

OFFICIAL



Mansfield Shire

MINUTES

Audit and Risk Committee

Monday 26 August 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

Peter Johnston, Chairperson, opened the meeting at 3.02pm.

2. Present

External Members:

Peter Johnston
Moh-Lee Ng

Councillors:

Mayor Steve Rabie

Officers:

Kirsten Alexander, Chief Executive Officer
Melissa Crane, General Manager Investment & Planning
Janique Snyder, Executive Manager People, Communications & Governance
Michael McCormack, Financial Controller
Tanya Tabone, Coordinator Communications, Governance & Risk Officer
Chelsea Young, Governance & Risk Officer
Nicole Embling, Coordinator Statutory Planning
Bradley Ead, AFS and Associates – Internal Auditor

3. Apologies

Jane Watson
Councillor Mark Holcombe

4. Acknowledgement of Country

Mayor Steve Rabie 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."

5. Disclosure of Conflicts of Interest

Nil

6. Confirmation of Minutes

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meeting held on Monday 27 May 2024 be confirmed as an accurate record.

CARRIED

7. Administrative Items

7.1. Audit and Risk Committee Annual Meeting Schedule 2024-25

THAT THE AUDIT AND RISK COMMITTEE adopt a meeting schedule for the 2024-25 year (1 October 2024 to 30 September 2025).

CARRIED

7.2. Action Item and Open Audit Recommendations Registers

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

CARRIED

7.3. Annual Work Plan 2024-25

THAT THE AUDIT AND RISK COMMITTEE adopts the 2024-25 Annual Work Plan and notes the update provided.

CARRIED

7.4. Audit and Risk Committee Report to Council

THAT THE AUDIT AND RISK COMMITTEE provide a report describing the activities, findings and recommendations for the six months ending 30 June 2024 to the Chief Executive Officer for tabling at the 17 September 2024 Council Meeting.

CARRIED

7.5. Service Area Presentation: Planning - Strategic and Statutory

THAT THE AUDIT AND RISK COMMITTEE receive and note the presentation on the Statutory and Strategic Planning programs.

CARRIED

8. Financial and Performance Reporting

8.1. Investment Schedule

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

CARRIED

8.2. Debt Schedule

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

CARRIED

8.3. Insurance Program 2024-25 Report

THAT THE AUDIT AND RISK COMMITTEE receive and note the Insurance Program 2024-25 Report.

CARRIED

9. Internal Control Environment

9.1. Policy Register Status Update

THAT THE AUDIT AND RISK COMMITTEE note the following:

- Policy Register as of 21 August 2024,
- Updated Risk Management Procedure, and
- Updated Fraud and Corruption Plan.

CARRIED

10. Risk Management

10.1. Occupational Health and Safety Management Report

THAT THE AUDIT AND RISK COMMITTEE receive this report.

CARRIED

10.2. Risk Management Report

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

CARRIED

11. Internal Audit

11.1. Internal Audit

THAT THE AUDIT AND RISK COMMITTEE receives and notes the following:

- Internal Audit Planning Document – Risk Assessment and Strategic Internal Audit Program Development,
- Completed Internal Audit Report Past Issues Review,
- Strategic Internal Audit Program Status Update August 2024, and
- Industry Update August 2024.

CARRIED

12. External Audit

12.1. VAGO Reports

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

CARRIED

13. Compliance Management

13.1. Procurement Exemptions

THAT THE AUDIT AND RISK COMMITTEE notes that two Procedural Exemptions were authorised by the Chief Executive Officer between 1 April 2024 – 30 June 2024.

CARRIED

14. Other Business

Peter Johnson's second term expires November 2024. A report recommending Mr Johnson be appointed for a third and final 3-year term will be presented to Council on 17 September 2024.

The committee thanked Peter for his contributions in the role of chair.

15. Next Meeting

The next meeting of the Audit and Risk Advisory Committee will be held on Monday 16 September 2024 to consider the Annual Financial & Performance Statements, Governance and Management Checklist, and any other items deemed necessary.

CARRIED

16. Close of meeting

The Audit and Risk Committee Meeting Agenda 26 August 2024 was closed at 4:08 pm.