Mount Barker District Council Audit & Risk Committee
2026/27 WORK PLAN
as at 8 October 2026

Work Plan schedule.
Work Plan not achieved.
Rescheduled from Work Plan
Completed
Increased reporting

ARC Terms of Reference												
Item	**Description**	**20 AUG**	**15 OCT**	**10 DEC**	**11 FEB**	**15 APR**	**20 MAY**	**19 AUG**	**21 OCT**	**9 DEC**		**COMMENTS / SCHEDULING**
1.1	**Financial Reporting**											
1.1.1	Review Statutory Financial Statements		1						1			
1.1.1	Comparison of Actual to Budget for Year Ending 30 June 2025		1						1			
1.1.1	Developer Contributions and Separate Rates		1						1			
1.1.1	Review performance of Investments and Borrowings		1						1			
1.1.2	Outstanding Debtors (including rates)		1						1			
1.1.2	Review Consistency of Financial Policies & Procedures including all material information presented with the financial statements	1						1				
1.2	**Internal Controls**											
1.2.1	Internal Controls framework, processes and systems				1	1						
1.2.2	Review material to be included in the annual report concerning internal controls processes and systems	1						1				
1.3	**Risk Management**											
1.3.1	Review effectiveness of framework, processes and systems		1			2		1				
1.3.2	Strategic Risk Register		1			2			1			
1.3.3	Climate Change Mitigation/Adaptation			1						1		
1.3.3	Cyber Security Uplift Program	1		2	2		3	1		2		
1.3.4	Review material to be included in the annual report concerning risk management processes and systems	1						1				
1.4	**Public Interest Disclosure**											
1.4.1 1.4.2	Review policies for public officers to confidentially raise concerns in accordance with the Public Interest Disclosure Act 2018	1						1				
1.5	**Internal Audit**											
1.5.1	Review the Internal Audit Charter				1							*Charter every three years*
1.5.2	Oversee the planning and scoping of the Internal Audit Work Plan	1			1			1				
1.5.3	Monitor and review internal audit processes	1						1				
1.5.4	Receive reports against Internal Audit recommendations, at least on a quarterly basis	1		2	1		2	1		2		*Quarterly*
1.5.5	Receive all reports on work undertaken for the Internal Audit Work Plan				1							
1.5.6	Confidential Meeting with the person primarily responsible for the internal audit function regarding internal audit and review findings											*As requested*
1.5.7	Review and comment on an annual report provided by the Chief Executive Officer	1						1				
1.5.8	Consult with CEO on the appointment of the person primarily responsible for the IA function											*when necessary*
1.6	**External Audit**											
1.6.1 1.6.2	Consider and make recommendations re appointment of External Auditors, including overseeing Council's relationship with the External Auditor											*October 2031 (or earlier as required) - 5 year appt term*
1.6.3	Confidential Meeting with External Auditors to discuss the report and any issues		1						1			*As requested - at least once a year*
1.6.4	Make recommendations on the annual External Audit Plan						1					
1.6.5 1.6.6	Review the findings and effectiveness of the audit with the External Auditor (see also Item 1.6.3)		1						1			
1.6.7	Review any representation letter requested by the External Auditor to be tabled with the Committee						1					
1.6.8 1.6.9	Review External Audit Management letter and management's response and oversee actions to follow up on matters raised by the External Auditors		1		2		3		1			
1.7	**Review of Strategic Management and Business Plans**											
1.7.1	Review Long Term Financial Plan						1					
1.7.1	Review Draft Annual Business Plan and Budget						1					
1.7.1	Review Asset Management Plans						1					
1.7.1	Community Plan and Lead Strategies					1						
1.8	**Value and Efficiency**											
1.8.1	Management processes, program reviews, service delivery reviews											*when necessary*
1.9	**Major/Strategic Infrastructure Projects (CCC)**											
1.9.1	Summit Precinct			1			2			1		
1.9.1	City Centre Catalyst		1			2			1			
1.10	**Prudential Reports**											
1.10.1	Prudential Reports	1										*as required*
1.11	**Council Subsidiaries**											
1.11.1	Review adequacy of risk management and performance reporting			1						1		
1.11.2	Assessment of strategic plans and annual business plans, where relevant				1							
1.11.3	Make recommendations for improvement of subsidiaries with Council objectives				1							
2	**Reporting Responsibilities and Frequency of Meetings**											
2.1	Prepare an annual report to Council and Committee Chairperson to present to Council	1						1				*Annual Report due to October Council meeting*
2.2	Review Terms of Reference		1						1			*October 2030 to align with Council elections (or earlier as required)*
2.3	Audit Committee Self- Assessment and annual report	1						1				
3.2	Annual review of work plan and determine meeting schedule					1						

Note: *Timing for some matters is not yet known and will be dependent upon other circumstances e.g. timing of receipt of prudential reports*