

OFFICIAL



Mansfield Shire

MINUTES

Audit and Risk Committee

Monday 27 May 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 3:03 pm.

2. Present

External Members:

Jane Watson
Peter Johnson
Moh-Lee Ng

Councillors:

Mayor Steve Rabie
Cr Mark Holcombe

Officers:

Kirsten Alexander, Chief Executive Officer
Melissa Crane, General Manager Infrastructure & Planning
Janique Snyder, Executive Manager People, Communications & Governance
Michael McCormack, Financial Controller
Tanya Tabone, Coordinator Communications, Governance & Risk Officer
Chelsea Young, Governance & Risk Officer
James Alcaniz, Coordinator Financial Planning and Analysis
Craig Willingham, Project Manager Rural Councils Transformation Program
Travis Derricott, Victorian Auditor-General's Office
Lee Blashki, Victorian Auditor-General's Office
Bradley Ead, AFS and Associates

3. Apologies

Nil

4. Acknowledgement of Country

Peter Johnston recited Council's Acknowledgement 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

Nil

6. Confirmation of Minutes

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meeting held on Monday 26 February 2024 be confirmed as an accurate record.

CARRIED

7. Administrative Items

7.1. Annual Work Plan 2023-24

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

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 21 May 2024.

CARRIED

7.3. Rural Councils Transformation Program Presentation

THAT THE AUDIT AND RISK COMMITTEE receive and note the presentation on the Rural Councils Transformation Program.

CARRIED

8. Financial and Performance Reporting

8.1. Quarterly Finance Report

THAT THE AUDIT AND RISK COMMITTEE notes the Budget Report for the period 1 July 2023 – 31 March 2024.

CARRIED

8.2. Investment Schedule

THAT THE AUDIT AND RISK COMMITTEE receive and note the Investment Portfolio Report as at 30 April 2024.

CARRIED

8.3. Debt Schedule

THAT THE AUDIT AND RISK COMMITTEE receive and note the Loan Portfolio report as at 30 April 2024.

CARRIED

8.4. Review of LGPRF Changes

THAT THE AUDIT AND RISK COMMITTEE notes the changes to the Local Government Performance Reporting Framework for 2023-24.

CARRIED

8.5. Carry Forwards

THAT THE AUDIT AND RISK COMMITTEE Note the carry forward information in this report for the capital projects from the 2022-23 Financial Year and the proposed carry overs for capital projects for the 2023-24 Financial Year.

CARRIED

8.6. Asset Valuations 2023-24

THAT THE AUDIT AND RISK COMMITTEE note the Bridges and Culverts revaluation report and the Indexation report, and note that the recommended revaluations will be adopted for the financial statements as at 30 June 2024.

CARRIED

9. Internal Control Environment

9.1. Policy Register Status Update

THAT THE AUDIT AND RISK COMMITTEE note the Policy Register as of 22 May 2024.

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

10.3. Risk Management Policy

THAT THE AUDIT AND RISK COMMITTEE note the endorsed Risk Management Policy and provide any further feedback to Council Officers.

CARRIED

10.4. Positive Duty for Employers - Sexual Harassment

THAT THE AUDIT AND RISK COMMITTEE note Council's Positive Duty regarding sexual harassment and the work conducted internally to date.

CARRIED

11. Internal Audit

11.1. Internal Audit Status Reports

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

CARRIED

11.2. Internal Audit Completed Report - Information Privacy and Records Management

THAT THE AUDIT AND RISK COMMITTEE notes the AFS Information Privacy and Records Management report and identified action items

CARRIED

11.3. Internal Audit Completed Report - Audit and Risk Committee Performance Self-Assessment

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

CARRIED

11.4. Internal Audit Completed Report - Management of Council Buildings

THAT THE AUDIT AND RISK COMMITTEE notes the AFS Management of Council Buildings report and identified action items

CARRIED

11.5. Internal Audit Tender

THAT THE AUDIT AND RISK COMMITTEE notes the update provided on the award of a tender for the provision of internal audit services.

CARRIED

12. External Audit

12.1. VAGO Reports

THAT THE AUDIT AND RISK COMMITTEE note the VAGO Status Report for April 2024 and May 2024, VAGO Audit Strategy for 2023-24, and VAGO Results of 2022-23 Audits: Local Government report summary paper.

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 January 2024 to 31 March 2024.

CARRIED

14. Other Business

Nil

15. Next Meeting

The next meeting of the Audit and Risk Advisory Committee will be held Monday 26 August 2024 online via ZOOM.

16. Close of meeting

The Audit and Risk Committee Meeting Agenda - 27 May 2024 was closed at 5:18 pm.