

HEAD OF POWER

- *Local Government Act 2009*, section 105
- *Local Government Regulation 2012*, section 207-211

INTENT

The purpose of this policy is to provide the scope of Council's internal audit function.

SCOPE

This policy applies to Council's internal audit function, contract auditors and members of the Audit and Risk Committee.

POLICY STATEMENT

1. Council will maintain an efficient and effective internal audit function as required by the *Local Government Act 2009* and the *Local Government Regulation 2012*.
2. The Internal Audit function provides an independent and objective risk based view of Council's internal control environment. It operates in accordance with the Internal Audit Charter with oversight provided by Council's Audit and Risk Committee.
3. Council is committed to the internal audit function, providing management and Council an independent advisory service, including but not limited to
 - Legislative compliance and accountability;
 - Performance improvement;
 - New programs, systems and processes;
 - Risk management; and
 - Fraud control.
4. Internal auditors, in the course of their duties, will have unrestricted access to all records, monies, assets and employees and are permitted to review all transactions, policies and functions of Council.

ASSOCIATED DOCUMENTS

- Bundaberg Regional Council Audit and Risk Committee Charter
- Internal Audit Charter

DOCUMENTS CONTROLS

Council will review this policy biennially or in response to changes in law or best practice.

POLICY OWNER

General Manager Organisational Services.

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