TheBarossaCouncil

MINUTES OF THE MEETING OF AN AUDIT AND RISK COMMITTEE
held on Monday 22 September 2025 commencing at 4:00 PM
in the Council Chambers, 43-51 Tanunda Road, Nuriootpa.

M I N U T E S

Mr Brass opened the meeting at 4:03pm

1. ATTENDANCE RECORD

1.1 Members Present

Peter Brass, Ian Swan (via Teams from 4:12pm), Wendy Haydon, Christine Hahn (via Teams) and David Paprzycki

Apologies

Nil

Not Present

Nil

Leave of Absence

Nil

2. CONFIRMATION OF PREVIOUS MINUTES

2.1 Minutes of previous meetings – for confirmation:

MOVED Ms Haydon

That the Minutes of the Audit and Risk Committee held on Monday 26 May 2025 at 4:00pm and the Special Audit and Risk Committee meeting held on Monday 2 June 2025 at 4.00 pm, as circulated, be confirmed as true and correct records of the proceedings of those meetings.

SECONDED Mr Paprzycki **CARRIED AC 2022-26/50**

2.2 Matters arising from previous minutes

Nil

3. MATTERS FOR INFORMATION

3.1 Quarterly Business Transformation / Enterprise Resource Planning Update
Ian Swan joined the meeting at 4:12pm
3.2 Findings from 2024-25 interim financial controls review by Galpins
3.3 Risk Management Report Quarter 4 - 2024-2025

MOVED Ms Hahn

That the Committee is provided with an annual workplan at the next Committee meeting and an action register at each meeting moving forward.

SECONDED Mr Paprzycki **CARRIED AC 2022-26/51**

4. DEBATE REPORT

4.1 CREDIT CARD STATEMENT REVIEW
25/73009

MOVED Mr Swan

That the Audit and Risk Committee, having reviewed the transactions, note the information.

SECONDED Ms Haydon **CARRIED AC 2022-26/52**

PURPOSE

To review and note the credit card transactions that have been incurred by the Mayor and Chief Executive Officer (CEO) during the period 19 May 2025 to 9 September 2025.

REPORT

The Barossa Council's external auditors recommended that the credit card transactions of the Mayor and CEO be provided to the Audit and Risk Committee for review and noting.

The attachment details the transactions that had been incurred and acquitted during the period 19 May 2025 to 9 September 2025.

Transactions that have been incurred but are yet to be coded and acquitted in the Council's credit card management system, FlexiPurchase, will be reported at the next Audit and Risk Committee.

Similar to other Council expenditure, credit card purchases are made in accordance with Council's Procurement Policy and within approved budgets. Transactions of the Mayor are reviewed and approved by the CEO, while transactions of the CEO are approved by the Deputy CEO and Director, Corporate Services, Strategy and Innovation.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Credit Card Transactions Summary

Supporting references

Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS6 Finance - Provision of financial and budgetary accounting services, treasury and investment services, management reporting, reconciliation and taxation services, asset accounting, internal control, accounts payable and receivable services

Legislative Requirements

Nil

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. **SERVICE DELIVERY**
   Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

Ongoing monitoring and review of corporate credit card transactions ensures processes are adhered to, enabling the continued effective use of a credit card within business operations.

2. SUSTAINABILITY & ENVIRONMENT

Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

Nil

3. FINANCIAL

Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

To demonstrate how the provision of a corporate credit card enables the activities and actions undertaken, in accordance with the adopted budget.

4. PEOPLE

Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

Nil

5. REPUTATION

Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

To be transparent in disclosing the corporate credit card transactions of the Mayor and Chief Executive Officer.

COMMUNITY ENGAGEMENT

Expenditure incurred on corporate credit cards is in accordance with adopted budgets, which went out for public consultation prior to being approved and adopted by Council.

4.2 ANNUAL REPORT OF THE AUDIT AND RISK COMMITTEE
25/73937

MOVED Ms Hahn

That the Audit and Risk Committee endorse the Audit and Risk Committee Annual Report - 2024/2025 as at Attachment 1 for inclusion in The Barossa Council Annual Report with the following addition under Key Activities, Financial Reports - the Committee met with the Auditors without management being in attendance.

SECONDED Ms Haydon **CARRIED AC 2022-26/53**

PURPOSE

To present the Audit and Risk Committee its annual report for endorsement and submission to The Barossa Council 2024/25 Annual Report.

REPORT

Background
Pursuant to 126(9) of the *Local Government Act 1999*, Council must ensure that the annual report of its Audit and Risk Committee is included in its Annual Report.

Discussion
The Annual Report of the Audit and Risk Committee for the financial year 2024/25 is included at Attachment 1.

Summary and Conclusion
Following the Committees endorsement, the report will be incorporated into Council's Annual Report.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Audit and Risk Committee Annual Report - 2024/2025

Supporting references
Audit and Risk Committee Terms of Reference.

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS7 Governance - Provision of governance advice and support in the discharge of legislative responsibilities for policy development, delegations and authorisations, internal review of Council decisions, delegations and authorisations, Native Title claims

BS13 Strategic/Legislative Planning and Reporting - Provision of organisational performance report (outcomes), activity report (outputs), a range of statutory reporting (e.g. public health, tax, superannuation), financial reporting. Transparency and accountability regarding Council activity and expenditure provided

Legislative Requirements
Section 126(9) Local Government Act 1999

RISK MANAGEMENT CONSIDERATIONS

These statements are qualitative in nature and designed to provide an indication of Council's general position when deciding to take or retain risk in pursuit of its objectives.

1. **SERVICE DELIVERY**
   Refers to the delivery of services to the community, which includes the systems and physical assets that enable provision of these services, including structures (such as roads, buildings and facilities) as well as IT infrastructure, plant, vehicles & other equipment.

   This matter maintains Council's compliance with legislation.

2. **SUSTAINABILITY & ENVIRONMENT**
   Relates to measures to preserve, protect and minimise impact on the natural environment, including sacred and indigenous lands, flora, fauna, heritage, water, waste, hazardous materials and pollution.

   This matter has no impact on this risk measure.

3. **FINANCIAL**
   Refers to planning and control of Council's budget to align with the sustainable achievement of the desired outcomes articulated in its Community Plan.

   This matter maintains Council's compliance with legislation.

4. **PEOPLE**
   Relates to recruitment, retention, wellbeing and safety of employees and volunteers and engagement and management of contractors as well as the wellbeing and safety of the community.

   This matter has no impact on this risk measure.

5. **REPUTATION**
   Relates to policy, decisions, actions and circumstances that may cause Council to lose credibility with the community, ratepayers, key stakeholders, other levels of government and its own employees and contractors.

   This matter maintains Council's compliance with legislation.

COMMUNITY ENGAGEMENT

There is no requirement to consult with the community on this prescribed matter.

5. CONFIDENTIAL AGENDA

5.1 THE BAROSSA COUNCIL WORKFORCE PLANNING UPDATE
25/74045

There is strong public interest in enabling members of the public to observe Audit and Risk Committee's transparent and informed decision-making. This helps to ensure accountability, maintain transparency of public expenditure, facilitate public participation, assist public awareness and allow for the scrutiny of information. Attendance at an Audit and Risk Committee meeting is one means of satisfying this interest. The public will only be excluded from an Audit and Risk Committee meeting when the need for confidentiality pursuant to Section 90(2) of the Act outweighs the public interest of open decision-making.

In this matter, the reasons that receipt, consideration or discussion of the information or matter in a meeting open to the public would be contrary to the public interest are that findings pertaining to the organisational structure and future Council be kept confidential until full employee engagement and consultation can be completed.

On balance, the above reason which supports the need for confidentiality pursuant to Section 90(2) of the Act outweighs the factors in favour of the public interest of open decision-making.

MOVED Mr Paprzycki

That Audit and Risk Committee:

(1) Under the provisions of Section 90(2) of the *Local Government Act 1999*, make an order that the public be excluded from the meeting with the exception of the Chief Executive Officer, Director Corporate Services, Strategy and Innovation, Director Development and Community Services, , Senior Manager People and Culture, Manager Corporate Services, Manager Financial Services and the Minute Secretary, in order to consider in confidence a report relating to being information that must be considered in confidence pursuant to:

Section 90(3)(a) of the *Local Government Act 1999:*

information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);

(2) Accordingly, on this basis, Audit and Risk Committee is satisfied that public interest in conducting meetings in a place open to the public has been outweighed by the need to keep the information and discussion confidential in order that findings pertaining to the organisational structure and future Council be kept confidential until full employee engagement and consultation can be completed.

SECONDED Mr Swan **CARRIED CO AC 2022-26/54**

The meeting moved into confidence at 4:41pm

MOVED Ms Haydon

That the Audit and Risk Committee:

(1) Committee resolution.

(2) Having considered this matter in confidence under Sections 90(2) and 90(3)(a) of the *Local Government Act 1999,* makes an order pursuant to Section 91(7), that the minutes and agenda report attachments other than the minutes relating to this confidentiality order of the Confidential Audit and Risk Committee Meeting held on 22 September 2025 in relation to item 5.1 The Barossa Council Workforce Planning Update be kept confidential and not available for public inspection until full employee engagement and consultation can be completed and authorise the Chief Executive Officer to review and revoke the order.

SECONDED Mr Paprzycki **CARRIED CO AC 2022-26/555**

Resumption of open council meeting at 5.26pm

5.2 <u>CHIEF EXECUTIVE OFFICER UPDATE</u>
25/73840

There is strong public interest in enabling members of the public to observe Audit and Risk Committee's transparent and informed decision-making. This helps to ensure accountability, maintain transparency of public expenditure, facilitate public participation, assist public awareness and allow for the scrutiny of information. Attendance at an Audit and Risk Committee meeting is one means of satisfying this interest. The public will only be excluded from an Audit and Risk Committee meeting when the need for confidentiality pursuant to Section 90(2) of the Act outweighs the public interest of open decision-making.

In this matter, the reasons that receipt, consideration or discussion of the information or matter in a meeting open to the public would be contrary to the public interest are that Council and its committees and staff comply with non-disclosure arrangements in place with the State.

On balance, the above reason which supports the need for confidentiality pursuant to Section 90(2) of the Act outweighs the factors in favour of the public interest of open decision-making.

MOVED Mr Paprzycki

That Audit and Risk Committee:

(1) Under the provisions of Section 90(2) of the *Local Government Act 1999*, make an order that the public be excluded from the meeting with the exception of the Chief Executive Officer, Director Corporate Services, and the Minute Secretary, in order to consider in confidence a report relating to being information that must be considered in confidence pursuant to:

<u>Section 90(3)(j) of the *Local Government Act 1999:*</u>

information the disclosure of which-

(i) would divulge information provided on a confidential basis by or to a Minister of the Crown, or another public authority or official (not being an employee of the council, or a person engaged by the council); and
(ii) would, on balance, be contrary to the public interest;

(2) Accordingly, on this basis, Audit and Risk Committee is satisfied that public interest in conducting meetings in a place open to the public has been outweighed by the need to keep the information and discussion confidential in order that Council and its committees and staff comply with non-disclosure arrangements in place with the State.

SECONDED Ms Haydon **CARRIED CO AC 2022-26/56**

The meeting moved into confidence at 5:27pm

MOVED Ms Haydon

That the Audit and Risk Committee:

(1) Committee resolution.

(2) Having considered this matter in confidence under Sections 90(2) and 90(3)(a) of the Local Government Act 1999, makes an order pursuant to Section 91(7), that the discussion relating to this confidentiality order of the Confidential Audit and Risk Committee Meeting held on 22 September 2025 in relation to item 5.2 Chief Executive Officer Update be kept confidential until all matter within are completed and authorise the Chief Executive Officer to review and revoke the order.

SECONDED Mr Paprzycki **CARRIED AC 2022-26/57**

Resumption of open council meeting at 5:34pm

6. URGENT OTHER BUSINESS

Nil

7. NEXT MEETING

Date to be confirmed.

8. CLOSURE

Mr Brass declared the meeting closed at 5:37pm.

Confirmed at Audit and Risk Committee Meeting

Date:…………………………… Chairperson……………………………