

AUDIT & RISK COMMITTEE: 2026 WORK PLAN

Action	Link to Legislation, ToR	Deliverable	Frequency	Timing - schedule of reports to ARC									Responsible Reporting Officer
				17-Apr-26	15-May-26	12-Jun-26	14-Aug-26	23-Sep-26	16-Oct-26	20-Nov-26	Dec - Jan break	12-Feb-27	
ARC Committee Performance	Terms of Reference (11.6.2, 12.4, 12.5)	Annual Report from the Presiding Member	Annual										Associate Director, Governance & Strategy
	Terms of Reference (12.4)	Audit & Risk Committee Self-Assessment Results	Annual										Associate Director, Governance & Strategy
	Terms of Reference (44, 45)	Meeting Schedule	Annual										Associate Director, Governance & Strategy
	Terms of Reference (5)	Annual Work Plan	Annual										Associate Director, Governance & Strategy
	Terms of Reference (12.4)	Review of the Terms of Reference	Annual										Associate Director, Governance & Strategy
	-	Training and development plan	Annual										Associate Director, Governance & Strategy
External Audit	Terms of Reference (11.5.2)	End of Financial Year Audit Approach & Reporting Timetable	Annual										Associate Director, Finance & Procurement
	Terms of Reference (11.5.4)	External Audit Interim Management Letter (delivered by external auditor before end June each year)	Annual										Associate Director, Finance & Procurement
	LG Act s.126(4)(a) Terms of Reference (5.1, 11.1.1, 11.1.3, 11.6.2)	Audited Annual Financial Statements and report on Financial Results - CoA, APLA, ACMA and AEDA	Annual										Associate Director, Finance & Procurement
	LG Act s.126(4)(b) Terms of Reference (11.5.3)	Confidential Meeting with External Auditors	Annual										Associate Director, Finance & Procurement
	LG Act s.126(4)(b) Terms of Reference (11.5.4, 11.5.5)	Matters arising from the External Audit	Annual										Associate Director, Finance & Procurement
	Terms of Reference (5.5, 11.5.4)	Internal controls (considered as part of External Audit report)	Annual										Associate Director, Finance & Procurement
Financial Reporting	LG Act s.126(4)(ab, c) Terms of Reference (11.3)	Review of the Long Term Financial Plan	Annual - before and after consultation										Associate Director, Finance & Procurement
	LG Act s.126(4)(ab, c) Terms of Reference (11.3)	Review of Budget	Quarterly		Q3		Q4			Q1		Q2	Associate Director, Finance & Procurement
	Terms of Reference (11.6.2) Specifically requested by ARC	Quarterly Business Update including subsidiary updates	Quarterly		Q3		Q4			Q1		Q2	Associate Director, Finance & Procurement GMs of subsidiaries
	LG Act s.126(4)(a)	CEO Sustainability Report	Annually										Associate Director, Finance & Procurement
	Terms of Reference (11.6.2)	Review Council's Draft Annual Report	Annually										Associate Director, Governance & Strategy
	LG Act s.126(4)(ab, c) Terms of Reference (11.3)	Review of Annual Business Plan	Quarterly		Q3		Q4			Q1		Q2	Associate Director, Governance & Strategy
	LG Act s.126(4)(ab, c) Terms of Reference (11.3)	Update on development of the forward year Business Plan & Budget	Annually										Associate Director, Finance & Procurement
Internal Audit	LG Act s.126(4)(b) Terms of Reference (11.4.3)	Confidential Meeting with Internal Auditors	Annually										Associate Director, Governance & Strategy
	LG Act s.126(4)(c) Terms of Reference (11.4.2)	Internal Audit action plan update	All meetings										Associate Director, Governance & Strategy
	LG Act s.126(4)(c) Terms of Reference (11.4.1)	Strategic Internal Audit Plan	Annually										Associate Director, Governance & Strategy
Internal Control & Risk Management	LG Act s.126(4)(c) Terms of Reference (11.2.1, 11.2.2)	Review of Strategic Risk Register	Biannually										Associate Director, Governance & Strategy
	LG Act s.126(4)(c) Terms of Reference (11.2.1, 11.2.2)	Risk Management Systems (including Risk Management Operating Guideline, SRIA and Internal Audit)	Annually										Associate Director, Governance & Strategy
	LG Act s.126(4)(c) Terms of Reference (11.2.1, 11.2.2)	Emergency Management (including business continuity plan)	Biennial										Associate Director, Governance & Strategy
	Terms of Reference (11.2.3)	Activity of Strategic Risk & Internal Audit Group	Quarterly										Associate Director, Governance & Strategy
Good public administration framework Strategic Plans	LG Act s.126(4)(ab) Terms of Reference (2.1.2)	Strategic Plan (to be presented prior to November 2028)	Every 4 years										Associate Director, Governance & Strategy
	LG Act s.126(4)(ab) Terms of Reference (3.2.1)	Asset Management Plans (to be presented in 2028)	Every 4 years										Associate Director, Infrastructure
Other Business	Items arising from internal audit or request from ARC	ICS Implementation Plan	As requested										Associate Director, Park Lands, Policy & Sustainability
	Items arising from internal audit or request from ARC	Cybersecurity Update	As requested										Associate Director, Information Management