
5.35 - Internal Controls

Policy Owner	Administration
Person Responsible	Chief Executive Officer
Date of Adoption	23 August 2023 - Resolution 090823
Date of Last Review	23 August 2023 - Resolution 090823
Date Next Due for Review	3 years / or earlier if required

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.

REVIEW

Reviews of this policy are to be undertaken every three years or earlier if required.

RESPONSIBILITY FOR IMPLEMENTATION

The Chief Executive Officer is responsible for implementing and applying this policy.