal Governance & Policy Officer, Danielle Edwards  
Executive Assistant Corporate Support and City Shaping, Mirette Messiha

**OBSERVERS**

Cr. Michael Rabbitt

**GUEST**

Brown Hill Keswick Creek Stormwater Project Director, Peta Mantzarapis

**ACKNOWLEDGEMENT**

The Presiding Member welcomed Members to the meeting and opened the meeting with the Acknowledgement.

**1. ADMINISTRATIVE MATTERS**

**1.1 APOLOGIES**

Annette Martin

**1.2 LEAVE OF ABSENCE**

Nil

**1.3 CONFLICT OF INTEREST**

Nil

## **1.4 MINUTES**

### **ITEM 1.4.1**

#### **MINUTES OF THE ORDINARY AUDIT AND RISK COMMITTEE MEETING HELD TUESDAY, 4 MARCH 2025**

MOVED Deputy Mayor J Gaffey

SECONDED P Lee

That:

1. The minutes of the Ordinary Audit and Risk Committee held on Tuesday, 4 March 2025 be taken as read and signed as a correct record.

**CARRIED**

***Resolution No. AC0047/25***

### **ITEM 1.4.2**

#### **MINUTES OF THE SPECIAL AUDIT AND RISK COMMITTEE MEETING HELD TUESDAY, 8 APRIL 2025**

MOVED Deputy Mayor J Gaffey

SECONDED P Lee

That:

2. The minutes of the Special Audit and Risk Committee held on Tuesday, 8 April 2025 be taken as read and signed as a correct record.

**CARRIED**

***Resolution No. AC0048/25***

## **1.5 DEFERRED / ADJORNED ITEMS**

Nil

## **1.6 PRESENTATION: BROWN HILL KESWICK CREEK STORMWATER PROJECT**

## **1.7 PRESENTATION: FINANCE SYSTEMS UPDATE**

## 2. REPORTS

### ITEM 2.1

#### DRAFT 2025-26 ANNUAL BUSINESS PLAN AND BUDGET

The *Local Government Act 1999* (the Act) requires Council to consult with the community prior to adopting the annual budget. Specifically, the Act requires Council to develop a Draft Annual Business Plan and Budget and to follow a process of community consultation.

The Draft 2025-26 Annual Business Plan and Budget (Draft ABP&B) was approved by Council for the purpose of community consultation at its meeting held on 28 April 2025.

This report presents the Draft ABP&B for the Audit and Risk Committee's feedback as part of the consultation process. Comments received from the Audit and Risk Committee will be presented to Council for consideration at the Budget Workshop to be held prior to the adoption of the ABP&B.

MOVED P Lee

SECONDED Deputy Mayor J Gaffey

That:

1. The report titled 'Draft 2025-26 Annual Business Plan and Budget' be received.
2. The Draft 2025-26 Annual Business Plan and Budget, approved for consultation purposes and as set out as Attachment 1 to this report (Item 2.1, Audit and Risk Committee Meeting 13/05/2025) be noted.
3. Feedback from the Audit and Risk Committee relating to the Draft 2025-26 Annual Business Plan and Budget, as provided below, be presented to Council for consideration at the Budget Workshop to be held prior to the adoption of the Annual Business Plan and Budget in June 2025. The feedback is noted as follows:
  - That the average Operating Surplus Ratio is 3.5%, which is below the 4% to 6% target, recognising the financial impact of the Accounting treatment of the TechnologyOne Property & Rating project and interest expense on the purchase of open space;
  - The Net Financial Liabilities Ratio and Asset Renewal Funding Ratio are within target;
  - The average Operating Surplus Ratio across the 10 years of the Draft Long Term Financial Plan is forecast to be 4.3%, less than the target of 5%; and
  - That the draft Annual Business Plan and Budget has been prepared with appropriate due diligence, legislative compliance and regard for risk management.

**CARRIED**

**Resolution No. AC0049/25**

## **ITEM 2.2**

### **QUARTERLY STRATEGIC RISK REPORT (MAY 2025)**

This report informs the Audit and Risk Committee of updates to the Strategic Risk Register following the quarterly review of strategic risks by the Executive Leadership Team.

MOVED Deputy Mayor J Gaffey  
SECONDED Councillor J Bonham

That:

1. The report titled 'Quarterly Strategic Risk Report (May 2025)' be received noting the inclusion of an emerging risk concerning the potential impact of the Remuneration Tribunal determination upon CEO remuneration within the local government sector.

**CARRIED**

***Resolution No. AC0050/25***

## **ITEM 2.3**

### **QUARTERLY INTERNAL AUDIT REPORT (MAY 2025)**

This report provides a summary of Internal Audits for the quarter February – April 2025.

MOVED P Lee  
SECONDED Councillor J Bonham

That:

1. The report titled 'Quarterly Internal Audit Report (May 2025)' be received and the contents noted.
2. Feedback from the Audit and Risk Committee, on the scope of the Internal Audit Policy Framework, be that timelines are included within the scope of the Framework.

**CARRIED**

***Resolution No. AC0051/25***

## **ITEM 2.4**

### **INTERNAL AUDIT ONBOARDING ARRANGEMENTS AND CONTROLS**

This report presents the findings of the Internal Audit IA2025-01 Onboarding Arrangements and Controls. This audit was a planned audit approved by the Audit and Risk Committee at its meeting held on 12 November 2024.

MOVED Deputy Mayor J Gaffey  
SECONDED Councillor J Bonham

That:

1. The report titled 'Internal Audit Onboarding Arrangements and Controls' be received and the contents noted.
2. The Committee acknowledges the importance of the onboarding process and the positive feedback received during the internal review.
3. The Committee notes that a number of human resource policies are currently out of date and that a high priority is placed on addressing this finding.

**CARRIED**

***Resolution No. AC0052/25***

## **ITEM 2.5 INTERNAL FINANCIAL CONTROLS SELF ASSESSMENT REPORT**

This report presents the results of the Internal Financial Controls self-assessment undertaken in February to April 2025.

MOVED Councillor J Bonham  
SECONDED P Lee

That:

1. The report titled 'Internal Financial Controls Self Assessment Report' be received and the contents noted.
2. The Committee acknowledges that of the 120 Internal controls assessed and reviewed, only one required a treatment plan.

**CARRIED**

***Resolution No. AC0053/25***

**ITEM 2.6**  
**OPEN AUDIT ACTIONS (MAY 2025)**

The purpose of this report is to provide to the Committee an update on the open audit actions arising from internal and external audit recommendations.

MOVED Deputy Mayor J Gaffey  
SECONDED P Lee

That:

1. The report titled 'Open Audit Actions (May 2025)' be received and the contents noted.

**CARRIED**

***Resolution No. AC0054/25***

**ITEM 2.7**  
**POLICY AND PROCEDURE STATUS UPDATE**

This report provides the Audit and Risk Committee (Committee) with a six-monthly update on the status of the policies and procedures within the organisation, following the recent review of Council's Policy and Procedure Framework (Framework) for their information.

MOVED P Lee  
SECONDED Councillor J Bonham

That:

1. The report titled 'Policy and Procedure Status Update' be received and notes that a further report will be presented to the Committee in August 2025 in conjunction with the outcomes of the Policy Framework Internal Audit.

**CARRIED**

***Resolution No. AC0055/25***

### **3. OTHER BUSINESS**

- 3.1 A further update on the progress of the Finance Systems will be provided in October.

### **NEXT MEETING**

Tuesday 12 August 2025 - 6:30 PM

### **CLOSURE**

The Presiding Member closed the meeting at 8:45pm.

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PRESIDING MEMBER