

# Borough of Queenscliffe

## Audit & Risk Committee Meeting

### Minutes

Monday 20 April 2026 at 2:30PM

Wirrng Wirrng



**Borough of Queenscliffe**

Queenscliff & Point Lonsdale, Victoria, Australia



## **Acknowledgement of Country**

This meeting is being held on the traditional lands of the Wadawurrung people, we wish to acknowledge them as the traditional custodians and pay our respects to their elders past and present. We extend that respect to all members of our community.



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## **1. Committee In-Camera Session**

All members of the Committee, along with representatives of the external auditor, VAGO, and internal auditors, RSD, met at 2.30pm in-camera prior to the full meeting, without officers, to discuss a range of matters listed on the agenda.

## **2. Opening of Meeting**

Richard Davies declared the meeting open at 3:08 pm.

## **3. Present & Apologies**

### **Present:**

#### **Committee members**

Cr Donnie Grigau, Mayor  
Cr Isabelle Tolhurst  
Richard Davies (Chair)  
Rebecca Brezzi (until 5.15pm)  
Richard Bull  
Michael Tehan

#### **Auditors**

Kathie Teasdale, Engagement Partner (Internal Audit Provider: RSD Audit)  
Paul Harrison, Internal Audit Manager (Internal Audit Provider: RSD Audit)  
Anoja Bandara, Financial Audit (External Auditor: VAGO)

#### **Officers**

Jane Grover, Chief Executive Officer  
Gihan Kohobange, Manager Finance & ICT Services  
Jodie Hunt, Financial Services Coordinator  
Jenni Walker, HR & Governance Coordinator  
Belinda Bennett, HR & Organisational Development Advisor  
Paul O'Leary, Coordinator Business Systems & Transformation (until 4.14pm)



## 4. Conflict of Interest Disclosures

Councillors and Members of the Audit & Risk Committee must disclose a conflict of interest in accordance with section 130 of the *Local Government Act 2020*.

Independent Members & Councillors: Nil

Officers: Nil

## 5. Previous Audit & Risk Committee Meetings

### 5.1. Audit & Risk Committee Meeting 1 December 2025

#### RESOLUTION

That the minutes of the Audit & Risk Committee Meeting 1 December 2025, as distributed, be confirmed as an accurate record.

**Moved: Michael Tehan**

**Seconded: Rebecca Brezzi**

**CARRIED**

### 5.2. Business Arising from Audit & Risk Committee Meeting on 1 December 2025

7.3	Action	Status
<b>8 September 2025</b> 13.2 Self Assessment	The Chair informed the meeting about ARC self-assessment feedback did not proceed given the separation of the former Chief Executive prior to review of the outcomes. The Chair, Richard Davies, and the Acting CEO, to meet and discuss this matter	Chair to provide an update.



<b>1 December 2025</b> Audit & Risk Committee Meeting 8 September 2025 7.3 Scope for Internal Audit Review	Discussion was had to potentially move the cyber security review to earlier than April 2027 (possibly October 2026) in the schedule plan. This matter will be discussed further in the next meeting.  It was further noted to consider the timing of the climate change review within the audit program.	Please see the update provided under 6.3 Internal Audit Plan 2026 – 2027.
<b>1 December 2025</b> 9.3. Business Continuity Plan & Testing Regime	There will be an out of session report circulated to all Audit & Risk Committee members on the upcoming tabletop exercise of both the Business Continuity Plan (as well as the ICT Disaster Recovery Plan) that were rescheduled to 8 December 2025.	Completed.
<b>1 December 2025</b> 14.1. General Business	Independent members seek feedback from the Council regarding their oversight of Council activities, particularly in relation to risk management and internal control processes, as well as the performance of the Council's external and internal auditors.	To discuss during the in-camera session.



## RESOLUTION

That the table above be confirmed as an accurate record.

**Moved: Richard Bull**

**Seconded: Cr Isabelle Tolhurst**

**CARRIED**

## 6. Internal Audit

### 6.1. Progress on Open Audit Recommendations

**Presenter:** Manager Finance & ICT Services

## NOTED

Following the recent Project Management training for officers, facilitated by Swinburne Edge, the Committee queried the measurement of outcomes. The CEO is committed to ensure the organisation will adhere to Project Management frameworks to embed the training.

## RESOLUTION

That the Audit & Risk Committee notes the progress on the outstanding Actions from previous internal audit recommendations.

**Moved: Rebecca Brezzi**

**Seconded: Michael Tehan**

**CARRIED**

### 6.2. Internal Audit Review

**Presenter:** Internal Auditor

## RESOLUTION

That the Audit & Risk committee notes the update provided.

**Moved: Richard Bull**

**Seconded: Richard Davies**

**CARRIED**





### **6.3. Strategic Internal Audit Plan 2027 - 2029**

**Presenter:** Internal Auditor

#### **NOTED**

The Committee queried the regularity of reporting on cyber security issues to Councillors. The CEO reported that currently reporting on this issue to council occurred quarterly and CEO resolved to include updates in relation to cyber security monthly via Assembly meeting with Councillors.

#### **RESOLUTION**

That the Audit & Risk committee;

1. Review and provide feedback on the proposed Internal Annual Plan 2026–2027; and
2. Endorse the Internal Annual Plan 2026–2027.

**Moved: Cr Isabelle Tolhurst**

**Seconded: Rebecca Brezzi**

**CARRIED**

### **6.4. Internal Audit Charter**

**Presenter:** Manager Finance & ICT Services

#### **NOTED**

The Committee noted its endorsement of the Internal Audit Charter was subject to some small non-substantive word/format changes.

#### **RESOLUTION**

That the Audit & Risk Committee endorses the updated Internal Audit Charter.

**Moved: Michael Tehan**

**Seconded: Richard Bull**

**CARRIED**



## **7. External Audit**

### **7.1. External Audit Strategy Memorandum (ASM)**

**Presenter:** External Auditor

#### **NOTED**

The Audit & Risk Committee noted VAGO's finding that the Borough met all VAGO auditing timelines. It was noted that only 34 of the 79 councils met the timelines. The Committee also acknowledged Council staff efforts in meeting auditing timelines.

#### **RESOLUTION**

That the draft Audit Strategy Memorandum (ASM) for financial year ending 30 June 2026, be noted along with any comments or feedback.

**Moved:** Michael Tehan

**Seconded:** Richard Bull

**CARRIED**

## **8. Control Framework & Risk Management**

### **8.1. Council Policies Adopted by Council**

**Presenter:** HR & Governance Coordinator

#### **RESOLUTION**

That the Audit & Risk Committee notes the policy and guideline recently adopted by Council.

**Moved:** Michael Tehan

**Seconded:** Rebecca Brezzi

**CARRIED**

### **8.2. Review of Council Policies**

**Presenter:** Manager Finance & ICT Services



## **RESOLUTION**

That the Audit & Risk committee notes and endorses the proposed changes to the risk management policy.

The Audit & Risk Committee requested a further review of the proposed changes to the risk management policy; the Chair committed to circulating the draft policy to the Committee outside of the meeting.

### **8.3. Strategic Risk Register**

**Presenter:** Manager Finance & ICT Services

## **NOTED**

The Committee recommended further sub-set categories within the Strategic Risk Register, such as the ability to capture the potential risks of federal/state government directives impacting our Crown land (as an example). It was further noted that human capital risks may be included in the Strategic Risk Register and potentially officers could review strategic risk registers outside of the local government sector in consideration of items covered in risk registers broadly.

## **RESOLUTION**

That the Audit & Risk Committee notes the update provided by Council officers, with respect to the Strategic Risk Register.

**Moved:** Richard Bull

**Seconded:** Rebecca Brezzi

**CARRIED**

### **8.4. Risk Management Framework**

**Presenter:** Manager Finance & ICT Services

## **NOTED**



The Committee recommended that the responsibilities of Council and the Audit & Risk Committee be included in the Risk Management Framework.

## **RESOLUTION**

That the Audit & Risk Committee reviewed the revised Risk Management Framework and requests further officer review of the framework to bring to the next meeting.

**Moved: Michael Tehan**

**Seconded: Rebecca Brezzi**

**CARRIED**

## **8.5. 2026 - 2027 Insurance Renewal**

**Presenter:** Manager Finance & ICT Services

## **RESOLUTION**

That the Audit & Risk committee notes the update provided by Council officers, with respect to proposed 2026–2027 insurance arrangements.

**Moved: Rebecca Brezzi**

**Seconded: Richard Davies**

**CARRIED**

## **8.6. Business Continuity Plan & Testing Regime**

**Presenter:** HR & Governance Coordinator

## **NOTED**

The committee noted the report on the desk top exercise held by management in December 2025.

## **RESOLUTION**

That the Audit & Risk Committee notes the summary provided by officers, with respect to Business Continuity Planning and Testing regime.



**Moved: Rebecca Brezzi**

**Seconded: Michael Tehan**

**CARRIED**

## **8.7. ICT update**

**Presenter:** Coordinator Business Systems & Transformation

### **NOTED**

The Audit & Risk committee requested at its next meeting to review the new organisational policy OPICT003 Responsible use of public generative AI.

### **RESOLUTION**

That the Audit & Risk Committee notes the update provided.

**Moved: Cr Isabelle Tolhurst**

**Seconded: Richard Davies**

**CARRIED**

## **8.8. Reports from the Victorian Auditor General's Office (VAGO)**

**Presenter:** Manager Finance & ICT Services

### **RESOLUTION**

That the Audit & Risk Committee notes the update provided.

**Moved: Rebecca Brezzi**

**Seconded: Cr Isabelle Tolhurst**

**CARRIED**

## **8.9. Victorian Ombudsman - Outsourcing Small Claims Handling**

**Presenter:** Manager Finance & ICT Services

### **RESOLUTION**



That the Audit & Risk Committee notes the update provided.

**Moved: Richard Bull**

**Seconded: Rebecca Brezzi**

**CARRIED**

## **9. Compliance Management**

### **9.1. Risk & Governance Committee Meetings**

**Presenter:** HR & Governance Coordinator

#### **RESOLUTION**

That the Audit & Risk Committee notes the report from the Risk & Governance Committee.

**Moved: Michael Tehan**

**Seconded: Richard Davies**

**CARRIED**

### **9.2. Report on Gifts, Benefits and Hospitality**

**Presenter:** Manager Finance & ICT Services

A report on gifts, benefits and hospitality for the period 1 July 2025 to 31 December 2025 was attached. It was noted that given the small number of claims and their value, the report includes all matters rather than those items that exceed a set limit in value.

#### **RESOLUTION**

That the Audit & Risk Committee notes the report on gifts, benefits and hospitality for the period 1 July 2025 to 31 December 2025.

**Moved: Rebecca Brezzi**

**Seconded: Michael Tehan**

**CARRIED**



## 10. Council Financial & Performance Reporting

### 10.1. 2025 – 2026 Quarterly Financial Report at 31 March 2026

**Presenter:** Manager Finance & ICT Services

#### RESOLUTION

That the Audit & Risk Committee notes the 2025– 2026 Quarterly Financial Report as at 31 March 2026.

**Moved:** Richard Bull

**Seconded:** Richard Davies

**CARRIED**

### 10.2. Draft Financial Budget 2026 – 2027

**Presenter:** Manager Finance & ICT Services

#### RESOLUTION

That the Audit & Risk Committee notes the update provided and provides feedback on the 2026–2027 Draft Budget.

**Moved:** Rebecca Brezzi

**Seconded:** Richard Davies

**CARRIED**

### 10.3. Property, Plant, Equipment, and Infrastructure Assets - Fair Value Assessments

**Presenter:** Manager Finance & ICT Services

#### RESOLUTION

That the Audit & Risk Committee notes the update provided by Council officers, with respect to the fair value assessment of Property, Plant, Equipment, and Infrastructure assets for the 2025–2026 financial year.



**Moved: Michael Tehan**

**Seconded: Richard Bull**

**CARRIED**

## **10.4. Significant changes to accounting policies, standards and reporting requirements**

**Presenter:** Manager Finance & ICT Services

### **RESOLUTION**

That the Audit & Risk Committee notes the update provided.

**Moved: Rebecca Brezzi**

**Seconded: Michael Tehan**

**CARRIED**

## **11. Chief Executive Officer update**

### **11.1. Chief Executive Officer Update**

**Presenter:** Chief Executive Officer

#### **Discussion**

The Chief Executive Officer provided a verbal update in relation to the following areas at the meeting:

- Planned Service Review
- Finance Committee (three independent members appointed)

### **RESOLUTION**

That the Audit & Risk Committee notes the Chief Executive Officer update.

**Moved: Richard Davies**

**Seconded: Michael Tehan**

**CARRIED**





## **12. Information to Note**

### **12.1. Other Information to Note**

**Presenter:** Manager Finance & ICT Services

#### **NOTED**

The committee noted the following information provided.

- Credit Cards Transactions – Chief Executive Officer, 1 July 2025 to 31 December 2025
- Expense reimbursement, Councillors and all members of delegated Committees (note: Council does not have any delegated committees)
- Summary of investment of term deposits
- RSD Industry Update Report - Q3 FY26 - Local Government
- VAGO status report - Local Government update

#### **RESOLUTION**

That the Audit & Risk Committee notes the information provided.

**Moved: Rebecca Brezzi**

**Seconded: Cr Isabelle Tolhurst**

**CARRIED**

## **13. Audit & Risk Committee**

### **13.1. Report to Council**

**Presenter:** Chair ARC

#### **RESOLUTION**

That the Audit & Risk Committee notes the update provided.

**Moved: Michael Tehan**

**Seconded: Richard Bull**



**CARRIED**

## **13.2. Audit & Risk Committee independent membership**

**Presenter:** HR & Governance Coordinator

Council appointed all four independent members of the Audit & Risk Committee at its Ordinary Meeting on 25 October 2023 for a three-year term expiring on 25 October 2026.

### **RESOLUTION**

That the Audit & Risk Committee notes the officer comments regarding the pending expiration of the terms of the four independent Committee members. The Chair will write a report to communicate with the CEO and Councillors recognising the need for rotation to achieve the right outcome for the Committee. The Chair is authorised to communicate with Councillors on this matter, representing views of all independent members.

**Moved: Richard Bull**

**Seconded: Cr Isabelle Tolhurst**

**CARRIED**

## **14. General Business**

### **14.1. General Business**

There were no general business items noted.

## **15. Meetings Schedule**

### **15.1. Meeting Schedule**

There are no changes to the proposed meeting schedule for the remainder of 2026.

## **16. Close of Meeting**

Richard Davies declared the meeting closed at 5:18 pm.