TheBarossaCouncil

MINUTES OF THE MEETING OF AN AUDIT AND RISK COMMITTEE
held on Monday 9 February 2026 commencing at 4:00pm
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 *(via electronic means)*, Ian Swan *(via electronic means from 4:04pm)*, Wendy Haydon, Christine Hahn 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 Thursday 11 December 2025 at 4.00pm, as circulated, be confirmed as true and correct records of the proceedings of those meetings.

SECONDED Mr Paprzycki **CARRIED AC 2022-26/66**

2.2 Matters arising from previous minutes

Nil

3. MATTERS FOR INFORMATION

Mr Swan entered the meeting at 4:04pm.

3.1 Quarterly Enterprise Resource Planning Project Progress Report - January 2026
3.2 Committee Action Register
3.3 Committee Work Plan

MOVED Ms Hahn

That the work plan be cross checked with the Terms of Reference and each workplan item aligned with an agenda item number.

SECONDED Ms Haydon **CARRIED AC 2022-26/67**

3.4 Legislative and Governance Compliance and Monitoring Automation
3.5 Risk Management Report - Quarter 2 - 2025-26

The Chairperson requested in future this report be placed in the debate section of the agenda.

3.6 Office for Mayor and CEO Strategic Risk Presentation

4. DEBATE REPORT

4.1 THE BAROSSA COUNCIL STRATEGIC RISK REGISTER UPDATE
26/14420

MOVED Mr Swan

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.

SECONDED Mr Paprzycki **CARRIED AC 2022-26/68**

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.

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

<u>Legislative Requirements</u>
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.

4.2 END OF FINANCIAL YEAR DEBRIEF IMPROVEMENT PLAN
26/14235

MOVED Ms Hahn

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.

SECONDED Ms Haydon **CARRIED AC 2022-26/69**

PURPOSE

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

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.

4.3 <u>CHIEF EXECUTIVE OFFICER VERBAL BRIEFING ON TOPICAL MATTERS</u>
26/14240

In addition to the matters listed in the report the Chief Executive Officer provided advice on the status of the Nuriootpa Centennial Park Authority governance arrangements and future transition of NCPA back into "Council" and abolishing the subsidiary arrangements.

MOVED Mr Swan

That Audit and Risk Committee receive and note the briefing.

SECONDED Mr Paprzycki **CARRIED AC 2022-26/70**

PURPOSE

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

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

<u>Supporting references</u>
Nil

COMMUNITY PLAN / CORPORATE PLAN / LEGISLATIVE REQUIREMENTS

<u>Corporate Plan</u>

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

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.

Nil

COMMUNITY ENGAGEMENT

Nil

5. CONFIDENTIAL AGENDA

Nil

6. URGENT OTHER BUSINESS

Nil

7. NEXT MEETING

Monday 11 May 2026 at 4:00pm.

8. CLOSURE

Mr Brass declared the meeting closed at 5:53pm.

Confirmed at Audit and Risk Committee Meeting on 11 May 2026

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