

OFFICIAL



Mansfield Shire

MINUTES

Audit and Risk Committee

Monday 2 March 2026

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 2:45 pm.

2. Present

External Members:

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

Councillors:

- Mayor Steve Rabie

Officers:

- Melissa Crane, General Manager Investment & Planning
- Maya Balvonova, Executive Manager Development & Customer Service
- Michael McCormack, Financial Controller
- Tanya Tabone, Manager Communications, Governance & Risk
- Chelsea Daly, Coordinator Governance & Risk Officer
- Nick Magree, Coordinator Financial Planning & Analysis
- Renee Archibald, Strategic Property Program Manager
- Simon Hicks, Project Manager Rural Councils Transformation Program
- Anoja Bandara, Victorian Auditor Generals Office
- Brad Ead, AFS and Associates

3. Apologies

- Cr Mandy Treasure
- Kirsten Alexander, Chief Executive Officer

4. Acknowledgement of Country

Chair, Jane Watson, 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

Councillor Steve Rabie/Peter Johnston:

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meeting held on 24 November 2025 be confirmed as an accurate record, noting that Jane Watson was elected Chairperson under Item 6.1.

CARRIED

7. Administrative Items

7.1. Annual Work Plan 2025-26

Moh-Lee Ng/Peter Johnston:

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

CARRIED

7.2. Action Item and Open Audit Recommendations Registers

Councillor Steve Rabie/Peter Johnston:

THAT THE AUDIT AND RISK COMMITTEE notes the Action Register and the Audit Recommendations Register as of February 2026.

CARRIED

7.3. Audit and Risk Committee Annual Assessment

Moh-Lee Ng/Peter Johnston:

THAT THE AUDIT AND RISK COMMITTEE note the timing of the 2026 annual self-assessment.

CARRIED

ACTION: That the Committee workplan be amended so that, moving forward, the committee self-assessment is in May removing the requirement to submit a report on the timing of the assessment in February.

7.4. Audit and Risk Committee Report to Council

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE provide a report describing the activities, findings and recommendations for the six months ending 31 December 2025 to the Chief Executive Officer for tabling at the 17 March 2026 Council Meeting.

CARRIED

7.5. Service Area Presentation: Property

Peter Johnston/Moh-Lee Ng:

THAT THE AUDIT AND RISK COMMITTEE receives and notes the presentation on property leases and licences.

CARRIED

7.6. Service Area Presentation: Project CODI

Moh-Lee Ng/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE receive and note the update on the Rural Councils Transformation Program, Project CODI.

CARRIED

8. Financial and Performance Reporting

8.1. Quarterly Finance Report

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE notes the Quarterly Finance Report for the period 1 July 2025 – 31 December 2025.

CARRIED

8.2. Debt Schedule

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE receive and note the Loan Portfolio report as at 31 January 2026.

CARRIED

8.3. Investment Schedule

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE receive and note the Investment Portfolio Report as at 31 January 2026.

CARRIED

9. Internal Control Environment

9.1. Policy Register Status Update

Peter Johnston/Moh-Lee Ng:

THAT THE AUDIT AND RISK COMMITTEE note the Policy Register as of February 2026 and the Security in Public Places Policy.

CARRIED

10. Risk Management

10.1. Risk Management Report

Moh-Lee Ng/Peter Johnston:

THAT THE AUDIT AND RISK COMMITTEE note:

1. The information contained in the Risk Register; and
2. That the business continuity scenario test report and updated Business Continuity Plan will be presented at the next Audit & Risk Committee Meeting.

CARRIED

10.2. Occupational Health and Safety Management Report

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE receive the OHS report for October - December 2025.

CARRIED

11. Fraud Prevention Systems & Controls

11.1. Fraud and Corruption Control

Peter Johnston/Moh-Lee Ng:

THAT THE AUDIT AND RISK COMMITTEE note this report.

CARRIED

12. Internal Audit

12.1. Internal Audit Status Report

Councillor Steve Rabie/Peter Johnston:

THAT THE AUDIT AND RISK COMMITTEE:

1. Receive and note the Strategic Internal Audit Program Status Update and Industry Update as provided by Council's Internal Audit providers, AFS & Associates.
2. Approve the scope and approach for the upcoming Tree Management audit.

CARRIED

12.2. Review of the Internal Audit Function

Peter Johnston/Moh-Lee Ng:

THAT THE AUDIT AND RISK COMMITTEE receive and note the review of the effectiveness of the internal audit function.

CARRIED

13. External Audit

13.1. VAGO Reports

Moh-Lee Ng/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE:

1. Note VAGO's Final Management Letter for the year ending 30 June 2026 and Local Government Status Report: January 2026; and
2. Note that VAGO's closing report, together with the final 2025-26 Financial Statement and Performance Statement, will be distributed to the Committee on 8 October 2026 for endorsement by circulation.

CARRIED

14. Compliance Management

14.1. Gifts, Benefits and Hospitality Annual Report

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE receive and note the Gifts, Benefits and Hospitality Annual Report 2025.

CARRIED

14.2. Councillor Professional Development Program 2025

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE notes the report confirming Councillors' compliance with the Councillor Professional Development Policy and legislative training requirements for 2025.

CARRIED

14.3. Procurement Procedural Exemptions

Peter Johnston/Councillor Steve Rabie:

THAT THE AUDIT AND RISK COMMITTEE notes that one Procedural Exemption was authorised between 1 October 2025 – 31 December 2025.

CARRIED

15. Other Business

Nil

16. Next Meeting

The next meeting of the Audit and Risk Committee will be held on Monday 25 May 2026 at 2.30pm (management to join at 2.45pm) via Zoom.

17. Close of meeting

The Audit and Risk Committee Meeting Agenda - 2 March 2026 was closed at 4:22 pm.