

INTERNAL AUDIT

Intent To establish a policy about the appointment of an Internal Auditor and the relationship to the organisation and the Audit Committee.

Scope This policy shall apply to the Internal Auditor and staff subject to or responsible for the various functions of Council's internal audit process.

PROVISIONS

The Internal Audit's mandate and responsibilities are established and governed in accordance with the *Local Government Act 2009* and *Local Government Regulation 2012*, which require each local government to establish an independent, effective and efficient internal audit function within Council's structure.

The Internal Audit's primary responsibility is to provide independent and objective advice, assessment and recommendations to management and the Audit Committee in relation to governance, risk management, financial reporting and internal control matters with an emphasis on 'value adding' to promote a culture of service excellence.

In the conduct of its activities, internal audit will play an active role in:

- evaluating the adequacy and effectiveness of the local government's operations;
- identifying and assessing the risks to which the local government's operations are exposed;
- ensuring adherence to management policies and directions in order to achieve Council's objectives;
- developing a work program for all internal audit activities of the local government;
- monitoring the audit matrix presented by officers of Council to the Audit Committee for accuracy and completeness; and
- attending Audit Committee Meetings as required

Audit plans are prepared in accordance with section 207 of the *Local Government Regulation 2012* and include statements about:

- the way in which the operational risks have been evaluated; and
- the most significant operational risks identified from the evaluation; and
- the control measures that the local government has adopted or is to adopt to manage the most significant operational risks.

Internal Audit will provide progress reports in accordance with section 207 of the *Local Government Regulation 2012* to the Chief Executive Officer and the Audit Committee identifying;

- a summary of the recommendations stated in the report;
- a summary of the actions that have been taken by the local government in response to the recommendations;
- a summary of any actions that have not been taken by the local government in response to the recommendations.



This policy is to remain in force until otherwise determined by Council.

Director responsible for review:

People and Organisational Performance

ORIGINALLY ADOPTED: 24/10/2002

CURRENT ADOPTION: 16/11/2022

DUE FOR REVISION: 16/11/2026

REVOKED/SUPERSEDED: