	For ARIC Endorsement/Recommendation/Action - Decision Required	Item completed
Α	ARIC Accountability or Monitoring Requirement. ARIC to ensure that it is satisfied with the processes and systems in place.	Not Applicable
М	Mandatory ARIC review requirement	Item outstandin
I	For review and information only	

					2025 2026								
						Meeting				Meeting			
No:	Requirement/Responsibility	How satisfied?	Responsible	Frequency	15/01/2025	16/04/2025	16/07/2025	15/10/2025	14/01/2026	15/04/2026	15/07/2026	14/10/2026	13/01/2027
1. Risk N	flanagement state of the state												
		* Fatauration Diela Managarana Transcound de coment for ADIC											
	Enterprise Risk Management (ERM)	* Enterprise Risk Management Framework document for ARIC											
	. ,	review											
	Review whether management has in place a current and appropriate Enterprise Risk	* Risk report outlining basis of preparation is consistent with AS/NZS ISO 31000:2018, and				R				R			
	Management Framework (ERMF - Includes the Risk Management Policy, Enterprise Risk Management Plans & the Risk Action Control Plans) that is consistent with AS ISO	* that the ERMF has been updated and maintained (where	Director Corporate										
1.1	31000:2018	necessary) during the year.	Services (DCS)	Annual									
1.1	Assess and advise on the maturity of the Council's risk management framework and risk	Review in accordance with the NSW Treasury Maturity	Services (DCS)	Alliudi									
1.1.1	culture	Assessment Tool	DCS	Annual			R				R		
1.1.1	Containe	* Review in accordance with the NSW Treasury Maturity	263	Ailliaai									
	Consider the adequacy and effectiveness of the internal control and risk management	Assessment Tool											
	frameworks by reviewing reports from management, internal audit and external audit, and	* Quarterly Review of the Enterprise Risk Management Plan and			Α	Α	Α	А	Α	А	А	Α	Α
1.1.2	by monitoring management responses and actions to correct any noted deficiencies.	Risk Control Action Plans	DCS	Quarterly									
		Overall review of Council's risk assessment (net of mitigation		Quarterry									
		plans) to determine whether key strategic risks are being											
	Impact on Control Environment and Insurance	appropriately managed/controlled. Impact of this on control				Α				Α			
	Review the impact of the Council's risk management on its control environment and	environment and insurance											
1.2	insurance arrangements	arrangements.	DCS	Annual									
	Fraud and Corruption												
	Review the Council's fraud and corruption control framework (fraud management strategy,												
	fraud management policy and fraud risk register) and be satisfied that the Council has	* Review the progress (development and implementation) of the					R				R		
	appropriate processes and systems in place to capture and effectively investigate fraud	Council's Fraud Risk Assessment and Fraud Control plan											
1.3	related information.	* Quarterly Fraud and Corruption ARIC Reporting	DCS	Annual									
1.5	related information.	Quarterly Trade and corruption Antic Reporting	DC3	Ailiuai									
	Emerging Risks	Quarterly Review of the Enterprise Risk Management Plan and											
	Seek assurance from management that emerging risks (including, but not limited to, climate				Α	Α	А	А	Α	Α	А	Α	А
1.4	risk and cyber risk) are being identified and addressed.	Report on Matters Regarding Realised or Potential Losses	DCS	Quarterly									
	Risk Management Processes			Quarterry									
	Seek assurance from management and Internal Audit that risk management processes are												
	operating effectively, including that relevant internal control policies and procedures are in	* Internal Audit review of Risk Management Framework				Α		Α		А		Α	
1.5	place and that these are periodically reviewed and updated.		DCS	Bi-annually									
		Governance completes regular dashboard											
	Risk Management Plans	reporting of the projects that have been road-mapped. Every											
	Review whether a sound and effective approach has been followed in developing risk	quarter all reform programs/projects are going to be reported to				А		А		А		А	
1.6	management plans for major projects, programs or undertakings.	the Council.	DCS	Bi-annually									
	Business Continuity Plan												
	Review whether a sound and effective approach has been followed in establishing the								٠				
	Council's business continuity planning, including whether disaster recovery plans have been				Α				А				A
1.7	tested periodically.	Annual Review of the BCP & DRP	DCS	Annual									
	Cyber Risk												
	Cyber improvement activities. Focus is on implementing controls supporting the federal												
	governments "Essential 8" security framework.												
1	Penetration testing results for key systems and progress on remediation work resulting												
	from vulnerabilities identified in the testing.				Α	Α	Α	Α	Α	Α	Α	Α	Α
1	• Cyber events & incidents. An event is a potential cyber threat due to a known vulnerability												
	and an incident is an actual compromise i.e. third party breaches such as the HWL Ebsworth												
1	data breach.												
1.8		Quarterly reporting	MICT	Quarterly									
2. Extern	nal Accountability												

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	-				2025 2026								
							Month		Meeting Month				
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					M			М	М			М	М
		The Annual Financial Statements will be presented to the ARIC											
	Annual Financial Statements	as soon as practical after the completion if the audit from TNR and the NSW Audit Office. This will either be at the October or											
2.1	The Annual Financial Statements be presented to the ARIC as soon as practical after the completion of the annual audit.	January meeting	CFO	Annual									
2.1	completion of the annual addit.	That the CFO present the Quarterly Budget Review to the ARIC	CFU	Alliudi									
		after the Council has reviewed and adopted the report. This											
		quarterly budget review will be as follows:											
		- September review presented to Council in November.			M	M	М		M	М	M		M
	Quarterly Budget Review	- December review presented to Council in February.											
2.2	The quarterly Budget review be presented to ARIC	- March review presented to Council in in May	CFO	Quarterly									
	Audit Engagement Plan	That the Annual Audit Engagement Plan be presented to the				M				М			
2.3	That the Annual Audit Engagement Plan be presented to the ARIC	ARIC for review and comment.	CFO	Annual		IVI				IVI			
	External Audit Closing Report	That the Annual External Audit Closing Report be presented to			М				М				М
2.4	That the External Audit Closing Report be presented to the ARIC	ARIC for review and comment	CFO	Annual	IVI				IVI				IVI
	Report on Conduct of the Audit	That the Report on Conduct of the Audit be presented to ARIC			М				М				М
2.5	That the report on Conduct of Audit be presented to the ARIC	for review and comment	CFO	Annual									
	Report to ARIC on any other issues that are deemed to be of importance for ARIC	That adhoc reports be presented to ARIC should information		Quarterly	М	М	М	М	М	М	М	М	М
2.6	That a report be prepared to the ARIC if it is deemed to be of importance to the ARIC	come to light that is deemed that the ARIC should be notified.	CFO	Adhoc									
3. Complia	ance and Ethics	T	1	1	T		1		1				ı
						Δ				А			
						^				^			
	Legal and Compliance Risks												
	Determine whether management has appropriately considered legal and compliance risks	* Review Policy and Procedure Register											
3.1	as part of the Council's risk assessment and management arrangements.	* Review Compliance Framework	DCS	Annual									
						٥							
	Compliance - Law, Regulations etc	* Review the Compliance Framework				Α				Α			
	Review the effectiveness of the system for monitoring the Council's compliance with	* Compliance attestation to Council											
3.2	applicable laws, regulations and associated government policies.	* Risk Assessment	DCS	Annual									
	Seek assurance that changes in key laws, regulations, internal policies and Accounting		1										
	Standards affecting the agency's operations are being monitored at least once a year, and	Annual Review of the Regulatory Compliance and Administrative				А				Α			
3.2.1	appropriately addressed	Program	DCS	Annual									
2.2	Delegations	Delegations of Authority D. P. 15	DCC.				А				А		
3.3	Seek assurance that the appropriate exercise of delegations is monitored and reviewed	Delegations of Authority - Policy and Framework	DCS	Annual	-								
	Code of Conduct Review the agency's process for communicating the code of conduct to staff and seek	* Code of Conduct						^				۸	
3.4	assurance as to compliance with the code	* Employee Induction	DCS/MHR	Annual				А				Α	
3.4	assurance as to compliance with the code	Employee muucuon	DCJ/WITH	Allitual									
			1										
			1								^	Δ.	Δ.
					А	А	Α	Α	А	А	А	Α	А
	Addressing Complaints	* Review of Council's Request and Complaints Policy (October)	1										
3.5	Review policies and processes for identifying, analysing and addressing complaints	* A report on requests and complaints (quarterly)	DCS	Quarterly									
4. Interna			1										
1	Internal Audit Plan												
	Review the internal audit coverage and annual work plan, ensure the plan is based on the	Designation Associated the Associated Associated St.	DCC.		R				R				R
4.1	Council's risk management plan	Review the Annual Internal Audit Plan	DCS	Annual									

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						Meeting	g Month			Meetin	g Month			
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													1	
	Internal Reviews 2024												1	
	February 2024:												1	
	,												1	
	- Review of Records Management (Objective - Review of Council's records management												1	
	system, policy, and procedures to determine if they are adequate to ensure compliance												1	
	with relevant legislation.)												1	
	- Review of Grant Management (Objective - To review the adequacy of the administration												1	
	of grants and related expenditure to ensure that Council complies with the grant terms and												1	
	conditions in the grant agreements. Review the effectiveness of the process to identify new												1	
	grant opportunities and grant applications).												1	
	July 2024 :												1	
	February 2025:												1	
	- Review of Work force planning.					R		R	R	R		R	1	
	- Review of Cyber security and data protection.												1	
	Internal Reviews 2025												1	
	February 2025:												ı l	
	July 2025:												1	
	- Review of Review of Risk Management Framework.												1	
	- Review of Customer Request Management.												1	
	December 2025:												1	
	- Review of Budget Monitoring processes.												1	
	- Review of Development and Environment division DA and other regulation compliance.												1	
	July 2025:												1	
	February 2026:												1	
	- Review of asset maintenance and renewal.												1	
	- Review of Councils Disaster Recovery Plan (DRP) and Council wide Business Continuity	Reviews conducted in specified timeframe and presented to the											1	
4.1.1		following ARIC meeting	DCS										1	
7.1.1	Internal Audit Resources	Tollowing Artic Meeting	DC3											
	Advise the ARIC on the adequacy of internal audit resources to carry out its responsibilities,				R				D				R	
4.2		DCS & ARIC chair to assess	DCS	Annual	Ι.				K				K	
4.2	Audit Findings and Recommendations	DCS & AINIC CITAIN to assess	DC3	Aiiiuai										
	Review audit findings and related recommendations, particularly those that have been				R	R			n	R	R	R	R	
4.2		Quarterly Benerting	DCC	Quartarly	K	ĸ	K	K	ĸ	ĸ	K	K	K	
4.3	·	Quarterly Reporting	DCS	Quarterly										
4.3.1	Monitor management's implementation of internal audit recommendations	Quarterly Reporting	DCS	Quarterly	R	R	R	R	R	R	R	R	R	
	Audit Reports	* Pre-Final Audit Reports provided at each ARC meeting once											1	
	Provide advice to the ARIC on significant issues identified in audit reports and action taken	finalised											1	
4.4	on these issues, including identification and dissemination of good practice	*ARC Chair's Annual Report	DCS	As needed										
													1	
	Internal Audit Charter							R				R	1	
	Review and endorse the internal audit charter including ensuring the appropriate Council												ı I	
4.5	structures, authority, access to senior management and reporting arrangements are in place	Review and endorse the Internal Audit Charter	DCS	Annual										
	External Assessments												1	
	Provide advice to the ARIC on the results of any external assessments of the internal audit												1	
4.6		Review IA external assessment report	DCS	As needed										
	Assess Chief Audit Executive												ı I	
	Assess the overall effectiveness and evaluate the performance of the Chief Audit Executive							R				R	ı I	
4.7	(DCS) and internal audit function	Annual Performance Assessment	ARIC	Annual										
	Committee Chairte contribute to the Chief Audit Franchis / (DCC)												1	
	Committee Chair to contribute to the Chief Audit Executive's (DCS) regular performance												1	
	review. The general manager must consult with the chair of the council's audit, risk and							R				R	ı I	
	improvement committee on any decision affecting the employment of the staff member												ı I	
	appointed to direct and coordinate the council's internal audit activities (DCS) and must												ı I	
4.7.1		Annual Performance Assessment	ARIC	Annual						<u> </u>	<u> </u>			
5. Extern	al Audit (Audit Office)													

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							g Month				g Month					
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	External Audit	*ARIC Meeting attendance														
	Act as a forum for communication between the Council, senior management and internal	* in-camera sessions	All Committee		Α	Α	Α	Α	А	Α	Α	Α	Α			
5.1	and external audit	* Regular meetings with the Audit Office	members	Every meeting												
	Financial Audit Coverage															
	Provide feedback on the financial audit coverage proposed by external audit and be	* Audit Office Engagement Plan (CFO)	All Committee			Α				Α						
5.2	informed of planned performance audit scope prior to their commencement	* Review Performance Audit Report	members	As needed												
	External Plans and Reports															
	Review all external plans and reports (including management letters) in respect of planned	Review Audit Office Plans and Reports			Δ.		Α		А		Α		Α			
	or completed audits and monitor management's implementation of audit	* Interim Audit Management Letter (July), Final Audit	All Committee		A		A		A		A		A			
5.3	recommendations.	Management Letter (January)	members	As needed												
6. Impro	vement															
	Service Reviews							R				R				
6.1	Ensure that the adopted annual Service Review scopes are reported to ARIC	The 3 Service Review areas scopes are adopted by ARIC	DCS	Annual				۲				N.				
6.1.1	Outcome of Service Reviews reported back to ARIC	Completed reviews	DCS	Annual			R				R					
	Delivery Program															
	ARIC review the 6 monthly progress update of Council's achievement against Delivery					R		R		R		R				
6.2	Program actions	Completed reviews	DCS	Bi-Annually												
	Performance Measurement Data Review			As data becomes												
6.3	Review of Your Council (OLG website)	Completed reviews	DCS	available												
6.3.1	Review of LG Solutions LG Analyser (Annual Financial Statements) performance	Completed reviews	DCS	Annual				R				R				
ARIC Op	erations															
7. Respo	nsibilities of ARIC Members															
7.1	Internal Audit Charter and Risk Management Policy Members of the Committee are expected to understand and observe the requirements of the Internal Audit Charter and Risk Management Policy		All Committee members	Every Meeting	А	А	А	А	А	А	А	А	А			
7.1		* Review this work plan * Raise any questions to the DCS for any areas that require	All Committee	Every Meeting	А	A	А	А	А	А	А	А	А			
7.1.1	Make themselves available as required to attend and participate in meetings	further clarification	members All Committee	Every Meeting	A	A	A	A	A	^	A	A	A			
7.1.2	Contribute the time needed to study and understand the papers provided	* Members must familiarise themselves with the relevant policies and guidelines, including Code of Conduct	members	Every Meeting	А	А	А	А	А	А	А	А	А			
		pointed and gardenness, moldaing code or conduct	All Committee		А	Α	Δ	Δ	А	Α	А	Α	Α			
7.1.3	Apply good analytical skills, objectivity and good judgement		members	Every Meeting	- 11	,,		,,			7.					
7.4.4	Abide by the relevant ethical codes that apply to employment within the Local Government		All Committee		А	Α	Α	Α	А	А	А	Α	Α			
7.1.4	Sector	_	members	Every Meeting												
745	Express opinions frankly, ask questions that go to the fundamental core of the issue and		All Committee	F Maratina	Α	Α	Α	Α	Α	А	Α	Α	Α			
7.1.5	pursue independent lines of enquiry		members	Every Meeting					<u> </u>							
8. Repor	Annual Report from the ARIC		T	T	T		I			I						
	The Committee will regularly, but at least once a year, report to the Council on its operation							В				R				
0 1		ARIC Chair Annual Report to the Council	ARIC Chair	Annual				K				ĸ				
8.1	and activities during the year.	ARIC Chair Annual Report to the Council	ARIC CIIdii	Alliudi												
	* an overall assessment of the Council's risk, control and compliance framework, including							R				R				
8.1.1	details of any significant emerging risks or legislative changes impacting the Council	ARIC Chair Annual Report to the Council	ARIC Chair	Annual												
	* a summary of the work the Committee performed to fully discharge its responsibilities							D				D				
8.1.2	during the preceding year	ARIC Chair Annual Report to the Council	ARIC Chair	Annual	<u> </u>			R		<u> </u>	<u> </u>	R				
-	* details of meetings, including the number of meetings held during the relevant period,							R				R				
8.1.3	and the number of meetings each member attended	ARIC Chair Annual Report to the Council	ARIC Chair	Annual				K				K				
011	* a summary of the Council's progress in addressing the findings and recommendations made in internal and external reports	ARIC Chair Annual Report to the Council	ARIC Chair	Annual				R				R	ļ			
8.1.4 8.1.5	·	·		Annual				D		-		D				
5.I.5	* a summary of the Committee's assessment of the performance of internal audit	Annual Performance Assessment	ARIC Chair	Annual	1		I	R			1	R				

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	Report to the Council/General Manager													
	The Committee may, at any time, report to the Council any other matter it deems of													
	sufficient importance to do so. In addition, at any time an individual committee member												٥	
	may request a meeting with the General Manager or the governing body of the Council to				A	А	А	А	А	А	А	Α	Α	
	discuss any issues relating to the committee's responsibilities is to do so through the chair	* Attendance at each meeting	All Committee											
8.2	of the committee, and vice versa.	* ARIC Chair meets with the General Manager Quarterly	members	Every meeting										
	Reporting Lines													
	The Committee shall at all times ensure it maintains a direct reporting line to and from													
	internal audit and act as a mechanism for internal audit to report to the General Manager	DCS meets with the ARIC Chair on a fortnightly basis to discuss	All Committee		Α	Α	Α	Α	Α	Α	А	Α	Α	
8.3	on functional matters	any risk and/or audit related concerns/issues	members	As needed										
	istrative Arrangements	,		7.10.11000000										
317101111	Meeting Plan			T										
	a) The Committee will meet at least four (4) times per year. A special meeting may be held													
	to consider the ARIC's annual or four-yearly assessments													
	b) The chair is required to call a meeting if requested to do so by the General Manager, or													
	another Committee member													
	c) A meeting plan, including the meeting dates and agenda items, will be agreed by the		a)and c) All		Α	Α	Α	Α	Α	Α	А	Α	Α	
	Committee and Council at the beginning of each financial year. The estimated total		Committee											
	remuneration per Independent Chair and Member will be determined based on the	a) and c) Meetings for the calendar year are agreed and finalised												
	estimated number of meetings and monitored by the Council. The meeting plan will cover	in October each year	Secretariat											
9.1	all of the Committee's responsibilities as detailed in the ARIC charter	b) Call a special meeting, if required	b) ARIC Chair	Every meeting										
9.1		b) can a special meeting, it required	b) Anic chair	Every meeting										
	Attendance at Meetings and Quorums													
	a) A quorum will consist of a majority of Committee members. A quorum shall include at													
	least two (2) independent members													
	b) Meetings can be held in person, by telephone or by videoconference													
	c) The General Manager may attend the meetings of the ARIC. Committee members, if													
	necessary, are able to have in-camera discussions. The DCS ,external audit representatives													
	and any other Council representatives may attend Committee meetings, except where the				А	Α	Α	А	Α	А	А	Α	Α	
	Committee members wish to have in-camera discussions. The Committee may also request					1								
	the Chief Financial Officer or other employees attend committee meetings or participate for													
	certain agenda items													
	d) All attendees are responsible and accountable for maintaining the confidentiality of the													
	information they receive during the course of these meetings	* Attendance at Meetings	All Committee											
	e) The Committee will meet separately with both the internal and external auditors at least	* Representatives can be invited to attend as required	members, General											
9.2	once a year	* In-Camera Meetings can be scheduled as required	Manager	Every meeting										
	Dispute Resolution													
	Members of the Committee and the Council's management should maintain an effective													
	working relationship and seek to resolve differences by way of open negotiation. However,													
	in the event of a disagreement between the Committee and management, including the											'		
	General Manager, the chair may, as a last resort, refer the matter to Council to be dealt		All Committee											
9.3	with independently.	Manage and maintain good working relationships	members	As Needed										
	Secretariat													
	The General Manager will appoint a person to provide secretariat support to the													
	Committee. The Secretariat will ensure the agenda for each meeting and supporting papers													
	are circulated, after approval from the chair, at least one (1) week before the meeting and				1	1	1	1	1	1	I I	1	1	
	ensure the minutes of the meetings are prepared and maintained. Minutes shall be													
	approved by the chair and circulated within two weeks of the meeting to each member and	Secretariat appointed and working for the ARC to undertake	ARIC Chair,											
9.4	committee observers, as appropriate.	listed activities	Secretariat	Every meeting										
	THE PROPERTY OF THE PROPERTY O	1												

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	Conflicts of Interest												
	a) Once a year, the Committee members will provide written declarations to the General												
	Manager stating they do not have any conflicts of interest that would preclude them from												
	being members of the Committee												
	b) Committee members shall declare any conflicts of interest at the start of each meeting or												
	before discussion of the relevant agenda item or topic. Details of any conflicts of interest				1	1	1	R	- 1	1	1	R	1
	should be appropriately minuted	a) Annual Declaration of Interest submitted to the Secretariat											
	c) Where members or observers at committee meetings are deemed to have an actual, or	b) Committee members declare conflicts at the beginning of											
	perceived, conflict of interest, the Chair (or a quorum of the Committee if the conflict of	each meeting	All Committee										
	interest arises from the Chair) may excuse them from Committee deliberations on the issue	c) Secretariat to facilitate and manage excusals from meetings	members,										
9.5	where a conflict of interest exists.	and papers	Secretariat	Every meeting									
	Induction	The property of the property o		7 222 0									
	New members will receive relevant information and briefings on their appointment to assist	ARIC Chair and the Secretariat to coordinate onboarding for any	ARIC Chair,		1	1 1	1	1	1	1	1	1	1
9.6	them to meet their Committee responsibilities	new Committee members	Secretariat	As needed									
	Performance Assessment												
	The General Manager, in consultation with the chair of the Committee, will establish a												
	mechanism to review and report on the performance of the Committee, including the												
	performance of the chair and each member, at least annually. The review will be conducted							R				R	
	on a self-assessment basis (unless otherwise determined by the General Manager) with		All Committee										
	appropriate input sought from the General Manager, the internal and external auditors, the	Annual ARIC Performance Assessments and Self Assessments,	members,										
	DCS, management and any other relevant stakeholders, as determined by the General	Attestation are coordinated by the Secretariat & reported to	Secretariat,										
9.7	Manager.	Council	General Manager	Annual									
	ARIC Terms of Reference												
	These terms of reference must be reviewed annually by the committee and once each	Annual ARIC Terms of Reference review is scheduled in January						D				D	
	council term by the governing body. Any substantive changes are to be approved by the	with January 2025 being the once each council term by the						, N				- IX	
9.8	governing body.	governing body review	DCS	Annual									

ſ		For ARIC Endorsement/Recommendation/Action - Decision Required	Item completed
T I	Α	ARIC Accountability or Monitoring Requirement. ARIC to ensure that it is satisfied with the processes and systems in place.	Not Applicable
	М	Mandatory ARIC review requirement	Item outstanding
	ı	For review and information only	

					20	27	
					Meeting	Month	
No:	Requirement/Responsibility	How satisfied?	Responsible	Frequency	14/04/2027	14/07/2027	13/10/2027
1. Risk Ma	nagement						
		* Enterprise Risk Management Framework document for ARIC					
	Enterprise Risk Management (ERM)	review					
	Review whether management has in place a current and appropriate Enterprise Risk	* Risk report outlining basis of preparation is consistent with					
	Management Framework (ERMF - Includes the Risk Management Policy, Enterprise Risk	AS/NZS ISO 31000:2018, and			R		
	Management Plans & the Risk Action Control Plans) that is consistent with AS ISO	* that the ERMF has been updated and maintained (where	Director Corporate				
1.1	31000:2018		Services (DCS)	Annual			
1.1		Review in accordance with the NSW Treasury Maturity	Services (Des)	Alliludi			
1.1.1	culture	_ · · · · · · · · · · · · · · · · · · ·	DCS	Annual		R	
		* Review in accordance with the NSW Treasury Maturity					
	Consider the adequacy and effectiveness of the internal control and risk management	Assessment Tool					
	frameworks by reviewing reports from management, internal audit and external audit, and	* Quarterly Review of the Enterprise Risk Management Plan and			Α	Α	Α
1.1.2	by monitoring management responses and actions to correct any noted deficiencies.		DCS	Quarterly			
		Overall review of Council's risk assessment (net of mitigation		,			
		plans) to determine whether key strategic risks are being					
	Impact on Control Environment and Insurance	appropriately managed/controlled. Impact of this on control			А		
	Review the impact of the Council's risk management on its control environment and	environment and insurance					
1.2	insurance arrangements	arrangements.	DCS	Annual			
	Fraud and Corruption						
	Review the Council's fraud and corruption control framework (fraud management strategy,						
	fraud management policy and fraud risk register) and be satisfied that the Council has	* Review the progress (development and implementation) of the				R	
	appropriate processes and systems in place to capture and effectively investigate fraud	Council's Fraud Risk Assessment and Fraud Control plan					
1.3	related information.	·	DCS	Annual			
		quarterly read and correption range reporting	2 65				
	Emerging Risks	Quarterly Review of the Enterprise Risk Management Plan and					
	Seek assurance from management that emerging risks (including, but not limited to, climate				Α	Α	
1.4			DCS	Quarterly			
	Risk Management Processes			,			
	Seek assurance from management and Internal Audit that risk management processes are						
	operating effectively, including that relevant internal control policies and procedures are in	* Internal Audit review of Risk Management Framework			Α		Α
1.5	place and that these are periodically reviewed and updated.	_	DCS	Bi-annually			
		Governance completes regular dashboard					
	Risk Management Plans	reporting of the projects that have been road-mapped. Every				A A A A A A A A A A A A A A A A A A A	
	Review whether a sound and effective approach has been followed in developing risk	quarter all reform programs/projects are going to be reported to			А		Α
1.6	management plans for major projects, programs or undertakings.		DCS	Bi-annually			
	Business Continuity Plan						
	Review whether a sound and effective approach has been followed in establishing the						
	Council's business continuity planning, including whether disaster recovery plans have been						
1.7	tested periodically.	Annual Review of the BCP & DRP	DCS	Annual			
	Cyber Risk						
	Cyber improvement activities. Focus is on implementing controls supporting the federal						
	governments "Essential 8" security framework.						
	Penetration testing results for key systems and progress on remediation work resulting						
	from vulnerabilities identified in the testing.				А	А	Α
	• Cyber events & incidents. An event is a potential cyber threat due to a known vulnerability						
	and an incident is an actual compromise i.e. third party breaches such as the HWL Ebsworth						
	data breach.						
1.8		Quarterly reporting	MICT	Quarterly			
2. Externa	I Accountability						

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					20	27	
					Meeting	g Month	
No:	Requirement/Responsibility	How satisfied?	Responsible	Frequency	14/04/2027	14/07/2027	13/10/2027
		The Annual Financial Statements will be presented to the ARIC					М
	Annual Financial Statements	as soon as practical after the completion if the audit from TNR					
	The Annual Financial Statements be presented to the ARIC as soon as practical after the	and the NSW Audit Office. This will either be at the October or					
2.1	completion of the annual audit.		CFO	Annual			
2.1	completion of the annual addit.	January meeting That the CFO present the Quarterly Budget Review to the ARIC	CFO	Annual			
		after the Council has reviewed and adopted the report. This					
		·					
		quarterly budget review will be as follows:			M	M	
	Outstands Burdent Burdens	- September review presented to Council in November.					
	Quarterly Budget Review	- December review presented to Council in February.					
2.2	The quarterly Budget review be presented to ARIC	·	CFO	Quarterly			
	Audit Engagement Plan	That the Annual Audit Engagement Plan be presented to the			М		
2.3	That the Annual Audit Engagement Plan be presented to the ARIC		CFO	Annual			
	External Audit Closing Report	That the Annual External Audit Closing Report be presented to					
2.4	That the External Audit Closing Report be presented to the ARIC		CFO	Annual			
	Report on Conduct of the Audit	That the Report on Conduct of the Audit be presented to ARIC					
2.5	That the report on Conduct of Audit be presented to the ARIC	for review and comment	CFO	Annual			
	Report to ARIC on any other issues that are deemed to be of importance for ARIC	That adhoc reports be presented to ARIC should information		Quarterly			
2.6	That a report be prepared to the ARIC if it is deemed to be of importance to the ARIC	come to light that is deemed that the ARIC should be notified.	CFO	Adhoc	M	М	М
3. Compli	ance and Ethics						
					А		
					A		
	Local and Compliance Birks						
	Legal and Compliance Risks	* Decision Delian and December Decistor					
	Determine whether management has appropriately considered legal and compliance risks	* Review Policy and Procedure Register					
3.1	as part of the Council's risk assessment and management arrangements.	* Review Compliance Framework	DCS	Annual			
					А		
	Compliance - Law, Regulations etc	* Review the Compliance Framework			Α		
	Review the effectiveness of the system for monitoring the Council's compliance with	* Compliance attestation to Council					
3.2	applicable laws, regulations and associated government policies.	* Risk Assessment	DCS	Annual			
	Seek assurance that changes in key laws, regulations, internal policies and Accounting						
	Standards affecting the agency's operations are being monitored at least once a year, and	Annual Review of the Regulatory Compliance and Administrative			А		
3.2.1	appropriately addressed	, · ·	DCS	Annual			
	Delegations	Ĭ					
3.3	Seek assurance that the appropriate exercise of delegations is monitored and reviewed	Delegations of Authority - Policy and Framework	DCS	Annual		Α	
	Code of Conduct	G. Terre St. Terres, J. Group and Francisco					
	Review the agency's process for communicating the code of conduct to staff and seek	* Code of Conduct					А
3.4	assurance as to compliance with the code		DCS/MHR	Annual			
J. +	assurance as to compilance with the tode	Employee induction	DC3/ IVITIN	Alliudi			
					Α	Α	Α
	Addressing Complaints	* Review of Council's Request and Complaints Policy (October)					
	•		DCS	Quarterly			
3 5		A report on requests and complaints (qualterly)	200	Quarterry			
3.5	Review policies and processes for identifying, analysing and addressing complaints						
3.5 4. Interna	l Audit			T		1	
	I Audit Internal Audit Plan						
	l Audit	Review the Annual Internal Audit Plan	DCS	Annual			

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					Meeting	Month	
No:	Requirement/Responsibility	How satisfied?	Responsible	Frequency	14/04/2027	14/07/2027	13/10/2027
	Internal Reviews 2024						
	February 2024:						
	- Review of Records Management (Objective - Review of Council's records management						
	system, policy, and procedures to determine if they are adequate to ensure compliance						
	with relevant legislation.)						
	- Review of Grant Management (Objective - To review the adequacy of the administration						
	of grants and related expenditure to ensure that Council complies with the grant terms and						
	conditions in the grant agreements. Review the effectiveness of the process to identify new						
	grant opportunities and grant applications).						
	July 2024 :						
	February 2025:						
	- Review of Work force planning.						
	- Review of Cyber security and data protection.				R		R
	Internal Reviews 2025						
·	February 2025:						
]	July 2025:						
	- Review of Review of Risk Management Framework.						
	- Review of Customer Request Management.						
	December 2025:						
	- Review of Budget Monitoring processes.						
	- Review of Development and Environment division DA and other regulation compliance.						
	July 2025:						
	February 2026:						
	- Review of asset maintenance and renewal.						
	- Review of Councils Disaster Recovery Plan (DRP) and Council wide Business Continuity	Reviews conducted in specified timeframe and presented to the					
4.1.1			DCS				
	Internal Audit Resources						
	Advise the ARIC on the adequacy of internal audit resources to carry out its responsibilities,						
		DCS & ARIC chair to assess	DCS	Annual			
	Audit Findings and Recommendations	DCS & ARIC CHair to assess	DC3	Aimuai			
	<u> </u>						
	Review audit findings and related recommendations, particularly those that have been	Out to the Bounding	DCC	O a t	R	R	R
4.3		Quarterly Reporting	DCS	Quarterly	_	_	
	Monitor management's implementation of internal audit recommendations	Quarterly Reporting	DCS	Quarterly	R	R	R
	Audit Reports	* Pre-Final Audit Reports provided at each ARC meeting once					
	Provide advice to the ARIC on significant issues identified in audit reports and action taken	finalised					
4.4	on these issues, including identification and dissemination of good practice	*ARC Chair's Annual Report	DCS	As needed			
1	Internal Audit Charter						В
	Review and endorse the internal audit charter including ensuring the appropriate Council						R
	structures, authority, access to senior management and reporting arrangements are in place	Review and endorse the Internal Audit Charter	DCS	Annual			
	External Assessments						
,	Provide advice to the ARIC on the results of any external assessments of the internal audit						
4.6		Review IA external assessment report	DCS	As needed			
	Assess Chief Audit Executive	neview in external assessment report		, is necueu			
	Assess the overall effectiveness and evaluate the performance of the Chief Audit Executive						R
		Annual Devicement	ADIC	Ammuni			N.
4.7	(DCS) and internal audit function	Annual Performance Assessment	ARIC	Annual			
,	Committee Chair to contribute to the Chief Audit Executive's (DCS) regular performance						
,	review. The general manager must consult with the chair of the council's audit, risk and						
,	improvement committee on any decision affecting the employment of the staff member						R
,	appointed to direct and coordinate the council's internal audit activities (DCS) and must						
		Annual Parformance Accessors	ADIC	Ammund			
		Annual Performance Assessment	ARIC	Annual			
	l Audit (Audit Office)						

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	_				20	27	
					Meetin	g Month	
No:	Requirement/Responsibility	How satisfied?	Responsible	Frequency	14/04/2027	14/07/2027	13/10/2027
	External Audit	*ARIC Meeting attendance					
	Act as a forum for communication between the Council, senior management and internal	* in-camera sessions	All Committee		Α	Α	Α
5.1	and external audit	* Regular meetings with the Audit Office	members	Every meeting			
	Financial Audit Coverage						
	Provide feedback on the financial audit coverage proposed by external audit and be	* Audit Office Engagement Plan (CFO)	All Committee		Α		
5.2	informed of planned performance audit scope prior to their commencement	* Review Performance Audit Report	members	As needed			
	External Plans and Reports						
	Review all external plans and reports (including management letters) in respect of planned	Review Audit Office Plans and Reports				,	
	or completed audits and monitor management's implementation of audit	* Interim Audit Management Letter (July), Final Audit	All Committee			А	
5.3	recommendations.	Management Letter (January)	members	As needed			
6. Improv	rement						
	Service Reviews						
6.1	Ensure that the adopted annual Service Review scopes are reported to ARIC	The 3 Service Review areas scopes are adopted by ARIC	DCS	Annual			R
6.1.1	Outcome of Service Reviews reported back to ARIC	Completed reviews	DCS	Annual		R	
	Delivery Program						
	ARIC review the 6 monthly progress update of Council's achievement against Delivery				R		R
6.2	Program actions	Completed reviews	DCS	Bi-Annually			
	Performance Measurement Data Review	·		As data becomes			
6.3	Review of Your Council (OLG website)	Completed reviews	DCS	available			
6.3.1	Review of LG Solutions LG Analyser (Annual Financial Statements) performance	Completed reviews	DCS	Annual			R
ARIC Ope							
•	nsibilities of ARIC Members						
7.1	Internal Audit Charter and Risk Management Policy Members of the Committee are expected to understand and observe the requirements of the Internal Audit Charter and Risk Management Policy	* Daview this work plan	All Committee members	Every Meeting	А	А	А
		* Review this work plan	All Committee		_	_	
7.1.1	Make themselves available as required to attend and participate in meetings	* Raise any questions to the DCS for any areas that require	members	Every Meeting	А	А	А
		further clarification	All Committee				
7.1.2	Contribute the time needed to study and understand the papers provided	* Members must familiarise themselves with the relevant	members	Every Meeting	А	А	А
		policies and guidelines, including Code of Conduct	All Committee				
7.1.3	Apply good analytical skills, objectivity and good judgement		members	Every Meeting	А	А	А
	Abide by the relevant ethical codes that apply to employment within the Local Government		All Committee				
7.1.4	Sector		members	Every Meeting	А	А	А
	Express opinions frankly, ask questions that go to the fundamental core of the issue and		All Committee		_	_	
7.1.5	pursue independent lines of enquiry		members	Every Meeting	Α	А	Α
8. Report	ing			, ,			
	Annual Report from the ARIC						
	The Committee will regularly, but at least once a year, report to the Council on its operation						R
8.1	and activities during the year.	ARIC Chair Annual Report to the Council	ARIC Chair	Annual			
	,	·					
	* an overall assessment of the Council's risk, control and compliance framework, including						R
8.1.1	details of any significant emerging risks or legislative changes impacting the Council	ARIC Chair Annual Report to the Council	ARIC Chair	Annual			
	* a summary of the work the Committee performed to fully discharge its responsibilities						
8.1.2	during the preceding year	ARIC Chair Annual Report to the Council	ARIC Chair	Annual			R
	* details of meetings, including the number of meetings held during the relevant period,	·					
8.1.3	and the number of meetings each member attended	ARIC Chair Annual Report to the Council	ARIC Chair	Annual			R
	* a summary of the Council's progress in addressing the findings and recommendations	·					
8.1.4	made in internal and external reports	ARIC Chair Annual Report to the Council	ARIC Chair	Annual			R
8.1.5	* a summary of the Committee's assessment of the performance of internal audit	Annual Performance Assessment	ARIC Chair	Annual			R
	·						

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Report The C sufficion may r discus 8.2 of the Report The C intern 8.3 on fur 9. Administrative Meeti a) The to cor b) The anoth c) A m Comn remure estim. 9.1 all of	Committee may, at any time, report to the Council any other matter it deems of cient importance to do so. In addition, at any time an individual committee member request a meeting with the General Manager or the governing body of the Council to use any issues relating to the committee's responsibilities is to do so through the chair ne committee, and vice versa. Torting Lines Committee shall at all times ensure it maintains a direct reporting line to and from real audit and act as a mechanism for internal audit to report to the General Manager functional matters Torting Plan The Committee will meet at least four (4) times per year. A special meeting may be held consider the ARIC's annual or four-yearly assessments The chair is required to call a meeting if requested to do so by the General Manager, or ther Committee member The meeting plan, including the meeting dates and agenda items, will be agreed by the smittee and Council at the beginning of each financial year. The estimated total uneration per Independent Chair and Member will be determined based on the	* Attendance at each meeting * ARIC Chair meets with the General Manager Quarterly DCS meets with the ARIC Chair on a fortnightly basis to discuss any risk and/or audit related concerns/issues	All Committee members All Committee members a) and c) All	Every meeting	A	А	А
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9.1 all of Atten		a) and c) weetings for the calculat year are agreed and initialised	members,				
Atten	nated hamber of meetings and monitored by the council. The meeting plan will cover	in October each year	Secretariat				
	f the Committee's responsibilities as detailed in the ARIC charter	b) Call a special meeting, if required	b) ARIC Chair	Every meeting			
	endance at Meetings and Quorums						
	quorum will consist of a majority of Committee members. A quorum shall include at						
least [']	t two (2) independent members						
b) Me	leetings can be held in person, by telephone or by videoconference						
c) The	ne General Manager may attend the meetings of the ARIC. Committee members, if						
neces	essary, are able to have in-camera discussions. The DCS ,external audit representatives						
and a	any other Council representatives may attend Committee meetings, except where the				А	А	А
Comn	mittee members wish to have in-camera discussions. The Committee may also request				7	^	^
the Cl	Chief Financial Officer or other employees attend committee meetings or participate for						
	ain agenda items						
d) All	ll attendees are responsible and accountable for maintaining the confidentiality of the						
	rmation they receive during the course of these meetings	* Attendance at Meetings	All Committee				
'	ne Committee will meet separately with both the internal and external auditors at least	* Representatives can be invited to attend as required	members, General				
	e a year	* In-Camera Meetings can be scheduled as required	Manager	Every meeting			
	oute Resolution						
	nbers of the Committee and the Council's management should maintain an effective						
	king relationship and seek to resolve differences by way of open negotiation. However,				1	1	1
	e event of a disagreement between the Committee and management, including the eral Manager, the chair may, as a last resort, refer the matter to Council to be dealt		All Committee				
	- 1	Manage and maintain good working relationships	All Committee members	As Needed			
	retariat	Manage and maintain good working relationships	members	As Needed			
	General Manager will appoint a person to provide secretariat support to the						
	mittee. The Secretariat will ensure the agenda for each meeting and supporting papers						
	circulated, after approval from the chair, at least one (1) week before the meeting and				1	1	ı
	ure the minutes of the meetings are prepared and maintained. Minutes shall be						
	roved by the chair and circulated within two weeks of the meeting to each member and	Secretariat appointed and working for the ARC to undertake	ARIC Chair,				
		listed activities	Secretariat	Every meeting			

	For ARIC Endorsement/Recommendation/Action - Decision Required	Item completed
Α	ARIC Accountability or Monitoring Requirement. ARIC to ensure that it is satisfied with the processes and systems in place.	Not Applicable
М	Mandatory ARIC review requirement	Item outstanding
ı	For review and information only	

					20	2/	
					Meeting	g Month	
No:	Requirement/Responsibility	How satisfied?	Responsible	Frequency	14/04/2027	14/07/2027	13/10/202
	Conflicts of Interest						
	a) Once a year, the Committee members will provide written declarations to the General						
	Manager stating they do not have any conflicts of interest that would preclude them from						
	being members of the Committee						
	b) Committee members shall declare any conflicts of interest at the start of each meeting or						
	before discussion of the relevant agenda item or topic. Details of any conflicts of interest				I	ı	R
	should be appropriately minuted	a) Annual Declaration of Interest submitted to the Secretariat					
	c) Where members or observers at committee meetings are deemed to have an actual, or	b) Committee members declare conflicts at the beginning of					
		each meeting	All Committee				
	interest arises from the Chair) may excuse them from Committee deliberations on the issue	c) Secretariat to facilitate and manage excusals from meetings	members,				
9.5	where a conflict of interest exists.	and papers	Secretariat	Every meeting			
	Induction						
	New members will receive relevant information and briefings on their appointment to assist				I	ı	l I
9.6	them to meet their Committee responsibilities	new Committee members	Secretariat	As needed			
	Performance Assessment						
	The General Manager, in consultation with the chair of the Committee, will establish a						
	mechanism to review and report on the performance of the Committee, including the						
	performance of the chair and each member, at least annually. The review will be conducted						R
	on a self-assessment basis (unless otherwise determined by the General Manager) with		All Committee				
	appropriate input sought from the General Manager, the internal and external auditors, the	Annual ARIC Performance Assessments and Self Assessments,	members,				
	DCS, management and any other relevant stakeholders, as determined by the General	Attestation are coordinated by the Secretariat & reported to	Secretariat,				
9.7	Manager.	Council	General Manager	Annual			
	ARIC Terms of Reference						
	These terms of reference must be reviewed annually by the committee and once each	Annual ARIC Terms of Reference review is scheduled in January					R
	council term by the governing body. Any substantive changes are to be approved by the	with January 2025 being the once each council term by the					
9.8	governing body.	governing body review	DCS	Annual			