TheBarossaCouncil

NOTICE OF MEETING

Notice is hereby given that the next ordinary meeting of an Audit and Risk Committee will be held on Monday 9 February 2026 in the Council Chambers, 43-51 Tanunda Road, Nuriootpa, commencing at 4:00pm.

Martin McCarthy
CHIEF EXECUTIVE OFFICER
AUDIT AND RISK COMMITTEE

A G E N D A

Welcome by the Chair

1. ATTENDANCE RECORD

1.1 Members Present

Apologies

Nil

Not Present

Nil

Leave of Absence

Nil

2. CONFIRMATION OF PREVIOUS MINUTES

2.1 Minutes of previous meetings – for confirmation:

2.1.1 Audit and Risk Committee meeting held on Thursday 11 December 2025 at 4.00pm

2.2 Matters arising from previous minutes

Nil

3. MATTERS FOR INFORMATION

4. DEBATE REPORT

5. CONFIDENTIAL AGENDA

Nil

6. URGENT OTHER BUSINESS

7. NEXT MEETING

Monday 11 May 2026 at 4:00 pm

8. CLOSURE

MATTERS FOR INFORMATION

3.1 QUARTERLY ENTERPRISE RESOURCE PLANNING PROJECT PROGRESS REPORT - JANUARY 2026

Author: Manager Business Transformation
26/1492

The Quarterly Enterprise Resource Planning Project Progress Report, as of 29 January 2026 is attached for information.

ATTACHMENTS

Attachment 1 Quarterly - Enterprise Resource Planning - Project Progress Report - 29 January 2026 ⇩

SUPPORTING REFERENCES

Nil

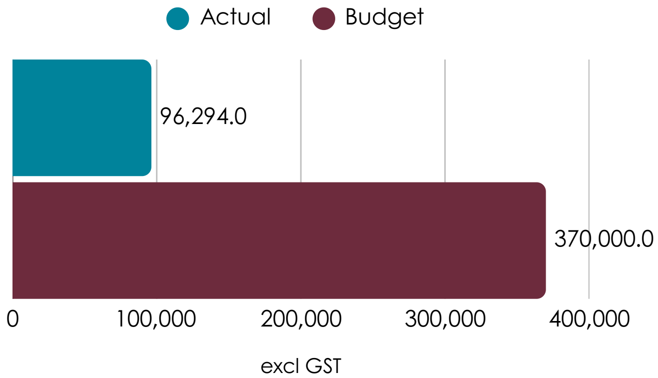
Enterprise Resource Planning Project Progress Report Phase One

As at 29 January 2026

Executive Summary

Phase One remains on track. Key deliverables including key user training and User Acceptance Testing (UAT) have commenced for the various projects. The project is currently within budget and timeline expectations, with current identified risks being controlled. Phase Two pre-planning has commenced with the formal project estimated to commence in Q3 2026.

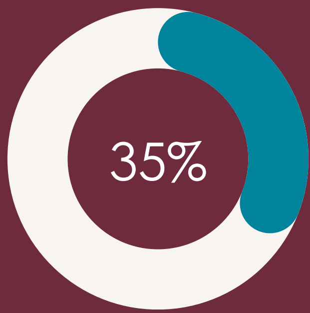
Financial Update 2025/2026



Budget remains on track. Due to Christmas closures, the December invoice was issued early, and the January invoice will be received in February. The budget spent to date is reflective of current progress, with a large proportion of the consulting activity to be consumed and invoiced between the months of November 2025 and April 2026.

Page 1 of 10

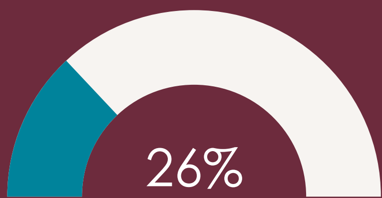
Phase one - overall project completion %*



Phase one overall project status -

on track

Phase one overall budget spent %



*% is a subjective estimate based on broad milestone progress

The Barossa Council

Project Risks /Issues
(no change from previous report)

Project Risks - with residual risk level medium and above	Residual Consequence	Residual Likelihood	Residual Risk level	Treatments
Financial	Possible	Likely	High	Regular reporting to the Project Steering Group on project progress and financial updates. Change control protocols in place for configuration changes. Consistent monitoring of staff resourcing and capacity.
Project Resourcing	Moderate	Possible	Medium	Liaising with other Councils to inform resourcing strategies to optimise internal vs. external project delivery. Understanding current ways of working and opportunities for rationalisation of discretionary tasks. Early planning of milestone dates to minimise conflict with peak workloads. Reviewing internal capacity to support delivery and emerging demand for additional FTE.
Business disruption/service delivery	Major	Possible	Medium	Collaboration with teams, managers & directors to understand resourcing implications during peak mandatory service delivery windows. Detailed user acceptance testing to ensure key outputs are produced. Maintenance of current operating systems to ensure business as usual provisions throughout the project.
Data migration	Moderate	Likely	Medium	Risk Assessment completed for Data Migration, with detailed treatments identified which are commensurate with the advanced complexities of this risk. Internal data migration project team established and early engagement with peer Councils to capitalise on lessons learned.
Project timeframes increase	Moderate	Possible	Medium	Regular meetings with project teams. Milestone based project management framework in place. Escalation to CEO, Deputy CEO and Project Steering Group.

Attachment 1

Project Progress **Report**

Procurement (Phase One)

Project Overview

We're implementing TechnologOne's sourcing, contracts, reviews and supplier portal functionality which will enable us to provide a more streamlined and robust procurement process.

An education campaign has been developed to increase our internal procurement and financial acumen.

Estimated go live: Mar to Jun 2026

Progress Status

- Solution Design
- Configuration
- Key User Training
- Testing
- Internal Training
- Go live
- Post go live support

Key achievements

(since last report)

- Training with TechnoloygyOne on Contracts, Reviews and Sourcing module held
- User acceptance testing commenced.

Next Steps

- User acceptance testing (Jan - Feb)
- Develop training material (Feb)
- Internal training (Feb - Mar)
- Go Live (Apr)

Attachment 1

Project Progress **Report**

Accounts Payable Automation (Phase One)

Project Overview

Automating our accounts payable workflows end-to-end, from invoice capture through to payment and reconciliation, eliminating manual touchpoints and reducing errors. We'll be using an Ezescan, an Optical Character Recognition (OCR) provider to help streamline this process in TechnolgyOne.

Estimated go live: Mar to Jun 2026

Progress Status

- Solution Design
- Configuration
- Key User Training
- Testing
- Internal Training
- Go live
- Post go live support

Key achievements

(since last report)

- Webservices and Ezescan configuration completed.
- Training with Ezescan and TechnologyOne held
- User acceptance testing commenced.

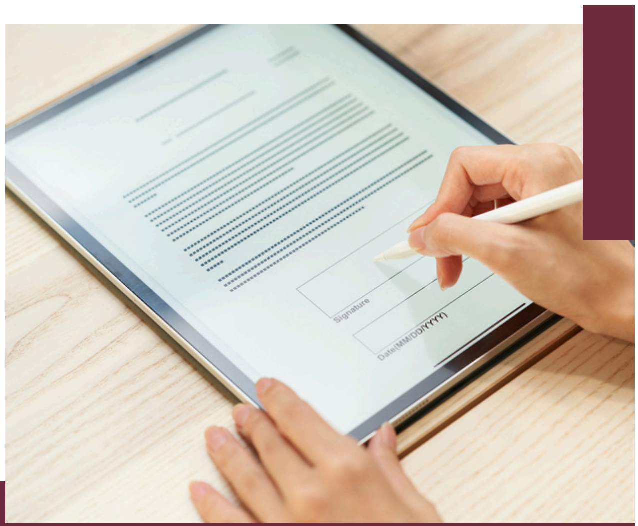
Next Steps

- User acceptance testing
- Develop training material (Feb)
- Internal training (Mar)
- Go Live (Apr)

Attachment 1

Project Progress **Report**

Records Compliance (Phase One)



Project Overview

Provides organisations with the ability to meet legislative requirements regarding the creation, maintenance, retention, and disposal of electronic documents when they are attached to modules with TechnologyOne.

Estimated go live: Mar to Jun 2026

Progress Status

- Solution Design
- Configuration
- Key User Training
- Testing
- Internal Training
- Go live
- Post go live support

Key achievements
(since last report)

- Solution Design workshop held
- Configuration completed in BUILD environment by TechnologyOne consultant

Next Steps

- Key user training (Feb)
- User acceptance testing
- Internal training
- Internal communications

Attachment 1

Project Progress **Report**

Grants Management
(Phase One)

Project Overview

Streamlining the external application process for Grants Distributions and internal processes for Grant Applications.

Commencing in April 2026.

Estimated go live: Aug 2026

Progress Status

- Solution Design
- Configuration
- Key User Training
- Testing
- Internal Training
- Go live
- Post go live support

Key achievements

(since last report)

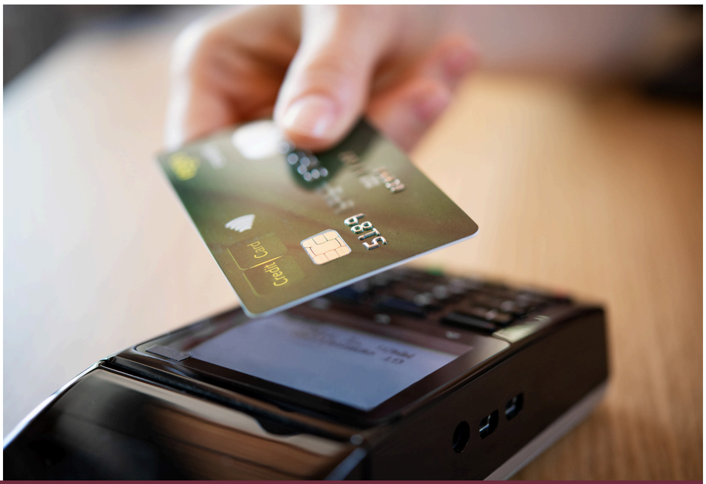
Project pre planning commenced.

Next Steps

- Solution Design Workshop (Apr)
- Key user training (May)
- User acceptance testing
- Internal training
- Internal communications

Project Progress **Report**

Expenses and Purchase Cards (Phase One)



Project Overview

Implementing the Expenses and Purchase Cards module in TechnologyOne will eliminate the need for two separate systems to record our credit card transactions and reimbursements and improve monthly reconciliation processes.

Estimated go live: Mar to Jun 2026

Progress Status

- Solution Design
- Configuration
- Key User Training
- Testing
- Internal Training
- Go live
- Post go live support

Key achievements

(since last report)

- Configuration commenced by TechnologyOne consultant.
- Key user training commenced with TechnologyOne consultant.

Next Steps

- Additional key user training (Jan)
- User acceptance testing (Jan - Mar)
- Develop training material (Jan - Feb)
- Internal training (Mar)

Project Progress **Report**

Bookable
(Phase One)

Project Overview

The Bookable system will enable customers to book Council facilities for hire online. Giving customers the flexibility to book a venue at any time of the day, as well as providing a guide on venue details, floorplans and costs

Estimated go live: Mar 2026

Progress Status

- Solution Design
- Configuration
- Key User Training
- Testing
- Internal Training
- Go live
- Post go live support

Key achievements
(since last report)

- System Administration Training completed with Key Users.
- User acceptance testing of venue pricing commenced

Next Steps

- User acceptance testing (Jan - Mar)
- Develop training material (Dec-Jan)
- Internal training (Feb-Mar)
- Go Live (Mar)

Change Request Register

As at January 2026

The following change request items have been actioned.

Change item	Date	Description
Update to business processes.	Oct 2025	Minor updates to Business Processes to include core Council requirements such as delegation checks and approvals. Change request absorbed within current budget with unused phase one consulting hours and approved by Deputy CEO & Director Corporate Services and Business Innovation.
Descoping of Inventory module implementation	Nov 2025	The Inventory module was part of the OneCouncil package - after further investigation, it was deemed that the depot and our purchasing and asset systems are not currently set up and operating stock in alignment to the module. It is something we could explore in the future and could be beneficial when the depot grows due to the Concordia development. The Project Steering Group agreed that unspent configuration budget of 3.5 days for Inventory would be reallocated to Phase 2.
Update of Purchase Order format numbering	Jan 2026	It was recommended by Ezescan that Purchase Order number format be updated in our TechnologyOne Production environment to assist in a greater success rate of the Optical Character Recognition (OCR) reader. This was completed internally as part of BAU at no cost to the project.

Enterprise Resource Planning Project Progress Report Phase Two

As at January 2026

Executive Summary

Whilst phase two of the project (including data migration), does not officially commence till the 2026/2027 financial year, pre planning and discovery for phase two of the project has commenced.

Project	Status	Estimated commencement date
Property and Rating (Pathway replacement)	Commenced	
Enterprise Content Management (Content Manager replacement)	Commenced	
DxP (Digital Experience Platform) Local Government	Not commenced	Q2 2026
DxP (Digital Experience Platform) Meetings (Info Council Replacement)	Not commenced	Q2 2026
Data Migration	Commenced	
Accounts Receivable, Debt Management & GL Reconcilliation	Not commenced	Q1 2026

MATTERS FOR INFORMATION

3.2 COMMITTEE ACTION REGISTER

Author: Governance Officer
26/14068

Update of previous Audit and Risk Committee resolutions.

Meeting	Officer/Director	Section	Subject
22/09/2025	Perry, Owen McCarthy, Martin	Motion	Work Plan and Action Register

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**

10 Nov 2025 1:58pm Perry, Owen
To be actioned at the November meeting of the Committee and conducted ongoing.
29 Jan 2026 10:59am Perry, Owen - Completion
Completed by Perry, Owen (action officer) on 29 January 2026 at 10:59:06 AM - scheduled for ongoing action

Meeting	Officer/Director	Section	Subject
22/09/2025	Perry, Owen McCarthy, Martin	Debate Report	Annual Report of the Audit and Risk Committee

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**

10 Nov 2025 1:28pm Perry, Owen - Completion
Completed by Perry, Owen (action officer) on 10 November 2025 at 1:28:43 PM - Committee Annual Report updated and provided to Communications team for inclusion in the Council Annual Report.

Meeting	Officer/Director	Section	Subject
1/12/2025	Wilksch, Kelly Moen, Jo	Debate Report	2024-25 Annual Financial Statements - Consolidated Financial Statement for The Barossa Council

MOVED Ms Haydon

That the Audit and Risk Committee:

(1) Receives and notes the draft audit report for the consolidated Barossa Council entity from Council's external auditor Mr Tim Muhlhausler of Galpins

Accountants, Auditors and Business Consultants for the year ended 30 June 2025, as tabled.

(2) Receives and notes the draft management representation letter, which will be signed by the Mayor and CEO at the same time as the annual financial statements, and will be provided to Mr Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants for the year ended 30 June 2025.

(3) Notes the draft audit certificate of audit independence as part of the 2024-25 annual financial statements, which will be provided by Mr Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants.

(4) Having reviewed the Barossa Council 2024-25 annual financial statements for the year ended 30 June 2025 consider the statements present fairly the state of affairs of the Barossa Council consolidated entity.

(5) Notes the analysis contained within this report comparing the audited 2024-25 annual financial statements with the 2024-25 original adopted budget and the audited 2023-24 annual financial statements.

(6) Receives and, including as necessary any further minor non-material adjustments, endorses for adoption by Council the Barossa Council consolidated entity 2024-25 annual financial statements for the year ended 30 June 2025.

(7) Authorises the Audit and Risk Committee Chair to sign the certification of auditor independence.

SECONDED Mr Swan **CARRIED AC 2022-26/52**

Meeting	Officer/Director	Section	Subject
1/12/2025	Steven, Andrew Moen, Jo	Debate Report	2024-25 Annual Financial Statements - Nuriootpa Centennial Park Authority

MOVED Ms Haydon

That the Audit and Risk Committee:

(1) Notes the verbal update advising of an unmodified audit opinion for the Nuriootpa Centennial Park Authority from Council's external auditor Mr Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants for the year ended 30 June 2025.

(2) Receives and notes the draft Management Representation Letter, which will be provided to Mr Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants for the year ended 30 June 2025, as tabled.

(3) Notes the draft Certificate of Audit Independence attached as part of the 2024-25 Annual Financial Statements which will be signed by Mr Tim Muhlhausler of Galpins Accountants, Auditors and Business Consultants.

(4) Having reviewed the Nuriootpa Centennial Park Authority 2024-25 Annual Financial Statements for the year ended 30 June 2025, consider the statements present fairly the state of affairs of the Nuriootpa Centennial Park Authority.

(5) Notes the analysis contained within this report comparing the audited 2024-25 annual financial statements with the audited 2023-24 annual financial statements.

(6) Recommends the Certificate of Auditor Independence be signed by the Chair of the Nuriootpa Centennial Park Authority Audit and Risk Committee.

SECONDED Mr Swan **CARRIED AC 2022-26/53**

11 Dec 2025 9:15am Steven, Andrew - Completion
Completed by Steven, Andrew (action officer) on 11 December 2025 at 9:15:38 AM - Completed

Meeting	Officer/Director	Section	Subject
11/12/2025	Perry, Owen McCarthy, Martin	Debate Report	Four Year Audit and Risk Committee Workplan

MOVED Ms Haydon

That Audit and Risk Committee approve the Audit and Risk Committee target workplan spanning a four-year (rolling) period from 2026-2029 with the addition of the following:

- 6 Monthly Concordia updates or if material matters arise;
- ERP review to be added to 2026 as per 2027 onwards;
- Committee members annual financial accounts and audits review to be conducted in confidence with the external auditors as required by the Act.

SECONDED Mr Paprzycki **CARRIED AC 2022-26/60**

29 Jan 2026 10:40am Perry, Owen - Completion
Completed by Perry, Owen (action officer) on 29 January 2026 at 10:40:34 AM - Workplan updated

ATTACHMENTS

Nil

SUPPORTING REFERENCES

Nil

MATTERS FOR INFORMATION

3.3 COMMITTEE WORK PLAN

Author: Governance Officer
26/14090

A look forward to upcoming meetings.

ATTACHMENTS

Attachment 1 Workplan - Audit and Risk Committee - February 2026 ⇩

SUPPORTING REFERENCES

Nil

Attachment 1

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 1 - 2026					
	Information Technology	**Finance**	**Risk / Compliance**	**Governance**	**Executive**
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quartelry Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2-4 year -Risk Management Framework - Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget (incl LTFP)	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environmental Services strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Special (add when)					
Possible Presentations					

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 2 - 2027					
	Information Technology	**Finance**	**Risk / Compliance**	**Governance**	**Executive**
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quartelry Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2-4 year -Risk Management Framework - Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget (incl LTFP)	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environmental Services strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Special (add when)					
Future presentations	Aaron Curtis - Land use limitations Elaine Burridge - Economic Development Jake McVicar - Barossa Creative Industries Centre				

Attachment 1

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 3 - 2028					
	Information Technology	**Finance**	**Risk / Compliance**	**Governance**	**Executive**
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quartelry Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2-4 year -Risk Management Framework - Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget (incl LTFP)	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environmental Services strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation Strategic Management Plans - Legislated Review (Community Plan and Asset Management Plan)
November	Cyber security	Financial Statements Auditors Report Interim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Special (add when)					
Future presentations	Ben Clark - Asset Management Plans				

Attachment 1

WORKPLAN FOR THE AUDIT AND RISK COMMITTEE YEAR 4 - 2029					
	Information Technology	**Finance**	**Risk / Compliance**	**Governance**	**Executive**
Each meeting	ERP / Business Transformation Risk Plan Update	Quarterly Budget Review Credit Card Statement Review	Risk Management and WHS Quartelry Report	Policy Updates Action Register Workplan	CEO emerging matters / trends
February	Cyber security		2-4 year -Risk Management Framework - Update	Draft Policy Framework	Office of the Mayor and CEO strategic risk presentation
May		Annual Business Plan and Budget (incl LTFP)	2 yearly Risk Appetite Review	Governance Registers Update FOI Reporting	Directorate of Infrastructure and Environmental Services strategic risk presentation Annual review of Corporate Plan Concordia Update
August			Strategic Risk Register Update	Committee self-assessment Committee annual report PID / s270 reporting	Directorate of Corporate Services Strategy and Innovation strategic risk presentation
November	Cyber security	Financial Statements Auditors Report Intrim Financial Controls Review by Auditor		Council Annual Report	Directorate of Development and Community Services strategic risk presentation Concordia Update
Special (add when)					
Future presentations					

MATTERS FOR INFORMATION

3.4 LEGISLATIVE AND GOVERNANCE COMPLIANCE AND MONITORING AUTOMATION

Author: Manager Governance and OMCEO
26/14452

Purpose
To provide the Committee with notice of the upgrade to Council's governance system; RelianSys which sets out to achieve efficiencies, proactive legislative compliance, sound policy management and automation of workflows as endorsed by Council on 16 December 2026.

Summary
Council currently utilises a system called RelianSys, which is a purpose-built governance management system designed for Local Government. However, the only module utilised was the delegations module which assists in managing the delegated powers, duties and responsibilities provided to officers to undertake their work.

The system provides additional services that are currently available that provide a much greater level of service including new Delegation's Plus module, Compliance module and Monitor module, being automated workflows and quarterly legislative updates from coordinated central legal service. These services are encased in the full application.

Presently other than Delegations, all other governance management which encases:

1. Legislative updates;
2. Policy and process management;
3. Workflows for policy and process review;
4. Quarterly reporting;

are all managed manually through inefficient processes.

The environment in which we were operating was growing in complexity and the Executive Leadership Team determined the level of manual effort to maintain it presented an unacceptable risk and required addressing through automation. It is assessed that the investment in automation is a much better asset for the following reasons:

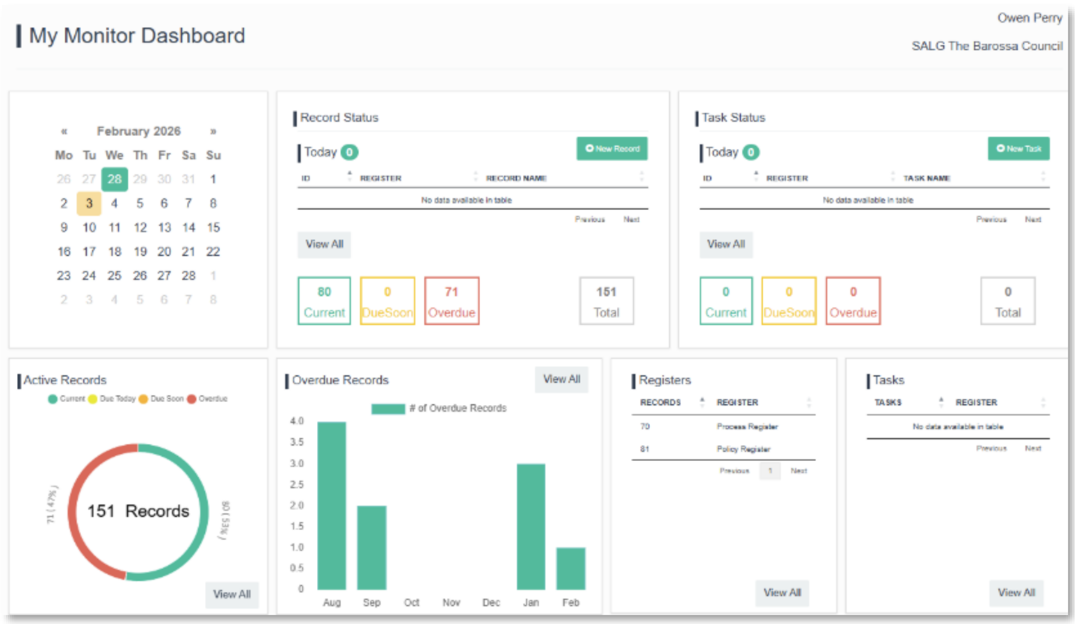
1. Legislative updates are fed into the system and reported quarterly through updates provided by Norman Waterhouse Lawyers.
2. The Compliance module is automated and provides workflows that trigger reviews well in advance of deadlines providing best practice outcomes and better outcomes in terms of research and engagement needs. This also builds in adequate time to undergo public consultation timeframes pursuant to the Public Consultation Policy.

3. Reduces the risks on non-compliance of both legislative policies and registers and discretionary documents significantly.

The system was too reactive rather than proactive and we know that some matters were slipping through the system, resulting in little lead times to address updates, changes, policy reviews and the like impacting other workflows for Managers, Senior Manages and the Executive Team.

The annual cost has also been negotiated under normal fees at $18,000 per annum and increase of $10,000 per annum versus the need or additional resourcing a greater cost. The 2025-26 year will require licence fees of $10,000 and $5,000 to implement.

The upgrade to our governance system will now deliver efficiencies and reduce compliance risk significantly. It allows the Executive Leadership Team and Managers to view current state, upcoming workloads, tasks allocated and a simple-to-view dashboard, as per the example below:



Governance Officers are now in the process of importing data to then roll out training for policy owners and authors using the new RelianSys system.

Once fully established, the Audit and Risk Committee will be provided with regular updates on current state policies and registers.

ATTACHMENTS

Nil

SUPPORTING REFERENCES

Nil

MATTERS FOR INFORMATION

3.5 RISK MANAGEMENT REPORT - QUARTER 2 - 2025-26

Author: Deputy CEO and Director Corporate Services, Strategy and Innovation
26/14429

The Risk Management Report for Quarter 2, 2025-2026 is provided to the Risk and Audit Committee for information at *Attachment 1*.

ATTACHMENTS

Attachment 1 Risk Management Report - Quarter 2 - 2025-2026 ⇩

SUPPORTING REFERENCES

Nil

The Barossa Council

QUARTERLY RISK MANAGEMENT REPORT

Quarter 2 – 2025/2026

Quarterly Risk Management Report

The following report has been developed to assist Council's Executive Leadership Team (ELT) in monitoring and reviewing their Risk, Work Health Safety and Injury Management (Return to Work) duties. It is comprised of Risk/WHS monitoring information, current WHS Plan actions, and insurance data.

A summary of this information is provided to the Audit and Risk Committee for their information/action also.

Contents

Risk Management and WHS & IM Plans

RESULTS/INTERPRETATION

Automated External Defibrillators Legislation

The Automated External Defibrillators (AED) (Public Access) Act 2022 was introduced in September 2022 mandating the installation of defibrillators in public buildings, including Council buildings.

Council has historically maintained 19 AEDs across the region, with a defibrillator publicly available in every major township in the Barossa Council Area.

Following approval and release of the Automated External Defibrillator (Public Access) Regulations on 30 November 2024, Council was obligated to comply with increase AED requirements by 1 January 2026.

To meet this target twelve additional AEDs were installed during November and December 2025.

Council is compliant with AED requirements as at 31 December 2025.

WHS & Injury Management Plan

Council achieved full completion of the 2024/25 WHS Rebate Action Plan, with all actions implemented and verified through the annual monitoring tool. Key outcomes included improved psychosocial hazard management, strengthened contractor and risk control processes, and enhanced WHS system governance and reporting.

A Draft WHS Strategy 2025-2028 was developed in Quarter 2 based on a review of current WHS performance data, legislative requirements and alignment with Council's strategic objectives and in consultation with key stakeholders and ELT during a recent workshop. Feedback from ELT has been integrated with the next steps for further refinement before consultation and final input from the WHS Committee and ELT endorsement. The Plan will be presented to the Audit & Risk Committee/Council in early 2026.

A final draft of the 2025/26 Rebate Action Plan has been prepared and forwarded to LGRS for peer review. The plan pre-emptively aligns directly to the strategic actions outlined in the draft WHS Strategic Plan 2026–2028, focusing on embedding leadership accountability, safety culture, and continuous improvement in system maturity.

Rebate funds from the previous 2023/24 rebate year were allocated to respiratory fit testing and staff WHS training undertaken in November 2025.

LGA Healthy Ageing Program

The LGA Healthy Ageing Program launched in July 2025 focussing on supporting staff to maintain wellbeing, engagement and workforce participation as they age. The program provides tools and resources to promote health and inclusion and to build age friendly and support work environment. The WHS and Risk Team are promoting the initiative and staff participated in a stretching program in October 27 (inside staff) and 4th November (for outside staff).

Enterprise Risk Management and Risk Registers

RESULTS/INTERPRETATION

Strategic Risk Register

During Quarter 2 the Strategic Risk Register transitioned from excel format to Council's risk and treatment monitoring software, Control Track. An executive summary of the Strategic Risk Register will be provided to the Audit and Risk Committee at its February 2026 meeting.

Operational Risk Register

The Operational Risk Register has been reviewed and updated to ensure effective risk mitigation across Council operations. Actions are aligned with the Enterprise Risk Framework supporting service delivery, compliance, and financial sustainability.

Monitoring and update of risk is continually occurring with teams to analyse risk to identify:

- in what circumstances the risk could occur;
- the inherit, current and residual risk score ratings;
- the controls implemented and how adequate and effective they are to provide reasonable assurance; and
- potential further treatments where controls are not designed to give reasonable mitigation and/or operate in a manner that is effective in terms of being consistent, complete, reliable and timely.

During Quarter 1, the WHS and Risk Team commenced transition the operational risk register into Control Track to facilitate automated monitoring and review. A report will be provided to the Audit and Risk Committee in May 2026 providing an overview of the operational risk register.

Insurance - Local Government Risk Services

RESULTS/INTERPRETATION

LGRS provide insurance coverage for Council which is reviewed on an annual basis together with updates provided during the year where significant changes to the schedules are identified.

Certificates of Currency

Council has certificates of currency for financial year 2025/2026 for LGA Mutual Liability Scheme (MLS), LGA Workers Compensation Scheme (WCS), LGA Asset Mutual Fund (AMF) and LG Income Protection Fund (IPF).

Claims History

The following table shows new insurance claims by type for 2025/26:

Claim Type	25/26 Q1	**25/26 Q2**	25/26 Q3	25/26 Q4	**Total 2025/26 YTD**	Total 24/25	Total 23/24	Total 22/23	Total 21/22
Liability (MLS)	0	**1**	0	0	**1**	33	14	6	8
Property (AMF)	0	**3**	0	0	**3**	4	11	3	6
Motor Vehicle (AMF)	5	**3**	0	0	**8**	17	11	9	22
Personal Injury (IPF)	5	**3**	0	0	**8**	7	6	3	1
Workers Compensation (WCS)	0	**0**	0	0	**0**	7	11	5	6
Total Claims	10	**10**	0	0	**20**	**68**	**53**	**26**	**43**

WHS Committees

RESULTS/INTERPRETATION

WHS Committee:

The quarterly WHS Committee meeting was held on:

- 18 November 2025 – minutes can be provided (25/94723)

Infrastructure and Environmental Services (Depot) WHS Sub-Committee:

The quarterly WHS Sub-Committee meeting was held on:

- 28 October 2025 – minutes can be provided (25/92266)

RESPONSE

No action required; quarterly meetings are being held in accordance with Council policy commitments. The WHS Committee has reviewed recent incident trends and hazard reports, with key focus areas including contractor management, depot safety practices, and implementation of recommendations from the WHS Rebate Action Plan. Outcomes and corrective actions are being tracked through the Corrective Actions Register in SkyTrust to ensure accountability and continuous improvement.

Workplace Emergency Management

RESULTS/INTERPRETATION

Emergency Planning Committee (EPC)

The quarterly EPC meeting was held on:

- 5 November 2025 – minutes can be provided (25/92297)

- 6 August 2025 – minutes can be provided (25/40136)

Emergency Exercises

The following table depicts the amount of completed exercises completed up to 31 December 2025:

Exercises	25/26 Q1	25/26 Q2	25/26 Q3	25/26 Q4	**25/26 YTD**	24/25	23/24	22/23
Completed	7	4	0	0	**11**	17	18	10

Emergency exercises completed:

- Tanunda Depot desktop Fire
- Williamstown Depot Fire
- Bush Gardens Bush Fire workshop
- Nuriootpa Office Fire

Emergency Control Organisation

The Emergency Control Organisation (ECO) is appointed by the EPC to direct and control the implementation of the Workplace Emergency Management Plan 21/32494. Members of the ECO include Chief Wardens, Wardens, First Aid Officers and Communications Officers.

The ECO meets on a quarterly basis to:

- discuss important information including lessons learnt from conducted emergency exercises, the application of Councils emergency policies and processes; and proactive industry best practice ideas.
- Support staff to build awareness and confidence when occupying these roles.
- Provide a forum with the opportunity for consultation and ability for staff to learn from one another.

RESPONSE

No action required; quarterly meetings are being held in accordance with Council policy commitments.

Community Emergency Management

RESULTS/INTERPRETATION

Zone Emergency Management Committee (ZEMC)

No significant community emergency events required Council support during this period.

Council continues to operate in accordance with the Local Government Council Ready Framework, with policy settings, incident procedures and arrangements and training are in place. The Chief Executive Officer has recently rejoined the committee as its Chair.

Community Incident Response Arrangements

The Community Incident Response Arrangements 20/42995 details Councils response should a community emergency occur. A training program has been developed to ensure staff are aware and prepared to act.

RESPONSE

No response required.

Business Continuity

RESULTS/INTERPRETATION

Council's Business Continuity Plan (BCP) was reviewed internally in 2024/25. The sub-plans are currently being finalised with a full overview to be provided to the Audit and Risk Committee in May 2026.

RESPONSE

No response required.

WHS Incident Reporting

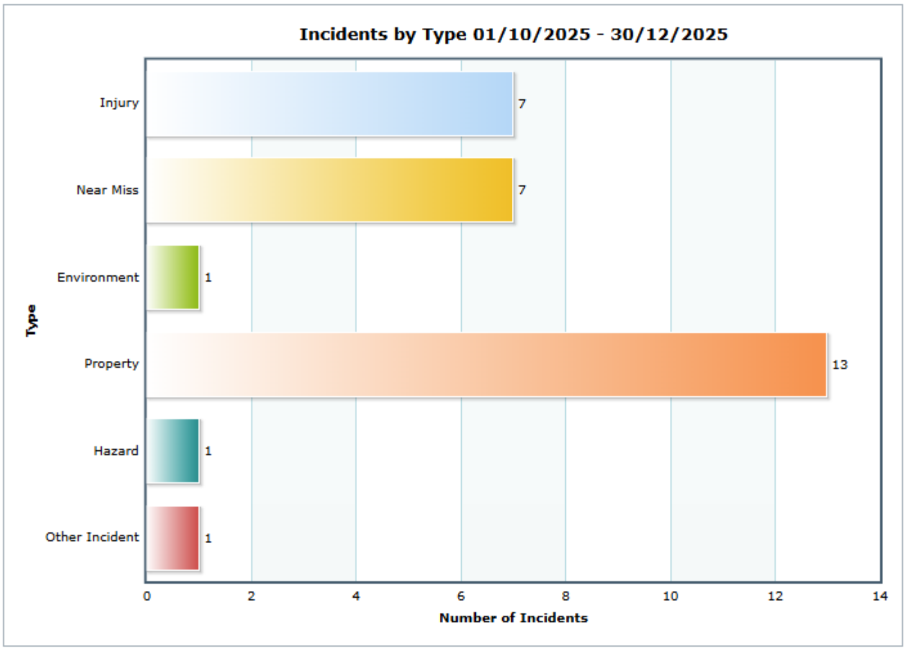
RESULTS/INTERPRETATION

Workplace incident and injury reporting is captured electronically in Skytrust.

As at 31 December 2025, the following incidents have been recorded:

Incident Type	2025/26 Q1	**2025/26 Q2**	2025/26 Q3	2025/26 Q4	**2025/26 YTD**	**24/25**	**23/24**	**22/23**
Injury	12	**7**	0	0	**19**	54	41	21
Environment	0	**1**	0	0	**1**	2	3	3
Near Miss	8	**7**	0	0	**15**	31	35	32
Property	6	**13**	0	0	**19**	31	40	31
Community	1	**0**	0	0	**1**	7	3	7
Other*	7	**1**	0	0	**8**	10	9	10
Total	34	**29**	0	0	**63**	**136**	**131**	**104**

*Other includes 'other', 'security' and 'hazard'



Incidents by Type 01/10/2025 - 30/12/2025

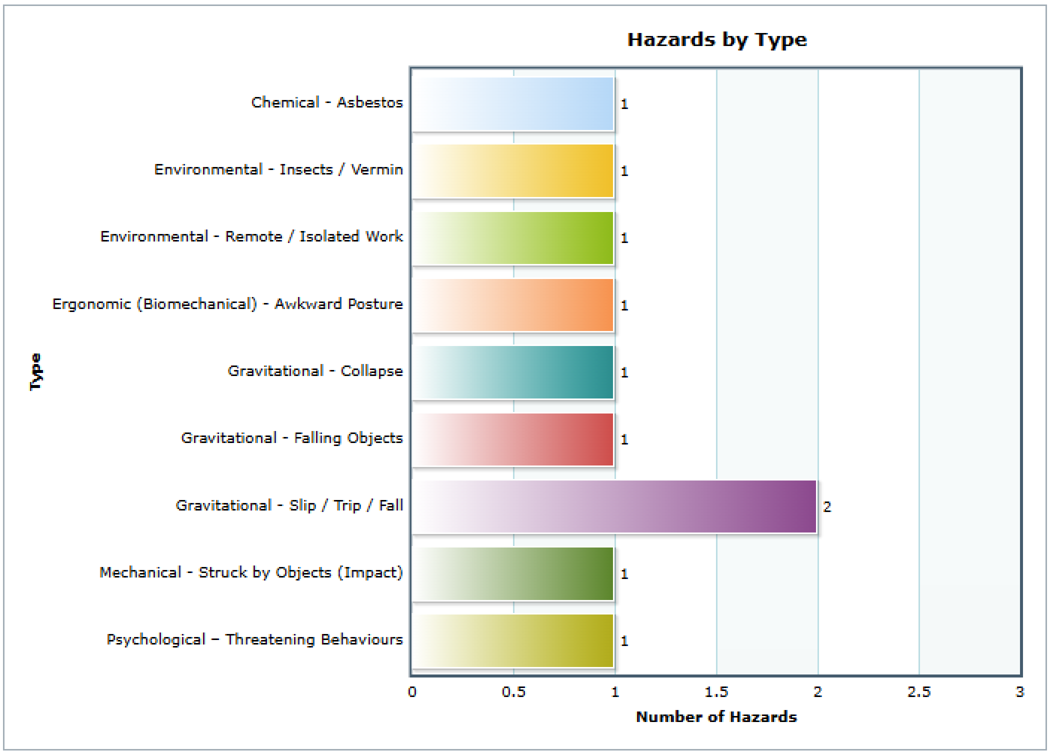
Injuries - Some small minor cuts of hands and fingers first aid only, Saw dust in eye, Muscle Strains and epileptic episode in library.

Near Miss – Diesel leak, Wastewater blockage, Employees stalked by a member of public, Falling Cricket Sight Screen, kangaroo near miss in Ute, falling cupboard due to high winds.

Property -, Damage to 10 vehicles, flooding of oil store room, damage bore pump and hit inground Telstra line.

Other Incident – Volunteer potential infection from contact with soil.

Hazard Management and Reporting – Quarter 2 2025/26



Chemical- Asbestos- Recall on Kinetic sand.

Environmental-Insects/ Vermin-Snake Sighted in nature play area.

Environmental- Remote/ Isolated work- Duress alarm location issue.

Ergonomic (Biomechanical) – Awkward Posture- Manual handling issue when having to fill soil into a wheelbarrow from the bulka bags.

Gravitational- Collapse- Oval dugout concrete roofing appears to be falling away.

Gravitational-Slip/ Trip / fall- 2 Trip Hazard

Psychological- Threatening Behaviours-Youth Program

Physical housekeeping - Nuriootpa Library workroom door faulty and the door hinge arm on the back of the women's toilet door in the foyer has broken off and is grinding against the wall.

Monthly Incident and Hazard Reporting are provided to ELT and the Health and Safety (HSR) Representatives for information. Reporting to ELT includes:

- Corrective Actions Monitoring – details description of the action and its status
- Hazard Reports for the current month – details hazard reports for month and status
- Incident Reports for the current month – details incidents for month and status

Further details around incident and hazard reporting can be provided upon request.

RESPONSE

No response required.

Safety Inspections

RESULTS/INTERPRETATION

Council is committed to providing a safe working environment for staff. Workplace safety inspections are an essential tool used to mitigate risk through the examination and identification of safety hazards.

As at 31 December 2025, the following safety inspections have been completed:

	2025/26 Q1	**2025/26 Q2**	2025/26 Q3	2025/26 Q4	**2025/26 YTD**	2024/25	23/24	22/23
Completed	6	**22**	0	0	**28**	97	79	51

The key issues identified include:

- Emergency evacuation maps are out of date.
- Shelving requires testing and appropriate plating.
- Emergency Eye Wash and Shower not tested by a plumber. Tanunda Men's Shed dust extractor not working properly

RESPONSE

Improvement actions have been created to address the above matters.

WHS Internal and External Audits

RESULTS/INTERPRETATION

Internal Audits

There were no internal audits conducted in Quarter 2.

External Audits

Council completed its final financial audit for 2024/25 in Quarter 2 of 2025/26 with the outcomes of this audit presented to Council via separate report as part of End of Financial Year Reporting processes.

RESPONSE

No response required.

MATTERS FOR INFORMATION

3.6 OFFICE FOR MAYOR AND CEO STRATEGIC RISK PRESENTATION

Author: Chief Executive Officer
26/14223

The strategic risk register is an important management tool and document. The overarching register is being presented in this agenda under separate report by the Deputy CEO/Director Corporate Services Strategy and Innovation.

Once the Committee has reviewed and talked through that report each directorate is scheduled to provide a presentation on the register and its operation within our units.

The Office of the Mayor and CEO (OMCEO) is scheduled to undertake this presentation at the February 2026 meeting as per the workplan. However, it is considered that with the full register being discussed and reviewed it would be better to review at the global level first and the directorate presentations commence from May 2026 meeting. This will allow time to consider and incorporate feedback from the Committee in the strategic risk register and present on the most up to date and reviewed plan. This will mean there will be two strategic risk presentations in May being OMCEO and Directorate of Infrastructure and Environmental Services.

ATTACHMENTS

Nil

SUPPORTING REFERENCES

Nil

DEBATE REPORT

4.1 THE BAROSSA COUNCIL STRATEGIC RISK REGISTER UPDATE

Author: Deputy CEO and Director Corporate Services, Strategy and Innovation 26/14420

PURPOSE

To present an executive summary of The Barossa Council Strategic Risk Register as at February 2026 to the Audit Committee for information and assurance purposes.

RECOMMENDATION

That the Audit and Risk Committee accepts The Barossa Council Risk Register Executive Summary Report, as provided at Attachment 1, for information and assurance of Council's appropriate identification, assessment and treatment of Strategic Risks.

REPORT

Introduction
In accordance with the Audit and Risk Committee's workplan schedule and annual update on Council's Strategic Risk register has been prepared for the committee for information and assurance.

Discussion
The Barossa Council Risk Register Executive Summary Report, as provided at Attachment 1, provides an overview of Council's risk profile, strategic risks, inherent and residual risk ratings and treatment monitoring for the one identified risk with a medium residual risk rating. The Summary Report also provides an update on planned activity for the ongoing assessment and review of strategic risks.

Summary and Conclusion
The Barossa Council Risk Register Executive Summary Report provides assurance of Council's ongoing appropriate identification, assessment and treatment of Strategic Risks

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 The Barossa Council Strategic Risk Register Executive Summary - February 2026 ⇩

Supporting references
Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Community Plan

Our Council

We strive to be a leader in regional Local Government and are committed to delivering effective, efficient, and valued services to the community.

Strategic Outcome

- We deliver a quality customer experience based on a willingness to innovate and drive change.
- We are financially sustainable and take a planned and long-term approach to investment.
- We have a safe, healthy, and resilient workforce.
- We have sound asset management services.

Corporate Plan

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

Legislative Requirements
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.

   Council's Strategic Risk Register notes that the residual risk rating of Service Delivery related risks based on current controls is low for two risks and medium for one risk. Attachment 1 sets out treatments identified to further reduce the risk rating of Cyber Risk within the Continuity – Service Delivery category.

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.

Council's Strategic Risk Register notes that the residual risk rating of Environment and Sustainability related risks based on current controls is low for the two identified risks.

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.

Council's Strategic Risk Register notes that the residual risk rating of Financial related risks based on current controls is low for the one identified risk.

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.

Council's Strategic Risk Register notes that the residual risk rating of People related risks based on current controls is low for the three identified risks.

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.

Council's Strategic Risk Register notes that the residual risk rating of Reputational related risks based on current controls is low for the one identified risk.

COMMUNITY ENGAGEMENT

Not required.

Attachment 1

The Barossa Council Strategic Risk Register Executive Summary

1. Risk Profile

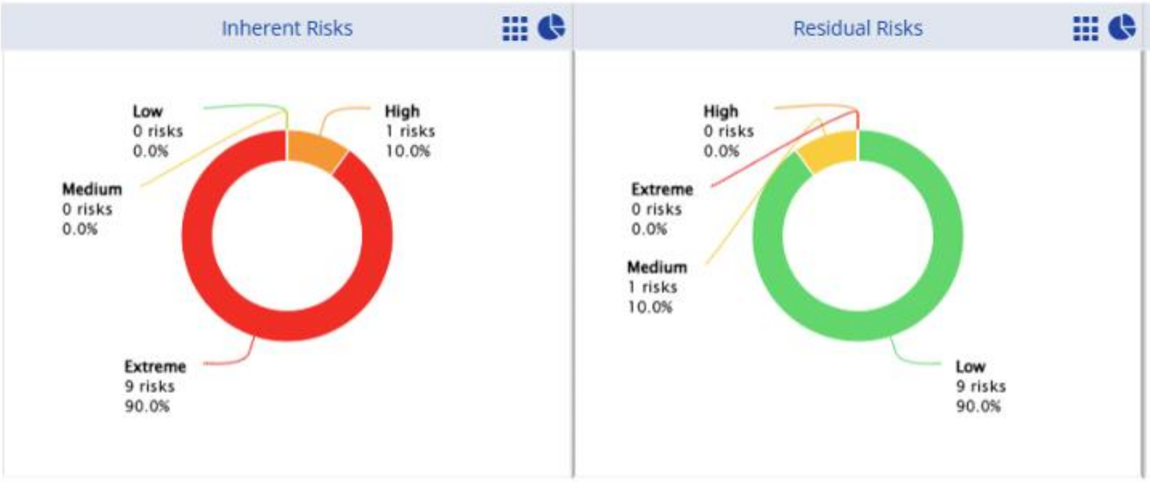
The Barossa Council's Enterprise Risk Framework includes six risk categories as follows:

Within these categories, 10 Strategic Risks have been identified and assessed by Council and Council's Executive Leadership Team.

Category	Risk Summary
Continuity - Service Delivery	Cyber Risk is the potential of exposing information and communications systems to dangerous actors, elements, or circumstances capable of causing loss or damage.
Continuity - Service Delivery	Inability of the Council to respond in a timely and appropriate manner to a major business disruption (community crisis/disaster or technological disruption) resulting in prolonged recovery for Council and the community and damage to Council's reputation
Continuity - Service Delivery	Council's inability to respond in an agile way to emerging community changes, industry trends, technology and innovations will result in inefficiencies, ineffective service delivery & missed opportunities
Environment - Sustainability	Council fail to meet, support or advocate for the growth ambitions for the region due to inability to adapt and respond to changes in the economic, social & environmental needs
Environment - Sustainability	Failure to understand, consider or pursue environmentally sustainable options when delivering services may pose a detrimental impact to future communities, the environment & Council's reputation
People	Service levels are adopted at unsustainable levels, which places strain on available resources (e.g. staff, volunteers, systems, processes, finances, suppliers, contractors) and the ability of Council to deliver on its strategic objectives

People	Lack of leadership capability may result in misaligned decision making and deployment of resources resulting in failure to deliver on agreed levels of service, financial losses and reputation damage
People	Council are unable to attract and/or retain staff, volunteers or contractors with the skills, knowledge, capability and commitment to deliver on our strategic goals and strategies.
Reputation	Lack of alignment to, and performance measurement against, strategic goals may lead to unidentified gaps in capacity to successfully deliver corporate objectives resulting in poor community satisfaction and reputation damage.
Financial - Compliance	Lack of compliance oversight may lead to breach of key legislative obligations resulting in unnecessary legal costs and reputation damage.

2. Risk Assessment Overview



Individual risk assessments have been carried out for each identified risk resulting in 9 extreme and 1 high inherent risk ratings. Following the assessment of the efficacy of current controls, 9 residual risk ratings have been assessed as low and 1 has been assessed as medium.

Individual risk assessment results are represented in the table in Section 3 below.

2

3. Detailed Risk Assessment Summary

Risk ID	Status	Type	Category	Sub Category	Risk Summary	Organisational Unit	Business Unit	Inherent	residual	Residual Risk Accepted
RISK-213	Accepted	Strategic	Continuity - Service Delivery	Technology Services	Cyber Risk is the potential of exposing information and communications systems to dangerous actors, elements, or circumstances capable of causing loss or damage.	Corporate Services and Business Innovation	Enterprise Technology and Innovation	Extreme	Medium	Yes Treatments Identified (see below)
RISK-212	Accepted	Strategic	Environment - Sustainability	Development - Planning	Council fails to meet, support or advocate for the growth ambitions for the region due to inability to adapt and respond to changes in the economic, social & environmental needs	Development and Community Services	Development Services	Extreme	Low	Yes
RISK-211	Accepted	Strategic	Continuity - Service Delivery	Emergency Management - Recovery	Inability of the Council to respond in a timely and appropriate manner to a major business disruption (community crisis/disaster or technological disruption) resulting in prolonged recovery for Council and the community and damage to Council's reputation	Corporate Services and Business Innovation	Enterprise Risk	Extreme	Low	Yes
RISK-210	Accepted	Strategic	Environment - Sustainability	Sustainability	Failure to understand, consider or pursue environmentally sustainable options when delivering services may pose a detrimental impact to future communities, the environment & Council's reputation	Infrastructure and Environment Services	Bushgardens	High	Low	Yes
RISK-209	Accepted	Strategic	Continuity - Service Delivery	Projects - Programs	Council's inability to respond in an agile way to emerging community changes, industry trends, technology and innovations will result in inefficiencies, ineffective service delivery & missed opportunities	Corporate Services and Business Innovation	N/A	Extreme	Low	Yes
RISK-208	Accepted	Strategic	People	Performance Management	Service levels are adopted at unsustainable levels, which places strain on available resources (e.g. staff, volunteers, systems, processes, finances, suppliers, contractors) and the ability of Council to deliver on its strategic objectives	Office of the Mayor and CEO	Strategic Planning	Extreme	Low	Yes
RISK-207	Accepted	Strategic	People	Performance Management	Lack of leadership capability may result in misaligned decision making and deployment of resources resulting in failure to deliver on agreed levels of service, financial losses and reputation damage	Corporate Services and Business Innovation	N/A	Extreme	Low	Yes
RISK-206	Accepted	Strategic	Reputation	Community Dissatisfaction	Lack of alignment to, and performance measurement against, strategic goals may lead to unidentified gaps in capacity to successfully deliver corporate objectives resulting in poor community satisfaction and reputation damage.	Office of the Mayor and CEO	N/A	Extreme	Low	Yes
RISK-205	Accepted	Strategic	Financial - Compliance	Legislation	Lack of compliance oversight may lead to breach of key legislative obligations resulting in unnecessary legal costs and reputation damage.	Office of the Mayor and CEO	N/A	Extreme	Low	Yes
RISK-204	Accepted	Strategic	People	Council Officers	Council are unable to attract and/or retain staff, volunteers or contractors with the skills, knowledge, capability and commitment to deliver on our strategic goals and strategies.	Corporate Services and Business Innovation	Organisational Culture and People	Extreme	Low	Yes

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4. Medium Risk Treatment Monitoring

Risk 213 – Continuity – Service Delivery

Cyber Risk is the potential of exposing information and communications systems to dangerous actors, elements, or circumstances capable of causing loss or damage.

Whilst the medium level of residual risk has been accepted by Council's Executive Leadership Team and endorsed by Council, treatments have been identified to strengthen existing controls as set out below.

Please note that this risk is due to be reassessed within Quarter 4 of 2025/26, which will prompt a new assessment of the impact of identified treatments and provide an opportunity to identify further treatments set out in Council's Cyber Security Maturity Action Plan.

Treatment	Progress
Complete the Cyber Assessment Reviews	Annual Cyber Assessments Reviews Completed – as per the December 2025 Audit Committee Report provided in confidence, an action plan is being developed in response to the LGRS Cyber Assessment Report which will inform further treatments.
Complete the Operational Assessment reviews	Complete
Develop plan to remediate the above	In progress
Adopt the Essential 8 and a target Maturity Level	Adopted in principle, action plan to actively achieve target maturity level linked to above treatment
Develop and deliver Cyber Awareness Training Program	Rolling training program implemented annually – ongoing targeted training plan will be developed in accordance with action plan.
Formalise Partnerships with the ACSC	Complete - Council is a member of the Australian Cyber Security Centre to receive security alerts, advisories and updates, access resources and share intelligence regarding threats and treatments.
Adopt and introduce the new Info Security Framework	Not commenced.

5. Ongoing Assessment and Review

Strategic risks are reviewed in detail every three years, or earlier where there is a relevant incident that improves our understanding and treatment of strategic risks and other externalities such as significant legislative change or macro/micro economic matters or disasters.

Officers are currently transitioning the Strategic Risk Register into Control Track for automated monitoring of treatments and electronic management of the risk assessment process. As part of this process, a general assessment of controls and treatments will be undertaken prior to a detailed review of Council's Strategic Risk Environment and identification of new and emerging risks in 2026/27.

Attachment 1 – Enterprise Risk Framework Settings

TheBarossaCouncil 22/25542[v2]

The Barossa Council Enterprise Risk Management Framework

Risk Analysis, Treatment and Priority Tables

1 Risk Consequence Table - Organisational

Rating	Measure	Financial	Reputational	Service Delivery	People	Sustainability and Environment
C5	**Catastrophic**	Financial loss (or penalty) **above $1m**	Forced dismissal of Council or Mayor and/or CEO. State-wide adverse social and mainstream media coverage > 21 days. Ministerial or Regulatory body serious adverse findings or action. Long term non-achievement of Council objectives. Serious adverse legal finding or judgement.	Total interruption/complete loss of system/plant to delivery of critical services for >1 day. Full or partial BCP action required. Widespread damage to multiple key assets / infrastructure (not only Council assets). Large proportion of impacted customers are significantly disadvantaged or disempowered. 30% variation from approved critical/statutory service levels.	Loss of life and/or >60% whole person Impairment. Entrenched severe morale problems leading to prolonged industrial action. Inability to recruit multiple critical skills or high employee turnover (>30% annual staff turnover). Treatment by General Practitioner or Therapist for severe psychological distress over 12 months.	Long term, large scale environmental damage on council managed land. Complete non-achievement of Council's sustainability, heritage, environment and land-use goals.
C4	**Major**	Financial loss (or penalty) **between** **$250,000 - $1m**	Campaign of adverse social and mainstream media coverage at State level 7 - 21 days. Regulatory Body adverse findings. Significant loss of confidence and trust between Council and CEO/Administration. Prolonged or high profile legal action against Council.	Major interruption / extensive damage to delivery of critical services for < 1 day or non-critical service delivery >7 days. Full or partial BCP action may be needed. Serious structural damage to key asset/infrastructure. Up to 30% of impacted customers are disadvantaged or disempowered. 20% variation from approved critical/statutory service levels.	35% - 60% whole person impairment, lost time injury of > 3 months; or equivalent. Entrenched severe morale problems leading to severe efficiency and effectiveness issues. Inability to recruit necessary skills or high employee turnover (>20% annual staff turnover). Treatment by General Practitioner or Therapist for psychological distress for 4 - 12 months.	Severe environmental impact requiring remedial action on council managed land. Significant non-achievement of Council's sustainability, heritage, environment and land-use goals.
C3	**Moderate**	Financial loss (or penalty) **between** **$50,000 -** **$250,000**	Campaign of adverse social media coverage supported by Local mainstream media up to 7 days. Loss of confidence and trust between Council and CEO/Administration.	Moderate interruption/significant damage to a critical service with impact 4 – 24 hours. Partial BCP action may be needed . Non-structural damage to asset/infrastructure. Up to 10% impacted customers in a suburb/town, cultural or community group disadvantaged or disempowered. 10% variation from approved critical/statutory service levels.	Short-term disability, 1 - 3 months lost time injury, >6 months medically treated injury; or equivalent. Medium-level morale/behavioural issues. Temporary loss of some critical staff or increased employee turnover (>10% staff turnover). Short-term treatment by General Practitioner or Therapist for psychological distress for 1 - 3 months.	Moderate local impact on or off work site, no long term or irreversible damage, may incur cautionary notice or infringement. Partial non-achievement of Council's sustainability, heritage, environment and land-use goals.
C2	**Minor**	Financial loss (or penalty) **between** **$20,000 -** **$50,000**	Some local media attention. Elected Member dissatisfied with Council and/or Administration.	Minor interruption / damage impacts on budget and timing of project to a non-critical service with minimal impact (<1 business day) to customers/ business. Minor loss/damage to assets/ infrastructure. Little impact upon service delivery or service levels to customers.	<1 month lost time injury, <6 months medically treated injury; or equivalent. Minor temporary impact on critical staff or temporary loss of some critical staff. Mild psychological distress reported and support sought i.e. Employee Assistance Program.	Minor localized impact one off situation easily rectified.
C1	**Insignificant**	Financial loss (or penalty) **below $20,000**	No media or political attention. Managed in accordance within approved policies and processes.	Minor interruption / damage to plant or to a non-critical service - no impact on service delivery to customers. Negligible loss or damage to assets/infrastructure.	First aid applied with no long-term effects. No impact on morale and no workforce disruption. No psychological distress reported.	Negligible impact on environment. Contamination/pollution – on-site quickly contained and reversed.

2 Risk Likelihood

Level	Description	Explanation - operations	Explanation - Projects / Business Case
L1	**Almost certain**	It is expected to occur within a short period – likely to occur < 10 days of use / activity.	Forced dismissal of Council or Mayor and/or CEO. State-wide adverse social and mainstream media coverage > 21 days. Ministerial or Regulatory body serious adverse findings or action. Long term non-achievement of Council objectives. Serious adverse legal finding or judgement.
L2	**Likely**	Will probably occur in most circumstances – in the next 10 – 200 days of use / activity.	Campaign of adverse social and mainstream media coverage at State level 7 - 21 days. Regulatory Body adverse findings. Significant loss of confidence and trust between Council and CEO/Administration. Prolonged or high profile legal action against Council.
L3	**Possible**	Could be incurred within a one – two year period, next 200 – 700 days of use / activity	Campaign of adverse social media cover- age supported by Local mainstream media up to 7 days. Loss of confidence and trust between Council and CEO/Administration
L4	**Unlikely**	Could be incurred in a two - five year time frame, next 700 – 1,500 days of use / activity.	Some local media attention. Elected Member dissatisfied with Council and/or Administration.
L5	**Rarely**	May occur in exceptional circumstances. Could be incurred in a >5 year timeframe, >1,500 days of use / activity.	No media or political attention. Managed in accordance within approved policies and processes.

3 Risk Treatment and Priority Matrix

Likelihood	Consequences: Insignificant C1	Minor C2	Moderate C3	Major C4	Catastrophic C5
L1 - Almost certain	L (5)	M (10)	H (15)	S (20)	E (25)
L2 - Likely	L (4)	L (9)	H (14)	S (19)	E (24)
L3 - Possible	L (3)	L (8)	M (13)	H (18)	E (23)
L4 - Unlikely	L (2)	L (7)	M (12)	H (17)	S (22)
L5 - Rare	L (1)	L (6)	M (11)	H (16)	S (21)

E (23-25)	**Extreme** - Cease all related work, isolate hazard, and seek direction from Corporate Management Team. Unacceptable if left untreated in all circumstances.
S (19-22)	**Severe** - Immediate short term mitigating action followed by senior management endorsed risk treatment. Unacceptable if left untreated in majority of circumstances.
H (14-18)	**High** - Senior management attention needed, documented risk treatment to be reviewed and implemented. Unacceptable if left untreated in most circumstances.
M (10-13)	**Moderate** - Management responsibility must be specified, maintain existing risk treatments; review as necessary. Unacceptable if left untreated in some circumstances.
L (1-9)	**Low** - Manage by routine processes, review risk treatments as necessary. Acceptable if left untreated in most circumstances.

4 Risk Appetite and Tolerance Table

Consequence	Tolerance Level
Financial	Council will align financial resources to its articulated vision and strategies and strive for ongoing financial sustainability. As such, Council takes a ***cautious*** approach to financial risks, considering the current maturity of the organisation and aims to avoid any actions that could have a negative impact on its long-term financial sustainability. ▲ Council will take a less conservative approach and is prepared to ***accept*** risks where there is a high level of confidence in financial projections and evidence to support a business case. Likewise, Council is also willing to explore opportunities to invest to help support innovation where potential benefits are likely to be realised.
Reputational	Council shall focus on vision, policy and strategy that promotes balanced community outcomes, is environmentally and financially sustainable and focuses on public benefit to the majority of people. Council is willing to ***accept*** some negative community feedback as long as long-term benefits to the community can be demonstrated. ▼ In order to maintain an inclusive and cohesive community, Council is ***cautious*** about potential harm to its reputation and is conservative in its approach to decision making that impacts the wider community. Likewise, Council will take a more conservative approach with regards to activities or decisions where there is potential for legal or regulatory non-compliance or harm to Workers or members of the community.
Service Delivery	Council strives to innovate, ensure continuous improvement principles are embedded and pursue reasonable reform of service delivery to achieve improved service standards and levels. Council is therefore ***open*** to risks arising from pursuit of these objectives where there are long term benefits for Council or the community, (e.g. trialing innovative designs, materials, etc.). ▲ Where legislative requirements or standards exist, Council will ***accept*** risk only where appropriate controls are in place and effective. ▼ Council will take a more ***cautious*** approach to delivery of critical services and infrastructure (e.g. internal IT services and systems, community wastewater and road infrastructure) and will ensure that effective measures are in place to minimise disruption to those services.
People	Council acknowledges the difficulty in engaging the right people to ensure that our desired outcomes are achieved. Council strives to ensure that contemporary people systems are implemented and ***accept*** some degree of risk in order to support the vision and strategies and promote innovation, continuous improvement, accountability and safety. ▲ Council will, however, be ***open*** where there is a dividend to the community and staff that doesn't have a negative impact on the safety and wellbeing of people or the organisation's culture, (e.g. encouraging innovation/ new ideas, improving wellbeing, outsourcing and providing flexible/remote working arrangements etc.) ▼ In consideration of Council's commitment to the safety and wellbeing of its Workers (employees, volunteers and contractors) and community, Council will take a more ***cautious*** approach and not put the health, safety or wellbeing of any person at risk and will work within regulatory boundaries. (Note that this also extends to provision of essential services.)
Sustainability and Environment	Council promotes service provision that appropriately manages its environment. Councils' general appetite is ***open*** in relation to innovation and alternatives in its approach to managing sustainability and environment. The Council prioritises environmentally friendly practices and strives to protect and preserve the natural resources within its jurisdiction. ▼ Council is ***averse*** to any activities that could have significant or long-term negative impacts on the environment (such as the North Para River system) or lands and sites of indigenous, sacred or significant European heritage. ▲ Council ***accepts*** that there may be some risk associated with opportunities to develop sustainable solutions and will explore these options in the interests on long-term sustainability as long as efforts to offset any environmental harm are in place.

5 Investigation Lead/Participation

	Nominated Investigation Lead	Minimum Investigation Participation
1-5	Not Required	Not Required
6-9	Direct Supervisor	HSR
10-13	Manager / Direct Supervisor	HSR
14-18	Risk and Safety Team	Manager / Team Leader / HSR
19-22	Risk and Safety Team	Director / CEO / Manager / Team Leader / HSR
23-25	Manager Corporate Services	Director / CEO / Manager / Team Leader / HSR

DEBATE REPORT

4.2 END OF FINANCIAL YEAR DEBRIEF IMPROVEMENT PLAN

Author: Chief Executive Officer
26/14235

PURPOSE

To table the findings and improvement plan to address timeliness of the annual financial statement production at the end of each financial year.

RECOMMENDATION

That Audit and Risk Committee receive and note the report and improvement actions and that the Chief Executive Officer update the Committee at the May 2026 meeting of progress.

REPORT

The recent financial statements processes, and some prior to this, have demonstrated issues with the capacity to meet timely outcomes.

As reported and explained to the Committee as part of the relevant meeting that adopted the statements and as explained to our Auditors, I have hosted a debrief with relevant officers.

The team has developed an improvement action plan and it is tabled at the Attachment for Committees information.

At present we are working through the matters and are currently on track to address those highlighted.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Attachment 1 Improvement Action Plan ⇩

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
Part 3 – Accounts, financial statements and audit of the 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.

Nil

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.

Nil

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.

Ensure compliance with legislative requirements and timely presentation of accounts and completion of annual reporting requirements.

COMMUNITY ENGAGEMENT

Nil required or recommended.

Review Meeting of

End of Financial Year 2024-25

Meeting Held 25 November 2025

Present: Ben Clark, Jo Moen, Matt Parkin, Kelly Wilksch and Andrew Steven

Apology Jodie Loveridge

Action Items	Who	Timeframe	Status
Improved communication and management processes - oversight	Martin McCarthy	Ongoing	Initial meeting held 25/11/2025 Follow up meeting to be held in February 2025 Two monthly meeting until July 2025 and monthly meeting until statements with Auditors. Established improvement program.
Management of leave	All relevant supervisors	Ongoing	No extended leave to occur until completion of necessary work and not when Auditors are present.
Management of diminishing returns i.e. minor variations in $600M of assets is tolerable to Executive and Auditors.	Ben	Ongoing	
Capitalisation improvements – use average allocation, project information on quarterly basis with improved template and work flowing.	Ben	31 March	
Annual / EOFY check list needs update - Finance Team	Kelly	31 March	
Annual / EOFY check list needs update - Asset Team	Matt	31 March	
Revalue earlier and improved processes going forward – with tenders issued in July – September	Matt	31 March	Underway – tender issued. It is bridges this year and is a relatively small asset class.
Data capture reform and process improvement.	Matt	31 March	Underway
Project management time allocation using work orders.	Matt	31 March	Process defined and documented and implementation completed.
Capitalisation through the year on quarterly basis for projects completed and final costs and allocations made.	Matt	31 March	

Monthly posting of overheads and other journals	Andrew	Ongoing	Process defined and documented and implementation completed.
Training and support key area: • Using the right "buckets". • Chart of account understanding	Kelly	Ongoing	
Update chart of accounts in asset system	Kell/Matt	ASAP	
Engagement of contractor for data processing on performance contract with maximum turnaround or other mechanism for data entry and management.	Matt	ASAP	
Rubble data required by mid-July	Ben	Ongoing	This will not be required in 2025-26 statements as we are not raising any of our own rubble it is being purchased in. However, work on streamlining this remains relevant for the 2026-27 financial year.

Target Timeframes:

- Revaluation completed 30 June 2026 with data completed and reconciled by mid-July.
- Accounts payable cut off for capitalisation last week in July, if not received policy positions to place in WIP or capitalise majority and clean up following year.
- All overheads and internal allocations including rubble by last week in July.
- 15/8 – internal data ready for Brightly.
- 22/8 – data return from Brightly.
- 29/8 – any data corrections and reconciled data available.
- 15/9 – statements completed and ready for auditors.

DEBATE REPORT

4.3 CHIEF EXECUTIVE OFFICER VERBAL BRIEFING ON TOPICAL MATTERS

Author: Chief Executive Officer
26/14240

PURPOSE

To provide a verbal briefing as a standing item on topical or emerging matters.

RECOMMENDATION
That Audit and Risk Committee receive and note the briefing.

REPORT

Discussion on emerging matters within Council:

a. Concordia update – infrastructure scheme adopted, status of social infrastructure deed.
b. CEO assumed Chair of the Zone Emergency Management Committee.
c. Status of heat / fire events.
d. Barossa Creative Industry Centre update.
e. Talunga Park change of service level business case.
f. Interest rate volatility.
g. Committee and other possible stakeholder superannuation impact assessment.

ATTACHMENTS OR OTHER SUPPORTING REFERENCES

Nil

Supporting references
Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

Corporate Plan

BS5 Enterprise Risk and Safety - The management of Council's Enterprise Risk profile including strategic and operational risk assessment, control and monitoring; internal control and audit; business continuity and disaster recovery planning; organisational emergency management; insurance portfolio management; and Work Health Safety system coordination

Legislative Requirements
Nil

RISK MANAGEMENT CONSIDERATIONS

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   Nil

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   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.

   Nil

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.

   Nil

COMMUNITY ENGAGEMENT

Nil