

## COUNCIL POLICY

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### Internal Control

<b>Policy No:</b>	3.5
<b>Policy Subject:</b>	Internal Control
<b>Objective:</b>	To ensure that appropriate internal controls are implemented in order to: <ol style="list-style-type: none"><li>1) Fulfil the statutory obligations under the Local Government (Financial Management) Regulations 1996 and Local Government (Audit) Regulations 1996; and</li><li>2) Ensure that the Shire's assets are safe from loss due to fraud and mismanagement.</li></ol>
<b>Policy Statement:</b>	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"><li>1) Staffing and segregation of duties;</li><li>2) Information technology;</li><li>3) Documented procedures and processes covering the recording reporting and authorisation of transactions; and</li><li>4) Monitoring performance and adherence.</li></ol>
<b>Resolution Number:</b>	Ordinary Council Meeting      OC168/18
<b>Resolution Date:</b>	18 December 2018
<b>Amended:</b>	
<b>Source:</b>	Finance & Administration
<b>Date of Review:</b>	October annually
<b>Review Responsibility:</b>	Executive Manager Finance & Administration