



# AUDIT AND RISK COMMITTEE

**11 DECEMBER 2025**

MEETING MINUTES

## AUDIT AND RISK COMMITTEE MINUTES

08:00 – 10.30 AM THURSDAY 11 DECEMBER 2025

FUNCTION ROOM (CIVIC CENTRE) AND VIA ZOOM

Audit and Risk Committee	
Andrew Dix	Independent Chair
Binda Gokhale	Independent Member (online at left 9.30am)
John Watson	Independent Member (online)
Mayor Stuart James	Audit and Risk Committee Member

Other Invitees	
Dr Andi Diamond	Chief Executive Officer
Simone Wickes	Director Corporate Services
Kate Heissenbuttel	Manager Corporate Performance
Deep Sethi	Chief Financial Officer (arrived for item 3.1 and left after item 4.2)
Hirosha De Costa	Accounting Services Lead (left after item 4.2)
Tanya Scicluna	Director Community Services
Mary Martin	Manager Aged and Community Support (arrived for item 3.1 and left after item 4.1)
Rebecca Freebody	Coordinator Business Assurance and Risk Management
Anna Constantinou	Corporate Reporting Officer
Richard Wilson	Client Director – Aster Advisory (arrived at 8.30am)
Zachary Sapoznikoff	Manager - Aster Advisory

## 1 Opening of Meeting/Procedural

### 1.1 Apologies

- Councillor Nicky Luo
- Councillor Elisha Lee

The Chair welcomed new Councillor members. Gratitude was extended to Councillor Geoff Lake who has left the Committee, noting Cr Lake has been a long serving member since November 2018 and who the Committee appreciated his input and challenges and perspective he has contributed over this duration.

### 1.2 Disclosure of Conflicts of Interest

None disclosed

### 1.3 Confirmation of Minutes - (22/09)

#### Audit and Risk Committee Resolution

The minutes of the Audit and Risk Committee meeting of 22 September 2025 be accepted.

**Noted the minutes had been confirmed by email circular resolution by the Committee members.**

### 1.4 Matters Arising

The report was taken as read. One open action is scheduled for completion at the June 2026 meeting.

#### Audit and Risk Committee Resolution

The Committee noted the report.

### 1.5 CEO briefing

Dr Andi Diamond, CEO, provided an update per the report.

Discussion occurred regarding:

- Enterprise Bargaining Agreement which has been endorsed.
- Legacy Landfill arbitration process

- Vandalism of council facilities, particularly council sporting pavilions and noted a charge has been made by Victoria Police.

In addition, Dr Diamond discussed the potential introduction of a Jobs Code and its implications for Council; and the recent proposal the Australian Nursing and Midwifery Federation (ANMF) put to its members recently regarding maternal and child health services and immunisation transitioning to the public sector.

Mayor James shared an update on recent positive concessions considered by the Upper House in relation to the planning reforms and affordable housing.

#### Audit and Risk Committee Resolution

The Committee noted the report.

## **2 Risk Management/Ethical Behaviour**

### **2.1 Risk Update including Strategic Risk Report**

Manager Corporate Performance provided an update to the Committee on the report. The Director Community Services provided the Committee an update on the following emerging risks;

- Planning reforms,
- Occupational violence (staff and community safety),
- Infrastructure funding for Suburban Rail Loop, and
- Aged care reform implications.

The Committee recommended management consider future strategic risk reports include an indication of movement or trend for each risk and the appetite associated, as the current presentation remains static. The Committee also recommended a review on the likelihood rating of Strategic Risk #2. Discussion on the number of strategic risks (grouping to a high level) occurred.

#### Audit and Risk Committee Resolution

The Committee noted the report.

**[Action]: The Committee recommends future Strategic Risk Register reports include indication of movement or trend for each risk and the appetite associated, as the current presentation remains static. The Committee recommends management review on the likelihood rating of Strategic Risk #2.**

**[Officer]: Kate Heissenbittel, Manager Corporate Performance to action.**

## **2.2 Fraud and Corruption Control Framework**

The report was taken as read. Discussion on the change in the training and awareness approach that Council has adopted occurred.

### **Audit and Risk Committee Resolution**

The Committee noted the report.

## **2.3 Fraud and Corruption Management Annual Report**

The report was taken as read.

The Committee recommended reviewing and noting the reputational risk category when reviewing fraud risks currently listed in the register.

### **Audit and Risk Committee Resolution**

The Committee noted the report.

## **3 Internal Audit**

### **3.1 Status of Delivery of Internal Audit Annual Plan\***

The report was taken as read.

Aster Advisory advised of a timing change between the Contract Management and Customer Experience internal audits.

### **Audit and Risk Committee Resolution**

The Committee noted the report.

### **3.2 Status of Open Recommendations**

The report was taken as read.

### **Audit and Risk Committee Resolution**

The Committee noted the report.

### **3.3 Cash Handling Internal Audit**

The report was taken as read.

The Committee discussed the opportunity for Council's conversation to transition to be more cash less.

#### Audit and Risk Committee Resolution

The Committee noted the report.

## 4 Executive Briefings

### 4.1 Aged Care Act update

Director Community Services provided an update on the new obligations for Council under the new Aged Care Act 2024. Management also agreed to provide further updates to the Committee once obligations become clearer and Council have progressed their thinking on the future of service offerings in this area.

The Committee asked about the responsible persons and their obligations under the Act (in particular the CEO, Mayor and Councillors). Management advised that Council has been active in managing its obligation, however noted the Commonwealth has been experiencing issues with system access is currently experiencing an unexpected backlog.

#### Audit and Risk Committee Resolution

The Committee noted the report.

**[Action]: The Committee asked management to provide further updates to the Committee once obligations become clearer and Council have progressed their thinking on the future of service offerings in this area.**

**[Officer]: Mary Martin, Manager Aged and Community Support to action.**

### 4.2 Finance VAGO update

Chief Financial Officer provided a verbal update on the feedback provided to Council by VAGO as shared with the Committee via email on the challenges with the 2024/25 external audit. The Committee requested an annual 'Accounting issues and management judgements' paper, which would include details of the accounting implications of any new, different, or material transactions, together with areas where judgement was required to determine an outcome. This paper would also include VAGO's assessment on the items where necessary.

The Committee discussed the difficulty in the varying interpretations of the standards. The Committee agreed with management that moving forward early engagement is key for future audits, and recommends management include notes in the annual audit paper at the June/July meeting in advance of the 2025/26 FY audit.

*Audit and Risk Committee Resolution*

The Committee noted the report.

**[Action]: The Committee requested an annual 'Accounting issues and management judgements' paper, which would include details of the accounting implications of any new, different, or material transactions, together with areas where judgement was required to determine an outcome. This paper would also include VAGO's assessment on the items where necessary.**

**[Officer]: Deep Sethi, Chief Financial Officer to action.**

## **5 Governance**

### **5.1 Bi-Annual report to CEO on activities of ARC\***

The report was taken as read.

*Audit and Risk Committee Resolution*

The Committee noted the report.

### **5.2 Audit and Risk Committee Annual Self Assessment**

The report was taken as read. The Committee noted the changes implemented since last year, provides effective change, as shown in the results. The Committee recommended (for future years) including a summary of ELT member feedback to better interpret trends year to year across both ARC members and ELT.

*Audit and Risk Committee Resolution*

The Committee noted the report.

## 6 Other Business

### 6.1 Identify confidential matters for separate minuting

Nil.

### 6.2 General business

Request to discuss the scoping paper and Aster Advisory responses for the pending Cyber Security Audit. The Committee was satisfied with the responses provided.

The Committee requested the Independent member of the IT Committee to attend a future ARC to present a briefing on his role, observations, and items of interest to the ARC. This to be scheduled annually.

**[Action]: The Committee requested the Independent member of the IT Committee to attend a future ARC to present a briefing on his role, observations, and items of interest to the ARC. This to be scheduled annually.**

**[Officer]: Adil Khan, Chief Information Officer to action.**

## 7 Meeting Schedule \*\*

### 7.1 Confirmed Meeting Schedule for 2026

- Thursday, 5 March 2026 8-10.30am
- Thursday, 2 July 2026 8-10.30am *(to be confirmed following Council resolution on 27 January 2026)*
- Thursday, 24 September 2026 8-10.30am
- Thursday, 17 December 2026 8-10.30am

## 8 Meeting Close

The meeting was closed at 9.32am

Confirmed by Chair (Mr Andrew Dix):

### 9.1 Items for Noting Only

#### Audit and Risk Committee Resolution

The Committee noted the following documents supplied as part of the meeting information:

- 1. City of Monash - Recent Issues Brief July - September 2025 [9.1.1 - 36 pages]
- Minutes Risk Management Committee Nov 2025 [9.1.2 - 2 pages]
- Digital and Technology Steering Committee Minutes - 25 Nov 25 [9.1.3 - 7 pages]
- Quarterly Finance Report [9.1.4 - 29 pages]
- LGPRF 2024-25 Comparisons - Combined for ARC [9.1.5 - 15 pages]