

	GOVERNANCE POLICY INTERNAL CONTROL	Policy Number Version Number Issued Last Review Next Review GDS	G1.10 4 July 2012 October 2023 November 2027 9.63.1.1
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INTERNAL CONTROL

POLICY

Section 125 of the *Local Government Act 1999* states that:

A council must ensure that appropriate policies, practices and procedures of internal control are implemented and maintained in order to assist the council to carry out its activities in an efficient and orderly manner to achieve its objectives, to ensure adherence to management policies, to safeguard the council's assets, and to secure (as far as possible) the accuracy and reliability of council records.

Internal control is the methods and procedures adopted by an organisation to assist in achieving the objective of ensuring, as far as is practicable, the orderly and efficient conduct of its operations. This includes adherence to management policies, safeguarding of assets, prevention and detection of fraud and error, accuracy and completeness of accounting records and timely preparation of reliable financial and performance information.

The principles of internal control are a fundamental mechanism of an organisation to provide a level of assurance that the organisation is being run effectively and risk is minimised. The objectives of internal control are to ensure:

- Reliability and integrity of information;
- Compliance with policies, procedures, delegations and legislation;
- Safeguarding of assets;
- Effective and efficient use of resources; and
- Accomplishment of organisational objectives and goals.

An Internal Control Manual has been adopted by Council's Management Executive, under the authority of the Chief Executive Officer, which details operational procedures and controls to facilitate an appropriate level of internal control. The following documents will also be utilised for this purpose:

- Council Policies;
- Procedural Manuals (for critical tasks);
- Risk Register; and
- Business Continuity Plan.

Council may also use independent software products specifically designed to provide a robust framework around the internal controls procedure, e.g. Control Track.

RESPONSIBILITIES

The Chief Executive Officer is accountable for ensuring the proper operation of this Policy.

LEGISLATION


[Local Government Act 1999](#)

REFERENCES

Internal Control Manual

REVIEW

To be reviewed within 12 months after a General Election, in line with legislation and any legislative changes or by resolution of Council.

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Adopted by Council 14 August 2012
Resolution 164/2012

Review Date	Version Number	Change	Resolution
13 August 2013	1	Nil	180/2013
07 December 2015	2	Addition of Control Track Amend review Clause	309/2015
13 February 2018	2	Reviewed by PRRC – No Changes	020/2018
15 June 2021	3	Minor formatting changes only.	132/2021
17 October 2023	4	Reviewed by PRRC –minor change only	283/2023