COOMALIE COMMUNITY GOVERNMENT COUNCIL

AGENDA

RISK MANAGEMENT AND AUDIT COMMITTEE MEETING

MONDAY 10TH AUGUST 2026

10:00am

Table of Content

1. NOTICE OF MEETING

I hereby give notice that a Risk Management and Audit Committee Meeting will be held on:

Date:	10th August 2026
Time:	10:00am
Location:	Council Chambers
	22 Cameron Road, Batchelor NT 0845

Any member of the Committee who may have a conflict of interest, or perceived conflict of interest regarding any item of business to be discussed at a Risk Management and Audit Committee meeting should declare that conflict of interest to enable Council to manage the conflict and resolve it in accordance with its obligations under the *Local Government Act 2019*.

The Risk Management and Audit Committee Meeting will be open to the public.

The meeting will be recorded for minuting purposes only.

NChapman

Acting Chief Executive Officer

AGENDA

RISK MANAGEMENT AND AUDIT COMMITTEE MEETING

TO BE HELD IN THE COUNCIL CHAMBERS, BATCHELOR

ON MONDAY 10TH AUGUST 2026 at 10:00am.

The Chairperson, Mr Robert Annis-Brown, will declare the meeting open at 10:00am and welcome all in attendance.

2. ACKNOWLEDGEMENT OF COUNTRY

I acknowledge the Traditional Owners of the land commonly referred to as Coomalie. I pay my respects to their Elders, past, present and emerging.

3. PERSONS PRESENT

MEMBERS PRESENT

Chairperson	Robert Annis-Brown
Independent Member	Karl Hell
Deputy President	Chris Whatley
Councillor	Sharon Beswick

STAFF PRESENT

Acting Chief Executive Officer	Natasha Chapman
Acting Corporate Services Manager	Luke Ackland
Executive Services Coordinator	Terrill Forrest

4. APOLOGIES AND LEAVE OF ABSENCE.

Date:	10th August 2026
Author:	Natasha Chapman, Acting Chief Executive Officer.
Attachments:	**Nil.**

PURPOSE

This report is to table for Committee's records, any apologies and requests for leave of absence received from Members of the Risk Management and Audit Committee for the meeting held 10th August 2026.

RECOMMENDATION

That the Risk Management and Audit Committee receive and notes the apologies of___________ absence for the Risk Management and Audit Committee Meeting held on the 10th August 2026.

Moved:

Seconded:

COMMENT

The committee can choose to accept the apologies or requests for leave of absence as presented or not accept them. Apologies or requests for leave of absence that are not accepted by the committee will be recorded as absence without notice.

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS.

Section 98 *Local Government Act 2019.*

FINANCIAL IMPLICATIONS.

Nil.

5. ELECTRONIC MEETING ATTENDANCE.

Date:	10th August 2026
Author:	Natasha Chapman, Acting Chief Executive Officer.
Attachments:	**Nil.**

PURPOSE

This report is to table, for the Committee's record, any requests and permissions for Electronic Attendance.

RECOMMENDATION

That the Risk Management and Audit Committee acknowledge and accepts _____ attendance to the meeting of 10th August 2026 via electronic means.

Moved:

Seconded:

COMMENT

The *Local Government Act 2019* provides for a member who is not physically present at a meeting is taken to be present at the meeting if:

(a) the member's attendance at the meeting by means of an audio or audio-visual conferencing system is authorised in accordance with a council resolution establishing a policy for attendance in such a manner.

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS.

Section 98 *Local Government Act 2019.*

FINANCIAL IMPLICATIONS.

Nil.

6. DECLARATION OF INTEREST OF MEMBERS OR STAFF

Date:	10th August 2026
Author:	Natasha Chapman, Acting Chief Executive Officer.
Attachments:	**Nil.**

PURPOSE

Members are required to disclose an interest in a matter under consideration by the Committee at a meeting of a committee by:

1) In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the Council by disclosure as soon as possible after the matter is raised.

2) In the case of a matter raised in general debate or by any means other than the printed agenda of the Committee by disclosure as soon as possible after the matter is raised. Under disclosure, the Member must abide by the decision of Committee on whether he/she shall remain in the meeting and/or take part in the vote on the issue. The committee may elect to allow the Member to provide further and better particulars of the interest prior to requesting him/her to leave the Chambers.

RECOMMENDATION

That the Risk Management and Audit Committee receives the following declarations of interest as listed for the Risk Management and Audit Committee Meeting held 10th August 2026.

Moved:

Seconded:

COMMENT.

Not applicable.

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS.

Conflict of Interest – Code of Conduct.

FINANCIAL IMPLICATIONS.

Not applicable.

7. CONFIRMATION OF MINUTES.

7.1 CONFIRMATION OF MINUTES.

Date:	10th August 2026
Author:	Natasha Chapman, Acting Chief Executive Officer
Attachments:	**Draft Public Minutes from 1st June 2026**

PURPOSE

Public Minutes from the meeting held on 1st June 2026 are to be confirmed as a true and correct record of the meeting.

RECOMMENDATION
That the Public Minutes of the Risk Management and Audit Committee held on 1st June 2026 be confirmed by the Risk Management and Audit Committee as a true and correct record of the meeting.
Moved:
Seconded:

BACKGROUND AND PREVIOUS DECISIONS

Nil.

COMMENT

Nil.

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

Section 101 *Local Government Act.*

FINANCIAL IMPLICATIONS

Nil.

7.1 ATTACHMENT: MINUTES FROM THE MEETING ON 1st June 2026

MINUTES

RISK MANAGEMENT AND AUDIT COMMITTEE MEETING

MONDAY 1ST JUNE 2026

10:00am

1
RMAC Minutes 1st June 2026

Contents

1. NOTICE OF MEETING

I hereby give notice that a Risk Management and Audit Committee Meeting was held on:

Date:	1st June 2026
Time:	10:00am
Location:	Council Chambers
	22 Cameron Road, Batchelor NT 0845

Any member of the Committee who may have a conflict of interest, or perceived conflict of interest regarding any item of business to be discussed at a Risk Management and Audit Committee meeting should declare that conflict of interest to enable Council to manage the conflict and resolve it in accordance with its obligations under the *Local Government Act 2019*.

The Risk Management and Audit Committee Meeting was open to the public.

The meeting was recorded for minuting purposes only.

NChapman

Acting Chief Executive Officer

MINUTES

RISK MANAGEMENT AND AUDIT COMMITTEE MEETING

WAS HELD IN THE COUNCIL CHAMBERS, BATCHELOR

ON MONDAY 1st JUNE 2026 at 10:00am

The Chairperson, Mr Robert Annis-Brown, declared the meeting open at 10:00am and welcomed all in attendance.

2. ACKNOWLEDGEMENT OF COUNTRY

I acknowledge the Traditional Owners of the land commonly referred to as Coomalie. I pay my respects to their Elders, past, present and emerging.

3. PERSONS PRESENT

MEMBERS PRESENT

Chairperson	Robert Annis-Brown
Independent Member	Karl Hell
Deputy President	Chris Whatley (via electronic attendance)
Councillor	Sharon Beswick

STAFF PRESENT

Acting Chief Executive Officer	Natasha Chapman
Acting Corporate Services Manager	Luke Ackland
Executive Services Coordinator	Terrill Forrest

4. APOLOGIES AND LEAVE OF ABSENCE.

Date:	1st June 2026
Author:	Natasha Chapman, Acting Chief Executive Officer.
Attachments:	**Nil.**

PURPOSE

This report is to table for Committee's records, any apologies and requests for leave of absence received from Members of the Risk Management and Audit Committee for the meeting held 1st June 2026.

NIL

5. ELECTRONIC MEETING ATTENDANCE.

Date:	1st June 2026
Author:	Natasha Chapman, Acting Chief Executive Officer.
Attachments:	**Nil.**

PURPOSE

This report is to table, for the Committee's record, any requests and permissions for Electronic Attendance.

RESOLUTION: RMAC2026/06/01/001

That the Risk Management and Audit Committee acknowledge and accepts Deputy President Whatley's attendance to the meeting of 1st June 2026 via electronic means.

Moved:	Clr. Beswick	
Seconded:	**Member Hell**	**Carried**

6. DECLARATION OF INTEREST OF MEMBERS OR STAFF.

Date:	1st June 2026
Author:	Natasha Chapman, Acting Chief Executive Officer.
Attachments:	**Nil.**

PURPOSE

Members are required to disclose an interest in a matter under consideration by the Committee at a meeting of a committee by:

1) In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the Council by disclosure as soon as possible after the matter is raised.

2) In the case of a matter raised in general debate or by any means other than the printed agenda of the Committee by disclosure as soon as possible after the matter is raised. Under disclosure, the Member must abide by the decision of Committee on whether he/she shall remain in the meeting and/or take part in the vote on the issue. The committee may elect to allow the Member to provide further and better particulars of the interest prior to requesting him/her to leave the Chambers.

NIL

7. CONFIRMATION OF MINUTES.

7.1 CONFIRMATION OF MINUTES.

Date:	1st June 2026
Author:	Natasha Chapman, Acting Chief Executive Officer
Attachments:	**Draft Public Minutes from 13th April 2026**

PURPOSE

Public Minutes from the meeting held on 13th April 2026 are to be confirmed as a true and correct record of the meeting.

RESOLUTION: RMAC2026/06/01/002

That the Public Minutes of the Risk Management and Audit Committee held on 13th April 2026 be confirmed by the Risk Management and Audit Committee as a true and correct record of the meeting.

Moved:	**Clr. Beswick**	
Seconded:	**DP Whatley**	**Carried**

8. BUSINESS ARISING

8.1 BUSINESS FROM PREVIOUS MEETING

Date:	1st June 2026
Author:	Natasha Chapman, Acting Chief Executive Officer
Attachments:	Nil

PURPOSE

To provide the Risk Management and Audit Committee with a summary of the business arising from the previous meeting and actions taken.

RESOLUTION: RMAC2026/06/01/003

That the Risk Management and Audit Committee confirm the business arising from the meeting held on 13th April 2026.

Moved:	**Clr. Beswick**	
Seconded:	**DP Whatley**	**Carried**

9. OFFICER REPORTS

9.1 INCIDENTS AND CLAIMS

Date:	1st June 2026
Author:	Luke Auckland, Acting Corporate Services Manager
Attachments:	Nil

PURPOSE

To provide the Risk Management and Audit Committee with updates on any incidents or claims in the period February 2026 to April 2026.

RESOLUTION: RMAC2026/06/01/004

That the Risk Management and Audit Committee receives and notes the report entitled Incidents and Claims.

Moved:	**Clr Beswick**	
Seconded:	**DP Whatley**	**Carried**

9.2 FINANCIAL REPORT FOR PERIOD ENDING 30TH APRIL 2026

Date:	1st June 2026
Author:	Luke Ackland, Acting Corporate Services Manager
	Natasha Chapman, Acting Chief Executive Officer
Attachment:	Nil

PURPOSE

To provide the Risk Management and Audit Committee with an update on the Council's financial position as at 30th April 2026.

RESOLUTION: RMAC2026/06/01/005

That the Risk Management and Audit Committee:

a) receives and notes the report entitled Financial Report for Period Ending 30th April 2026; and

b) recommends that Council develop a Financial Management Plan in line with the development of a new Strategic Plan starting in 2027.

Moved: **Clr. Beswick**

Seconded: **DP Whatley** **Carried**

Discussion Points:

- Queries included process of oversight for staying within budgeted expenditure and clarification regarding procurement processes (ie public quotation vs tender).
- Local Buy usage and how to engage community to increase value to Council.
- Delegation limits – currently aligned to legislation procurement thresholds. Querying whether these remain appropriate for Council.
- Disposal of assets and reporting in monthly financial report (as a note in comments) and then in the audited annual financial statements (cash flow statement).

Action: Query through LGANT or Department for a benchmark on financial delegations and thresholds across NT councils.

Action: Add line in 'Investment Summary' table to differentiate what is grant money.

9.3 POLICY DEVELOPMENT: POLICY 2.13 DEBT RECOVERY POLICY

Date:	1ST June 2026
Author:	Luke Ackland, Acting Corporate Services Manager
Attachment:	**DRAFT 2.13 DEBT RECOVERY POLICY**

PURPOSE

To seek the Risk Management and Audit Committee's recommendation for Council to adopt Council Policy 2.13 Debt Recovery Policy.

RESOLUTION: RMAC2026/06/01/006

That the Risk Management and Audit Committee;

a) receives and notes the report entitled Policy Development: Policy 2.13 Debt Recovery Policy; and

b) recommends to Council to adopt the drafted Policy 2.13 Debt Recovery Policy (as amended).

Moved: Clr. Beswick

Seconded: DP Whatley **Carried**

10. GENERAL BUSINESS

Action:

Councillors Liability risks and hazards reported and not actioned – is council liable? Fair and reasonable timeframe and Council's duty of care, appropriate measures taken. JLT could come and talk about insurance and coverage Council has – July or August meeting

11. CONFIDENTIAL ITEMS

RESOLUTION: RMAC2026/06/01/007

That the Risk Management and Audit Committee close the meeting to the general public in accordance with Regulation 51 of the *Local Government (General) Regulations 2021;*

Moved: Clr. Beswick

Seconded: DP Whatley **Carried**

Procedural Note:

The meeting was closed to the public at 11:12am.

11.1 CONFIRMATION OF CONFIDENTIAL MINUTES

CONFIDENTIAL: Regulations 51(1)(e) information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

Procedural Note:

Staff were asked to leave the meeting at 11:14 am.

11.2 INSURANCE CLAIM PROGRESS REPORT

CONFIDENTIAL: Regulations 51
(a) information about the employment of a particular individual as a member of the staff or possible member of the staff of the council that could, if publicly disclosed, cause prejudice to the individual; and
(d) information subject to an obligation of confidentiality at law, or in equity

12. DECISIONS ARISING FROM THE CONFIDENTIAL SECTION OF THE COUNCIL

NIL

13. RE-OPENING OF THE MEETING

RESOLUTION: RMACCONF2026/06/01/010

That the Risk Management and Audit Committee re-opens the meeting to the general public in accordance with Regulation 51 of *the Local Government (General) Regulations 2021.*

Moved: Clr. Beswick

Seconded: Chair Annis-Brown **Carried**

Procedural Note:

The meeting was reopened to the public at 11:30am.

14. NEXT MEETING

The next Risk Management and Audit Committee meeting will be held at Council Chambers in Batchelor 10th August at 10:00am.

15. MEETING CLOSED

The meeting was closed at 11:31am.

8. BUSINESS ARISING

8.1 BUSINESS FROM PREVIOUS MEETING

Date:	10th August 2026
Author:	Natasha Chapman, Acting Chief Executive Officer
Attachments:	Nil

PURPOSE

To provide the Risk Management and Audit Committee with a summary of the business arising from the previous meeting and actions taken.

RECOMMENDATION

That the Risk Management and Audit Committee confirm the business arising from the meeting held on 1st June 2026.

Moved:

Seconded:

Action Requested	Officer Responsible	Progress
Council to consider developing a Financial Management Plan in line with the new Strategic Plan starting 2027 Resolution RMAC2026/06/01/005	CEO/ Council	Not yet commenced. To commence with Strategic Plan work.
Recommendation to Council to adopt Debt Recovery Policy	A/CEO	Completed – adopted by Council at the June 2026 OGM.
JLT Consultation at OGM	A/CEO	In progress – awaiting available dates from JLT

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

CCGC Risk Management and Audit Committee Terms of Reference

FINANCIAL IMPLICATIONS

Nil

9. OFFICER REPORTS

9.1 INCIDENTS AND CLAIMS – MAY TO JULY 2026

Date: 10th August 2026

Author: Luke Auckland, Acting Corporate Services Manager

Attachments: **Nil**

PURPOSE

To provide the Risk Management and Audit Committee with updates on any incidents or claims in the period May 2026 to July 2026.

RECOMMENDATION

That the Risk Management and Audit Committee receives and notes the report entitled Incidents and Claims – May to July 2026.

Moved:

Seconded:

COMMENT

In the period May 2026 to July 2026, the following has been reported:

Incidents

	Near miss	Reportable incident	First Aid administered	Medical attention	Property damage	Other	**Total Incidents**
Property Damage	1				2		**3**
Injury				1		1	**2**
Aggressive behaviour							**0**

The reported incidents relate to:

- 2 iPad's stolen from Batchelor Library on 2 separate occasions- Police reports lodged.
- Near miss involving ride-on mower.
- Staff member injured during work.
- Unauthorised entry of a member of the public into a restricted staff-only area.

4/5 incidents have been investigated and resolved.
1 pending incident for staff member.

Claims

	Low Risk	Medium Risk	High Risk	**Total Claims**	Actions Completed	Actions Outstanding
In Progress			1	**1**	Deferred by insurer	

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

Work Health and Safety (National Uniform Legislation) Act 2011

CONSULTATION

JLT – Insurance Broker
GIO – Insurer
WALGA – Industrial Relations Advisor
NT Police – Batchelor Station

FINANCIAL IMPLICATIONS

Nil

9.2 JUNE 2026 MONTHLY FINANCE REPORT

Date:	10th August 2026
Author:	Luke Ackland, Acting Corporate Services Manager
Attachment:	Nil

PURPOSE

To provide the Risk Management and Audit Committee with an update on the Council's financial position as at 30 June 2026.

RECOMMENDATION

That the Risk Management and Audit Committee receives and notes the report entitled Financial Report for Period Ending 30 June 2026.

Moved:

Seconded:

BACKGROUND AND PREVIOUS DECISIONS

The monthly financial report Income and Expenditure Statement compares the actual income and expenditure to budget at two levels, firstly for the year to date (YTD), and secondly for the full year budget. Comparatives to full year are relevant if the income and expenditure is linear, otherwise the YTD budget comparison provides a clearer position. Ideally, the budget is accurately phased so that the amount allocated each month will match the pattern of income and expenditure.

COMMENT

Operating Income and Expenditure

- Reduced income from rates and charges resulting from changes in the assessment record after the Rates Declaration was endorsed and from property changes throughout the financial year.

Operating expenditure is less than YTD with the main variances resulting from:

- Employee costs have been recognised as payable from the beginning of the financial year however not yet expended. For example, training and uniforms costs are recognised from the beginning of the year as an employee could access training from 1 July 2025, even if it isn't spent immediately. Additionally, several positions within the organisation remain unfilled and therefore full salary budget is not being utilised currently.
- Elected Member Professional Development allowance has been recognised as payable from the beginning of the financial year, however not expended. Movements of budget figures have been aligned to declared amounts in the 2025-26 Shire Plan, no additional funds have been added, just moved to the 'allowances' line rather than the 'expenses' line in the budget tables.
- Depreciation expenses are lower than YTD budget, resulting from the changes in total assets held at the end of the last financial year.
- Other expenses, such as consultant fees for specific projects, have not yet been completed and therefore remain lower than YTD estimates.
- Materials and contracts are currently less than YTD due to delayed commencement of road maintenance program and cost saving efforts throughout the operations.

Capital Works

- Capital expenditure variance YTD is unspent grant funds that is carried forward for IPG Adelaide River Oval, Cemetery Carpark, WARM and Columbarium
- Adelaide River Cemetery Precinct works – Car parking/road work tender awarded works commenced.

- Adelaide River Oval- Solar light installed with final work to access road scheduled for completion July 2026.
- Adelaide River Oval fencing works completed.
- 3/5 Hook Bins delivered to Waste Facilities.
- Concrete wings completed at Batchelor Waste facility and Batchelor Swimming Pool.

Investments

- At 30 June 2026, Council held $2.7M in term deposits.
- At 30 June 2026, Council's cash at bank contained $1.28 Million of tied funding.

Grants

Council received the following grant funding in June 2026:

- Financial Assistance Grants CCGC - 2026-27 Early Payment – Roads $600,018.00
- Financial Assistance Grants CCGC - 2026-27 Early Payment - General Purpose $32,555.00
- CCGC - Final NTOPS (operational) 25/26 $31,705.00
- RRBA GRANT 2025-26 RRBA2500012- Columbarium upgrade $51,500.00
- GLNP200002- Gamba Litchfield Project 2025/26- Grant $10,000.00

Rates

- 2025/26 Rates and Charges have been levied in August 2025. The fourth instalment for 2025/26 rates were due by 7th April 2026. Any ratepayer who has not met their instalments is now considered in arrears in accordance with the *Local Government Act 2019*.
- At 30 June 2026, Council's overdue rates are worth $435k. The overdue rates balances relate to rates and charges from current and previous financial years and continue to accrue interest until payment is received.
- At 30 June 2026, $287k is arrears from previous financial years. $148k is arrears from 2025-26 rates and charges.
- At 30 June 2026, there are 119 properties that have a rates credit due to direct debit or payment plans being in place. The total of these applied credits is $87k.

Tax

Council is compliant with payment and reporting all tax liabilities as outlined below:

- Pay As You Go (PAYG Withholdings) have been lodged with the Business Activity Statements (BAS) each month. The June PAYG Withholdings will be submitted with the Business Activity Statement in July 2026.
- Business Activity Statements have been lodged by the due dates. The June BAS will be lodged by the due date of 21st July 2026.

External auditors have commenced their interim audit, and they will be at Council to conduct an onsite audit at the end of July 2026. Once the audit is complete and EOFY processing has been completed, EOY financial statements will be prepared for audit. The auditors are ensuring Council has complied with their accounting, legal and statutory requirements. Once financial statements are finalised and audited, they will be included in the annual report to be submitted to the Department of Housing, Local Government and Community Development.

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

Regulation 17 *Local Government (General) Regulation 2021*

FINANCIAL IMPLICATIONS

Nil

Certification by the CEO to the Council

Council Name:	COOMALIE COMMUNITY GOVERNMENT COUNCIL
Reporting Period:	30-Jun-26

That, to the best of the CEO's knowledge, information and belief:
(1) The internal controls implemented by the council are appropriate; and
(2) The council's financial report best reflects the financial affairs of the council.

A/CEO Signed

Date Signed 13-Jul-26

Note: *The monthly financial report to council must either be accompanied by a written certification by the CEO to the council, as set out above, or the CEO is to provide written reasons for not providing the certification. (Regulation 17(5) of the General Regulations)*

Table 1.1 Monthly Income and Expenditure Statement

	YTD Actuals $	YTD Budget $	YTD Variance $	Annual Budget $
OPERATING INCOME				
Rates	1,237,410	1,248,201	(10,791)	1,248,201
Charges	405,631	513,817	(108,186)	513,817
Fees and Charges	142,621	142,586	35	142,586
Operating Grants and Subsidies	1,723,640	2,222,475	(498,835)	2,222,475
Interest / Investment Income	197,179	215,000	(17,821)	215,000
Commercial and Other Income	219,138	189,154	29,984	189,154
TOTAL OPERATING INCOME	**3,925,619**	**4,531,233**	**(605,614)**	**4,531,233**
OPERATING EXPENDITURE				
Employee Expenses	1,463,306	1,531,668	(68,362)	1,531,668
Materials and Contracts	2,546,002	2,764,068	(218,066)	2,764,068
Elected Member Allowances	95,826	147,772	(51,946)	147,772
Elected Member Expenses	2,353	3,600	(1,247)	3,600
Council Committee & LA Allowances	2,891	5,000	(2,109)	5,000
Council Committee & LA Expenses	0	0	0	0
Depreciation, Amortisation and Impairment	1,443,231	1,598,564	(155,333)	1,598,564
Interest Expenses	0	0	0	0
Other Expenses	30,648	161,900	(131,252)	161,900
TOTAL OPERATING EXPENDITURE	**5,584,257**	**6,212,572**	**(628,315)**	**6,212,572**
OPERATING SURPLUS / DEFICIT	**(1,658,638)**	**(1,681,339)**	**22,701**	**(1,681,339)**

Table 1.2 Monthly Operating Position

	YTD Actuals $	YTD Budget $	YTD Variance $	Annual Budget $
BUDGETED OPERATING SURPLUS / DEFICIT	(1,658,638)	(1,681,339)	22,701	(1,681,339)
***Remove* NON-CASH ITEMS**				
Less Non-Cash Income	0	0	0	0
Add Back Non-Cash Expenses	1,443,231	1,598,564	(155,333)	1,598,564
TOTAL NON-CASH ITEMS	**1,443,231**	**1,598,564**	**(155,333)**	**1,598,564**
***Less* ADDITIONAL OUTFLOWS**				
Capital Expenditure	900,233	1,444,407	(544,174)	1,444,407
Borrowing Repayments (Principal Only)	0	0	0	0
Transfer to Reserves	0	105,783	(105,783)	105,783
Other Outflows	0	0	0	0
TOTAL ADDITIONAL OUTFLOWS	**(900,233)**	**(1,550,190)**	**649,957**	**(1,550,190)**
***Add* ADDITIONAL INFLOWS**				
Capital Grants Income	857,553	249,000	608,553	249,000
Prior Year Carry Forward Tied Funding	911,673	911,673	0	911,673
Other Inflow of Funds	0	0	0	0
Transfers from Reserves	17,235	472,292	(455,057)	472,292
TOTAL ADDITIONAL INFLOWS	**1,786,461**	**1,632,965**	**153,496**	**1,632,965**
NET BUDGETED OPERATING SURPLUS / DEFICIT	**670,820**	**0**	**670,820**	**0**

Table 2.1 Capital Expenditure and Funding
By class of infrastructure, property, plant and equipment

CAPITAL EXPENDITURE **	YTD Actuals $	YTD Budget $	YTD Variance $	Current Financial Year (Annual) Budget * $
Buildings	540,144	203,380	336,764	203,380
Community Assets and Other Structures	125,861	191,145	(65,284)	191,145
Motor Vehicles	0	60,000	(60,000)	60,000
Plant and Equipment	105,235	137,235	(32,000)	137,235
Roads Infrastructure	128,993	852,647	(723,654)	852,647
TOTAL CAPITAL EXPENDITURE*	**900,233**	**1,444,407**	**(544,174)**	**1,444,407**
TOTAL CAPITAL EXPENDITURE FUNDED BY: **				
Capital Grants Income	0	249,000	(249,000)	249,000
Prior Year Carry Forward Tied Funding	864,173	864,173	0	864,173
Operating Income and Subsidies	18,825	233,999	(215,174)	233,999
Reserves	17,235	97,235	(80,000)	97,235
TOTAL CAPITAL EXPENDITURE FUNDING	**900,233**	**1,444,407**	**(544,174)**	**1,444,407**

Table 2.2. Quarterly Report on Planned Major Capital Works

Class of Assets	By Major Capital Project *	Total Prior Year(s) Actuals $	YTD Actuals $	Total Actuals $	Total Planned Budget ** $	Total Yet to Spend $	Expected Project Completion Date
Buildings	CPP 2022-23 - Myrtle Fawcett Park	219,620	207,013	426,633	423,000	-	31/10/2025 **ACQUITTED**
Community Assets	WaRM 2023-24 - Batchelor Waste Facility Weighbridge	61,965	51,547	113,512	120,000	-	31/10/2025 **ACQUITTED**
	IPG 2023-24 - Footpaths, street and park lights, play equipment and helipad at Adelaide River	127,890	91,679	219,569	256,000	36,431	31/08/2026
Motor Vehicles	1x twin cab 4x4 Ute	0	0	0	70,000	70,000	31/08/2026
Plant and Equipment	WaRM 2024-25 - Bulk Hook Bins	0	88,000	88,000	120,000	32,000	31/07/2026
Roads	CPP 2023-24 Adelaide River Cemetery Precinct road and parking upgrades	39,020	13,993	53,013	625,000	571,987	31/09/2026
	Black Spot - Solomon and Miles Roads Intersection	0	0	0	150,000	150,000	
TOTAL * **		**448,495**	**452,232**	**900,727**	**1,764,000**	**860,418**	

Table 3. Monthly Balance Sheet Report

BALANCE SHEET AS AT 30 June 2026	YTD Actuals $	Note Reference*
ASSETS		
Cash at Bank		**(1)**
Tied Funds	1,284,312	
Untied Funds	2,688,598	
Accounts Receivable		
Trade Debtors	24,984	**(2)**
Rates & Charges Debtors	435,276	
Other Current Assets	53,013	
TOTAL CURRENT ASSETS	**4,486,184**	
Non-Current Financial Assets	0	
Property, Plant and Equipment	16,858,640	
TOTAL NON-CURRENT ASSETS	**16,858,640**	
TOTAL ASSETS	**21,344,824**	
LIABILITIES		
Accounts Payable	19,198	**(3)**
ATO & Payroll Liabilities	(29,923)	**(4)**
Current Provisions	136,642	
Accruals	24,332	
Other Current Liabilities	1,289,503	
TOTAL CURRENT LIABILITIES	**1,439,752**	**(5)**
Non-Current Provisions	0	
Other Non-Current Liabilities	0	
TOTAL NON-CURRENT LIABILITIES	**0**	
TOTAL LIABILITIES	**1,439,752**	
NET ASSETS	**19,905,072**	
EQUITY		
Asset Revaluation Reserve	15,134,288	
Reserves	349,265	**(6)**
Accumulated Surplus	4,421,519	
TOTAL EQUITY	**19,905,072**	

Note 1. Details of Cash and Investments Held
$2,700,000 held in investments as at 30 June 2026 (details in table below).
Tied funds include grant/project obligations, current provisions and tied reserve accounts.

Investments Summary

As at 30 June 2026

Category	Balance	Rate	Maturity Date	Interest Frequency
Fixed Term Deposit	$300,000	4.90%	19/08/2026	At Maturity
Fixed Term Deposit	$250,000	4.82%	7/09/2026	At Maturity
Fixed Term Deposit	$300,000	4.44%	14/09/2026	At Maturity
Fixed Term Deposit	$400,000	5.10%	27/10/2026	At Maturity
Fixed Term Deposit	$300,000	4.50%	12/11/2026	At Maturity
Fixed Term Deposit	$350,000	4.52%	17/12/2026	At Maturity
Fixed Term Deposit	$400,000	5.19%	5/01/2027	At Maturity
Fixed Term Deposit	$400,000	5.09%	1/02/2027	At Maturity
TOTAL	**$2,700,000**			

Note 2. Statement of Trade Debtors

	Current	Past Due 1–30 Days	Past Due 31–60 Days	Past Due 61-90 Days	Past Due 90+ Days	Total
Commercial Waste	$818	$1,502		$102	$12,778	$15,200
Facility and Equipment Hire Fees	$4,500				$266	$4,766
Regulatory Services						
Road permits				$307	$295	$602
Sundry Debtors					$4,416	$4,416
TOTAL	$5,318	$1,502	$-	$409	$17,755	$24,984

Note 3. Statement on Trade Creditors

	Current	Past Due 1 – 30 Days	Past Due 31 – 60 Days	Past Due 61-90 Days	Past Due 90+ Days	Total
Air Liquide Australia Ltd	31.63					31.63
Associate Advertising		-7,570.00				-7,570.00
Basketball Northern Territory Inc	8,803.48					8,803.48
CONSTRUCTION 101 PTY. LTD	9,130.00					9,130.00
Nexia Edwards Marshall NT	2,200.00					2,200.00
Nutrien AG Solutions	47.08					47.08
PowerWater - Bills	329.64	57.45				387.09
Telstra	275.00					275.00
VTG Waste & Recycling P/L	5,893.93					5,893.93
Total Accounts Payable	**$26,710.76**	**-$7,512.55**	**$-**	**$-**	**$-**	**$19,198.21**

Note 4. Statement on Australian Tax Office (ATO) and Payroll Obligations
Council is compliant with all payment, reporting and tax liabilities: *- PAYG Withholdings have been lodged by the due dates. The June 2026 PAYG Withholdings will be submitted with the Business Activity Statement prior to 21 July 2026.* *- Business Activity Statements have been lodged by the due dates. The June 2026 BAS will be lodged prior to the due date of 21 July 2026.*

Note 5. Current Ratio
The Current Ratio measures Council's ability to pay short-term obligations or those due within one year. A Current Ratio that is higher than 1.00 is considered acceptable in contemporary financial management terms. Council's Current Ratio as at 30 June 2026 is 1.7.

Note 6. Reserve Accounts

Internally Restricted	**Total ($)**
Asset Renewal Reserve	182,765
Batchelor Playground Reserve	2,500
Disaster Recovery Reserve	25,000
Election Expenses Reserve	14,000
Waste Management Reserve	100,000
Externally Restricted	
Disaster Recovery Reserve	25,000
TOTAL RESERVES BALANCE	**349,265**

Table 4. Member and CEO Council Credit Card Transactions for the Month

Cardholder Name: N CHAPMAN (A/CEO)

Transaction Date	Amount $	Supplier's Name	Reason for the Transaction
3/06/2026	$37.27	Mail Chimp	Monthly Software Subscription
10/06/2026	$251.27	Microsoft	Monthly Software Subscription
30/06/2026	$38.75	Mail Chimp	Monthly Software Subscription
Total	**$327.29**		

9.3 LONG TERM FINANCIAL AND SUSTAINABILITY PLANNING REPORT REVIEW

Date:	10th August 2026
Author:	Natasha Chapman, Acting Chief Executive Officer
Attachment:	Nil

PURPOSE

To provide the Risk Management and Audit Committee with the opportunity to discuss the long term financial and sustainability planning requirements of the organisation moving into the 2026/2027 financial year.

RECOMMENDATION

That the Risk Management and Audit Committee;

a) receives and notes the report entitled Long Term Financial and Sustainability Planning; and

b) recommends that Council consider the following options:

-

Moved:

Seconded:

BACKGROUNG AND PREVIOUS DECISIONS

RESOLUTION 2026/06/20/014
That Council;
a) receives and notes the report entitled Long Term Financial and Sustainability Planning; and
b) requests the Risk Management and Audit Committee review the Long-Term Financial Plan and provide a recommendation back to Council.

Moved:	***DP Whatley***	
Seconded:	***Clr. Strettles***	***Carried***

Discussion Points:

- *Consideration of an independent financial review and review of service delivery models to ensure best practice and independent advice regarding long-term planning.*
- *Important for Council to start to consider alternative revenue streams.*

COMMENT

During the development of the 2026/27 Annual Shire Plan and Budget, Council identified the need to consider its long-term financial sustainability.

Council recognises the ongoing deficit budget requirements predicted in the Long-Term Financial Plan 2026-2030 (below) and seeks the Risk Management and Audit Committee's recommendations regarding options for Council to consider to enable the Council to undertake efficient and meaningful long-term financial planning.

The Risk Management and Audit Committee has previously recommended that Council develops a Financial Management Plan to align with the development of the next Strategic Plan, which is due to commence in 2027. Work to develop the Strategic Plan and Financial Management Plan is intended to start in the second half of 2026.

Long-Term Financial Plan 2026-2030

	2026-27	2026-27	2027-28	2028-29
CORPORATE				
Income	2,350,436	2,444,453	2,542,232	2,643,921
Expenditure	723,601	756,163	790,190	825,749
Net Profit/(Loss)	1,626,835	1,688,290	1,752,041	1,818,172
CEMETERIES				
Income	15,600	16,224	16,873	17,548
Expenditure	12,596	13,163	13,755	14,374
Net Profit/(Loss)	3,004	3,061	3,118	3,174
COMMUNITY FUNCTIONS				
Income	4,000	4,160	4,326	4,499
Expenditure	53,033	55,419	57,913	60,519
Net Profit/(Loss)	-49,033	-51,259	-53,587	-56,020
COMMUNITY LIBRARIES				
Income	15,000	15,600	16,224	16,873
Expenditure	9,834	10,227	10,688	11,169
Net Profit/(Loss)	5,166	5,373	5,536	5,704
SPORT AND RECREATION PROGRAMS				
Income	72,500	75,400	78,416	81,553
Expenditure	113,119	118,209	123,529	129,088
Net Profit/(Loss)	-40,619	-42,809	-45,113	-47,535
PARKS AND GARDENS				
Income	650	676	703	731
Expenditure	242,379	253,286	264,684	276,595
Net Profit/(Loss)	-241,729	-252,610	-263,981	-275,864
PUBLIC CONVENIENCES				
Income	17,609	18,313	19,046	19,808
Expenditure	168,742	176,335	184,270	192,563
Net Profit/(Loss)	-151,133	-158,022	-164,343	-170,917
REGULATORY SERVICES				
Income	10,335	10,748	11,178	11,625
Expenditure	25,833	26,995	28,210	29,480
Net Profit/(Loss)	-15,498	-16,247	-17,032	-17,713
ROADS				
Income	701,183	729,230	758,400	788,736
Expenditure	1,964,480	2,052,882	2,145,261	2,241,798
Net Profit/(Loss)	-1,263,297	-1,323,651	-1,376,597	-1,431,661
RECREATION FACILITIES				
Income	1,500	1,560	1,622	1,687
Expenditure	151,297	158,105	165,220	172,655
Net Profit/(Loss)	-149,797	-156,545	-163,598	-170,142

STREETLIGHTING				
Income	0	0	0	0
Expenditure	20,197	21,106	22,056	23,048
Net Profit/(Loss)	-20,197	-21,106	-22,056	-23,048
SWIMMING POOL				
Income	2,167	2,254	2,344	2,438
Expenditure	126,892	132,602	138,569	144,805
Net Profit/(Loss)	-124,725	-130,348	-136,225	-142,367
WASTE MANAGEMENT				
Income	817,335	850,028	884,030	919,391
Expenditure	536,224	560,354	585,570	611,921
Net Profit/(Loss)	281,111	289,674	301,261	313,312
WEED AND FIRE MANAGEMENT				
Income	20,000	20,000	0	0
Expenditure	103,260	107,907	91,863	95,996
Net Profit/(Loss)	-83,260	-87,907	-91,863	-95,996
EMPLOYEE EXPENSES				
Income	96,600	99,498	102,483	105,557
Expenditure	1,581,118	1,636,457	1,693,733	1,753,014
Net Profit/(Loss)	-1,484,518	-1,536,959	-1,591,250	-1,647,456
TOTAL INCOME	4,124,915	4,288,146	4,437,876	4,614,367
TOTAL EXPENDITURE	5,832,605	6,079,212	6,315,512	6,582,773
OPERATING SURPLUS/(DEFICIT)	**-1,707,690**	**-1,791,066**	**-1,877,635**	**-1,968,406**
ADD BACK UNFUNDED DEPRECIATION	1,598,564	1,598,564	1,598,564	1,598,564
ADD CAPITAL INCOME	585,990	481,490	481,490	0
LESS CAPITAL EXPENDITURE	-644,790	-481,490	-481,490	0
NET OPERATING POSITION	**-167,926**	**-192,502**	**-279,071**	**-369,842**

CONSULTATION

Acting Corporate Services Manager

Council

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

Local Government Act 2019 and Local Government (General) Regulations 2021

FINANCIAL IMPLICATIONS

Nil for this report. Any recommendation made by the Committee to Council may incur a financial cost depending on the type of recommendation and if external resources are recommended to be utilised by the Committee.

9.4 REVIEW POLICY 1.15 RISK MANAGEMENT POLICY

Date:	10th August 2026
Author:	Luke Ackland, Acting Corporate Services Manager
Attachment:	**1.15 Risk Management Policy**

PURPOSE

To seek the Risk Management and Audit Committee's recommendation to Council to update Council Policy 1.15 Risk Management Policy.

RECOMMENDATION

That the Risk Management and Audit Committee;

a) receives and notes the report entitled Review of Council Policy 1.15 Risk Management Policy;

b) recommends to Council to amend Council Policy 1.15 Risk Management Policy, ahead of its scheduled review date of December 2026, to include the amendments detailed in the report for improved clarity of requirements.

Moved:

Seconded:

BACKGROUND AND PREVIOUS DECISIONS

RESOLUTION 2024/12/17/009
That Council;
a) receives and notes the report entitled Risk Management Policy; and
b) approves that the proposed Risk Management Policy be implemented including to create and maintain a Risk Register.
Moved: ***Official Manager***
Seconded: ***Official Manager*** ***Carried***

COMMENT

Council Policy 1.15 Risk Management Policy is due for review in December 2026. This report seeks the Committee's recommendations in August 2026 to allow sufficient time for Council consideration and adoption of amendments before the review date.

The proposed amendments are intended to:

- Explicitly require the CEO to maintain a Council-wide Risk Register and ensure it is reviewed at least annually;
- Require the CEO to report to the Risk Management and Audit Committee on the status of the Risk Register and progress of risk treatments at least twice each financial year.
- Update references and language to reflect current best practice.

These changes will:

- Improve clarity around risk ownership, monitoring and reporting;
- Support the Committee's oversight role under the Act and Regulations; and
- Ensure the policy remains consistent with contemporary risk management standards and good governance practice ahead of its scheduled review.

Proposed Changes:

2. Scope

Proposed new bullet:

This policy requires the Chief Executive Officer to establish, maintain and annually review a Council-wide Risk Register, and to report on risk status and treatment progress to the Risk Management and Audit Committee at least twice each financial year

3. Definitions

Add the following definitions:

Risk Register: A documented record of identified strategic, operational and project risks, including risk descriptions, owners, inherent and residual ratings, controls, treatment actions and monitoring arrangements.

Risk appetite: The amount and type of risk that Council is willing to accept, tolerate or avoid in pursuit of its objectives, as expressed through consequence/likelihood criteria, risk ratings and decisions recorded in the Risk Register.

5.1 Risk Appetite

Proposed addition:

The Risk Register records Council's tolerance levels for different risk categories and informs decisions on risk treatment, retention or avoidance.

5.4 Monitoring and Review

Add a sentence:

The Chief Executive Officer is responsible for ensuring the Risk Management Framework and Risk Register are reviewed at least annually, or sooner in response to significant changes in Council's operating environment, legislation or strategic direction.

CONSULTATION

Acting Chief Executive Officer

Council and Community Services Manager

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

Local Government Act 2019 and *Local Government (General) Regulations 2021*

FINANCIAL IMPLICATIONS

Nil

1.15 Risk Management Policy

1. Purpose

Council Resolution:	**2024/12/17/009**
Date to take effect:	17th December 2024
Policy Custodian:	Corporate Services Manager
Review Date:	December 2026
Version (Revision Number)	1.3

This policy and associated appendices provide an overview and broad framework for the management of risk at Coomalie Community Government Council (CCGC). Risk arises in all aspects of CCGC's operations and at all stages within the cycles of those operations. It offers both opportunities and threats and must therefore be managed appropriately.

Risk management involves establishing appropriate risk management practices and culture and applying logical and systematic risk management processes to all stages in the life cycle of any activity, function or operation. By minimising possible losses and maximising potential opportunities, risk management enables CCGC to best meet its overall objectives, as set out in Council's Shire Plan.

2. Scope

This policy confirms CCGC's commitment to a strategic and structured approach to risk management to achieve an appropriate balance between opportunities, losses, efficiencies and effectiveness.

Specifically:

- This policy provides instructions to staff for the implementation of consistent risk management practices throughout Council's offices and operations.
- Council's risk management process is cyclical and will link to Council's corporate planning cycles.
- Risk management is a tool which identifies strategic and operational threats to corporate objectives and enables the development of strategies to mitigate adverse consequences.
- This policy contains the requirements for establishing and maintaining the Risk Management Framework for Council.
- This policy sets a common approach and outlines the responsibilities of staff to systematically manage risk consistent with Australian Standard on Risk Management (AS ISO 31000 2018).
- This policy applies to all staff, elected members and the Audit and Risk Management Committee of CCGC.
- This policy requires the Chief Executive Officer to establish, maintain and annually review a Council-wide Risk Register, and to report on risk status and treatment progress to the Risk Management and Audit Committee at least twice each financial year

3. Definitions

For the purposes of this policy the following definitions apply:

Term	Definition
Consequence	outcome of an event affecting objectives
Control	measure that maintains and/or modifies risk
Council	refers to Coomalie Community Government Council
Inherent risk	a subjective measure of the level of a risk without considering the effectiveness of controls
Likelihood	chance of something happening
Residual risk	a subjective measure of the risk remaining after risk treatment
Risk	the effect of uncertainty on objectives
Risk analysis	process to comprehend the nature of risk and to determine the level of risk
Risk appetite	The amount and type of risk that Council is willing to accept, tolerate or avoid in pursuit of its objectives, as expressed through consequence/likelihood criteria, risk ratings and decisions recorded in the Risk Register
Risk owner	the person or entity with the accountability and authority to manage a risk (i.e. is responsible for managing the identified risk including implementing and monitoring the effectiveness of mitigation strategies and reporting as needed)
Risk Register	*A documented record of identified strategic, operational and project risks, including risk descriptions, owners, inherent and residual ratings, controls, treatment actions and monitoring arrangements.*
Risk treatment	process to modify risk (note: risk treatments that treat negative consequences are sometimes referred to as risk mitigation, risk reduction, risk prevention and/or risk control)

Policy Statement

4.1 Roles and Responsibilities

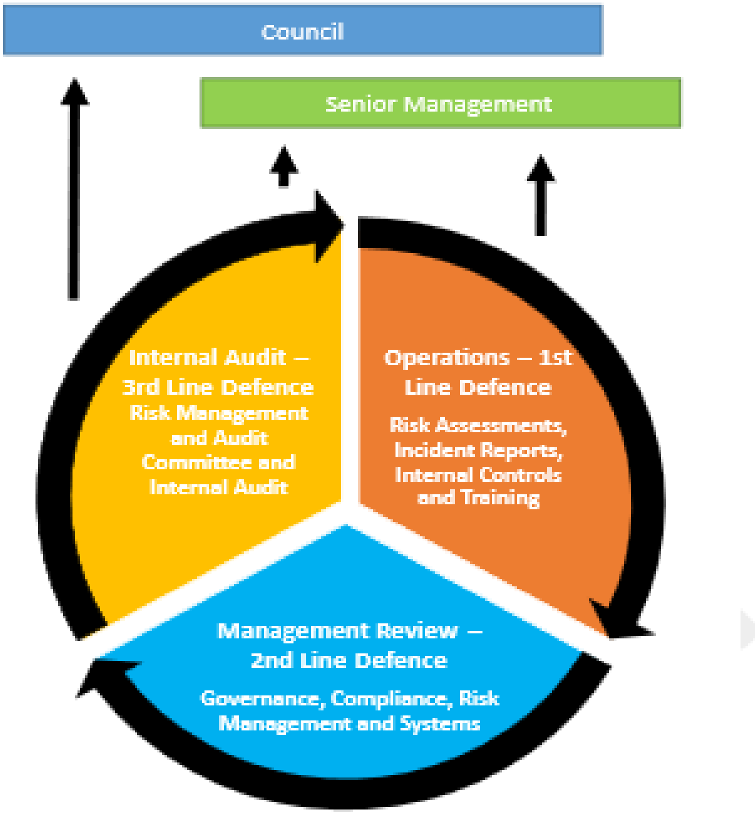
CCGC's Risk Management Approach is based on a three lines of defence model (as illustrated in Figure 1 below) to demonstrate and structure roles, responsibilities, linkages and accountabilities for decision making, risk and control purposes to achieve effective governance and assurance. Each line of defence provides higher levels of independence and objectivity, thereby delivering greater assurance to key stakeholders.

1) First line of defence is 'Operations' - line management is responsible for operationalising risk management and internal controls and implementing business improvement reviews and outcomes.

2) Second line of defence is 'Management Review' - senior management are responsible for establishing and monitoring CCGC's policies and standards.

3) Third line of defence is 'Internal Audit' - internal audit and assurance mechanisms are responsible for providing independent and objective assurance and advice on governance, risk and compliance matters and includes Internal Audit, Audit and Risk Management Committee and Council.

Figure 1. CCGC Risk Management Approach



Source: Adapted from The Institute of Internal Auditors:
The Three Lines of Defence in Effective Risk Management and Control.

4.2 First Line of Defence – Operations

As the first line of defence, operational managers have ownership, responsibility and accountability for directly assessing, controlling and mitigating risks. This includes responsibility for implementing corrective actions to address process and control deficiencies.

Operational management is responsible for maintaining effective internal controls and for executing risk and control procedures on a day-to-day basis. Operational management identifies, assesses, controls, and mitigates risks, guiding the development and implementation of internal policies and procedures and ensuring that activities are consistent with goals and objectives. Through a cascading responsibility structure, managers and supervisors design and implement detailed procedures that serve as controls and supervise execution of those procedures by their employees.

Operational management naturally serves as the first line of defence because controls are designed into systems and processes under their guidance of operational management. There should be adequate managerial and supervisory controls in place to ensure compliance and to highlight control breakdown, inadequate processes, and unexpected events.

4.3 Second Line of Defence - Management Review

Senior management establishes various risk management functions to help build and/or monitor the first line of defence controls. The functions in this second line of defence include:

- Risk management that facilitates and monitors the implementation of effective risk management practices by operational management and assists risk owners in defining the target risk exposure and reporting adequate risk-related information throughout CCGC.
- Monitoring of various specific types of risk such as work health and safety or quality monitoring.
- Providing risk management frameworks that assist in identifying known and emerging issues, shifts in CCGC's implicit risk appetite.
- The development of processes and controls to manage risks and issues. Senior management establishes these functions to ensure the first line of defence is properly designed, in place, and operating as intended. Each of these functions has some degree of independence from the first line of defence, but they are by nature management functions. The second line of defence serves a vital purpose but cannot offer truly independent analyses to governing bodies regarding risk management and internal controls.

4.4 Third Line of Defence - Internal Audit

i) *Internal Audit*

CCGC is committed to maintaining an efficient, effective and economical internal audit function as required by the *Local Government Act* and will ensure that all internal audit activities remain free of influence by organisational elements. Internal Audit's role may include, but is not limited to, the review of CCGC risk, internal controls, efficiency, effectiveness, governance, performance and compliance matters including work health and safety.

The primary purpose of Internal Audit is to add value to CCGC's operations by providing an independent appraisal and advisory function for Council, the Risk Management and Audit Committee and senior management thereby assisting Council in realising its objectives. This is achieved by examining and evaluating the adequacy, effectiveness and efficiency of risk management, systems of internal controls and the quality of management systems in an independent and professional manner.

A review or appraisal by Internal Audit does not in any way replace CCGC staff of their individual responsibilities and accountabilities. Nor does it diminish the responsibilities of Council and senior management for the implementation and maintenance of effective systems of internal controls and prevention and detection of fraud.

ii) *Risk Management and Audit Committee*

CCGC is committed to maintaining a Risk Management and Audit Committee in accordance with the *Local Government Act* and the *Local Government (General) Regulations*.

The primary functions of the Risk Management and Audit Committee are to:

a) Monitor strategic and operational risk management and the adequacy of the internal control policies, practices and procedures established to manage identified risk.

b) Oversee the internal audit function including development of audit programs with reference to the Council's risk assessment, the conduct of internal audits by appropriately qualified personnel, the monitoring of audit outcomes and the implementation of recommendations.

c) Review quality of annual financial statements and other public accountability documents (such as annual reports) prior to their adoption by the Council.

d) Review management's responses to external audit recommendations and monitor implementation of the agreed recommendations.

e) Meet with the external and relevant internal auditors at least once each year to receive direct feedback about any key risk and compliance issues, and to provide feedback about the auditor's performance.

f) Advise the Council about the appointment of auditors.

g) Assess the adequacy of audit scope and coverage.

5. Framework

Council will work within its Risk Management Framework to minimise the effect of uncertainty on its corporate and business objectives. Risk is inherent in all its activities. The management of risk is good business practice, creates value, is integral to sound corporate governance and in some instances, a mandatory legal requirement. Effective risk management can lead to better decision making and planning as well as better identification of opportunities and threats.

5.1 Risk Appetite

Council's risk appetite (degrees of acceptance or aversion to risks) is articulated through its descriptions of consequence and likelihood, its matrix for rating risks and its Risk Register.

The Risk Register records Council's tolerance levels for different risk categories and informs decisions on risk treatment, retention or avoidance

5.2 Risk Management

Risk Management is a structured, consistent and continuous process used across Council at the executive level and the operational level. It is used for identifying, assessing, deciding on, responding to and reporting on opportunities and threats that affect the achievement of the Council's corporate and business objectives.

i) *Strategic Level*

Council must identify key strategic risks through strategic risk assessment. These strategic risks provide a framework for identifying other risks, i.e. risks at all levels and activities of Council that should be linked to, or cascade from, the strategic risks. Council's Risk Management approach is structured to ensure that all risks in Council, particularly those rated as high or above, are identified and effectively managed.

This level relates to the strategic risks associated with Council carrying out its business objectives as articulated in Council's Shire Plan. Strategic (high-level) risks are recorded in the Risk Register and provide a reference point to assist identifying risks at operational levels.

The rationale used for the identification of strategic risks is three-fold:

a) first, the risks have been identified as 'strategic' because if Council does not manage them it will not achieve its corporate objectives;
b) second, some of the identified risks are global and apply to different degrees, to all parts of Council; and
c) third, some of the risks are of such a magnitude that not managing them effectively could impact on the operations of several areas of Council.

ii) *Operational Level*

This level relates to the management of risks associated with work areas meeting their objectives. It includes major operational projects and contracts that may cross over different work groups. These risks are identified, documented and managed through each work area and documented in Council's Risk Register.

5.3 Reporting

Strategic and Operational risk registers, including progress of risk treatments and mitigation strategies, will be assessed and reported to the Council's Risk Management and Audit Committee.

5.4 Monitoring and Review

Council's risk management framework will be reviewed on an annual basis as part of the continuous improvement process described in the Australian Risk Management Standard AS ISO 31000: 2018.

The Chief Executive Officer is responsible for ensuring the Risk Management Framework and Risk Register are reviewed at least annually, or sooner in response to significant changes in Council's operating environment, legislation or strategic direction.

5.5 Documentation, Communication and Evaluation

Documentation of each step of the risk management process must be undertaken. Appropriate documentation demonstrates accountability and provides a record against which it can be determined that the process has been carried out correctly and enables decisions and/or processes to be reviewed.

5.6 Linkages

The outcomes and outputs of the risk management processes will form inputs to Council's internal audit, compliance and assurance activities and vice versa.

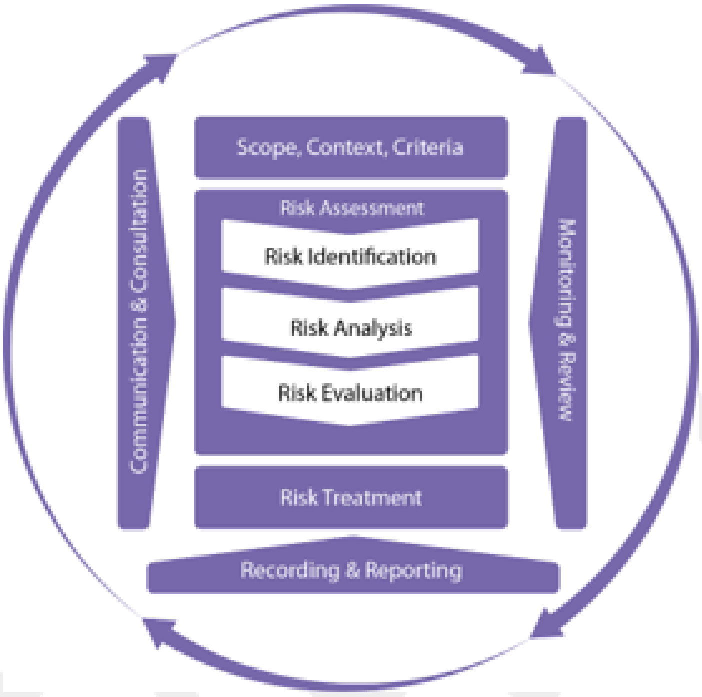
5.7 Risk Management Integration

The approach to managing risk is to be included in Council's planning processes, decision-making structures and operational procedures.

6. Risk Management in Practice

The steps outlined below are based on the Australian Standard - Risk Management AS ISO 3100: 2018 (See Figure 2). Work areas are to follow this process in completing the Operational Risk Register, and the same process can also be applied for projects and contracts.

Figure 2: The Risk Management Process



Source: Australian Standard – Risk Management AS ISO 31000: 2018

6.1 Stage 1: Establish the Context

i) This step involves establishing the context in which the rest of the process will take place. The objectives, strategies and scope of the activity, or part of Council to which the risk management process is being applied, should be established.

ii) A key step in Council's risk process is the need to identify and evaluate risks in relation to how they affect Council's ability to deliver the strategies identified in Council's Shire Plan.

6.2 Stage 2: Identify Risks and Risk Owners

i) This step seeks to identify the risks that need to be managed. These risks might prevent, degrade, delay or enhance the achievement of those objectives. The aim is to generate a list of risks that might have an impact on the achievement of work group outcomes. This information is then recorded in Council's Risk Register.

ii) It is intended that risks are identified and measured using data where it is available and recorded in Council's Risk Register.

iii) Descriptions of identified risks consider source and impact, what the risk is, whom it impacts upon and what the impact is.

iv) Identifying the risk and risk owner involves the following steps:

- allocate a risk number (Risk Number);
- describe the nature of the risk (Risk Description);
- identify a risk owner (Risk Owner);
- identify the causes of the risk (Risk Cause); and
- provide a brief description of the impact/ consequence of the risk (Risk Effect). In assessing the impact/ consequences, consideration may be given to a range of issues including business management, political, commercial and legal, finance and human resources

6.3 Stage 3: Analyse Risks

Analysing risks involves the following steps to determine the inherent risk rating (pre-treatment) and residual risk rating (post-treatment).

Inherent Risk Rating

i) Rate the consequence of the risk should it occur, and the likelihood of the risk occurring using the descriptors provided in Tables 1 and 2 below. To determine the inherent risk rating, it is important that the consequence and likelihood of each risk is rated without considering the existing controls and mitigation strategies. This produces a score that indicates worse-case exposure in the event that there are no controls in place or the controls fail to take effect during a risk event.

ii) Now consider the matrix for assessing risks (see Tables 2 and 3 below). Using this matrix, identify the risk rating as Critical, High, Medium or Low.

Residual Risk Rating

i) Consider what is currently being done to mitigate/manage the risk i.e. what controls are in place? Are there already some mitigation strategies in place to manage the risk? Briefly list the controls and mitigation strategies.

ii) Rate the consequence of the risk should it occur, and the likelihood of the risk occurring using the descriptors provided in Tables 1 and 2 below.

iii) It is important that the consequence and likelihood of each risk is rated in the context of existing controls and mitigation strategies.

iv) Now consider the matrix for assessing risks (see Tables 2 and 3 below). Using this matrix, identify the risk rating as Critical, High, Medium or Low.

Table 1 – Consequence of Risk

Level	Strategic Delivery	Service Delivery	Human Resources	Finance and Legal	Reputation
5. Catastrophic	Community outrage; Major adverse quality problem; Major milestone missed by >1 year	Complete and indefinite disruption to services >6 months; Intervention by Minister.	A large number of key employees or directors leave; Death or significant permanent disability to one or more persons.	Large scale class action; Material breach of legislation with very significant financial or reputational consequences; Direct loss >$1m.	Extended Territory wide adverse media coverage; Intervention by Minister.
4. Major	Failure to achieve some performance targets; Major milestone missed by 6 -12 months.	Long term disruption to services with extended resources required to remedy >1 to <6 months.	Some key employees leave; High staff turnover; Poor reputation as an employer; Hospital admission (inpatient); Minor or reversible disability.	Regulatory breach with material consequences but which cannot be readily rectified; Direct loss of $250,000 to $1 million.	Ongoing local, or Territory-wide adverse media coverage.
3. Moderate	Some reduction in performance; Major milestone or deadline missed by 1 - 6 months.	Service restored within expected timeframes	Some short-term staff morale problems; First aid administered by First Aid Officer or possible professional medical treatment required resulting in lost time through injury.	Regulatory breach with minimal consequences but which cannot be readily rectified; Direct loss of $50,000 to $250,000.	Individual complaints; Local temporary adverse media.
2. Minor	Milestone missed by <1 month.	Issues rectified with corrective action.	First aid not required, no lost time or medical expenses.	Direct loss of $0 to $50,000.	Individual complaints Immediately addressed.
1. Insignificant	Negligible performance reduction.	No loss of service.	Routine HR issues.	Regulatory breach with minimal consequences and readily rectified.	Negligible activity.

Table 2 – Likelihood of Risk

		Consequence				
Likelihood		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
5	Almost certain to occur	Medium	High	Critical	Critical	Critical
4	Likely to occur frequently	Low	Medium	High	Critical	Critical
3	Possible and likely to occur	Low	Low	Medium	High	Critical
2	Unlikely to occur but could happen	Low	Low	Low	Medium	High
1	Might occur but rare and exceptional	Low	Low	Low	Low	Medium

Table 3 – Overall Risk Assessment

Critical =	score 8-10	6	7	8	9	10
High =	score 7	5	6	7	8	9
Medium =	score 6	4	5	6	7	8
Low =	score 2- 5	3	4	5	6	7
		2	3	4	5	6

6.4 Stage 4: Evaluate and Treat Risks

Based on the analysis of the risks, it is necessary to decide whether any further actions are necessary and appropriate to further mitigate the risk. This will require consideration of the following:

i) Can additional controls and/or mitigation strategies be identified that can help with better management of the risk? If that is the case, provide a brief description.

Note: A key priority for identifying additional controls and mitigation strategies should be reducing the likelihood and/or consequences of each 'Critical' or 'High' risk. For other lower rated risks the option may be simply ongoing monitoring and reporting on the status of the risk. The selected option should be the most appropriate and practicable, with the objective of reducing the level of risk to a tolerable level.

ii) Options may include the following:

- Likelihood Reduction - eliminating sources of risk or substantially reducing the likelihood of their occurrence.
- Risk Avoidance - a particular case of likelihood reduction, where undesired events are avoided by undertaking a different course of action.
- Impact Mitigation - minimising the consequences of the risk.
- Risk Transfer - shifting responsibility of the risk to another party (also called risk sharing because risks can rarely be transferred or shed entirely).

iii) On the other hand, there may be sufficient controls and mitigation strategies in place. For instance, it may be impractical and/or inappropriate to consider further controls to mitigate the risk. If this is the case, no further action can be referenced in the Risk Register. This option is referred to as risk retention, i.e. risks cannot be further reduced or avoided, or the costs of doing so would be too high. Risks can also be regarded as opportunities if they are retained and dealt with appropriately.

iv) Finally, consider whether it would be beneficial to include the risk in Council's internal audit program. For example, an audit of the area may provide confidence that the controls and mitigation strategies in place are working adequately; an audit may also help by suggesting additional controls and mitigation actions that may not have been considered. By giving the Audit function consideration, it will assist the Risk Management and Audit Committee in developing an Audit Plan for the Council.

Table 4 – Risk Treatment Summary

Level of Risk	Response
Critical	Must be managed by Senior Management with a detailed plan
High	Must be managed by Managers and Supervisors
Medium	Can be managed by specific monitoring and response procedures
Low	Can be managed by monitoring and routine procedures

6.5 Stage 5: Monitor and Review

i) Corporate staff will report to the Risk Management and Audit Committee regularly. This allows Council to assess the effectiveness of the risk management process on an ongoing basis and a thorough review of the Risk Register. The identified risks and the effectiveness of mitigation strategies will be reviewed to reflect changing circumstances and priorities.

ii) A report will be prepared on Council's Risk Register and progress of achieving risk treatments to be presented to the Risk Management and Audit Committee twice a year.

6.6 Stage 6: Communicate and Consult

The premise underlying this Policy is that Council will consistently consult and communicate with staff, stakeholders and all relevant parties involved in the identification and management of risks. This is to be undertaken at all times in a fair, timely and transparent manner.

7. Associated Documents

Australian Standard on Risk Management (AS ISO 31000: 2018 – Risk Management)

Risk Register

Risk Management and Audit Committee

8. References and Related Legislation

Local Government Act 2019

Local Government (General) Regulations 2021

DOCUMENT HISTORY 1.15 Risk Management Policy	
Date Adopted:	17th December 2024
Amended:	**30/01/2025** – Transferred to the new policy template and changed the policy number to align with the new Governance related policies. (Nil wording changed in the document.
Amended:	

9.5 REVIEW POLICY 1.14 RISK MANAGEMENT AND AUDIT COMMITTEE TERMS OF REFERENCE

Date:	10th August 2026
Author:	Luke Ackland, Acting Corporate Services Manager
Attachment:	**1.14 Risk Management and Audit Committee Terms of Reference Policy**

PURPOSE

To seek the Risk Management and Audit Committee's recommendation to Council to update Council Policy 1.14 Risk Management and Audit Committee Terms of Reference Policy as part of its scheduled review prior to the policy's review date of January 2027.

RECOMMENDATION

That the Risk Management and Audit Committee;

a) receives and notes the report entitled Review of Council Policy 1.14 Risk Management and Audit Committee Terms of Reference Policy; and

b) recommends to Council to amend Council Policy 1.14 Risk Management and Audit Committee Terms of Reference Policy, ahead of its scheduled review date of January 2027, to include the minor amendments at section 5.

Moved:

Seconded:

BACKGROUND AND PREVIOUS DECISIONS

RESOLUTION 2025/01/21/16
That Council:
a) receives and notes the report titled Risk Management and Audit Committee Terms of Reference; and
b) adopts the attached Risk Management and Audit Committee Terms of Reference.
Moved: ***Official Manager***
Seconded: ***Official Manager*** ***CARRIED***

COMMENT

Council policies are required to be reviewed at least every two years.

Council Policy 1.14 Risk Management and Audit Committee Terms of Reference Policy was adopted on 21 January 2025 with a scheduled review date of January 2027.

This report seeks the Committee's recommendations in August 2026 to allow sufficient time for Council consideration and adoption of amendments before the review date.

The proposed amendments are intended to:

- Make minor drafting improvements for clarity, consistency and alignment with current Council policy.

These changes will:

- Improve alignment between the Committee's Terms of Reference and the Risk Management Policy.

Proposed Change:

5. Associated Documents

Add:

Policy 1.15 Risk Management Policy

Risk Register

CONSULTATION

Acting Chief Executive Officer

Council and Community Services Manager

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

Local Government Act 2019 and *Local Government (General) Regulations 2021*

FINANCIAL IMPLICATIONS

Nil

1.14 Risk Management and Audit Committee Terms of Reference

Council Resolution:	**2025/01/21/16**
Date to take effect:	21st January 2025
Policy Custodian:	Corporate Services Manager
Review Date:	January 2027
Version (Revision Number)	1.2

1. Purpose

The purpose of this policy is to define the Terms of Reference for the Coomalie Community Government Council's (CCGC) Risk Management and Audit Committee.

2. Scope

The Risk Management and Audit Committee is created as an advisory Committee to the Council under the *Local Government Act 2019* Section 86(1). The Committee assist the Council monitor financial and risk management.

This policy applies to all Elected Members, Committee Members and staff of CCGC.

3. Policy Statement

3.1 Committee Role

The Committee aims to provide independent assurance and assistance to CCGC (Council) and the Chief Executive Officer (CEO) in overseeing the Council's financial and risk management activities. This includes:

- Evaluating and monitoring the Council's risk, control, and compliance frameworks.
- Ensuring the Council meets its external accountability obligations outlined in the *Local Government Act 2019* and *Local Government (General) Regulations 2021*.
- Assessing and monitoring the effectiveness of strategic and operational risk management functions, as well as the adequacy of internal control policies and procedures.
- Summarising the key issues discussed in each Committee meeting.

- Reporting annually on an overall assessment of the Council's risk, control and compliance framework, together with a summary of the work the Committee performed in conducting its responsibilities during the preceding year.

The Committee will make recommendations and report directly to the Council, and is subject to control and direction by the Council

3.2 Committee Duties

The Committee's duties involve:

- Monitoring both strategic and operational risk management, as well as assessing the effectiveness of internal control policies and procedures in mitigating identified risks.
- Overseeing the internal audit function, which involves developing audit programs based on the Council's risk assessment process, ensuring internal audit activities are conducted by qualified personnel, monitoring audit outcomes, and monitoring the implementation of audit recommendations.
- Reviewing the quality of annual financial statements and other public accountability documents, such as annual reports, before they are adopted by the Council.
- Evaluating management's responses to external audit recommendations and tracking the implementation of agreed-upon recommendations.
- Meeting with the external and relevant internal auditors at least once each year to receive direct feedback about any key risk and compliance issues and to provide feedback about the auditor's performance.
- Making recommendations to the Council on the appointment of external auditors.
- Assessing the adequacy of audit scope and coverage.
- Providing a summary of the main issues discussed in each Committee meeting.
- Annually providing an assessment of the Council's risk, control, and compliance framework, along with a summary of the Committee's activities conducted in the preceding year.

The Council will provide Secretariat assistance to the Committee to fulfil its duties.

3.3 Authority

With consideration of legal and confidentiality implications, the Committee is authorised, within the capacity of its role and responsibilities to:

- Gather necessary information from both staff and external parties.
- Discuss any matters with the external auditor or other external parties.

- Request the attendance of any employee at Committee meetings.
- Obtain external legal or other professional advice (with Council's approval), as considered necessary to meet responsibilities.

3.4 Membership of the Committee

The Committee consists of the persons appointed, by resolution of the Council to be members of the Committee. The Chair of the Committee must not be a member of the Council or a member of the Council's staff. The nomination of proxies is not permitted.

The CEO and the Corporate Services Manager are non-voting members of the Committee

Position	Role
Independent Member	Chair
Independent Member	Committee Member
Elected Member	Committee Member
Elected Member	Committee Member
Chief Executive Officer	Non-Voting Member
Corporate Services Manager	Non-Voting Member

Subject matter experts and technical specialists may be invited to attend the Committee meeting to provide advice on matters, as required. The Chair reserves the right to invite other attendees to Committee meetings as needed.

3.5 Term of Appointment and Termination of Committee Members

Appointments of external Independent Members shall be for a term of no less than two (2) years and up to four (4) years.

Appointments of Elected Members shall be for a term of two (2) years or until the end of the term of the Council, whichever is the lesser.

Independent Members will be remunerated as determined by resolution of the Council.

Committee Members cease being a member of the Committee if they are no longer an Elected Member of the Council.

Appointments may be terminated by the Council should a Committee Member miss two (2) consecutive meetings without an accepted apology or for any other cause reasonably considered by the Council.

3.6 Committee Member Responsibilities

Committee Members have the responsibility to:

- Act in the best interests of the Council and its staff at all times.
- Engage in professional debate, allow diverse perspectives and encourage constructive enquiry.
- Leave meetings with clear-cut agreements around recommendations, decisions and actions.
- Hold one another accountable to commitments, actions and behaviours.
- Retain a single unified voice in any internal and external communications following deliberations.
- Provide feedback and communicate decisions to staff as appropriate and encourage two-way communication.
- Respect the confidentiality of the information provided.
- Committee members must declare any conflicts of interest at the start of each meeting or before the discussion of the relevant agenda item or topic. All details of any conflict of interest must be recorded in the minutes by the Secretariat. The CEO must maintain and publish a register setting out conflicts of interest disclosed by the Council members.
- Where members or observers at a Committee meeting are deemed to have a real or perceived conflict of interest, they are to be excused from the Committee discussions on the issue where the conflict of interest exists.
- Committee members will from time-to-time deal with confidential reports. A person who makes improper use of information acquired as a member of the Council Committee is guilty of an offence under section 118 of the Act, and the Act defines the penalties that apply to people who disclose confidential information acquired as a member of the Committee.

3.7 Committee Meetings

Subject to direction by the Council, the Committee meets at times determined by the Committee. The CEO shall convene the Committee meetings at the request of the Chair of the Committee.

The Committee will meet a minimum of twice (2) per year. A forward meeting plan, including meeting dates and agenda items, will be agreed upon by the Committee each year and will address all of the Committee's responsibilities, including the review of the Council's Annual Report and Financial Statements.

Committee meetings may be held in private where deemed appropriate.

3.8 Agenda Items, Meeting Papers and Minutes

The Committee Secretariat will prepare the agenda in consultation with the Chair and, where necessary, seek papers from Committee Members.

Where urgent matters occur that need to be discussed at a meeting, agreement must be sought from the Chair, through the Secretariat, in advance of the meeting.

Meeting papers must be provided to the Secretariat at least seven (7) business days in advance of a meeting. Papers received after this may not be included at the discretion of the Chair.

Agendas and meeting papers will be made available at least three (3) business days before a meeting.

Minutes and action items will be distributed within ten (10) business days of the meeting.

3.9 Quorum and Decisions

A quorum comprises of a majority of voting Committee Members holding office at the time of the meeting.

Members are expected to attend all meetings. Where a member cannot attend a meeting, an apology should be sent to the Chair of the Committee or the Secretariat.

A decision of the Committee is to be the majority vote of the Members present at the meeting. In the instance of a tied vote, the Chair shall have a casting vote

5. Associated Documents

Policy 1.15 Risk Management Policy

Risk Register

6. References and Related Legislation

Local Government Act 2019

Local Government (General) Regulations 2021

DOCUMENT HISTORY 1.14 Risk Management and Audit Committee Terms of Reference	
Date Adopted:	21st January 2025
Amended:	
Amended:	

9.6 COMMITTEE PERFORMANCE REVIEW 2026

Date:	10th August 2026
Author:	Luke Ackland, Acting Corporate Services Manager
Attachment:	**Nil**

PURPOSE

The purpose of this report is to facilitate the Risk Management and Audit Committee's (RMAC) self-assessment of its performance against the Terms of Reference (TOR) for 2025–26, in line with Council Policy 1.14 and section 86 of *the Local Government Act 2019* (NT).

This report provides the framework and rating scale for members to complete the assessment. The assessment is to be completed individually by each RMAC member and returned to the Council's Executive Services Coordinator by Wednesday 30 September 2026, so that a consolidated report can be prepared and presented at the October 2026 RMAC meeting.

RECOMMENDATION

That the Risk Management and Audit Committee;

a) receives and notes the report titled Committee Performance Review 2026; and

b) confirms members will complete the individual member self-assessment using the framework and rating scale provided and returns the completed assessment to staff by the specified due date.

Moved:

Seconded:

BACKGROUND AND PREVIOUS DECISIONS

RESOLUTION CONFRMAC2025/08/18/011

That Council;

a) receives and notes the report entitled Committee Performance and Terms of Reference Review 2025; and

b) establish and develop an internal audit program and present at the October 2025 RMAC meeting.

Moved: ***Member Smith***

Seconded: ***Official Manager*** ***Carried***

COMMENT

The following table summarises the actions required by the Risk Management and Audit Committee to comply with their Terms of Reference (attached previously) and provides an assessment between 1 and 5 on effectiveness and delivery of the work programs:

A standard framework using a 1–5 scale has been developed to score the assessment where:

1 – Not effective: Performance does not meet requirements; significant improvement needed.

2 – Needs improvement: Performance is below expectations in several areas.

3 – Satisfactory: Meets expectations; some improvements possible.

4 – Good: Exceeds expectations in several areas.

5 – Excellent: Best practice observed; consistently exceeds expectations.

- Each committee member scores areas based on observation and evidence from 2025–26 (meetings attended, papers reviewed, discussions with management and auditors, etc.).
- Members may also add brief comments where they consider further explanation is needed.
- Staff will collate the individual assessments and prepare a consolidated report, including averaged final ratings and a summary of performance to be presented at the October 2026 RMAC meeting.
-

1	2	3	4	5
Not Effective	Needs Improvement	Satisfactory	Good	Excellent

Criteria Area	Assessment Area	Rating	Final Rating
Committee Role			
	Evaluating and Monitoring the Councils Risk Control and Compliance frameworks		
	Ensuring the Council meets its external accountability obligations outlined in the Local Government Act 2019 and Local Government (General) Regulations 2021.		
	Assessing and monitoring the effectiveness of strategic and operational risk management functions, as well as the adequacy of internal control policies and procedures.		
	Summarising the key issues discussed in each Committee meeting.		
	Reporting annually on an overall assessment of the Council's risk, control and compliance framework, together with a summary of the work the Committee performed in conducting its responsibilities during the preceding year.		
	Number of recommendations to Council reported to Council		
	Oversee the internal audit process		
	Review the quality of annual financial statements		
	Evaluating management's responses to external audit recommendations and tracking the implementation of agreed-upon recommendations.		
	Meeting with the external and relevant internal auditors at least once each year to receive direct feedback about any key risk and compliance issues and to provide feedback about the auditor's performance.		
	Making recommendations to the Council on the appointment of external auditors.		
	Assessing the adequacy of audit scope and coverage.		
	The Council will provide Secretariat assistance to the Committee to fulfil its duties.		

Membership			
	Maintain membership with diverse experience and expertise.		
	Committee understanding of the organisation operations, culture and key risks.		
	Membership Remuneration		
	Number of Terminations		
Committee Member Responsibilities			
Committee Meetings	The TOR states 2 meetings per year, however Council coordinates 4 meetings per year		
Meeting Agenda Papers provided as scheduled	Agendas and meeting papers will be made available at least three (3) business days before a meeting.		
Minutes	Minutes and action items will be distributed within ten (10) business days of the meeting.		
Quorum	Number of meetings postponed due to Quorum.		
Culture & Continuous Improvement	Is there ongoing professional development, learning, and improvement in committee processes?		

Overall Summary of Performance

The Committee considers that its overall performance in 2025–26 has been:

☐ Not effective ☐ Needs improvement ☐ Satisfactory ☐ Good ☐ Excellent

Key strengths identified:

-
-
-

Key areas for improvement:

-
-

STATUTORY ENVIRONMENT/POLICY IMPLICATIONS

Section 86 of the Local Government Act 2019

CCGC Policy 1.14 Terms of Reference Risk Management and Audit Committee

FINANCIAL IMPLICATIONS

Nil

10. GENERAL BUSINESS

11. CONFIDENTIAL ITEMS

RECOMMENDATION

That Council close the meeting to the general public in accordance with Regulation 51 of the *Local Government (General) Regulations 2021;*

Moved:

Seconded:

Procedural Note:

The meeting was closed to the public at

11.1 CONFIRMATION OF CONFIDENTIAL MINUTES

CONFIDENTIAL: Regulations 51(1)(e) information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

11.2 DRAFT RISK REGISTER

CONFIDENTIAL: Regulation 51(1) For section 293(1) of the Act, the following information is prescribed as confidential:
(c) information that would, if publicly disclosed, be likely to:
(iv) subject to subregulation (3) – prejudice the interests of the council or some other person

11.3 INSURANCE CLAIM PROGRESS REPORT

CONFIDENTIAL: Regulations 51
(a) information about the employment of a particular individual as a member of the staff or possible member of the staff of the council that could, if publicly disclosed, cause prejudice to the individual; and
(d) information subject to an obligation of confidentiality at law, or in equity

12. DECISIONS ARISING FROM THE CONFIDENTIAL SECTION OF THE COUNCIL

13. RE-OPENING OF THE MEETING

RECOMMENDATION

That the Committee re-opens the meeting to the general public in accordance with Regulation 51 of *the Local Government (General) Regulations 2021.*

Moved:

Seconded:

Procedural Note:

The meeting was reopened to the public at

14. NEXT MEETING

The next Risk Management and Audit Committee meeting will be held at Batchelor on Monday **12th October 2026** at 10:00am to align with Strategic Planning of Shire Plan

15. MEETING CLOSED

The meeting was closed at___________.