Locking "closed" tracker items □ (in progress)

Currently, Tiki does not allow locking tracker items, which limits its use in contexts that require immutability — such as invoice management under legal regulations.

This feature introduces a system preference (e.g., tracker_lock_closed_items) that prevents editing tracker items with status "Closed".

Once enabled:

- Users cannot modify locked items through the UI.
- Only trusted roles (e.g., system administrators) can alter these via database access.
- This helps make Tiki more compliant with digital governance standards.

Feature development is currently in progress.