



Risk Management and Audit Committee Meeting (RMAC)

BUSINESS PAPER

Thursday 28th May 2026

Meeting to be held commencing 9:30 AM
in Council Chambers at 7 Bees Creek Road, Freds Pass

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



RISK MANAGEMENT AND AUDIT COMMITTEE

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1 OPENING OF MEETING**2 APOLOGIES AND LEAVE OF ABSENCE****Apologies****Leave of Absence****3 DISCLOSURES AND DECLARATIONS OF INTEREST**

Any member of the RMAC who may have a conflict of interest, or a possible conflict of interest regarding any item of business to be discussed at the RMAC meeting should declare that conflict of interest to enable Council to manage the conflict and resolve it in accordance with its obligations under the Local Government Act and its policies regarding the same.

4 CONFIRMATION OF MINUTES**4.1 Confirmation of Minutes****RECOMMENDATION**

That the full minutes (including confidential minutes) of the Risk Management and Audit Committee Meeting held Friday 13 March 2026, 5 pages be confirmed.



Risk Management and Audit Committee
Meeting (RMAC)
MINUTES
Friday, 13 March 2026

Meeting to be held commencing 9:30 AM
in Council Chambers at 7 Bees Creek Road, Freds Pass

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

RISK MANAGEMENT AND AUDIT COMMITTEE

MINUTES

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Present	Greg Arnott	Chair
	Shane Smith	
	Kevin Harlan	Councillor Central Ward
	Daisy Crawford	Councillor North Ward

Staff

Rebecca Taylor	Acting Director Governance and Community
Deb Boyko	Executive Assistant to CEO and Mayor
Natasha Clancy	Executive Assistant to Directors

1 OPENING OF MEETING

The Chairperson, Greg Arnott opened the Meeting at 9:37am.

2 APOLOGIES AND LEAVES OF ABSENCE

Apologies

Ankit Pansal - Acting Director of Corporate Services

Cr Kris Civitarese

Leave of Absence

Nil

3 DISCLOSURES AND DECLARATIONS OF INTEREST

Nil

4 CONFIRMATION OF MINUTES

4.1 Confirmation of Minutes

COMMITTEE RESOLUTION RMAC/26/001

Moved: Mr Shane Smith

Seconded: Cr Daisy Crawford

That the full minutes of the Risk Management and Audit Committee Meeting held Tuesday 28 October 2025, pages be confirmed.

CARRIED

5 ACCEPTING OR DECLINING LATE ITEMS

Nil

6 OFFICER REPORTS

6.1 Internal Audit Update

EXECUTIVE SUMMARY

The purpose of this report is to provide an update to RMAC on the progress of the internal audits.

COMMITTEE RESOLUTION RMAC/26/002

Moved: Mr Shane Smith

Seconded: Cr Kevin Harlan

1. That the Risk Management and Audit Committee receive and note the progress on the internal audits.
2. Resolution on the completion of the reserves AMP, by 30th April 2026 and if no resolution is forthcoming then a plan on the completion of the AMP is provided to the next meeting.
3. Strategic internal audit plan is developed and presented for consideration by this committee for the next meeting.
4. Update on outstanding items be provided at the next meeting.

CARRIED

6.2 Management of Hazards Procedure

EXECUTIVE SUMMARY

This report presents to the Risk Management and Audit Committee a draft hazard procedure for Council employees.

COMMITTEE RESOLUTION RMAC/26/003

Moved: Cr Daisy Crawford

Seconded: Mr Shane Smith

1. That Risk Management and Audit Committee note the amended draft WHSp08 Management of Hazards procedure, attachment A, with the addition of the words High Risk Activities in the definition or SWIMS.
2. This procedure is reviewed and presented to this committee within the next 12 months.

CARRIED

7 OTHER BUSINESS

Nil

8 CONFIDENTIAL ITEMS

COMMITTEE RESOLUTION RMAC/26/004

Moved: Mr Shane Smith

Seconded: Cr Kevin Harlan

Move to Confidential Session at 10:38am.

Pursuant to Section 93 of the Local Government Act and Regulation 51 of Local Government (General) Regulations the meeting be closed to the public to consider the following confidential item(s):

8.1 Management Response 2024-2025 Audit

This matter is considered to be confidential under Section 99(2) - ci 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 information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on, any person.

8.2 Risk Register

This matter is considered to be confidential under Section 99(2) - d 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 information subject to an obligation of confidentiality at law, or in equity.

CARRIED

COMMITTEE RESOLUTION RMAC/26/005

Moved: Cr Daisy Crawford

Seconded: Cr Kevin Harlan

Resume in Open Session 11:17am and note the Confidential minutes.

CARRIED

9 REPORT OF CONFIDENTIAL RESOLUTIONS

10 CLOSE OF MEETING

The Chair closed the meeting at 11.17am.

5 BUSINESS ARISING FROM MINUTES

5.1 Business Arising

AUTHOR: Natasha Clancy, Executive Assistant to Directors

AUTHORISER: Rebecca Taylor, Acting Director Governance & Community

ATTACHMENTS: 1. RMAC Business Arising

EXECUTIVE SUMMARY

This report provides an update on actions arising from previous Council meetings and outlines progress made on outstanding items.

RECOMMENDATION

1. That Risk Management and Audit Committee receive and note the business arising as at attachment.

Business Arising from the minutes

Meeting Date	Agenda Item & Resolution	Action Officer	Status
31/05/2023	8.03 Risk Register Encourages the finalisation of the draft Roads Maintenance Inspection Program in response to RP15 Inadequate Asset Sustainability Practice, requirement.	CEO	Remains outstanding
13/03/2026	RMAC/26/002 – Internal Audits <ol style="list-style-type: none"> 1. That the Risk Management and Audit Committee receive and note the progress on the internal audits. 2. Resolution on the completion of the reserves AMP, by 30th April 2026 and if no resolution is forthcoming then a plan on the completion of the AMP is provided to the next meeting. 3. Strategic internal audit plan is developed and presented for consideration by this committee for the next meeting. 4. Update on outstanding items be provided at the next meeting. 		Action in progress. Outstanding items scheduled for presentation to the Committee at the 28 May 2026 meeting.
13/03/2026	RMAC/26/003 – Management of Hazards Procedure <ol style="list-style-type: none"> 1. That Risk Management and Audit Committee note the amended draft WHSp08 Management of Hazards procedure, attachment A, with the addition of the words High Risk Activities in the definition or SWIMS. 2. This procedure is reviewed and presented to this committee within the next 12 months. 		In progress

6 ACCEPTING OR DECLINING LATE ITEMS

7 OFFICER REPORTS

7.1 Internal Audit Update

AUTHOR: Rebecca Taylor, Acting Director Governance & Community

AUTHORISER: Stephen Hoyne, Chief Executive Officer

ATTACHMENTS: 1. Strategic Audit Plan - Draft.pdf

EXECUTIVE SUMMARY

The purpose of this report is to provide an update to RMAC on the progress of the internal audits.

RECOMMENDATION

That the Risk Management and Audit Committee:

1. Receive and note the progress on the internal audits; and
2. Provides feedback on the draft Strategic Audit Plan as at Attachment 1.

BACKGROUND

In accordance with Council's Risk Management Governance Framework, internal and external audits are part of Council lines of defence for the management of risk. It provides independent assurance to the Council, Risk Management and Audit Committee and Management on the effectiveness of business operations.

Internal Audit: Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures. The scope of which would be determined by the CEO with input from the Risk Management and Audit Committee.

External Audit: Appointed by the Council on the recommendation of the Risk Management and Audit Committee to report independently to the Mayor and CEO on the annual financial statements.

At the RMAC meeting in March, the following resolution was made;

1. *That the Risk Management and Audit Committee receive and note the progress on the internal audits.*
2. *Resolution on the completion of the reserves AMP, by 30th April 2026 and if no resolution is forthcoming then a plan on the completion of the AMP is provided to the next meeting.*
3. *Strategic internal audit plan is developed and presented for consideration by this committee for the next meeting.*
4. *Update on outstanding items be provided at the next meeting.*

Below provides an update on the outstanding internal audits, including a resolution on the Asset Management Plans for the reserves.

Council's Reserve Management Arrangements

Council has terminated the Asset Management Plan contract with the consultant. Council has no confidence that compliant or fit-for-purpose deliverables can be achieved within the remaining scope, timeframe, or available contract budget. Further discussion on this matter in can be provided in the confidential section of RMAC.

Council's Road Inspection Regime

Unfortunately, due to staffing resourcing, and the compounding demands on Council resources due to the 2025-2026 wet season, no further work has been undertaken.

Attachment 1 provides for the draft Strategic Audit Plan (plan). A Strategic Audit Plan provides a structured, long-term approach to internal auditing and helps ensure audit resources are directed toward Council's highest-risk and highest-priority areas.

LINKS WITH STRATEGIC PLAN

Performance - An Effective and Efficient Organisation

LEGISLATIVE AND POLICY IMPLICATIONS

This item is consistent with FIN08 Risk Management and FIN09 Risk Management and Audit Committee.

FINANCIAL IMPLICATIONS

Budget allowances are made for internal audits.

RISKS

Nil identified.

COMMUNITY ENGAGEMENT

Not applicable.



Litchfield Council

Draft Internal Audit Plan

1 July 2026 – 30 June 2030

May 2026

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1. Internal Audit Function

The internal audit function is conducted in accordance with the Institute of Internal Auditors Professional Practices Framework (PPF). The PPF consists of three categories of guidance: Standards and Ethics, Practice Advisories, and Development and Practice Aids. The definition of Internal Auditing is as follows;

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

Based on the above definition, the audit types will fall under the following three broad categories:

- Risk Management (RM)
- Controls (C)
- Governance (G)

The objectives of each review will fall under the following two broad categories:

Assurance Audits (AA)

- Review the reliability and integrity of accounting and financial management information and control systems – the focus of these reviews includes tests of the accuracy, reliability, completeness, timeliness and usefulness of information.
- Ensure compliance with policies, plans, procedures, laws and regulations.
- Safeguarding assets – these reviews focus on physical and logical security and include testing for risks such as fire, theft, improper / illegal activities.
- Efficiency and effectiveness of operations.

Consulting Audits (CA)

- During consulting engagements, we address risk consistent with the organisation's or unit's objectives and take into consideration the existence of other significant risks.

These will be listed in the "Audit Type / Objectives" column of the Internal Audit Plan. For example;

- a controls review with the objective of providing assurance will be denoted as – C/AA.
- a governance review undertaken on a consulting basis will be denoted as – G/CA

The following suggested business rules and annual plan are designed to assist in the delivery of an efficient and effective internal audit function.

Follow Up Reviews (FUR)

- Undertaken to determine whether recommendations from previous reviews have been implemented in a timely manner and are achieving the intended results.

2. Proposed Business Rules

In order to achieve an efficient and effective delivery of Internal Audit services within Litchfield Council (LC) the following business rules are recommended.

- 1) The Risk Management Audit Committee will approve the Strategic Internal Audit Plan. The Annual Internal Audit Plan, detailing the scope, objectives and timing of each review, will be developed prior to the commencement of the financial year.
- 2) The approved Annual Internal Audit Plan will be circulated to all appropriate managers and officers.
- 3) No changes to the Audit Plan will be made unless they are raised with the Risk Management Audit Committee and subsequently approved by the Risk Management Audit Committee or its delegated official.
- 4) The Director Governance and Community (as the nominated Risk Management Audit Committee representative) will send a reminder email to each responsible officer to inform them of the impending audit one week prior to the planned commencement date.
- 5) Internal Auditors will contact the responsible officer prior to the commencement of the audit and arrange any special equipment requirements or access to a specific system. Entry interviews will discuss the scope, objectives and potential outcomes for each audit.
- 6) Within a week of the completion of the fieldwork for an audit, Internal Auditors will issue a draft Internal Audit Report to the Director Governance and Community to obtain from the relevant officer management comments, including the Action Plan for implementation of the recommendations, within a fortnight of the date of issue of the Internal Audit Report.
- 7) Internal Auditors will be responsible for discussing the recommendations with the responsible officer. Wherever possible, this should occur prior to development of the draft Internal Audit Report.
- 8) The Director Governance and Community will provide the Internal Audit Report including management comments and action plans to the Internal Auditors. If required, the Internal Auditors will discuss the proposed action plans with the respective officer within a week of receipt of the management responses.

The proposed Action Plan for implementation should comply with the timeframes approved by the Risk Management Audit Committee and it is suggested they be as follows:

Critical	-	implementation to commence immediately
Major	-	implementation within 3 months
Moderate	-	implementation within 6 months
Minor	-	implementation within 12 months

- 9) The Internal Auditors will forward the final Internal Audit Report to the Director Governance and Community.
- 10) The Director Governance and Community will table the Final Internal Audit Report at the next Risk Management Audit Committee meeting.
- 11) On adoption of the Internal Audit Report by the Risk Management Audit Committee, the responsible officer will need to implement the internal audit report recommendations within the agreed and approved timeframes.
- 12) The responsible officer will present a report to the Director Governance and Community, at the end of the agreed and approved timeframe, confirming implementation of the recommendations. In situations where the responsible officer has not prepared the report or confirmed the implementation of the recommendations, he/she may be required to attend the Risk Management Audit Committee meeting following the expiry of the agreed and approved timeframe for implementation.
- 13) Director Governance and Community will provide to each Risk Management Audit Committee meeting an update on the progress of the scheduled audits, including any delays in commencement, and the status of the draft Internal Audit Reports issued, including those not finalised within the time frames.

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3. Audits Completed

	Auditable Area	Year	Description
1	Procurement	2017/18	Local Buy Pty Ltd engaged to assess Council's procurement practices in line with local government best practice and ensure compliance with relevant Northern Territory government legislation.
2	Works Permit	2017/18	The objective of this Internal Audit was to review the processes by which work permits are submitted, assessed and approved in order to identify opportunities for improvement.
3	Waste Transfer Stations WHS	2017/18	Audit of Councils Waste Transfer Stations WHS capability.
4	Payroll	2018/19	Internal audit of Councils payroll processes to ensure accuracy and consistency. This audit will examine the processes currently in use to process Councils payroll including consistency between contract conditions and payroll setup.
5	Contract Management	2018/19	As part of the current probity advice received on tendering and contract processes, an opportunity was raised for an audit on current processes for contracts management and acceptance of variations to tendered contracts.
6	WHS Systems and Framework	2019/20	The purpose of this project is to review and update Council's Work Health and Safety (WHS) management system to ensure it meets legislative and operational requirements, and controlling an identified risk of inadequate health, safety and security practices.
7	Information Security	2019/20	The ICT Improvement Plan has been developed in 2017 and implementation will be undertaken over the coming years. IT Security regarding data, cyber attacks and disaster recovery are a great risk to Council if not managed appropriately.
8	Tree Risk Management Plan	2020/21	Audit of Council's Tree Risk Management Plan (developed in 2018/2019) to identify if processes have been sufficiently established and are followed to mitigate risk to Council.

	Auditable Area	Year	Description
9	Records Management	2020/21	This audit will look at the success of the implementation of the Records Management Improvement Plan.
10	WHS Systems and Framework	2022/23	This audit will assess the level of implementation and effectiveness of the WHS framework developed as result of the 2019 review.
11	Human Resources	2022/23	This Audit will conduct a desktop review of Councils HR polices to assess if the policies are fit for purpose and compliant with relevant legislation.
12	Cyber Security	2023/24	Assess Council's Cyber Security against ACSC Essential 8 Maturity Model.
13	Risk Register	2023/24	Audit Council's risk register for appropriateness.

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4. Proposed Strategic Internal Audit Plan 2026/27 – 2029/30

Auditable Area	Audit Type	26/27	27/28	28/29	29/30
Governance					
Committees	G / CA			15	
Delegations of Authority	C / AA				10
Corporate Services					
Payroll	C / AA	15			
Revenue (Including Rates)	C / AA			15	
Infrastructure					
Asset Management	C / AA		15		
Planning	RM / AA	15			
Community Services					
Public Library	C / AA		15		
Event Management	RM / CA				5
Total Days		30	30	30	15

5. Audit Objectives

Auditable Area:	Committees
Audit Days:	5
Audit Type:	G / CA
Risks Identified:	<ul style="list-style-type: none"> ▪ Terms of reference may need review ▪ Efficiency of decision making ▪ Potential cross-membership
Audit Objectives:	<p>Compliance</p> <ul style="list-style-type: none"> ▪ Determine whether committees operate in accordance with their approved terms of reference <p>Safeguarding of Assets</p> <ul style="list-style-type: none"> ▪ Identify the relationship between committees and determine whether there are any potential conflicts of interest <p>Economy / Efficiency</p> <ul style="list-style-type: none"> ▪ Determine whether committee business is expedited efficiently <p>Achievement of Objectives</p> <ul style="list-style-type: none"> ▪ Determine whether the terms of reference for committees are reviewed regularly and reflect the needs of the Council

Auditable Area:	Delegations of Authority
Audit Days:	10
Audit Type:	C / AA
Risks Identified:	<ul style="list-style-type: none"> ▪ Delegations may not provide adequate segregation of duties ▪ Efficiency may be negatively impacted by inappropriate delegations ▪ Delegations Register may be out of date
Audit Objectives:	<p>Reliability and Integrity of Information</p> <ul style="list-style-type: none"> ▪ Determine whether a delegations register exists, is complete and up to date ▪ Determine whether changes to delegations are appropriately authorised <p>Compliance</p> <ul style="list-style-type: none"> ▪ Determine whether decision making is in accordance with approved levels of delegation <p>Safeguarding of Assets</p> <ul style="list-style-type: none"> ▪ Identify whether adequate compensating controls exist to identify unauthorised delegations of authority <p>Economy / Efficiency</p> <ul style="list-style-type: none"> ▪ Assess whether the delegations are provided in an efficient manner and at the appropriate level

Auditable Area:	Events Management
Audit Days:	5
Audit Type:	C / AA
Risks Identified:	<ul style="list-style-type: none">▪ Lack of risk assessments▪ Lack of policy knowledge by contractors▪ Media Risk
Audit Objectives:	<p>Reliability and Integrity of Information</p> <ul style="list-style-type: none">▪ Determine whether planning for events is based on complete and accurate information <p>Compliance</p> <ul style="list-style-type: none">▪ Determine whether contractors are adequately informed of Council policies and procedures <p>Safeguarding of Assets</p> <ul style="list-style-type: none">▪ Identify whether a risk management process is followed for individual events

Auditable Area:	Payroll
Audit Days:	15
Audit Type:	C / AA
Risks Identified:	<ul style="list-style-type: none">▪ Non - compliance with policies, laws, EBA▪ Reliability and integrity of system not adequate▪ Physical and logical security of payroll information not robust▪ Processes not efficient
Audit Objectives:	<p>Reliability and Integrity of Information</p> <ul style="list-style-type: none">▪ Determine whether processes provide reasonable assurance that the payroll is accurate, complete and performed in a timely manner▪ Assess the reliability of the payroll information system <p>Compliance</p> <ul style="list-style-type: none">▪ Payroll processes are in accordance with documented policies and procedures, EBA, and applicable legislation <p>Safeguarding of Assets</p> <ul style="list-style-type: none">▪ Determine whether adequate physical and logical controls exist and are operating effectively <p>Economy / Efficiency</p> <ul style="list-style-type: none">▪ Identify whether there are opportunities to improve the efficiency of the payroll process

Auditable Area:	Revenue (including Rates)
Audit Days:	15
Audit Type:	C / AA
Risks Identified:	<ul style="list-style-type: none">▪ Accuracy of information▪ Completeness of information▪ Efficiency of processes
Audit Objectives:	<p>Reliability and Integrity of Information</p> <ul style="list-style-type: none">▪ Determine whether rates of charge are calculated accurately and completely.▪ Determine whether revenue is processed in a timely manner. <p>Compliance</p> <ul style="list-style-type: none">▪ Determine whether rates and other charges are calculated in accordance with approved policy and legislation <p>Economy / Efficiency</p> <ul style="list-style-type: none">▪ Determine whether the revenue process is conducted in an efficient manner

Auditable Area:	Asset Management
Audit Days:	15
Audit Type:	C / AA
Risks Identified:	<ul style="list-style-type: none"> ▪ Creation of asset register not complete – accuracy of records ▪ Recording of new assets ▪ Maintenance of infrastructure assets
Audit Objectives:	<p>Reliability and Integrity of Information</p> <ul style="list-style-type: none"> ▪ Determine whether the asset register is complete, accurate and updated in a timely manner ▪ Identify whether regular stocktakes are conducted ▪ Assess reliability of the asset register <p>Safeguarding of Assets</p> <ul style="list-style-type: none"> ▪ Determine whether the Council has in place asset management and asset maintenance plans, and whether those plans are monitored on a regular basis

Auditable Area:	Planning
Audit Days:	15
Audit Type:	RM / CA
Risks Identified:	<ul style="list-style-type: none"> ▪ Lack of resourcing ▪ Limited influence over external planning and development processes ▪ Increasing development pressures and future growth demands
Audit Objectives:	<p>Achievement of Objectives</p> <ul style="list-style-type: none"> ▪ Assess whether Council's current planning resources, structure and capability are sufficient to meet existing and future development demands. ▪ Identify gaps, constraints and emerging risks impacting Council's ability to effectively participate in planning and development processes. ▪ Review the effectiveness of Council's processes for providing strategic planning input and submissions to the Development Consent Authority.

Auditable Area:	Public Library
Audit Days:	15
Audit Type:	RM / CA
Risks Identified:	<ul style="list-style-type: none">▪ Security▪ Safety of staff▪ Work Health & Safety▪ Meeting customer expectations / IT▪ Library management system▪ IT & general library training▪ Cost of physical and on-line resources▪ Long term facilities – leased from commercial▪ Compliance with policies and procedures▪ Measurement of outcomes
Audit Objectives:	Achievement of Objectives Assess whether Council has properly planned for the technology, systems, resources and future digital needs of its library.

8 OTHER BUSINESS

9 CONFIDENTIAL ITEMS

RECOMMENDATION

Pursuant to Section 93 of the Local Government Act and Regulation 51 of Local Government (General) Regulations the meeting be closed to the public to consider the following confidential item(s):

9.1 Risk Register

This matter is considered to be confidential under Section 99(2) - d 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 information subject to an obligation of confidentiality at law, or in equity.

9.2 Interim Audit Report 2025-2026

This matter is considered to be confidential under Section 99(2) - e 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 subject to subregulation (3) - information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.

10 REPORT OF CONFIDENTIAL RESOLUTIONS

11 CLOSE OF MEETING