



## NOTICE AND BUSINESS PAPERS

**AUDIT COMMITTEE**  
**Thursday 24 November 2011**  
**10.30AM**

### COMMITTEE MEMBERS:

Councillor G K Brady (Chairperson)  
The Mayor, Councillor B N Carter  
Ms C Eagle  
Mr B McCosker

### COUNCIL OFFICERS:

Mr E A Pardon – Chief Executive Officer  
Mr J Wallace – Chief Audit Executive

*Your attendance is required at a meeting of the Audit Committee to be held in the Meeting Room, 1 Ranger Street, Gacemere on 24 November 2011 commencing at 10.30AM for transaction of the enclosed business.*

A handwritten signature in black ink, appearing to be "E A Pardon", written over a horizontal line.

**Chief Executive Officer**  
17 November 2011

**Next Meeting Date: 23.02.12**  
**Closing Date For Reports: 15.02.12**

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**1 PRESENT****2 APOLOGIES****3 LEAVE OF ABSENCE****4 CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

Minutes, as circulated, of the Ordinary Meeting of the Audit Committee, held on 13 September 2011.

[Minutes 13 September 2011 Audit](#)

**COMMITTEE RECOMMENDATION**

THAT the Minutes of the Ordinary Meeting of the Audit Committee, held on 13 September 2011 as circulated, be taken as read and adopted as a correct record.

(Please refer to separate Minutes document)

## 5 BUSINESS OUTSTANDING

Request	Date	Report Relating to Request	Description of Request	Responsible Officer	Due Date	Comments
Report	20/05/2011	Results of Audit Committee Self Assessment	Mr McCosker to review Audit (Committee) Charter against the Audit Plan for 2010/2011 once the plan has been presented	Evan Pardon	13.09.2011	7/9/2011 Mr McCosker advised that this item had been dealt with and could be closed out. (DWS Doc No 2822648)
Report	23/06/2011	Fraud Management	That once developed that the Fraud Management Plan comes back to the Audit Committee via the Chief Executive Officer	Evan Pardon	TBA	
Report	23/06/2011	Information System Audit Review 2010-2011	That the Management report on Information Systems be brought back to the next Audit Committee via the Chief Executive Officer	Evan Pardon	TBA	
Report	23/06/2011	Audit Follow Up Review from 2009-2010 Various Internal Audits Completed	That Chief Executive Officer follows up on items SM3 and SM5 and brings back a report to the Audit Committee on those items	John Wallace	TBA	
<b>Report</b>	<b>13/09/2011</b>	<b>2010/2011 Unaudited Financial Statements</b>	<b>The signed Management Representation Letter be presented at the next Audit Committee Meeting and supporting information and discussions be noted</b>	<b>Alicia Cutler</b>	TBA	

## **6 DECLARATION OF INTEREST IN MATTERS ON THE AGENDA**

## 7 STRATEGIC REPORTS

### 7.1 General

#### 7.1.1 Audit Plan 2011-12 Status Update

**File No:** 5207

**Attachments:** [Status Update against 2011-12 Audit Plan](#)  
[Attachment 1 - Status update against 2011-12 Audit Plan - Report to Au...](#)

**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation

**Author:** John Wallace  
Chief Audit Executive

**Proposed Meeting Date:** 24 November 2011

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#### SUMMARY

Provided for the information of the Committee is the status update showing the progress made against the 2011-12 Audit Plan.

#### OFFICERS RECOMMENDATION

That the report be “received”.

#### LEGISLATIVE CONTEXT

It is a requirement under the *Local Government (Finance, Plans, and Reporting) Regulation 2011 S160 (1) (b) (i)* that “the audit committee must review the internal audit plan for the internal audit for the current financial year”. As such, the status update has been provided for the Committee’s information.

# **Rockhampton Regional Council**

## **Audit**

### **Audit Plan 2011-12 Status Update**

#### **Status Update against 2011-12 Audit Plan**

**24 November 2011**

**Attachment 1**

**Pages 1**

PERIOD July-June 2011-2012

ENGAGEMENT	Scope & Engagem't Letter	Field Work Underway	Field Work Completed	Draft Report Issued to Mgmt	Mgmt Comments Received	Final Report Issued	Provided to Audit Committee	Comments
Animal Control Operations	July-Nov	July-Nov	July-Nov	July-Nov	July-Nov	July-Nov	July-Nov	
Recordkeeping	July-Nov	July-Nov						
Fleet Management	July-Nov	July-Nov	July-Nov					
Mobile Phones	July-Nov	July-Nov	July-Nov	July-Nov				
Operational Projects								
Events Management								
Follow Up Reviews								
Risk Management Review								

Unplanned Carry Overs

Capital Projects			July-Nov	July-Nov	July-Nov	July-Nov	July-Nov	Was planned to be finished by 30 June 2011
Procurement							July-Nov	Completed but missed Audit Committee
HR Entry & Exit							July-Nov	Completed but missed Audit Committee

Unplanned Requests

Notices - Animals (CEO)	July-Nov							Requested to be finished by 30 Dec 2011
Notices - Water (CEO)	July-Nov							Requested to be finished by 30 Dec 2011
Risk Management Review	July-Nov	July-Nov	July-Nov	July-Nov	July-Nov			KPMG

Audit Committee Meetings 11/12 FY: 24-Nov-11 23-Feb-12 TBA TBA

**7.1.2 Internal Audit End of Year Report****File No:** 8403**Attachments:** [Responses to Surveys Documenting Customer Satisfaction and Value Added](#)[Attachment 1 - Responses to surveys documenting customer satisfaction ...](#)**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation**Author:** John Wallace  
Chief Audit Executive**Proposed Meeting Date:** 24 November 2011

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**SUMMARY**

Provided for the information of the Committee are the details of the Internal Audit Unit's performance against its yearly tasks identified in the Operational Plan 2010/2011.

**OFFICERS RECOMMENDATION**

That the report be "received".

**COMMENTARY**

Council has adopted a Corporate Plan for 2009 – 2013. This is a strategic document which outlines the focus for the Rockhampton Region and sets out broad intended outcomes and the strategic approach in shaping the future of the Region.

The 2010/2011 Operational Plan links to the Corporate Plan and is an important element in the planning and performance management of Council, outlining the projects, initiatives and ongoing activities that are set out to ultimately deliver Council's vision.

Listed below and *attached* are the tasks that were identified for the Internal Audit Unit in the Operational Plan 2010-2011 and the progress made.

**ACTION - 4.3.5.3: COUNCIL SECTIONS ARE SUPPORTED THROUGH INTERNAL AUDIT CONSULTING AND ADVICE.**

1. TASK: OVERALL CUSTOMER SATISFACTION AS SURVEYED BY INTERNAL AUDIT UNIT.

**Target: 70%**

**RESULT: Surveys indicate 100% achieved.**

**ACTION - 4.1.1.6: COUNCIL SECTIONS ARE REGULARLY AUDITED BY AN INDEPENDENT OBJECTIVE ASSURANCE ASSESSMENT.**

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2. TASK: ALL INTERNAL AUDIT SERVICES ARE PERFORMED IN ACCORDANCE WITH INTERNATIONAL PROFESSIONAL PRACTICES FRAMEWORK (IPPF - STANDARD).

**RESULT: Minor changes to Audit Manual will be effected in time for next report to Audit Committee meeting. Overall delivery in accordance with IPPF and service delivery has met expectations.**

3. TASK: COUNCIL'S INTERNAL AUDIT PROCESSES ARE QUALITY MANAGED THROUGH AN INTERNAL SELF-ASSESSMENT PROGRAM DELIVERED ANNUALLY TO AUDIT COMMITTEE.

**RESULT: Completed and report to be delivered to first available meeting after 30 June 2011. Quality assurance health check completed by C Bunt 27 June who notes the proactive steps being taken to ensure compliance with IPPF.**

4. TASK: VALUE ADDED AS SURVEYED BY INTERNAL AUDIT UNIT. CUSTOMERS FEEL THE ENGAGEMENT CONTRIBUTED TO IMPROVEMENTS IN THEIR AREA.

**Target: 70%**

**RESULT: Survey results indicate 100% achieved.**

**ACTION - 4.1.1.7: THE AUDIT COMMITTEE IS SUPPORTED TO ACHIEVE ITS OBJECTIVES.**

5. TASK: QUARTERLY INTERNAL AUDIT REPORTS SUBMITTED OR AS PER COMMITTEE MEETING SCHEDULE.

**RESULT: All audit reports delivered.**

6. TASK: THE CHIEF AUDIT EXECUTIVE COORDINATES APPROPRIATE PROFESSIONAL DEVELOPMENT OPPORTUNITIES FOR THE AUDIT COMMITTEE.

**RESULT: Professional development opportunities have been delivered (eg: ALGIAC).**

# **Rockhampton Regional Council**

## **Audit**

### **Internal Audit End of Year Report**

#### **Responses to Surveys Documenting Customer Satisfaction and Value Added**

**13 September 2011**

**Attachment 1**

**Pages 2**

Graph of KPIs to be used in conjunction with Interplan graphs for the End of Year Report

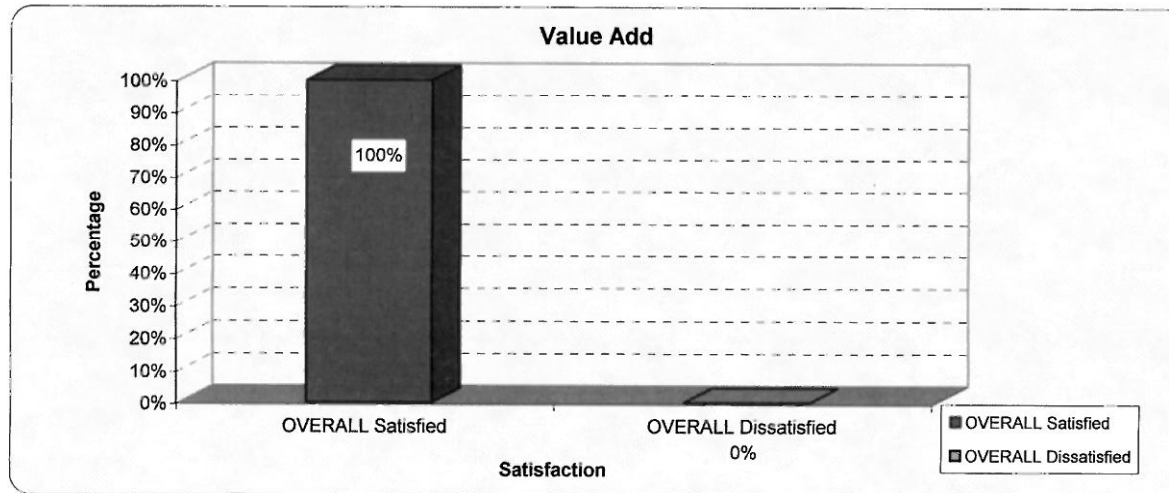
Q3  
Value Add

Responses rec. back from  
Chief Executive Officer's Office  
Organisational Services  
Community Services  
Commercial Services  
Infrastructure & Planning Services

Audits undertaken		2010-07 ERM	2010-08 Water Meter Reading	2010-09 Zero Harm	2010-10 Liquor Licencing- Showground	2010-11 Vehicle Loss (Fire) Review	2010-12 Fire at Lakes Cr Rd Landfill Facility	2010-13 Grants, Sponsorship	2011-01 DA Process	2011-02 HR Entry Exit	2011-04 Capital Project Management	2011-05 Procurement (QAO)
Yes		Yes		Yes								
	Yes						Yes			Yes	Yes	Yes
								Yes				
<b>Total%</b>	<b>No Audits Responded to</b>	<b>Ave (Overall)</b>										
100%	7	100%	100%	100%	0%	0%	100%	0%	100%	100%	0%	100%
0%	7	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

**OVERALL Satisfied** 100%  
**OVERALL Dissatisfied** 0%

**ENGAGEMENT NOT YET COMPLETED**  
No response received yet - alter % & No of Audits before completing graphs



Graph of KPIs to be used in conjunction with Interplan graphs for the End of Year Report

Q8  
Customer Satisfaction

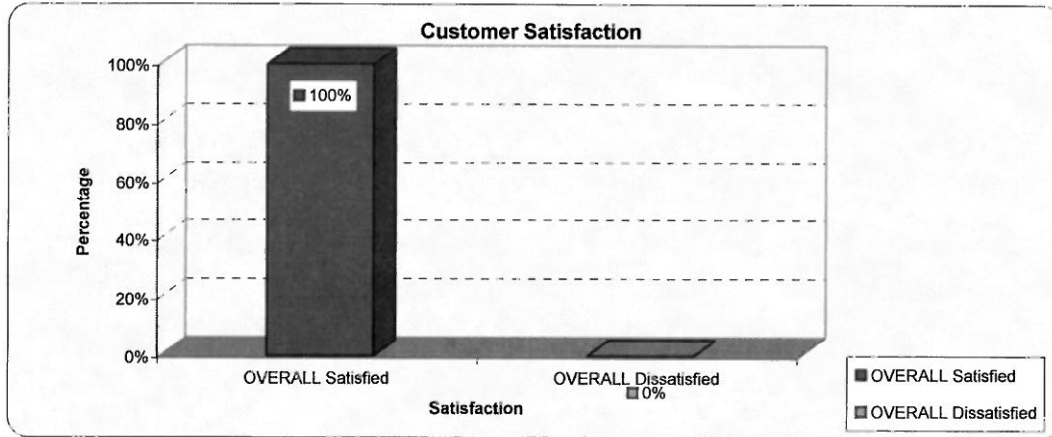
Audits undertaken	2010-07 ERM	2010-08 Water Meter Reading	2010-09 Zero Harm	2010-10 Liquor Licencing- Showground	2010-11 Vehicle Loss (Fire) Review	2010-12 Fire at Lakes Cr Rd Landfill Facility	2010-13 Grants, Sponsorship	2011-01 DA Process	2011-02 HR Entry Exit	2011-04 Capital Project Management	2011-05 Procurement (QAO)
Responses rec. back from Chief Executive Officer's Office	Yes		Yes								
Organisational Services									Yes	Yes	Yes
Community Services		Yes				Yes					
Commercial Services								Yes			
Infrastructure & Planning Services											
	100%	100%	100%	0%	0%	100%	0%	100%	100%	0%	100%
	100%	100%	100%	0%	0%	100%	0%	100%	100%	0%	100%
	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Total%	No Audits Responded to	Ave (Overall)
700%	7	100%
0%	7	0%

← SATISFIED →  
← NOT SATISFIED →

OVERALL Satisfied 100%  
OVERALL Dissatisfied 0%

ENGAGEMENT NOT YET COMPLETED  
No response received yet - alter % & No of Audits before completing graphs



**7.1.3 Organisational Independence - Annual Compliance Statement**

**File No:** 8563

**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation

**Author:** John Wallace  
Chief Audit Executive

**Proposed Meeting Date:** 24 November 2011

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**SUMMARY**

This report is submitted in compliance with the International Professional Practices Framework Standard 1110: "The chief audit executive [CAE] must confirm to the board, at least annually, the organisational independence of the internal audit activity."

**OFFICERS RECOMMENDATION**

That the report be "received".

**COMMENTARY**

The International Professional Practices Framework (IPPF - Internal Auditing Standards) are mandatory for Institute of Internal Auditors (IIA) members. To comply with these standards, specifically 1100; 1120; 1130, the CAE must confirm to the board (audit committee), at least annually, the organisational independence of the Internal Audit Activity.

The Standard defines that organizational independence is effectively achieved by a dual reporting relationship with the CAE reporting directly functionally to the board (audit committee) and administratively to a level within the organisation that allows the IA activity to fulfil its responsibilities. Functional reporting to the board (audit committee) typically involves the audit committee:

- Approving the internal audit activity's overall all charter;
- Approving the internal audit risk assessment and related audit plan;
- Receiving communications from the CAE on the results of internal audit activities or other matters the CAE determines are necessary;
- Making enquiries of management and the CAE to determine whether there is audit scope or (audit) budgetary limitations that impeded the ability of the internal audit activity to execute its responsibilities.

This statement was last presented to the Audit Committee at the 10 December 2010 meeting and to comply with the IPPF the CAE is now submitting this year's report.

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The CAE hereby confirms his assessment as follows:

*“That the internal audit activity has met the criteria for organisational independence for the period to date”.*

These criteria are:

**1. The CAE must report to a level in the organisation that allows the internal audit activity to fulfil its responsibilities.**

**Compliance statement:** *The CAE continues to report functionally directly and unimpeded to the Audit Committee of Council, however, it now reports administratively to the Executive Manager Governance and Innovation.*

It is to be noted that since the last report was submitted that a restructure of the organisation saw the CAE's reporting line change from the Chief Executive Officer to the Executive Manager Governance and Innovation. This change of organisational placement poses a practical constraint on the scope of audit services that can be appropriately undertaken by internal auditors. For example it is not appropriate for the internal audit unit to objectively evaluate the performance of peer offices under the Executive Manager Governance and Innovation.

In general, the higher the administrative reporting level, the greater the potential scope of engagements which can be undertaken by the internal audit activity while remaining independent of the audited entity.

**2. The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results.**

**Compliance statement:** *The CAE confirms there has effectively been no interference, by Management or Councillors with respect to the scope of work performed, the performance of work or communication of reports to the audit committee, by the Internal Audit Unit. Threats to independence are successfully managed at the individual auditor, engagement, functional or organisational levels, by the CAE.*

It is to be noted that on one occasion changes have been made to the classification of several audit reports, from confidential to non-confidential: While this has not negatively impacted the communication of the content of audit results, it has placed the CAE in non-compliance with IPPF standards 2410.A3 and 2440.A2, as the CAE must include limitations on distribution and use of the results and approve the release of reports to third parties after assessing the risk to the organisation. Advice recently from the Institute of Internal Auditors has further indicated the need to keep audit reports confidential in relation to internal audit's ability to continue to obtain satisfactory results, through its respected and confidential working relationship with the individual auditee. The CAE believes this has been addressed moving forward if report classifications were again to be inadvertently changed, without prior agreement.

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**3. The CAE must communicate and interact directly with the board (audit committee).**

**Compliance statement:** *The CAE confirms his direct interactions and communication with the audit committee / audit committee chairperson, freely and independent from management or councillor interference.*

It is to be noted that s170 and s170A of the Local Government Act 2009 necessitated the inclusion of s3.2 and s4 of Internal Audit Charter to allow for this component of the standard to be met.

**7.1.4 Unit Certifications Achieved-Update**

**File No:** 5207

**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation

**Author:** John Wallace  
Chief Audit Executive

**Proposed Meeting Date:** 24 November 2011

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**SUMMARY**

This report is provided for the information of the Audit Committee on the topic of internal audit continuing professional development.

**OFFICERS RECOMMENDATION**

That the report be received.

**COMMENTARY**

Internal audit unit operational capability has now been further enhanced with the attainment of the following additional certifications:

(1) **CRISC – Certification in Risk and Information Systems Control** through the Information Systems Audit and Control Association.

CRISC credentials recognise professionals who have knowledge and experience identifying and evaluating risk and in designing, implementing, monitoring and maintaining risk-based, efficient and effective IS controls.

(2) **Certification of Competency – WH&S Management System Lead Auditor**

This Lead Audit certification allows the unit additional capability to (internally) independently audit the area of WH&S.

The CAE would like to thank the Council, CEO and PPW for its continuing commitment and priority given to further education for employees. Additional capability is being pursued moving forward as a high priority.

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## **8 URGENT BUSINESS / QUESTIONS**

## **9 CLOSED BUSINESS**

### **9.1 Officers Reports**

#### **9.1.1 Council's Corporate Risks**

**File No:** 8799

**Responsible Officer:** Shane Turner  
Manager Corporate Support & Risk

**Author:** Barry Harper  
Risk Management Co-ordinator

**Proposed Meeting Date:** 24 November 2011

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#### **PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

#### **OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.2 Final Audit Results – 2010/2011**

**File No:** 5207

**Responsible Officer:** Ross Cheesman  
General Manager Organisational Services

**Author:** Alicia Cutler  
Strategic Manager Finance

**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.3 Loss/Theft Items Reported to Auditor - General**

**File No:** 3911

**Responsible Officer:** Ross Cheesman  
General Manager Organisational Services

**Author:** Kerrie Barrett  
Operations Manager Property and Insurance

**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.4 1102 - HR Entry/Exit (process) Review****File No:** 5207**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation**Author:** John Wallace  
Chief Audit Executive**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.5 Animal Control-Operations (Cats)****File No:** 5207**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation**Author:** John Wallace  
Chief Audit Executive**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.6 Follow Up Review - SM3&5****File No:** 5207**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation**Author:** John Wallace  
Chief Audit Executive**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.7 KPMG Review of RM Framework****File No:** 5207**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation**Author:** John Wallace  
Chief Audit Executive**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.8 Procurement**

**File No:** 5207

**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation

**Author:** John Wallace  
Chief Audit Executive

**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.9 Report on the Status of the Audit Recommendations**

**File No:** 5207

**Responsible Officer:** Michael Rowe  
Executive Manager Governance and Innovation

**Author:** John Wallace  
Chief Audit Executive

**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

**9.1.10 Review of Capital Project Management**

**File No:** 5207

**Responsible Officer:** John Wallace  
Chief Audit Executive

**Author:** Jai Ram  
Executive Internal Auditor

**Proposed Meeting Date:** 24 November 2011

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**PURPOSE**

In accordance with Section 72(1)(h) of the Local Government (Operations) Regulation 2010, it is considered necessary to close the meeting to discuss this matter in closed business.

**OFFICER RECOMMENDATION:**

That council consider this matter in the confidential component of this meeting due to:

"other business for which a public discussion would be likely to prejudice the interests of the local government or someone else, or enable a person to gain a financial advantage."

## **10 CONFIDENTIAL REPORTS**

## **11 CLOSURE OF MEETING**