AGENDA

RISK MANAGEMENT AND AUDIT COMMITTEE MEETING

TUESDAY 25 AUGUST 2026

The Committee Meeting of City of Palmerston will be held in the Council Chambers, Civic Plaza, 1 Chung Wah Terrace, Palmerston, NT 0830 commencing at 5:00 PM.

Council business papers can be viewed on City of Palmerston's website palmerston.nt.gov.au or at the Council Office located:
Civic Plaza, 1 Chung Wah Terrace, Palmerston NT 0830.

NADINE NILON
ACTING CHIEF EXECUTIVE OFFICER

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THAT the Minutes of the Risk Management and Audit Committee Meeting held on 26 May 2026 pages 373 to 380 be confirmed.

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8 CONFIDENTIAL ITEMS

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THAT pursuant to Section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1) of the *Local Government (General) Regulations 2021* the meeting be closed to the public to consider the following confidential items:

Item	Confidential Category	Confidential Clause
19.1.1	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.1.2	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(i) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on, any person.
19.2.1	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.2.2	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that

		would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.2.3	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.

9 OFFICER REPORTS

city of
PALMERSTON
'A Place for People'

COMMITTEE REPORT

Committee Meeting

Agenda Item:	9.1.1
Report Title:	Action Report
Meeting Date:	Tuesday 25 August 2026
Author:	Executive Assistant to General Manager Finance and Governance, Kaitlyn William
Approver:	General Manager Finance and Governance, Chris Fearon

Community plan

Governance: Council is trusted by the community and invests in things that the public value.

Purpose

This report updates the Risk Management and Audit Committee on the progress of outstanding Open actions on the register.

Key messages

- Governance maintains a register of decisions from the Risk Management and Audit Committee (RMAC).
- Updates are provided at each committee meeting to ensure that RMAC has oversight over progress of actions.
- There are currently three actions on the open Action Report for review. These actions and their comments are provided at **Attachment 9.1.1.1**
- This report provides details of the actions that are complete and that remain in progress.

Recommendation

1. THAT Report entitled Action Report be received and noted.

2. THAT the Risk Management and Audit Committee recommend to Council:
    a. THAT the following actions are marked as complete on the Action Report:
        i. Annual Audit Committee Self-Assessment (RMA11/007).

ii. Additional Risk Management & Audit Committee meetings (RMA11/041).

Background

At each meeting, the committee receives an update on actions that remain on the decision register for RMAC.

Discussion

The Action Report is provided at **Attachment 9.1.1.1.**

October 2025

Whistleblower Policy

This policy has been reviewed following a desktop assessment of comparable local government policies and in response to the commencement of the *Integrity and Ethics Commissioner Act 2025* (NT). An updated policy is scheduled to be presented to Council in September 2026.

It is recommended that this decision remain on the Action Report for monitoring until all actions have been completed.

Audit Committee Self-Assessment

The Annual Audit Committee Self-Assessment as per RMA11/007 was undertaken in November 2025. The results and the annual report from the Chairperson were presented to Council on 5 May 2026.

A confidential report on this matter was included in the 26 May 2026 RMAC agenda. The action plan will continue to be presented to the committee periodically until all actions are complete.

As the specific actions of this original decision are complete, it is recommended that this decision is marked as complete on the Action Report.

May 2026

In General Business, RMAC recommended to Council that two additional meetings be considered in 2026 to assist with the volume of business being considered.

Following review of the forward calendar, management recommended to Council that one additional meeting be scheduled in September 2026 and that management would commit to circulating materials to RMAC outside the scheduled meetings to assist with additional time for committee member review. These recommendations were adopted by Council in July 2026, and the additional meeting has been scheduled for 29 September 2026.

It is recommended that this decision is marked as complete on the Action Report.

Consultation and marketing

The following City of Palmerston staff were consulted in preparing this Report:
- Governance Staff.

Policy implications

This report relates to the Risk Management and Audit Committee Terms of Reference.

Budget and resource implications

There are no budget or resource implications relating to this Report.

Risk, legal and legislative implications

This Report addresses the following Risk Management and Audit Committee Terms of Reference:
- Risk Management and Internal Controls.

This Report addresses the following City of Palmerston Strategic Risks:

6. **Governance**
   Failure to effectively govern.

Strategies, framework and plans implications

There are no strategy, framework or plan implications for this Report.

Council officer conflict of interest declaration

We the author and approving officer declare that we do not have a conflict of interest in relation to this matter.

Attachments

1. Action Report [**9.1.1.1** - 2 pages]

RISK MANAGEMENT & AUDIT COMMITTEE

Action Report – Open

<table>
<tr><th>Meeting date</th><th>Title</th><th>Resolution</th><th>Status</th><th>Comments</th></tr>
<tr><td>23/10/2025</td><td>Whistleblower Policy</td><td>1. THAT Report entitled Whistleblower Policy be received and noted.
2. THAT the Risk Management & Audit Committee recommends to Council:
3. THAT prior to presenting to Council that the draft policy at Attachment 9.1.2.1 to Report entitled Whistleblower Policy be reviewed to ensure no limitations be placed on actions that can be taken in relation to fraud and corruption matters and to look into the mechanism for reporting and addressing the safety of the Whistleblower.

Decision No. RMA11/006</td><td>PARTIALLY COMPLETE</td><td>• The policy was presented to Council on 3 March 2026 and adopted.
• A desktop review of local government policies was undertaken to review of the policy.
• The introduction of the new Integrity and Ethics Commissioner Act 2025 (NT) has also triggered a review.
• An updated policy is scheduled to be presented to Council in September 2026.</td></tr>
<tr><td>23/10/2025</td><td>Annual Audit Committee Self-Assessment</td><td>1. THAT Report entitled Annual Audit Committee Self-Assessment be received and noted.
2. THAT the Risk Management and Audit Committee recommend to Council:
a. THAT the Risk Management and Audit Committee work plan list an annual committee self-assessment to be completed following the last RMAC meeting of the year.</td><td>COMPLETE</td><td>• Council adopted recommendations on 4 November 2025.
• The survey was completed in November 2025.
• The results of the survey and the annual report from the Chairperson were presented to Council on 5 May 2026.
• An update report was presented to RMAC on 26 May 2026.</td></tr>
</table>

Meeting date	Title	Resolution	Status	Comments
		3. THAT the Risk Management and Audit Committee Chairperson write to the Mayor and Council annually to report on the committee's activities and the outcomes of the annual self-assessment and that this be presented at a Council meeting. Decision No. RMA11/007		• Updates will continue to be presented to the committee until all actions are finalised. • The specific actions in this decision are complete.
26/05/2026	12.1 Additional Risk Management & Audit Committee meetings	1. THAT the Risk Management & Audit Committee recommend to Council: a. THAT a report is presented to Council to review the Risk Management & Audit Committee meeting schedule for 2026 including an additional 2 meetings. Decision No. RMA11/041	COMPLETE	Council adopted recommendation on 16/06/2026. • Report was presented to Council on 7 July 2026 recommending an additional meeting in September 2026. • Recommendation was adopted. • 29 September meeting has been scheduled.

COMPLETE

Meeting date	Title	Resolution	Status	Comments

COMMITTEE REPORT

city of PALMERSTON
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Agenda Item:	9.1.2
Report Title:	Policy Review - Risk Management and Audit Committee Terms of Reference
Meeting Date:	Tuesday 25 August 2026
Author:	Executive Manager Organisational Performance, Penny Hart
Approver:	General Manager Finance and Governance, Chris Fearon

Community plan

Governance: Council is trusted by the community and invests in things that the public value.

Purpose

This Report seeks endorsement the reviewed Risk Management and Audit Committee Terms of Reference Policy for presentation to Council.

Key messages

- Council's Risk Management and Audit Committee Terms of Reference Policy establishes the functions and responsibilities of the committee and outlines operational procedures.
- The policy commenced on 2 July 2024 and is due for biannual review.
- The revised Terms of Reference significantly broaden the committee's role, with a stronger focus on enterprise risk management, strategic risks, internal controls, audit oversight, cybersecurity, governance and assurance activities.
- It provides more detailed responsibilities for financial reporting, audit functions and risk management, ensuring clearer expectations and stronger reporting to Council.
- Membership, appointment terms, chairperson responsibilities, conflicts of interest and performance review requirements have been clarified and strengthened to support greater independence, capability and continuity.
- This report recommends that the amended Terms of Reference is endorsed for presentation to Council.

Recommendation

1. THAT Report entitled Policy Review - Risk Management and Audit Committee Terms of Reference be received and noted.

2. THAT the Risk Management and Audit Committee recommend to Council:
   a. THAT the amended Risk Management and Audit Committee Terms of Reference at **Attachment 9.1.2.2** to Report entitled Policy Review - Risk Management and Audit Committee Terms of Reference are endorsed.

Background

Council's Risk Management and Audit Committee Terms of Reference Policy at **Attachment 9.1.2.1** establishes the functions and responsibilities of the committee and outlines operational procedures.

The Risk Management and Audit Committee (RMAC) is established by Council, pursuant to the *Local Government Act 2019* (NT) (the Act) and the *Local Government (General) Regulations 2021* (NT) (the Regulations) with the following functions:

(a) To monitor and review the integrity of City of Palmerston's financial and performance management;

(b) To monitor and review City of Palmerston's internal controls; and

(c) To make recommendations to Council about any matters that the committee considers would require Council's consideration as a result of the committee's functions under paragraph a) or b).

The policy was adopted by Council on 2 July 2024 and is due for biannual review in accordance with the 11th Council Policy Review Schedule and the policy itself.

This report presents a review of the policy for consideration.

Discussion

The proposed RMAC Terms of Reference Policy at **Attachment 9.1.2.2** has been revised following feedback from committee members through committee meetings, the annual self-assessment survey and consultation meetings.

The proposed policy introduces substantive changes from the existing policy. Given the scale of the revisions, a tracked changes version has not been provided, as it would not meaningfully support review.

Roles and responsibilities

The current policy focuses primarily on RMAC's legislative functions of reviewing financial management, internal controls, risk management arrangements and audit activities. The revised Terms of Reference retain these core responsibilities but significantly expand RMAC's role to provide broader strategic oversight and assurance to Council.

The revised document formally recognises RMAC's role in overseeing enterprise risk management, including Council's risk appetite, strategic risk profile and assurance activities. It introduces responsibilities relating to governance, major projects, information technology, cybersecurity and emerging risks. The revised Terms of Reference also require RMAC to adopt a risk-based approach to its annual work program, ensuring attention is directed to areas of greatest risk and strategic importance.

The revised Terms of Reference place considerably greater emphasis on risk management. While the current policy requires monitoring of the Risk Management Framework and related policies, the revised version expands this responsibility to include oversight of strategic, operational and project risks, review of risk mitigation strategies, assessment of risk appetite and monitoring of how risk management is embedded throughout the organisation.

The revised document also enables RMAC to identify significant or emerging risks for further review and to recommend improvements to controls and mitigation strategies where appropriate.

Audit oversight

The revised Terms of Reference provide substantially more detail regarding both internal and external audit functions.

For external audit, RMAC will have a clearer role in reviewing and recommending auditor appointments, examining significant accounting judgments, reviewing financial statements throughout the audit process, considering asset valuation outcomes and meeting directly with auditors where required.

For internal audit, the revised document expands RMAC's oversight role to include endorsement of risk-based audit plans, review of audit scope, monitoring implementation of recommendations and ensuring the independence and effectiveness of the internal audit function.

These changes provide a more comprehensive audit governance framework than the current policy.

Internal controls and assurance

Under the current policy, RMAC's internal control responsibilities focus primarily on reviewing internal controls, fraud and misconduct frameworks and compliance arrangements.

The revised Terms of Reference broaden this role to include oversight of financial controls, fraud and corruption prevention, governance processes, information technology controls and broader compliance activities. RMAC will also monitor internal control weaknesses and corrective actions, strengthening its assurance role across the organisation.

Financial reporting

The revised Terms of Reference provide more detailed requirements for reviewing financial and performance reporting.

While the current policy requires review of annual financial statements and the Annual Report, the revised document specifically requires RMAC to recommend adoption of annual financial statements, review financial information presented to the committee and assess whether the Annual Report complies with legislative requirements and accurately reflects Council's performance, achievements and accountability.

Membership

The current policy requires a minimum of four members comprising elected members and at least two independent members. The revised Terms of Reference establish a more defined structure consisting of up to two Elected Members, the Mayor as an ex-officio member and a minimum of two Independent Members.

The revised document also introduces skills-based requirements for independent members, including experience in accounting and risk management, and allows appointments from outside the Palmerston local government area where necessary to secure the required expertise.

Chairperson Responsibilities

The current policy only specifies that the Chairperson must be an Independent Member appointed by Council.

The revised Terms of Reference introduce a dedicated section outlining the Chairperson's responsibilities, including maintaining RMAC's independence and objectivity, facilitating effective meetings, ensuring proper consideration of matters before RMAC and representing the committee when reporting to Council.

Appointment terms

The revised Terms of Reference introduce a more structured approach to appointments. Independent Members and the Chairperson will be appointed for terms of up to two years, with a maximum service period of eight years. Elected Members will continue to be appointed for one-year terms but will also be subject to an eight-year maximum consecutive service period.

These changes provide greater clarity regarding tenure and support both continuity and periodic renewal of committee membership.

Remuneration

The revised Terms of Reference note more specific remuneration arrangements. Independent Members will be remunerated in accordance with the Northern Territory statutory body classification framework, while Elected Members will receive allowances in accordance with Council's Elected Member Allowances and Expenses Policy.

Code of Conduct

The revised Terms of Reference strengthen governance requirements relating to conflicts of interest and conduct. Additional requirements include declarations upon appointment, annual declarations aligned with legislative obligations and procedures for managing conflicts involving the Chairperson. The revised document also includes explicit confidentiality obligations and references to the declaration of gifts and benefits under the Code of Conduct.

Authority

A new authority section has been introduced to clarify RMAC's ability to request information, seek attendance of management and meet directly with internal and external auditors. RMAC may also recommend that Council obtain independent legal or professional advice where necessary. This provides greater clarity regarding how RMAC can access information needed to perform its role effectively.

Meetings

Meeting arrangements are largely consistent with the current policy; however, the revised Terms of Reference explicitly propose that RMAC meetings are conducted in private.

The current structure requires there to be open and confidential sections of the meetings. However, in practice very little business is presented to the committee in open due to confidentiality requirements applied to reports. Between February 2025 and May 2026, excluding administrative decision-tracking, seven reports in total were presented in open agendas including: two policy reviews that were subsequently presented to Council in open; the annual work plan; information on the committee's performance assessment process; and an update on asset management.

It is recommended that meetings are conducted in confidence to enable open and candid discussion of sensitive matters relating to Council's financial management, risk profile, audit findings, internal controls, compliance issues and emerging organisational risks. Confidential meetings support RMAC's ability to provide independent and effective oversight, while protecting information that may be commercially sensitive, legally privileged or otherwise unsuitable for public disclosure.

This approach is consistent with section 99(4) of the Act, which provides that Audit Committee meetings may be conducted in private, recognising the nature of the information considered by RMAC.

Performance review

The performance review provisions have been expanded. In addition to the existing annual assessment, the revised Terms of Reference require a comprehensive review before each local government election caretaker period and the preparation of a report to Council on RMAC's activities, effectiveness and recommendations for improvement.

This approach provides the committee with flexibility to determine an appropriate annual review, while still committing to in-depth reporting to Council that aligns with election terms.

Summary

The revised Terms of Reference significantly broaden RMAC's role, with a stronger focus on enterprise risk management, strategic risks, internal controls, audit oversight, cybersecurity, governance and assurance activities. The revised document provides more detailed responsibilities for financial reporting, audit functions and risk management, ensuring clearer expectations and stronger reporting to Council. In addition, membership, appointment terms, chairperson responsibilities, conflicts of interest and performance review requirements have been clarified and strengthened to support greater independence, capability and continuity.

It is recommended that the amended Risk Management and Audit Committee Terms of Reference at **Attachment 9.1.2.2** are presented to Council for endorsement.

Policy v Terms of Reference document

There is no legislative requirement for the RMAC Terms of Reference to be adopted as a Council policy. The Act requires Council to establish an Audit Committee and outlines its functions, but it does not prescribe that the Terms of Reference must be a policy. The Act simply requires Council to determine the committee's membership and operational arrangements.

Retaining it as a Council policy can give it a higher level of governance status and ensure amendments require formal Council approval. However, from a governance perspective, it would also be reasonable to adopt the document as a standalone Risk Management and Audit Committee Terms of Reference rather than a policy, particularly as Council's other committee terms of reference are not adopted as policies. Retaining it as a standalone document also better reflects its purpose, which is to establish RMAC's governance framework, responsibilities, membership and operating procedures rather than it being a policy position of Council.

Consultation and marketing

The following City of Palmerston staff were consulted in preparing this Report:
- IT & Assets Manager.
- Executive Assistant to General Manager Finance & Governance.
- Governance Lead.
- Executive Manager Financial Performance.

In preparing this Report, the following external parties were consulted:
- Risk Management and Audit Committee members.

The policy was presented to the Risk Management and Audit Committee at the 26 May 2026 meeting for consultation. In addition, staff met with the Mayor and Chairperson in July 2026 to review the new draft and receive feedback. The draft was further circulated to committee members and Elected Members on 16 July 2026 to receive feedback, which has been incorporated into the new version.

Key feedback sought clarification of the Internal Audit section 1.3.3, asking if reviewing the scope of internal audits to ensure linkage between audit activities and the risks they are designed to address occurred for all internal audits before commencement and if it was evidently linked in the scope of the documents to the risk. The clause was re-drafted to clarify that the linkage will be between the audit activities and the adopted internal audit plan, which identifies the related risks.

The second key feedback was in relation to Financial and performance reporting section 1.5.2, querying how reviewing the effectiveness of Council's financial management frameworks occurs. The clause has been redrafted to clarify that this is through information presented to RMAC.

Policy implications

The amended policy will replace the existing version and become effective from the date of adoption. This policy will be reviewed in response to any legislative or operational changes. In the absence of such changes, a scheduled review will occur within two years.

Budget and resource implications

The revised document primarily clarifies existing responsibilities, strengthens governance arrangements and formalises current practices in areas such as risk management, audit oversight and performance reporting. The proposed changes are expected to have minimal resource implications.

Risk, legal and legislative implications

Adopting the revised Terms of Reference will improve clarity around RMAC's role, strengthen governance, and better reflect current risk management and audit practices. The main risk is a small increase in officer workload to support the expanded responsibilities. However, if the policy is not updated, there is a risk that the committee's framework may not adequately reflect its current oversight role or emerging governance expectations.

There is a risk that moving to fully confidential meetings could be perceived as reducing transparency. However, RMAC considers sensitive information relating to audits, finances, risks, compliance and internal controls, making confidential discussions necessary. Decisions are also reviewed by Council twice per year and where sensitivities have ended, are moved into open on the public record.

This Report addresses the following City of Palmerston Strategic Risks:

6. **Governance**

   Failure to effectively govern.

Strategies, framework and plans implications

This Report relates to the following City of Palmerston Strategies, Framework and Plans:

- Risk Management Framework.
- Governance Framework.

Council officer conflict of interest declaration

We the author and approving officer declare that we do not have a conflict of interest in relation to this matter.

Attachments

1. Current policy [**9.1.2.1** - 5 pages]
2. Amended Terms of Reference [**9.1.2.2** - 7 pages]

RISK MANAGEMENT AND AUDIT COMMITTEE TERMS OF REFERENCE

city of PALMERSTON
'A Place for People'

COUNCIL POLICY

PURPOSE

The purpose of this policy is to set out the Terms of Reference for the Risk Management and Audit Committee.

PRINCIPLES

The Committee is established by Council, pursuant to the Northern Territory Local Government Act (the Act) and the Local Government Regulations (Regulations) with the following functions:

a) To monitor and review the integrity of City of Palmerston's financial and performance management;
b) To monitor and review City of Palmerston's internal controls; and
c) To make recommendations to Council about any matters that the committee considers would require Council's consideration as a result of the Committee's functions under paragraph a) or b).

DEFINITIONS

For the purposes of this Policy, the following definitions apply:

TERM	DEFINITION
Committee	This term refers to the Risk Management and Audit Committee.
Elected Member	Means a person who has been elected to sere as a Councillor on the Council.
Independent Member	Means a member who is not a member of the Council or an employee of City of Palmerston.
Member	Means a person who is on the Risk Management and Audit Committee.
Principal Member	This term refers to the Mayor of City of Palmerston.

TERM	DEFINITION
Integrity	This term refers to the financial and performance management of City of Palmerston, that it is open, transparent and accountable.
The Act	This terms refers to the most recent Local Government Act of the Northern Territory.
Regulations	This terms refers to the most recent Local Government Regulations of the Northern Territory.

POLICY STATEMENT

1. Key Roles

1.1. Risk management and internal controls:

a) Monitor and review the performance, adequacy and operating effectiveness of the City of Palmerston's Risk Management Framework, and other relevant risk management policies, that identifies, monitors and manages significant business risks through its governance and internal controls.

b) Review and comment on the adequacy of internal controls.

c) Monitor and review the performance, adequacy and operating effectiveness of the City of Palmerston's Fraud and Misconduct Framework and Compliance Framework.

d) Annually review City of Palmerston's insurance program for adequacy having regard to business and insurable risks associated with City of Palmerston's business.

1.2. Internal and external audit

a) Monitor City of Palmerston's relationship with the contracted providers through consideration of annual remuneration, performance, capability, objectivity, and conflicts of interest.

b) Consider and make recommendations on the:

- Three Year and Annual Plans of internal audit
- Annual Plan of external audit.

c) Review reports received from auditor's and City of Palmerston's response to ensure the response is appropriate.

d) Review and monitor Council's timely response when addressing the findings and recommendations.

e) Allow the opportunity to meet with the auditors, without management being present, to discuss any issues arising from the reports and responses.

f) Allow auditors, the right of direct access to the Principal Member of the Council and to the Chairperson of the Committee.

1.3. Review of Annual Report:

a) Monitor the integrity of the annual financial statements and annual report of Council, including the performance against the Community Plan and other key performance indicators within the Annual Report, and review significant financial reporting issues, judgements and any reported misstatements they may contain.

2. Advisory Committee

2.1. The Committee is Advisory by nature and can only make recommendations on matters related to its functions, to the Council.

3. Membership

3.1. Size and composition

a) The Committee shall consist of a minimum of four members, comprising Elected Members of Council, and a minimum of two independent members.

b) It is encouraged that the composition of Committee membership represents people from diverse backgrounds and support inclusivity and accessibility and to remove any barriers to attendance.

3.2. Appointment, terms & termination

a) All Members of the Committee are appointed by the Council via resolution.

b) The Chairperson of the Committee must be an Independent Member who will be appointed by the Council.

c) Appointment to the Committee from among the Elected Members of Council shall be for a period of up to one year, or until the end of the term of the Council. Committee members cease being a Member of the Committee if they are no longer an Elected Member of the Council.

d) Independent Members of the Committee shall be appointed for a period of up to four years, commencing part-way through an election cycle, so that their terms overlap each Council election and provide some continuity. Appointees may be reappointed by Council. Independent Members can be terminated by the Council subject to the appointment agreement.

e) Elected Members of the Committee may appoint another Elected Member as proxy to attend and vote at meetings of the Committee on their behalf, provided that written notice of the proxy's appointment has been given to the Chairperson of the Committee prior to the meeting.

f) Independent Members of the Committee are not permitted to appoint a proxy for any meeting.

3.3. Remuneration

Committee Members who are Elected Members of the Council or Independent Members, will be remunerated in accordance with the Act.

4. Meetings

4.1. Notices

a) Notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, and associated papers, shall be forwarded to each Member of the Committee and observers, no later than three business days before the date of the meeting.

(b) Notices shall comply with the requirements outlined in the Act.

4.2 Regularity

a) The Committee shall meet a minimum of four times per year at appropriate times in the reporting and audit cycle.

4.3 Quorum

a) The quorum will consist of a majority of members holding office at the time of the meeting and must include a minimum of one independent member and two Elected Members.

4.4 Voting

a) Only Committee Members are entitled to vote in the Committee meetings. All Committee Members have equal voting rights. Unless otherwise required (by the conflict of interest provision in the Act) and each member must vote on every matter that is before the Committee for decision.

b) A decision must be made by majority vote of the Committee Members present at each meeting.

c) Where a vote is taken and the result is undecided, the Chairperson has the casting vote. The Chairperson's casting vote is in accordance with Council's Casting Vote policy.

4.5. Minutes

a) The Chief Executive Officer (CEO) shall ensure that the proceedings and resolutions of all meetings of the Committee, including the names of those present and in attendance are recorded and that the minutes otherwise comply with the requirements of the Regulations.

b) Accuracy of minutes will be confirmed as part of the next Committee meeting.

c) Minutes shall be made available to the public in accordance with the Act.

4.6. Attendance

a) Other individuals such as the CEO, Council staff, external auditor and internal auditor will attend meetings, as relevant, as observers and/or be responsible for preparing and/or presenting papers for the Committee.

b) A meeting may be conducted in private.

5. Conduct

5.1. Conflicts of Interest and Confidentiality

a) Members are required to comply with the Act and any relevant Council policies.

b) Committee Members must declare any real or perceived conflicts of interest when joining the Committee, annually and at the start of each meeting before discussion of the relevant agenda item or topic. Details of any conflicts of interest should be appropriately recorded.

c) Where a Committee Member declares a real or perceived conflict of interest, the person is excused from Committee deliberations on the agenda item where a conflict of interest exists.

5.2.1 Code of Conduct

a) All Committee Members are required to comply with the Code of Conduct a prescribed by the Act.

6. Performance

6.1. Performance review

a) The Chairperson will initiate an assessment (self-assessment, internal or external) of the Committee's performance annually and report to Council.

REFERENCES AND RELATED LEGISLATION

- Local Government Act 2019
- Local Government Regulations 2021

POLICY DETAILS

OWNER	CEO	RESPONSIBLE OFFICER	General Manager Finance and Governance
APPROVAL DATE	2 July 2024	NEXT REVIEW DUE	2 July 2026
RECORDS NUMBER	634982	COUNCIL DECISION	10/1419

RISK MANAGEMENT AND AUDIT COMMITTEE TERMS OF REFERENCE

city of PALMERSTON
'A Place for People'

COUNCIL POLICY

PURPOSE

The Risk Management and Audit Committee (the Committee) is established in accordance with section 86 of the *Local Government Act 2019* (NT) (the Act) with the following functions pursuant to section 87 in relation to Council:

(a) To monitor and review the integrity of Council's financial management;

(b) to monitor and review internal controls; and

(c) to make recommendations to Council about any matters the Committee considers require Council's consideration as a result of the Committee's functions under paragraph (a) or (b).

The Committee monitors and reviews the integrity of Council's financial management and discharges its functions under section 87 of the Act through the responsibilities set out in this Terms of Reference, including oversight of audit functions, internal controls, risk management, financial reporting and other assurance activities. Council has expanded the role of the Committee beyond its statutory functions to include oversight of enterprise risk management, including the Risk Management Framework, strategic risk profile, risk appetite, and other assurance activities.

The purpose of this policy is to define the terms of reference for the Committee, including responsibilities, membership and appointment, remuneration, meetings and meeting procedures, and performance.

PRINCIPLES

The Committee provides independent assurance, advice and oversight to Council in relation to:

- performance of internal and external audit functions
- effectiveness of internal controls
- management of risk
- integrity of financial and performance reporting
- adequacy of Council's insurance program
- any matters requiring Council's attention arising from the Committee's work

- any other matters directed to the Committee by Council.

The Committee acts in an advisory capacity and has no delegated authority. It makes recommendations to Council for consideration.

DEFINITIONS

For the purposes of this policy, the following definitions apply:

TERM	DEFINITION
Committee	This term refers to the Risk Management and Audit Committee.
Elected Member	A person who has been elected to serve as an Elected Member for Council.
Independent Member	A member who is not an Elected Member of Council or an employee of City of Palmerston.
Mayor	The Principal Member of City of Palmerston Council.
Member	A person who is on the Risk Management and Audit Committee.
the Act	The *Local Government Act 2019* (NT).
the Regulations	The *Local Government (General) Regulations 2021* (NT).

POLICY STATEMENT

1. Functions and responsibilities

The key functions of the Committee are achieved by performing the following roles and carrying out the following responsibilities:

1.1. <u>Risk management</u>

1.1.1. Provide oversight and advice in relation to Council's strategic risk profile, including the appropriateness of its risk appetite and tolerance, and the effectiveness of risk management arrangements in supporting the achievement of Council's objectives.

1.1.2. Undertake periodic review of key strategic risks, including adequacy of mitigation strategies and alignment with Council priorities.

1.1.3. Oversee the development, review and monitoring of risk management practices and frameworks.

1.1.4. Monitor the effectiveness and performance of City of Palmerston's Risk Management Framework, including its application to strategic, operational and project risks.

1.1.5. Review the effectiveness of the operationalisation of Council's risk management framework, including how risk management is embedded across the organisation and supported by appropriate internal controls.

1.1.6. Identify and prioritise significant or emerging risks for further review and discussion and, where appropriate, recommend enhancements to risk controls or mitigation strategies.

1.1.7. Oversee assurance activities and review reporting on significant risks, major projects and key governance, operational, ICT and cybersecurity matters, to assess the adequacy of oversight, assurance arrangements and alignment with Council's risk profile.

1.2. External audit

1.2.1. Review and recommend to Council the appointment of the external auditor, ensuring the proposed provider demonstrates appropriate independence from the operations of City of Palmerston.

1.2.2. Review, with management and the external auditors, the results of the external audit including but not limited to:

- The pro forma, draft and final financial statements, to assess whether they are complete, consistent with information available to the Committee, and compliant with applicable accounting standards, regulatory requirements and Council policies.
- The appropriateness of significant judgements and estimates made by management in preparing the financial statements.
- Significant accounting, reporting, control or other issues identified during the audit, including any difficulties encountered.
- Explanations for complex or unusual transactions, and significant trends or variances from expectations (including budget and prior year).
- Asset valuation methodologies and outcomes, including review of the annual asset valuation report.

1.2.3. Meet with the external auditor at least annually, without management present where appropriate, to obtain independent feedback on key audit, risk, control, and compliance matters.

1.2.4. Ensure the Committee maintains open communication with the external auditor.

1.3. Internal audit

1.3.1. Review and endorse the internal audit plan and program to ensure it is risk-based and aligned with Council's strategic and operational priorities.

1.3.2. Provide oversight to the internal audit function to ensure it operates effectively, is suitably resourced, and maintains appropriate independence and objectivity.

1.3.3. Review the scope of internal audits to ensure the audit objectives and activities are clearly linked to the risks identified in the internal audit plan..

1.3.4. Review internal audit reports, including findings and recommendations, and monitor management responses.

1.3.5. Monitor the timely implementation of audit recommendations, including reporting on progress and any overdue actions.

1.3.6. Meet with the internal auditors following presentation of audit reports, without management present where appropriate, to obtain direct feedback on key risk, control and compliance matters.

1.3.7. Ensure the Committee maintains open communication with the internal auditors.

1.4. Internal controls

1.4.1. Monitor the effectiveness of Council's system of internal controls, including financial controls, fraud and corruption prevention, compliance, ICT and governance processes.

1.4.2. Review reports on internal control weaknesses, breaches, fraud risks and control failures, including management responses and the timely implementation of corrective actions.

1.4.3. Assess whether appropriate processes are in place to identify, evaluate and manage risks of fraud and corruption.

1.4.4. Seek assurance that internal control systems are regularly reviewed and improved, including through internal and external audit activities.

1.5. Financial and performance reporting

1.5.1. Recommend the adoption of the annual financial statements to Council prior to finalisation.

1.5.2. Review financial reports and information provided to the committee to assess the effectiveness of Council's financial management frameworks, including accounting policies, processes and controls supporting financial reporting.

1.5.3. Review the Annual Report prior to its adoption by Council to ensure it meets the requirements of section 291 of the Act and regulation 12 of the Regulations, including that it presents a reliable and transparent account of Council's performance, achievements and accountability against its adopted plans, objectives and statutory obligations.

1.6. Insurance

1.6.1. Review the annual insurance program to assess whether it is appropriate and aligned with Council's risk profile and identified and emerging risks.

1.6.2. Assess the adequacy of insurance coverage across key exposure areas, including property, liability, professional indemnity, cyber, environmental and other relevant risks.

1.7. Other

1.7.1. Consider and, where appropriate, provide advice on matters referred to the Committee by the Council or the Chief Executive, where such matters fall within the scope of this Terms of Reference.

1.7.2. Periodically review this Terms of Reference and recommend amendments to Council where necessary to ensure it remains effective, relevant and aligned with the Committee's responsibilities.

1.7.3. The Committee will adopt a risk-based approach to its work program, prioritising areas of highest risk, strategic importance or emerging concern.

2. Authority

2.1. The Committee is an Audit Committee and is subject to control and direction by Council.

2.2. The Committee is authorised, within the scope of this Terms of Reference, to request, through the Chief Executive Officer:

2.2.1. Any information it requires from management, internal auditors and external auditors.

2.2.2. The attendance of management at Committee meetings, as required.

2.2.3. To meet with internal and external auditors, including in the absence of management where appropriate.

2.3. The Committee may recommend to Council, within the scope of this Terms of Reference, that Council seek external legal or other independent professional advice where necessary to fulfil the Committee's responsibilities.

3. Membership

3.1. Members of the Committee are appointed by Council.

3.2. Membership will consist of a minimum of four members, consisting of:

- 3.2.1. Up to two Elected Members.
- 3.2.2. The Mayor as an ex-officio member.
- 3.2.3. Minimum of two Independent Members, of whom at least one should be a member of a professional accounting body; and at least one possesses qualifications or experience in risk management.

3.3. In appointing Independent Members, Council will have regard to local representation; however, appointments may be made from outside the Palmerston local government area to ensure an appropriate balance of skills and expertise.

3.4. Council will seek to ensure the Committee's membership reflects diverse backgrounds and supports principles of inclusivity and accessibility.

4. Chairperson

4.1. In accordance with section 86(4) of the Act, the Chairperson must not be a member of Council or a member of Council's staff.

4.2. The Committee Chairperson is responsible for:

- 4.2.1. Promoting and maintaining the independence and objectivity of the Committee.
- 4.2.2. Ensuring the effective and orderly conduct of meetings in accordance with the Committee's role and responsibilities.
- 4.2.3. Facilitating open and constructive discussion and ensuring relevant matters are appropriately considered by the Committee.
- 4.2.4. Ensuring that the Committee's recommendations and actions are consistent with this Terms of Reference.

4.3. The Chairperson may represent the Committee in reporting to the Council, as required.

5. Terms and vacancies

5.1. The Chairperson will be appointed by Council for a term of up to two years and may be reappointed for further terms up to a maximum of eight years.

5.2. Independent Members will be appointed by Council for terms of up to two years and may be reappointed for further terms up to a maximum of eight years.

5.3. In appointing Independent Members, Council will have regard to staggering terms, including commencement part-way through an election cycle, to support continuity of Committee membership.

5.4. The appointment of Independent Members may be terminated by the Council in accordance with the conditions set out in their letter of appointment.

5.5. Elected Members will be appointed for a term of one year, based on nomination at an Ordinary Council meeting, up to a maximum of eight consecutive years.

5.6. An Elected Member's appointment automatically ceases when they cease to hold office as an Elected Member.

6. Remuneration

6.1. Independent Members will be remunerated in accordance with the classification structure for statutory bodies pursuant to the *Assembly Members and Statutory Officer (Remuneration and Other Entitlements) Act 2006* (NT).

6.2. Elected Members are entitled to Extra Meeting/Activity allowance in accordance with Council's Elected Member Allowances and Expenses Policy.

7. Code of conduct

7.1. All Members must comply with the Code of Conduct prescribed by section 120 of the Act, being Schedule 1A of the Regulations, including requirements relating to the declaration of gifts and benefits.

7.2. Members must maintain the confidentiality of all information obtained in the course of their duties, except where disclosure is authorised by the Council or required by law.

8. Conflict of interest

8.1. Members must declare any actual, potential, or perceived conflicts of interest:

8.1.1. Upon appointment to the Committee.

8.1.2. Annually in alignment with legislated declarations by Elected Members.

8.1.3. As soon as they arise.

8.1.4. At the commencement of each meeting.

8.2. The Chairperson will determine the appropriate management of disclosed conflicts of interest, having regard to legislative requirements and best practice.

8.3. Where the Chairperson declares a conflict of interest, responsibility for managing the conflict shall rest with the Mayor.

9. Meetings

9.1. Pursuant to section 99(4) of the Act, Risk Management and Audit Committee meetings are conducted in private.

9.2. The Chief Executive Officer will convene meetings and will distribute business papers no later than three business days prior to a meeting.

9.3. Notices of meetings shall comply with the requirements outlined in the Act.

9.4. A quorum at a meeting consists of a majority of the members holding office at the time of the meeting and must include a minimum of one Independent Member.

9.5. Other individuals such as the Chief Executive Officer, Council staff, external auditors and internal auditors may attend meetings, as relevant, as observers.

9.6. The Chief Executive Officer will respond to questions from Members at the meetings.

10. Voting

10.1. Only Members are entitled to vote in Committee meetings.

10.2. All Committee Members have equal voting rights.

10.3. Each Member must vote on every matter that is before the Committee for decision.

10.4. A decision must be made by majority vote of the Members present at each meeting.

10.5. Where a vote is taken and the result is undecided, the Chairperson has a casting vote in accordance with Council's Casting Vote Policy.

11. Performance

11.1. The Chairperson will initiate an assessment of the Committee's performance annually to evaluate the effectiveness of the Committee in fulfilling its responsibilities under this Terms of Reference.

11.2. Prior to the commencement of the Caretaker Period for each Local Government General Election, a comprehensive review of the Committee's performance will be undertaken.

11.3. Following the comprehensive review, a report will be prepared and presented to Council summarising the Committee's activities, key findings, achievements, effectiveness and any recommendations to enhance the Committee's performance.

11.4. The report will be reviewed by the Committee prior to presentation to Council.

ASSOCIATED DOCUMENTS

- Breach of Code of Conduct by Member Policy
- Casting Vote Policy
- Code of Conduct for Members
- Elected Members Allowances and Expenses Policy

REFERENCES AND RELATED LEGISLATION

- *Local Government Act 2019* (NT)
- *Local Government (General) Regulations 2021* (NT)
- *Assembly Members and Statutory Officer (Remuneration and Other Entitlements) Act 2006* (NT)
- *Palmerston (Procedures for Meetings) By-laws 2003*

POLICY DETAILS

OWNER	Chief Executive Officer	RESPONSIBLE OFFICER	Executive Manager Organisational Performance
APPROVAL DATE	[Approval Date]	NEXT REVIEW DUE	[Next Review Due]
RECORDS NUMBER	693603	COUNCIL DECISION	[Council Decision]

10 INFORMATION AND CORRESPONDENCE

10.1 Information

10.2 Correspondence

11 GENERAL BUSINESS

12 NEXT COMMITTEE MEETING

THAT the next Risk Management and Audit Committee Meeting be held on Tuesday, 29 September 2025 at 5:00pm in the Council Chambers, Civic Plaza, 1 Chung Wah Terrace, Palmerston.

13 CLOSURE OF MEETING TO PUBLIC

THAT pursuant to *section 99(2) and 293(1)* of the *Local Government Act 2019 and section 51(1)(a) of the Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda.

MINUTES

RISK MANAGEMENT AND AUDIT COMMITTEE MEETING

TUESDAY 26 MAY 2026

The Committee Meeting of City of Palmerston held in the Council Chambers, Civic Plaza, 1 Chung Wah Terrace, Palmerston, NT 0830.

Council business papers can be viewed on City of Palmerston's website palmerston.nt.gov.au

Minutes of Risk Management and Audit Committee Meeting held in Council Chambers Civic Plaza, 1 Chung Wah Terrace, Palmerston on Tuesday, 26 May 2026 at 5:00pm.

PRESENT

COMMITTEE MEMBERS	Clare Milikins, Independent Member (Chair) Craig Kirby, Independent Member *(Via Audio/ Audiovisual)* David Ray, Independent Member Mayor Athina Pascoe-Bell Deputy Mayor Wayne Bayliss Councillor Sarah Henderson
STAFF	Chief Executive Officer, Andrew Walsh Deputy Chief Executive Officer, Nadine Nilon Acting General Manager Finance and Governance, Penny Hart General Manager Community, Konrad Seidl Acting General Manager People and Place, Becky Saywell Executive Manager Financial Performance, Jeffrey Guilas IT and Asset Manager, Glen Collins Minute Secretary, Kaitlyn William Executive Support officer, Pania Withnall Governance Lead, Angie Torr
GUEST	Melia Barrie
GALLERY	Nil members of the public Nil members of Staff

Initials: ____________

1 ACKNOWLEDGEMENT OF COUNTRY

City of Palmerston acknowledges the Larrakia people as the Traditional Custodians of the Palmerston region. We pay our respects to the Elders past, present and future leaders and extend that respect to all Aboriginal and Torres Strait Islander people.

2 OPENING OF MEETING

The Chair declared the meeting open at 5.01pm.

3 APOLOGIES AND LEAVE OF ABSENCE

3.1 Apologies

Nil

3.2 Leave of absence previously granted

Nil

4 AUDIO/AUDIOVISUAL CONFERENCING PREVIOUSLY GRANTED

THAT it be noted the following Committee Members have previously been granted attendance via Audio/Audiovisual Conferencing for this meeting:

Craig Kirby

5 DECLARATION OF INTEREST

5.1 Committee members

Nil

5.2 Staff

Nil

Initials:

6 CONFIRMATION OF MINUTES

6.1 Confirmation of minutes

Moved: **Councillor Henderson**
Seconded: **David Ray**

THAT the Minutes of the Risk Management and Audit Committee Meeting held on 26 February 2026 pages 360 to 366 be confirmed.

CARRIED (6/0) - RMA11/036 – 26/05/2026

6.2 Business arising from previous meeting

Nil

7 DEPUTATIONS AND PRESENTATIONS

Nil

8 VERBAL UPDATE

8.1 Mayoral Update

Moved: **Mayor Pascoe-Bell**
Seconded: **David Ray**

THAT the verbal report provided by Mayor Pascoe-Bell regarding Mayoral update be received and noted.

CARRIED (6/0) - RMA11/037 – 26/05/2026

8.2 Chief Executive Officer Update

Moved: **Deputy Mayor Bayliss**
Seconded: **Councillor Henderson**

THAT the verbal report provided by Chief Executive Officer, Andrew Walsh regarding Chief Executive Officer update be received and noted.

CARRIED (6/0) - RMA11/038 – 26/05/2026

Initials:

9 CONFIDENTIAL ITEMS

9.1 Moving confidential items into open

Nil

9.2 Moving open items into confidential

Nil

9.3 Confidential items

Moved: David Ray
Seconded: Mayor Pascoe-Bell

THAT pursuant to Section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1) of the *Local Government (General) Regulations 2021* the meeting be closed to the public to consider the following confidential items:

Item	Confidential Category	Confidential Clause
19.1.1	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.1.2	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.1.3	Constitutional Arrangements Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government*

Initials:

		(General) Regulations 2021, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.1.4	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.1.5	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.1.6	Council Project Initiative	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.2.1	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a

		council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.2.2	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(i) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on, any person.
19.2.3	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iv) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the interests of the council or some other person.
19.2.4	Council Performance, Service Delivery and Budget Review	This item is considered 'Confidential' pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 51(1)(c)(iii) of the *Local Government (General) Regulations 2021*, which states a council may close to the public only so much of its meeting as comprises the receipt or discussion of, or a motion or both relating to, information that would, if publicly disclosed, be likely to prejudice the security of the council, its members or staff.

CARRIED (6/0) - RMA11/039 – 26/05/2026

Initials:

10 OFFICER REPORTS

10.1 Action reports

Nil

10.2 Receive and note reports

10.2.1 Action Report

Moved: Deputy Mayor Bayliss
Seconded: Mayor Pascoe-Bell

THAT Report entitled Action Report be received and noted.

CARRIED (6/0) - RMA11/040 – 26/05/2026

11 INFORMATION AND CORRESPONDENCE

11.1 Information

Nil

11.2 Correspondence

Nil

12 GENERAL BUSINESS

12.1 Additional Risk Management & Audit Committee meetings

Moved: Mayor Pascoe-Bell
Seconded: Clare Milikins

THAT the Risk Management & Audit Committee recommend to Council:

a. THAT a report is presented to Council to review the Risk Management & Audit Committee meeting schedule for 2026 including an additional 2 meetings.

CARRIED (6/0) - RMA11/041 – 26/05/2026

Initials:

13 NEXT COMMITTEE MEETING

Moved: **Councillor Henderson**
Seconded: **Deputy Mayor Bayliss**

THAT the next Risk Management and Audit Committee Meeting be held on Tuesday, 25 August 2026 at 5:00pm in the Council Chambers, Civic Plaza, 1 Chung Wah Terrace, Palmerston, subject to Council endorsement.

CARRIED (6/0) - RMA11/042 – 26/05/2026

14 CLOSURE OF MEETING TO PUBLIC

Moved: **Mayor Pascoe-Bell**
Seconded: **Clare Milikins**

THAT pursuant to *section 99(2) and 293(1)* of the *Local Government Act 2019 and section 51(1)(a) of the Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda.

CARRIED (6/0) - RMA11/043 – 26/05/2026

The open section of the meeting closed at 5:19pm for the discussion of confidential matters.

The Chair declared the meeting closed at 7.05pm.

Chair

Print Name

Date

Initials: