



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

**15 APRIL 2025**

**MEMBERS PRESENT**

Cr K Grenfell (Chair)  
Cr B Brug (Deputy Chair)  
Ms L Teburea  
Mr N Ediriweera  
Mr D Powell

**STAFF**

Deputy Chief Executive Officer, Mr C Mansueto  
Manager Governance, Mr R Deco  
Audit and Risk Manager, Ms S Kinsella  
General Manager City Infrastructure, Mr J Devine

The meeting commenced at 6:30pm.

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

**APOLOGIES**

No apologies were received.

**LEAVE OF ABSENCE**

*The Chair sought and was granted leave of the meeting to bring forward Items 7.1.1 as the first item of business and 7.4.1 to be considered at the conclusion of Item 7.1.3.*

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## REPORTS

*Cr B Brug entered the meeting at 6:33pm.*

*For Decision*

### 7.1.1 BDO's Annual Audit Plan for 30 June 2025

Moved Cr B Brug

Seconded Ms L Teburea

That Council:

1. Notes the report and attachments (Item 7.1.1; Audit and Risk Committee; 15 April 2025) including BDO Annual Audit Plan and Engagement Letters for Internal Controls and Financial Statements.

**CARRIED**

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## PRESENTATION OF MINUTES

Moved Cr B Brug  
Seconded Mr D Powell

The Minutes of the Audit and Risk Committee Meeting held on 11 February 2025, be taken as read and confirmed.

**CARRIED**

### 7.1.2 Draft 2025/26 Long Term Financial Plan and Annual Business Plan

Moved Cr B Brug  
Seconded Mr D Powell

That Council:

1. Notes that the Audit and Risk Committee has reviewed the Council's Draft 2025/26 Long Term Financial Plan and Annual Business Plan in accordance with s126(4)(b) of the *Local Government Act 1999*.
2. Notes that the Audit and Risk Committee has considered and reviewed the scenarios provided within this report (Item no 7.1.1, Audit and Risk Committee, 15 April 2025) and notes that it is proposed for a rate increase of 4.2% or higher to be considered in finalising the Draft 2025/26 Long Term Financial Plan and Annual Business Plan.

**CARRIED**

*Cr B Brug left the meeting at 7:30 pm.*  
*Cr B Brug returned to the meeting at 7:39 pm.*

### 7.1.3 Draft Strategic Asset Management Plan 2025/26

Moved Mr D Powell  
Seconded Cr B Brug

That Council:

1. Notes that, in line with Section 126 (4)(b) of the *Local Government Act 1999*, the Audit and Risk Committee considered and reviewed the Draft Strategic Asset Management Plan 2025/26 as attached in the report (Item 7.1.3 - Draft Strategic Asset Management Plan 2025/26, Audit and Risk Committee – 15 April 2025).

**CARRIED**

## ORDERS TO EXCLUDE THE PUBLIC

### 7.4.1 Quarterly Cybersecurity Report - January to March 2025

Moved Ms L Teburea

Seconded Mr D Powell

That the Audit and Risk Committee Orders:

1. *Pursuant to Section 90(2) and (3)(b)(i) and (b)(ii) and (e) of the Local Government Act 1999, that it is appropriate and necessary to exclude the public for the consideration of Agenda Item 7.4.1 Quarterly Cybersecurity Report – January to March 2025 with the exception of the following persons:*

- *Deputy Chief Executive Officer*
- *Manager Governance*
- *Audit and Risk Manager*
- *Manager Technology & Digital Solutions*
- *Cybersecurity Compliance Coordinator*

*To enable the Committee to consider the Item 7.4.1 in confidence on the basis:*

- *it relates to matters affecting the commercial affairs and security of the council, members or employees of the council, or council property; or the safety of any person*
  - *which would, on balance, be contrary to the public interest;*
2. *Accordingly, on this basis, the principle that meetings should be conducted in a place open to the public has been outweighed by the need to consider this matter in confidence.*

**CARRIED**

The meeting moved into confidence at 7.43pm

The meeting moved out of confidence at 8:19pm.

*Cr K Grenfell left the meeting at 8:22pm.*

*Cr B Brug became acting Chair from 8:22pm to 8:25pm.*

*Cr K Grenfell returned to the meeting at 8:25 pm and resumed the Chair.*

#### 7.1.4 3-Year Internal Audit Plan

Moved Mr N Ediriweera  
Seconded Ms L Teburea

That Council:

1. Approves the updates made to the 3-year Internal Audit Plan 2024 to 2027 as set out in Attachment 1 to this report (Item no. 7.1.1, Audit and Risk Committee, 15 April 2025), subject to the removal of the Purchase Cards Internal Audit on the condition BDO's external audit identifies no internal control or risk issues justifying such internal audit.

**CARRIED**

*For Information*

#### 7.2.1 Risk Management and Internal Control Activities

Moved Mr D Powell  
Seconded Cr B Brug

That Council:

1. Notes the updates on Risk Management and Internal Control activities detailed for 2024/2025, as set out in this report (Item No.7.2.1, Audit and Risk Committee, 15 April 2025).

**CARRIED**

#### 7.2.2 Audit and Risk Committee Performance Self-Assessment Survey Outcome

Moved Cr B Brug  
Seconded Mr N Ediriweera

That Council:

1. Notes the report.

**CARRIED**

#### 7.2.3 Internal Audit Actions Status Update

Moved Cr B Brug  
Seconded Mr D Powell

That Council:

1. Notes the report and the Internal Audit - Action Register in Attachment 1 to this report (Item No.7.2.4 Audit and Risk Committee, 15 April 2025).

**CARRIED**

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### QUESTION ON NOTICE

There were no Questions on Notice.

### MOTIONS ON NOTICE

There were no Motions on Notice.

### OTHER BUSINESS

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

The meeting closed at 8.35pm.

CHAIRMAN.....

DATE.....