



# MANSFIELD SHIRE COUNCIL

## Audit and Risk Advisory Committee

MONDAY, 18 MAY 2020  
VIA ZOOM

# MINUTES

**4.30pm meeting for Committee.**  
Council Officers will be attending from 5.00pm

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**MONDAY, 18 MAY 2019**  
**VIA ZOOM**  
**4.30PM**

# AGENDA

**4.30pm meeting of the Committee.**  
**Council Officers will be attending from 5.00pm**

## 1. OPENING OF THE MEETING

Bruce Potgieter, Chairperson, opened the meeting at 4.30 pm.

### PRESENT

#### **External Members:**

Peter Johnston  
Katie Lockey  
Bruce Potgieter

#### **Councillors:**

Cr Marg Attley  
Cr Harry Westendorp

### IN ATTENDANCE

#### **Chief Executive Officer:**

Kaylene Conrick

#### **Finance Manager:**

Mandy Kynnersley

#### **Corporate and Organisational Development Manager:**

Sharon Scott

#### **AFS and Associates – Internal Auditor IMME - Auditor**

Bradley Ead  
Ryan Schischka

## 2. APOLOGIES

NIL

## 3. CONFIRMATION OF MINUTES

### Recommendation:

**That the Minutes of the Audit and Risk Advisory Committee Meeting held on 16 March 2020 be confirmed as an accurate record.**

Noted and Received

## 4. DISCLOSURE OF CONFLICTS OF INTEREST

Katie Lockey declared a Direct Conflict of Interest in Item 7.4.



**5. OUTSTANDING ACTIONS**

Noted and Received

**10. EXTERNAL AUDIT**

**10.1 VAGO Audit Strategy 2020**

**Recommendation:**

**THAT the Audit and Risk Advisory Committee receive and note the Audit Strategy Memorandum for the financial year ending 30 June 2020 from the Victorian Auditor General's Office.**

Noted and Received

The VAGO Interim Management Letter was presented at the meeting as a late agenda item.

Noted and Received

**6. REVIEW OF GOVERNANCE SCHEDULE**

**6.1 Audit and Risk Advisory Committee Annual Governance Schedule 2019-20**

Noted and Received



## 7. FINANCIAL AND PERFORMANCE REPORTS

### 7.1 Finance Report: 1 July 2019 to 30 April 2020

**Recommendation:**

**THAT the Audit and Risk Advisory Committee receive the Year to Date Finance Report for the period 1 July 2019 to 30 April 2020.**

Noted and Received

### 7.2 Council Plan Performance Reporting Q3 2020

**Recommendation:**

**THAT the Audit and Risk Advisory Committee receive and note the Council Plan Performance Report as at 31 March 2020.**

Noted and Received

### 7.3 Asset Accounting Policy

**Recommendation:**

**THAT the Audit and Risk Advisory Committee note the revised Asset Accounting Policy and recommend its endorsement by the Chief Executive Officer.**

Noted and Received

### 7.4 Fixed Asset Valuations

**Recommendation:**

**THAT the Audit and Risk Advisory Committee:**

- 1. note the valuation reports for Land, and recommend Council adopt the valuations for the financial statements as at 30 June 2020; and**
- 2. note the draft valuation reports for Off street car parks / Buildings / Recreation, leisure and community assets and recommend Council adopt the valuations therein (subject to no material change in the final report) for the financial statements as at 30 June 2020.**

Noted and Received



## 8. RISK MANAGEMENT

### 8.1 Mansfield Shire Council Investment Schedule

**Recommendation:**

**THAT the Audit and Risk Advisory Committee receive and note the Investment Portfolio Report 30 April 2020.**

Noted and Received

**ACTION:** Finance Manager to check A2 investments for compliance with the policy and inform the committee.

### 8.2 Occupational Health and Safety

**Recommendation:**

**That the Audit and Risk Advisory Committee receive the April 2020 report on Council's Occupational Health and Safety Management System.**

Noted and Received

**ACTION:** Corporate & Organisational Development Manager to provide further information to Committee regarding CRMS reference 20126272 on the Hazard and Risk Register.

### 8.3 Risk Management Report

**Recommendation:**

**THAT the Audit and Risk Advisory Committee receive and note the Risk Management Report and the Risk Register as at 5 May 2020.**

Noted and Received

### 8.4 Policy Register Status Update

**Recommendation:**

**That the Audit and Risk Advisory Committee receives and notes the Policy Register as at 5 May 2020.**

Noted and Received



## 8.5 Pandemic Management Plan

**Recommendation:**

**That the Audit and Risk Advisory Committee receive and note the Municipal Pandemic Management Sub Plan March 2020.**

Noted and Received

## 8.6 Local Government Act 2020 Implementation Plan

**Recommendation:**

**THAT the Audit and Risk Advisory Committee receive and note the *Local Government Act 2020* implementation plan.**

Noted and Received

## 9. INTERNAL AUDIT AND CONTROL

### 9.1 Internal Audit

**Recommendation:**

**That the Audit and Risk Advisory Committee receives and notes the Internal Audit Program Status Update.**

Noted and Received

Brad Ead from AFS & Associates tabled the Occupational Health, Safety and Wellbeing Risk Management Internal Audit Report.

Noted and Received

**ACTION:** Finance Manager to circulate the Internal Audit Planning letter to the committee when received.

### 9.2 Audit Actions Performance Report

**Recommendation:**

**THAT the Audit and Risk Advisory Committee receives and notes the Audit Actions Performance Report for Q4 as at 4 May 2020.**

Noted and Received



### 9.3 Procedural Exceptions

**Recommendation:**

That the Audit and Risk Advisory Committee notes the Procedural Exceptions Memorandums authorised by the Chief Executive Officer between 28 February 2020 and 5 May 2020.

Noted and Received

## 11. OTHER BUSINESS

### 11.1 Audit and Risk Committee Charter

**Recommendation:**

That the Audit and Risk Advisory Committee endorse the revised Audit and Risk Committee Charter for recommendation to Council.

Noted and Received

**ACTION:** Finance Manager to review item 1.1 and 9.1 of the Charter to ensure it is consistent with the wording in the Local Government Act 2020.

**ACTION:** Finance Manager to check the committee name for consistently throughout the Charter.

**ACTION:** Finance Manager to revise governance scheduled to match the new Charter.

**ACTION:** Finance Manager to circulate any revisions made in accordance with any best practice guidelines to the committee out of session.

### 11.2 Quarterly Industry Report

Brad Ead from AFS & Associates tabled the Quarterly Industry Report.

Noted and Received

## 12. NEXT MEETING

The next meeting of the Audit and Risk Advisory Committee, scheduled for 31 August 2020.





### 13. CLOSURE OF MEETING

There being no further business the meeting concluded at 6.17 pm.

CONFIRMED this **Thirty First** day of August 2020.

\_\_\_\_\_ Chair