

Merri-bek City Council

Audit and Risk Committee

Performance Report 2025 – 2026



Merri-bek
City Council



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1. Introduction

The Merri-bek City Council Audit and Risk Committee (the Committee) has continued to undertake its role in providing independent advice to Council and management throughout the period 1 July 2025 to 30 June 2026 as detailed in this report.

Pursuant to Section 53(2) of the Local Government Act 2020 (the Act), the Committee does not have any delegated powers, including executive powers, management functions, or delegated financial responsibility. The Committee's role is to advise Council on how to best fulfil its responsibilities and facilitate decision making by providing a forum for improving communication between the Committee members and senior management, finance, risk and compliance managers, internal and external auditors.

The Committee assists Council with discharging its responsibilities under the Act including:

- Monitoring the compliance of Council policies and procedures with:
 - the overarching governance principles
 - the Act and the regulations and any Ministerial directions; and
 - other relevant laws and regulations
- Monitoring internal controls
- Monitoring Council financial and performance reporting
- Monitoring and providing advice on risk management and fraud prevention systems and controls
- Overseeing the internal audit function
- Overseeing external audit functions, and
- Monitoring related party transactions.

To fulfil its role, some of the key activities undertaken by the Committee during this period were to:

- Review the draft Financial Statements and recommend their approval in principle to Council
- Review the Annual Performance Statement and recommend its approval in principle to Council
- Monitor compliance obligations and challenge the existence and effectiveness of accounting and financial systems and other systems of internal control and business risk management
- Review the audit plans, results, and effectiveness of the organisation through the Internal Audit Program.

Overall, through its work, the Committee's aim is to add to the credibility of Council by promoting ethical standards. Under the guidance of the Committee Chair, Mr John Watson, strategic and operational risk issues were considered and mitigated.

In fulfilling its responsibilities, the Committee has provided input and advice in relation to the Internal Audits completed by contracted Internal Auditors, Crowe Australasia (Crowe) for Council during the reporting period.

During the year, Crowe made an annual declaration of independence to the Committee, declaring that they had maintained and would continue to maintain their independence.

2. Audit and Risk Committee membership

The Committee comprises seven people appointed by Council, with three members being Councillors and four members being independent of Council.

During the reporting period, Councillor membership changed following new appointments. The membership listed below reflects all Councillors who served on the Committee during the year, while the Committee's composition at any one time remained consistent with the Charter.

2.1 Council representatives

Councillor Helen Davidson (December 2024 to December 2025)

Councillor Ella Svensson (December 2024 to December 2025)

Councillor Helen Politis (appointed December 2024 – current)

Councillor Liz Irvin (appointed December 2025 – current)

Councillor Katherine Theodosios (appointed February 2026 – current)

2.2 Independent members

Mr John Watson (Chairperson)

Ms Lisa Tripodi

Mr Jeff Rigby

Ms Marilyn Kearney

3. Meetings and attendance

A total of four meetings were held during the reporting period. Committee members maintained good attendance throughout the year as shown in Table 1.

The four meetings were held on:

- 2 September 2025
- 18 November 2025
- 3 March 2026
- 2 June 2026

Table 1 – Membership, meeting dates and attendance

Member	Role	02/09/25	18/11/25	3/03/26	2/06/26
John Watson	Independent Chairperson	✓	✓	✓	✓
Lisa Tripodi	Independent Member	✓	✓	✓	✓
Jeff Rigby	Independent Member	✓	✓	✓	✓
Marilyn Kearney	Independent Member	✓	✓	✓	x
Cr Helen Davidson	Council Member	✓	✓	O	O
Cr Helen Politis	Council Member	✓	✓	✓	O
Cr Ella Svensson	Council Member	✓	✓	O	O
Cr Liz Irvin	Council Member	O	O	✓	✓
Cr Katherine Theodosios	Council Member	O	O	x	x

Key

✓ = In attendance x = Apology O = not required / not a committee member on meeting date.

Senior management representatives from Council also attended each Committee meeting including the Chief Executive Officer (or Acting), Director Business Transformation, Director Place and Environment, Director Community, Director City Infrastructure, Chief Financial Officer and Manager Governance and Strategy. In addition, other Managers attended when branch-related items were on the agenda. A summary of attendance by regular attendees is shown in table 2.

Table 2 – Regular Attendees, meeting dates and attendance

Regular Attendee	Role	2/09/25	18/11/25	3/03/26	2/06/26
Cathy Henderson	Chief Executive Officer (until 24/10/25)	✓	O	O	O
Sue Vujcevic	Director Business Transformation	✓	✓	A	A
Eamonn Fennessy	Director Community	✓	A	✓	✓
Pene Winslade	Director Place and Environment	✓	✓	✓	✓
Anita Curnow	Director City Infrastructure	✓	✓	✓	O
Greg Rodwell	Acting Director City Infrastructure	O	✓	✓	✓
Jemma Wightman	Chief Financial Officer	✓	✓	✓	✓
Yvonne Callanan	Manager Governance and Strategy	x	✓	✓	✓
Anthony Smith	Acting Manager Governance and Strategy	✓	O	O	O
Robert Raiskums	Manager Information Technology	✓	✓	✓	✓
Brian Harris	Manager People and Safety	O	✓	O	O
Stefan Grun	Manager Customer Communications and Engagement	O	O	✓	O
Victoria Hart	Manager Sustainability and Climate	✓	O	O	O
Bernie McMullen	Program Director Transformation	✓	✓	✓	✓

Peter Sagar	Program Director Central Coburg	O	O	O	✓
Sophie Barison	Unit Manager Governance and Risk	✓	✓	✓	✓
Josh Porker	Principal, RSD Audit (auditor for VAGO)	✓	O	✓	O
Tyson Holt	Engagement Leader, RSD Audit	O	O	O	✓
Cranos Mayo	Audit Manager RSD Audit	✓	O	×	O
Andrew Zavitsanos	Partner, Crowe	✓	✓	✓	✓
Asif Saeed	Manager, Crowe	✓	O	O	O

Key

✓ = In attendance × = Apology A = attended as Acting CEO

O = not required / no longer a committee member on meeting date/had not yet commenced working with Council.

Representatives for the Victorian Auditor General's Office (External Auditors), RSD Audit, attended most meetings. Representatives from Crowe, the internal audit contractor for the period, attended all four meetings.

4. Conflicts of Interest

No real, perceived, or potential conflicts of interest were declared by independent members in 2025-26.

5. Internal Audit

5.1 Internal audit contract

A key responsibility of the Committee is to monitor Council's internal audit program. The internal audit function of Council is supported by the engagement of independent internal audit professionals to provide analysis and recommendations aimed at improving Council's governance, risk, and management controls. Representatives from Crowe attended each Committee meeting and presented the audit results for each audit undertaken, responded to questions, and provided and welcomed advice from the Committee.

5.2 Internal Audit Plan 2025–26

The Annual Strategic Internal Audit Plan for 2025–26 was presented to the Committee and adopted in March 2025. The eight audits scheduled for 2025-26 were:

- Cyber
- Climate Change
- Library Services
- Occupational Health and Safety - Depot employees
- Customer Service and Complaints Handling
- Strategic Planning Governance
- Asset Management (Infrastructure)
- Project Management - Elevate Transformation Program.

The timetable for the eight internal audits is below.

Table 3 – 2025–26 Internal Audit Timetable

No	Internal audit project	Hours	Jul. 25	Aug. 25	Sept. 25	Oct. 25	Nov. 25	Dec. 25	Jan. 26	Feb. 26	Mar. 26	Apr. 26	May 26	Jun. 26
	Annual Internal Audit Program													
1	Cyber	120	■	■	▲									
2	Climate Change	120	■	■	▲									
3	OHS – Employees	120		■	■		▲							
4	Library Services	120		■	■		▲							
5	Customer Service and Complaints Handling	120					■	■			▲			
6	Strategic Planning Governance	120					■	■			▲			
7	Asset Management (Infrastructure)	120								■	■			▲
8	Project Management – Digital transformation	120									■	■		▲
	Total Hours	1,000												

Key



Audit field work and report writing



Denotes Audit Committee Meeting to which the Internal Audit Report will be presented.

Final internal audit reports were discussed, received and approved by the Committee at each meeting. The status of internal and external audit recommendations was also reported to the Committee at each meeting, with explanations provided for any off-track audit actions and for any requested extensions.

5.3 Internal Audit Reports Reviewed

At the conclusion of each audit, Crowe issues an audit report. The report contains an unbiased assessment of the effectiveness of Council's processes, and includes an overall audit rating, audit findings, and a list of recommendations to strengthen controls.

A total of eight internal audit reports were presented to the Audit and Risk Committee during 2025-26 as per the internal audit timetable shown at table 3 above.

Table 4 – 2025–26 Internal Audits Summary of Findings

Audit Title Date Presented to Committee	Summary of Findings
Cyber Security 2 September 2025	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Patch Applications - Patch Operating Systems - Multi-factor Authentication - Restrict Administrative Privileges - Application Control - Restrict Microsoft Office Macros - User Application Hardening - Regular backups - Lack of Formal Guidelines for Ransomware Payment Decision Making and Reporting.
Climate Change 2 September 2025	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Risk Management - Operating Framework - Financial Risks - Asset Management - Capital Works Planning.
Library Services 18 November 2025	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Operating framework - Inventory Management - Overdue, Missing and Lost Stock Items - Management reporting - Access controls - Management of internet use.
Occupational Health and Safety - Depot employees 18 November 2025	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Document Control - OHS System Monitoring - Hadfield Operations Centre Yard - Gillon Oval Storage Shed - Improvement Opportunities.
Customer Service and Complaints Handling 3 March 2026	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Customer Experience Strategy - Customer Service and Complaints Management Framework - Pathway CRM System Limitations - Training and Knowledge Management - Customer Requests and Complaints Monitoring - Management of Difficult Customers and Serial Complainers.

Audit Title Date Presented to Committee	Summary of Findings
Strategic Planning Governance 3 March 2026	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Governance Framework - Policies and Procedures - Council Reports on Planning Matters - Procurement Governance.
Asset Management (Infrastructure) 2 June 2026	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Oversight Committee - Strategy and Policy Framework alignment - NAMAf – Self Assessment - Asset Management Plans - Asset Handover Process.
Project Management - Elevate Transformation Program 2 June 2026	The auditor identified opportunities to strengthen the current controls. The findings relate to the following areas: - Governance Framework - Change Management - Risk Assessment - Communication and Engagement plans - Budget monitoring throughout the project - Contract variation approval process - Benefits Realisation

5.4 Implementation of Audit Recommendations

The Committee continued to encourage management to implement internal audit recommendations in a timely manner to ensure that better practices and controls in Council's services and functions are achieved.

To monitor progress of audit actions, an Audit Actions Progress report is provided to the Committee at each meeting. The report outlines the number of open, closed, and off-track actions. In most cases Council was able to implement audit actions in a timely manner. Any exceptions were highlighted and explained to the committee through the Audit Actions progress report.

6. External Audit

In August 2021 the Victorian Auditor General's Office (VAGO) appointed RSD Audit as Council's external auditor.

Josh Porker was the Principal at RSD Audit for the Audit and Risk Committee meetings held in September 2025, November 2025 and March 2026. For the June 2026 meeting, the role was undertaken by Tyson Holt.

RSD Audit's primary focus is on key financial reporting risks. This requires a thorough understanding of Council's financial reporting processes and a combination of internal control testing and substantive audit procedures to assess the residual risk of material error.

The VAGO Closing Report 30 June 2025 and Final Management Letter 2024/25 was presented to the Committee at its meeting of 2 September 2025.

7. Oversight of annual financial reports

The Audit and Risk Committee considered the accounts for the year ended 30 June 2025 at the meeting held 2 September 2025. This work was undertaken by the Committee in a timely manner so that final clearance of all financial statements was received within the deadline imposed under the Local Government Act.

8. Duties and responsibilities

8.1 Assessment of Performance

The Audit and Risk Committee operates in accordance with its Charter and is guided by an annual Work Plan.

The Committee is required to undertake an annual assessment of its performance against the Charter and incorporate this into the Annual Committee Performance Report in accordance with the Charter and section 54(4a) of the Local Government Act 2020.

The Work Plan closely aligns to the Charter, to ensure visibility that Charter requirements have been fulfilled as shown at Appendix 1.

The Committee dealt with most matters as scheduled in the Work Plan for the reporting period with the exception of the following:

- Committee members will complete Personal Interest Returns:
Personal interest forms were completed and presented to the Audit and Risk Committee in June 2026 instead of March 2026.
- Seek assurance that the Disaster Recovery Plan is in place, current and active:
Because the test did not occur until September 2025, the plan was delayed and presented at the November 2025 meeting
- An item from the 2025–26 Work Plan, as approved at the June 2025 meeting, was omitted from the published plan due to an administrative oversight. The omitted item was: “Prepare an Audit and Risk Report (describing activities and including findings and recommendations) and provide to the CEO for reporting to Council.”
This requirement was fulfilled within the Recommendations and Findings Biannual Report presented to the Committee at the 2 September 2025 and 3 March 2026 meetings as attachments to the Committee Management and Work Plan report, consistent with the Audit and Risk Committee Charter.

8.2 Review of Audit and Risk Committee Charter

The Audit and Risk Committee Charter was reviewed in September 2025.

8.3 Audit and Risk Committee Performance Evaluation

In July 2026, the Audit and Risk Committee Performance Evaluation survey was sent to committee members and regular attendees. Conducted every two years, the survey evaluated the Committee’s work during the 2025–26 financial year. This was the sixth survey undertaken since 2018 to monitor performance, identify opportunities for improvement and seek feedback from Committee members and regular attendees.

The Audit and Risk Committee Performance Evaluation was completed by seven participants: four independent Committee members and three officers. The evaluation was designed to obtain

feedback through participants rating 21 statements across the following three topics:

- Committee functions and responsibilities
- Committee skills and understanding
- Committee meeting administration.

Examples of the 21 statements are:

- The Committee has received information, presentations, or explanations it considers necessary to fulfil its responsibilities
- The Committee Work Plan is prepared in a timely manner and is structured to address all key areas in the Charter.
- The Committee's overall financial literacy is adequate given its responsibilities as per the Charter.

All 21 statements were rated 'strongly agree' or 'agree' by participants, confirming that the committee continues to perform well against its core responsibilities.

Participants were also asked to answer open questions to elicit feedback as outlined in Table 5 below.

Table 5 – Survey Questions and Key Themes

Questions	Key Theme
What does the Audit and Risk Committee do well?	Committee is collaborative and provides constructive advice to management and Council through meaningful and enquiring discussion.
How can Management better support the Audit and Risk Committee in fulfilling its responsibilities?	The committee indicated they are well supported.

Survey participants were also asked to suggest where the Audit and Risk Committee can improve. Table 6 outlines the suggestions and Council's response:

Table 6 – Suggestions for Improvement and Council Response

Suggestions for improvement	Council response
A 'strategic risk in focus' be presented at each meeting including information on the effectiveness of controls at each meeting	Strategic Risk in focus will commence at the November Committee meeting.

Overall, the survey results indicate that the Audit and Risk Committee continues to operate effectively and in accordance with its Charter, with participants expressing strong confidence in the Committee's governance, oversight and meeting processes. Feedback received reflected a well-supported and collaborative committee, with only one suggestion for improvement which will be implemented.

9. Overall assessment of Merri-bek City Council's risk, control and compliance framework

The Committee's overall assessment is that Council continues to maintain a strong internal control environment, with effective management of strategic and operational risks, as well as financial and compliance obligations. Throughout the reporting period, the organisation has worked constructively with the Committee and demonstrated a strong commitment to transparency, responsiveness to audit findings, and consistent follow-through on identified improvement opportunities.

It is the Committee's independent view that Merri-bek City Council's governance culture supports the ongoing development of a robust risk, control, and compliance framework. This framework continues to mature and adapt in response to changes across Council's operations.

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
Business Actions Report (Charter, section 4)						
Monitor actions arising from Audit and Risk Committee meetings and the Recent Reports and Publications report	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Annual Financial Report and Performance Statement (Charter, Section 2 and VAGO Report: 'Results of the 2022/23 VAGO audits: Local Government')						
After balance date and at the time of reviewing the draft financial report: - Determine whether there have been any changes to circumstances that would indicate that key assumptions behind the finance team initial advice and key judgements no longer hold true. - assess the reasonableness of the valuation and fair value assessment outcomes. - Closing Report and Final Management Letter - Governance and Management checklist	Annually					2/09/2025
Recommend in principle to the Council whether the financial report including the performance statement should be approved based on the Committee's assessment of them.	Annually					2/09/2025
Finance Management Report (Charter, section 4)						
Monitor implementation of a three-year Financial Management Improvement Plan	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Monitor Council's internal control system for unusual transactions above acceptable risk	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
An overview of Council's handling of accounting, internal accounting controls or auditing matters or other matters likely to affect the Council or its compliance with relevant legislation and regulations	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Review management disclosures in financial reports on the effect of significant compliance issues	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Review any changes in accounting policies and procedures and the methods of applying them ensuring they are in accordance with the stated financial reporting framework disclosures with management	Annually					18/11/2025
Review the mid-year and end of year VAGO report: • assess significant estimates and judgements in financial reports by asking management and VAGO about the processes used in making material estimates and judgements and the basis for these. • Review the appropriateness of accounting policies and disclosures to present a true and fair view. • Review the process for the consolidation of financial information of Council related entities into the financial reports of the Council. • Assess whether a comprehensive process has been established for the purposes of legislative disclosure reporting requirements. • Seek the external auditor's independent opinion on management's technical compliance with accounting	Biannually					2/09/2025 3/03/2026

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
standards; proper application of the accounting principles; clarity in financial disclosure practices as used or proposed in the financial report						
Monitor Management Financial and performance reporting	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Review the processes for the identification, nature, extent, and reasonableness of related-party transactions	Annually					2/09/2025
Prior to balance date, review the finance team's accounting paper	Annually					2/06/2026
Committee receive an annual report that management have completed a review of the internal audit contract	Annually					2/06/2026
Audit Actions Report (Charter, section 4)						
Review outstanding audit actions	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Elevate Transformation Program Report (Audit and Risk Committee request)						
Provide a report that includes the status of the project and a dashboard	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Memorandum of Audit Planning and Audits Completed Report (Charter, section 4)						
Monitor Council's processes regarding compliance with legislation and regulations through internal audit and external audit reporting	Quarterly					2/09/2025 18/11/2025 3/03/2026

Appendix 1

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

[illegible]

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
Monitor work by Council to mitigate and plan for climate change risk	Biannually					2/09/2025 3/03/2026
Committee Management and Workplan Report (Charter, section 4 and 7)						
Assess Council's policy framework and procedures to ensure: - the embedding of the governance principles - the strengthening of the framework - policies are reviewed as per schedule. Business Transformation City Infrastructure Community Place and Environment	Quarterly					2/09/2025
						18/11/2025
						3/03/2026
						2/06/2026
Monitor Council processes for compliance of Council policies and procedures	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Receive Audit and Risk Committee Performance Report Review of the performance of the Committee against its Charter	Annually					2/09/2025
Assessment of Committee and Committee Member Performance through a survey	Biennial	Next due September 2026				
Review Register of Delegations	Annually					2/06 2026
Review report on Gifts, Benefits and Hospitality	Biannually					18/11/2025 2/06 2026
Review report on Councillor Expenses	Biannually					2/09/2025 3/03/2026

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
Review report on Interstate and Overseas Travel	Biannually					2/09/2025 3/03/2026
Review CEO credit card transactions	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Monitor Council's commercial interests including compliance with relevant laws and regulations	Annually					2/09/2025
Committee members to complete Personal Interest Returns	Biennially					2/06 2026
Review the process for the management and governance of the use of data, information, and knowledge through a report from the Chief Information Officer. This includes the controls covering the public release of information.	Annually					18/11/2025
Set Committee Meeting schedule	Annually					18/11/2025
Review Committee Annual Work Plan	Annually					2/06/2026
Review of the Audit and Risk Committee Charter Committee members will confirm understanding of their obligations following the biennial review of the Committee Charter	Biennially					2/09/2025
Procurement Framework Report (Charter, section 4)						
Review the Procurement Framework with a focus on probity and transparency of policies, processes, and procedures.	Annually					3/03/2026
Council Plan 2021 – 2025 Implementation (Charter, section 4)						
Receive assurance that Council has appropriate systems and procedures in place for collecting and analysing information and data to measure performance against the Council Plan through a report on annual Council Plan implementation.	Annually					18/11/2025

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
Management and Governance of the Use of Data Information and Knowledge (Charter, section 4)						
Review the processes for managing and governing the use of data, information, and knowledge through a report from the Chief Information Officer. This review should include the controls in place for the public release of information.	Annually					18/11/2025
External Audit Report (Charter, section 4)						
Presentation of VAGO's Audit Strategy Memorandum	Annually					3/03/2026
VAGO Status Report	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06 2026
Review outcomes of external audits, including findings and recommendations	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06 2026
Review VAGO Interim Management Letter	Annually					2/06 2026
Risk Management Report (Charter, section 4, committee request *)						
Review management reports on any breakdowns in key controls	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Review Council's procedures to receive, retain and treat complaints through a report on the Complaints Framework and the Public Interest Disclosure Framework	Annually					2/06/2026
An overview of Council's handling of complaints and public interest disclosures	Quarterly					2/09/2025 18/11/2025

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
						3/03/2026 2/06/2026
Report on significant public liability claims*	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06 2026
Receive an annual risk report, which provides: - the risk profile for Council - an overview of the Enterprise Risk Management Framework and implementation strategy - an overview of the processes for identification and control of risks in accordance with risk appetite - an overview of management of each fraud and corruption risk - An overview of key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported	Annually					18/11/2025
Review report on Occupational Health and Safety	Annually					18/11/2025
Assess adequacy of Council process to manage insurable risks	Annually					2/09/2025
Seek assurance that the Business Continuity Plan is in place, current and active	Annually					2/06/2026
Seek assurance that the Disaster Recovery Plan is in place, current and active	Annually					2/09/2025
Review IT update *	Quarterly					2/09/2025 18/11/2025 3/03/2026

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
						2/06/2026
Receive an annual Fraud Risk report, which provides: - an overview of fraud risks identified and the action to establish and implement treatment plans. - the Fraud and Corruption Register - Actions arising from Fraud Reviews - Fraud prevention and detection activities undertaken. - A description of completed Fraud Awareness Training	Annually					2/09/2025
Audit and Risk Committee Administration (Charter, section 4, 7 & 13)						
EO reporting to the Committee of all suspected and actual frauds, thefts, and material breaches of legislation	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
At the commencement of each meeting, the Chair is to seek assurance that there have been no obstructions to the work by the external auditor	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Provide the opportunity for audit committee members to meet with the internal and external auditors without management being present before each meeting	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026

Merri-Bek City Council Audit and Risk Committee Work Plan 2025-2026

Audit and Risk Committee Responsibility	Frequency	2 September 2025	18 November 2025	3 March 2026	2 June 2026	Date/s Tabled
Provide a Summary of Audit and Risk Committee Minutes to Council through the Governance Report – Cyclical Report	Quarterly					2/09/2025 18/11/2025 3/03/2026 2/06/2026
Committee Member Induction		As required				