Hawkesbury
City Council

Attachment 1 to
Item 10.4.1.

Audit, Risk and Improvement Committee Four Year
Strategic Work Plan from 2024/2025 to 2027/2028

Date of meeting: 4 February 2025
Location: Council Chambers
Time: 6:30pm

Audit, Risk and Improvement Committee Draft Four Year Strategic Work Plan from 2024/2025 to 2027/2028

Ref	Responsibility Areas	Tasks	Timing	Nov-24	Dec-24	Mar-25	Jun-25	Sep-25	Nov-25	Dec-25	Mar-26	Jun-26	Sep-26	Nov-26	Dec-26	Mar-27	Jun-27	Sep-27	Nov-27	Dec-27	Mar-28	Jun-28	Sep-28	Nov-28	Dec-28	Mar-29	Jun-29
	Governance and Compliance																										
1	Compliance arrangement	Oversight of Council's governance compliance arrangements in general.	Quarterly		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓
2	Compliance monitoring	Review the effectiveness of Council's system for monitoring compliance with relevant laws, regulations and government policies.	Annually				✓				✓					✓								✓			✓
3	HR and performance management	Review effectiveness of Council's human resource and performance management activities.	Annually					✓					✓					✓						✓			
4	ICT management	Review effectiveness of Council's management of ICT risks	Quarterly		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓
5	External Reporting	Review trends in external reporting of GIPA, PIDs, HRIPA and ICAC referrals	Annually			✓					✓					✓					✓					✓	
6	Complaints Risks	Review adequacy of complaints management framework including reporting	Annually					✓					✓					✓						✓			
7	Compliance risks	Consider if legal and compliance risks have been adequately addressed in Council's risk management and general management arrangements.	Annually			✓					✓					✓					✓					✓	
	Risk Management																										
8	Risk management framework	Review whether management has in place a current and comprehensive Risk Management Framework that meets Standards, with associated procedures for effective identification and management of business and financial risks, including fraud.	Annually		✓						✓				✓						✓					✓	
9	Risk management self assessment	Review self assessment of risk management function and framework	Annually		✓						✓				✓						✓					✓	
10	ARIC assessment of risk management	Review adequacy of the risk management function and compliance of risk management with Standards and policies.	End of term																		✓						
11	Risk culture	Review effectiveness of risk management training and embedding of risk management culture across the organisation.	Annually		✓						✓				✓						✓						
12	Major projects or undertakings	Review whether a sound and effective approach has been followed in developing Strategic Risk Management plans for major projects or undertakings.	As required																								
13	Management of assets	Review the effectiveness of Council's approach to management of assets.	Annually			✓				✓					✓						✓					✓	
14	WHS Risk	Review effectiveness of the management of Work, Health & Safety risks.	Quarterly		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓
15	Insurance arrangements	Review the impact of the Risk Management Framework on its control environment and insurance arrangements.	Annually		✓					✓					✓						✓						
16	Business continuity planning	Review whether a sound and effective approach has been followed in establishing business continuity planning arrangements, including whether plans have been tested periodically.	Annually			✓				✓						✓					✓						✓
	Internal Control Framework																										
17	Internal controls	Review whether management has adequate internal controls in place, including over external parties such as contractors and advisors.	Annually				✓					✓					✓					✓					✓
18	Policies and procedures	Review whether management has in place relevant policies and procedures and these are periodically reviewed and updated.	Annually				✓					✓					✓					✓					✓
19	Policy and procedure compliance	Progressively review whether appropriate processes are in place to assess whether policies and procedures are complied with.	Annually				✓					✓					✓					✓					✓
20	Delegation management	Review whether appropriate policies and procedures are in place for the management and exercise of delegations.	Annually				✓					✓					✓					✓					✓
21	Corruption prevention framework	Review whether management have implemented an adequate and effetive fraud and corruption prevention framework.	Annually			✓					✓					✓					✓					✓	
22	Ethical behaviour	Review whether management has taken steps to embed a culture which is committed to ethical and lawful behaviour.	Annually			✓					✓					✓					✓					✓	
	Financial Management and External Accountability																										
23	Annual financial statements	Satisfy itself that the Annual Financial Reports and the Annual Report comply with applicable Australian Accounting Standards and supported by appropriate Management sign-off on the statements and the adequacy of internal controls.	Annually	✓					✓					✓					✓					✓			
24	Management letter	Review the External Audit opinion, including whether appropriate action has been taken in response to Audit recommendations and adjustments.	Annually			✓					✓					✓					✓					✓	
25	Contentious financial reporting matters	Consider contentious financial reporting matters in conjunction with Council's management and External Auditors.	Annually		✓					✓					✓					✓					✓		
26	Annual report	Review the processes in place designed to ensure financial information included in the annual report is consistent with the signed financial statements.	Annually		✓					✓					✓					✓					✓		
27	State government reports	Satisfy itself there are appropriate mechanisms in place to review and implement, where appropriate, relevant State Government reports and recommendations.	Annually		✓					✓					✓					✓					✓		
28	Accounting policies and procedures	Review the appropriateness of Council's accounting policies, procedures and disclosures.	Annually	✓					✓					✓					✓					✓			
29	Performance management framework	Satisfy itself there is a performance management framework linked to organisational objectives and outcomes.	Annually		✓					✓					✓					✓					✓		
	Internal Audit																										
30	Forum of communication	Act as a forum for communication between the Council, the General Manager and Internal Audit.	Ongoing	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
31	Meet with Internal Audit	Meet separately with the Head of Internal Audit in the absence of Council management at least annually.	Annually			✓					✓					✓					✓					✓	
32	Audit Plans	Review and advise on the Annual Internal Audit Plan and four-year Stategic Internal Audit Plan	Annually			✓					✓					✓					✓					✓	
33	Strategic internal audit plan	Ensure that Internal Audit coverage and the Internal Audit Plan address the identified major risk areas of Council, and approve the plan.	Annually			✓					✓					✓					✓					✓	
34	Adequacy of audit resources	Consider the adequacy of Internal Audit resources to carry out its responsibilities, including completion of the approved Internal Audit Plan.	Annually			✓						✓				✓					✓					✓	
35	External Assessment of Internal Audit	Review and advise on the external review of the Internal Audit Function in accordance with Standards	End of term																		✓						
36	Audit assignments	Make recommendations to commission internal audits of any kind, whether to be conducted by the internal audit service provider or otherwise.	As required	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
37	Internal audit reports	Review all Audit reports and consider significant issues identified in audit reports and action taken on issues raised, including identification and dissemination of better practices.	Quarterly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ref	Responsibility Areas	Tasks	Timing	Nov-24	Dec-24	Mar-25	Jun-25	Sep-25	Nov-25	Dec-25	Mar-26	Jun-26	Sep-26	Nov-26	Dec-26	Mar-27	Jun-27	Sep-27	Nov-27	Dec-27	Mar-28	Jun-28	Sep-28	Nov-28	Dec-28	Mar-29	Jun-29
38	Internal audit recommendations	Monitor the implementation of Internal Audit recommendations by management.	Quarterly		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓
39	Internal audit Charter	Periodically review the Internal Audit Charter to ensure that all structures, authority, access and reporting arrangements remain in place and are adequate. Approve any changes to the charter and refer it to the council for adoption.	Biennially			✓										✓										✓	
40	Internal audit service provider	Participate in the selection of internal audit service providers, as required.	As required																								
41	Internal audit performance	Periodically review the performance of Internal Audit function.	Annually		✓					✓					✓					✓					✓		
External Audit																											
42	Forum of communication	Act as a forum for communication between Council, the General Manager and External Audit.	Ongoing	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
43	Meet with External Audit	Meet separately with the External Audit provider in the absence of Council management at least annually.	Annually			✓					✓					✓					✓					✓	
44	External audit scope	Review the proposed external audit scope and approach with particular respect to elimination of duplication with Internal Audit.	Annually		✓					✓					✓					✓					✓		
45	Feedback on audit	Provide input and feedback on the financial statement and performance audit coverage proposed by external audit, and provide feedback on the external audit services provided.	Annually		✓					✓					✓					✓					✓		
46	External audit recommendations	Review all external plans and reports in respect of planned or completed external audits, and monitor the implementation of audit recommendations by management.	Quarterly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
47	External audit reports	Consider significant issues and disagreements raised in relevant External Audit reports and better practice guides, and ensure appropriate action is taken.	Ongoing	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Business Improvement, Service Reviews and Performance Measurement																											
48	Business improvement culture	Review management's approach and implementation of a continuous improvement culture.	Ongoing	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
49	Business improvement initiatives	Monitor business improvement initiatives, programmes, projects etc, including: - Organisational reviews - Service delivery reviews - Strategic plans - Development of performance criteria and the collection of data for performance reporting against those criteria.	Annually					✓					✓					✓					✓				
50	Council's performance measurement	Review the annual performance of Council against its documented key performance criteria.	Annually		✓					✓					✓					✓					✓		
51	Integrated Planning & Reporting	Review the adequacy and effectiveness of Council's integrated, planning and reporting processes.	Annually				✓					✓						✓				✓					
52	Integrated Planning & Reporting	Oversight of Council's overall performance against the endorsed Community Strategic Plan, Operational and delivery program.	Quarterly		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓	✓		✓	✓	✓
53	Community survey results	Review Council's community survey results and provide advice to the General Manager on the adequacy of Council's performance.	Annually				✓					✓						✓				✓					✓
54	Service reviews	Identify and recommend to the General Manager activities, processes systems that may benefit from review.	Annually				✓					✓						✓				✓					
Other Functions																											
55	Annual ARIC report	Chair of the Committee to provide an Audit, Risk and Improvement Committee Annual Report to Council.	Annually				✓					✓						✓				✓					✓
56	Assessment arrangements	Review performance of the Committee on self-assessment basis at least once every two years.	Biennially				✓											✓									✓
57	Assessment of compliance	Comprehensive report of assessment of all matters covered in Charter responsibilities to Council.	End of Term																		✓						
58	ARIC Charter	Periodically review the Audit, Risk and Improvement Committee Charter to ensure that all structures, authority, access and reporting arrangements remain in place and are adequate. Approve any changes to the charter and refer it to the council for adoption.	Annually				✓					✓						✓				✓					✓
59	Conflict of interest	Declare any conflicts of interest at the start of each meeting or before discussion of a relevant agenda item or topic.	Quarterly	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
60	Forward meeting plan	Agree on a forward meeting plan including meeting dates, agenda items and covering all committee responsibilities as detailed in the Audit Committee Charter.	Annually		✓					✓					✓					✓						✓	