



MINUTES

Audit and Risk Committee Meeting

(Subject to confirmation)

28 October 2025

**MINUTES OF YORKE PENINSULA COUNCIL
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS , MINLATON TOWN HALL, 57 MAIN STREET,
MINLATON
ON TUESDAY, 28 OCTOBER 2025 AT 3:00 PM**

1 WELCOME BY CHAIRPERSON

Chair Rob Reiman welcomed everyone to the meeting and declared the meeting open.

2 PRESENT

Chair Rob Reiman, Member Tariq Islam (via Microsoft Teams), Cr Michael O'Connell, Cr Naomi Bittner.

In Attendance

Mayor Kylie Gray, Andrew Cameron (CEO), Ben Thompson (Director Corporate and Community Services), Daniel Griffin (Manager Financial Services), Carina Congdon (Acting Manager People Culture and Safety), Charith Wishwanath (Accountant – Financial Operations), Lauren McSkimming (Minute Secretary).

3 LEAVE OF ABSENCE

Nil

4 APOLOGIES

Member Trish Kirkland

5 CONFLICT OF INTEREST

Member Rob Reiman reminded all Members of the requirement to disclose any conflict of interest in relation to any matters before the Committee.

Nil

6 MINUTES OF PREVIOUS MEETING – FOR CONFIRMATION

COMMITTEE RESOLUTION

Moved: Cr Michael O'Connell

Seconded: Cr Naomi Bittner

That the minutes of the Audit and Risk Committee Meeting held on 26 August 2025 be confirmed.

CARRIED 044/2025 (28/10/2025)

7 VISITORS TO THE MEETING

David Papa and Samain Gupta (Bentleys) via Microsoft Teams.

REPORTS

8 NEW BUSINESS

Chair Rob Reiman sought permission from the Committee to address agenda item 8.2 – Audited General Purpose Financial Statements 2024/2025 as Council's external auditors, Bentleys, were in attendance. The Committee were in agreement.

8.2 AUDITED GENERAL PURPOSE FINANCIAL STATEMENTS 2024/2025

PURPOSE

To present Council's 2024/2025 audited General Purpose Financial Statements and management representation letter for the Audit and Risk Committee's (Committee) information and consideration.

COMMITTEE RESOLUTION

Moved: Cr Naomi Bittner
Seconded: Cr Michael O'Connell

SECTION 90 ORDER

That pursuant to Section 90(2) and (3)(g) of the Local Government Act 1999, the Audit and Risk Committee orders that the public be excluded from the meeting relating to part of Item 8.2 Audited General Purpose Financial Statements 2024/2025, with the exception of the following persons:

- David Papa and Samain Gupta (Bentleys)

The Audit and Risk Committee is satisfied that, pursuant to Section 90(2) and (3)(g) of the Act, the information to be received, discussed or considered in relation to report Item 8.2 Audited General Purpose Financial Statements 2024/2025, is confidential information relating to:

(g) matters that must be considered in confidence in order to ensure that the council does not breach any law, order or direction of a court or tribunal constituted by law, any duty of confidence, or other legal obligation or duty.

This is on the basis that under Regulation 17B of the Local Government (Financial Management) Regulations 2011, the Audit and Risk Committee must liaise with the Council's auditor by meeting with the auditor on at least one occasion each year on a confidential basis in circumstances where a majority of the members of the Audit and Risk Committee are present and no members or employees of Council are present (other than members who are members of the Audit and Risk Committee).

Accordingly, on this basis, the principle that meetings of the Audit and Risk Committee should be conducted in a place open to the public has been outweighed by the need to keep the information or matter confidential.

The public meeting will resume following the confidential discussion.

CARRIED 045/2025 (28/10/2025)

3.11pm – the public and Council staff were removed from the meeting and the chamber secured.

COMMITTEE RESOLUTION

Moved: Cr Naomi Bittner
Seconded: Cr Michael O'Connell

That the Audit and Risk Committee resume the public meeting.

CARRIED 046/2025 (28/10/2025)

3.14pm – resumption of public meeting.

COMMITTEE RESOLUTION

Moved: Cr Naomi Bittner
Seconded: Cr Michael O'Connell

That the Audit and Risk Committee:

1. Receive and note the Audit Management Letter provided by Bentleys SA Audit Partnership for the year ended 30 June 2025.
2. Receive and note the Management Representation Letter to be signed by the Chief Executive Officer and the Manager Financial Services and provide to Bentleys SA Audit Partnership.
3. Recommend to Council that the audited General Purpose Financial Statements for the year ended 30 June 2025 be endorsed; and
4. Endorse the Chief Executive Officer and the Presiding Member of the Audit and Risk Committee to sign the Certification of Auditor Independence.

CARRIED 047/2025 (28/10/2025)

3.16pm – David Papa and Samain Gupta (Bentleys) left the meeting.

8.1 AUDIT AND RISK COMMITTEE WORK PLAN 2025/2026**PURPOSE**

For the Audit and Risk Committee to consider and endorse the updated Work Plan for 2025/2026.

COMMITTEE RESOLUTION

Moved: Cr Michael O'Connell
Seconded: Member Tariq Islam

That the Audit and Risk Committee endorse the updated 2025/2026 Work Plan, with suggested amendments.

CARRIED 048/2025 (28/10/2025)

8.3 POLICY REVIEW - PO095 FINANCIAL INSTITUTIONS AUTHORITY POLICY**PURPOSE**

To seek the Audit and Risk Committee's endorsement of the proposed update of PO095 Financial Institutions Authority Policy

COMMITTEE RESOLUTION

Moved: Member Tariq Islam

Seconded: Cr Naomi Bittner

That the Audit and Risk Committee endorse the proposed updated PO095 Financial Institutions Authority Policy and recommend to Council it be endorsed, as presented.

CARRIED 049/2025 (28/10/2025)

8.4 POLICY REVIEW - PO084 CORPORATE PURCHASE CARD POLICY**PURPOSE**

To seek the Audit and Risk Committee's endorsement of the proposed update of PO084 Corporate Purchase Card Policy.

COMMITTEE RESOLUTION

Moved: Cr Michael O'Connell

Seconded: Cr Naomi Bittner

That the Audit and Risk Committee endorse the proposed updated PO084 Corporate Purchase Card Policy and recommend to Council it be endorsed, as presented.

CARRIED 050/2025 (28/10/2025)

8.5 POLICY REVIEW - PO072 DISPOSAL OF LAND AND OTHER ASSETS POLICY**PURPOSE**

To seek the Audit and Risk Committee's endorsement of the proposed update of PO072 Disposal of Land and Other Assets Policy.

COMMITTEE RESOLUTION

Moved: Cr Naomi Bittner

Seconded: Member Tariq Islam

That the Audit and Risk Committee endorse the proposed updated PO072 Disposal of Land and Other Assets Policy and recommend to Council it be endorsed, as presented.

CARRIED 051/2025 (28/10/2025)

9 NEW AND EMERGING RISKS / ISSUES

Council's CEO provided a verbal update on the harmful algal bloom affecting the Yorke Peninsula.

10 GENERAL BUSINESS

Nil

11 NEXT MEETING

Tuesday 25 November 2025

12 CLOSURE

The Meeting closed at 3.30pm.

The minutes of this meeting were confirmed at the Audit and Risk Committee Meeting held on 25 November 2025.

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CHAIRPERSON