Shire of
Donnybrook Balingup

Notice of Audit & Risk Management Committee Meeting

To be held on 5 March 2026 and commencing at 2:00pm
at the Council Chambers in Donnybrook

(1 Bentley Street, Donnybrook)

Authorised:

Mr Nick O'Connor, Chief Executive Officer

Prepared: 27 February 2026

Disclaimer:

Please note the items and recommendations in this document are not final and are subject to change or withdrawal.

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1. Declaration of Opening / Announcement of Visitors

Acknowledgement of Country:

The Chairperson to acknowledge the continuing connection of Aboriginal people to Country, culture and community, including traditional custodians of this land, the Wardandi and Kaneang People of the Noongar Nation, paying respects to Elders, past and present.

The Chairperson to declare the meeting open and welcome the public gallery.

2. Attendance

Members Present:

Cr Vivienne MacCarthy

Cr Tyler Hall

Mr Angelo Loguidice, External Member

Mr Ian Telfer, External Member

Staff Present:

Nick O'Connor, Chief Executive Officer

Ross Marshall, Director Operations

Meta Hazeldine, Manager Financial Services

Colin Young, Director Finance and Community

Loren Clifford, Executive Manager Corporate

Samantha Farquhar, Administration Officer - Corporate

Other Members Present:

Public Gallery:

Guests:

2.1. Apologies

2.2. Approved Leave of Absence

Nil.

2.3. Application for Leave of Absence

3. Announcements from the Chairperson

4. Declarations of Interest

Division 6: Sub-Division 1 of the *Local Government Act 1995*. Care should be taken by all Councillors to ensure that a financial/impartiality interest is declared and that they refrain from voting on any matter, which is considered to come within the ambit of the Act.

5. Public Question Time

5.1. Responses to previous public questions that were taken on notice

Nil.

5.2. Public Question Time

6. Presentations

Nil.

7. Confirmation of Minutes

7.1. Audit and Risk Management Committee Meeting held on 15 December 2025

Minutes of the Audit and Risk Management Committee Meeting held 15 December 2025 are attached as Attachment 7.1(1).

EXECUTIVE RECOMMENDATION

That the Minutes from the Audit and Risk Management Committee Meeting held 15 December 2025 be confirmed as a true and accurate record.

8. Reports of Officers

8.1. Director Finance and Community

8.1.1 *Local Government Act 1995* Reform – Implementation Action Plan and Audit, Risk and Improvement Committee (ARIC) Transition Arrangements.

Report Details:

Prepared by: Loren Clifford, Executive Manager Corporate

Manager: Nicholas O'Connor, Chief Executive Officer

File Reference: FNC 02A **Voting Requirement:** Simple Majority

Attachment(s):

8.1.1(1) LGIRS Webinar 17 December 2026

Executive Recommendation

That the Audit and Risk Management Committee:

1. **Notes the legislative reforms arising from the *Local Government Amendment Acts 2023* and *2024*;**
2. **Endorses the proposed *Local Government Act 1995* Reform Implementation Action Plan and;**
3. **Notes the transition arrangements from Audit and Risk Management Committee (ARMC) to Audit, Risk and Improvement Committee (ARIC) as outlined in this report.**
4. **Recommends to Council that the Action Plan be noted and that progress be monitored through the Audit, Risk and Improvement Committee reporting framework.**

Strategic Alignment

The following outcomes from the Council Plan relate to this proposal:

Outcome: 11 - Strong, visionary leadership.

Objective: 11.1 - Provide strategically focused, open and accountable governance.

Item: Nil.

Executive Summary

The State Government has implemented significant reforms to the *Local Government Act 1995*, representing the most substantial change to the legislative framework in over 25 years. The reforms introduce new governance, accountability, financial management and oversight requirements for local governments, including the establishment of Audit, Risk and Improvement Committees (ARICs), clearer separation of Council and CEO roles, enhanced transparency of meetings, and strengthened financial and compliance oversight.

This report provides the Audit and Risk Management Committee with an overview of the reforms and presents a structured implementation action plan to support compliance, effective governance and early risk identification.

Background

The *Local Government Amendment Acts 2023 and 2024* form part of a staged reform program led by the WA Government to modernise the local government legislative framework. The reforms have been progressively implemented over several years to allow Councils time to understand and embed new statutory requirements.

The reform program has been delivered in two tranches. The first tranche, enacted through the *Local Government Amendment Act 2023*, was primarily directed at electoral and council member-related matters. These changes supported the conduct of the 2023 local government elections and introduced updated requirements relating to councillor training, entitlements and meeting practices. These reforms are now largely embedded in the Shire's operations.

The second tranche, delivered through the *Local Government Amendment Act 2024* and commencing from December 2024 with transitional arrangements extending into 2026, and introduces a range of structural and operational changes that require implementation and ongoing oversight.

Key reform areas under the second tranche include:

- The transition of Audit Committees to Audit, Risk and Improvement Committees,
- The requirement for independent committee leadership,
- The introduction of the Local Government Inspector and early intervention framework,
- Clearer statutory separation of Council and Chief Executive Officer roles,
- Expanded transparency requirements for Council and Committee meetings, and
- Strengthened financial management and reporting obligations.

Risk Management

Risk:	Likelihood:	Consequence:	Risk Rating:
Compliance	Possible	Minor	Moderate (6)
Risk Description:	Failure to implement legislative reforms within required timeframes may result in non-compliance with the *Local Government Act 1995*, potential intervention by the Local Government Inspector, or adverse audit findings.		
Mitigation:	Endorse the implementation plan		
Risk:	Likelihood:	Consequence:	Risk Rating:
Reputational	Possible	Minor	Low (3)
Risk Description:	Incomplete or inconsistent implementation of governance reforms may undermine public confidence, particularly in relation to transparency, independence of oversight committees and councillor conduct.		
Mitigation:	Endorse the implementation plan and monitor progress via regular reporting to the committee.		

Financial Implications

The reforms may result in moderate financial implications, including:

- Remuneration and recruitment costs associated with independent ARIC presiding members
- Potential training and development costs for elected members and staff
- Administrative costs associated with policy reviews, governance documentation and reporting enhancements

These costs are expected to be manageable within existing operational budgets, subject to Council decisions regarding resourcing and implementation sequencing. No material capital expenditure is anticipated at this stage.

Policy Compliance

The following existing policies are relevant to the implementation of the reforms and may require review or alignment:

- EXE/CP-6 Organisational Risk Management Policy
- EM/CP-2 Live Streaming and Recording of Council Meetings Policy
- EM/CP-3 Legal Representation for Elected Members and Employees
- EM/CP-5 Elected Members Allowances and Entitlements
- EXE/CP-9 Communication and Social Media Policy
- EM/CP-1 Council Member Induction, Training and Professional Development

Statutory Compliance

Nil.

Consultation

Internal consultation

Initial consultation has been undertaken with:

- Chief Executive Officer
- Executive staff
- Governance and corporate services staff

Elected member consultation

Elected Members have been progressively informed through workshops, policy reviews and webinars relating to legislative reform.

Officer Comment

The Local Government Act reform program is progressive and ongoing, rather than a single point-in-time change. While many reforms are now in effect, others will continue to be implemented through regulations, policy updates and governance refinements over the coming years.

The following table outlines the proposed action plan to manage implementation of the *Local Government Act 1995* reforms.

Primary	Change Required	Due Date	Status
Completed			**6**
Livestreaming of Council Meetings	Ensure livestreaming and recording compliance	1/01/26	Completed
Councillor Superannuation Arrangements	Implement superannuation and opt-out processes	30/06/26	Completed
Update Elected Members Allowances Policy (EM/CP-5)	Amend policy for superannuation and training compliance	30/06/26	Completed
Update Council Member Induction & Training Policy (EM/CP-1)	Align induction and training with legislative changes	30/06/26	Completed
Update ARIC Terms of Reference	Update ToR to include risk and improvement oversight	30/06/26	Completed
Update Communication & Social Media Policy (EXE/CP-9)	Ensure policy supports role separation and communications agreement	31/12/26	Completed
In progress			**9**
Expand ARIC Risk & Improvement Oversight	Enhance reporting on risk, compliance and improvement	30/06/26	In progress
Review Live Streaming & Recording Policy (EM/CP-2)	Update policy to reflect transparency requirements	30/06/26	In progress
Mandatory Training Compliance	Strengthen monitoring of councillor training	30/06/26	In progress
Independent ARIC Presiding Member & Deputy	Appoint independent presiding member and deputy	30/06/26	In progress
Establish Audit, Risk and Improvement Committee (ARIC)	Transition Audit & Risk Management Committee to ARIC	30/06/26	In progress
Closed Meeting Transparency	Strengthen procedures for meeting closures	30/06/26	In progress
Local Government Inspector Readiness	Update escalation and compliance processes	31/12/26	In progress
Clarify Council and CEO Roles	Review governance documents to reflect role separation	31/12/26	In progress
Update Elected Members Code of Conduct	Review and amend the Elected Members Code of Conduct to align with updated behavioural standards, complaint handling processes, and enforcement mechanisms	30/06/26	In progress
Not started			**8**
Update Organisational Risk Management Policy (EXE/CP-6)	Align policy with ARIC role and early intervention	30/06/26	Not started
Rates and Revenue Policy	Develop and adopt Rates and Revenue Policy	30/06/26	Not started
Enhanced Financial Oversight by ARIC	Structure financial reporting to support ARIC's role in reviewing the	30/06/26	Not started

Primary	Change Required	Due Date	Status
	effectiveness of financial management systems and recommending improvements.		
Restrict Councillor Legal Cost Payments	Ensure compliance with legal cost restrictions	30/06/26	Not started
Update Legal Representation Policy (EM/CP-3)	Reflect restrictions on personal legal expenses	30/06/26	Not started
Council–CEO Communications Agreement	Develop and adopt communications agreement	31/12/26	Not started
Early Intervention Framework	Embed early intervention into risk framework	31/12/26	Not started
Update Employees Code of Conduct	Review and amend the Employee Code of Conduct to align with updates for secondary employment.	30/06/26	Not started
	Total		**23**

Transition from Audit and Risk Management Committee (ARMC) to Audit, Risk and Improvement Committee (ARIC).

Current Situation

The Shire currently operates an Audit and Risk Management Committee (ARMC) established under section 5.8 of the *Local Government Act 1995*. The committee's focus has traditionally included:

- Financial reporting and external audit matters
- Review of compliance audit returns
- Oversight of the Shire's risk management framework

While these functions remain relevant, the existing ARMC structure does not fully align with the new legislative requirements for an ARIC.

Key gaps between the current ARMC and the new ARIC requirements include:

- Committee designation: "Audit and Risk Management Committee" is no longer compliant terminology.
- Scope: ARICs have an expanded statutory focus that includes review of the effectiveness of systems and procedures and a stronger emphasis on continuous improvement, in addition to audit and risk.
- Independence: ARICs must be chaired by an independent presiding member, with an independent deputy presiding member. Council members cannot hold either role.
- Membership requirements: Local government employees cannot be members of the ARIC, and independent members are now a core feature of the committee structure.

Required End State

By 30 June 2026, the Shire must have in place:

- A formally established Audit, Risk and Improvement Committee (ARIC)
- A Council-adopted ARIC Terms of Reference that reflects the expanded statutory functions
- An independent presiding member and independent deputy presiding member
- A compliant membership structure and governance arrangements
- An updated work program aligned with ARIC responsibilities

Next Steps

To transition from the current ARMC to a compliant ARIC, the following actions are proposed:

1. Formal Transition Acknowledgement
   Note that the ARMC is operating during a statutory transition period from 1 January to 30 June 2026 and formally acknowledge Council's obligation to establish an ARIC within this timeframe.
2. Review and Update Committee Terms of Reference
   Amend the existing ARMC Terms of Reference to:
   - Rename the committee as the Audit, Risk and Improvement Committee
   - Reflect the prescribed ARIC functions, including systems effectiveness and continuous improvement
     The revised Terms of Reference will be presented to Council for adoption.
3. Appointment of Independent Leadership
   Commence recruitment or appointment processes for:
   - An independent presiding member
   - An independent deputy presiding member
     ensuring compliance with legislative independence requirements.
4. Confirm Membership Composition
   Review current committee membership against the new requirements and confirm that:
   - No local government employees are members
   - The committee collectively has appropriate audit, risk, governance and improvement expertise.
5. Update Work Program and Reporting
   Refresh the committee's annual work plan and reporting templates to reflect the expanded ARIC role and reporting expectations to Council.

8.1.2 Strategic Risk Identification and Endorsement and Organisational Risk Framework Implementation

Report Details:

Prepared by: Loren Clifford, Executive Manager Corporate

Manager: Nicholas O'Connor, Chief Executive Officer

File Reference: FNC 02A **Voting Requirement:** Simple Majority

Attachment(s):

8.1.2(1) Draft Strategic Risk Register
8.1.2(2) Organisational Risk Register Overview
8.1.2(3) Organisational Risk Framework Implementation Plan

Executive Recommendation

That the Audit and Risk Management Committee:

1. **Endorses the strategic risks as outlined in** Attachment 8.1.3(1); **and**
2. **Provides any comments or recommended amendments to the identified strategic risks by 30 April 2026, to enable refinement prior to consideration by Council.**
3. **Notes the actions taken to date to implement the Organisational Risk Management Framework.**

Strategic Alignment

The following outcomes from the Council Plan relate to this proposal:

Outcome: 11 - Strong, visionary leadership.

Objective: 11.1 - Provide strategically focused, open and accountable governance.

Item: Nil.

Executive Summary

This report presents a proposed set of strategic risks for the Committee's consideration and endorsement. While the Shire has an established Organisational Risk Management Framework and Policy, neither currently provides clear recognition or articulation of strategic risk at a whole-of-organisation level.

The identification of strategic risks is a necessary step in supporting effective governance, informed decision-making and alignment with Council's long-term objectives. The intent of this report is not to implement a revised risk framework at this time, but to seek the Committee's endorsement of the strategic risks and input prior to further refinement and future reporting to Council.

Background

The Shire has an established Organisational Risk Management Framework and supporting policy, which were endorsed by the Audit and Risk Management Committee and subsequently adopted by

Council in December 2024 to guide the identification, assessment and management of organisational risk.
Following adoption, officers undertook substantial work to apply the framework across the organisation. This included the development of a preliminary Risk Register informed by historical Shire data and benchmarking against neighbouring local governments, as well as facilitated workshops with staff to identify key risks and assess their likelihood and consequence. Staff also undertook an assessment of the effectiveness of existing controls, with further control reviews completed in mid-2025, resulting in a number of control improvements. An overview of the Organisational Risk Register as it currently stands is provided in Attachment 8.1.2(2).

While meaningful progress has been made, not all controls have been fully reassessed following these updates due to resource constraints. Current resourcing has not permitted a further comprehensive review of controls since improvements were implemented.

Through the practical application of the framework, it has become evident that it cannot be fully implemented and embedded in its current form. The framework is highly detailed and administratively intensive, requiring a level of dedicated resourcing and system support that is not currently available. The Shire does not have a dedicated risk management role or supporting risk management software, and continuation of the framework as designed would place a disproportionate burden on staff capacity.

Notwithstanding this, risk is actively and consistently considered by the Executive and Management Team as part of all decision-making processes, including consideration of organisational fit, financial capacity, service delivery impacts, community expectations and long-term sustainability. This pragmatic approach ensures risk considerations remain embedded in day-to-day operations in a manner proportionate to the Shire's operating environment.

The current framework and policy do not explicitly recognise or articulate strategic risk, resulting in a gap between operational risk activity and Council's broader governance and oversight responsibilities. The identification of strategic risks is intended to address this gap and provide a clearer and more effective basis for Council and Committee oversight.

Further work is required following control review activities to develop treatment plans, embed revised controls, and update the risk management sections of Council and Committee reporting. However, this work is unlikely to be completed within existing resource capacity. A revised, more manageable risk framework—aligned to endorsed strategic risks and organisational capability—will be developed and presented to the Audit and Risk Management Committee at a later stage.

Risk Management

Risk:	Likelihood:	Consequence:	Risk Rating:
All Areas	Likely	Catastrophic	Extreme (20)

Risk Description:	Not addressing strategic risk exposes the organisation to unanticipated harm by allowing foreseeable threats to escalate into service failures, financial loss, regulatory breaches, and erosion of community trust, ultimately undermining Council's ability to achieve its objectives.
Mitigation:	The mitigation is to actively identify, assess and manage strategic risks through an endorsed risk framework, with clear ownership, defined controls, regular monitoring, and timely reporting to Council to ensure risks remain within Council's risk appetite.

Financial Implications

Nil.

Policy Compliance

Nil.

Statutory Compliance

Nil.

Consultation

Internal

Internal consultation has been undertaken with the Executive and Management Team through ongoing risk assessment and decision-making processes.

Elected Member consultation has not yet occurred and is intended to be informed by the committee's feedback prior to reporting to Council.

Officer Comment

The draft Strategic Risk Register (Attachment 8.1.3(1)) identifies the Shire's most significant risks that may impact achievement of the Council Plan and long-term sustainability. The register groups risks across key strategic themes to support governance oversight, prioritisation and accountability.

At a high level, the strategic risks relate to:

- Organisational capacity and capability — including workforce attraction, retention, capability, culture, and the Shire's ability to deliver planned services and outcomes with available resources.
- Growth, planning and place management — including variability in development, planning framework pressures, and the implications of growth on service delivery, revenue and community expectations.
- Financial sustainability and delivery confidence — including changes in financial capacity, grant dependence, cost escalation, and the ability to deliver major initiatives and capital programs within agreed timeframes and compliance frameworks.

- Governance and stakeholder confidence — including the effectiveness of governance and decision-making, and changes in political/stakeholder relationships that may impact partnerships, advocacy and funding outcomes.
- Climate, environment and emergency management — including climate impacts on natural areas and community liveability, as well as high-consequence events such as natural disasters and other emergency scenarios.
- Compliance, records and ICT resilience — including non-compliance with applicable legislative and regulatory obligations, protection of records and information, and the Shire's ability to keep pace with a rapidly evolving ICT environment and cyber threats.
- Workplace health and safety — including the risk of ineffective WHS management and associated impacts on employee safety, operational continuity, cost and reputational confidence.

The register is provided to enable Committee oversight of the Shire's risk profile at a strategic level. Following Committee review and endorsement, work will commence on the development of treatment plans, including mitigation actions, control improvements and (where required) control redesign to ensure the strategic risks are managed to an acceptable level and monitored through routine governance reporting.

8.1.4 Audit Findings Progress

Report Details:

Prepared by: Loren Clifford, Executive Manager Corporate

Manager: Nicholas O'Connor, Chief Executive Officer

File Reference: FNC 02A **Voting Requirement:** Simple Majority

Attachment(s):

8.1.4(1) FMR/Reg 17 -Findings & Improvements Register
8.1.4(2) Internal Audit Findings

Executive Recommendation

That the Audit and Risk Management Committee notes the update provided on Audit Findings as outlined in the Attachments.

Strategic Alignment

The following outcomes from the Council Plan relate to this proposal:

Outcome: 11 - Strong, visionary leadership.

Objective: 11.1 - Provide strategically focused, open and accountable governance.

Item: Nil.

Executive Summary

It is requested that the Audit and Risk Management Committee (ARMC) notes the latest update provided on the Audit Findings outlined in this report and Attachment 8.1.4(1) and Attachment 8.1.4(2).

Background

Under the *Local Government Act 1995* and associated regulations, the Shire is required to undertake several types of audits to ensure accountability and transparency. These Audit's consist of:

1. Financial Audits – The Shire must have their financial statements audited annually. This is mandated under Section 7.9 of the *Local Government Act 1995*.
2. Financial Management Review - is governed by Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996*. This regulation requires the CEO to regularly review the appropriateness and effectiveness of the financial management systems and procedures of the local government, with a minimum frequency of once every three financial years.
3. Compliance Audits – The Shire must complete a compliance audit return (CAR) annually, which is reviewed by the ARMC, and Council then submitted to the Department of Local Government, Sport and Cultural Industries. This requirement is outlined in Regulation 14 of the *Local Government (Audit) Regulations 1996*.
4. Audit Regulation 17 Review - is a requirement under the *Local Government (Audit) Regulations 1996*. It requires the Chief Executive Officer (CEO) of a local government to review the

appropriateness and effectiveness of the local government's systems and procedures in relation to:

- Risk Management
- Internal Control
- Legislative Compliance

5. Internal Audits - While not explicitly mandated, internal audits are recommended as part of good governance practices. They help the Shire identify and mitigate risks proactively.

Regular reporting on progress and actions taken in response to audit findings to the Audit and Risk Management Committee should be undertaken to ensure transparency and accountability, demonstrating a commitment to addressing identified issues and improving governance.

Risk Management

Risk:	Likelihood:	Consequence:	Risk Rating:
Compliance	Likely	Minor	Moderate (8)
Risk Description:	Not reporting updates on audit findings to the audit committee on a regular basis can lead to a lack of oversight, delayed corrective actions, and potential non-compliance with regulatory requirements.		
Mitigation:	Establish a reporting schedule and process as outlined in this report.		

Financial Implications

Nil.

Policy Compliance

Nil.

Statutory Compliance

Nil.

Consultation

An internal review of the findings by key responsible officers has been undertaken.

Officer Comment

The Financial Management Review (FMR) and the Audit Regulation 17 (Reg 17) Reviews were undertaken in December 2024, the findings from these reviews were presented to the committee at its March 2025 meeting. Subsequently presented in June 2025 to Council. The table below outlines the status/progress made in addressing the 102 findings.

A total of 102 audit actions were identified across the Regulation 17 and FMR reviews. Progress to date demonstrates that the majority of foundational governance, financial management, and compliance actions have been completed or substantially embedded.

- Completed: 65 actions
- Substantially progressed (¾): 14 actions
- Partially progressed (½): 14 actions
- Early stage (¼): 3 actions
- Not yet commenced: 6 actions

Key Progress Since October 2025

Governance, Compliance and Reporting

- Regulation 17 Review and Financial Management Review were completed within statutory timeframes and reported to Council and the Audit and Risk Management Committee.
- Corporate Business Plan annual review completed and adopted by Council.
- Compliance Audit Return reporting strengthened, with clearer articulation of non-compliances and corrective actions.
- Annual Report preparation processes updated to ensure full legislative compliance.

Financial Management and Internal Controls

- Monthly financial reporting now consistently meets legislative requirements, including Statements of Financial Position and improved variance explanations.
- Bank reconciliation and general journal controls strengthened and documented, with improved audit trails and segregation of duties.
- Reviews of overhead and administration allocations completed, confirming compliance with accounting standards and implementing minor structural refinements.

Policies, Registers and Records Management

- Risk Management Policy and Framework updated and adopted, aligned with ISO 31000:2018.
- Policy publication issues resolved, including removal of superseded policies from the website.
- Delegations, financial interest, gifts, hazardous materials, and asset disposal registers reviewed and corrected where required.
- Implementation of the new Electronic Document and Records Management System (Monarch), addressing recordkeeping, disposal, and vital records control weaknesses.

Actions Still in Progress or Outstanding

ICT Governance and Security

- Development of the ICT Strategic Plan is underway following completion of current-state assessments and staff workshops.
- ICT security policies, risk evaluation processes, and independent assurance activities are being sequenced to align with the final ICT Strategy to ensure proportional and sustainable controls.

Procurement and Contract Management

- Procurement and Contract Management Framework and Manual are in development to address contract registers, expired agreements, probity requirements, and certification controls.
- Training and embedment will occur progressively following framework finalisation.

Risk Management Embedment

- Population and refinement of the organisational risk register is ongoing, with Executive oversight.
- Further work is required before risks can be consistently embedded into Council agenda reporting.

Complex and Resource-Intensive Reviews

- Comprehensive review of Aged Residential and Retirement Accommodation services remains outstanding, including compliance, financial treatment, and sustainability considerations.
- Workforce system enhancements (performance reviews, induction consistency) remain scheduled but not yet commenced due to competing organisational priorities.

Significant progress has been made in addressing the Regulation 17 and FMR audit findings, particularly in foundational governance, financial controls, and compliance systems. Remaining actions are predominantly higher-complexity, multi-year reforms that are being progressed in a staged and risk-based manner. No critical or systemic control failures remain unaddressed, with residual risks identified and actively managed.

8.1.5 Chief Executive Officer Briefing

Executive Recommendation

That the Audit and Risk Management Committee Meeting note the update provided to the Committee.

9. Meetings Closed to the Public

9.1. Matters for which the Meeting may be closed

9.1.1 Cyber Security Review & Management Action Plan

This report is confidential in accordance with Section 5.23(4)(e) of the *Local Government Act 1995*, which permits the meeting to be closed to the public.

> (e) information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations;

9.2. Public reading of Resolutions that may be made public

Nil.

10. Closure

The Chairperson to advise that the next Audit and Risk Management Committee Meeting is to be advised.