

Purpose

The purpose of this Policy is 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 the Local Government (Audit) Regulations 1996, and
2. Ensure that the Shire of Boddington's (Shire's) assets are safe from loss due to fraud and mismanagement.

Scope

This Policy applies to all aspects of Shire business.

Definitions

Term	Meaning
Policy	This the Shire of Boddington policy titled "Internal Control"
Internal Controls	Generally classified as: <ul style="list-style-type: none"> • Preventative – prevent errors and irregularities from happening in the first place • Detective – detect errors and irregularities that may have occurred or be occurring now • Corrective – correct errors and irregularities already detected. e.g. Code of Conduct, Detection Programs, Supervision, Audits, Awareness Raising Activities etc.

Policy Statement

That Council, through the Chief Executive Officer, is to ensure that appropriate and efficient internal controls are in place covering:

1. Staffing and segregation of duties;
2. Information technology;
3. Documents procedures and processes covering the recording, reporting, and authorisation or transactions; and
4. Monitoring performance and adherence.

Integrity Policies and Procedures, as well as audits, are a fundamental part of any integrity framework.

Policies and Procedures:

- Set and communicate expectations;
- Explain how integrity risks are managed;
- Encourage consistency and proportionality in decision making;
- Provide information to stakeholders about how decisions are made; and

- Foster stability and business continuity, even during periods of change.

Roles and Responsibilities

Council is responsible for the Internal Control Policy.

The Chief Executive Officer (CEO) is accountable to Council for the development and implementation of appropriate systems to achieve accountability and integrity, to provide support for the development and implementation of appropriate systems and to report to the Council on internal control effectiveness. The CEO is expected to promote a best practice approach in support of effective business practices and properly functioning controls.

Employees are responsible for conducting their duties in accordance with internal control policies, procedures and practices of the Shire. They are also responsible for reporting to Management instances where they consider that internal control procedures are inadequate or are not being met.

Responsible Officer	Chief Executive Officer
History	Adopted 22 June 2023 (Resolution 72/23)
Delegation	
Relevant Legislation	Local Government (Financial Management) Regulations 1996, Local Government (Audit) Regulations 1996.
Related Documentation	Council Policy Risk Management