



Mansfield Shire

MINUTES

Audit and Risk Committee

Monday 28 August 2023

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 3.00 pm.

2. Present

External Members:

Peter Johnston

Jane Watson

Moh-Lee Ng

Councillors:

Mayor James Tehan

Cr Mark Holcombe

Officers:

Chief Executive Officer, Kirsten Alexander

General Manager Infrastructure & Planning, Melissa Crane

General Manager Business & Economic Development, Julie Williams

Interim Coordinator Governance & Risk, Jane Carter

AFS and Associates – Internal Audit Partner, Bradley Ead

Victorian Auditor-General's Office – Sector Director Financial Audit, Travis Derricott

3. Apologies

Nil

4. Acknowledgement of Country

Peter Johnston recited Council's Acknowledgment of Country:

“Our meeting is being held on the lands of the Taungurung people and we wish to acknowledge them as Traditional Owners. We would also like to pay our respects to their Elders, past and present, and Aboriginal Elders of other communities who may be here today.”

5. Disclosure of Conflicts of Interest

Melissa Crane declared a conflict of interest in respect of item 10.3 Risk Management Report.

6. Confirmation of Minutes

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meeting held on 28 August 2023 be confirmed as an accurate record.

CARRIED

7. Administrative Items

7.1. **Audit and Risk Committee Annual Meeting Schedule 2023-24**

THAT THE AUDIT AND RISK COMMITTEE adopts the meeting schedule for the 2023-24 year (1 October 2023 to 30 September 2024) noting the November Meeting will be held on 27 November 2023, and the February meeting will be held in person in Mansfield, with the date subject to confirmation or change.

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 20 August 2023.

CARRIED

7.3. **Annual Work Plan 2023-24**

THAT THE AUDIT AND RISK COMMITTEE adopt the Annual Work Plan 2023-24.

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 financial year ended 30 June 2023 to the Chief Executive Officer for tabling at the next Council Meeting.

CARRIED

8. Financial and Performance Reporting

8.1. **Mansfield Shire Council Investment Schedule - 30 June 2023**

THAT THE AUDIT AND RISK COMMITTEE receive and note the Investment Portfolio Report 30 June 2023.

CARRIED

9. Internal Control Environment

9.1. **Policy Register Status Update**

THAT THE AUDIT AND RISK COMMITTEE note the Policy Register as of 22 August 2023.

CARRIED

10. Risk Management

10.1. Related Parties Disclosures

THAT THE AUDIT AND RISK COMMITTEE notes the related party disclosures report.

CARRIED

10.2. Occupational Health and Safety Management Report and Register

THAT THE AUDIT AND RISK COMMITTEE note and receive this report.

CARRIED

Melissa Crane left the meeting whilst item 10.3 was discussed.

10.3. Risk Management Report

THAT THE AUDIT AND RISK COMMITTEE note the information contained in this briefing.

CARRIED

Melissa Crane returned to meeting.

11. Internal Audit

11.1. Internal Audit Status Reports

THAT THE AUDIT AND RISK COMMITTEE receives the Internal Audit Program Status Report and Industry Update – Recent Reports and Publications of Interest, noting to complete the September review, progress the October 2023 and February 2024 reviews, and at the November committee meeting, confirm the reviews for the remainder of the year.

CARRIED

11.2. Internal Audit Completed Report - 2023-04 Audit and Risk Committee Performance Self-Assessment

THAT THE AUDIT AND RISK COMMITTEE note and discuss the 2023-04 Audit and Risk Committee Performance Self-Assessment report.

CARRIED

12. External Audit

12.1. VAGO Reports

THAT THE AUDIT AND RISK COMMITTEE:

1. Note the VAGO Status Report, July 2023
2. Note the Better Normal: A new Way of Working Together publication
3. Note an additional Audit and Risk Committee meeting has been scheduled for 25 September at 3pm, or another date as agreed, to discuss the 2022-23 Annual Financial Statements.

CARRIED

13. Compliance Management

13.1. Procurement Exemptions

THAT THE AUDIT AND RISK COMMITTEE notes that no Procedural Exemption Memorandums were authorised by the Chief Executive Officer between 1 April 2023 and 30 June 2023.

CARRIED

14. Other Business

The GM Infrastructure and Planning provided a verbal update on OH&S incidents at school crossings.

15. Next Meeting

The next meeting of the Audit and Risk Advisory Committee will be held on Wednesday 4 October at 3.30pm, or other date as agreed.

16. Close of meeting

The Audit and Risk Committee Meeting Agenda 28 August 2023 was closed at 4.56 pm.