

Attachment A

**Audit Risk and Compliance Committee
Annual Assessment Report to Council**

2024/25 ARCC Annual Assessment Report to Council



Table of Contents

2024/25 ARCC Annual Assessment Report to Council	3
Overview of the Annual Assessment	3
Introduction	3
Meetings and attendance	5
Summary: Committee Report Card	7
Internal Audit	7
The Internal Audit Plan, FY2024/25	8
Rating scale for internal audit reports	9
Internal Audits tabled, 2024/25	11
Monitoring internal audit recommendations	13
Forward Audit Plan, 2025/26	14
Quality Assurance Review	14
Annual assessment – Internal Audit unit	14
External Audit	15
Risk management, compliance and governance	15
Fraud and corruption prevention	16
Legal	16
Workplace health and safety	16
Conflicts of Interest Reporting	17
Other	20

Cover photo: VIVID Customs House, Paul Patterson/City of Sydney

2024/25 ARCC Annual Assessment Report to Council

Overview of the Annual Assessment

Per the Guidelines for Risk Management and Internal Audit for Local Government in NSW:

The annual assessment report to Council must include:

- a summary and assessment of the work the City's Audit Risk and Compliance Committee (ARCC) performed to discharge its responsibilities during 2024/25
- an overview and assessment of the work of the Internal Audit unit
- progress against key performance indicators
- advice on the appropriateness of the Committee's Terms of Reference
- an independent assessment by the Committee and advice on the matters considered by the Committee during the year that, in the Committee's opinion, and based on the level of risk facing Council, Council should be informed of, and
- other views or opinions on the council that the committee wishes to share.

Introduction

The Audit Risk and Compliance Committee provides advice to Council on the integrity of the City's assurance functions, including internal audit, risk management, compliance, and governance.

The ARCC plays an important role in the City of Sydney Council's governance framework. Its primary objectives are to assist Council in discharging responsibilities with respect to:

- financial reporting
- business ethics, policies, and practices
- accounting policies
- internal controls
- risk management
- governance
- fraud and corruption prevention
- major legal matters
- work health safety
- regulatory compliance
- alignment with standards and best practice guidelines.

The Committee complies with the Deputy Secretary's Guidelines for the purposes of section 23A of the Local Government Act 1993 and reports to Council through the Corporate, Finance, Properties

and Tenders Committee, in line with the Office of Local Government's (OLG) Guidelines for Risk Management and Internal Audit for Local Government in NSW (December 2023).

In December 2023 the Local Government (General) Amendment (Audit, Risk and Improvement Committees) Regulation 2023 was made.

The new legislation commenced on 01 July 2024. The new requirements in these regulations required further resolution of Council in relation to a new Audit Risk and Compliance Committee Terms of Reference and Internal Audit Charter.

This report covers the period 01 July 2024 to 30 June 2025.

Membership

In accordance with the updated Terms of Reference (October 2024), the Committee comprises one non-voting councillor and up to five independent members, one of whom holds the role of Independent Chair.

The City has adopted a staggered approach to the rotation of ARCC independent members, including the Chairperson, to ensure continuity of knowledge and skills. Each current independent member is pre-qualified on the NSW Treasury Panel for NSW Government Audit and Risk Committees.

Non-voting Councillor member:

- Councillor Robert Kok (from October 2024).

Independent members:

- Carolyn Walsh (Appointed as Independent Chairperson from 01 July 2021 to 30 June 2025). This appointment ceased on 30 June 2025.
- Elizabeth Crouch AM (Reappointed as an Independent Member from 01 June 2021 to 30 June 2025). This appointment ceased on 30 June 2025.
- Stephen Horne (appointed in January 2024 to a four-year term, appointed Chairperson from 01 July 2025).
- Robert Lagaida (appointed in December 2024 to a four-year term).
- Rosemary Milkins (appointed in December 2024 to a four-year term).

Ex-officio attendees include:

- Chief Executive Officer
- Executive Director Legal & Governance
- Executive Director Finance & Procurement
- Executive Director People, Performance & Technology
- Chief Internal Auditor
- Manager Risk and Governance.

Invitees include:

- Representatives of the Audit Office of New South Wales
- Other officers, as requested by the Committee, to present on priority issues.

Recruitment Process for Two New Independent Members

A call for expressions of interest was advertised in mainstream media outlets, the City's website, and through the Institute of Internal Auditors. Applications were open from 02 July 2024 to 21 July 2024. A total of 15 expressions were received.

The selection panel consisted of an Independent Member of the ARCC, a Councillor representative, Executive Director Legal & Governance, and Manager Financial Planning and Reporting. Council appointed Councillor Robert Kok to participate in the interview process and preparation of recommendations to Council for the appointment of two new external members to the Committee.

The selection panel recommended the appointment of Rosemary Milkins and Robert Lagaida by Council to the ARCC for a term of four years, commencing 1 December 2024. The selection panel confirmed the recommended appointees are eligible in accordance with the requirements of s216E of the Local Government (General) Amendment (Audit, Risk and Improvement Committees) Regulation 2023, and the recommended appointees are independent of the Council in accordance with s 216F (including not having had any business dealings with the Council).

Meetings and attendance

The Committee met five times during 2024/25 to consider matters relating to the financial, audit and risk management issues of the City of Sydney.

In 2024/25 the ARCC:

- endorsed the proposed ARCC Terms of Reference
- endorsed the proposed Internal Audit Charter
- endorsed the proposed Internal Audit Strategy 2025 - 2029
- reviewed the draft Risk Appetite Statement
- endorsed the updated Risk Management Policy (November 2024)
- endorsed the proposed four-year strategic internal audit program, 2025/26 – 2028/29
- focused internal audit activity in line with the City's risk profile and governance arrangements
- received regular reports on:
 - internal audit program status
 - insurance strategy
 - modern slavery and chain of responsibility compliance
 - management of data breaches
 - major legal issues
 - workplace health and safety and other compliance-related matters
 - IT security, including incidents and alignment with Essential 8 requirements

2024/25 ARCC Annual Assessment Report to Council

- Improvement and Transformation (an overview of key projects delivering efficiency, effectiveness, and community experience improvement)
- progress made on the City's Asset Management Improvement Plan
- Crown and Community Plans of Management Program
- received briefings, updates, demonstrations, or presentations on:
 - updates on the Committee's current disclosures of interest
 - significant legislative and regulatory change updates
 - status and progress of the Procurement Transformation Project (PTP)
 - deep dive briefings on fraud and corruption (matters and trends), data governance, WHS (psychosocial hazards)
 - annual major projects update
 - annual procurement and contract management update
 - the Council's Integrated Planning & Report, suite of plans, and resourcing strategy (via out of session email)
- maintained oversight of financial reporting and endorsement of the financial statements including securing relevant attestations from the previous Chief Financial Officer.

During the 2024/25 reporting period, the Committee held four in-person meetings (October, December, March, and May, plus a workshop in November 2024). A quorum of independent members was present for all meetings. Cr Robert Kok was elected by Council to be the Council's representative at ARCC meetings in October 2024, and attended the December 2024 and March 2025 meetings. He was an apology for the May 2025 meeting.

Independent Member	Oct 2024	Nov 2024 (workshop)	Dec 2025	Mar 2025	May 2025
Carolyn Walsh (chair)	X	X	X	X	X
Elizabeth Crouch AM	X	X	-	X	X
Stephen Horne	X	X	X	X	X
Rosemary Milkins			X	X	X
Robert Lagaida			X	X	X

Additionally, the Committee met *in camera* four times during the period with the Chief Internal Auditor prior to each meeting of the Committee.

The Committee met *in camera* with representatives of the Audit Office of NSW, prior to the review of the draft financial statements at the October 2024 meeting. No management representatives were present.

Summary: Committee Report Card

ARCC Charter – Roles and Responsibilities	Compliance
Committee composition	Yes
Tenure	Yes
Skills and experience, including financial, legal and/or business expertise	Yes
Induction of new members (for FY2024/25)	Yes
Declarations of Conflict of Interests	Yes
Internal Audit updates, as well as preparing the four-year internal audit plan, monitoring recommendations/agreed management actions, reviewing the Internal Audit Charter annually, providing performance feedback on service providers	Yes
Risk Management, Compliance, and Governance updates, including Fraud and Corruption Prevention, modern slavery, register of delegations, insurance, and privacy	Yes
Financial Management	Yes
External Audit	Yes
Meetings	Yes
Closed sessions	Yes
Minutes and papers (accurate and timely provision)	Yes
Assessment arrangements (annual)	Yes
Annual Assessment Reporting to Council (at least annually) – this report	Yes

Internal Audit

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the City's operations. It helps the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The City's Internal Audit unit is led by a chief audit executive (Chief Internal Auditor). Most audit reviews are undertaken through an outsourced contract model under the control of the Chief Internal Auditor. A panel of two service providers (RSM Australia and O'Connor Marsden & Associates) provided outsourced internal audit services during 2024/25.

For the 2024/25 reporting period, the Chief Internal Auditor tabled:

- the four-year strategic audit program for the period 2025-2029 and the annual operational audit plan for 2025/26
- regular reports from the Chief Internal Auditor on progress against the plan
- the proposed Internal Audit Charter aligned to the Office of Local Government's model internal audit charter for endorsement and was tabled for the new Council's approval in October 2024¹
- received audit reports, as well as updates, from the Chief Internal Auditor on the status of actions taken by management to address findings identified in previous audit reports.

The Chief Internal Auditor met *in-camera* with the Chair and Independent Members before each Committee meeting without management present.

The Internal Audit Plan, FY2024/25

The 2024/25 operational audit plan was endorsed by the Committee at the 20 June 2025 meeting and comprised 17 reviews, including the Assurance Mapping project and the Resilient Sydney Platform Data Integrity audit. This assignment was brought forward from the 2025/26 program on client request and will be completed early in the 2025/26 program year.

The Committee is satisfied that the internal audit plan is aligned with and responds to the major risks identified in the City's risk profile.

There were 8 reviews tabled (including five unfinished reviews from the 2023/24 plan that were moved into the operational plan for 2024/25) during 2024/25:

- Financial planning and Reporting Review (2023/24)
- Records Management – Disposal (2023/24)
- Fire Safety Regulatory Management (2023/24)
- IT Third Party Risk Management Review (2023/24)
- Review of Low Value Procurement (\$10k-\$50k)
- Compliance Management Framework Review
- Fire Regulatory Processes (Combustible Cladding)
- Recruitment Process and HRMS Recruitment Module

At the end of the financial year, two audits from 2023/24 operational plan were at the final draft report stage, delayed by auditee priorities and staff unavailability.

These reviews are:

- Asset Condition Data Management
- Property Acquisition and Divestment.

Both reviews have since progressed toward issuance. Additionally, two audits were removed from the 2023/24 program:

¹ At the request of the CEO, the June 2023 charter remains in force until after the NSW local government elections in September 2024.

- ePlanning interface (no longer operational)
- Tririga Application audit (transferred to 2025/26)

The Committee reviewed and endorsed all recommendations/agreed management actions undertaken to address recommendations arising from audit reports.

Rating scale for internal audit reports

An overall rating scale for each engagement has been set by senior management and the Audit Risk and Compliance Committee as appropriate to allow allocation of resources to the areas of greatest concern.

The ratings and their definitions are shown in the table below:

Overall Rating Scale for Reviews	Definition
Unsatisfactory	Numerous very high and/or high-risk issues
Requiring improvement	A small number of very high- or high-risk issues and/or many medium risk issues
Satisfactory	Only isolated instances of high issues and/or a small number of medium risk issues
Low	Only isolated instances of low to medium risk issues
Not Rated	Applies to focused reviews where a rating may not be representative of the overall control environment. High-level or specific reviews where only a small section of an area/process is examined, and investigation outcomes are not rated.

Assess the likelihood of the risk occurring

After the risk has been identified, the likelihood of the risk occurring must be determined using the following table.

When choosing the likelihood rating, choose the likelihood that is the most probable or likely to occur.

Likelihood	Time scale
Rare	Unlikely to occur and requires exceptional circumstance, even in the long-term future
Unlikely	May occur in the longer term, but not expected to happen
Possible	Could occur in the near future, but most likely won't
Likely	Will probably occur in the near future
Almost certain	Is occurring now or is a common occurrence

Assess the consequences

Identify the consequences of the risk event occurring. This is the level of impact an anticipated event would have on the City's objectives.

Consequence	Context
Insignificant	Minimal harm and/or can be managed without diversion of BAU resources
Minor	Minimal harm and/or some reprioritisation of business unit or divisional resources to support key objectives at a business unit, project or service level
Moderate	Modest harm and/or modest reprioritisation of resources across division/s to support delivery of strategic, operational and/or performance objectives
Major	Considerable harm, and/or substantial reprioritisation of resources across several divisions to support delivery of strategic, operational and/or performance objectives
Severe	Extreme harm, and/or substantial reprioritisation of organisational resources to salvage key strategic, operational or performance objectives

Rate the level of risk

The risk matrix below shows the priority ratings. Priority ratings range from Low to Very High.

Consequence & Likelihood	Insignificant	Minor	Moderate	Major	Severe
Almost certain	Low	Medium	High	Very High	Very High
Likely	Low	Low	Medium	High	Very High
Possible	Low	Low	Medium	High	High
Unlikely	Low	Low	Low	Medium	Medium
Rare	Low	Low	Low	Medium	Medium

Internal Audits tabled, 2024/25

For 2024/25 there were identified high-risk issues in the audits tabled.

Meeting 1 - October 2024

(This meeting included internal audits because the meeting scheduled for August 2024 was cancelled due to a lack of a quorum.)

Review Name	Objectives and Outcomes	Overall Rating
Financial Planning and Reporting (Budgeting) Review	Objective: Review and report on the adequacy of the City's processes and controls in formulating the budget and forecasting expenditure. Report issued on 07 August 2024. There were four improvement opportunities arising from this review. All are in progress.	Low
Records Management - Disposal	Objective: Assess the adequacy of the City's processes for the disposal of records from TRIM Content Manager, including data and metadata relating to the physical records held at the Government Records Repository. The processes for transfer of records to archives for permanent retention was excluded from the scope of this review. Report issued on 12 September 2024. All management actions have been completed.	Low
Fire Safety Regulatory Management	Objective: Review the efficiency and effectiveness of the City's processes and controls over health and building management in respect to fire safety requirements, including the controls that guide the type of construction, and the nominated level of fire safety measures comply with the requirements of the Building Code of Australia (BCA). Report issued on 19 September 2024. There were four management actions. One medium-rated management action is slightly overdue and reported at 75% completion.	Satisfactory

Meeting 2 – November 2024 (a workshop – no internal audits were tabled)

Meeting 3 – December 2024

Review Name	Objectives and Outcomes	Overall Rating
Information Technology: Third-Party Risk Management Review	Objective: Review third-party risk management framework practices designed to identify, assess, mitigate, and monitor risks associated with third-party relationships. Report issued on 11 November 2024. All management actions have been completed.	Low
Review of Low-Value Procurement (\$10k - \$50k)	Issued 03 December 2024 Objective: Assess and report on the control environment pertaining to procurement processes for expenditures falling within the range of \$10k - \$50k). Report issued on 03 December 2024. All management actions have been completed.	Satisfactory

Meeting 4 – March 2025

Review Name	Objectives and Outcomes	Overall Rating
Compliance Management Framework Review	Objective: Review the compliance management of legislative and regulatory requirements and relevant internal directives, policies and procedures of the City. Report issued on 17 February 2025. All management actions have been completed.	Low
Fire Regulatory Processes (Combustible Cladding)	Objective: Review the efficiency and effectiveness of the Combustible Cladding Safety Framework, in compliance with the relevant laws, regulations, and industry standards. Report issued on 26 February 2025. All management actions have been completed.	Low

Meeting 5 – May 2025

Review Name	Objectives and Outcomes	Overall Rating
Recruitment Process and HRMS Recruitment Module Review	Objective: Assess the effectiveness and efficiency of the City's recruitment process and the HRMS Recruitment module's configuration and usage, specifically general application controls in relation to input, processing, and output. Report issued on 12 May 2025. There were three low-rated management actions arising from this review. One has been completed, one is not yet due, and one is slightly overdue at 20% completion.	Low

Monitoring internal audit recommendations

There are processes in place to monitor management actions arising from audit recommendations and ensure they receive attention. The processes include:

- ensuring each executive director is accountable for monitoring the status of outstanding issues for their respective divisions, including reporting completion details to Internal Audit throughout the year
- regular internal audit status reporting to the Executive to assist in monitoring progress of outstanding audit actions
- reporting overdue management action items to monitor implementation and providing follow-ups at each Committee meeting.

The Committee receives regular reports on the appropriateness of the management actions taken on high-rated, closed action items through follow-up reviews and new audits.

Management of internal audit actions/recommendations

The Internal Audit unit actively monitors the status of outstanding action items to ensure timely closure of relevant items. There are no overdue high-rated management actions. There were three medium-rated management actions overdue, and two low-rated management action overdue as at 30 June 2025.

The table below summarises the management of internal audit actions/recommendations at the end of each financial year. These actions are assigned to a business unit to be actioned by an agreed date.

Year	Outstanding Actions at Start of Year	New Actions from Audits	Actions closed	Current Actions at Year End	Actions Overdue ²
30/06/2022	19	15	16	18	0
30/06/2023	18	21	33	6	0
30/06/2024	6	28	26	8	0
30/06/2025	8	33	32	8	5 ³

² Actions not completed by the agreed date.

³ 3 medium-rated, 2 low-rated.

Forward Audit Plan, 2025/26

The updated four-year Strategic Internal Audit Program, incorporating the annual operational audit plan, was endorsed by the Executive and approved by the Audit Risk and Compliance Committee on 22 May 2025.

The approved plan for 2025/26 comprises a risk-based program of 15 reviews mapped to the City's Executive Risks, as well as Improvement Focus Areas. In addition to the reviews, the plan includes an assurance mapping project, the Internal Audit unit's improvement project, and the annual confirmation to ARCC of the independence of internal audit activities from the City (as required by the Internal Audit Charter).

The Audit Program provides assurance coverage of key business performance themes i.e., expenditure, revenue, business performance, resilience, compliance, fraud and corruption control, environment, and attestation requirements.

Quality Assurance Review

An independent quality assurance review was performed by the Institute of Internal Auditors (IIA) during the financial year. The findings of this review was that overall Internal Audit achieved a high level of conformance with all the requirements of the professional standards, other than the requirement that the City have previously been subject to a review (this being the first time the City's Internal Audit had been assessed). The reviewer recommended some additional enhancements to Internal Audit for continuous improvement, which have been incorporated into the Internal Audit operational plan for 2025/26 and progress status to be reported at each meeting of the ARIC.

The City's Internal Audit unit is now certified as being in conformance with the IIA's professional standards. While the certification will remain in effect until 2029, it will be renewed in approximately 2028 (end of term for the council).

The final results of the review also included opportunities for continuous improvement in the functioning of the ARCC. These were discussed at an ARCC workshop held in November 2024.

Annual assessment – Internal Audit unit

Per the Guidelines for Risk Management and Internal Audit for Local Government in NSW, the Committee reviews the performance of the Internal Audit unit each year and reports its findings to the Council as part of the Committee's annual assessment.

This annual assessment ensures that any concerns regarding the operation of the internal audit function and compliance with the International Professional Practices Framework can be dealt with before they are identified in the four-yearly strategic review. An annual assessment also encourages continuous improvement of internal audit activities.

This self-assessment is a complementary critique performed in the years between formal independent assessments, to ensure all improvement opportunities are properly progressing and no performance gaps occur.

External Audit

The City's external auditor is the Audit Office of New South Wales.

The external auditor provides independent audit opinions on both the general and special purpose financial reports of Council. They are also required to audit the statutory returns relating to a number of the City's activities.

The City's Chief Internal Auditor periodically met with representatives of the external auditor to provide insights on the control environment and to minimise overlap of audit areas of focus.

The external auditor was invited to attend each ARCC meeting and joined Committee members on site visits as appropriate.

During the 2024/25 financial year, the ARCC:

- considered the program and status reports covering the preparation of the previous financial year (2023/24)
- received and noted the external auditor's letter covering the final audit for 2023/24
- considered and endorsed the 2022/23 General and Special Purpose Financial Reports prior to Council's authorisation
- reviewed Directors' attestations
- reviewed the external audit plan for 2024/25.
- met with the CEO and Executive Director Finance and Procurement.

Risk management, compliance and governance

For the 2024/25 reporting period the ARCC received presentations and updates on the topics listed below from the Executive Director Legal & Governance and the Manager Risk and Governance:

- Review of delegations
- Data breaches
- Governance and compliance training - code of conduct, privacy, chain of responsibility, modern slavery
- A suite of updated governance risk and compliance policies
- A new approach to compliance obligations management
- Instances of non-compliance
- Implementation of legislation and regulatory changes
- Review of child safety risks
- Implementation of modern slavery requirements
- Chain of responsibility improvements
- Regular updates on Executive level risks
- The City's risk appetite statement
- Risk management KPIs
- A review of the City's risk management matrix

- Annual risk management self-assessment
- 3-year risk management plan
- The City's insurance strategy and program
- Third party claims
- Implementation of the OLG Risk Management requirements
- Privacy Management Plan review
- New governance and compliance registers

Fraud and corruption prevention

For the 2024/25 reporting period the ARCC received updates on the topics listed below from the Manager Risk and Governance:

- Review of the Fraud and Corruption Control Plan
- Bi-annual corporate fraud and corruption risk assessment
- Implementation of the annual fraud and corruption action plan
- Staff training aimed at fraud and corruption prevention
- Internal investigations
- Business unit fraud and corruption control plans
- Complaints and allegations overview

Four public interest disclosures were received during this period. The first matter related to alleged time theft and failure to appropriately manage conflicts of interest and was found to be unsubstantiated. The second matter related to alleged misuse of resources and theft and was found to be partially substantiated. The third matter related to alleged failure to appropriately disclose and manage a conflict of interest and this matter was managed, following a risk assessment, through targeted workshops and other training and awareness initiatives. The fourth matter related to alleged corruption within the hiring process, financial misconduct and other inappropriate conduct and was found to be unsubstantiated.

Legal

For the 2024/25 reporting period the Committee received updates on the topics listed below from the Executive Director Legal & Governance:

- updates on major legal matters
- briefings on any material litigation affecting the City.

Workplace health and safety

On a quarterly basis, the Committee reviews reports from the Executive Director People, Performance and Technology and the Executive Manager Safety & Wellbeing on workplace health and safety, including injuries, notifiable incidents, and workers compensation claims.

Conflicts of Interest Reporting

As required by the Audit Risk and Compliance Committee's Terms of Reference, declarations made by the ARCC independent members are listed below.

Carolyn Walsh – Independent Chair (terms ended 30 June 2025)

National Transport Commission	Chair
Environmental Protection Agency (EPA)	Board
NSW Asbestos Coordination Committee	Independent Chair
Non-Government Schools Not-For-Profit Committee	Chair
Transport Asset Manager Advisory Committee	Chair

Elizabeth Crouch AM – Independent Member (term ended 30 June 2025)

Customer-Owned Banking Association	Board of Directors: Independent Chair
NSW Institute of Sport (NSWIS)	Deputy Chair
Sydney Children's Hospital Network	Board of Directors: Chair
Hearing Australia	Board of Directors: Chair
NSW State Emergency Services (SES)	Audit and Risk Committee: Chair
Department of Creative Industries, Tourism, Hospitality and Sport	Audit and Risk Committee: Chair
Ochre Health	Board of Directors: Independent Chair
Hunter Water Corporation	Board of Directors: Independent Member
University of Newcastle	Council Member

2024/25 ARCC Annual Assessment Report to Council

Stephen Horne – Independent Member (term began 01 January 2024)
Independent Chair (term starts 01 July 2025)
(term ends 31 December 2028)

Australian Energy Management Commission (Commonwealth)	Audit and Risk Committee: Independent Member
Wingecarribee Shire Council	ARIC: Independent Chair
National Health Funding Body (Commonwealth)	Audit and Risk Committee: Independent Chair
NSW Trustee & Guardian	Audit and Risk Committee: Independent Chair
Parkes Shire Council	ARIC: Independent Chair
Northern Beaches Council	ARIC: Independent Chair
Western NSW LHD	Audit and Risk Committee: Independent Chair
Central Coast LHD	Audit and Risk Committee: Chair

Rosemary Milkins – Independent Member
(term ends 30 November 2028)

Health Education & Training Institute	Audit and Risk Committee: Member
Mid-North Coast LHD (NSW Government)	Audit and Risk Committee: Chair
Health Professional Councils Authority	Audit and Risk Committee: Member
NSW Department of Customer Service	Audit and Risk Committee: Member
Nepean Blue Mountains LHD	Audit and Risk Committee: Member
Red Piranha Ltd	Board of Directors: Chair
40 Learnings Consultant & Advisory Services	Director/Sole Proprietor
The Eryldene Foundation (Charity)	Non-Executive Director
Emergency Leaders for Climate Action	Member
Western Sydney LHD	Audit and Risk Committee: Member

2024/25 ARCC Annual Assessment Report to Council

Robert Lagaida

(term ends 30 November 2028)

Responsible Gambling (NSW Office of Responsible Gambling)	Trustee
NSW Local Government Procurement	Board Member
LiveBetter	Board Member
Bureau of Health Information	Board Member
Multicultural NSW	Audit and Risk Committee: Chair
Health Education and Training Institute	Audit and Risk Committee: Chair
Nepean Blue Mountains LHD	Audit and Risk Committee: Chair
Orange City Council	ARIC: Chair
Central Coast LHD	Audit and Risk Committee: Member
Blacktown City Council	ARIC: Chair
Liverpool City Council	ARIC: Member
City of Newcastle Council	ARIC: Member
North Beaches Council	ARIC: Member
Bayside Council	ARIC: Member
Wollongong City Council	ARIC: Member
Tamworth Regional Council	ARIC: Chair

Other

The Chief Internal Auditor has confirmed to the Audit Risk and Compliance Committee and the Chief Executive Office the independence of internal audit activities from the City as required by the ARCC-endorsed Internal Audit Charter.

The Committee assesses the currency of the Internal Audit Charter and evaluates the performance of the Internal Audit unit.

The Committee assesses the currency of its Terms of Reference and evaluates its performance annually.

The ARCC is satisfied that the City has:

- appropriate mechanisms in place to review and implement relevant State Government reports and recommendations related to local government; and
- developed a performance management framework linked to organisational objectives and outcomes.

STEPHEN HORNE

Chair, Audit Risk and Compliance Committee

October 2025