



**Mansfield Shire**

# **MINUTES**

## **Audit and Risk Committee**

**Monday 24 November 2025**

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**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

Jane Watson, Chairperson, opened the meeting at 12.52pm.

## 2. Present

### External Members

- Jane Watson (Chair)
- Peter Johnston
- Moh-Lee Ng

### Councillors

- Cr Steve Rabie (Mayor)
- Cr Mandy Treasure

### Management

- Kirsten Alexander, Chief Executive Officer
- Michael McCormack, Financial Controller
- Tanya Tabone, Manager People, Communications & Governance
- Nick Magree, Coordinator Financial Planning & Analysis
- Chayi Chabakale, Financial Controller
- Kate Berg, Acting Coordinator Governance & Risk
- Bradley Ead, AFS and Associates
- Lee Blashki, Victorian Auditor-General's Office

## 3. Apologies

Nil

## 4. Acknowledgement of Country

Jane Watson recited Council's Acknowledgement of Country:

## 5. Disclosure of Conflicts of Interest

Nil

## 6. Election of Chairperson

### 6.1. Election of Chairperson

#### Moh-Lee Ng/Cr Mandy Treasure:

THAT THE AUDIT AND RISK COMMITTEE elect a Chairperson from the Independent members for the 12-month period commencing 24 November 2025.

**CARRIED**

## 7. Confirmation of Minutes

#### Cr Mandy Treasure/Moh-Lee Ng:

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meeting's held on 25 August 2025 and 15 September 2025 be confirmed as an accurate record.

**CARRIED**

## 8. Administrative Items

### 8.1. Annual Work Plan 2024-25

**Peter Johnston/Cr Mandy Treasure:**

THAT THE AUDIT AND RISK COMMITTEE note the update on the Annual Work Plan and Internal Control Environment - Rolling Four Year Plan.

**CARRIED**

### 8.2. Action Item and Open Audit Recommendations Registers

**Peter Johnston/Cr Mandy Treasure:**

THAT THE AUDIT AND RISK COMMITTEE notes the Action Register and the Audit Recommendations Register as of November 2025.

**CARRIED**

## 9. Financial and Performance Reporting

### 9.1. Quarterly Finance Report

**Peter Johnston/Moh-Lee Ng:**

THAT THE AUDIT AND RISK COMMITTEE notes the Quarterly Finance Report for the period of 1 July 2025 – 30 September 2025.

**CARRIED**

### 9.2. Debt Schedule

**Peter Johnston/Moh-Lee Ng:**

THAT THE AUDIT AND RISK COMMITTEE receive and note the Investment Portfolio Report as at 31 October 2025.

**CARRIED**

### 9.3. Investment Schedule

**Peter Johnston/Moh-Lee Ng:**

THAT THE AUDIT AND RISK COMMITTEE receive and note the Investment Portfolio Report as at 31 October 2025.

**CARRIED**

## 10. Internal Control Environment

### 10.1. Service Area Presentation: Child Safety

**Cr Mandy Treasure/Moh-Lee Ng:**

THAT THE AUDIT AND RISK COMMITTEE notes:

1. Council's obligations under the Child Wellbeing and Safety Act 2005 and Child Safe Standards and
2. Council's updated Child Safety and Wellbeing Policy.

**CARRIED**

### 10.2. Policy Register Status Update

**Peter Johnston/Councillor Mandy Treasure:**

THAT THE AUDIT AND RISK COMMITTEE note the Policy Register as of November 2025.

**CARRIED**

## 11. Risk Management

### 11.1. Risk Management Report

**Cr Mandy Treasure/Peter Johnston:**

THAT THE AUDIT AND RISK COMMITTEE note the information contained in the Risk Register and the updated Risk Management Policy and Procedure to be presented to Council in December.

**CARRIED**

### 11.2. Occupational Health and Safety Management Report

**Moh-Lee Ng/Peter Johnston:**

THAT THE AUDIT AND RISK COMMITTEE receive the OHS report for August – October 2025.

**CARRIED**

## 12. Internal Audit

### 12.1. Internal Audit Status Report

**Cr Mandy Treasure/Moh-Lee Ng:**

THAT THE AUDIT AND RISK COMMITTEE receive and note the Strategic Internal Audit Program Status Update and Industry Update as provided by Council's Internal Audit providers, AFS & Associates.

**CARRIED**

### 12.2. Internal Audit Planning Document - Waste Management

**Peter Johnston/Moh-Lee Ng:**

THAT THE AUDIT AND RISK COMMITTEE note the Internal Audit Planning document for the upcoming Waste Management audit.

**CARRIED**

### 12.3. Internal Audit Completed Report - Payroll (incl. Key Internal Controls)

**Moh-Lee Ng/Cr Mandy Treasure:**

THAT THE AUDIT AND RISK COMMITTEE notes the AFS Payroll (incl. Key Internal Controls) report and identified action items.

**CARRIED**

## 13. External Audit

### 13.1. VAGO Reports

**Cr Mandy Treasure/Peter Johnston:**

THAT THE AUDIT AND RISK COMMITTEE note VAGO's Final Management Letter for the year ending 30 June 2025 and Local Government Status Report: August 2025.

**CARRIED**

## 14. Compliance Management

### 14.1. Procurement Procedural Exemptions

**Peter Johnston/Moh-Lee Ng:**

THAT THE AUDIT AND RISK COMMITTEE notes that one Procedural Exemption was authorised between 1 July 2025 – 30 September 2025.

**CARRIED**

#### **14.2. Mandatory Compliance Audits 2024/25**

**Cr Mandy Treasure/Peter Johnston:**

THAT THE AUDIT AND RISK COMMITTEE note the mandatory compliance audits undertaken during 2024-25.

**CARRIED**

#### **15. Other Business**

#### **16. Next Meeting**

The next meeting of the Audit and Risk Advisory Committee will be held Monday 2 March 2026 at 2.30pm (management to join at 2.45pm) via Zoom.

#### **17. Close of meeting**