



# NOTICE

of

## **CORPORATE GOVERNANCE COMMITTEE MEETING**

*Pursuant to the provisions of Section 88(1) of the Local Government Act 1999*

TO BE HELD IN

**COMMITTEE ROOM  
PLAYFORD CIVIC CENTRE  
10 PLAYFORD BOULEVARD, ELIZABETH**

MEMBERS MAY PARTICIPATE BY ELECTRONIC MEANS

ON

**TUESDAY, 5 MAY 2026 AT 5:00 PM**

A handwritten signature in blue ink, appearing to read "S Green".

**SAM GREEN  
CHIEF EXECUTIVE OFFICER**

Issue Date: Thursday, 30 April 2026

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### MEMBERSHIP

**MR MARK LABAZ – PRESIDING MEMBER**

Mr Peter Brass

Mayor Glenn Docherty

Cr Shirley Halls

Mr Martin White



**City of Playford  
Corporate Governance Committee Meeting**

**AGENDA**

**TUESDAY, 5 MAY 2026 AT 5:00 PM**

**1 ATTENDANCE RECORD**

- 1.1 Present
- 1.2 Apologies
- 1.3 Not Present

**2 CONFIRMATION OF MINUTES**

**RECOMMENDATION**

The Minutes of the Corporate Governance Committee Meeting held 7 April 2026 be confirmed as a true and accurate record of proceedings.

**3 DECLARATIONS OF INTEREST**

**4 DEPUTATION / REPRESENTATIONS**

Nil

**5 STAFF REPORTS**

**Matters to be considered by the Committee Only**

*Matters for Information*

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*Matters for Information - Committee Only*

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**9 CLOSURE**

# **STAFF REPORTS**

## **MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY**

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### ***Matters for Information***

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## 5.1 INTERIM AUDIT MANAGEMENT LETTER

**Responsible Executive Manager :** Sam Green

**Report Author :** Ninad Sinkar

**Delegated Authority :** Matters for Information

**Attachments :** 1 [↓](#). Bentleys Interim Audit Management Letter

### Purpose

To provide Bentleys Interim Audit Management Letter on the 2025/26 External Audit (Attachment 1) to the Committee.

### STAFF RECOMMENDATION

The Corporate Governance Committee receives Bentleys Interim Audit Management Letter on the 2025/26 External Audit (Attachment 1).

### Relevance to Strategic Plan

#### Decision-making filter:

We will stick to our Finance Strategy to achieve long term financial sustainability while still delivering planned services, responsibly managing debt and promoting the growth of the city.

The 2025/26 Financial Statements provide transparent financial reporting to demonstrate to the community that money is being used wisely and that Council is delivering on its Finance Strategy of long-term financial sustainability.

### Relevance to Community Engagement Policy

There is no requirement to undertake public consultation as part of this report.

### Background

Bentleys were appointed as the Council's external auditors in October 2025.

For the 2025/26 audit, Bentleys presented the External Audit Plan to the Corporate Governance Committee in February 2026.

### Current Situation

Bentleys visited the Council in the week commencing 30 March 2026 and have undertaken their review and assessment of internal controls. The Interim Audit Management Letter (Attachment 1) details their process, controls assessment and recommendations. Bentleys Interim Report on the 2025/26 External Audit (the Interim Report) is provided for information at Attachment 1.

The Interim Report outlines the extent of internal control work undertaken and their assessment and details regarding materiality thresholds.

Bentleys have concluded that:

*“At the conclusion of our testing, using the information obtained we determined if there were any material matters or concerns that would impact the decision-making ability of the users of the financial report. No material matters have been raised, and the following matters reported to management are immaterial and will not impact our opinion”*

Internal Controls	
Material	No matters to note
Non-Material	Self-assessment of internal controls per the Better Practice Model Grant funding policy
Area of improvement	No matters to note

Management has reviewed the report, acknowledged the findings, and provided appropriate responses.

**Future Action**

Bentleys are scheduled to commence the final audit in August 2026, and the audit completion report will be presented to the Corporate Governance Committee in October 2026.

**Management**  
LETTER



# CITY OF PLAYFORD

## INTERIM REPORT OF AUDIT FINDING

**David Papa**  
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## Executive summary

WE ARE PROVIDING OUR INTERIM REPORT ON THE AUDIT OF CITY OF PLAYFORD FOR THE YEAR ENDING 30 JUNE 2026.

Dear Corporate Governance Committee,

We have completed our interim audit of City of Playford for the year ending 30 June 2026 and report to management and those charged with governance the following matters for information purposes and for consideration of implementation or corrective action.

At the conclusion of our testing, using the information obtained we determined if there were any material matters or concerns that would impact the decision-making ability of the users of the financial report.

No material matters have been raised, and the following matters reported to management are immaterial and will not impact our opinion:

	INTERNAL CONTROLS
Material	No matters to note
Not Material	Self-assessment of internal controls per the Better Practice Model Grant funding policy
Area for Improvement	No matters to note

We would like to take this opportunity to thank management and staff for the assistance provided to us during the course of our audit.

Sincerely



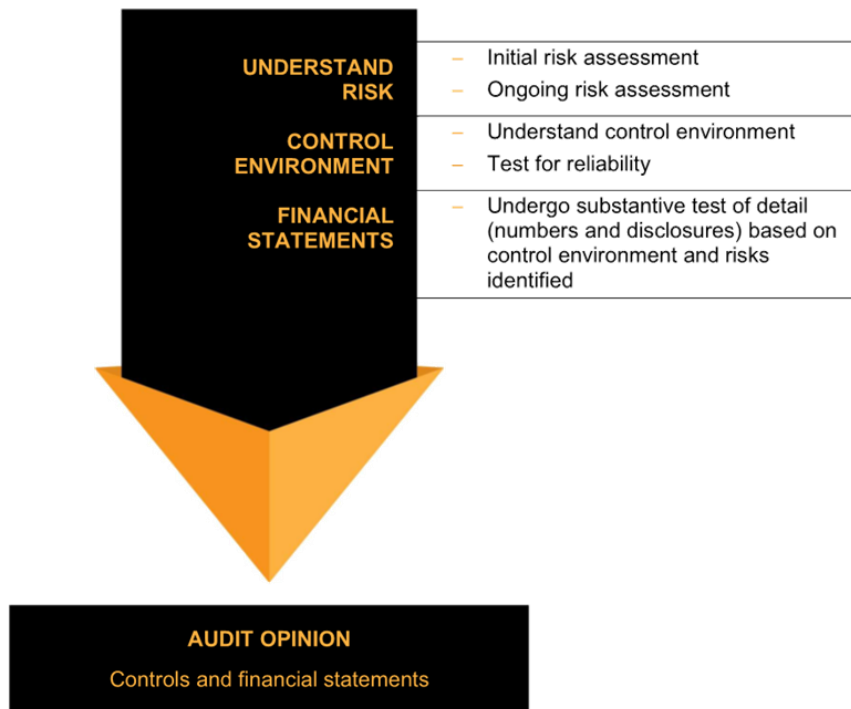
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# Audit approach

## HELPING BUSINESSES ACHIEVE THEIR GOALS AND ASPIRATIONS.

Bentleys SA's audit approach is based on organisational and financial risk. We develop an understanding of risks for your organisation that relate to the financial statements based on our understanding of your people, your organisation and your sector. This understanding helps us build an audit program that is tailored to you each year and enables us to form an opinion on your financial statements and the internal control environment through a target "risk based" approach. The benefits of this approach are:

- Audit efficiency
- Increased organisational assurance
- A review of your control environment
- Timely and effective audits



## Identified audit risks

### WE HAVE IDENTIFIED FINANCIAL STATEMENT RISKS RELATING TO THIS YEAR'S AUDIT.

As your auditor, our requirement to identify risk commences at the planning phase of our audit and continues throughout the audit process until complete and the audit report is signed. Below we have detailed identified risks relating to the financial statements.

#### RISKS IDENTIFIED AT PLANNING

<b>AREA</b>	<b>Revaluation of Infrastructure, Property, Plant and Equipment</b>
<b>RISK</b>	The revaluation assessment and accounting treatment for assets may be incorrect.
<b>AUDIT APPROACH</b>	We will obtain the revaluation report and evaluate the methodology used by the valuer and accounting treatment by Council, along with the key assumptions and inputs applied in the revaluation. For revaluations based on indexation, we will reperform the revaluation at the asset category level to ensure it is calculated and applied correctly.
<b>OUTCOME</b>	To be assessed as part of year-end testing.

<b>AREA</b>	<b>Project costing and overhead attribution</b>
<b>RISK</b>	Incorrect allocation of transactions to capital projects. An inappropriate rate for overhead costs may be used
<b>AUDIT APPROACH</b>	We will perform substantive testing on a sample of capitalised costs during the year to ensure the cost allocation to projects is accurate. We will review managements calculation on overhead attribution to ensure the calculation is reasonable and the amounts capitalised are correct.
<b>OUTCOME</b>	We will assess the cost allocation as part of our year-end testing. As per the Council's Asset Capitalisation and Accounting Guideline, administration and other overhead costs for internal staff are not capitalised. AASB 116 <i>Property, Plant and Equipment</i> permits the capitalisation of "any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management". However, as the Council's guideline explicitly states that such costs are not to be capitalised, this treatment is accepted.

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<b>AREA</b>	<b>Grant revenue recognition</b>
<b>RISK</b>	Classification and accuracy of grants revenue in accordance with the accounting standards.
<b>AUDIT APPROACH</b>	We will select a sample of grant income and test whether revenue and revenue received in advance have been recognised as per AASB 15 and AASB 1058.
<b>OUTCOME</b>	To be assessed as part of year-end testing.

<b>AREA</b>	<b>Classification of asset additions and associated grants</b>
<b>RISK</b>	There is a risk that incorrect classification of new asset additions versus renewals may materially affect the asset renewal ratio. Misclassification of grant funding received for asset renewals compared to funding received for new or upgraded assets may materially impact the operating surplus ratio.
<b>AUDIT APPROACH</b>	We will obtain an understanding of the asset classification policies in place and assess whether they are applied consistently. We will select a sample of asset additions and inspect supporting documentation to verify whether assets have been appropriately classified as renewals or new/upgraded assets. We will also review related grant agreements to confirm that grant income has been correctly classified in the Statement of Comprehensive Income based on the nature of the asset addition.
<b>OUTCOME</b>	To be assessed as part of year-end testing.

## Internal control matters

WE BRING THE FOLLOWING INTERNAL CONTROL MATTERS IDENTIFIED IN THIS YEAR'S AUDIT TO YOUR ATTENTION FOR CONSIDERATION.

ISSUE	Self-assessment of internal controls per the Better Practice Model
OBSERVATION	<p>It was identified that management has not conducted a dedicated self-assessment of the internal control environment in accordance with the Better Practice Model (BPM), and that such an assessment has not been undertaken for a number of years.</p> <p>While elements of the BPM are considered through the internal audit program in response to strategic risks, there is no formal accountability mechanism to ensure that all risks and controls within the framework are comprehensively monitored on an ongoing basis. Specifically, there is no documented, assigned, and monitored responsibility for compliance with the BPM, such as:</p> <ul style="list-style-type: none"> <li>• No nominated role or position (e.g. CFO, Manager Governance, Risk Officer) with explicit responsibility for BPM compliance</li> <li>• No formal ownership recorded in a policy, procedure, position description, or governance framework</li> <li>• No requirement to perform periodic BPM self-assessments</li> <li>• No defined reporting line (e.g. to Executive or Audit Committee)</li> <li>• No formal review cycle ensuring the framework remains current and complete</li> </ul> <p>As a result, while elements of the BPM may be addressed in practice (e.g. through internal audit or risk processes), there is no assurance that coverage is complete, consistent, or ongoing.</p>
REQUIREMENT	<p>Section 125 of the <i>Local Government Act 1999</i> ("the Act") requires that:</p> <p>(1) <i>A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records.</i></p> <p>Pursuant to Section 126(4)(c) of the Act, council Audit Committee is responsible for reviewing, on a regular basis, the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the council.</p> <p>The Regulations further prescribe that, for the purposes of section 125(2) of the Act, a council's policies, practices and procedures of internal financial control must be in accordance with the <i>Better Practice Model – Internal Financial Controls</i> (BPM).</p>

	<p>The BPM states that the framework is intended to be used in conjunction with a council's existing risk framework to support a risk-based approach to the identification and assessment of financial risks and related internal controls.</p>
<p><b>SIGNIFICANCE</b></p>	<p>While it is acknowledged that management considers the internal audit program to satisfy the monitoring requirements of the Regulations, the absence of a designated officer responsible for BPM compliance increases the risk that relevant risks and controls are not systematically identified, assessed, and monitored in accordance with the framework.</p> <p>Based on the controls tested as part of this engagement, no material deficiencies were identified, and the controls were found to be operating effectively. Accordingly, this matter does not impact our assurance opinion on internal controls.</p>
<p><b>RECOMMENDATION</b></p>	<p>We recommend that management appoint a responsible officer with accountability for coordinating and monitoring compliance with the Better Practice Model, including the ongoing identification, assessment, and review of risks and controls within the framework.</p> <p>We also recommend with this formal ownership, the requirement to perform the self assessments, the reporting line, and the frequency of the review cycle be documented in council policy, procedure or governance documentation.</p>
<p><b>MANAGEMENT RESPONSE</b></p>	<p>Council considers that the intent and principles of the BPM are being substantively met through its existing Risk Management and Internal Audit/Assurance framework. This includes:</p> <ul style="list-style-type: none"> <li>• A risk-based Internal Audit Program approved by the Executive and the Corporate Governance Committee</li> <li>• Use of the Strategic Risk Register and assurance mapping to identify, assess, and monitor key risks and controls</li> <li>• Established policies, procedures, and internal controls across financial management processes</li> <li>• Ongoing oversight by Executive Management and the CGC</li> </ul> <p>Council acknowledges the opportunity to further formalise and document:</p> <ul style="list-style-type: none"> <li>• an assurance mapping exercise of current activities of the Internal Audit Framework to the requirements of the Better Practice Model</li> <li>• assigning an owner of this activity and review frequency</li> <li>• Reporting arrangements.</li> </ul>

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<b>ISSUE</b>	<b>Grant income policy</b>
<b>OBSERVATION</b>	During our review of the Council's policies and procedures, we identified that there is no formal policy or documented procedure governing the application and approval processes for, and receipt of, grant funding.
<b>RISK</b>	If the council does not comply with the terms of any "restricted" and/or "refundable" grant, then the monies might have to be refunded to the original provider, resulting in incomplete delivery of the project and the council being out of pocket for works performed.
<b>SIGNIFICANCE</b>	<p>Policies and procedures are essential to ensure administrative functions are being conducted in accordance with current legislation and supported by effective internal controls.</p> <p>As we have tested the core controls in place and identified that they are operating effectively, there is no impact on the audit opinion regarding the internal control environment.</p>
<b>RECOMMENDATION</b>	We recommend that management develop and implement a formal policy or procedure governing grant income where the Council is the recipient.
<b>MANAGEMENT RESPONSE</b>	<p>Council acknowledges the observation regarding the absence of a formal policy or documented procedure governing grant income.</p> <p>Council notes that established processes and controls are currently in place to manage the application, approval, and receipt of grant funding, including review of funding agreements, financial oversight, and project-level monitoring. As noted in the audit, these controls were tested and found to be operating effectively.</p> <p>Council agrees that there is an opportunity to formalise these practices into a consolidated policy and/or procedure to enhance consistency, clarity, and governance documentation.</p>

## Where you want to be

Address a critical business issue. Gain efficiency. Achieve strategic growth. Propel your organisation's success.

**Contact Bentleys.**

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➤ Advisors    ➤ Accountants    ➤ Auditors

## 5.2 INTERNAL AUDIT WORK PLAN

**Responsible Executive Manager :** Sam Green

**Report Author :** Ninad Sinkar

**Delegated Authority :** Matters for Information

**Attachments :** [1](#). Updated Internal Audit Work Plan 2026-27

### Purpose

To provide an update on the status of internal audit findings and recommendations.

### STAFF RECOMMENDATION

The Corporate Governance Committee receive and note the Updated Internal Audit Work Plan 2026-27 (Attachment 1).

### Relevance to Strategic Plan

The implementation of the recommendations from the Internal Audit program will positively impact service delivery to our community through optimum utilisation of resources, greater accountability, transparency, and continuous improvement of our processes.

### Relevance to Community Engagement Policy

There is no requirement to undertake public consultation as part of this report.

### Background

The Internal Auditor is responsible for developing a flexible annual strategic audit plan using an appropriate risk and consequence-based methodology, including any risks or control concerns identified by management, and submit the plan to the Corporate Governance Committee (the Committee) for review and recommendations on any changes to the plan.

### Current Situation

The Internal Auditor and Council Executive Team reviewed the Internal Audit Plan for 2026-27. To ensure balanced coverage across priority areas, some audits have been reallocated. As a result, the Updated Internal Audit Work Plan 2026-27 (Attachment 1) is presented to the Committee. The Internal Auditor believes the audits included in the plan offer opportunities to strengthen Council's systems and procedures. These audits will support the achievement of Council's strategic objectives and help improve its risk culture. They will also assist in identifying better practices and provide assurance on the effectiveness of internal controls and the overall control environment.

For the 2026-27 Financial Year, the following internal audits are proposed by the Internal Auditor:

1. Workforce planning audit
2. Software licensing and software asset management audit
3. Rates revenue assurance process
4. Legislative compliance framework audit
5. Treasury management audit

Please refer to the Updated Internal Audit Work Plan 2026-27 (Attachment 1) for details.

### **Future Action**

The internal audits will be delivered as per the approved Internal Audit Plan, and the final reports will be presented to the Committee. The Internal Auditor will be engaging with the Council Executive Team to follow up on any outstanding action items.

**City of Playford Internal Audit Summary Scope**

#	Internal audit	Summary scope/objective	Internal Audit type (note 3)	Timing (tentative) (note 2)	Source	Delivery method
1	SAAS provider cyber threat assessment	The scope of this internal audit will include assessment of the resilience of the crucial SAAS providers for the Council. The key focus will be on assessing the SAAS providers ability to address any major events, recovery capability and capacity, recovery time, and data confidentiality agreements and cyber insurances.	Compliance	FY 24-25	Assurance Gap Analysis	Complete
2	Core financial system-payroll processing audit	This internal audit will consider the Council's data, processes and controls surrounding: 1) Payroll processing 2) New starter and termination and exit procedures 3) Masterfile management 4) Leave management 5) Reconciliation and exception reporting processes.	Compliance	FY 24-25	Existing IA plan	Complete
3	Financial Controls audit	The internal audit will consider key financial controls including banking, accounts payable, accounts receivable, month-end financial reporting and cash management.	Compliance	FY 24-25	Assurance Gap Analysis	Complete
4	Asset Management Plan audit (including its link to long term financial plan and community benefits)	The objective of this internal audit is to consider Council's asset management processes and controls. Focus areas include: Development and approval of Asset Management Policy and Strategy Development and approval of asset management plans Delivery of improvement actions from asset management strategy and plans Capital evaluation methodology, framework and governance controls Project business case development and approvals Testing a sample of fixed asset transactions including compliance with policy Application of the Council's capitalisation and depreciation policies and procedures <del>Completeness and accuracy of fixed asset reporting and reconciliations</del>	Strategic	FY 24-25	Existing IA plan	Complete
5	Grants funding audit	This objective of this audit is to examine whether City of Playford provides fair and equal access to funding, what the risks to the grants program are, if decision-makers receive the key information they need to make informed funding decisions, and level of compliance with approved policies and procedures.	Performance	FY 25-26	Existing IA plan	Complete
6	Access controls audit	This internal audit will consider the controls and processes around IT Access at City of Playford.	Compliance	FY 25-26	Existing IA plan	Complete
7	Accounts payable audit	The objective of this internal audit is to consider the existence and effectiveness of key controls over City of Playford's cash management and accounts payable processes, with particular focus on segregation of duties and the completeness and accuracy of payments.	Compliance	FY 25-26	Existing IA plan	Complete
8	Information management audit	The objective of this internal audit will be to consider the effectiveness and efficiency of the Council's document management system and whether the electronic records are maintained and managed in accordance with the applicable legislations. The overall objective of this internal audit will be to consider the Council's processes, practices and systems in relation to records management, with a focus on the following records: • Asset records (current asset management work being undertaken) • Management of confidential items • Preservation of historical and culturally important archives • Internal/ external correspondence • Elected Member requests The scope will consider the Council's records management objectives, policy and operating <del>guidelines, systems, roles and responsibilities and monitoring and reporting</del>	Performance	FY 25-26	Existing IA plan	Complete
9	Data governance audit	The scope of this internal audit will consider the following areas: Identified strategies for data governance across each Council. Identification of relevant Data Domains, the related IT systems, and any data governance activities currently in place. Assessment of the maturity of data governance vis a vis local government better practice.	Strategic	FY 25-26	Assurance Gap Analysis	In process

#	Internal audit	Summary scope/objective	Internal Audit type (note 3)	Timing (tentative) (note 2)	Source	Delivery method
10	Workforce planning audit	The scope of this internal audit will include : Evaluating the effectiveness of processes and strategies related to staffing, talent management, succession planning, and resource allocation within the organization. This includes assessing alignment with Council goals, compliance with regulations, risk management, and efficiency of workforce utilization. The audit will also examine the accuracy and relevance of workforce data, forecasting methodologies and any relevant policies.	Strategic	FY 26-27	Assurance Gap Analysis	Internal
11	Software licensing and software asset management audit	The key objective of this audit is to reduce the number of inactive licenses and also to ensure that City of Playford is maximising the current license position. This audit will also act as a cost saving method, as unwanted software will be removed from machines that no longer require it, thus reclaiming a license for future use.	Compliance	FY 26-27	Assurance Gap Analysis	Outsourced
12	Rates revenue assurance process Rates invoicing and collection process	This audit will assess the controls and processes for: Updating property and valuation data Updating property status of rateable to non-rateable Approval of concessions and changes to debtor balances (incl. refunds) Debt collection Reconciliations between Tech One and Pathway	Compliance	FY 26-27	Existing IA plan	Internal
13	Legislative Compliance framework audit	The objective of this audit will be to assess the City of Playford's legislative compliance framework, including sample testing of acts and processes to monitor actions.	Compliance	FY 26-27	Assurance Gap Analysis	Internal
14	Treasury management audit	The objective of this audit is to review the treasury policies/procedures at City of Playford. The audit aims to add value by ensuring the Council's money is properly safeguarded and accounted for.	Performance	FY 26-27	Existing IA plan	Internal
15	IT Strategy audit	This internal audit will consider processes for developing and delivering the IT strategy, including processes for: Identifying IT needs and associated risks Prioritising of IT projects Approving proposed IT strategy Monitoring implementation of the strategy.	Strategic	FY 27-28	Assurance Gap Analysis	Outsourced
16	Contract outcomes review	This internal audit will review a sample of Council contracts to assess the value for money outcomes of the contract. Consideration will be given to the overall expenditure of the services provided by the contract, service levels and performance.	Compliance	FY 27-28	Assurance Gap Analysis	Internal
17	Policy governance framework implementation review	The objective of this audit is to review the effectiveness and performance of recently implemented policy governance framework.	Performance	FY 27-28	Assurance Gap Analysis	Internal
18	Employee compensation payments (workers compensation, parental leave, termination etc.)	The scope of this audit is to review the controls around compensation payments made to employees. Compensation payments include (but not limited to): • Income Protection • Workers compensation reimbursement • Paid parental leave.	Compliance	FY 27-28	Existing IA plan	Internal
19	Strategic Plan Development and KPI reporting Internal Audit	This internal audit will assess the alignment of the strategic plan with Council's goals, stakeholder engagement effectiveness, and clarity of objectives. Additionally, it will review the selection and accuracy of KPIs, data collection mechanisms, and compliance with regulations.	Strategic	FY 27-28	Assurance Gap Analysis	Outsourced
20	Internal Audit of the Environmental, Social and Governance strategy	This internal audit will review the Council's ESG Strategy to other comparable organisations including the extent to which the Council has considered the following: The identification of material ESG risks and opportunities through stakeholder engagement and business impacts. Alignment of current ESG initiatives/program of work to the Council's over-arching ESG ambitions and material risks and opportunities. Identification of key success factors and risks related to implementing Council's ESG strategy and related initiatives. Ongoing monitoring and reporting to Council and Executive over ESG initiatives and related risks.	Strategic	FY 27-28	Assurance Gap Analysis	Outsourced

#	Internal audit	Summary scope/objective	Internal Audit type (note 3)	Timing (tentative) (note 2)	Source	Delivery method
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**Note 1 : Outsourced service providers will be engaged by City of Playford, subject to availability of finance and approval from the CEO**

**Note 2: The audits to be delivered during the year are confirmed at the beginning of each financial year by the Executive and the Internal Auditor**

**Note 3- Type of Audit**

Performance	To provide independent examination of a framework, policy, procedure, activity, or function to assess whether it is achieving its objectives effectively, efficiently, and economically.
Strategic	To provide an independent examination of the strategic objective a program, function, operation or the management systems and procedures of council to assess whether the administration is achieving value for money, efficiency and effectiveness.
Compliance	To provide comfort that contractual or legislative / regulatory obligations are being met.

## City of Playford Other recommended Internal Audits

#	Internal audit	Summary scope/objective	Internal Audit type (note 3)	Timing (tentative) (note 2)
1	Audit of legislated registers (gifts and benefits for staff and elected members, register of interest for staff and elected members, salary register, elected member allowances)	The objective of this internal audit is to ensure that the legislated registers (gifts and benefits for staff and elected members, register of interest for staff and elected members, salary register, elected member allowances) are complete and accurate and are maintained in compliance with Council Policies and relevant legislations.	Compliance	TBC
2	Planning and Development Assessment Internal Audit	The objective of this internal audit is to assess the efficiency and effectiveness of planning and development assessment procedures, Review documentation practices. The audit will also assess the effectiveness of communication and engagement with stakeholders including applicants, local communities, government agencies, and other relevant parties.	Compliance	TBC
3	Data insights audit	This audit will consider the use of data across the Council to ensure data is being captured and utilised to inform decision making.	Strategic	TBC
4	Community consultation process audit	The scopes of this internal audit includes reviewing the consistency in current practices and adherence between different projects and areas across the Council, to measure the appropriateness of community consultation and engagement processes, including if they are fit-for-purpose and support robust decision making. Areas of focus include review of the processes for monitoring and reporting of community consultation issues and conflict escalation and management, and alignment of processes and policies with the proposed Local Government Association of SA (LGA) Community Engagement Charter and Model Community Engagement Policy.	Performance	TBC
5	Bushfire mitigation plan Internal audit	The objective of this Internal Audit is to consider the Council's framework and processes for Bushfire mitigation and its application and training.	Strategic	TBC
6	Confidential information management process audit	The objective of this audit is to review internal process for managing confidential information and reports before and after Council/ Committee meetings. The processes for gathering information, storage of data and filing for future reference will also be considered.	Compliance	TBC
7	Stormwater Management plan Internal audit	The objective of this Internal Audit is to consider the Council's efficiency and effectiveness of storm water management plans and its alignment to the state legislation.	Performance	TBC
8	Stakeholder relationship management audit	City of Playford has a significant and complex stakeholder base. This internal audit will consider how the organisation engages with key stakeholders such as ratepayers, citizens, elected members, Government agencies and independent authorities. This will include the consideration of formal communication processes to external stakeholders, contact management processes and systems, stakeholder engagement and complaints management.	Strategic	TBC
9	Vehicle management procedures audit (including compliance with health, safety, licensing and compliance with legislative requirements)	This internal audit will consider the Council's vehicle management processes to identify any: 1)Areas of non-compliance with policy and procedures 2)Controls and process efficiency improvements. Focus areas may include: -Compliance with WHS legislations -Vehicle maintenance -Controls over the use of fuel cards.	Compliance	TBC
10	Mobile devices and ICT inventory/stock controls audit	The key objective of this audit is to review the controls around - physical location /security of in stock items, CCTV, access, delivery locations, receipts and issuing devices, recycled, rebuilt, disposed or reissued devices, destroying data, accounting for all mobile devices.	Compliance	TBC
11	Customer service and complaints handling process audit	The key objective of this internal audit will be to review the processes/policies for customer contact centre operations and management of customer complaints etc.	Compliance	TBC

#	Internal audit	Summary scope/objective	Internal Audit type (note 3)	Timing (tentative) (note 2)
12	Performance Management framework review	The objective of the internal audit is to consider the effectiveness of City of Playford's human resource processes in setting goals and expectations that are aligned to the organisation, and managing team member performance to these goals and expectations. In addition, this project will consider the policies and practices against better practices and City of Playford's needs.	Compliance	TBC
13	Stretton Centre audit (review of processes/policies and alignment with Council )	The key objective of this audit will be to verify the processes and policies implemented at Stretton Centre and ensure their alignment to City of Playford. The audit will also consider the decision making and governance processes followed by Stretton Centre.	Compliance	TBC
14	Remuneration and market relativity policy and procedure audit	This internal audit will consider the effectiveness of the recently implemented remuneration and market relativity procedure.	Performance	TBC

**Note1 : Outsourced service providers will be engaged by City of Playford, subject to availability of finance and approval from the CEO**

**Note 2: The audits to be delivered during the year are confirmed at the beginning of each financial year by the Executive and the Internal Auditor**

**Note 3- Type of Audit**

<b>Performance</b>	To provide independent examination of a framework, policy, procedure, activity, or function to assess whether it is achieving its objectives effectively, efficiently, and economically.
<b>Strategic</b>	To provide an independent examination of the strategic objective a program, function, operation or the management systems and procedures of council to assess whether the administration is achieving value for money, efficiency and effectiveness.
<b>Compliance</b>	To provide comfort that contractual or legislative / regulatory obligations are being met.

### 5.3 WORK HEALTH SAFETY AND RISK MANAGEMENT UPDATE

**Responsible Executive Manager** : Tina Hudson

**Report Author** : Angie-Marie Ross

**Delegated Authority** : Matters for Information

**Attachments** : [1](#) LGRS - WHS and IM Action Monitoring Tool 2025-26

#### **Purpose**

The purpose of this report is to provide the Corporate Governance Committee (the Committee) with an update on Work Health Safety (WHS) and Risk Management.

#### **STAFF RECOMMENDATION**

The Committee receive and note the mid-term progress report for Work Health Safety (WHS) and Risk Management.

#### **Relevance to Strategic Plan**

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

Regular monitoring of WHS and Risk Management supports data-informed oversight and helps to identify opportunities for continuous improvement.

#### **Relevance to Community Engagement Policy**

There is no requirement to undertake public consultation as part of this report.

#### **Background**

As part of the Risk and WHS Action Plan Update that was provided in February 2026, the Committee was advised that the format to future updates would be adjusted to more closely reflect insurance and compliance reporting requirements.

#### **WHS Management**

As reported in February 2026, a 2025-26 WHS Evaluation Action Plan was awaiting peer review and formal endorsement from the Local Government Association Workers Compensation Scheme (LGAWCS). This has now been endorsed and applies to the period of 1 October 2025 to 30 September 2026.

LGAWCS require that progress is tracked using their LGRS WHS and Injury Management (IM) Action Monitoring tool (the Tool) as shown in Attachment 1. It is developed in consultation with each Council every year. The Tool is then used to regularly monitor progress on a monthly basis and ultimately used to determine the rebate percentage Council receives at the end of the reporting period (30 September).

Following a review of WHS actions contained within the 2025-26 Tool conducted by the LGAWCS in March 2026, Council had achieved 94 percent as shown in Attachment 1.

The action in this report forms the mid-term report and the next report will present the end-of-term results.

## **Risk Management**

As reported in February 2026, the Local Government Association Mutual Liability Scheme (LGAMLS) no longer monitors risk-related actions so ongoing reporting to the Committee will be based on the risk-specific program contained within the City of Playford's three (3) year Strategic Risk and WHS Action Plan, once endorsed.

Since the last report, extensive consultation has occurred on the three (3) year Strategic Risk and WHS Action Plan across all City of Playford business areas to ensure its relevance and operational viability. Monitoring and reporting against risk-related actions will occur after final endorsement is received from the Executive Leadership Team.

## **Adhoc reporting**

Even though LGAMLS no longer monitors the City of Playford for risk-related actions, Council was selected as one of several Councils to participate in a state-wide review of risk management systems in the sector by LGAMLS in November 2025. As reported in February 2026, staff were awaiting the outcome of that review which has since been received.

The review found that Council has several key components of a risk management system in place, including defined governance arrangements, documented frameworks and tools, and regular Executive and Committee oversight of strategic risks. Dedicated risk roles and a formal risk management system support identification, reporting and advice across the organisation.

However, the review also indicates that the system is not yet fully embedded or operating consistently across all areas. Elements of the framework remain in draft or out of date, and the practical application of risk processes varies across business units. Operational risk reviews, treatment follow-up, training and system use were found to be uneven, with a high reliance on specialist staff to drive risk activity rather than risk ownership being consistently embedded with managers.

Overall, the review reflects a developing and partially fragmented risk management maturity, with both corrective actions and longer-term improvements required to move from reliance on individuals and discrete processes to a more consistent, organisation-wide approach.

As a result, the recommended actions focus largely on strengthening and consolidating existing arrangements, including finalising and endorsing documentation, clarifying ownership and accountability, improving consistency of practice, and better embedding risk management into routine operations and decision-making.

## **Next steps**

An end-of-term report will be provided to the Committee in October 2026 to coincide with the determination of the rebate percentage based on WHS performance during the period of 1 October 2025 to 30 September 2026.

Helping local government  
build stronger communities.

LGRS WHS and IM Action Monitoring Tool

Version No. 1  
Issued: September 2025  
Next Review: September 2026

Date of Monitoring:		31/03/2026		Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Total	
Member:		Playford, City of		Planned Actions	4	3	1	0	2	7	5	5	5	2	1	1	36
The close out date for the completion of 2025-2026 actions is 30th September 2025. Applications for extension will not be accepted after this date. Applications for extensions must be provided to the LGAWCS WHS and Risk Manager, outlining why special consideration should be given.		P = Planned Action		Completed Actions	4	3	1	0	2	6	0	0	0	0	0	0	16
		C = Action completed as planned		Planned Actions YTD	4	7	8	8	10	17	22	27	32	34	35	36	36
		O = Action was completed prior to, or after, the planned date		Completed Actions YTD	4	7	8	8	10	16	16	16	16	16	16	16	16
% of Planned Actions Completed				100%	100%	100%	100%	100%	94%								44%
No.	Agreed Action	LGRS Progress Notes/Validation	Responsible Person	Target Date	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	
1	Program 1 - Safety maturity - HSR Attraction and retention program: Review HSR's and workgroups Gain feedback from HSRs on how we can do things better in terms of consultation and communication Coordinate EOJ for vacancies for HSR roles Safework week 1 - organise Safework SA to present to Council on health and safety representative roles and responsibilities to promote the role Safework week 2 - Organise field trip to NAWMA with HSRs Safework week 1 and 3 - Safety breakfast/ morning tea HSR participation Schedule quarterly meetings for HSRs annually with set agenda Develop a standard summary report for Sub committees meetings to take back to team meetings Review HSR representation on WHS sub committee	Sighted by RSA 23/2/26 HSR Attraction and Retention Program	WHS Team	Oct-25	C												
2	Program 1 - Safety maturity - WHS Survey Consultation communication survey: Draft Survey questions in consultation with Community Insights Partner Distribute survey out to all staff for feedback for 2 weeks Online and Hardcopy Collate results of the survey and present to the Risk and WHS team Present results to the WHS committees, key findings and recommendations Present summary results to the organisation via WHS update communications Develop action plan based on recommendations (Skytrust)	Sighted by RSA 23/2/26 Safety maturity - WHS Survey Consultation communication survey	WHS Team	Nov-25		C											
3	Program 1 - Safety maturity - Develop active aging corporate health program: Request full health and wellbeing program from CHG Plan and schedule CoP Health and Wellbeing Program for 2025-26 Book dates, times and venue for each program, update Sharepoint and booking system for 2025-26 Send communications to all staff regarding the CoP Health and Wellbeing Program 2025-26	Sighted by RSA 23/2/26 Develop active aging corporate health program	Thomas Walters IM, Prevention and Wellbeing Coordinator	Dec-25			C										





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Version No. 1  
Issued: September 2025  
Next Review September 2026

34	Validation Audit - Develop an audit schedule based around risk, priorities and plans: Train WHS Partners in lead auditor training/ qualification Determine number and processes for internal audits to be completed based on risk Develop internal audit schedule for 2026 Conduct internal audits as per schedule Present internal audit findings to the WHS Committees and Executive Team Enter actions into Skytrust	RSA Sighted 20/4/26 Validation Audit- All WHS Partners have attended Lead Audit training. Sighted Internal Audit Schedule	WHS Team	Mar-26						C							
35	Validation Audit - Include internal audit outcomes as a standard agenda item for the WHS Corporate committee meeting and report quarterly	RSA Sighted 20/4/26 Validation Audit outcomes	WHS Team	Mar-26						C							

If you need additional rows, please insert them above this row, otherwise they will not be captured by the calculations at the top of the page

## 5.4 CORPORATE GOVERNANCE COMMITTEE WORK PLAN

**Responsible Executive Manager** : Luke Culhane

**Report Author** : Sarah Schutz

**Delegated Authority** : Matters for Information

**Attachments** : [1](#) Corporate Governance Committee Work Plan 2026

### Purpose

The purpose of this report is for the Corporate Governance Committee (the Committee) to review and monitor the Committee's Work Plan and ensure it is meeting the obligations set out in the *Local Government Act 1999* and its Charter.

### STAFF RECOMMENDATION

The Committee notes the 2026 Corporate Governance Committee Work Plan (Attachment 1).

### Relevance to Strategic Plan

Decision-making filter: We will ensure we meet our legislative requirements and legal obligations.

The Committee is established in accordance with Section 126 of the *Local Government Act 1999* (the Act). The Charter sets out how the Committee fulfils its legislative obligations, while the Work Plan (Attachment 1) is the planning tool to ensure that these responsibilities are met.

### Relevance to Community Engagement Policy

There is no requirement to consult the community on this matter.

### Background

The Corporate Governance Committee was established at the commencement of the 2022 Council term to fulfil Council's obligations under Section 126 of the Act, to maintain an audit and risk committee. The Committee's purpose is to provide independent assurance and advice to Council on matters relating to accounting, financial management, internal controls, risk management and governance.

### Current Situation

The Corporate Governance Committee Work Plan (Attachment 1) has been developed to ensure the Committee's business is appropriately planned on an annual basis and that its obligations under the Act and Charter are met. The Work Plan is reviewed at each meeting and updated as required.

**Future Action**

The Committee will receive a report on the Work Plan at each Committee meeting.

Corporate Governance Committee Work Plan 2026									
AGENDA	CGC Charter Reference	Report Type	Non-recurrent/ Recurrent	Meeting Dates					
				3 Feb 2026	7 Apr 2026	5 May 2026	4 Aug 2026	6 Oct 2026	1 Dec 2026
<b>POLICY REVIEW</b>									
Consider relevant Policies for CGC input (as needs basis)	2.6 Accounting, Internal Control, Reporting and other Financial Management Systems	Decision Report	N						
<b>FINANCIAL MANAGEMENT</b>									
External Audit:									
Annual External Audit Plan	2.5 Council's External Auditor	Information Report	R	External Auditor attend					
Management Update on Internal Control Findings (External Audit Interim Report)	2.3 Monitor Auditor Recommendations	Information Report	R						
Adoption of Annual Financial Statements & External Audit Report	2.1 Financial Reporting and 2.5 Council's External Auditor	Decision Report	R					External Auditor attend	
Meeting with External Auditor	2.5 Council's External Auditor	Informal Discussion (Committee Only)	R					External Auditor attend	
Review of External Auditor performance	2.5 Council's External Auditor	Information Report	R						
Budget Reviews	2.1 Financial Reporting	Information Report	R	Mid-year review				Budget Review One	
Rates Review (as needs basis)	2.1 Financial Reporting	Decision Report / Information Session	N						
Rolling Asset Revaluation Update	2.1 Financial Reporting	Information Report	R						
<b>RISK MANAGEMENT</b>									
Strategic Risk Report	2.8 Risk Management	Information Report	R						
Risk and WHS Audit Action Plans - Progress Update	2.8 Risk Management	Information Report	R						
Insurance Portfolio	2.8 Risk Management	Information Report	R						
Major Project Update (as needs basis)	2.8 Risk Management	Information Report	N						
Disaster Recovery Plan (as needs basis)	2.8 Risk Management	Information Report	N						
Business Continuity Plan (as needs basis)	2.8 Risk Management	Information Report	N						
<b>INTERNAL AUDIT</b>									
Internal Audit Work Plan	2.7 Internal Audit Function	Information Report	R						
Internal Audit Finding Reports (as needs basis)	2.3 Monitor Auditor Recommendations	Information Report	N						
Internal Audit Status Update (as needs basis)	2.3 Monitor Auditor Recommendations	Information Report	N						
<b>STRATEGIC MANAGEMENT PLANS</b>									
LTFP Update and Assumptions	2.2 Strategic Management Plans and Annual Business Plans	Informal Discussion	R						
Update on ABP, LTFP, SAMP	2.2 Strategic Management Plans and Annual Business Plans	Informal Discussion	R						
<b>PRUDENTIAL REPORTS</b>									
Prudential Reports (as needs basis)	2.9 Prudential Reports	Decision Report / Informal Discussion	N						
<b>PUBLIC INTEREST DISCLOSURES</b>									
Public Interest Disclosures (as needs basis)	2.10 Public Interest Disclosures	Information Report	N						
<b>OTHER INVESTIGATIONS OR EVALUATIONS</b>									
Other Investigations (Section 130A) (as needs basis)	2.4 Other Investigations or Evaluations	Decision Report	N						
<b>COMMITTEE GOVERNANCE</b>									
Workplan & Schedule of Meetings	4. Delegations	Decision Report	R						
CGC Communique	11. Reporting and Review	Informal Discussion	R						
Appointment of Presiding Member	4. Delegations	Decision Report	R						
Committee Self Assessment (external assessment - year of election) and Annual Report	11. Reporting and Review	Decision Report	R				External assessment	Findings	
CEO update		Information Report	R						
Training and Development (Finance, Risk and Standards update) (as needs basis)	9. Independent Member Support		N						

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# **INFORMAL DISCUSSION**

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**6.1 Content for Corporate Governance Committee Communique**

**Presenter:** Luke Culhane, General Manager Corporate Services

**Purpose:** For the Committee to provide input into the Corporate Governance Committee Communique for the May 2026 meeting.

**Duration:** 5 minutes

Section 126(8)(a) of the *Local Government Act 1999* states the audit and risk committee of a Council must provide a report to the Council after each meeting summarising the work of the Committee during the period preceding the meeting and the outcomes of this meeting.

## **STAFF REPORTS**

### **MATTERS TO BE CONSIDERED BY THE COMMITTEE AND REFERRED TO COUNCIL**

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***Matters which cannot be  
delegated to a Committee or Staff***

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## 8.1 NAWMA PRUDENTIAL REPORT

Contact Person: Sam Green

### Why is this matter before the Council or Committee?

Matters which cannot be delegated to a Committee or Staff

### Purpose

For the Committee to make a determination on whether to deal with this matter in confidence.

## A. COMMITTEE TO MOVE MOTION TO GO INTO CONFIDENCE

### STAFF RECOMMENDATION

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer;
- General Manager City Assets;
- General Manager City Services;
- General Manager Corporate Services;
- Manager Governance;
- Executive Strategic Advisor
- Environmental Planner
- Governance Support;
- ICT Support;
- Minute Taker;

in order to consider in confidence agenda item 8.1 under Section 90(3)(b) of the *Local Government Act 1999* on the basis that:

- (b) information the disclosure of which -
- i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
  - ii) would, on balance, be contrary to the public interest.

This matter is confidential because information in the report and any subsequent discussion could reasonably be expected to undermine future commercial negotiations and be contrary to the public interest.

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed and in this instance; the Committee consider it necessary to consider this matter in confidence.

*Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.*

## B. The Matters as per item 8.1

**C. COMMITTEE TO DECIDE HOW LONG ITEM 8.1 IS TO BE KEPT IN CONFIDENCE****Purpose**

To resolve how long agenda item 8.1 is to be kept confidential.

**STAFF RECOMMENDATION**

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Committee orders that the following aspects of Item 8.1 be kept confidential in accordance with Committee's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Report for Item 8.1
- Attachment(s) for Item 8.1
- Minutes for Item 8.1

This order shall operate until the next scheduled annual review of confidential items by Council at which time this order will be reviewed and determined in accordance with Section 91(9)(a) of the *Local Government Act 1999*.

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the Committee delegates to the Chief Executive Officer the power to revoke in whole or in part this order at any time, and the Chief Executive Officer must advise the Committee of the revocation of this order as soon as possible after such revocation has occurred.

# **STAFF REPORTS**

## **MATTERS TO BE CONSIDERED BY THE COMMITTEE ONLY**

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***Matters for Information -  
Committee Only***

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**8.2 CHIEF EXECUTIVE OFFICER UPDATE**

Contact Person: Sam Green

**Why is this matter before the Council or Committee?**

Matters for Information

**Purpose**

For the Committee to make a determination on whether to deal with this matter in confidence.

**A. COMMITTEE TO MOVE MOTION TO GO INTO CONFIDENCE****STAFF RECOMMENDATION**

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer;
- General Manager City Assets;
- General Manager City Services;
- General Manager Corporate Services;
- Minute Taker;

in order to consider in confidence agenda item 8.2 under Section 90(3)(b) of the *Local Government Act 1999* on the basis that:

- (b) information the disclosure of which -
- i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and
  - ii) would, on balance, be contrary to the public interest.

This matter is confidential because the update includes information that is commercially sensitive. Public disclosure could disadvantage Council in negotiations.

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed in this instance; the Committee consider it necessary to consider this matter in confidence.

*Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.*

**B. The Matters as per item 8.2**

**C. COMMITTEE TO DECIDE HOW LONG ITEM 8.2 IS TO BE KEPT IN CONFIDENCE****Purpose**

To resolve how long agenda item 8.2 is to be kept confidential.

**STAFF RECOMMENDATION**

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Committee orders that the following aspects of Item 8.2 be kept confidential in accordance with the Committee's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Report for Item 8.2

This order shall operate until the next scheduled annual review of confidential items by Council at which time this order will be reviewed and determined in accordance with Section 91(9)(a) of the *Local Government Act 1999*.

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# **INFORMAL DISCUSSION**

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### 8.3 NAWMA - LONG-TERM FINANCIAL PLAN PRESENTATION

Contact Person: Sam Green

#### Why is this matter before the Council or Committee?

Informal Discussion

#### Purpose

For Committee to make a determination on whether to deal with this matter in confidence.

#### A. COMMITTEE TO MOVE MOTION TO GO INTO CONFIDENCE

##### STAFF RECOMMENDATION

Pursuant to Section 90(2) of the *Local Government Act 1999* an order is made that the public be excluded from attendance at the meeting, with the exception of:

- Chief Executive Officer;
- General Manager City Assets;
- General Manager City Services;
- General Manager Corporate Services;
- Manager Governance;
- Executive Strategic Advisor
- Environmental Planner
- Graham Dooley, Chairman, NAWMA Board;
- Dr Craig Heidenreich, Chief Executive Officer, NAWMA;
- Sid Jain, Chief Financial Officer, NAWMA;
- Governance Support;
- ICT Support;
- Minute Taker;

in order to consider in confidence agenda item 8.3 under Section 90(3)(b) of the *Local Government Act 1999* on the basis that:

(b) information the disclosure of which -

i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council; and

ii) would, on balance, be contrary to the public interest.

This matter is confidential because the Long-Term Financial Plan includes confidential, forward-looking financial projections and strategic assumptions that are commercially sensitive in nature.

On the basis of this information, the principle that meetings should be conducted in a place open to the public has been outweighed in this instance; the Committee consider it necessary to consider this matter in confidence.

*Section B below to be discussed in the confidential section of the agenda once the meeting moves into confidence for each item.*

**B. The Matters as per item 8.3****C. COMMITTEE TO DECIDE HOW LONG ITEM 8.3 IS TO BE KEPT IN CONFIDENCE****Purpose**

To resolve how long agenda item 8.3 is to be kept confidential.

**STAFF RECOMMENDATION**

Pursuant to Section 91(7) of the *Local Government Act 1999*, the Committee orders that the following aspects of Item 8.3 be kept confidential in accordance with the Committee's reasons to deal with this item in confidence pursuant to Section 90(3)(b) of the *Local Government Act 1999*:

- Presentation for Item 8.3

This order will be reviewed and determined as part of the annual review by Council in accordance with Section 91(9)(a) of the *Local Government Act 1999*.

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the Committee delegates to the Chief Executive Officer the power to revoke in whole or in part this order at any time, and the Chief Executive Officer must advise the Committee of the revocation of this order as soon as possible after such revocation has occurred.