

F.02 Internal Audit Policy

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CEO

Chief Executive Officer

MGC

Manager Governance and Compliance

1 OBJECTIVE

The internal audit function provides independent assurance to council that the organisation's operations have been evaluated for the effectiveness of risk management, controls and governance processes.

This purpose of this policy is to clarify the appointment of internal auditors for the Quilpie Shire Council, and to ensure compliance with auditing requirements in the Section 105 (1) Local Government Act 2009 and associated regulations.

2 SCOPE

The scope of internal audit function extends to all departments, programs, sub-programs, functions, funded schemes and entities over which council has direct management, sponsorship or financial control.

Any dispute as to whether an activity falls within the scope of Council's internal audit function shall be determined by the CEO.

3 STATEMENT

The internal audit function will provide council with oversight and recommendations related to key areas of governance, risk and compliance. The internal audit will assess the organisation's operation and performance and report on these functions.

A program of Internal Audit must be established to provide Council with a greater level of confidence in internal control practices and procedures throughout Council operations. The Internal Audit program will be presented to the Audit Committee for endorsement following a review and identification of key areas of risk for Council.

All internal audit reports will be directed to relevant members of the Leadership Team and reported to Council through the Audit Committee for consideration and action where appropriate.

Appointment of the Internal Auditor

The Internal Auditor shall be appointed by the Audit Committee in accordance with the Council's procurement practices.

4 DEFINITIONS

Nil

5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

Local Government Act 2009

Local Government Regulation 2012

IX #	Details
224977	F.01-A Audit Committee Charter