

Richmond
Valley
Council



ATTACHMENTS

Tuesday, 15 July 2025

UNDER SEPARATE COVER

Ordinary Council Meeting

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Richmond
Valley
Council



MINUTES

**Ordinary Council Meeting
24 June 2025**

ORDINARY COUNCIL MEETING MINUTES

24 JUNE 2025

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**MINUTES OF RICHMOND VALLEY COUNCIL
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, 10 GRAHAM PLACE, CASINO
ON TUESDAY, 24 JUNE 2025 AT 6PM**

Please note: these minutes are subject to confirmation at the next Council Meeting. Decisions recorded in the draft minutes are subject to the Council's Code of Meeting Practice in relation to rescinding decisions.

PRESENT: Cr Stephen Morrissey (Deputy Mayor), Cr Sam Cornish, Cr Robert Hayes, Cr Sandra Humphrys, Cr Lyndall Murray, Cr John Walker.

ONLINE: Cr Robert Mustow (Mayor)

IN ATTENDANCE: Vaughan Macdonald (General Manager), Ryan Gaiter (Director Organisational Services), Ben Zeller (Director Infrastructure and Projects), Jenna Hazelwood (Chief of Staff), Hayley Martin (Manager Finance), Latoya Cooper (Executive Assistant), Simon Breeze (IT Support Coordinator)

1 ACKNOWLEDGEMENT OF COUNTRY

The Deputy Mayor provided an Acknowledgement of Country by reading the following statement on behalf of Council:

"Richmond Valley Council recognises the people of the Bundjalung Nations as Custodians and Traditional Owners of this land and we value and appreciate the continuing cultural connection to lands, their living culture and their unique role in the life of this region in the past, present and future."

2 PRAYER

3 PUBLIC ACCESS

Mr Eric McGee in relation to item 14.2 – Draft Operational Plan 2025/26, raising his concerns with regard to drainage infrastructure in Coraki and requested consideration of future works to mitigate the impacts of ongoing flooding during weather events.

4 APOLOGIES

MOTION

RESOLUTION 240625/1

Moved: Cr Robert Hayes

Seconded: Cr Sandra Humphrys

That Council approves Cr Robert Mustow's attendance via an audio-visual link at the 24 June 2025 Ordinary meeting, due to personal commitments meaning he is absent from the area.

CARRIED

ORDINARY COUNCIL MEETING MINUTES

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5 MAYORAL MINUTES

Nil

6 CONFIRMATION OF MINUTES**6.1 MINUTES ORDINARY MEETING HELD 20 MAY 2025****RESOLUTION 240625/2**

Moved: Cr Sandra Humphrys

Seconded: Cr Sam Cornish

That Council confirms the Minutes of the Ordinary Meeting held on 20 May 2025.

CARRIED**7 MATTERS ARISING OUT OF THE MINUTES**

Nil

8 DECLARATION OF INTERESTS

Cr Lyndall Murray declared a insignificant non-pecuniary interest in relation to item 19.3 Events Support Scheme, due to a business connection with an applicant of the funding.

Cr Sandra Humphrys declared a insignificant non-pecuniary interest in relation to item 19.3 Events Support Scheme, as she is the partner of a Lions Club member.

General Manager Vaughan Macdonald declared a insignificant non-pecuniary interest in relation to item 15.1 - Planning Proposal 70 Manifold Road North Casino – Post Exhibition, due to Mr Macdonald being a nearby resident of the development.

9 PETITIONS

Nil

10 NOTICE OF MOTION

Nil

11 MAYOR'S REPORT**11.1 MAYORAL ATTENDANCE REPORT 13 MAY - 16 JUNE 2025****RESOLUTION 240625/3**

Moved: Cr Robert Mustow

Seconded: Cr Lyndall Murray

That Council receives and notes the Mayoral Attendance Report for the period 13 May – 16 June 2025.

CARRIED

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12 DELEGATES' REPORTS

Nil

13 MATTERS DETERMINED WITHOUT DEBATE**13.1 MATTERS TO BE DETERMINED WITHOUT DEBATE****RESOLUTION 240625/4**

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That items 14.3, 16.1, 17.1, 17.2, 17.3, 17.4, 17.5, and 17.6 identified be determined without debate.

CARRIED

Note: A supplementary report was provided to Councillors in relation to item 14.1 as two (2) submissions were received after the finalisation of the business paper. All submissions have been provided by email to Councillors.

14 GENERAL MANAGER**14.1 DRAFT COMMUNITY STRATEGIC PLAN AND 2025-2029 DELIVERY PROGRAM****EXECUTIVE SUMMARY**

Richmond Valley Council has completed the review of the Community Strategic Plan – Richmond Valley 2040, and prepared a draft Delivery Program 2025-2029, following community consultation, in accordance with the requirements of the *Local Government Act 1993*. The draft documents were placed on public exhibition for a 28-day period for further community feedback, with a total of three submissions being received. The review process, undertaken over the past six months, has confirmed that the Community Strategic Plan's key directions to grow and diversify the Richmond Valley economy, provide more housing and jobs, protect the environment and support continued flood recovery and adaptation continue to receive strong community support. The revised plan includes a number of amendments and refinements to reflect emerging community priorities and streamline the planning and reporting process. The draft Delivery Program 2025-2029 includes one of Council's most extensive capital works programs, to complete disaster recovery road repairs, build future flood resilience and provide essential infrastructure to support long-term growth. The draft documents are now presented for Council's final consideration.

RESOLUTION 240625/5

Moved: Cr Sandra Humphrys

Seconded: Cr Sam Cornish

That Council:

1. Notes the review of the Community Strategic Plan, as required under the *Local Government Act 1993*, the community engagement program undertaken to inform the revised Plan and draft Delivery Program 2025-2029 and the subsequent public exhibition of the draft documents;
2. Acknowledges the many community members who contributed to the development of the plans;
3. Endorses the revised Richmond Valley 2040 Community Strategic Plan and adopts the

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2025-2029 Delivery Program.

In Favour: Crs Robert Mustow, Stephen Morrissey, Sam Cornish and Sandra HumphrysAgainst: Crs Robert Hayes, Lyndall Murray and John Walker**CARRIED 4/3****14.2 DRAFT OPERATIONAL PLAN 2025/2026 (INCLUDING DRAFT FINANCIAL ESTIMATES 2025/2029), DRAFT REVENUE POLICY 2025/2026 AND DRAFT LONG TERM FINANCIAL PLAN 2025/2035****EXECUTIVE SUMMARY**

At its Ordinary Meeting on 20 May 2025, Council resolved to place the Draft Operational Plan (including Financial Estimates), Draft Revenue Policy and Draft Long-Term Financial Plan on public exhibition.

This report provides information regarding public submissions received by Council during the exhibition period and details minor amendments that have been made to the Draft Financial Estimates.

RESOLUTION 240625/6

Moved: Cr Robert Hayes

Seconded: Cr Robert Mustow

That:

1. Council adopts the Draft Operational Plan 2025/2026 (including Financial Estimates 2025/2029), Revenue Policy 2025/2026 and Long-Term Financial Plan 2025/2035, the subject of this report;
2. In respect to the general land rates contained in the 2025/2026 Draft Revenue Policy, Council in accordance with Sections 535 and 537 of the *Local Government Act 1993* makes the following General Rates for the 2025/2026 financial year:

Rating Category	Base Amount	% Yield from Base Amount	Rate in Dollar (Ad Valorem)
Residential	\$310.00	22.91%	\$0.00380
Rural Residential (sub-category)	\$310.00	26.16%	\$0.00239
Business	\$360.00	8.91%	\$0.01140
Farmland	\$360.00	16.74%	\$0.00265

3. In relation to interest on overdue rates and charges, Council makes and imposes the maximum charge for interest, as determined by the Minister for Local Government and in accordance with Section 566 (3) of the *Local Government Act 1993*, as follows:
 - (i) for the 2025/2026 financial year, 10.5% per annum;
4. In respect of annual charges and user charges for Waste Management, Water, Sewerage and Stormwater Management Service Charges Council has adopted the following increases:
 - General Rates – to increase by 3.90% in-line with Council's IPART determined rate peg
 - Domestic Waste Annual Charge – to increase by 5%
 - Non-Domestic Waste Annual Charge – to increase by 5%
 - Water Access Charges – to increase by 7%

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- Water Consumption Charges – to increase by 7%
- Sewerage Annual Charges – to increase by 7%;

in accordance with Section 535 of the *Local Government Act 1993*, Council makes these charges as detailed in the 2025/2026 Draft Revenue Policy to apply to the 2025/2026 financial year.

CARRIED**14.3 DRAFT RICHMOND VALLEY COUNCIL WORKFORCE STRATEGY****EXECUTIVE SUMMARY**

Richmond Valley Council's draft Workforce Strategy 2025–2029 has been developed under the Integrated Planning and Reporting (IP&R) requirements, to support the Community Strategic Plan and the 2025–2029 Delivery Program. The Strategy provides a comprehensive framework to attract, retain, and develop a capable, inclusive, and future-ready workforce that reflects the values and aspirations of the Richmond Valley community.

Over the past five years, Richmond Valley Council has faced significant challenges from natural disasters and a changing economic climate yet has continued to deliver strong outcomes through a locally-based and community-focussed workforce. The next four years will see increasing demands on resources as Council undertakes one of its most ambitious capital works programs to support new growth and continued flood recovery. The draft strategy sets a pathway to address these challenges and increase local employment opportunities.

The draft Workforce Strategy has been prepared in consultation with staff and is structured around four key focus areas and eleven strategic objectives, each supported by measurable actions. The document is now presented for Council's consideration.

RESOLUTION 240625/7

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That Council adopts the draft Richmond Valley Council Workforce Strategy 2025-2029 and publishes a copy of the strategy on its website.

CARRIED

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15 COMMUNITY SERVICE DELIVERY**15.1 PLANNING PROPOSAL 70 MANIFOLD ROAD NORTH CASINO - POST EXHIBITION****EXECUTIVE SUMMARY**

Planning Proposal PP2025/0001 (NSW Planning Portal Case PP-2024-2355) proposes to rezone 70 Manifold Road North Casino to enable it to be developed as a rural residential estate potentially containing 9 lots. A Gateway Determination was issued by the Department of Planning, Housing & Infrastructure on 24 March 2025 conditional upon agency consultation, public exhibition for a minimum 20 working days, and completion within nine months of the determination.

Agency engagement has been completed with no objections. The Planning Proposal was also publicly exhibited from 1 May 2025 to 30 May 2025 with one submission by way of objection received.

This report contains a summary of the consultation process undertaken and submissions received, and seeks Council's continued support to progress this Planning Proposal to completion.

RESOLUTION 240625/8

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That

1. Council receives and notes the post exhibition report on Planning Proposal PP2025/0001 (NSW Planning Portal Case PP-2024-2355);
2. Council proceeds, pursuant to authorisations under Section 3.36(2) of the *Environmental Planning and Assessment Act*, to make a local environmental plan to give effect to Planning Proposal PP2025/0001; and
3. Local Plan-making authorisation from the Planning Secretary (dated 24 March 2025) be delegated to the General Manager to make an amendment to *Richmond Valley Local Environmental Plan 2012* which is consistent with item 2 of this resolution.

CARRIED

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16 PROJECTS & BUSINESS DEVELOPMENT**16.1 TRAFFIC CALMING EVANS HEAD (BEECH STREET & FLAME STREET)****EXECUTIVE SUMMARY**

In response to community concerns regarding traffic speeds, Council initiated traffic calming investigations for Beech Street and Flame Street, Evans Head.

Council engaged an appropriately qualified contractor to carry out the traffic studies and develop a preliminary concept and detailed design. The resulting concept plan aimed to address the key concerns raised by the community, such as pedestrian safety, vehicle speed management, and overall street amenity.

Council conducted consultation, seeking feedback from the community and affected residents on the proposed concept designs, and incorporated suggested improvements into the detailed design. The revised, final design is included in the attachments.

Council received endorsement from the Local Traffic Committee for the traffic calming options and detailed design and will now seek grant funding opportunities for the future construction of the project.

RESOLUTION 240625/9

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That Council:

1. Notes the extensive community consultation and resultant design updates included in the Evans Head (Beech Street & Flame Street) Traffic Calming Reports
2. Notes the endorsement of the final designs for the Evans Head (Beech Street & Flame Street) Traffic Calming by the Richmond Valley Council Local Traffic Committee
3. Endorses the final designs for the Evans Head (Beech Street & Flame Street) Traffic Calming and actively seeks funding to undertake the project.

CARRIED

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17 ORGANISATIONAL SERVICES**17.1 CODE OF MEETING PRACTICE REVIEW****EXECUTIVE SUMMARY**

Section 360(3) of the *Local Government Act 1993* (the Act) requires a Council to adopt a code of meeting practice no later than 12 months after a local government election, in this instance held in September 2024.

The Code must include the mandatory provisions of the Model Code of Meeting Practice, prescribed under the *Local Government (General) Regulation 2021* (the Regulation). The Office of Local Government (OLG) is currently reviewing the Model Code, with a view to introducing substantial changes to the provisions. However, these proposed amendments are not expected to be finalised in time to meet the current deadline for exhibition and adoption of Council's Code.

It is therefore recommended that Council adopts its existing Code as an interim measure, to ensure compliance with the legislative requirements. Should Council endorse this option, the document will be placed on public exhibition period for 28 days, with a community feedback period of not less than 42 days.

RESOLUTION 240625/10

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

1. That Council:

- (a) Notes the NSW Government's current review of the Model Code of Meeting Practice and the expectation that any proposed amendments will not be finalised within the required timeframe.
- (b) Notes that, pending the outcome of the review, no further changes are proposed to Council's Draft Code of Meeting Practice, at this time, as outlined in this report;
- (c) Publicly exhibits the Draft Code of Meeting Practice for a minimum of 28 days following the June 2025 Ordinary Meeting; and
- (d) Notes that following a 42-day period to allow for community feedback, the Draft Code of Meeting Practice will be brought before Council at a future meeting for adoption.

CARRIED

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17.2 CODE OF CONDUCT REVIEW**EXECUTIVE SUMMARY**

Section 440(7) of the *Local Government Act 1993* (the Act) requires a Council to review and adopt its Code of Conduct within 12 months of a local government election, in this instance being September 2024.

The Office of Local Government (OLG) most recently amended the Model Code of Conduct for NSW Councils (the Model Code) in late 2020, along with the Procedures for the Administration of the Model Code of Conduct for NSW Councils (the Procedures). However, OLG is currently conducting a further review of the Code with a view to making significant changes in the future. To date, no timeframe has been confirmed for these proposed amendments. In the interim it is recommended that Council adopts the current Code, to ensure compliance with the Act requirements.

RESOLUTION 240625/11

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That Council:

1. Notes the Draft Richmond Valley Council Code of Conduct incorporates the Model Code of Conduct for NSW Councils and the Procedures for the Administration of the Model Code of Conduct for NSW Councils, and that no changes are recommended as outlined in this report
2. Places the Draft Code of Conduct on public exhibition for a minimum of 28 days following the June 2025 Ordinary Meeting; and
3. Notes that following a 42-day period to allow for community feedback, the Draft Code of Conduct will be brought before Council at a future meeting for adoption.

CARRIED**17.3 COUNCILLOR REMUNERATION 2025/2026****EXECUTIVE SUMMARY**

Each financial year, the Local Government Remuneration Tribunal determines the minimum and maximum remuneration payable to Mayors and Councillors for carrying out their duties. The determination by the Local Government Remuneration Tribunal is pursuant to Sections 239 and 241 of the *Local Government Act 1993*.

Council has received notification that the Local Government Remuneration Tribunal has determined that the Mayoral and Councillor Fees are to increase 3% for the 2025/2026 financial year.

RESOLUTION 240625/12

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That Council:

1. Sets the Mayoral Allowance for the 2025/2026 financial year effective from 1 July 2025 at

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\$50,676 per annum or \$4,223 per month.

2. Sets the Councillor Fee for the 2025/2026 financial year effective from 1 July 2025 at \$23,220 per annum or \$1,935 per month.

CARRIED**17.4 REVIEW OF COUNCILLOR EXPENSES AND FACILITIES POLICY****EXECUTIVE SUMMARY**

Section 252 of the *Local Government Act 1993* (the Act) requires adoption of a Councillor Expenses and Facilities Policy within twelve months of the commencement of a new council term. The existing policy has been reviewed and some minor changes are proposed. The changes aim to improve alignment with the Office of Local Government's suggested template and the *Guidelines for the payment of expenses and the provision of facilities for Mayors and Councillors in NSW*.

RESOLUTION 240625/13

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That Council endorses the draft updated Councillor Expenses and Facilities Policy for public exhibition

CARRIED**17.5 FINANCIAL ANALYSIS REPORT - MAY 2025****EXECUTIVE SUMMARY**

The purpose of this report is to inform Council of the status and performance of its cash and investment portfolio in accordance with the *Local Government Act 1993* s.625, Local Government (General) Regulation 2021 cl.212, Australian Accounting Standard (AASB 9) and Council's Investment Policy.

The value of Council's cash and investments at 31 May 2025 is shown below:

Bank Accounts	Term Deposits	Floating Rate Notes	Fixed Rate Bonds	TCorp IM Funds	Total
\$15,961,588	\$33,000,000	\$6,750,390	\$4,500,000	\$17,683,931	\$77,895,908

The weighted average rate of return on Council's cash and investments at 31 May 2025 was 8.47% which was above the Bloomberg AusBond Bank Bill Index for May of 4.12% (annualised), which is Council's benchmark.

RESOLUTION 240625/14

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That Council adopts the Financial Analysis Report detailing the performance of its cash and investments for the month of May 2025.

CARRIED

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17.6 CIVIC RISK MUTUAL INSURANCE PERFORMANCE REPORT**EXECUTIVE SUMMARY**

Civic Risk Mutual (the Mutual) is Council's provider for insurance and related risk management services. The Mutual consists of 27 member councils from NSW and Victoria who work together to achieve more affordable and comprehensive insurance coverage and improve risk management practices.

Since joining the Mutual in July 2020, Council has achieved substantial premium savings and received strong support through challenging times and a hardening insurance market. This included a \$5m payout following the 2022 floods and Council continues to have flood insurance cover for up to \$4m per event. Other benefits from being a member of the Mutual are included in this report.

The Mutual's insurance broker is Willis Towers Watson (WTW), who support the Mutual to negotiate suitable insurance coverage each year, in consultation with its Board of Directors. This involves direct meetings annually with major insurance providers in London, with presentations by the Mutual's broker, Chairman and Deputy Chairman of the Board and the CEO. The Mutual has extended the opportunity to participate in these discussions to other Board Members, with Council's General Manager being invited to represent the Board at the meetings/presentations to be held in London this September 2025, which is being funded by the Mutual.

RESOLUTION 240625/15

Moved: Cr Sandra Humphrys

Seconded: Cr Robert Hayes

That Council:

1. Notes the positive performance report on Council's membership with CivicRisk Mutual; and
2. Approves the international travel for the General Manager to attend the CivicRisk Mutual meetings/presentations in London in September 2025, which is being funded by the Mutual

CARRIED**18 GENERAL BUSINESS**

Nil

19 MATTERS FOR INFORMATION**RESOLUTION 240625/16**

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

Recommended that the following reports submitted for information be received and noted.

CARRIED

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19.1 GRANT APPLICATION INFORMATION REPORT - MAY 2025**RESOLUTION 240625/17**

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That Council receives and notes the Grant Application Information Report for the month of May 2025.

CARRIED**19.2 DEVELOPMENT APPLICATIONS DETERMINED UNDER THE ENVIRONMENTAL PLANNING AND ASSESSMENT ACT FOR THE PERIOD 1 MAY 2025 - 31 MAY 2025****RESOLUTION 240625/18**

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That Council receives and notes the Development Application report for the period 1 May 2025 to 31 May 2025.

CARRIED**19.3 EVENT SUPPORT SCHEME ALLOCATION 2025/2026****RESOLUTION 240625/19**

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That Council receives and notes the allocations under the Event Support Scheme for 2025/2026

CARRIED**19.4 CASINO SEWAGE TREATMENT PLANT PROJECT UPDATE****RESOLUTION 240625/20**

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That Council receives and notes the Casino Sewage Treatment Plant Project Update.

CARRIED**19.5 PLANNING INSTITUTE OF AUSTRALIA NATIONAL CONGRESS AND NATIONAL PLANNING EXCELLENCE AWARDS****RESOLUTION 240625/21**

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That Council receives and notes the report on the Planning Institute of Australia (PIA) National

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Congress and the 2025 National Awards for Planning Excellence.

CARRIED

19.6 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING - 28 MAY 2025

RESOLUTION 240625/22

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That Council receives and notes the Minutes of the Audit, Risk and Improvement Committee meeting held on 28 May 2025.

CARRIED

19.7 MINUTES OF THE LOCAL TRAFFIC COMMITTEE MEETING - 3 JUNE 2025

RESOLUTION 240625/23

Moved: Cr Sam Cornish

Seconded: Cr Sandra Humphrys

That Council receives and notes the Minutes of the Local Traffic Committee Meeting held on 3 June 2025.

CARRIED

20 QUESTIONS ON NOTICE

Nil

21 QUESTIONS FOR NEXT MEETING (IN WRITING)

Nil.

22 MATTERS REFERRED TO CLOSED COUNCIL

RESOLUTION 240625/24

Moved: Cr Robert Hayes

Seconded: Cr Lyndall Murray

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 10A(2) of the Local Government Act 1993:

22.1 Tender REGPRO041526 Supply and Delivery of Traffic and Safety Signage

This matter relates to (d)(i) commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

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22.2 Tender VP457163 - Supply and Delivery: One (1) x Quad-Axle Deck Widening Low Loader

This matter relates to (d)(i) commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

22.3 Tender - Casino Raw Water Pump Station Solar System

This matter relates to (d)(i) commercial information of a confidential nature that would, if disclosed prejudice the commercial position of the person who supplied it.

These matters are considered to be confidential under Section 10A(2) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with personnel matters concerning particular individuals (other than councillors).

The General Manager reported that no written representations had been received in respect of the items listed for consideration in Closed Council.

The Chair called for representations from the gallery.

There were no verbal representations from the gallery in respect of this item.

The Chair advised that under section 10A Local Government Act 1993, the media and public are to be excluded from the meeting on the basis that the business to be discussed is classified confidential under the provisions of section 10(2) as outlined above.

CARRIED

Council moved into Closed Council at 6:55pm

RESOLUTION 240625/25

Moved: Cr Sandra Humphrys

Seconded: Cr Sam Cornish

That Council moves out of Closed Council into Open Council.

CARRIED

Council moved into Open Council at 7:03pm

23 RESOLUTIONS OF CLOSED COUNCIL

The resolutions of the Closed Council meeting were delivered by Director Ryan Gaiter (22.1 & 22.2), and Director Ben Zeller (22.3)

22.1 Tender REGPRO041526 Supply and Delivery of Traffic and Safety Signage

That:

1. Council accepts the tender from the following suppliers for REGPRO041526 Supply and Delivery of Traffic and Safety Signage, on a Schedule of Rates based Contract:
 - Artcraft Pty Ltd
 - Barrier Signs Pty Ltd
 - Central Signs Road & Safety (Aust) Pty Ltd
 - HiVis Group (Hunter Valley Signs Pty Ltd)

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- IComined 360 Services Group P/L
 - J&M Road Making Specialists Pty Ltd t/a Traffic MGMT
 - The SWF Group Pty Ltd; and
2. The General Manager be authorised to negotiate and finalise the terms and conditions of any contract or agreement, in line with the content of this report, the available budget and affixing the seal of Council where necessary.

22.2 Tender VP457163 - Supply and Delivery: One (1) x Quad-Axle Deck Widening Low Loader

That:

1. Council accepts the tender from FWR Trailers Pty Ltd for supply and delivery of one quad-axle deck widening low loader, as it represents the best value for Council at \$337,550 (exclusive of GST); and
2. The General Manager be authorised to negotiate and finalise the terms and conditions of any contract or agreement, in line with the content of this report and the available budget and affixing the seal of Council where necessary.

22.3 Tender - Casino Raw Water Pump Station Solar System

That:

1. Council accepts the tender for the supply and installation of the Casino Raw Water Pump Station Solar System from Solar Professionals, as it represents the best value for Council at \$416,486 (exclusive of GST); and
2. The General Manager be authorised to negotiate and finalise the terms and conditions of any contract or agreement, in line with the content of this report and the available budget and affixing the seal of Council where necessary.

The Meeting closed at 7.07pm.

The minutes of this meeting were confirmed at the Ordinary Council Meeting held on 15 July 2025.

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CHAIRPERSON



Concise Investment Report Pack

Richmond Valley Council

1 June 2025 to 30 June 2025



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1. Portfolio Valuation As At 30 June 2025
2. Portfolio Valuation By Categories As At 30 June 2025
3. Investment Revenue Received For 1 June 2025 to 30 June 2025
4. Comparison of Investment Revenue Earned to Original Budget and Investment Portfolio by Month 2024 - 2025 YTD
5. Environmentally Sustainable Investment Performance Report for the Period Ending 30 June 2025 Relative To 31 May 2025



1. Portfolio Valuation As At 30 June 2025

		Security Rating	Face Value Original	Face Value Current	Market Value	% Total Value	Running Yield	Weighted Running Yield
Fixed Interest Security								
At Call Deposit								
	CBA Business Online Saver Acct RVC At Call	S&P ST A1+	7,610,000.00	7,610,000.00	7,610,000.00	9.38%	3.65%	
	CBA General Fund Bk Acct RVC At Call	S&P ST A1+	3,238,407.04	3,238,407.04	3,238,407.04	3.99%	2.85%	
	CBA Trust Acct RVC At Call	S&P ST A1+	87,050.17	87,050.17	87,050.17	0.11%	2.55%	
	MACQ 940323454 At Call	Moodys A2	8,025,654.60	8,025,654.60	8,025,654.60	9.89%	3.85%	
	NAB Business Cheque Acct RVC At Call	S&P ST A1+	12.32	12.32	12.32	0.00%	0.00%	
			18,961,124.13	18,961,124.13	18,961,124.13	23.37%		0.84%
Floating Rate Note								
	Auswide 1.5 17 Mar 2026 FRN	Moodys Baa2	1,000,000.00	1,000,000.00	1,000,000.00	1.23%	4.25%	
	Auswide 1.6 22 Mar 2027 FRN	Moodys Baa2	1,500,000.00	1,500,000.00	1,500,000.00	1.85%	4.07%	
	CACU 1.7 21 Sep 2026 FRN	S&P BBB-	1,750,000.00	1,750,000.00	1,750,000.00	2.16%	5.10%	
	MACQ 0.48 09 Dec 2025 FRN	Moodys A2	1,000,390.00	1,000,390.00	1,000,390.00	1.23%	4.50%	
	JUDO 1.45 13 Jun 2028 FRN	S&P BBB	1,500,000.00	1,500,000.00	1,500,000.00	1.85%	4.98%	
			6,750,390.00	6,750,390.00	6,750,390.00	8.32%		0.38%
Fixed Rate Bond								
	NTTC 1.1 15 Dec 2025 - Issued 10 September 2021 - Richmond Council Fixed	Moodys Aa3	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	1.10%	
	JUDO 6.4 26 Sep 2025 Fixed	S&P BBB-	1,500,000.00	1,500,000.00	1,500,000.00	1.85%	6.40%	
	BOQ 4.7 27 Jan 2027 Fixed	S&P BBB+	1,000,000.00	1,000,000.00	1,000,000.00	1.23%	5.60%	
			4,500,000.00	4,500,000.00	4,500,000.00	5.55%		0.24%
Unit Trust								
	NSWTC Long Term Growth Fund UT		3,000,000.00	3,844,575.69	3,844,575.69	4.74%	24.00%	
	NSWTC Medium Term Growth Fund UT		11,005,029.35	14,085,319.18	14,085,319.18	17.36%	14.76%	
			14,005,029.35	17,929,894.87	17,929,894.87	22.10%		3.70%



1. Portfolio Valuation As At 30 June 2025

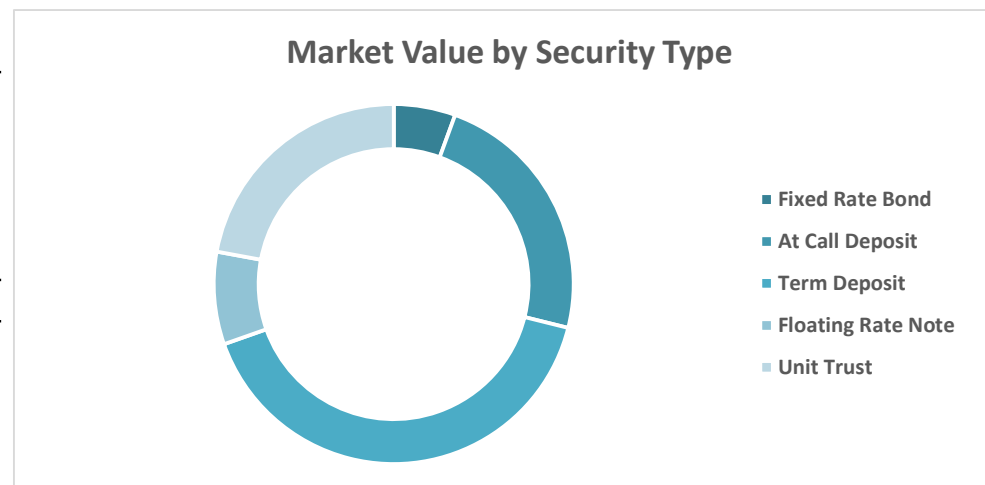
Term Deposit

AMP 5.1 23 Jul 2025 182DAY TD	Moody's ST P-2	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	5.10%
AMP 5.05 31 Jul 2025 182DAY TD	Moody's ST P-2	3,000,000.00	3,000,000.00	3,000,000.00	3.70%	5.05%
AMP 4.45 30 Sep 2025 153DAY TD	Moody's ST P-2	1,000,000.00	1,000,000.00	1,000,000.00	1.23%	4.45%
AMP 5 30 Oct 2025 273DAY TD	Moody's ST P-2	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	5.00%
AMP 4.45 24 Nov 2025 180DAY TD	Moody's ST P-2	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.45%
BBA 4.75 03 Sep 2025 182DAY TD	S&P ST A2	4,000,000.00	4,000,000.00	4,000,000.00	4.93%	4.75%
BOQ 4.8 30 Sep 2025 183DAY TD	S&P ST A2	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.80%
BOQ 4.45 06 Nov 2025 183DAY TD	S&P ST A2	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.45%
BOQ 4.35 02 Dec 2025 180DAY TD	S&P ST A2	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.35%
DEF 4.8 03 Oct 2025 182DAY TD	S&P ST A2	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.80%
ING 5.17 21 Nov 2025 365DAY TD	S&P ST A1	1,000,000.00	1,000,000.00	1,000,000.00	1.23%	5.17%
MYS 4.55 07 Aug 2025 92DAY TD	Moody's ST P-2	1,000,000.00	1,000,000.00	1,000,000.00	1.23%	4.55%
NAB 4.65 10 Jul 2025 91DAY TD	S&P ST A1+	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.65%
NAB 4.5 07 Aug 2025 92DAY TD	S&P ST A1+	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.50%
RABO 4.5 30 Oct 2025 182DAY TD	S&P ST A1	1,000,000.00	1,000,000.00	1,000,000.00	1.23%	4.50%
RCU 4.8 10 Sep 2025 182DAY TD	Unrated ST UR	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.80%
SYD 4.55 01 Dec 2025 180DAY TD	Unrated ST UR	2,000,000.00	2,000,000.00	2,000,000.00	2.46%	4.55%
		33,000,000.00	33,000,000.00	33,000,000.00	40.67%	1.91%
Portfolio Total		77,216,543.48	81,141,409.00	81,141,409.00	100.00%	7.07%



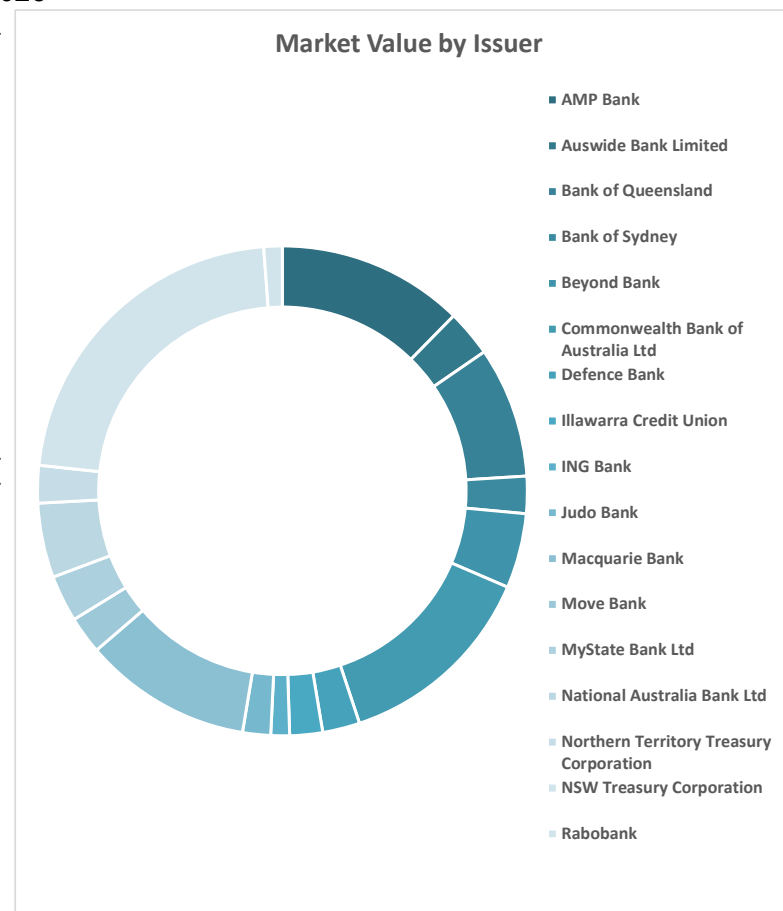
2. Portfolio Valuation By Categories As At 30 June 2025

Security Type	Market Value	% Total Value
Fixed Rate Bond	4,500,000.00	5.55%
At Call Deposit	18,961,124.13	23.37%
Term Deposit	33,000,000.00	40.67%
Floating Rate Note	6,750,390.00	8.32%
Unit Trust	17,929,894.87	22.10%
Portfolio Total	81,141,409.00	100.00%



2. Portfolio Valuation By Categories As At 30 June 2025

Issuer	Market Value	% Total Value
AMP Bank	10,000,000.00	12.32%
Auswide Bank Limited	2,500,000.00	3.08%
Bank of Queensland	7,000,000.00	8.63%
Bank of Sydney	2,000,000.00	2.46%
Beyond Bank	4,000,000.00	4.93%
Commonwealth Bank of Australia Ltd	10,935,457.21	13.48%
Defence Bank	2,000,000.00	2.46%
Illawarra Credit Union	1,750,000.00	2.16%
ING Bank	1,000,000.00	1.23%
Judo Bank	1,500,000.00	1.85%
Macquarie Bank	9,026,044.60	11.12%
Move Bank	2,000,000.00	2.46%
MyState Bank Ltd	2,500,000.00	3.08%
National Australia Bank Ltd	4,000,012.32	4.93%
Northern Territory Treasury Corporation	2,000,000.00	2.46%
NSW Treasury Corporation	17,929,894.87	22.10%
Rabobank	1,000,000.00	1.23%
Portfolio Total	81,141,409.00	100.00%



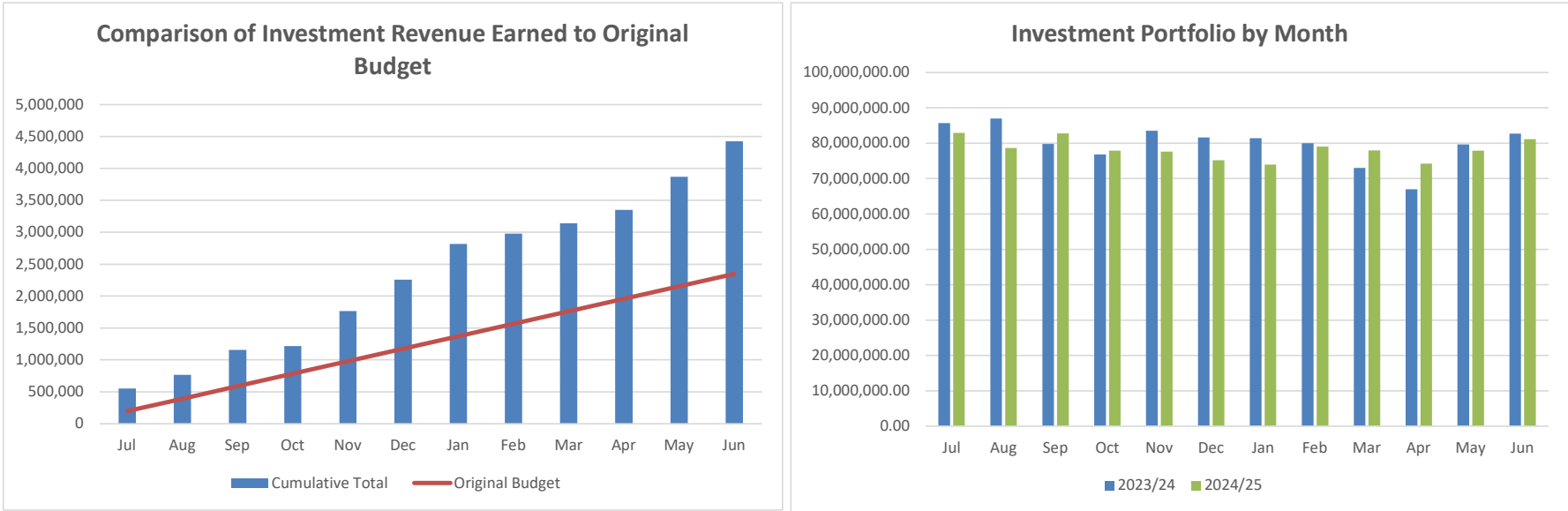


3. Investment Revenue Received For 1 June 2025 to 30 June 2025

Security	Issuer	Settlement Date	Face Value (Basis of Interest Calculation)	Consideration Notional	Income Type
ING 5.31 04 Jun 2025 365DAY TD	ING Bank Australia Limited	4 Jun 2025	2,000,000.00	106,200.00	Security Coupon Interest
CCU 5.15 05 Jun 2025 182DAY TD	Coastline Credit Union Ltd	5 Jun 2025	2,000,000.00	51,358.91	Security Coupon Interest
MACQ 0.48 09 Dec 2025 FRN	Macquarie Bank Ltd	11 Jun 2025	1,000,000.00	11,569.32	Security Coupon Interest
NTTC 1.1 15 Dec 2025	Northern Territory Treasury Corporation	15 Jun 2025	2,000,000.00	11,000.00	Security Coupon Interest
MYS 0.65 16 Jun 2025 FRN	MyState Bank Ltd	16 Jun 2025	1,500,000.00	17,814.93	Security Coupon Interest
Auswide 1.5 17 Mar 2026 FRN	Auswide Bank Limited	17 Jun 2025	1,000,000.00	14,149.60	Security Coupon Interest
Auswide 1.6 22 Mar 2027 FRN	Auswide Bank Limited	23 Jun 2025	1,500,000.00	21,379.27	Security Coupon Interest
CACU 1.7 21 Sep 2026 FRN	Illawarra Credit Union Ltd	23 Jun 2025	1,750,000.00	26,184.79	Security Coupon Interest
Other	Macquarie Bank Ltd	30 Jun 2025		25,654.60	Bank Interest
Other	Commonwealth Bank	30 Jun 2025		20,048.14	Bank Interest
Other	Commonwealth Bank	30 Jun 2025		2,774.27	Bank Interest
Other	Commonwealth Bank	30 Jun 2025		182.45	Bank Interest
				308,316.28	
Medium Term Growth Fund	NSW Treasury Corporation			170,619.64	Fair Value Gain/(Loss)
Long Term Growth Fund	NSW Treasury Corporation			75,344.70	Fair Value Gain/(Loss)
				245,964.34	
TOTAL				554,280.62	



4. Comparison of Investment Revenue Earned to Original Budget and Investment Portfolio by Month 2024 - 2025 YTD





5. Environmentally Sustainable Investment Performance Report for the Period Ending 30 June 2025 Relative To 31 May 2025.

Portfolio Summary by Fossil Fuel Lending ADIs

ADI Lending Status	% Total	Current Period	% Total	Prior Period
Fossil Fuel Lending ADIs				
Bank of Queensland	1.2%	1,000,000.00	1.3%	1,000,000.00
Commonwealth Bank of Australia Ltd	13.5%	10,935,457.21	10.2%	7,935,540.37
ING Bank Australia Limited	1.2%	1,000,000.00	3.9%	3,000,000.00
Macquarie Bank	11.1%	9,026,044.60	11.6%	9,026,417.38
National Australia Bank Ltd	4.9%	4,000,012.32	5.1%	4,000,020.00
	32.0%	25,961,514.13	32.0%	24,961,977.75
Non Fossil Fuel Lending ADIs				
Auswide Bank Limited	3.1%	2,500,000.00	3.2%	2,500,000.00
AMP Bank	12.3%	10,000,000.00	12.8%	10,000,000.00
Bank of Queensland	7.4%	6,000,000.00	5.1%	4,000,000.00
Bank of Sydney	2.5%	2,000,000.00		
Beyond Bank	4.9%	4,000,000.00	5.1%	4,000,000.00
Coastline Credit Union	0.0%	0.00	2.6%	2,000,000.00
Defence Bank	2.5%	2,000,000.00	2.6%	2,000,000.00
Illawarra Credit Union	2.2%	1,750,000.00	2.2%	1,750,000.00
Judo Bank	1.8%	1,500,000.00	1.9%	1,500,000.00
Move Bank	2.5%	2,000,000.00	2.6%	2,000,000.00
MyState Bank Ltd	3.1%	2,500,000.00	3.2%	2,500,000.00
Northern Territory Treasury Corporation	2.5%	2,000,000.00	2.6%	2,000,000.00
NSW Treasury Corporation	22.1%	17,929,894.87	22.7%	17,683,930.53
Rabobank	1.2%	1,000,000.00	1.3%	1,000,000.00
	68.0%	55,179,894.87	68.0%	52,933,930.53
Total Portfolio		81,141,409.00		77,895,908.28

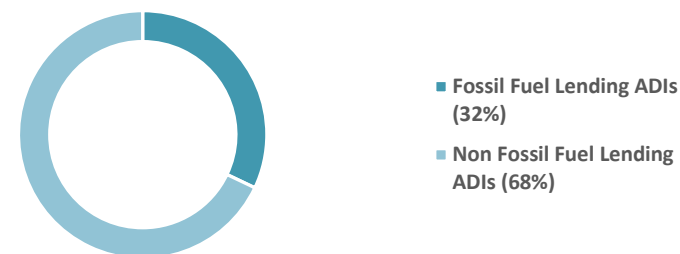
All amounts shown in the table and charts are Current Face Values.

The above percentages are relative to the portfolio total and may be affected by rounding.

A fossil fuel lending ADI appearing in the non-fossil fuel related table will indicate that the portfolio contains a "green bond" issued by that ADI.

Note: AMP has been reclassified during May to a non-fossil fuel lending ADI

Fossil Fuel vs Non Fossil Fuel Lending ADI





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RICHMOND VALLEY COUNCIL

AUDIT, RISK AND

IMPROVEMENT COMMITTEE

TERMS OF REFERENCE

Adopted by Council **DD Month YYYY**

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Richmond Valley Council (Council) has established an Audit, Risk and Improvement Committee (ARIC) in compliance with section 428A of the *Local Government Act 1993*, the *Local Government (General) Regulation 2021* and the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*. These terms of reference set out the ARIC's objectives, authority, composition and tenure, roles and responsibilities, reporting and administrative arrangements.

1. Definitions

Internal Audit Coordinator – Council employee internally responsible for the Internal Audit Function of the Council

Internal Audit Function – the function which provides internal audit services to the Council

Internal Audit Provider – the external third-party provider of internal audit services

2. Objective

The objective of the ARIC is to provide independent assurance to the Council by monitoring, reviewing and providing advice about the Council governance processes, compliance, risk management and control frameworks, external accountability obligations and overall performance.

3. Independence

The ARIC is to be independent to ensure it has no real or perceived bias or conflicts of interest that may interfere with its ability to act independently and to provide the Council with robust, objective and unbiased advice and assurance.

The ARIC is to have an advisory and assurance role only and is to exercise no administrative functions, delegated financial responsibilities or any management functions of the Council. The ARIC provides independent advice to the Council that is informed by the Council internal audit and risk management activities and information and advice provided by staff, relevant external bodies and subject matter experts.

The ARIC must always ensure it maintains a direct reporting line to and from the Internal Audit Function and act as a mechanism for internal audit to report to the governing body and the General Manager on matters affecting the performance of the Internal Audit Function.

4. Authority

The Council authorises the ARIC, for the purposes of exercising its responsibilities, to:

- access any information it needs from the Council
- use any Council resources it needs
- have direct and unrestricted access to the General Manager and senior management of the Council
- seek the General Manager's permission to meet with any other Council staff member or contractor
- discuss any matters with the external auditor or other external parties
- request the attendance of any employee at ARIC meetings, and
- seek approval from the General Manager to obtain external legal or other professional advice in line with the Councils' procurement policies.

Information and documents pertaining to the ARIC are confidential and are not to be made publicly available. The ARIC may only release Council information to external parties that are assisting the ARIC to fulfil its responsibilities with the approval of the General Manager, except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention.

5. Committee Composition and Tenure

The ARIC consists of an Independent Chair and two Independent Members who have voting rights with the option of one non-voting Councillor, as required under the *Local Government (General) Regulation 2021*.

The governing body is to appoint the Chair and members of the ARIC. Current ARIC members are:

Ron Gillard	Independent Chair (voting)
Emma Fountain	Independent Member (voting)
Jay Jo	Independent Member (voting)
Cr John Walker	Councillor Member (non-voting)

All ARIC members must meet the independence and eligibility criteria prescribed under the *Local Government (General) Regulation 2021*.

Members will be appointed for up to a four-year term. Members can be reappointed for one further term, but the total period of continuous membership cannot exceed eight years. This includes any term as Chair of the ARIC. Members who have served an eight-year term (either as a member or as Chair) must have a two-year break from serving on the ARIC before being appointed again. To preserve the ARIC's knowledge of the Council, ideally, no more than one member should retire from the ARIC because of rotation in any one year.

The terms and conditions of each member's appointment to the ARIC are to be set out in a letter of appointment. New members will be thoroughly inducted to their role and receive relevant information and briefings on their appointment to assist them to meet their responsibilities.

Prior to approving the reappointment or extension of the Chair's or an Independent Member's term, the governing body is to undertake an assessment of the Chair's or Independent Member's performance. Reappointment of the Chair or an Independent Member is also to be subject to that person still meeting the independence and eligibility requirements prescribed under the *Local Government (General) Regulation 2021*.

Members of the ARIC must possess and maintain a broad range of skills, knowledge and experience relevant to the operations, governance and financial management of the Council, the environment in which the Council operates, and the contribution that the ARIC makes to the Council. At least one member of the ARIC must have accounting or related financial management experience with an understanding of accounting and auditing standards in a local government environment. All members

should have sufficient understanding of the Council financial reporting responsibilities to be able to contribute to the committee's consideration of the Council annual financial statements.

6. Role

As required under section 428A of the *Local Government Act 1993* (the Act), the role of the ARIC is to review and provide independent advice to the Council regarding the following aspects of the Council operations:

- compliance
- risk management
- fraud control
- financial management
- governance
- implementation of the strategic plan, delivery program and strategies
- service reviews
- collection of performance measurement data by the Council, and
- internal audit.

The ARIC must also provide information to the Council for the purpose of improving the Council performance of its functions.

The ARIC's specific audit, risk and improvement responsibilities under section 428A of the Act are outlined in Schedule 1 to this document.

The ARIC will act as a forum for consideration of the Internal Audit Function and oversee its planning, monitoring and reporting to ensure it operates effectively.

The ARIC has no power to direct external audit or the way it is planned and undertaken but will act as a forum for the consideration of external audit findings.

The ARIC is directly responsible and accountable to the governing body for the exercise of its responsibilities. In carrying out its responsibilities, the ARIC must at all times recognise that primary responsibility for management of the Council rests with the governing body and the General Manager.

The responsibilities of the ARIC may be revised or expanded in consultation with, or as requested by, the governing body from time to time.

7. Responsibilities of Members

7.1. Independent Members

The Chair and members of the ARIC are expected to understand and observe the requirements of the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*. Members are also expected to:

- make themselves available as required to attend and participate in meetings
- contribute the time needed to review and understand information provided to it
- apply good analytical skills, objectivity and judgement
- act in the best interests of the Council

- have the personal courage to raise and deal with tough issues, express opinions frankly, ask questions that go to the fundamental core of the issue and pursue independent lines of inquiry
- maintain effective working relationships with the Council
- have strong leadership qualities (Chair)
- lead effective ARIC meetings (Chair), and
- oversee the Internal Audit Function (Chair).

7.2. Councillor Members (where applicable)

To preserve the independence of the ARIC, the Councillor Member (where nominated) of the ARIC is a non-voting member. Their role is to:

- relay to the ARIC any concerns the governing body may have regarding the Council and issues being considered by the ARIC
- provide insights into local issues and the strategic priorities of the Council that would add value to the ARIC's consideration of agenda items
- advise the governing body (as necessary) of the work of the ARIC and any issues arising from it, and
- assist the governing body to review the performance of the ARIC.

Issues or information the Councillor Member raises with or provides to the ARIC must relate to the matters listed in Schedule 1 and issues being considered by the ARIC.

The Councillor Member of the ARIC must conduct themselves in a non-partisan and professional manner. The Councillor Member of the ARIC must not engage in any conduct that seeks to politicise the activities of the ARIC or the Internal Audit Function or that could be seen to do so.

If the Councillor Member of the ARIC engages in such conduct or in any other conduct that may bring the ARIC and its work into disrepute, the Chair of the ARIC may recommend to the Council, that the Councillor Member be removed from membership of the ARIC. Where the Council does not agree to the ARIC Chair's recommendation, the Council must give reasons for its decision in writing to the Chair.

7.3. Conduct

Independent Members are required to comply with the Council's Code of Conduct.

Complaints alleging breaches of the Council's Code of Conduct by an independent ARIC member are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The General Manager must consult with the governing body before taking any disciplinary action against an independent ARIC member in response to a breach of the Council's Code of Conduct.

7.4. Conflicts of Interest

Once a year, ARIC members must provide written declarations to the Council stating that they do not have any conflicts of interest that would preclude them from being members of the ARIC. Independent ARIC members are 'designated persons' for the purposes of the Council's Code of Conduct and must also complete and submit returns of their interests.

ARIC members and observers must declare any pecuniary or non-pecuniary conflicts of interest they may have in a matter being considered at the meeting at the start of each meeting or as soon as they become aware of the conflict of interest. Where an ARIC member or observer declares a pecuniary or a significant non-pecuniary conflict of interest, they must remove themselves from ARIC deliberations on the issue. Details of conflicts of interest declared at meetings must be appropriately minuted.

7.5. Standards

ARIC members are to conduct their work in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and International Standard on Risk Management – ISO 31000:2018, where applicable.

8. Work Plans

The work of the ARIC is to be thoroughly planned and executed. The ARIC must develop a strategic work plan every four years to ensure that the matters listed in Schedule 1 are reviewed by the ARIC and considered by the Internal Audit Function when developing their risk-based program of internal audits. The strategic work plan must be reviewed at least annually to ensure it remains appropriate.

The ARIC may, in consultation with the governing body, vary the strategic work plan at any time to address new or emerging risks. The governing body may also, by resolution, request the ARIC to approve a variation to the strategic work plan. Any decision to vary the strategic work plan must be made by the ARIC.

The ARIC must also develop an annual work plan to guide its work, and the work of the Internal Audit Function over the forward year.

The ARIC may, in consultation with the governing body, vary the annual work plan to address new or emerging risks. The governing body may also, by resolution, request the ARIC to approve a variation to the annual work plan. Any decision to vary the annual work plan must be made by the ARIC.

When considering whether to vary the strategic or annual work plans, the ARIC must consider the impact of the variation on the Internal Audit Function's existing workload and the completion of pre-existing priorities and activities identified under the work plan.

9. Assurance Reporting

The ARIC must regularly report to the Council to ensure that it is kept informed of matters considered by the ARIC and any emerging issues that may influence the strategic direction of the Council or the achievement of the Council's goals and objectives.

The ARIC will provide an update to the governing body and the General Manager of its activities and opinions after every ARIC meeting.

The ARIC will provide an annual assessment to the governing body and the General Manager on the ARIC's work.

The ARIC will provide a comprehensive assessment every Council term of the matters listed in Schedule 1 to the governing body and the General Manager.

The ARIC may at any time report to the governing body or the General Manager on any other matter it deems of sufficient importance to warrant their attention. The mayor and the Chair of the ARIC may also meet at any time to discuss issues relating to the work of the ARIC.

Should the governing body require additional information, a request for the information may be made to the Chair of the ARIC by resolution. The Chair is only required to provide the information requested by the governing body where the Chair is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the Local Government Act. Individual Councillors are not entitled to request or receive information from the ARIC.

10. Administrative Arrangements

10.1. Meetings

The ARIC will meet at least quarterly at a time as agreed by the ARIC. One meeting held will be a special meeting to review the Council's annual financial statements.

The ARIC can hold additional meetings when significant unexpected issues arise, or if the Chair is asked to hold an additional meeting by an ARIC member, the General Manager or the Council.

ARIC meetings can be held in person, by telephone or videoconference. Proxies are not permitted to attend meetings if an ARIC member cannot attend.

A quorum will consist of a majority of independent voting members. Where the vote is tied, the Chair has the casting vote.

The Chair of the ARIC will decide the agenda for each ARIC meeting in consultation with the Internal Audit Coordinator. Each ARIC meeting is to be minuted to preserve a record of the issues considered and the actions and decisions taken by the ARIC.

The General Manager and the Internal Audit Coordinator should attend ARIC meetings as non-voting observers. The internal auditor and external auditor (or their representative) is to be invited to each ARIC meeting as an independent observer. The Chair can request any employee/contractor of the Council and any subject matter expert to attend ARIC meetings. Where requested to attend a meeting, persons must attend the meeting where possible and provide any information requested. Observers have no voting rights and can be excluded from a meeting by the Chair at any time.

The ARIC can hold closed meetings whenever it needs to discuss confidential or sensitive issues with only voting members of the ARIC present.

The ARIC must meet separately with the Internal Audit Coordinator and the Council's external auditor at least once each year.

10.2. Dispute Resolution

Members of the ARIC and the Council's management should maintain an effective working relationship and seek to resolve any differences they may have in an amicable and professional way by discussion and negotiation.

In the event of a disagreement between the ARIC and the General Manager or other senior managers, the dispute is to be resolved by the governing body.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Departmental Chief Executive of the Office of Local Government in writing.

10.3. Secretariat

The General Manager will nominate a staff member to provide secretariat support to the ARIC. The secretariat will ensure the agenda for each meeting and supporting papers are circulated after approval from the Chair at least 1 week before the meeting and ensure that minutes of meetings are prepared and maintained. Minutes must be approved by the Chair and circulated within 1 week of the meeting to each member.

10.4. Remuneration

Remuneration will be reviewed by the Council at least once every Council term and more frequently where required.

The fees paid to independent ARIC members will increase annually by the percentage allocated to Councillors by the Independent Pricing and Regulatory Tribunal determination. This will take effect for each independent ARIC member, including the Chair, on the anniversary date each year commencing at the completion of the first year.

As required by the *Guidelines for risk management and internal audit for local government in NSW*, Council will pay the superannuation guarantee liability on independent ARIC members meeting fees directly into the individual member's designated fund under the Superannuation Guarantee (Administration) Act 1992 (Cth).

With prior approval from the General Manager, the Council will reimburse reasonable travel and accommodation expenses associated with attending ARIC meetings in person. Wherever possible, the Council will book services directly with providers of its choosing, and members travelling by car will be reimbursed for their return trip using the current Australian Tax Office cents per kilometre rate.

The Council encourages independent ARIC members to keep their skills current and supports professional development. The Council will consider reimbursement of, or pro-rated contribution to, related professional development expenses upon approval by General Manager.

10.5. Public Liability and Professional Indemnity Insurance

The Council will provide Public Liability and Professional Indemnity Insurance to the Independent Chair and Independent Members under the same arrangements as provided to Councillors. This coverage provides indemnification in respect of claims for all loss or damage potentially made against them in their capacity as members of the ARIC.

10.6. Resignation and Dismissal of Members

Where the Chair or an ARIC member is unable to complete their term or does not intend to seek reappointment after the expiry of their term, they should give 4 weeks' notice to the Chair and the governing body prior to their resignation to allow the Council to ensure a smooth transition to a new Chair or ARIC member.

The governing body can, by resolution, terminate the appointment of the Chair or an independent ARIC member before the expiry of their term where that person has:

- breached the Council's Code of Conduct
- performed unsatisfactorily or not to expectations
- declared, or is found to be in, a position of a conflict of interest which is unresolvable
- been declared bankrupt or found to be insolvent
- experienced an adverse change in business status
- been charged with a serious criminal offence
- been proven to be in serious breach of their obligations under any legislation, or
- experienced an adverse change in capacity or capability.

The position of a Councillor Member on the ARIC can be terminated at any time by the governing body by resolution.

10.7. Review Arrangements

At least once every Council term, the governing body must review or arrange for an external review of the effectiveness of the ARIC.

These terms of reference must be reviewed annually by the ARIC and once each Council term by the governing body. Any substantive changes are to be approved by the governing body.

11. Further information

For further information on Richmond Valley Council's ARIC, contact Director of Organisational Services [Ryan Gaiter](#) at ryan.gaiter@richmondvalley.nsw.gov.au

Reviewed by Chair of the ARIC

[June 2025](#)

Reviewed by Council in accordance with a resolution of the governing body.

[\[sign and date\]](#)

[\[resolution reference\]](#)

Schedule 1 – Audit, Risk and Improvement Committee Responsibilities

Audit

Internal Audit

Principle: The Council has an effective internal audit function and receives maximum value from its internal audit activities.

- Provide overall strategic oversight of internal audit activities
- Act as a forum for communication between the governing body, General Manager, senior management, the Internal Audit Function and external audit
- Coordinate, as far as is practicable, the work programs of internal audit and other assurance and review functions
- Review and advise the Council:
 - on whether the Council is providing the resources necessary to successfully deliver the Internal Audit Function
 - if the Council is complying with internal audit requirements, including conformance with the International Professional Practices Framework
 - if the Council's internal audit charter is appropriate and whether the internal audit policies and procedures and audit/risk methodologies used by the Council are suitable
 - of the strategic four-year work plan and annual work plan of internal audits to be undertaken by the Council's Internal Audit Function
 - if the Council's internal audit activities are effective, including the performance of the Internal Audit Coordinator and the Internal Audit Function
 - of the findings and recommendations of internal audits conducted, and corrective actions needed to address issues raised
 - of the implementation by the Council of these corrective actions
 - on the appointment of the Internal Audit Coordinator and Internal Audit Providers, and
 - if the Internal Audit Function is structured appropriately and has sufficient skills and expertise to meet its responsibilities

External Audit

Principle: The Council receives maximum value from its external audit activities.

- Act as a forum for communication between the governing body, General Manager, senior management, the internal audit function and external audit
- Coordinate as far as is practicable, the work programs of internal audit and external audit
- Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided

- Review all external plans and reports in respect of planned or completed audits and monitor the Council's implementation of audit recommendations
- Provide advice to the governing body and/or General Manager on action taken on significant issues raised in relevant external audit reports and better practice guides

Risk

Risk Management

Principle: The Council has an effective risk management framework and internal controls that successfully identify and manage the risks it faces.

Review and advise the Council:

- if the Council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether the Council is providing the resources necessary to successfully implement its risk management framework
- whether the Council's risk management framework is adequate and effective for identifying and managing the risks the Council faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of the Council and across all processes, operations, services, decision-making, functions and reporting
- of the adequacy of risk reports and documentation, for example, the Council's risk register and risk profile
- whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- if the Council has taken steps to embed a culture which is committed to ethical and lawful behaviour
- if there is a positive risk culture within the Council and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management
- how the Council's risk management approach impacts on the Council's insurance arrangements
- of the effectiveness of the Council's management of its assets, and
- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal Controls

Principle: The Council has an effective risk management framework and internal controls that successfully identify and manage the risks it faces.

Review and advise the Council:

- whether the Council's approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- whether the Council has in place relevant policies and procedures and that these are periodically reviewed and updated
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if the Council's monitoring and review of controls is sufficient, and
- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

Compliance

Principle: The Council has an effective compliance framework that ensures it is complying with its legal obligations and other governance and contractual requirements when undertaking its functions.

Review and advise the Council of the adequacy and effectiveness of the Council's compliance framework, including:

- if the Council has appropriately considered legal and compliance risks as part of the Council's risk management framework
- how the Council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

Fraud and Corruption

Principle: The Council has an effective fraud and corruption control framework in place that minimises the incidence of fraud and corruption.

Review and advise the Council of the adequacy and effectiveness of the Council's fraud and corruption prevention framework and activities, including whether the Council has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

Financial Management

Principle: The Council has an effective financial management framework, sustainable financial position and positive financial performance.

Review and advise the Council:

- if the Council is complying with accounting standards and external accountability requirements
- of the appropriateness of the Council's accounting policies and disclosures
- of the implications for the Council of the findings of external audits and performance audits and the Council's responses and implementation of recommendations
- whether the Council's financial statement preparation procedures and timelines are sound
- the accuracy of the Council's annual financial statements prior to external audit, including:
 - management compliance/representations
 - significant accounting and reporting issues
 - the methods used by the Council to account for significant or unusual transactions and areas of significant estimates or judgements
 - appropriate management signoff on the statements
- if effective processes are in place to ensure financial information included in the Council's annual report is consistent with signed financial statements
- if the Council's financial management processes are adequate
- the adequacy of cash management policies and procedures
- if there are adequate controls over financial processes, for example:
 - appropriate authorisation and approval of payments and transactions
 - adequate segregation of duties
 - timely reconciliation of accounts and balances
 - review of unusual and high value purchases
- if policies and procedures for management review and consideration of the financial position and performance of the Council are adequate
- if the Council's grants and tied funding policies and procedures are sound.

Governance

Principle: The Council has an effective governance framework to ensure it is appropriately directing and controlling the management of the Council.

Review and advise the Council regarding its governance framework, including the Council's:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability

- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities
- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge

Improvement

Strategic Planning

Principle: The Council has an effective framework that ensures it achieves its strategic plans and objectives under the integrated planning and reporting (IP&R) framework.

Review and advise the Council:

- of the adequacy and effectiveness of the Council's integrated, planning and reporting (IP&R) processes
- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether the Council is successfully implementing and achieving its IP&R objectives and strategies.

Service Reviews and Business Improvement

Principle: The Council has an effective framework to ensure it is delivering services and conducting its business and functions to an expected standard.

- Act as a forum for communication and monitoring of any audits conducted by external bodies and the implementation of corrective actions (for example, NSW government agencies, Commonwealth government agencies, insurance bodies)
- Review and advise the Council:
 - If the Council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
 - if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
 - how the Council can improve its service delivery and the Council's performance of its business and functions generally

Performance Data and Measurement

Principle: The Council's performance management framework ensures the Council can measure its performance and if it is achieving its strategic goals.

Review and advise the Council:

- if the Council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- if the performance indicators the Council uses are effective, and
- of the adequacy of performance data collection and reporting.



RICHMOND VALLEY COUNCIL

INTERNAL AUDIT CHARTER

Adopted by Council **DD Month YYYY**

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Richmond Valley Council (Council) has established the Internal Audit Function as a key component of the Council's governance and assurance framework and in compliance with the *Local Government (General) Regulation 2021* and the Office of Local Government's *Guidelines for risk management and internal audit for local councils in NSW*.

This Charter provides the mandate for the conduct of the Internal Audit Function at Council and has been approved by the governing body considering the advice of the Audit, Risk and Improvement Committee (ARIC).

1. Definitions

Internal Audit Coordinator – Council employee internally responsible for the Internal Audit Function of the Council (*equivalent of 'Chief Audit Executive' under the International Professional Practices Framework ("IPPF") issued by the Institute of Internal Auditors ("IIA")*)

Internal Audit Function – the function which provides internal audit services to the Council

2. Purpose of Internal Audit

Internal audit strengthens the organisation's ability to create, protect, and sustain value by providing Council with independent, risk-based, and objective assurance, advice, insight, and foresight.

It achieves this by providing advice to the governing body, General Manager and ARIC about the Council's governance processes, risk management and control frameworks and its external accountability obligations. It also assists the Council to improve its business performance.

Internal Audit services may include:

- Assurance Services – objective examination of evidence for the purpose of providing an independent assessment of risk management, control and governance processes.
- Advisory Services – advisory and related client activities, the nature and scope of which are agreed upon with the client and which are intended to add value and improve business operations.

3. Role

The Internal Audit Function is to support the ARIC to review and provide independent advice to the Council in accordance with section 428A of the *Local Government Act 1993*. This includes conducting internal audits of Council and monitoring the implementation of corrective actions.

The Internal Audit Function is to also play an active role in:

- developing and maintaining a culture of accountability and integrity
- facilitating the integration of risk management into day-to-day business activities and processes, and
- promoting a culture of high ethical standards.

The Internal Audit Function has no direct authority or responsibility for the activities it reviews. The Internal Audit Function has no responsibility for developing or implementing procedures or systems and does not prepare records or engage in Council functions or activities (except in carrying out its own functions).

4. Internal Audit Coordinator

Day to day management of Council's Internal Audit Function is the responsibility of the Internal Audit Coordinator. The Internal Audit Coordinator must have sufficient skills, knowledge and experience to fulfil the Internal Audit Function's role and responsibilities to the Council and the ARIC. The Internal Audit Coordinator must be independent, impartial, unbiased and objective when performing their work and free from any conflicts of interest.

Responsibilities of the Internal Audit Coordinator include:

- contract management
- managing the internal audit budget
- ensuring the external provider completes internal audits in line with the ARIC's annual work plan and four-year strategic work plan
- forwarding audit reports by the external provider to the ARIC
- acting as a liaison between the external provider and the ARIC
- monitoring Council's implementation of corrective actions that arise from the findings of audits and reporting progress to the ARIC, and
- assisting the ARIC to ensure the Council's internal audit activities comply with the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*.

Within Council's structure, the Internal Audit Coordinator is responsible for a range of non-audit functions and in this regard the following safeguards apply:

- when performing those duties, they are not acting in their internal audit role and the reporting lines specified in this Charter do not apply, and
- if an internal audit is required of one of the non-audit functions for which the Internal Audit Coordinator is responsible, the external service provider will report directly to the General Manager and the ARIC on the results of the audit.

5. Internal Audit Provider (External Service Provider)

Council is to contract an external third-party provider to undertake its internal audit activities. To ensure the independence of the external provider, the Internal Audit Coordinator will ensure that the external provider:

- does not conduct any audits on specific Council operations or areas that the external service provider has provided consulting services on in the last two years (excluding the conduct of internal audits in these areas)
- is not the same provider conducting Council's external audit
- is not the auditor of any contractors of Council that may be subject to the internal audit, and
- can satisfy the requirements of the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*.

The Internal Audit Coordinator must consult with the ARIC and General Manager regarding the appropriateness of the skills, knowledge and experience of any external provider before they are engaged by Council.

6. Independence

Council's Internal Audit Function is to be independent of the Council so it can provide an unbiased assessment of the Council's operations and risk and control activities.

The Internal Audit Function reports functionally to the ARIC on the results of completed audits, and for strategic direction and accountability purposes, and reports administratively to the General Manager to facilitate day-to-day operations. Internal audit activities are not subject to direction by the Council and Council's management has no role in the exercise of the internal audit activities.

The ARIC is responsible for communicating any internal audit issues or information to the Council. Should the Council require additional information, a request for the information may be made to the ARIC Chair by resolution. The Chair is only required to provide the information requested by the Council where the Chair is satisfied that it is reasonably necessary for the Council to receive the information for the purposes of performing its functions under the Local Government Act. Individual Councillors are not entitled to request or receive information from the Internal Audit Coordinator or the ARIC.

The General Manager must consult with the ARIC Chair before appointing or making decisions affecting the employment of the Internal Audit Coordinator. If the Internal Audit Coordinator is dismissed, the General Manager must report the reasons for their dismissal to the Council. The ARIC, through the Chair, will contribute to the annual performance assessment of the Internal Audit Coordinator (in relation to their internal audit role only).

Where the ARIC Chair has any genuine concerns about the independence of the Internal Audit Coordinator, or any action taken that may compromise their ability to undertake their functions independently, they should report their concerns to the General Manager and/or the governing body.

The Internal Audit Coordinator is to confirm at least annually to the ARIC the independence of internal audit activities from Council.

7. Conduct and Standards

Internal audit personnel (including external providers) must comply with the Council's Code of Conduct. Complaints about breaches of the Council's Code of Conduct by internal audit personnel are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The General Manager must consult with the ARIC before any disciplinary action is taken against the Internal Audit Coordinator in response to a breach of the Council's Code of Conduct. Declaration and management of conflicts of interest will occur in line with the requirements of Council's Code of Conduct.

Internal audit personnel will govern themselves by adherence to mandatory guidance contained in the International Professional Practices Framework ("IPPF") issued by the

Institute of Internal Auditors ("IIA") in 2024, including the Global Internal Audit Standards.

This mandatory guidance constitutes the fundamental requirements for the professional practice of internal auditing and the principles against which to evaluate the effectiveness of the Internal Audit Function's performance.

The Internal Audit Function, including external service providers, will perform their work in accordance with the IPPF. While the IPPF applies to all internal audit work, technology audits may also apply the ISACA standards contained in the Information Technology Assurance Framework ("ITAF"). Where relevant, the current Australian risk management standard may also be applied.

8. Authority and Confidentiality

Council authorises the Internal Audit Function to have full, free and unrestricted access to all functions, premises, assets, personnel, records and other documentation and information that the Internal Audit Coordinator considers necessary for the Internal Audit Function to undertake its responsibilities.

All records, documentation and information accessed while undertaking internal audit activities are to be used solely for the conduct of those activities. All internal audit personnel are individually responsible and accountable for maintaining the confidentiality of the information they receive when undertaking their work.

All internal audit documentation, including external service provider work papers, will remain the property of Council.

Information and documents pertaining to the Internal Audit Function are not to be made publicly available. The Internal Audit Function may only release Council information to external parties that are assisting the Internal Audit Function to undertake its responsibilities with the approval of the General Manager, except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention and is a legal requirement.

9. Performing Internal Audit Activities

The work of the Internal Audit Function is to be thoroughly planned and executed.

The Internal Audit Function must also develop an annual work plan to guide the work of internal audit over the forward year. The internal audit plan should be reviewed and approved by Council's ARIC.

The Internal Audit Coordinator will:

- Provide the findings and recommendations of internal audits to the ARIC at the end of each audit. Each report is to include responses from the relevant senior manager(s).
- Establish an ongoing monitoring system to follow up Council's progress in implementing corrective actions.

- Develop and maintain policies and procedures to guide the operation of the Council's Internal Audit Function. These should be reviewed and approved by the ARIC as appropriate.
- Ensure that the ARIC is advised at each meeting of the internal audit activities completed during that quarter, progress in implementing the annual work plan and progress made implementing corrective actions.

10. Administrative Arrangements

10.1 Audit, Risk and Improvement Committee Meetings

The Internal Audit Coordinator:

- Will attend ARIC meetings as an independent non-voting observer. The Internal Audit Coordinator can be excluded from meetings by the ARIC at any time.
- Must meet separately with the ARIC at least once per year.
- As necessary, should meet with the Chair of the ARIC at any time between ARIC meetings.

10.2 Other Assurance Providers

The activities of the Internal Audit Function and other assurance providers (including but not limited to external audit) will be coordinated to help ensure the adequacy of overall audit coverage and to minimise duplication of effort.

Periodic meetings and contact between the Internal Audit Function and other assurance providers shall be held to discuss matters of mutual interest and to facilitate coordination.

Internal audit plans, working papers and reports will be made available to other assurance providers as required.

10.3 Dispute Resolution

The Internal Audit Function should maintain an effective working relationship with the Council and the ARIC and seek to resolve any differences they may have in an amicable and professional way by discussion and negotiation.

In the event of a disagreement between the Internal Audit Function and the Council, the dispute is to be resolved by the ARIC. Disputes between the Internal Audit Function and the ARIC are to be resolved by the governing body.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Departmental Chief Executive of the Office of Local Government in writing.

10.4 Review Arrangements

The ARIC must review the performance of the Internal Audit Function each year and report its findings to the governing body. A strategic review of the performance of the Internal Audit Function must be conducted each Council term that considers the views of an external party with a strong knowledge of internal audit and reported to the governing body.

This Charter is to be reviewed annually by the ARIC and once each Council term by the governing body. Any substantive changes are to be approved by the governing body.

11. Further Information

For further information on Council's internal audit activities, contact Director of Organisational Services [Ryan Gaiter](#) at ryan.gaiter@richmondvalley.nsw.gov.au

Reviewed by Chair of the ARIC

[June 2025](#)

Reviewed by Council in accordance with a resolution of the governing body

[\[sign and date\]](#)

[\[resolution reference\]](#)

Schedule 1 – Internal Audit Function Responsibilities

Audit

Internal Audit

- Conduct internal audits as directed by the ARIC.
- Implement Council's annual internal audit work plan.
- Monitor the implementation by Council of corrective actions.
- Assist Council to develop and maintain a culture of accountability and integrity.
- Facilitate the integration of risk management into day-to-day business activities and processes.
- Promote a culture of high ethical standards.

External Audit

- Review all external plans and reports in respect of planned or completed audits and monitor Council's implementation of audit recommendations.
- Provide advice on action taken on significant issues raised in relevant external audit reports and better practice guides.

Risk

Risk Management

Review and advise:

- if Council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether Council's risk management framework is adequate and effective for identifying and managing the risks Council faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of Council and across all processes, operations, services, decision-making, functions and reporting
- of the adequacy of risk reports and documentation, for example, Council's risk register and risk profile
- whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- if Council has taken steps to embed a culture which is committed to ethical and lawful behaviour
- if there is a positive risk culture within Council and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management
- how Council's risk management approach impacts on Council's insurance arrangements
- of the effectiveness of Council's management of its assets, and

- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal Controls

Review and advise:

- whether Council's approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- whether Council has in place relevant policies and procedures and that these are periodically reviewed and updated
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if Council's monitoring and review of controls is sufficient, and
- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

Compliance

Review and advise of the adequacy and effectiveness of Council's compliance framework, including:

- if Council has appropriately considered legal and compliance risks as part of Council's risk management framework
- how Council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

Fraud and Corruption

Review and advise of the adequacy and effectiveness of Council's fraud and corruption prevention framework and activities, including whether Council has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

Financial Management

Review and advise:

- if Council's financial management processes are adequate
- the adequacy of cash management policies and procedures
- if there are adequate controls over financial processes, for example:
 - appropriate authorisation and approval of payments and transactions
 - adequate segregation of duties
 - timely reconciliation of accounts and balances
 - review of unusual and high value purchases
- if policies and procedures for management review and consideration of the financial position and performance of Council are adequate, and

- if Council's grants and tied funding policies and procedures are sound.

Governance

Review and advise of the adequacy of Council governance framework, including Council's:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability
- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities
- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge.

Improvement

Strategic Planning

Review and advise:

- of the adequacy and effectiveness of Council's integrated, planning and reporting (IP&R) processes
- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether Council is successfully implementing and achieving its IP&R objectives and strategies.

Service Reviews and Business Improvement

Review and advise:

- if Council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
- if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
- how Council can improve its service delivery and Council's performance of its business and functions generally.

Performance Data and Measurement

Review and advise:

- if Council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- if the performance indicators Council uses are effective, and
- of the adequacy of performance data collection and reporting.