

COUNCIL POLICY

Internal Control

Policy No: 3.5

Policy Subject: 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 Statement: The Council will, through the Chief Executive Officer, 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.

Resolution Number: Ordinary Council Meeting OC168/18

Resolution Date: 18 December 2018

Amended: 22 December 2022 OC159/22

27 August 2025 OC113/25

Source: Finance & Administration

Date of Review: Biennially

Review Responsibility: Executive Manager Corporate & Community