

POLICY MANUAL

POLICY NO	A.19
PROCEDURE SUBJECT	INTERNAL CONTROL POLICY
FILE NUMBER	
ADOPTION DATE	25 NOVEMBER 2014 (Council Resolution No. 344/11/14)
REVIEW DATE	

OBJECTIVES

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/or mismanagement.

POLICY STATEMENT

The organisation will, through the Chief Executive Officer (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 by Council Ordinary Meeting of Council 25 November 2014