

Minutes

Audit, Risk and Improvement Committee Meeting

Camden Council
Oran Park Administration Centre
70 Central Avenue, Oran Park
1.30pm

17 September 2025

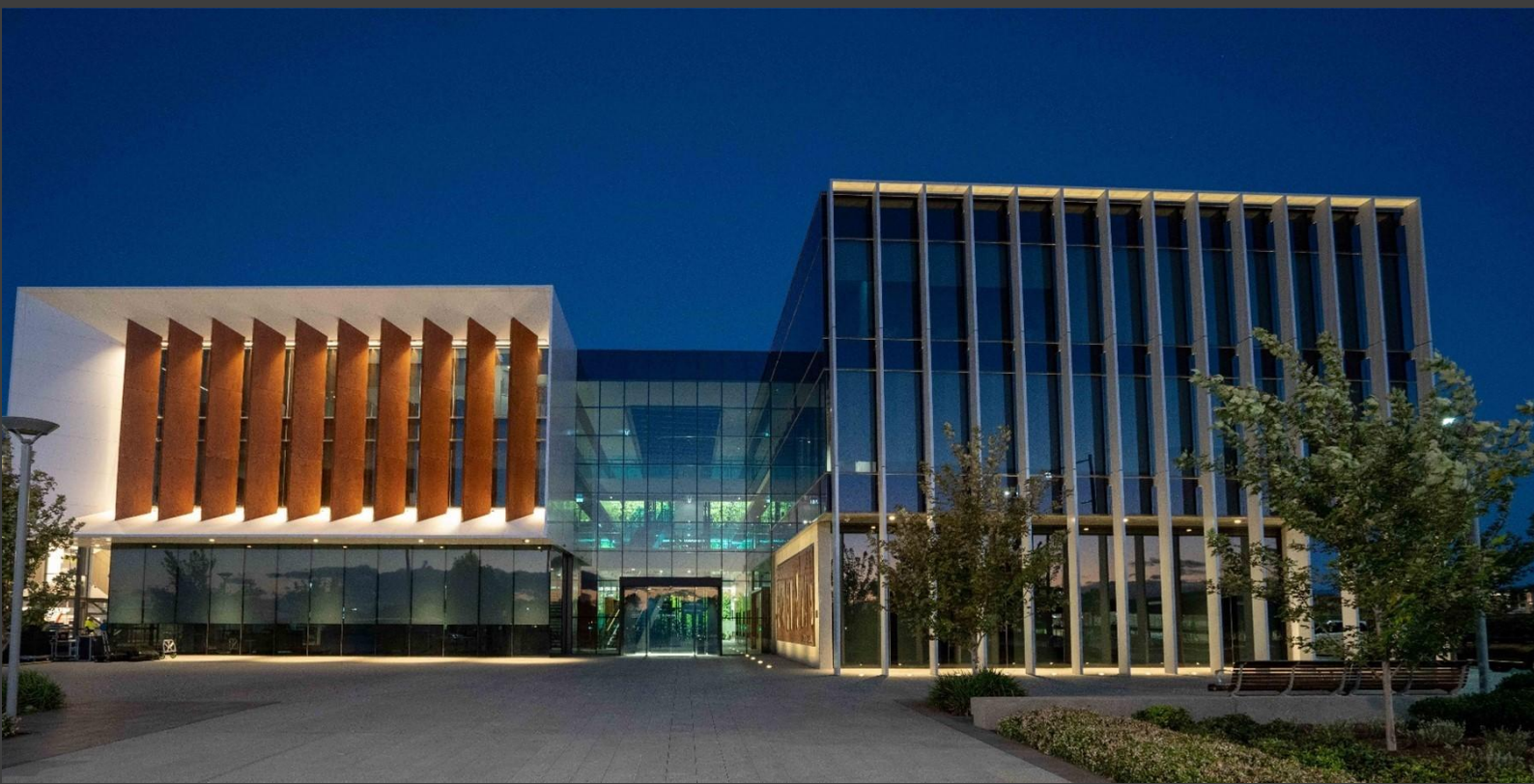


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Voting Members Present:

Andrew McLeod	Independent Member (Chair)
Michael Quirk	Independent Member
Barry Husking	Independent Member

Non-voting Members Present:

Cr Peter McLean	Camden Council Councillor
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Non-voting observers:

General Manager
Internal Audit Coordinator

Independent Observers:

Mary Yuen, the Audit Office of NSW (External Auditor) (left at 2.43pm)

Invitees:

Director Community Assets
Director Customer and Corporate Strategy
Director Planning and Environment
Director Sport, Community and Activation
Director Growth and Finance
Chief Information Officer (left at 3.07pm)
Manager Corporate Performance and Customer Experience (arrived at 3.05pm and left at 3.25pm)
Chief Financial Officer
Manager Safety and Risk
Senior Risk Advisor
Manager Legal and Governance (arrived at 2.35pm and left at 3.25pm)
Chief People Officer (arrived at 3.25pm and left at 3.27pm)
Team Leader Injury Management and Wellbeing (arrived at 3.25pm and left at 3.27pm)
Internal Audit Analyst

Observers:

Cr Eliza Rahman	Camden Council Councillor
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Recording of Meeting:

The Chair advised that the meeting is being recorded for minute taking purposes only and will be deleted following review of the minutes by Committee members. No objections were noted.

Apologies:

Gearoid Fitzgerald, the Audit Office of NSW (External Auditor)
Mayor, Councillor Ashleigh Cagney

Welcome

The Chair welcomed Councillor Rahman as an observer to the meeting.

Acknowledgement of Country

The Chair read the following Acknowledgement of Country:

I would like to acknowledge that this meeting is being held on the Traditional Lands and Waterways of the Dharawal people and also recognise surrounding Dharug, and Gundungurra people and pay our respect to Elders past, present, and those emerging.

Apologies

RECOMMENDED

That leave of absence be granted.

DECISION

No leave of absence was granted.

ARIC01 Declarations of Interest

RECOMMENDED

That the Audit, Risk and Improvement Committee declarations be noted.

DISCUSSION

Mr Barry Husking advised of the following declaration removal noting two years had passed since this declaration was present:

- Conducted casual work in the finance area for Wingecarribee Shire Council.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the declarations.

ARIC02 Minutes to the 16 July 2025 Audit, Risk and Improvement Committee Meeting

RECOMMENDED

That the Audit, Risk and Improvement Committee:

- approve the minutes to the 16 July 2025 Audit, Risk and Improvement Committee meeting; and
- note the status of actions included in the actions list.

DISCUSSION

Nil

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. approved the minutes to the 16 July 2025 Audit, Risk and Improvement Committee meeting; and
- ii. noted the status of actions included in the actions list.

Moved: Barry Husking
Seconded: Michael Quirk

ARIC03 General Manager's Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the General Manager's Update.

DISCUSSION

The General Manager advised that Council is undertaking its biennial community and employee surveys with results expected by early 2026. The feedback received from the previous surveys was beneficial for Council to plan and set priorities. The response rate for the current employee survey is approximately 78%.

The General Manager outlined Council's recent R U OK? Day events advising of the importance of promoting mental health support and initiatives.

The General Manager advised that Council has been rated number one in NSW for responsiveness and customer feedback on Snap Send Solve, a platform that connects residents to Council through an App.

The Committee asked how many residents use Snap Send Solve and the General Manager advised we may be able to provide information on both the Snap Send Solve and OurCamden Apps. The Director Customer and Corporate Strategy advised that Snap Send Solve is not a Council promoted App with the question on usage taken on notice.

The Committee asked whether we are able to promote this positive result and the General Manager advised there was an embargo on Council's ability to promote through the media however, Snap Send Solve did some positive promotion.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the General Manager's Update; and
- ii. raised the following action;
 - a. respond to the question taken on notice to advise usage rates of the Snap Send Solve App.

ARIC04 EXTERNAL AUDIT - External Audit Update**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the External Audit Update.

DISCUSSION

Ms Mary Yuen of the Audit Office of NSW presented the External Audit interim management letter for the year ending 30 June 2025 noting there were two repeat matters and two new matters.

The Committee asked about the delays in asset capitalisation and the Chief Financial Officer provided an overview of the various ways that assets come into Council and outlined the monthly process that is undertaken and continually improving. The General Manager referred to the growth of the local government area, noting the large amount of capital each year compared with other councils, also noting Council's comparative resources.

The Committee highlighted the ever changing IT and cyber environment and advised of the importance of undertaking regular information security penetration testing.

Ms Yuen advised of the changes to the Report on the Conduct of the Audit (RoCA) template with the ratios removed from local government requirements. Ms Yuen advised that new financial sustainability measures have been developed to align with reporting currently included in the Auditor General report to Parliament.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the External Audit Update.

ARIC05 INTERNAL AUDIT - Internal Audit Reports Issued Since Last Meeting - Drives24 and Payment of Expenses and Provision of Facilities to the Mayor and Councillors**RECOMMENDED**

That the Audit, Risk and Improvement Committee:

- i. note the Internal Audit Reports issued since last reporting for DRIVES24 and Payment of Expenses and Provision of Facilities to the Mayor and Councillors; and
- ii. confirms agreement to the timeframes for completion of recommendations as included in the management responses for the DRIVES24 and Payment of Expenses and Provision of Facilities to the Mayor and Councillors Internal Audit Reports.

DISCUSSION**Drives24**

The Internal Audit Coordinator presented the findings from the annual Drives24 audit advising there were no significant issues identified and the compliance certificate was reported to Transport for NSW by 31 July 2025 as per the Agreement.

Payment of Expenses and Provision of Facilities to the Mayor and Councillors

The Internal Audit Coordinator presented the findings from the Payment of Expenses and Provision of Facilities to the Mayor and Councillors internal audit noting there were no high risk findings.

The Committee asked the Councillors in attendance for feedback on the audit results and the current process in relation Councillor expenses. The Committee queried whether any amendments to the policy could be considered to reduce the administrative costs associated with claims for reimbursement. Amendments made to the Policy a number of years ago were explained that have improved Councillors capacity to claim expense reimbursements. The new electronic reimbursement process that has streamlined the process was also outlined.

The Committee and attendees discussed available professional development for Councillors, including mandatory training, and the associated costs of training.

The Committee asked whether Councillor expenses were published and it was confirmed they are reported to Council every six months noting that meeting agenda reports are included on Council's website.

Assessment of Internal Audits

The ARIC received the following internal audit reports during the period:

Audit Name	Total number of risk rated recommendations
Drives24	Nil
Payment of Expenses and Provision of Facilities to the Mayor and Councillors	Six

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Internal Audit Reports issued since last reporting for DRIVES24 and Payment of Expenses and Provision of Facilities to the Mayor and Councillors; and
- ii. confirmed agreement to the timeframes for completion of recommendations as included in the management responses for the DRIVES24 and Payment of Expenses and Provision of Facilities to the Mayor and Councillors Internal Audit Reports.

ARIC06 RISK MANAGEMENT - Cyber Security Six-Monthly Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the six-monthly cyber security update.

DISCUSSION

The Chief Information Officer presented the six monthly Cyber Security Update including; the cyber threat landscape; actions completed across the 5 pillars of the Cyber Resilience Strategy; in progress and upcoming actions; and cyber security events and incidents (including data breaches). The Cyber Risk Management Plan was provided as a handout noting there is a cyber risk register in place that will soon be reported to the Committee alongside the operational risks.

The Committee acknowledged the accidental human error threat and noted the emerging intentional human error threat and asked about Council's approach to managing this threat. The Chief Information Officer advised that enhancing Council's culture and awareness in cyber security was key and provided an overview of the steps that Council is taking including training, and the development of policies and a number of working groups.

The Committee referred to IT/cyber risks more generally and asked how many still have a very high residual risk rating. The Chief Information Officer advised this question would be taken on notice highlighting the 11 IT related risks in Council's operational risk register and the work being undertaken to enhance Council's cyber risk register.

A discussion was had regarding the personal identifiable information audit findings, the actions being taken to address this, and the importance of recordkeeping.

The Committee noted the great work being undertaken by Council in cyber security and suggested communicating more with the community and Councillors so they have an understanding of how Council is managing and responding to this emerging threat. The Committee suggested considering potential graphic representations around the number of cyber threats prevented as an option.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the six-monthly cyber security update: and
- ii. raised the following action:
 - a. respond to the question taken on notice regarding how many IT/cyber risks have a very high residual rating.

ARIC07 RISK MANAGEMENT - Enterprise Risk Management

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Enterprise Risk Management update.

DISCUSSION

This report was taken as read.

The Committee asked what processes are in place to ensure key staff are periodically reminded of their business continuity plan roles and the Senior Risk Advisor noted the annual training and inclusion in training for new managers. The Committee suggested potential inclusion of requirements in key position letters of offer with requirements to be completed during probation periods.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Enterprise Risk Management update.

The Manager Legal and Governance arrived during discussion of this item the time being 2.35pm.

Meeting break from 2.37pm – 2.45pm, Ms Mary Yuen of the Audit Office of NSW left during this time.

ARIC08 INTERNAL AUDIT - Audit Report Recommendations Implementation Status Update - July 2025

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Audit Recommendations Implementation Status Update for 31 July 2025.

DISCUSSION

This report was taken as read.

The Internal Audit Coordinator provided a brief update on the implementation of audit recommendations noting that 91% are on track or complete. It was advised the August month end percentage is at 94%, with the contract management internal audit completed as part of the August reporting.

The Committee asked about the process for requesting revised due dates noting that some recommendations had numerous revised dates. The Internal Audit Coordinator outlined the process including the requirement for ELG approval.

The Committee asked which systems still require multifactor authentication and the Chief Information Officer provided an update on this.

The Committee requested an update on the implementation of the fleet management recommendations noting the system recommendations appeared to be completed. The Director Community Assets advised that the fleet management system went live last month and the Chief Financial Officer advised the leaseback review is nearing completion.

The Committee referred to the fleet management audit recommendations related to review of the fleet strategy and advised this was a Management Policy decision. It was suggested consideration be given to whether this type of recommendation could be amended to request a service review. This may then reduce the recommendations that sit under the strategy review. This was highlighted on the basis that the Committee's role was to provide advice around addressing risks as opposed to commenting on policy decisions.

The Internal Audit Coordinator highlighted the need for internal audit to bring to Management's attention the need to periodically review and document the reasons behind decisions such as its fleet strategy as not reviewing in itself may lead to unnecessary risks.

Audit Recommendations

A number of audit reports, investigation reports and management letters have been issued since the inception of the internal audit function in 2015. A summary of the status of the implementation of all recommendations from these is as follows:

Risk Rating	Number of recommendations	Verified as Implemented	Status		
			Completed	Not Yet Due (on-track)	Delayed
Very High	40	2	40	0	0
High	192	59	176	14	2
Medium	437	80	400	26	11
Low	353	82	335	14	4
Total	1022	223	951	54	17

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Audit Recommendations Implementation Status Update for 31 July 2025.

ARIC09 COMPLIANCE - Quarterly Legislative Compliance Declarations for April to June 2025 and Annual Update on the Legislative Compliance Framework

RECOMMENDED

That the Audit, Risk and Improvement Committee:

- note the status of compliance declarations for the previous quarter; and
- note the update on the Legislative Compliance Framework.

DISCUSSION

This report was taken as read and the Manager Legal and Governance advised that there have been no changes to the policy as the process is working well.

The Committee referred to the non-compliance declared and asked what the implications for Council could be and it was advised that although past history indicates little implication, there is a potential for a fine to be issued.

The Committee asked how casuals and contractors are captured in the legislative declaration process and the Manager Legal and Governance outlined the process, advising that Managers have a responsibility to declare compliance for their teams each quarter.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the status of compliance declarations for the previous quarter; and
- ii. noted the update on the Legislative Compliance Framework.

ARIC10 FRAUD CONTROL AND ETHICS - Fraud and Corruption Control Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the update on fraud and corruption control at Council.

DISCUSSION

The Manager Legal and Governance advised there have been no material changes to either the Policy or the Plan and that training has been completed for all staff with refresher training scheduled for next year.

The Manager Legal and Governance also advised of updates to public interest disclosure processes and advised that the annual code of conduct acknowledgement and conflicts of interest attestation have been completed. The increased cultural awareness and support of senior management in this space was also highlighted.

The Committee referred to ICAC Operation Wyvern and asked how Council considers training for contractors. The Manager Legal and Governance advised that the current training is made as broad as possible so that it is suitable for all staff. Individual managers and team leaders are also responsible for ensuring that contractors are aware of their responsibilities.

A discussion was held in relation to steps taken in response to Operation Wyvern.

The Internal Audit Coordinator advised that Council's quotation and tender documents require sign off of agreement to Council's Statement of Business Ethics that outlines expected behaviour.

The Committee asked about the recent secondary employment internal audit and the finding relating to conflicts of interest. It was advised that instructions in annual processes now include cross references between conflict of interest declarations and secondary employment applications where relevant.

The Committee noted that fraud and corruption risks are being managed well and suggested that future reports consider inclusion of more statistics and information to assist in promoting the positive work conducted by Council.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the update on fraud and corruption control at Council.

The Manager Corporate Performance and Customer Experience arrived during discussion of this item, the time being 3.05pm.

The Chief Information Officer left during discussion of this item the time being 3.07pm.

ARIC11 RISK MANAGEMENT - Project Risk And Assurance

RECOMMENDED

That the Audit, Risk and Improvement Committee note the ePMO Project Risk and Assurance update, and update on Council's priority projects.

DISCUSSION

This report was taken as read and the Manager Corporate Performance and Customer Experience advised of the work in the assurance space and the focus on lessons learned and progressing project health checks.

The Committee asked whether future reports could include the overall project cost and the Chief Financial Officer advised that it is currently a manual process noting council is currently examining system refinements to automate the process

The Committee queried whether the additional Camden Animal Shelter funding came out of Council funds or WestInvest and the Chief Financial Officer highlighted the funds Council contributed via loan borrowings. The Director Community Assets advised WestInvest did not allow for increases in funds provided. The increase in building costs that contributes to project cost was also explained.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the ePMO Project Risk and Assurance update, and update on Council's priority projects.

ARIC12 SERVICE REVIEWS AND BUSINESS IMPROVEMENT - Service Reviews Update

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Service Delivery Review Program status update.

DISCUSSION

The Manager Corporate Performance and Customer Experience provided an update on the progress of the service review program and actions reporting.

The Committee asked how many cemeteries Council manages and it was advised there is one.

The Committee asked about funding arrangements in relation to use of external consultants in service reviews. The Manager Corporate Performance and Customer Experience provided an overview of the budget and funding arrangements.

The Committee asked about Council's risk appetite in relation to the talent management service review and it was advised that this related to background checks and specifically qualification checks when it came to recruitment. The Director Customer and Corporate Strategy advised that a risk based approach will be taken by reviewing positions to assess background check requirements which may fast track some recruitment.

The Committee asked how the scope for service reviews are developed and whether consideration of the continuation of the service as well as the processes within the service is included. The Manager Corporate Performance and Customer Experience provided the community bus service review example and explained the process for setting the objectives for service reviews in consultation with the relevant director.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Service Delivery Review Program status update.

ARIC13 STRATEGIC PLANNING AND PERFORMANCE DATA AND MEASUREMENT - Integrated Planning and Reporting Framework and Performance Reporting

RECOMMENDED

That the Audit, Risk and Improvement Committee note the report on Integrated Planning and Reporting Framework and related performance reporting.

DISCUSSION

This report was taken as read.

The Committee asked whether the achievement of 80% of the planned Works Program was the actual result or the KPI showed 80% if it hits that target or above. It was confirmed that 80% was the actual result.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the report on Integrated Planning and Reporting Framework and related performance reporting.

ARIC14 PERFORMANCE DATA AND MEASUREMENT AND FRAUD CONTROL AND ETHICS - Governance Information Report - 30 June 2025

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Governance Information Report for the six months to 30 June 2025.

DISCUSSION

This report was taken as read.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Governance Information Report for the six months to 30 June 2025.

The Manager Corporate Performance and Customer Experience left the time being 3.25pm.

The Chief People Officer and Team Leader Injury Management and Wellbeing arrived and the Manager Legal and Governance left, the time being 3.25pm.

ARIC15 GOVERNANCE - Work Health and Safety Update - January to June 2025

RECOMMENDED

That the Audit, Risk and Improvement Committee note the Work Health and Safety Update.

DISCUSSION

The Committee asked about the risk classified as 'severe' and the Manager Safety and Risk provided an overview.

The Committee requested future reports include an outline of any major non-conformances found in Work Health and Safety audits or from incidents and the actions being taken to address them.

The Committee asked how psychosocial hazards are trending and the Chief People Officer advised this was a focus area for councils and outlined steps Council is taking to monitor these claims.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Work Health and Safety Update; and
- ii. raised the following action:
 - a. that future Work Health and Safety update reports include an outline of any major non-conformances found in Work Health and Safety audits and incidents and the actions being taken to address them.

The Chief People Officer and Team Leader Injury Management and Wellbeing left the time being 3.27pm.

ARIC16 INTERNAL AUDIT - Six Month Quality Assurance and Improvement Program - Balanced Scorecard/KPI Report - June 2025**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the Six-Month Key Performance Indicator/Balanced Scorecard Report for the period to 30 June 2025.

DISCUSSION

The Internal Audit Coordinator provided a brief update on the performance indicator results for the period.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Six-Month Key Performance Indicator/Balanced Scorecard Report for the period to 30 June 2025.

ARIC17 Internal Audit - Internal Audit Plan Status Update**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the Internal Audit Plan Status Update.

DISCUSSION

This report was taken as read.

The Committee agreed that the time spent on tasks data was established to more accurately measure workload around audits that were planned and may no longer be providing the value it takes to prepare. It was agreed the time spent on tasks data was no longer required noting there is now sufficient data to draw conclusions and make assumptions from for future planning.

The Internal Audit Coordinator noted the importance of continuing to report the status of audits however agreed to remove the reporting of time spent on tasks.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee:

- i. noted the Internal Audit Plan Status Update: and
- ii. raised the following action:
 - a. cease reporting the time spent on tasks as part of the Internal Audit Plan status update.

ARIC18 Audit, Risk and Improvement Committee Annual Work Plan Status**RECOMMENDED**

That the Audit, Risk and Improvement Committee note the Audit, Risk and Improvement Committee Annual Work Plan status for the 2025 calendar year.

DISCUSSION

This report was taken as read.

The Committee asked for the status of the delegations review noting the requirement to complete within 12 months of the election and the Director Customer and Corporate Strategy confirmed that the delegations have been presented to Council as required and the sub delegations are currently under review.

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the Audit, Risk and Improvement Committee Annual Work Plan status for the 2025 calendar year.

ARIC19 General Business**RECOMMENDED**

That the Audit, Risk and Improvement Committee note any General Business discussed.

DISCUSSION

The Committee thanked management for the separate presentation session held on 21 August 2025 that included presentations on:

- Council's Enterprise Risk Management Framework
- Sport, Community and Activation Risks
- Community Assets Risks
- Growth and Finance Risks
- Customer and Corporate Strategy Risks; and
- Planning and Environment Risks.

The Internal Audit Coordinator reminded everyone that the Audit, Risk and Improvement Committee self-assessment survey is due for completion by 19 September 2025.

The Committee welcomed the attendance of management to Committee meetings for as little or as long as they would like, with the exception of confidential matters.

Opportunities for longer term improvement

The Committee noted the following in relation to potential longer-term improvement opportunities for Council, not covered elsewhere, from this meeting:

- Nil

Key opinions or take-outs from this meeting

The Committee noted the following key opinions or take-outs, not covered elsewhere, from this meeting:

- Nil

DECISION

Following review and discussion, the Audit, Risk and Improvement Committee noted the General Business discussed.

Meeting Closed at 3.32pm**Next Meeting:**

The next meeting of the Audit, Risk and Improvement Committee will be held on 15 October 2025 at 1.30pm at Council's Administration Building, 70 Central Avenue, Oran Park.

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