

**POLICY NO: OP/IC/1**

**FORMER POLICY NO: C/IC/1**

**INTERNAL CONTROL**

<b>DIVISION</b>	<b>BUSINESS UNIT</b>	<b>RESPONSIBILITY AREA</b>
Corporate Services	Organisational Practices	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**

The Council will, through the 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.
4. Monitoring performance and adherence.

**ADOPTED: 27 MAY 2014**

**LAST REVIEWED: 22 MARCH 2022**

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