

	<h1>District Council of Cleve</h1>	Version No:	3.1
		Issued:	January 2023
		Next Review:	June 2025

Policy Name: **7.13 - Internal Controls**

1. INTRODUCTION

The Internal Controls is the overarching policy for all relevant policies, procedures and practices of Council that are captured by the intent of *Section 125 of the Local Government Act, 1999*:

S125 - Internal Control Policies

- (1) *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.*
- (2) *The policies, practices and procedures of internal financial control under subsection (1) must be in accordance with a standard or document (such as a model relating to financial controls) adopted by the regulations.*
- (3) *A council must ensure that appropriate policies, systems and procedures relating to risk management 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, inform appropriate decision making, facilitate appropriate prioritisation of finite resources and promote appropriate mitigation of strategic, financial and operational risks relevant to the council.*

2. POLICY

Internal Controls are the processes implemented to assist Council to achieve its objectives in an efficient and effective manner.

An effective internal control environment is achieved when the following elements exist:

- Policies and procedures are communicated to staff.
- System controls are in place.
- Processes of risk identification and assessment exist.
- Staff are adequately trained.
- Appropriate delegations of authority are in place.
- Systems which regularly monitor and review processes are in place.
- Effective communication with Auditors exists.

3. ADOPTION OF POLICY

This Policy was adopted by the Council at its Ordinary Council meeting on 17 January 2023.

4. DOCUMENT REVIEW

The Council may review this policy from time to time, however it is anticipated that a review of the policy will be undertaken post Council Election and in June of every third year. Council has the right to review this policy at any time, if considered desirable.

5. AVAILABILITY OF THE POLICY

This Policy will be available for inspection at the Council's offices during ordinary business hours and via the Council's website <http://www.cleve.sa.gov.au>. Electronic versions are the controlled version. Printed copies are considered uncontrolled. Before using a printed copy, verify that it is the current version.