

OFFICIAL



Mansfield Shire

MINUTES

Audit and Risk Committee

Monday 9 December 2024

Our aspiration for our Shire and its community

We live, work and play in an inclusive, dynamic and prosperous place where community spirit is strong and people are empowered to engage in issues that affect their lives.

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1. Opening of the Meeting

Chief Executive Officer, Kirsten Alexander, opened the meeting at 1:05 pm.

2. Election of Chairperson

Peter Johnston/Moh-Lee Ng:

THAT THE AUDIT AND RISK COMMITTEE elect Jane Watson as Chairperson for the 12-month period commencing 9 December 2024.

CARRIED

3. Present

External Members:

Jane Watson
Peter Johnston
Moh-Lee Ng

Councillors:

Mayor Steve Rabie
Cr Mandy Treasure

Officers:

Kirsten Alexander, Chief Executive Officer
Maya Balvonova, Acting General Manager Investment & Planning
Janique Snyder, Executive Manager People, Communications & Governance
Michael McCormack, Financial Controller
Tanya Tabone, Coordinator Communications, Governance & Risk
Chelsea Young, Governance & Risk Officer
James Alcaniz, Coordinator Financial Planning & Analysis
Bradley Ead, AFS and Associates, Partner
Lee Blashki, VAGO, Manager - Financial Audit

4. Apologies

Nil

5. Acknowledgement of Country

The Chair, Jane Watson, recited Council's Acknowledgement of Country:

"Our meeting is being held on the traditional lands of the Taungurung people. We wish to acknowledge them as the traditional custodians and pay our respects to their Elders past and present. We extend that respect to all members of our community."

6. Disclosure of Conflicts of Interest

Nil

7. Confirmation of Minutes

Councillor Steve Rabie/Peter Johnston:

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meetings held on 26 August 2024 and 16 September 2024 be confirmed as an accurate record.

CARRIED

8. Administrative Items

8.1. Action Item and Open Audit Recommendations Registers

THAT THE AUDIT AND RISK COMMITTEE notes the Action Register and the Audit Recommendations Register as of 3 December 2024.

CARRIED

8.2. Annual Work Plan 2024-25

THAT THE AUDIT AND RISK COMMITTEE note the Annual Work Plan update.

CARRIED

8.3. Service Area Presentation: Business & Finance

THAT THE AUDIT AND RISK COMMITTEE receive and note the presentation on the Business & Finance team operations and the Annual Budget timeline for 2025-26.

CARRIED

9. Financial and Performance Reporting

9.1. Investment Schedule

THAT THE AUDIT AND RISK COMMITTEE receive and note the Investment Portfolio Report as at 31 October 2024.

CARRIED

9.2. Debt Schedule

THAT THE AUDIT AND RISK COMMITTEE receive and note the Loan Portfolio report as at 31 October 2024.

CARRIED

9.3. Quarterly Finance Report

THAT THE AUDIT AND RISK COMMITTEE notes the Quarterly Finance Report for the period 1 July 2024 – 30 September 2024.

CARRIED

10. Internal Control Environment

10.1. Policy Register Status Update

THAT THE AUDIT AND RISK COMMITTEE note the Policy Register as of 4 December 2024.

CARRIED

11. Risk Management

11.1. Occupational Health and Safety Management Report

THAT THE AUDIT AND RISK COMMITTEE receive this report.

CARRIED

11.2. Risk Management Report

THAT THE AUDIT AND RISK COMMITTEE note the information contained in the Risk Register.
CARRIED

12. Internal Audit

12.1. Internal Audit

THAT THE AUDIT AND RISK COMMITTEE receives and notes the Strategic Internal Audit Program Status Update, and Industry Update.

CARRIED

12.2. Internal Audit Completed Report - Occupational Health, Safety & Wellbeing Risk Management

THAT THE AUDIT AND RISK COMMITTEE notes the AFS Occupational Health, Safety & Wellbeing Risk Management report and identified action items.

CARRIED

12.3. Internal Audit Completed Report - Human Resources Management (incl. Gender Equality)

THAT THE AUDIT AND RISK COMMITTEE notes the AFS Human Resources Management (incl. Gender Equality) audit report and identified action items.

CARRIED

12.4. Internal Audit Completed Report - Data Analytics - Procurement and Accounts Payable

THAT THE AUDIT AND RISK COMMITTEE notes the AFS Data Analytics – Procurement and Accounts Payable audit report and identified action items

CARRIED

13. External Audit

13.1. VAGO Reports

THAT THE AUDIT AND RISK COMMITTEE note the VAGO Final Management Letter for the year ending 30 June 2024 and Status Report for November 2024.

CARRIED

14. Compliance Management

14.1. Procurement Exemptions

THAT THE AUDIT AND RISK COMMITTEE notes that one Procedural Exemption was authorised by the Chief Executive Officer between 1 July 2024 – 30 September 2024.

CARRIED

14.2. Operation Leo Special Report

THAT THE AUDIT AND RISK COMMITTEE note this report on IBAC's Operation Leo Special Report.

CARRIED

15. Other Business

Service Area Presentations 2025:

- Cyber Security and Project CODI
- Child Safety and Youth Services
- Emergency Recovery including Financial Position

16. Next Meeting

The next meeting of the Audit and Risk Advisory Committee will be held online via Zoom on 24 February 2025 at 3.00pm (Committee members only to meet from 2.30pm - 3.00pm).

17. Close of meeting

The Audit and Risk Committee Meeting Agenda 9 December 2024 was closed at 2:54pm.