



Mansfield Shire

MINUTES

Audit and Risk Committee

Wednesday 14 September 2022

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

Bruce Potgieter, Chairperson, opened the meeting at 5:01 pm.

2. Present

Committee Members:

Mr Peter Johnston
Mr Bruce Potgieter
Moh-Lee Ng
Mayor James Tehan
Cr Mark Holcombe

Officers:

Chief Executive Officer: Kirsten Alexander
General Manager Community & Corporate Services: Dena Vlekkert
Manager Business & Performance: Tony Cooper
Project Officer Waste & Resource Recovery: Kurt Heidecker
Coordinator Waste Management: Shaun Langlands

Auditors:

AFS and Associates – Internal Auditor: Bradley Ead
VAGO: Travis Derricott & Martin Ma

3. Apologies

Moira Moss, Governance & Risk Coordinator - Mansfield Shire Council
Erin Nankivell, Partner - AFS and Associates

4. Acknowledgement of Country

Bruce Potgieter 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

Moh-Lee Ng/Peter Johnston:

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meeting held on 16 May 2022 be confirmed as an accurate record.

CARRIED

7. Administrative Items

7.1. Annual Work Plan

THAT THE AUDIT AND RISK COMMITTEE adopt the Annual Work Plan 2022-23.

CARRIED

7.2. Annual Meeting Schedule

THAT THE AUDIT AND RISK COMMITTEE adopt a meeting schedule for the 2022-23 year (1 October 2022 to 31 August 2023).

CARRIED

7.3. 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 2022 to the Chief Executive Officer for tabling at the next Council Meeting.

CARRIED

7.4. ARC Performance Reporting Actions

THAT THE AUDIT AND RISK COMMITTEE note the Audit and Risk Committee Action update report.

CARRIED

8. Financial and Performance Reporting

8.1. Fixed Asset Valuations 2021-22

THAT THE AUDIT AND RISK COMMITTEE note the valuation reports for Land, Roads and Footpaths and recommend the valuations therein are adopted for the financial statements as at 30 June 2022.

CARRIED

8.2. Financial Statements 2021-22

THAT

THE AUDIT AND RISK COMMITTEE:

1. Receive and note the Annual Finance Report including the closing report.
2. Recommends that:
 - a. Council records its approval 'in principle' to the Financial Statements for the year ended 30 June 2022, subject to adjustments discussed at the meeting; and
 - b. Subject to the final review of the final version of the financial report and the performance statement by the Victorian Auditor General's Officer, two Councillors certify the final version of the Financial Statements
3. Notes that the Manager Business & Performance will implement any non-material changes to the statements as recommended by the Auditor General and provide a summary of any such changes to the Audit and Risk Advisory Committee at its next meeting. Any material changes will be discussed with the Chair of the Audit and Risk Advisory Committee prior to being presented to Council.

CARRIED

8.3. Performance Statement 2021-22

THAT

THE AUDIT AND RISK COMMITTEE:

1. Receive and note the Performance Statement including the closing report.
2. Recommends that:
 - a. Council records its approval 'in principle' to the performance statement for the year ended 30 June 2022, subject to adjustments discussed at the meeting; and
 - b. Subject to the final review of the final version of the performance statement by the Victorian Auditor General's Officer, two Councillors certify the final version of the statement
3. Notes that the Manager Business & Performance will implement any non-material changes to the statement as recommended by the Auditor General and provide a summary of any such changes to the Audit and Risk Advisory Committee at its next meeting. Any material changes will be discussed with the Chair of the Audit and Risk Advisory Committee prior to being presented to Council.

CARRIED

8.4. Governance and Management Checklist 2021-22

THAT

THE AUDIT AND RISK COMMITTEE receive and note the Governance and Management Checklist.

CARRIED

8.5. Insurance Program 2022-23 Report

THAT

THE AUDIT AND RISK COMMITTEE receive and note the Insurance Program 2022-23 Report.

CARRIED

9. Internal Control Environment

9.2. Mansfield Shire Council Investment Schedule

THAT

THE AUDIT AND RISK COMMITTEE receive and note the Investment Portfolio Report 31 July 2022.

CARRIED

10. Risk Management

10.1. Waste Management

THAT THE AUDIT AND RISK COMMITTEE receive and note the presentation on Council's Waste Department.

CARRIED

10.2. Mansfield Shire Occupational Health and Safety Risk Management Report

THAT THE AUDIT AND RISK COMMITTEE receive this report.

CARRIED

10.3. Risk Management Report

THAT THE AUDIT AND RISK COMMITTEE receive and note the Risk Management Report

CARRIED

11. Internal Audit

11.1. Internal Audit

THAT THE AUDIT AND RISK COMMITTEE receives and notes the Internal Audit Program Status Report and Industry Update – Recent Reports and Publications of Interest.

CARRIED

12. External Audit

12.1. VAGO Audit Strategy 2022-2023

THAT THE AUDIT AND RISK COMMITTEE note the VAGO Status Report for August 2022.

CARRIED

13. Compliance Management

13.1. Procurement Exemptions

THAT THE AUDIT AND RISK COMMITTEE notes the Procedural Exemption Memorandums authorised by the Chief Executive Officer between 1 January 2022 and 30 June 2022.

CARRIED

14. Other Business

An Independent Audit Committee vacancy will occur with ending of Mr Bruce Potgieter's three year term on 12 November 2022. Mr Potgieter has decided not to renominate.

The Committee thanked Mr Potgieter and passed on their appreciation for his service on the Audit and Risk committee since November 2019.

An EOI had been issued to fill the vacancy – this EOI has now closed.

15. Next Meeting

The next meeting of the Audit and Risk Advisory Committee will be held 21 November 2022 at 2:30pm with Executive Mgt Team attend from 3:00pm on ZOOM

16. Close of meeting

The Audit and Risk Committee Meeting Agenda 14 September 2022 was closed at 6:51 pm.