Risk Management and Audit Committee Meeting (RMAC)

MINUTES

Thursday, 29th October 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

TABLE OF CONTENTS

1 Opening of Meeting 3

2 Apologies and Leaves of Absence 3

3 Disclosures and Declarations of Interest 3

4 Confirmation of Minutes 3

4.1 Confirmation of Minutes 3

5 Business Arising from Minutes 5

5.1 Business Arising 5

6 Accepting or Declining Late Items 5

Nil

7 Officer Reports 5

7.1 Key Performance Indicators 5

7.2 Meeting Schedule and Workplan 2027 6

7.3 Appointment of Independent Chairperson - Risk Management and Audit Committee 6

8 Other Business 7

9 Confidential Items 4

9.1 Confidential Minutes of the Risk Mangement and Audit Committee Meeting Held on 27 August 2026 4

9.2 Annual Financial Statements and Closing Audit Report 2025-2026 4

9.3 Risk Register 4

9.4 Internal Audit Update 4

10 Report of Confidential Resolutions 4

11 Close of Meeting 7

Present	Greg Arnott	Chairperson
	Kevin Harlan	Councillor Central Ward
	Plaxy Purich	Councillor North Ward
Staff	Stephen Hoyne	Chief Executive Officer
	Rebecca Taylor	Director Governance and Community
	Geoff Thomas	Director Infrastructure and Operations
	XiXi Li	Finance Program Leader

1 OPENING OF MEETING

The chairperson, Greg Arnott opened the meeting at 9.33am.

2 APOLOGIES AND LEAVES OF ABSENCE

Apologies

Shane Smith	Independent Member
Kris Civitarese	Councillor South Ward

Leave of Absence

Nil

3 DISCLOSURES AND DECLARATIONS OF INTEREST

Nil

4 CONFIRMATION OF MINUTES

4.1 Confirmation of Minutes

COMMITTEE RESOLUTION RMAC/26/021

Moved: Chair Greg Arnott

Seconded: Cr Kevin Harlan

That the full minutes of the Risk Management and Audit Committee Meeting held Thursday 22 October 2026, pages be confirmed.

CARRIED 2/0

MOTION

COMMITTEE RESOLUTION RMAC/26/022

Moved: Chair Greg Arnott

Seconded: Cr Kevin Harlan

That at 09:34am the Risk Management and Audit Committee moved into confidential session to receive a presentation from PKF Merit on the Annual Financial Statement and Closing Audit Report 2025-2026 and consider the remaining confidential agenda items.

CARRIED 2/0

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 Confidential Minutes of the Risk Management and Audit Committee Meeting Held on 27 August 2026

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.

9.2 Annual Financial Statements and Closing Audit Report 2025-2026

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.

9.3 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.

9.4 Internal Audit Update

This matter is considered to be confidential under Section 99(2) - ciii 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 prejudice the security of the council, its members or staff.

10 REPORT OF CONFIDENTIAL RESOLUTIONS

Representative from PKF Merit entered the meeting at 09:35am.

Cr Purich entered the meeting at 09:51am.

The meeting resumed in open session at 11:38am and proceeded with the remaining agenda items.

9.2 Annual Financial Statements and Closing Audit Report 2025-2026

EXECUTIVE SUMMARY

To provide the RMAC with the Audited Financial Statements and Summary of Financials for review prior to inclusion in the Annual Report as well as a copy of the Closing Audit Report from PKF Merit.

COMMITTEE RESOLUTION RMAC/26/023

Moved: Cr Kevin Harlan

Seconded: Cr Plaxy Purich

That Risk Management and Audit Committee:

1. confirms the draft Litchfield Council 2025-2026 General Purpose Financial Statements, as at Attachment 1, are suitable for certification by the Chief Executive Officer for inclusion in the Annual Report and presented to Council;
2. confirms the draft Thorak Regional Cemetery Special Purpose Financial Statements 2025-2026, as at Attachment 2, are suitable for certification by the Chief Executive Officer for inclusion in the Annual Report and presented to Council;
3. confirms the Summary of Financials, as at Attachment 3, are suitable for inclusion in the Annual Report and presented to Council;
4. receive and note the closing audit report from PKF Merit for 30 June 2026 financial year, as at Attachment 4; and
5. makes public its resolution on this matter.

CARRIED3/0

5 BUSINESS ARISING FROM MINUTES

5.1 Business Arising

EXECUTIVE SUMMARY

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

COMMITTEE RESOLUTION RMAC/26/027

Moved: Cr Kevin Harlan

Seconded: Cr Plaxy Purich

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

CARRIED 3/0

6 ACCEPTING OR DECLINING LATE ITEMS

Nil

7 OFFICER REPORTS

7.1 Key Performance Indicators

EXECUTIVE SUMMARY

This report presents RMAC with the Key Performance Indicators (KPI) summary for inclusion into the 2025-2026 Annual Report.

COMMITTEE RESOLUTION RMAC/26/028

Moved: Chair Greg Arnott

Seconded: Cr Kevin Harlan

1. That the Risk Management and Audit Committee notes the Key Performance Indicators, at Attachment 1, for inclusion into the 2025-2026 Annual Report.

CARRIED3/0

7.2 Meeting Schedule and Workplan 2027

EXECUTIVE SUMMARY

This report presents the proposed RMAC meeting schedule and workplan for 2027.

COMMITTEE RESOLUTION RMAC/26/029

Moved: Cr Plaxy Purich

Seconded: Cr Kevin Harlan

1. That the Risk Management and Audit Committee endorse the meeting schedule and workplan for 2027.

CARRIED3/0

7.3 Appointment of Independent Chairperson - Risk Management and Audit Committee

EXECUTIVE SUMMARY

The purpose of this report is to advise the Risk Management and Audit Committee (RMAC) of Council's decision to reappoint Gregory Arnott as the independent Chairperson for a further term.

COMMITTEE RESOLUTION RMAC/26/030

Moved: Cr Kevin Harlan

Seconded: Cr Plaxy Purich

1. That Risk Management and Audit Committee receive and note the reappointment of Gregory Arnott as the independent Chairperson for a term of four years, ending 31 December 2030.

CARRIED3/0

8 OTHER BUSINESS

Nil

10 CLOSE OF MEETING

The Meeting closed at 12:16pm.