

**ADELAIDE HILLS COUNCIL AUDIT AND RISK COMMITTEE  
MINUTES OF MEETING  
MONDAY 18 AUGUST 2025  
63 MT BARKER ROAD STIRLING**

**In Attendance**

**Members:**

|                     |                    |
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| Cr Malcolm Herrmann | Presiding Member   |
| Cr Leith Mudge      | Council Member     |
| David Moffatt       | Independent Member |
| Pamela Lee          | Independent Member |
| Natalie Simmons     | Independent Member |

**In Attendance:**

|                   |   |
|-------------------|---|
| Greg Georgopoulos | Chief Executive Officer                 |
| Gary Lewis        | Director Corporate Services             |
| Zoë Gill          | Executive Governance Officer            |
| Jade Ballantine   | Director Environment and Infrastructure |
| Bruce Smith       | Manager Financial Services              |
| Lauren Jak        | Minute Secretary                        |

**Guests in Attendance:**

|                 |               |
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| Michell Brenner | BDO Australia |
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**1. COMMENCEMENT**

The meeting commenced at 6:01pm.

**1.1 Acknowledgement of Country**

Council acknowledges that we meet on the traditional Country of the Peramangk and Kaurna people. We pay our respects to Ancestors and Elders past and present as the Custodians of this ancient and beautiful land.

**2. APOLOGIES/LEAVE OF ABSENCE**

**2.1 Apology**

Nil

**2.2 Leave of Absence**

Nil

**2.3 Absent**

Nil

Presiding Member \_\_\_\_\_ 20 October 2025

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**3. MINUTES OF PREVIOUS MEETINGS**

**3.1 Audit and Risk Committee Meeting – 19 May 2025**

Moved Pamela Lee  
S/- David Moffatt

**ARC35/25**

**That the minutes of the Audit and Risk Committee meeting held on 19 May 2025, as supplied, be confirmed as an accurate record of the proceedings of that meeting.**

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| <b>Carried Unanimously</b> |
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**4. PRESIDING MEMBER'S OPENING REMARKS**

The Presiding Member gave the following update to the Committee:

- Welcome to Natalie Simmons the committee's latest member. Natalie has been appointed until June 2029.
- Welcomed Cr Mudge to the Committee.
- Welcomed Jade Ballantine, Director Environment and Infrastructure.
- Noted that his and Cr Mudge's term of appointment expires 30 November 2025, which is after the three new Council members will have joined Council.
- A supplementary election will be held for one vacancy in Ranges Ward and two vacancies in Valleys Ward. Ballots will be posted on 26 August and voting closes on 22 September. There are six nominees for each Ward.
- Council has adopted the 2025/26 AB Plan and budget. There seemed to be very little adverse reaction to the 6.4% rate rise.
- The report of the Local Government Boundaries Commission is yet to be received.

**5. DELEGATION OF AUTHORITY**

The Audit and Risk Committee operates in accordance with the relevant sections of the Local Government Act 1999, and its Terms of Reference.

**6. DECLARATION OF CONFLICT OF INTEREST BY MEMBERS OF AUDIT AND RISK COMMITTEE**

Nil

**7. PRESENTATIONS, ACTION REPORT & WORKPLAN**

**7.1 Interim Management Letter - BDO**

Moved Natalie Simmons  
S/- Leith Mudge

Presiding Member \_\_\_\_\_ 20 October 2025

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**The Audit and Risk Committee resolves:** **ARC36/25**

1. That the report be received and noted (item 7.1, 18 August 2025, Audit and Risk Committee meeting).
2. To note the communication received from BDO Audit from their interim visit relating to the 2024-25 Annual Financial Statement and Internal Financial Control Audits and the management responses to their findings from the interim audit, as contained in Appendix 1 (item 7.1, 18 August 2025, Audit and Risk Committee meeting).

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| <b>Carried Unanimously</b> |
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**7.2 Action Report and Work Plan Update**

Moved Leith Mudge  
S/- David Moffatt

**The Audit and Risk Committee resolves:** **ARC37/25**

1. To receive and note the Action Report and Work Plan Update Report (item 7.2, 18 August 2025, Audit and Risk Committee meeting).
2. To note the 2025 Action Report, August 2025, in Appendix 1 (item 7.2, 18 August 2025, Audit and Risk Committee meeting).
3. To adopt the 2025 Work Plan and Reporting Schedule in Appendix 2 (item 7.2, 18 August 2025, Audit and Risk Committee meeting).

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| <b>Carried Unanimously</b> |
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**8. OFFICER REPORTS – DECISION ITEMS**

**8.1 Quarterly Risk Management Report**

Moved Pamela Lee  
S/- Natalie Simmons

**ARC38/25**

**The Audit and Risk Committee resolves:**

1. To receive and note the Quarterly Risk Management Report (item 8.1, 18 August 2025, Audit and Risk committee meeting).
2. After discussion, to endorse the Quarterly Risk Management Report (item 8.1, 18 August 2025, Audit and Risk committee meeting).

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3. To receive and note the draft Strategic Risks in Appendix 1 and separately distributed Project Risks (item 8.1, 18 August 2025, Audit and Risk committee meeting).
4. After review and evaluation, to recommend for the risks to be finalised and provided to Council for information (item 8.1, 18 August 2025, Audit and Risk committee meeting).
5. To note the Incomplete Actions from Old Strategic Risks in Appendix 2 (item 8.1, 18 August 2025, Audit and Risk committee meeting), which Administration will either close, if no longer relevant or achievable, or incorporate into an operational risk.

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| <b>Carried Unanimously</b> |
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## **8.2 Placement of Councils Insurance Portfolio 2025-2026**

Moved Pamela Lee  
S/- Leith Mudge

**ARC39/25**

The Audit and Risk Committee resolves:

1. To receive and note the Placement of Council's Insurance Portfolio 2025-2026 Report through Local Government Risk Services (item 8.2, 18 August 2025, Audit and Risk Committee meeting).
2. To note a 3.5% average increase in premium for Council's insurance portfolio to \$1.925M (item 8.2, 19 May 2025, Audit and Risk Committee meeting).
3. To note LGRS have advised LG Income Protection Fund remains unchanged from FY2025 (item 8.2, 18 August 2025, Audit and Risk Committee meeting).
4. To note the Un-Insured Roadside Stallholders insurance is not required for FY2025-26 as the stall holders are required by Council to have public liability insurance (item 8.2, 18 August 2025, Audit and Risk Committee meeting).

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| <b>Carried Unanimously</b> |
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## **8.3 Review of Public Interest Disclosure Policy and Procedure**

Moved Natalie Simmons  
S/- Pamela Lee

**ARC40/25**

The Audit and Risk Committee resolves:

1. That the report on the Review of Public Interest Disclosure Policy be received and noted (item 8.3, 18 August 2025, Audit and Risk committee meeting).
2. To note no substantive changes to legislation or internal procedures to the management of public interest disclosures and only minor amendments have been included in the policy

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3. To recommend to Council that with an effective date of 1 September 2025, to revoke the 27 April 2021 Public Interest Disclosure Policy and to adopt the 26 August 2025 Public Interest Disclosure Policy as per Appendix 2 (item 8.3, 18 August 2025, Audit and Risk committee meeting), with the following change:
  - 7.1.1.4 - replace 'on a regular basis' to 'at least once every three years'
4. To note the proposed amendments to the Public Interest Disclosure Procedure as per Appendix 3, which will be approved by the CEO (item 8.3, 18 August 2025, Audit and Risk committee meeting), with the following change:
  - 5.2.1.4 - replace 'on a regular basis' to 'at least once every three years'

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| <b>Carried Unanimously</b> |
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#### **8.4 Fees and Charges Policy**

Moved Leith Mudge  
S/- Pamela Lee

ARC41/25

The Audit and Risk Committee resolves:

1. To receive and note the report (item 8.4, 18 August 2025, Audit and Risk committee meeting).
2. To recommend to Council that it adopt the draft Fees and Charges policy at Appendix 1 (item 8.4, 18 August 2025, Audit and Risk committee meeting), with the following modified definition of Financial Hardship in 4.1.2:
  - 4.1.2 - Financial Hardship means an individual or group that does not have the capacity to pay Council a fee or charge:
    - a. For an individual: without causing significant detriment to their basic living or operating needs (such as food, housing, medical care and education); or
    - b. For a group: without causing a material and adverse impact on an organisation's financial viability.

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| <b>Carried Unanimously</b> |
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#### **8.5 Community Loans Policy**

Moved Pamela Lee  
S/- Natalie Simmons

ARC42/25

The Audit and Risk Committee resolves:

1. To receive and note the report (item 8.5, 18 August 2025, Audit and Risk committee meeting).

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2. To recommend to Council that it adopt the draft Community Loans policy at Appendix 1 (item 8.5, 18 August 2025, Audit and Risk committee meeting), incorporating changes:
- 4.2 dot point 10 – Add ‘in accordance with the signed agreement including repayment schedule executed under SEAL’
  - 4.2 dot point 14 – amend to ‘approved by the Community Group’s management committee’ and remove text in brackets

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| <b>Carried Unanimously</b> |
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**8.6 Asset Accounting Policy**

Moved Leith Mudge  
S/- David Moffatt

**ARC43/25**

The Audit and Risk Committee resolves:

1. That the report on the Asset Accounting Policy be received and noted (item 8.6, 18 August 2025, Audit and Risk committee meeting).
2. To provide feedback to the Administration on the Asset Accounting Policy (item 8.6, 18 August 2025, Audit and Risk committee meeting).
3. To note that after consideration of the feedback and incorporation thereof into the Asset Accounting Policy, the Policy will be presented to Council for adoption (item 8.6, 18 August 2025, Audit and Risk committee meeting).

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| <b>Carried Unanimously</b> |
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**8.7 Director Corporate Services Update**

Moved Pamela Lee  
S/- Natalie Simmons

**ARC44/25**

The Audit and Risk Committee resolves:

1. That the report encompassing the Director Corporate Services Update be received and noted (item 8.7, 18 August 2025, Audit and Risk Committee meeting).

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| <b>Carried Unanimously</b> |
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**8.8 End of Financial Year Update**

Moved Leith Mudge

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S/- David Moffatt

ARC45/25

The Audit and Risk Committee resolves:

1. To note the 2024-25 preliminary financial position as presented (item 8.8, 18 August 2025, Audit and Risk Committee meeting). which include:
  - 1.1 Total operating income of \$63.784m (budget \$61.698m)
  - 1.2 Total operating expenditure of \$62.989m (budget \$64.551m)
  - 1.3 An operating surplus of \$795k (budget \$2.853m deficit)
    - 1.3.1 That this represents an operating surplus ratio of 1.25% (noting the target ration of 1-5%)
  - 1.4 Capital works program expenditure of \$16.108 (budget of \$19.350m)
2. To note the results presented are subject to external audit review and are subject to change (item 8.8, 18 August 2025, Audit and Risk Committee meeting).
3. To note the Strategic Initiatives carry forward update in Appendix 1 (item 8.8, 18 August 2025, Audit and Risk Committee meeting).
4. To note the Capital Projects carry forwards (item 8.8, 18 August 2025, Audit and Risk Committee meeting).
5. To note the operational carry forwards update in appendix 2 (item 8.8, 18 August 2025, Audit and Risk Committee meeting).

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| <b>Carried Unanimously</b> |
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**8.9 Debtors Report**

Moved David Moffatt

S/- Natalie Simmons

ARC46/25

The Audit and Risk Committee resolves:

1. That the report be received and noted (item 8.9, 18 August 2025, Audit and Risk committee meeting).

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| <b>Carried Unanimously</b> |
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**8.10 Quarterly Council Performance Report – Q4**

Moved Natalie Simmons

S/- Pamela Lee

ARC47/25

The Audit and Risk Committee resolves:

1. That the report on the Quarterly Council Performance Report – Q4 2024-25 be received and noted (item 8.10, 18 August 2025, Audit and Risk Committee meeting).

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| <b>Carried Unanimously</b> |
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**9. QUESTIONS WITHOUT NOTICE**

Nil

**10. CONFIDENTIAL ITEMS**

Nil

**11. NEXT MEETING**

The next ordinary meeting of the Audit and Risk Committee will be held on Monday 20 October 2025 from 6.00pm at 63 Mt Barker Road, Stirling.

**12. CLOSE MEETING**

The meeting closed at 8:23pm.