AUDIT AND RISK COMMITTEE

A meeting of the committee will be held at **1515 hours** on **Thursday 05 November 2026**, in rooms 2.16/2.17, Department W.

The meeting will be preceded by an *in camera* meeting for members with the External Auditors at 1500 hours.

AGENDA

1.	**15:15**	**Welcome, apologies and declaration of interests**	N/A	A Pryde
2.	**15:15**	**Risk management (50 mins)**		
		TO CONSIDER a deep dive on AI (Priority 4: Sustainability)	ARC26/16	W Wang S Morgan R Bence
3.	**16:05**	**External audit 2025–26 (50 mins)**		
		a) TO CONSIDER the external auditors' annual report (10 mins)	ARC26/17	BDO
		b) TO RECOMMEND to Council the Letter of Representation (10 mins)	ARC26/18	K Kröger
		c) TO RECOMMEND to Council the audited financial statements (30 mins)	ARC26/19	K Kröger
4.	**16:55**	**Internal audit (5 mins)**		
		TO CONSIDER a progress report on the internal audit plan	ARC26/20	KPMG
5.	**17:00**	**Assurance items (30 mins)**		
		a) TO RECOMMEND to Council the Fire, Health and Safety Annual Report for 2025–26 (20 mins)	ARC26/21	J Morgan
		b) TO RECOMMEND to Council the Prevent Duty Annual Monitoring Return for 2025–26 (5 mins)	ARC26/22	J Morgan
		c) TO CONSIDER the Transparent Approach to Costing (TRAC) process for 2025–26 (5 mins)	ARC26/23	K Kröger
6.	**17:30**	**Standing reports (5 mins)**		
		a) TO NOTE any disclosures under the Whistleblowing Policy since the last meeting (2 mins)	Oral report	J Morgan
		b) TO NOTE any allegations of fraud or financial irregularities occurring since the last meeting (3 mins)	Oral report	K Kröger

7.	**17:35**	**Committee management and reporting (25 mins)**		
		a) TO CONSIDER the second draft of the Audit and Risk Committee Annual Report for 2025–26 (15 mins)	ARC26/24	A Pryde
		b) TO CONFIRM the minutes of the meeting held on 16 September 2026 (5 mins)	ARC26/25	A Pryde
		c) TO NOTE the status of the actions from previous meetings (3 mins)	ARC26/26	A Pryde
		d) TO NOTE the draft agenda for the next meeting (2 mins)	ARC26/27	A Pryde
8.		**Any other business**	N/A	A Pryde

9. Dates of meetings 2026–27

- Wednesday 10 March 2027 at 1500 hours in rooms 2.16/2.17, Department W.
- Wednesday 16 June 2027 at 1500 hours in rooms 2.16/2.17, Department W.