

POLICY NO: C/IC/1

FORMER POLICY NO:

INTERNAL CONTROL

DIVISION	BUSINESS UNIT	RESPONSIBILITY AREA
CEO	CEO	Internal Control

OBJECTIVE

To ensure that appropriate internal controls are implemented in order to:

1. Fulfil the statutory obligations under the Local Government (Financial Management) Regulations 1996 and Local Government (Audit) Regulations 1996; and
2. Ensure that the Shire's assets are safe from loss due to fraud and mismanagement.

POLICY

The Council will, through the CEO, ensure that appropriate and efficient internal controls are in place covering:

1. Staffing and segregation of duties;
2. Information technology;
3. Documented procedures and processes covering the recording, reporting and authorisation of transactions; and
4. Monitoring performance and adherence.

ADOPTED: 27 MAY 2014

LAST REVIEWED: 12 SEPTEMBER 2017