MINUTES

Board/Committee	:	Governing Authority
Meeting	:	Meeting M26-2
Venue	:	Boardroom, GLISB
Date	:	17 February 2026
Attendance	:	Donal Donovan (MST); Catherine Duffy (MST); Siofra Foley (MST) Conor Houlihan (MST); Ann Marie Kennedy; Shane Kilcommins; Brigid Laffan (Chair); Ann Ledwith; Edmond Magner; Mahdi Nohtani; (MST); Sinéad O'Flanagan; Paul Stapleton; Bob Strunz; Anthony Weir
Apologies	:	June Arnold; Kevin Fleming; Anne O'Connor; Orlagh O'Regan
In Attendance	:	John Field; Grainne Frain; Ciara Hogan; John Kelly; Pat O'Neill (MST).

1. OPENING AND GOVERNANCE MATTERS

1.1 MEETING WITHOUT EXECUTIVE/SECRETARIAT PRESENT

1.1.1 NOTED The Governing Authority (GA) met without members of the Executive or the Secretariat present. The Chancellor, in her capacity as Chair of the Search Board and Selection Board for the recruitment of the President, provided a brief update on the current status of the process. Initial and final interview dates have been set and there will be engagement sessions with staff across three cohorts: (i) students; (ii) academic; and (iii) professional managerial and support staff.

1.2 SIGERSON AND FITZGIBBON CUPS

1.2.1 NOTED Mr Colin Coughlan and Mr Brian McNamara, winning Captains of the Sigerson Cup and Fitzgibbon Cup teams, joined the meeting along with support staff, Ms Neasa O'Donnell, Head of Student Sport, Mr Jason Coffey, UL GAA Games Development Manager, and Ms Claire Barry, Marketing & Communications Officer, UL Sport. The Chancellor and Acting President, on behalf of the Governing Authority, congratulated all involved in what was an historic double for the University, marking one of the most significant achievements in UL's sporting history.

1.3 CONFLICTS OF INTEREST

1.3.1 NOTED The Chair requested members to declare if they had a conflict of interest arising in relation to any matters on the agenda. None were declared.

1.4 [redacted]

[redacted]

[redacted]

1.5 MINUTES & ACTION ITEMS

1.5.1 AGREED Minutes of M26-1 of 27 January 2026 as presented.

1.5.2 NOTED Document entitled "Sixth Governing Authority Action Items to 17 February 2026 Meeting". The Corporate Secretary updated members on the status of the outcomes from the GA Annual Review of Effectiveness as set out in the Report including ongoing documentary improvements, expanded governance training resources, and planned alignment of dashboard development with the strategic plan. Subsidiary oversight is under review, and efforts continue to improve timely circulation of papers. Culture remains a standing agenda item, and work is ongoing on improving time keeping on the agenda, and prioritisation.

1.6 CAO APPLICATIONS

1.6.1 NOTED The President briefed members on CAO application trends with a substantial rise in interest, with overall applications to the University rising by 22.5% compared with a sector increase of 7.5%, and first preferences exceeding 6,000 for the first time. While the introduction of medicine and other new programmes contributed to this growth, underlying demand remains strong, with applications still up 10% and first preferences up 7% even when these new offerings are excluded. [redacted] A paper on the provisional CAO applications will be presented to the next meeting of the Governing Authority.

2. SUB-COMMITTEE REPORTS

2.1 AUDIT & RISK COMMMITTEE (ARC)

2.1.1 NOTED Document entitled "Audit & Risk Committee, Chair's Report to the Governing Authority, 17 February 2026".

2.1.2 NOTED The Chair, on behalf of the Committee, briefed the GA on the following:

- Committee Member and Chair Evaluations;
- C&AG External Audit Plan for Financial Year YE 30 September 2025 – approved;
- Meeting with the C&AG without Executive;
- Information Security Plan & Milestones;
- Section 66 Renewal Programme Update;
- ATOM Project Update – nominee to ATOM Steering Committee;
- Timetabling Update;
- Internal Audit Update;
- Special Review of Exams Boards and Awards – Part 2;
- Risk Management Update;
- HEA Staff Return Review;

- Strategic Fund Review;
- Annual Protected Disclosures Report 2025 – recommended for approval;
- ARC Annual Workplan 2026 – recommended for approval;
- UL Student Life Governance Review;
- HEA Report A;
- Quarterly Procurement Update;
- Revenue Qualifying Disclosure: Pension Tax;
- Annual Child Protection Report;
- Review of Insurance Strategy.

2.1.3 NOTED The Chair of the FSPC outlined a positive engagement with the ARC with regard to the Student Life Review. The importance of having a consistent, transparent message was highlighted, and appreciation was expressed for the strong work carried out to date.

2.1.4 AGREED To approve the ARC Annual Workplan 2026.

2.2 STUDENT EXPERIENCE, ACCESS & EQUALITY COMMITTEE

2.2.1 NOTED Document entitled "Student Experience, Access & Equality Committee, Chair's Report to the Governing Authority, 17 February 2026".

2.2.2 NOTED The Deputy Chair, on behalf of the Committee, briefed the GA on the following:

- First 7 Weeks;
- Work Plan 2026;
- Student Funding Schemes;
- Annual Self-Assessment Review.

2.2.3 NOTED Members discussed feedback from the First 7 Weeks, noting that difficulties in locating buildings remain one of the most common issues raised by new and visiting students. Potential solutions considered included increasing engagement with the new student app, installing additional campus maps, and prioritising signage at key locations such as the Living Bridge, while acknowledging the significant cost of a full signage upgrade and the need to identify cost-effective improvements. It was further noted that the PDP is engaging constructively with Buildings and Estates to explore practical and affordable enhancements to campus signage and navigation supports, including the potential installation of maps at key locations, enhancing guidance to students e.g. to the North Campus and the Living Bridge.

2.3 ACADEMIC COUNCIL (AC) REPORT

2.3.1 NOTED Document entitled "Academic Council Report to Governing Authority". The Interim PDP updated members on the Report including that routine business is progressing as normal through the relevant committees. Updates included mid-year changes to the Handbook of Academic Regulations, ongoing work to strengthen Exam Board processes and controls, improvements in the Times Higher World University Rankings, and progress under the Teaching and Learning Strategy. The AC also received a report from Library and Information Services on recent developments.

2.3.2 NOTED Discussion on academic staffing and the balance between teaching and research roles, with members reflecting on how appointments such as teaching assistants, assistant teachers and research fellows influence the academic mix and the University's research-intensification objectives. It was noted that increased focus on research KPIs and related metrics is being brought into AC discussions, given their relevance across all academic units.

2.3.3 NOTED A view was expressed that Academic Council meetings should take place exclusively in person, as this format is seen to strengthen engagement, promote the exchange of ideas, and support the development of a cohesive scholarly community something considered difficult to achieve through online meetings.

3. STRATEGIC MATTERS

3.1 STRATEGIC PLANNING WORKSHOP GA/EC

3.1.1 NOTED Presentation entitled "Report on the Joint Strategic Planning Workshop, dated 17/2/2026" and "Governing Authority/ Executive Committee/ Finance, Strategy Performance Committee – Report on the Joint Strategic Planning Workshop, dated 6 February 2026". Dr Chris McInerney, Director of the Transferable Skills Unit and Mr Eoin Brady, Internal Communications Manager joined the meeting.

3.1.2 NOTED Dr McInerney's presentation on the workshop included the following:

- A summary of the findings from the PESTLE and SOAR analyses, noting that while several experiential elements were identified, corresponding experiential risks were not always captured and may require further work.
- Opportunities identified through the SOAR process were grouped into three categories:
  - **Redefining:** Reframing messages, approaches, and UL's positioning as an authentic research University.
  - **Refining**: Building on existing strengths, leveraging the campus to attract students, reinvigorating Alumni engagement, recapitalising on core strengths, while discontinuing activities that no longer align with strategic priorities.
  - **Aligning:** Ensuring alignment internally and externally, including with regional priorities, institutional operating models, and the goals of the City and wider community.
- Industry engagement was highlighted as a cross-cutting theme that spans all three categories.
- Ambition was identified as less clearly articulated than other elements, suggesting a need to strengthen how ambition is expressed and linked to opportunities.
- The importance of distinguishing between elements the University can control and those it can influence, as this will shape strategic planning.
- Further work may be required to identify education, culture, and experiential risks that were not fully captured in the PESTLE/SOAR outputs.

3.1.3 NOTED Discussion including the following:

- Members thanked Dr McInerney for the clarity and usefulness of the work, particularly the inclusion of the student voice and experiential elements.
- Contributions from colleagues to date has been valuable and will feed into upcoming presentations to the Executive Committee and GA.

- The importance of articulating institutional ambition was strongly emphasised. Members reflected that ambition should be meaningfully stretched yet realistic, requiring careful definition.
- The challenge of aligning individual ambition with institutional performance, and members queried what levers are available to support this alignment, particularly in relation to research intensity.
- Achieving research ambition requires attention to the full life cycle of the academic, including recruitment, development, support, and progression, with strategic hiring critical to delivering on institutional goals.
- A comparison was raised regarding UL's positioning relative to technological universities and traditional universities, with a view that this question has not yet been clearly answered and is relevant to defining ambition.
- Members noted clear distinctions between traditional universities and technological universities, particularly in research intensity, year-round academic culture, and student profile. It was emphasised that strengthening research reputation is the key factor in maintaining differentiation from the TU sector.
- The President, Student Life welcomed the inclusion of the student voice and confirmed further engagement will follow.
- Work completed to date provides a strong foundation for the next phase of campus engagement and will support wider consultation across the University community.

3.2 S.66 UPDATE

3.2.1 NOTED Document entitled "Renewal Programme Update – February 2026". Mr David Mangan, RPMO, joined the meeting.

3.2.2. NOTED Work since the last GA meeting has focused on three short-term priorities: closing out remaining Report 4 queries, drafting Report 4 with updated data and analysis, and preparing for the forthcoming HEA onsite meeting. A detailed timeline was outlined, including finalisation of the Report, circulation to Executive and the Steering Group for feedback, engagement with the external validator, and preparation sessions for next week's presentation to the HEA. Members were advised that updated figures and appendices have been shared, including graphical summaries requested by the HEA to illustrate progress across recommendations, pillars and actions. Current data indicate that 54% of recommendations are completed, pending validation or superseded, with 46% in progress, and a significant reduction in items not yet started. The HEA has responded positively to the trajectory to date, though it was noted that the volume of in-progress recommendations represents a substantial workload. Updates were also provided on overdue recommendations, partially implemented items, and expected completion levels for Report 4. The HEA has received FOI requests relating to the programme, and this was noted for information.

3.2.3 NOTED Discussion including the following:

- Deloitte will meet the HEA to review project learnings and the recommendation tracker, which will remain as a permanent repository for all 154 recommendations. Improvement is occurring both systematically and organically, with working groups identifying overlaps and accelerating progress.
- Strong engagement across the University was highlighted, including participation from approximately 400 staff in the President's appointment process.

- The broader significance of Section 64, noting that while the immediate priority is to exit the current "suspended sentence," the longer-term opportunity lies in embedding gold-standard governance and culture.
- A historical pattern of governance challenges since 2009 was referenced, underscoring the need for aligned decision-making across GA, EC, and AC as well as within subsidiaries [redacted].
- Members emphasised the need for adaptability and agility in a high-risk external environment, enabling early identification of emerging issues.
- The annual governance statement (AGS) was identified as a key metric for tracking progress, with 54 of 83 confirmations achieved in 2023/24. Year-on-year improvements are expected as recommendations embed into routine processes.
- Cultural progress was noted as more difficult to measure, but potential indicators include culture surveys, culture scores and other leading measures. A five-year period was suggested as a long-term indicator of success.
- Members stressed the importance of building a culture that addresses problems early and transparently, noting that several current issues stem from challenges that were not addressed when they first emerged. Openness, psychological safety and the ability to raise concerns without fear were highlighted as essential.
- Improvements in reputation, marketing and communications were noted as additional indicators of institutional stability.
- The issue of the hold on capital projects should be raised with the HEA although it is hoped that individual projects will be permitted to progress. It was noted that the Capital Development Plan is expected to go to the CDC shortly.
- The HEA will also assess the "feel" of the campus during their visit, and that testimonials from recommendation owners and programme teams will be important in demonstrating lived progress alongside formal data.
- A University-wide update on the progress of the S.64 renewal programme should be developed and disseminated, ensuring that staff have clear visibility of achievements, upcoming milestones, and the collective role in sustaining progress.
- UL should formally document the full S.64 process and its successful delivery to ensure institutional memory, including capturing lessons learned, retaining effective practices, and maintaining clear links to GA governance structures.
- The importance of addressing problems as they emerge, recognising that early resolution is always more effective and reinforcing the need for a culture of openness and transparency where issues can be raised without fear.

3.3 REGISTRY INCLUDING STUDENT RECORDS AND TIMETABLING/SCHEDULING

3.3.1 NOTED Document entitled "Examination Board and Spring Timetable update, dated February 2026". The Interim PDP's briefing included the following:

- **Exam Board:** Key changes to the Exam Board process include extra time for grade submission, removal of discretion at the University Exam Board, and implementation of a Power BI solution for secure data handling. These changes have reduced manual grade alterations and improved the reliability of awards.
- **Timetable Updates:** The timetabling operation remains highly complex, with almost 4,000 weekly events for 12,000 students and large numbers of staff, modules, and rooms. Key improvements this semester included having the right staffing in place, much stronger consultation with departments, and a clearer process for routing timetable issues through departmental coordinators. Additional capacity has been added to the scheduling and exams team, and the spring

timetable ran smoothly. Work is progressing on the long-term replacement of the current timetabling system, a multi-year project now properly resourced, and a draft timetabling and room-booking policy will be circulated for feedback shortly.

3.3.2 NOTED Responding to a query from the President, Student Life, the PDP agreed that there was a need to strengthen communication to students regarding the timing of fee payments and the release of exam results, ensuring that refund policies, key dates and deadlines are clearly understood.

3.3.3 NOTED Detailed discussion including the following:

- The University is undertaking a multi-year transformation of the student records system, requiring full redesign of academic programmes, standardisation of structures and credits, removal of bespoke rules, and an eventual transition to a percentage-based grading system.
- The ATOM project has been identified as mission-critical, with concerns raised about system fragility, understanding of progression rules, legacy configurations, and the risk of mission creep diverting focus from the core student records system.
- Significant structural inconsistencies across programmes including non-standard credit loads and varied progression structures will necessitate a coordinated, University-wide re-engineering rather than piecemeal fixes.
- Transitioning to a percentage-based grading system will require complex preparatory work, including managing legacy letter-grade records and ensuring multiple student cohorts progress under the regulations they entered with.
- Members expressed serious concern about inconsistent application of academic discretion at department and school level, emphasising the need for a standardised University-wide approach to ensure fairness, manage borderline cases, align with sector norms, and reduce the risk of appeals.
- [redacted]
- [redacted]
- GA underscored the need for clear, robust oversight and assurance through structured reporting, risk registers, milestones and ARC engagement while remaining non-operational.
- Members stressed the importance of being sufficiently informed to provide effective oversight without becoming involved in day-to-day management, given the University's exposure and the complexity of the programme.
- Concerns were raised regarding project scope, potential mission creep, and the challenge of aligning all stakeholders.
- It was acknowledged that a project of this scale will inevitably encounter challenges, requiring adjustments, additional resources and course corrections. Transparency, alignment and consistent communication will be essential to sustaining confidence and momentum.
- Alignment across GA, Executive and AC was emphasised as essential. AC's support for the direction of travel was noted, with dissenting views acknowledged as legitimate but not representative of the collective academic position.
- The business case, developed over nine months with subject-matter experts and currently under review by Executive, will be presented to the GA for assurance and

approval. It will provide the formal framework for oversight, reporting, risk management and transparency as the project progresses.

3.3.4 NOTED The Governing Authority reaffirmed the importance of having sufficient visibility of the ATOM project to meet its governance and oversight responsibilities, particularly in relation to progress against milestones, budget, scope and emerging risks. The GA, supported by the ARC, will work with the PDP and Executive Committee following receipt of the business case to ensure that reporting and assurance arrangements remain appropriate to enable effective oversight.

3.3.5 AGREED The PDP will prepare and present a detailed paper clarifying the context and current status of the so-called "500 rules" in the student records system, including their impact on programme complexity and progression processes.

4. STANDING ITEMS

4.1 PEOPLE & CULTURE

4.1.1 NOTED Presentation by the Director, HR entitled “UL Culture Update to Governing Authority” on the culture work which included the following:

- **Culture Charter and Framework:** The Culture Charter has been published on the President’s website, with hard copies distributed to key stakeholders. A cultural framework has been developed, categorising recommendations and touchpoints and assigning owners and timelines for action.
- **Culture Implementation Oversight Group:** An update was provided on the work of the Culture Implementation Oversight Group, including publication of the Culture Charter, development of the cultural framework, and plans to embed cultural change through structured monitoring and engagement.
- **Pulse Checks and Staff Engagement:** The oversight group is introducing short “pulse checks” to gauge staff sentiment across units, supported by in-house organisational psychologists to ensure effective question design. The intention is to gather feedback from all staff, not only managers.
- **Staff Awards and Resource Development:** The President’s Values and Actions Awards have been renamed to align with cultural change objectives, with adjudication underway for the upcoming event. Additional resources including toolkits and meeting-etiquette guidelines are being developed and will be made available through a SharePoint hub.
- **Ongoing Reporting and Oversight:** Regular updates on culture initiatives will continue to be provided to the GA and the People and Culture Committee, with recognition that embedding positive culture is a long-term process.

4.2 FINANCE

4.2.1 NOTED The CFPO briefed members on the following;

- Preliminary notification has been received regarding the 2026 core funding allocation from the HEA, although the full formal grant letter is still awaited. The key issue highlighted relates to supplementary funding for historic pay awards. While the sector received €61.5m in December, only €10m of this has been allocated for 2026, leaving a €51.5m shortfall. The notification does, however,

explicitly acknowledge this gap and notes that it will be considered as part of the 2026 supplementary estimates process, which although not ideal offers some grounds for expecting a supplementary grant later in the year.

- In relation to the 2026 pay awards, the Minister has announced €77m in funding for the sector, with approximately €46m expected for universities and €31m for technological universities. The core grant for the university sector has increased by €34m, but early analysis suggests that this will not fully cover the cost of the new pay awards. Initial estimates indicate a likely shortfall in the mid-teens, meaning the core grant will fall below the level assumed in the current budget.
- Further detail will be available once the full grant letter is issued, and a comprehensive financial impact assessment will be presented at the March GA meeting. The FSPC will receive updated modelling as soon as figures are confirmed, and additional finance updates including the financial statements will also be brought to the next GA meeting.

4.3 RISK

4.3.1 NOTED A presentation entitled “Governing Authority – ERM Presentation, 17.02.2026 Trish Bourke”. Ms Trish Bourke, Risk Management Officer joined the meeting, and her briefing included the following:

- The updated Risk Management Policy and Risk Appetite Statement are being finalised and will go to the ARC on 6 March, followed by GA for approval.
- Mandatory risk-management training is 70% complete, with materials in development. A revised Risk Management Handbook will be issued in Q2.
- Under the Policy, all risks with a residual score of 8+ must be escalated to Executive. Of 112 such risks reviewed, 106 will be managed locally, four have reduced in score, and two have been escalated to the Risk Review Group.
- The current 87-page Fundamental Risk Register contains 272 control entries, including 80 duplications. A consolidation exercise will reduce duplication, merge overlapping controls, assign a single primary owner per control, and streamline governance without weakening control strength.
- Consolidation will reduce control volume by approximately 30-40% across categories (e.g., governance, rankings), improving accountability and reducing unnecessary system-triggered reviews.
- Many risks have large numbers of associated owners (e.g. 15 for governance risks), reflecting cross-functional work but also creating visibility and accountability challenges that require tightening.
- EC approval for consolidation is scheduled for the 18 February. Individual meetings with Executive members and structured control-mapping workshops will follow, converting actions into controls and enabling reductions in residual risk ratings.
- The consolidation and strengthening of the risk register directly support the Renewal Programme by improving clarity, reducing complexity, and ensuring risks are consistently managed across the institution.
- There are quarterly meetings between the Risk Team and the Renewal Office to ensure ongoing alignment, effective embedding and evidence of implementation.

4.3.2 NOTED Members sought clarification on the potential change to the current Risk Management Information System provider and were advised that no notification has been received, though the University is proactively reviewing alternative systems. It was also confirmed that while duplication in existing controls is being reduced,

Renewal Programme recommendations will continue to be integrated into the risk register in a strategic, evidence-based way, with controls clearly tagged and coordinated through ongoing engagement between the Risk Office and the Renewal Office.

5. FOR APPROVAL

5.1 REVIEW REQUEST

5.1.1 NOTED The Corporate Secretary received a review request submitted by a candidate who was unsuccessful in their application for promotion to Professor (Personal Chair).

5.1.2 AGREED In line with the Policy, an external independent reviewer will now be appointed.

5.2 APPOINTMENTS

5.2.1 Academic Staff Appointments

5.2.1.1 AGREED In accordance with Section 25(1) of the Universities Act, 1997 to appoint:

- [redacted] as Associate Professor A – Management;
- [redacted] as Assistant Professor in Sociology (Racism(s) Criminology, Cultural Sociology).

5.2.2 Support Staff Appointments

5.2.2.1 AGREED In accordance with Section 25(1) of the Universities Act, 1997 to appoint:

- [redacted] as Scheduling and Examinations Manager
- [redacted] as Accreditation Manager - KBS
- [redacted] as Executive Administrator - GPS, Admissions
- [redacted] as Executive Administrator - GPS, Admissions.

5.2.3 NOTED Salary offer confirmations for January 2026.

5.2.4 NOTED Research funded contract appointments for February 2026.

5.3 PROTECTED DISCLOSURES REPORT 2025

5.3.1 NOTED “PDA 1 and PDA2 Returns and Protected Disclosures Report 2025”. The Corporate Secretary briefed members on the two statutory reporting obligations under protected disclosures legislation.

5.3.2 AGREED To approve the PDA1 And PDA2 returns for submission by 1 March 2026 and the Annual Report for publication on or before 31 March 2026.

6. FOR DISCUSSION

6.1 DEEP DIVES 2026

6.1.1 NOTED Document entitled “Proposed Strategic “Deep Dives” 2026”.

6.1.2 AGREED The deep dive schedule as presented commencing with the faculties in March. The Corporate Secretary will advise faculties that their upcoming deep-dive presentations should address not only achievements but also challenges, including issues relating to AI, teaching programmes, research performance and human-resource planning, with an emphasis on openness and candour.

6.1.3 NOTED It was suggested that Professor Eamonn Kelly, KBS, who recently spoke at the IPA – Governance Forum on Project Governance, be invited to deliver the same presentation to the GA, at a future meeting, as it was extremely well received.

6.2 EXTERNAL EVALUATION OF THE GOVERNING AUTHORITY

6.2.1 NOTED Document entitled "University of Limerick Request for Quote – Governing Authority – External Review of Effectiveness 2026"

6.2.2 NOTED The Corporate Secretary advised that the tender for the external evaluation will issue in the coming weeks. Having taken soundings on likely costs, it was proposed that the indicative expenditure range be increased [redacted]

6.2.3 AGREED That the Nominating & Governance Committee will undertake the tender evaluation on behalf of the GA, in line with the expenditure range set out above.

7. FOR NOTING

7.1 EXECUTIVE COMMITTEE STRUCTURES & PORTFOLIOS

7.1.1 NOTED Document entitled "EC Portfolios and Span of Control Office of the President". The Acting President provided an update on the ongoing S.64 review of EC Committee structures and portfolios. This review supersedes the earlier Strategic Governance Committee recommendation to examine the University's decision-making structures and is informed by Recommendation 27 of the Deloitte S.64 Report, which calls for balanced portfolios, clearer reporting lines aligned with good practice, and updated documentation. The HEA has also identified this work as particularly critical.

7.1.2 NOTED The review focuses on strengthening oversight, ensuring an appropriate balance of authority, and improving coherence across governance frameworks. It draws on the Deloitte Section 64 Review, the PwC 2017 Review, and benchmarking across IUA universities. Key themes include Executive size and academic representation, addressing skills gaps, streamlining portfolios including consideration of the Chief Commercial Officer role, reducing the number of direct reports to the President, strengthening subsidiary oversight, rationalising committee structures, enhancing the role of AC, and addressing diversity on the Executive.

7.1.3 NOTED The presentation outlined the University's current decision-making structures and set out the governance, academic and subsidiary implications of the proposed changes and supports GA oversight. The purpose of the review is to ensure appropriate GA oversight and to provide assurance that the recommendations will address skills gaps, enhance accountability and improve consistency across the

institution and alignment with best practice. Engagement has taken place with Management Council and AC.

7.2 GOVERNING AUTHORITY EXPENDITURE

7.2.1 Memorandum from the Corporate Secretary entitled “Governing Authority Expenditure Report Update for Information / Noting” dated 17 February 2026.