



MINUTES

Audit and Risk Committee Meeting

25 November 2025

**MINUTES OF YORKE PENINSULA COUNCIL
AUDIT AND RISK COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBER, MINLATON TOWN HALL, 57 MAIN STREET, MINLATON
ON TUESDAY, 25 NOVEMBER 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 Trish Kirkland, Member Tariq Islam (via Microsoft Teams), Cr Michael O'Connell.

In Attendance

Andrew Cameron (CEO), Ben Thompson (Director Corporate and Community Services), Daniel Griffin (Manager Financial Services), Carina Congdon (Acting Manager People Culture and Safety), Michael McCauley (Asset Manager), Amanda Pitt (Business Improvement Officer), Lauren McSkimming (Minute Secretary).

3 LEAVE OF ABSENCE

Nil

4 APOLOGIES

Mayor Kylie Gray and Cr Naomi Bittner.

5 CONFLICT OF INTEREST

Chair 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: Chair Rob Reiman

That the minutes of the Audit and Risk Committee Meeting held on 28 October 2025 be confirmed.

CARRIED 052/2025 (25/11/2025)

7 VISITORS TO THE MEETING

Nil

REPORTS**8 MATTERS ARISING FROM PREVIOUS MINUTES****8.1 AUDIT AND RISK COMMITTEE INDEPENDENT MEMBER SITTING FEES****PURPOSE**

To provide the Audit and Risk Committee (Committee) with the opportunity to review the current sitting fees for both the Independent Member and Independent Chairperson (Presiding Member) positions, and to propose to Council an adjustment to said fees as endorsed by the Committee.

COMMITTEE RESOLUTION

Moved: Member Trish Kirkland

Seconded: Member Tariq Islam

That the Audit and Risk Committee recommends to the Chief Executive Officer that:

1. The review of members' sitting fees, contained in this report, be re-examined prior to consideration by Council
2. The re-examination include a review of the average of the sitting fees of the Independent Presiding Members and Independent Members to include all councils within the Large Rural category as determined by the Australian Classification of Local Government (ACLG) framework.
3. The re-examination recognises that the ACLG framework is based on population (Large Rural being rural councils with a population over 5000) and does not necessarily represent a similar level of responsibility undertaken by each of their audit and risk committees.
4. The re-examination take into account the increased responsibilities of the Audit and Risk Committee as outlined in Sections 125,125A and 126 which came into effect on 30 November 2023
5. The re-examination take into account that LG Info Paper No 3, which outlines (but does not recommend) a range of sitting fees paid to ARC members, was last updated in February 2024 and does not reflect a fee structure with regard to the matters raised in item 4 above and that the range of sitting fees are now out of date.
6. As per LG Info Paper No 3, the re-examination have regard to the skill, knowledge and experience requirements for members of the audit and risk committee in determining any sitting fees payable and that consideration be given to any review mechanisms, including whether an annual indexation adjustment process be adopted, for audit and risk committee sitting fees.
7. The re-examination recognises the current fee structure has been in effect since at least the 2012/2013 financial year (13 years) without an appropriate review
8. The re-examination of the review be presented to Council for formal decision by the end of February 2026

CARRIED 053/2025 (25/11/2025)

9 NEW BUSINESS**9.1 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: Member Trish Kirkland

Seconded: Member Tariq Islam

That the Audit and Risk Committee endorse the updated 2025/2026 Work Plan.

CARRIED 054/2025 (25/11/2025)

9.2 AUDIT AND RISK COMMITTEE REPORT TO COUNCIL**PURPOSE**

To seek the Audit and Risk Committee's endorsement on the draft Audit and Risk Committee Report to Council, summarising the work performed for the period 28 October 2025 to 24 November 2025.

COMMITTEE RESOLUTION

Moved: Cr Michael O'Connell

Seconded: Member Tariq Islam

That the Audit and Risk Committee endorse the draft Audit and Risk Committee Report to Council for the period 28 October 2025 to 24 November 2025, as presented.

CARRIED 055/2025 (25/11/2025)

9.3 UPDATES TO INTERNAL AUDIT PLAN 2025/26**PURPOSE**

To seek endorsement of updates to the Internal Audit Plan for 2025/2026.

COMMITTEE RESOLUTION

Moved: Member Trish Kirkland

Seconded: Cr Michael O'Connell

That the Audit and Risk Committee endorse updates to the Internal Audit Plan for this financial year.

CARRIED 056/2025 (25/11/2025)

9.4 INTERNAL AUDIT ACTIVITY REPORT**PURPOSE**

To provide the Audit and Risk Committee with an update on the recent Internal Audit activity.

COMMITTEE RESOLUTION

Moved: Member Trish Kirkland

Seconded: Member Tariq Islam

That the report be received.

CARRIED 057/2025 (25/11/2025)

9.5 POLICY REVIEW - PO116 CASH BACKED RESERVES - OBJECTIVES AND USE POLICY**PURPOSE**

To provide opportunity for review of the proposed update of PO116 Cash Backed Reserves – Objectives and Use Policy (previously PO116 Reserve Funds – Objectives and Use Policy) by the Audit and Risk Committee for recommendation to Council for endorsement.

COMMITTEE RESOLUTION

Moved: Cr Michael O'Connell

Seconded: Member Tariq Islam

That the Audit and Risk Committee recommend the proposed updated PO116 Cash Backed Reserves – Objectives and Use Policy to Council for endorsement, as presented.

CARRIED 058/2025 (25/11/2025)

9.6 POLICY REVIEW - PO139 TREASURY MANAGEMENT POLICY**PURPOSE**

To provide the opportunity for review of the updated PO139 Treasury Management Policy by the Audit and Risk Committee for recommendation to Council for endorsement.

COMMITTEE RESOLUTION

Moved: Member Trish Kirkland

Seconded: Cr Michael O'Connell

That the Audit and Risk Committee recommend the updated PO139 Treasury Management Policy to Council for endorsement, as presented.

CARRIED 059/2025 (25/11/2025)

9.7 POLICY REVIEW - PO142 BUDGET REPORTING AND AMENDMENT POLICY**PURPOSE**

To provide opportunity for review of the updated PO142 Budget Reporting and Amendment Policy by the Audit and Risk Committee for recommendation to Council for endorsement.

COMMITTEE RESOLUTION

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

That the Audit and Risk Committee recommend the updated PO142 Budget Reporting and Amendment Policy to Council for endorsement, as presented.

CARRIED 060/2025 (25/11/2025)

9.8 SEPTEMBER QUARTERLY BUDGET REVIEW 2025/2026**PURPOSE**

That the Audit and Risk Committee receive Council's endorsed of the September quarterly budget review (as at 30 September 2025) of Council's 2025/2026 Budget and associated financial statements, ratios, and adjustments.

COMMITTEE RESOLUTION

Moved: Member Trish Kirkland
Seconded: Member Tariq Islam

That the Audit & Risk Committee receive the endorsed 2025/2026 September Budget Review adjustments as presented in the attached Summary of Changes, Statement of Comprehensive Income and Uniform Presentation of Finances and receive the updated Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Equity and Financial Indicators (Ratios).

CARRIED 061/2025 (25/11/2025)

9.9 REPORT ON EXCESS ANNUAL LEAVE ENTITLEMENTS**PURPOSE**

To provide the Audit and Risk Committee an update on the current annual leave management processes.

COMMITTEE RESOLUTION

Moved: Member Trish Kirkland
Seconded: Cr Michael O'Connell

That the report be received.

CARRIED 062/2025 (25/11/2025)

9.10 ASSET MANAGEMENT UPDATE

PURPOSE

To provide the Audit and Risk Committee (the Committee) with an update on current Asset Management activities.

COMMITTEE RESOLUTION

Moved: Cr Michael O'Connell

Seconded: Member Tariq Islam

That the report be received.

CARRIED 063/2025 (25/11/2025)

10 NEW AND EMERGING RISKS / ISSUES

Nil

11 GENERAL BUSINESS

Chair Rob Reiman presented the Committee with a verbal update on his attendance at the inaugural Audit and Risk Committee Chairperson Forum. He expressed his sincere appreciation to Director of Corporate and Community Services, Ben Thompson, for his dedicated service to the Committee and the Yorke Peninsula Council, and extended his best wishes for Mr Thompson's future endeavours.

Finally, the Chair conveyed his wishes to the Committee for a Merry Christmas and a prosperous New Year.

12 NEXT MEETING

Tuesday 24 February 2026

13 CLOSURE

The Meeting closed at 4.01pm.

The minutes of this meeting were confirmed at the Audit and Risk Committee Meeting held on 24 February 2026.



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CHAIRPERSON