

Mount Barker District Council Audit & Risk Committee
WORK PLAN January - December 2024

DOC/23/154584		Audit & Risk Committee Meeting Dates		25/01/2024	21/03/2024	9/05/2024	20/06/2024	22/08/2024	24/10/2024	12/12/2024
		Recommendations to Council Meeting Dates	5/02/2024	1/04/2024	20/05/2023 (Special)	1/07/2024	2/09/2024	4/11/2024	20/01/2025	
1.1	Financial Reporting									
1.1.1	Review Statutory Financial Statements									
1.1.1	Comparison of Actual to Budget for Year Ending 30 June 2022									
1.1.1	Developer Contributions and Separate Rates									
1.1.1	Review performance of Investments and Borrowings									
1.1.2	Outstanding Debtors (including rates)									
1.1.2	Review Consistency of Financial Policies & Procedures									
1.2	Internal Controls									
1.2.1	Internal Controls framework, processes, systems review									
1.2.1	Review of Risk Cover & Insurances									
1.3	Risk Management									
1.3.1	Review effectiveness of framework, processes and systems									
1.3.1	Work Health Safety Update									
1.3.2	Strategic Risk Register									
1.3.2	Review Regional Risk Action Plan									
1.3.3	Climate Change Mitigation/Adaptation									
1.4	Public Interest Disclosure									
1.4.1	Review polices for public officers to confidentially raise concerns									
1.5	Internal Audit									
1.5.1	Review the Internal Audit Program									
1.5.2	Monitor and review internal audit processes in context of 1.5.1									
1.5.3	Receive and review Internal Audits with significant findings									
1.5.4	Review and comments on Internal Audit annual report									
1.6	External Audit									
1.6.1	Consider and make recommnedations re appointment of external auditors									
1.6.3	Meeting with External Auditors and review findings									
1.6.4	Make recommendations on the annual external audit plan									
1.6.8	Reviewing External Audit Management report and management's response									
1.7	Review of Strategic Management and Business Plans									
1.7.1	Review Long Term Financial Plan									
1.7.1	Review Draft Annual Business Plan									
1.7.1	Review Asset Management Plans									
1.8	Value and Efficiency									
1.8	Management processes, program reviews, service delivery reviews									
1.8	Project Management Review									
1.9	Major/Strategic Infrastructure Projects (RALC, CCC)									
1.9	Regional Aquatic and Leisure Centre									
1.9	City Centre Catalyst									
1.10	Prudential Reports									
1.10	Prudential Reports									
1.11	Wastewater and Recycled Water Strategy									
1.11.1	Recycled Water Strategy									
1.11.2	Review long term financial modelling and assumptions									
1.11.1	Revised/New Wastewater and Recycled Water Policies									
1.11.1	Sewer Main and Inlet Pump Station Update									
1.11.1	Update on the Implementation of the Wastewater Service Delivery Study Recommendations									
1.11.1	Wastewater Asset Management Plan									
1.11.1	Wastewater Treatment Plant Upgrade Stage 1									
1.12	Regional Subsidiaries									
1.12.1	Regional Subsidiaries Risk Assessment (if conducted)									
2.	Reporting Responsibilities									
2.1	Review annual work plan									
2.2	Review Terms of Reference									
2.3	Audit Committee Self Assessment and annual report									

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