Mansfield Shire

MINUTES

Audit and Risk Committee

Monday 16 November 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

Chelsea Daly, Acting Chairperson, opened the meeting at 12.48pm.

2. Present

External Members:

- Jane Watson
- Peter Johnston
- Moh-Lee Ng

Councillors:

- Mayor Steve Rabie
- Cr Mandy Treasure

Officers:

- General Manager Investment & Planning: Melissa Crane
- Manager People, Communications & Governance: Tanya Tabone
- Executive Manager Operations & Infrastructure: Ari Croxford-Demasi
- Executive Manager Capital Works & Operations: Justin Hotton
- Coordinator Governance & Risk: Chelsea Daly
- Financial Controller: Michael McCormack
- Coordinator Financial Planning & Analysis: Joanne O'Brian
- Financial Accountant: Jessica Hersburgh
- Bushfire Recovery Manager: Tamara Watson
- AFS & Associates: Brad Ead
- Victorian Auditor-General's Office: Anoja Bandara

3. Apologies

Kirsten Alexander, Chief Executive Officer.

4. Acknowledgement of Country

Chelsea Daly 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. Election of Chairperson

6.1. Election of Chairperson

THAT THE AUDIT AND RISK COMMITTEE elect Moh-Lee Ng as Chairperson for a 12-month period commencing 16 November 2026.

CARRIED

Moh Lee Ng took over as Chairperson and chaired the remainder of the meeting.

7. Confirmation of Minutes

THAT the Minutes of the Mansfield Shire Council Audit and Risk Committee Meeting's held on 24 August 2026, 15 September 2026 and 12 October 2026 be confirmed as an accurate record.

CARRIED

8. Administrative Items

8.1. Annual Work Plan 2026-27

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

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

CARRIED

8.3. Service Area Presentation: Fire Recovery and Delivery Program

THAT THE AUDIT AND RISK COMMITTEE notes the implementation of the January 2026 Bushfire Recovery Program and the community, business, agricultural and resilience initiatives being delivered.

CARRIED

8.4. 2026–27 Capital Works Program

THAT THE AUDIT AND RISK COMMITTEE receive and note the presentation on the 2026-27 Capital Works Program.

CARRIED

9. Financial and Performance Reporting

9.1. Debt Schedule

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

CARRIED

9.2. Investment Schedule

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

CARRIED

9.3. Quarterly Finance Report

THAT THE AUDIT AND RISK COMMITTEE notes the Quarterly Finance Report for the period 1 June 2026 – 30 September 2026.

CARRIED

9.4. Carry Forwards

THAT THE AUDIT AND RISK COMMITTEE note the carry forward amount of $879,746 in operating and $4,764,788 in capital from 2025-26 to the 2026-27 Budget.

CARRIED

10. Internal Control Environment

10.1. Policy Register Status Update

THAT THE AUDIT AND RISK COMMITTEE note the Policy Register as of November 2026 and the 2027 Policy and Procedure Review Schedule.

CARRIED

10.2. Aged Retentions

THAT THE AUDIT AND RISK COMMITTEE note the progress made to address aged retentions as at 31 October 2026.

CARRIED

11. Risk Management

11.1. Occupational Health and Safety Management

THAT THE AUDIT AND RISK COMMITTEE receive the OHS report for July 2026 - September 2026.

CARRIED

11.2. Risk Management Report

THAT THE AUDIT AND RISK COMMITTEE note the information contained in the Risk Register as at November 2026 and the revised Business Continuity Plan Critical Functions.

CARRIED

12. Fraud Prevention Systems & Controls

Nil

13. Internal Audit

13.1. Internal Audit Status Report

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

CARRIED

ACTION: That management present a report to the Committee at its May 2027 meeting providing an update on the implementation of Project CODI.

ACTION: That AFS reschedule the Legislative Compliance internal audit for April 2027.

13.2. Internal Audit Report - Tree Management

THAT THE AUDIT AND RISK COMMITTEE notes the Internal Audit Report on Tree Management and identified action items.

CARRIED

13.3. Internal Audit Planning Documents - Child Safety Management & Past Issues Review

THAT THE AUDIT AND RISK COMMITTEE note the following Internal Audit Planning documents:

1. Child Safety Management; and
2. Past Issues Review.

CARRIED

14. External Audit

THAT THE AUDIT AND RISK COMMITTEE notes VAGO's Status Report - Local Government Update November 2026 as distributed via email.

CARRIED

15. Compliance Management

15.1. Procurement Exemptions

THAT THE AUDIT AND RISK COMMITTEE note the Event Lights for Winter Festival Procurement Procedural Exemptions authorised between July – September 2026.

CARRIED

16. Other Business

The Committee were briefed on a recent correspondence from the Victorian Equal Opportunity and Human Rights Commission.

17. Next Meeting

The next meeting of the Audit and Risk Advisory Committee will be held Monday 22 February 2027 at 2.30pm (management to join at 2.45pm) via Zoom.

18. Close of meeting

The Audit and Risk Committee Meeting Agenda - 16 November 2026 was closed at 2:30pm.