

Policy Name	Internal Controls
Policy Type	Finance
Policy Number	FIN12
Version	2
Approval Date	January 2019
Renewal Date	January 2022



Policy Number **FIN12**
Policy Name **Internal Controls**

POLICY STATEMENT

The Northern Territory *Local Government (Accounting) Regulations*, requires Council to provide details of internal control procedures.

Internal controls are required to be established to:

- (a) Safeguard the assets of the Council (refer to HR02);

- (b) Ensure accuracy, completeness and reliability of the accounting data refer:
 - a. Policy EM04 - Council Committees;
 - b. Policy FIN02 - Annual Financial Statement;
 - c. Policy FIN04 - Chart of Accounts;
 - d. Policy FIN07 - Debt Management;
 - e. Policy FIN10 - Fraud Management Plan; and
 - f. Policy FIN18 - Rates Management

- (c) Ensure compliance with the relevant legislation which is referenced in Policies:
 - a. Policy EM07 - Local Government Election;
 - b. Policy Fin19 - Rating Principles;
 - c. Policy EM02 - and Policy HR04 - Code of Conduct

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- d. Policy HR13 – Motor Vehicle Policy;
- e. Policy HR08 - Drugs and Alcohol at Work;
- f. Policy HR10- Equal Employment Opportunity;
- g. Policy GOV15 - Whistle Blowing

(d) Establish a Fraud Protection Plan (Refer Policy FIN10 - Fraud Protection Plan).

TERMINOLOGY AND REFERENCES

REFERENCES

Local Government Act

Local Government (Accounting) Regulations

FURTHER INFORMATION:

Chief Executive Officer

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