



**MINUTES OF AUDIT AND RISK COMMITTEE MEETING HELD IN WITTBER &  
DR RUBY DAVY ROOMS, SALISBURY COMMUNITY HUB, 34 CHURCH STREET,  
SALISBURY ON**

**14 NOVEMBER 2023**

**MEMBERS PRESENT**

Cr B Brug (Deputy Chair) – *(Cr B Brug as Deputy Chair presided over the meeting in the absence of the Chair)*  
Ms P Davies  
Mr N Ediriweera  
Mr C Johnson

**STAFF**

Chief Executive Officer, Mr J Harry  
Deputy Chief Executive Officer, Mr C Mansueto  
Manager Governance, Mr R Deco  
Internal Auditor & Risk Coordinator, Mr H Rafeeu  
Manager Business Systems and Solutions, Ms L Paltridge (via VC Teams)  
Team Leader Technology Client Services, Ms M Collins (via VC Teams)

The meeting commenced at 6:33pm

The Chairman welcomed the Elected Members, and staff to the meeting.

**APOLOGIES**

Nil.

**LEAVE OF ABSENCE**

Leave of absence for this meeting was previously granted to Cr K Grenfell.

---

## PRESENTATION OF MINUTES

Moved Ms P Davies  
Seconded Mr C Johnson

The Minutes of the Audit and Risk Committee Meeting held on 10 October 2023, be taken as read and confirmed.

**CARRIED**  
Unanimously

## REPORTS

### *Administration*

#### **7.0.1 Actions List**

Moved Mr N Ediriweera  
Seconded Ms P Davies

That Council:

1. Notes the report.

**CARRIED**  
Unanimously

#### **7.0.2 Future Reports for the Audit and Risk Committee**

Moved Mr C Johnson  
Seconded Ms P Davies

That Council:

1. Notes the report.

**CARRIED**  
Unanimously

### *For Decision*

#### **7.1.1 Audit & Risk Committee Annual Work Plan - 2023/2024 and 2024/2025**

Moved Cr B Brug  
Seconded Ms P Davies

That Council:

1. Approves the updated Audit & Risk Committee Annual Work Plan for the two years 2023/2024 and 2024/2025 as set out in Attachment 1 to this report (Item No.7.1.1, Audit & Risk Committee, 14 November 2023).

**CARRIED**

---

**7.1.2 3-Year Internal Audit Plan 2023/24-2025/26**

Moved Mr C Johnson  
Seconded Mr N Ediriweera

That Council:

1. Notes the updates made to the 3-year Internal Audit Plan 2023/2024 to 2025/2026 as set out in Attachment 1 to this report (Item No.7.1.2, Audit and Risk Committee, 14 November 2023).

**CARRIED**

**7.1.3 Risk Management and Internal Control Activities**

Moved Mr C Johnson  
Seconded Mr N Ediriweera

That Council:

1. Notes the update on Risk Management and Internal Control Activities Annual Plan for 2023/2024, as set out in Attachment 1 to this report (Item No.7.1.3, Audit & Risk Committee, 14 November 2023).

**CARRIED**

**7.1.4 Consultation Report on appointing Person Primarily Responsible for the Internal Audit Function as per new section 125A of the Local Government Act 1999**

Moved Mr C Johnson  
Seconded Ms P Davies

That Council:

1. Notes that the CEO intends to appoint the Council's Internal Auditor and Risk Coordinator as the "person primarily responsible for the internal audit function", in consideration of consultation feedback from the Audit and Risk Committee, as required under the new section 125A of the *Local Government Act 1999*.

**CARRIED**

---

*For Information*

**7.2.1 Outstanding Actions Arising from Internal Audits**

Moved Mr N Ediriweera  
Seconded Ms P Davies

That Council:

1. Notes the update in this report and the full Internal Audit Log Actions Register in Attachment 1 to this report (Item No.7.2.1, Audit and Risk Committee, 14 November 2023).
2. Notes the update on the Detailed Action List for Audit Log Action # 35 in Attachment 2 to this report (Item No.7.2.1, Audit and Risk Committee, 14 November 2023).
3. Notes the update on the Capital Works Project Audit Pressure Points Action List in Attachment 3 to this report (Item No.7.2.1, Audit and Risk Committee, 14 November 2023).

**CARRIED**

**7.2.2 Draft Annual Report 2022/2023**

Moved Ms P Davies  
Seconded Mr C Johnson

That Council:

1. Notes that the Audit and Risk Committee received the Draft 2022/23 Annual Report as contained in Attachment 1 to this report (Item 7.2.2, Audit and Risk Committee, 14 November 2023), subject to any changes requested and noting that minor edits are still to be made to finalise the 2022/23 Annual Report in readiness for Council adoption on or before 30 November 2023.
2. Notes the audited financial statements of North Adelaide Waste Management Authority (NAWMA) for the financial year 2022/2023, in accordance with section 21(4) of the *Local Government (Financial Management) Regulations 2011*.

**CARRIED**

**MOTIONS ON NOTICE**

*Nil*

**QUESTIONS ON NOTICE**

*Nil*

---

## **OTHER BUSINESS**

*(Motions Without Notice, Questions Without Notice, CEO Update)*

### **Dry Creek Salt Plans Redevelopment Site**

Mr C Johnson tabled the Dry Creek housing development flooding risk media article for information.

### **A&R-MON1- Acknowledgement of Service**

Moved Cr B Brug  
Seconded Ms P Davies

That Council:

Acknowledges Mr Craig Johnson for his contribution to the City of Salisbury as an independent Audit (and Risk) Committee member for a number of years and thank him for his dedicated service.

**CARRIED**  
Unanimously

---

**ORDERS TO EXCLUDE THE PUBLIC****7.4.1 Quarterly Cybersecurity Report - 30 September 2023**

Moved Mr N Ediriweera  
Seconded Ms P Davies

Pursuant to section 90(2) and 90(3)(b) of the *Local Government Act 1999* the Audit and Risk Committee orders that, the public be excluded from attendance at this meeting in relation to Agenda Item 7.4.1 (***Quarterly Cybersecurity Report - 30 September 2023***) except the staff of City of Salisbury, Chief Executive Officer, Deputy Chief Executive Officer, Manager Governance, Internal Auditor & Risk Coordinator, Manager Technology and Digital Solutions, Team Leader Technology Client Services on grounds that:

1. Pursuant to Section 90(2) and 90(3)(b)(i) and (ii) of the *Local Government Act 1999*, the principle that the meeting should be conducted in a place open to the public has been outweighed in relation to this matter because:
  - it relates to information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
  - information the disclosure of which would, on balance, be contrary to the public interest; and
2. The disclosure of this information would, on balance, be contrary to the public interest because the public interest in the Council preserving its commercial sensitivity of information discussed between Administration and Audit & Risk Committee would be compromised by disclosure of the information.

On that basis the public's interest is best served by not disclosing the ***Quarterly Cybersecurity Report - 30 September 2023*** item and discussion at this point in time.

**CARRIED**

The meeting moved into confidence at 7:36pm

*The minute item and decision for Item 7.4.1 was released from Confidence. The report, attachments and discussion for this item remain under Confidential Order.*

#### **7.4.1 Quarterly Cybersecurity Report - 30 September 2023**

Moved Mr C Johnson  
Seconded Mr N Ediriweera

That Council:

1. Notes the report.
2. Approves that, pursuant to Section 91(7) of the Local Government Act 1999, the report, attachments, presentation, discussion, for this item will remain confidential and not available for public inspection until 30 June 2028.
3. Approves that, pursuant to Section 91(9)(c) of the Local Government Act 1999, the power to revoke the order under Section 91(7)(a)&(b) prior to any review or as a result of any review is delegated to the Chief Executive Officer.

**CARRIED**  
Unanimously

The meeting moved out of confidence at 7:58pm

#### **7.4.2 Internal Audit Report on Desktop Audit on the Strategic Alignment of Investments in ERP Solutions**

Moved Ms P Davies  
Seconded Mr N Ediriweera

Pursuant to section 90(2) and 90(3)(b) of the *Local Government Act 1999* the Audit and Risk Committee orders that, the public be excluded from attendance at this meeting in relation to Agenda Item 7.4.2 (***Internal Audit Report on Desktop Audit on the Strategic Alignment of Investments in ERP Solutions***) except the staff of City of Salisbury, Chief Executive Officer, Deputy Chief Executive Officer, Manager Governance, Internal Auditor & Risk Coordinator, on grounds that:

1. Pursuant to Section 90(2) and 90(3)(b)(i) and (ii) of the *Local Government Act 1999*, the principle that the meeting should be conducted in a place open to the public has been outweighed in relation to this matter because:
  - it relates to information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and

- 
- information the disclosure of which would, on balance, be contrary to the public interest; and
  - 2. The disclosure of this information would, on balance, be contrary to the public interest because the public interest in the Council preserving its commercial sensitivity of information discussed between Administration and Audit & Risk Committee would be compromised by disclosure of the information.

On that basis the public's interest is best served by not disclosing the *Internal Audit Report on Desktop Audit on the Strategic Alignment of Investments in ERP Solutions* item and discussion at this point in time.

**CARRIED**

The meeting moved into confidence at 8:02pm.

The meeting moved out of confidence and closed at 8:27pm.

CHAIRMAN.....

DATE.....