

COUNCIL POLICY

Internal Control

Policy No:	3.5
Policy Subject:	Internal Control
Objective:	To ensure that appropriate internal controls are implemented in order to: <ol style="list-style-type: none">1) Fulfil the statutory obligations under the Local Government (Financial Management) Regulations 1996 and Local Government (Audit) Regulations 1996; and2) Ensure that the Shire's assets are safe from loss due to fraud and mismanagement.
Policy Statement:	The Council will, through the Chief Executive Officer, ensure that appropriate and efficient internal controls are in place covering <ol style="list-style-type: none">1) Staffing and segregation of duties;2) Information technology;3) Documented procedures and processes covering the recording reporting and authorisation of transactions; and4) Monitoring performance and adherence.
Resolution Number:	Ordinary Council Meeting OC168/18
Resolution Date:	18 December 2018
Amended:	22 December 2022 OC159/22
Source:	Finance & Administration
Date of Review:	October annually
Review Responsibility:	Executive Manager Corporate & Community