

# NARACOORTE LUCINDALE COUNCIL

## COUNCIL POLICY INTERNAL CONTROLS

No. 64

Version 19

<b>RESPONSIBLE OFFICER:</b>	Chief Executive Officer
<b>RELEVANT DELEGATIONS:</b>	As defined in Schedule
<b>LEGISLATION AND REFERENCES:</b>	Section 125, Local Government Act, 1999

### PURPOSE OF POLICY

- To ensure compliance with the Local Government Act, 1999 Chapter 8, Part 3, Division 2
- To ensure risks relating to the stewardship of public resources are adequately managed through effective internal controls
- To ensure the propriety of transactions, information integrity and accuracy of financial reporting
- To ensure accountability to the Council and the community in the provision of services
- To formalise Council's checklist of Accounting Control procedures throughout the organisation

### BACKGROUND

Chapter 8, Part 3, Division 2, section 125 of the Local Government Act, 1999 states that 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.

Senior Managers and ultimately the Chief Executive Officer are responsible to the Council and the community for the financial performance and accountability of the organisation.

The system of internal control extends beyond the matters that relate directly to the functions of the accounting systems, and relates to every aspect of the Council's operations.

### RISK MANAGEMENT

The level of internal control applied will depend on the risks identified within each activity of Council. Not all risks can be eliminated; however, the internal controls applied should reduce the likelihood of the risk.

The risk management process used will comply with the Australian Standard for Risk Management: Principles and Guidelines (AS/NZ ISO 31000:2018).

The "Better Practice Model – Internal Financial Controls for South Australian Councils" will be used by Council as its base document for assessing financial management risks which may prevent Council from meeting its objectives or not maximising its opportunities.

### OTHER RELEVANT POLICIES / PROCEDURES

Other Council Policies and Procedures which may be relevant and require consideration when applying this policy include –

2	Accounting for Infrastructure, Property, Plant and Equipment
8	Budget Development, Reporting and Review

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### POLICY REVIEW

This Policy will be reviewed on an annual basis.

### AVAILABILITY OF POLICY

The public may inspect a copy of this policy, without charge, at the Council's Naracoorte and Lucindale offices during office hours, and may obtain a copy for a fee fixed by Council.

The Policy is also available on Council's website [www.naracoortelucindale.sa.gov.au](http://www.naracoortelucindale.sa.gov.au)

Any grievances in relation to this policy or its application should be addressed to the Chief Executive Officer.

### ADOPTION AND AMENDMENT HISTORY

<b>Date</b>	<b>Authorised by</b>	<b>Minute Reference</b>
<i>Next Review March 2025</i>		
26 March 2024	Council	Resolution 202/24
22 August 2023	Council	Resolution 25/24
22 March 2022	Council	Resolution 207/22
August 2020	Council	Resolution 28/21
17 December 2019	Council	Resolution 435/20
28 August 2018	Council	Resolution 34/19
22 August 2017	Council	Resolution 28/18
25 October 2016	Council	Resolution 78/17
23 August 2016	Council	Resolution 20/17
25 August 2015	Council	Resolution 57/16
26 August 2014	Council	Resolution 56/15
August 2013	Council	Resolution 58/14
28 August 2012	Council	Resolution 84/13
23 August 2011	Corporate Services	Resolution 95/12
28 June 2011	Council	Resolution 662/11
22 September 2009	Council	Resolution 129/10
23 September 2008	Council	Resolution 97/09
25 September 2007	Council	Resolution 87/08

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22 August 2006	Council	Resolution 56/07
26 July 2005	Council	Resolution 11/06
27 July 2004	Council	Resolution 20/05

### Checklist of Accounting Control Procedures

#### 1. Purchases and Payments System

##### 1.1 Requirements for Multiple Prices/Quotations

- Refer to Council Policy No. 92 – Procurement for requirements in relation to obtaining multiple prices, quotations and tendering prior to making any purchase.

##### 1.2 Purchase Orders

- A purchase order provides documented evidence that approval for the purchase has been obtained prior to that purchase.
- A purchase order provides job numbers for where the purchase is to be allocated and commits approved budgets to that purchase.
- A purchase order can assist with the monitoring of expenditure, especially where the approved expenditure is to be paid over a number of stages.
- Where a Purchase Order is required, it must be approved by an Authorised Officer as designated in Item 1.3 of the Schedule, **PRIOR** to any commitment to purchase.
- Purchase Orders are to be used for the purchase of all goods and services, except as specified below.
- It shall not be necessary to issue a Purchase Order for:-
  - (a) purchases under \$2,000
  - (b) fees or payments imposed by legislation
  - (c) insurance premiums, vehicle registrations, subscriptions, licence renewals, postal costs and freight charges
  - (d) payments pursuant to any court order binding upon a Council
  - (e) legal fees
  - (f) accounts relating to the use of utilities (eg: power, water)
  - (g) telephone accounts
  - (h) credit card and fuel card purchases
  - (i) fuel purchases
  - (j) donation and sponsorships approved by Council or Council Policy
  - (k) refunds and reimbursements
  - (l) purchases approved by Council through formal contract, agreement or resolution

- Purchase Orders are automatically numbered and raised in the Altus Procurement system. A set of protocols, including procurement policy, delegated expenditure limits and Authorised Officers are embedded in the system.
- Purchase Orders will include the following details:
  - supplier's name;
  - details of goods ordered
  - agreed prices where available - if prices are not available the Purchase Order will at least note an estimate of the amount payable.
  - Relevant Job Number(s) to which the cost is to be attributed.
- Unfilled Orders will be regularly followed up.
- Goods or services for which finance is neither available nor approved must not be purchased.

### 1.3 Extent of Authorisation in Relation to Purchase Orders

- The “*requirements for multiple prices/quotations*” must be considered and complied with prior to the authorisation of any purchase.
- Authorisation limits (as per Item 1.3 of the Schedule) for Purchase Orders do not take into account the GST component – an additional 10% shall be factored into Authorising Officers’ limits when approving at the Purchase Order level

#### Chief Executive Officer

- As per the annual statement of estimates and/or by resolution of the Council.

#### Other Authorised Officers

- As per Item 1.3 of the Schedule or decision of the Chief Executive Officer. Documentation granting authorisation by the Chief Executive Officer to be maintained by the Manager Finance & Corporate.

### 1.4 Exemptions

- In the case of a genuine emergency an exemption is granted in relation to Clause 1.2
- In the case where there are inadequate suppliers to meet the multiple price or procurement method as required by the Procurement Policy, the Council, Chief Executive Officer or Manager Finance & Corporate may waive the requirements. All such decisions must be recorded in the Altus Procurement System or provided in writing to the Manager Finance & Corporate for audit purposes.

1.5 Evidence of Receipt of Goods/Services

- Authorising an invoice for payment in the Finance System is evidence that the goods and/or service has been received and are in the expected condition or meet the expected standard.

1.6 Processing Invoices

- Invoices will not be processed unless:
  - (i) documentation requesting payment complies with the GST Legislation *A New Tax System (Goods and Services Tax) Act, 1999*; and
  - (ii) where a Purchase Order is required, one is available; and
  - (iii) in the case of an Invoice not requiring a Purchase Order, costing details must be notated on the Tax Invoice or appropriate paperwork.
- Invoices will be filed electronically on the nominated network drive until they are processed, at which time they will be captured in the Finance System.
- Where an upper variance of more than 10% or \$1,000, whichever is the lesser, exists between the Purchase Order and the Invoice, the Authorising Officer must note the reason for the variance when approving the invoice for payment.

- Where the variance results in the invoice being above the Authorising Officer's extent of authority as per Item 1.3 of the Schedule, it must be referred to an Officer with the appropriate authorisation limit.

- Invoices will not be paid until they have been approved for payment in the Finance System.

1.7 Approving Invoices for Payment

- Authorising an invoice for payment in the Finance System is evidence that the goods and/or service has been received and are in the expected condition or meet the expected standard.
- The extent of authorisation for approving an invoice is the same as in relation to a purchase order. Refer to Item 1.3 of the Schedule.

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### 1.8 Payments

- The preferred method of payment is by Electronic Funds Transfer (EFT) or other electronic method as deemed appropriate. EFT transactions will be approved by two (2) authorised signatories as detailed in Item 1.8 of the Schedule.

- Suppliers' statements will be reconciled monthly and any outstanding invoices followed up.
- Creditors Control Account will be reconciled monthly to the Creditors Aged Trial Balance Report, and discrepancies / reconciling items promptly followed up by an Authorised Officer detailed in Item 1.9 of the Schedule.

### 1.9 Credit Cards

- Credit cards will be issued to the Mayor, Chief Executive Officer, Manager Finance & Corporate, Manager Engagement & Community, Manager Planning & Compliance and Director Infrastructure & Services or as authorised by Council.
- A corporate credit card will be issued for use in booking flights, accommodation and conference registrations.
- Shall be used exclusively for the purchase of Council related goods and services. Improper use of the card may render the cardholder liable to disciplinary/legal action/criminal prosecution.
- A credit limit of \$5,000 applies in relation to the corporate credit card and \$3,500 applies in relation to all other issued credit cards.

- All transactions require verification by use of either a pin number or electronic signature (last 3 digits on back of card).
- Tax invoices or other appropriate documentation must be notated with costing details and provided to the Corporate Services Department for all transactions.
- Signing of the credit card statement by the officer responsible for the individual card indicates approval of all transactions.

- Credit card statements will be reviewed and co-signed by the Manager Finance & Corporate or appropriate independent person e.g. Rates Officer, Corporate Services Officer or Finance Officer. Signing of statement will be accepted as evidence of review.
- Credit cards will be cancelled immediately following termination of employment.

### 1.10 Audit Trail Report

- At the end of each month an Audit Trail report, indicating additions, deletions and modifications to banking details, will be generated from Council's financial system and reviewed.

## 2. **Payroll System**

### 2.1 Changes in Employee Details

- No employee will be added to Council's payroll system records or paid without receipt of the appropriate forms, including employment contract or letter of offer and declaration forms.
- Employee history files will be maintained for all employees. Files will contain employment details and contracts; authorisations for payroll or deduction changes; annual leave, long service leave and sick leave entitlements.
- No adjustments will be made to employee records, i.e. names, addresses, deduction details etc. without written authorisation from the employee.
- No adjustments, other than Award/Enterprise Bargaining or contract increments, will be made to salary or wage rates without written authorisation from a Senior Officer.
- Non-routine payments, including final payment, will be documented and reviewed by the Manager Finance & Corporate. In instances where the payment is calculated by the Manager Finance & Corporate, the Payroll Officer will review the calculation.
- On termination, employees will be archived from current payroll records following completion of end of financial year processes for that year.

### 2.2 Time Recording



- All employees, except the Chief Executive Officer and Directors, will complete a time-sheet, that will be signed by the employee and his/her supervisor to authorise time worked, overtime, sick leave etc.
- Records shall be maintained in respect of each officer and employee showing gross salary or wage, tax and details of all other deductions.
- Payroll reports will be reviewed and evidenced as reviewed by an Authorised Officer detailed in Item 2.2 of the Schedule.
- All adjustments/corrections to pay details entered, after payment, will be recorded in journal format and authorised by the Manager Finance & Corporate (eg. correction of leave type taken).
- In respect of all wage employees, timesheets will be maintained recording:
  1. hours of attendance
  2. allocation of time worked to jobs
  3. resources used, allocated to jobs
  4. leave taken

### 2.3 Leave Entitlements

- All employees applying for leave, including banked rostered days off, will complete a Leave Application Form in compliance with Council's Enterprise Bargaining Agreements. This form will be authorised by the CEO or an Authorised Officer detailed in Item 2.3 of the Schedule as applicable and passed on to the Payroll Officer.
- Leave Application Forms will be filed in the employee's history file.
- Leave will not be paid without receipt of the appropriate authorised form or an appropriately authorised timesheet.
- Leave entitlements will be regularly reviewed and arrangements made with employees with excessive entitlements to reduce these.

### 2.4 Payment

- Payments will be via direct bank transfer and approved by two (2) authorised signatories as detailed in Item 1.8 of the Schedule. The bank transfer list must be reconciled to the net pay total for the relevant pay fortnight.

### 2.5 Audit Trail Report

- At the end of each month an Audit Trail report, indicating additions, deletions and modifications to master files and employee banking details, will be generated from Council's financial system and reviewed.

## 3. Debtors System (Rates and Other)

### 3.1 Invoicing – General Debtors

- Staff will ensure that forms / records are maintained detailing all works undertaken that require invoicing. These records will be reviewed quarterly to ensure prompt production of invoices.
- Debtor invoices will be sequentially pre-numbered (within the finance system) and issued strictly in order. Invoices will only be raised following approval by an Authorised Officer detailed in Item 3.1 of the Schedule.
- Standard charges will be used when pricing invoices.
- Adequate records of all debtors and the transactions relating to these shall be kept.
- Account allocations will be made by an Authorised Officer.
- All debtor adjustments are to be accompanied by supporting documentation (eg. Original invoice and explanation for the adjustment). All such adjustments are to be approved by an Authorised Officer detailed in Item 3.1 of the Schedule.
- All documentation raised relating to debtors must comply with the GST Legislation *A New Tax System (Goods and Services Tax) Act* except where the invoice falls outside of the GST Legislation.

### 3.2 Determination of Rates

- Rate charges, amounts, minimum values and concessions will be authorised by Council.
- Amounts to be charged will be published in compliance with the Local Government Act.
- Property values will be downloaded directly from the data provided by the Valuer-General's Department into Council's finance system.
- All updates received from the Valuer-General will be promptly processed and capital values reconciled.
- Non-rateable listing of properties to be reviewed annually during rates modelling process. Review to include cross referencing to Council's land asset register and review of non-government owned properties for eligibility.

- Parameters entered (ie: rate in the \$, minimum rate, concession etc.) are to be approved by an Authorised Officer.

### 3.3 Rates Notices Generation

- A reconciliation will be performed to check that the total capital value of properties per the Valuer-General's report equals that produced within Council's finance system.
- Total value of rates generated will be compared to the value as budgeted and approved by Council, and any variances investigated
- Sample of rates notices will be randomly checked by an Authorised Officer as detailed in Item 3.3 of the Schedule to ensure that:
  - correct rates have been used;
  - rebates and/or discounts are correctly calculated;
  - name, address and rate details are correct.

### 3.4 Fines and Interest

- Fines and Interest will be raised at the applicable rate within seven (7) working days of the end of each month.
- The Rates Officer may reverse fines and interest if the fines have been raised in error (eg. payment received by direct debit, but not processed). All such adjustments must be approved by an Authorised Officer detailed in Item 3.4 of the Schedule.
- An Authorised Officer may reverse fines and interest, upon written application, where evidence indicates that the ratepayer has previously made all payments on time or that a rate notice has not been received.
- A fines and interest exemption report will be generated on a quarterly basis and reviewed by an Authorised Officer detailed in Item 3.4 of the Schedule.

### 3.5 Rate Journals

- Journals are to be accompanied by supporting documentation.
- Journals are to be signed by the Officer processing the journal and by an Authorised Officer detailed in Item 3.5 of the Schedule.
- Sequentially numbered journal entries will be used.
- A system generated report of rate journals will be reviewed on a quarterly basis by an Authorised Officer.

### 3.6 Reconciliations

- Debtors Ledgers (rates and other) will be reconciled monthly to the General Ledger Control Accounts. Any discrepancies will be immediately investigated.
- Aged debtors' listings will be regularly produced and reviewed, and long outstanding debtors followed up in accordance with Council's Debt Collection Policy.

### 3.7 Audit Trail Report

- At the end of each month an Audit Trail report, indicating additions, deletions and modifications to master files, will be generated from Council's finance system and reviewed.

## 4. **Cash Receipting/Banking**

### 4.1 Cash Receipting/Banking

- All cheques will be crossed "Not Negotiable" on receipt.
- Receipts shall be sequentially pre-numbered (within the finance system).
- Banking of cash and cheques received shall occur at least daily.
- Cash floats are to be counted daily and reconciled to receipts listing and banking for the day. Discrepancies are to be promptly followed up.
- Counting of all cash receipts/float is to take place out of the view of the public.
- Cash will not be advanced from the till unless:
  - \* It is for Council related business; and
  - \* Written authorisation is received from the CEO or Manager Finance & Corporate; and
  - \* Authorisation is kept with the float until the cash is reimbursed
- Monies owed to Council must be receipted by an officer that is independent to the transaction.

### 4.2 Reconciliations

- Bank reconciliations will be prepared weekly, signed by the Officer performing the reconciliation and evidenced as reviewed by an Authorised Officer as detailed in Item 4.2 of the Schedule. Any unusual or irregular reconciling items will be immediately investigated.

### 4.3 Transfer of Monies

- Transfer of monies between Council's bank account, general investment accounts and/or cash advance accounts to be processed/authorised by two authorised signatories as detailed in Item 4.3 of the Schedule.
- Investment accounts are balanced to independent statements quarterly

## 5. **Fixed Assets**

### 5.1 Additions and Disposals

- Fixed assets will only be purchased in accordance with Council's Procurement Policy and Item 1 – Purchases and Payments System above.

On acquisition or at least by 31 August annually

- assets will be added to the Fixed Assets Register;
- useful life of the individual asset will be estimated;
- basis of depreciation will be established;
- rate of depreciation will be calculated;
- asset will be depreciated from date first used or held ready for use.

On disposal:

- asset will be depreciated to date of disposal;
- accumulated depreciation and cost of the asset will be written back in the General Ledger and removed from the Fixed Asset Register;
- gain / loss on disposal will be calculated. This calculation will be prepared or approved by the Manager Finance & Corporate.

### 5.2 Classification and Capitalisation Policies

- Classification and capitalisation will comply with Council's Accounting Policy – Infrastructure, Property, Plant & Equipment.

### 5.3 Registers

- Fixed Asset Registers will be maintained for all assets controlled by the Council, identifying significant asset components.
- Wherever possible assets will be recorded as separate items in the registers.

- Fixed Asset Registers will be reconciled at least by 31 August in each year, for the preceding year, to balances as per the General Ledger. This reconciliation will be evidenced as reviewed by an Authorised Officer. All discrepancies will be promptly investigated and the Fixed Asset Register or General Ledger appropriately updated.
- Council properties appearing in the non-rateable property listing, as provided by the Valuer-General, will be compared on a biennial basis to Council's asset register.
- Registers will be regularly reviewed, noting unusual items or items included in fixed assets that have been sold or scrapped.
- Authorisation from an Authorised Officer detailed in Item 5.3 of the Schedule will be obtained before any items are deleted from the registers (due to sale or scrapping).
- Procedures are implemented to ensure that asset management and finance personnel are advised of all acquisitions, disposals, trade-ins and scrappings.

#### 5.4 Year End Considerations

Fixed Assets Register will be reviewed to consider:

- carrying value of assets;
- existence of assets;
- condition of assets;
- useful life of assets;
- relevance of current depreciation rates given the condition of the assets
- need for revaluations;
- Revaluation of assets will be in compliance with Council's Accounting Policy – Infrastructure, Property, Plant & Equipment.

#### 5.5 Other

- Security arrangements will be regularly reviewed and improved where they have become inadequate. Arrangements shall include restricting access to authorised personnel only, and protection from accidental destruction, deterioration, theft, fraudulent or illegal use.
- Insurance coverage will be regularly reviewed to ensure that it is adequate.

### **6. Stock / Inventory**

#### 6.1 Stock and Inventory Procedure

- Stock and Inventory shall only be maintained, issued and disposed of in compliance with established procedure.

### 6.2 Physical Storage

- Security arrangements will be reviewed regularly and improved where they have become inadequate. Arrangements shall include restricting access to authorised personnel only, and protection from accidental destruction, deterioration, theft, fraudulent or illegal use.

### 6.3 Issues and Returns

- All issues of stock and inventory items will be documented, including details of items issued, when, and to which job.
- Only authorised personnel shall have the authority to issue stock and inventory items.
- Issues will be monitored to ensure timely ordering of stock and inventory items and to ensure that items are not over-stocked.

### 6.4 Stocktakes

- Stocktakes will be carried out at least annually, and always on 30 June.
- Adequate stocktake instructions will be issued to all persons involved in the stocktake.
- Damaged or obsolete stock and inventory will be noted on stock sheets.

### 6.5 Year End Considerations

- Average costing will be applied to all stock and inventory on hand, and will be reviewed annually.
- Discrepancies will be investigated and any adjustments to the value of stock and inventory on hand be made by appropriate journal entries.

## 7. **General Ledger**

### 7.1 Journals

- Journals are to be accompanied by supporting documentation, except where the correction relates to a movement between IE codes within the same general ledger or job.
- Journals are to be signed by the Officer processing the journal and by an Authorised Officer detailed in Item 7.1 of the Schedule.
- Sequentially numbered journal entries will be used.
- A system generated report of general journals will be reviewed on a quarterly basis by an Authorised Officer.

### 7.2 General

- Control and clearing accounts are to be reconciled monthly, and clearing and suspense accounts are to be regularly cleared.
- Access to amend the general ledger control files is limited to the Authorised Officers detailed in Item 7.2 of the Schedule.
- The chart of accounts is to be regularly updated to ensure correct account allocations are made.

## 8. Security

### 8.1 Safe Storage

The following items will be kept within the safe storage room of the Council:

- Daily till and front counter takings and other accountable forms
- Council seal

### 8.2 Access Controls to Information Technology

Adequate security measures are in place, including:

- restriction of physical access to hardware to authorised personnel only;
- individual access to and within systems will be restricted to functions considered appropriate to their needs;
- controls over the availability and knowledge of passwords;
- formal disaster recovery plan will be prepared;
- adequate protection will be provided from (and insurance against) accidental destruction, deterioration, misplacement or pilferage;
- all updates, changes to programs and introduction of new programs will be approved, tested, and documented as approved by Council's Systems Administrator or Manager Finance & Corporate.

## 9. Registers

- Registers will be maintained as required by the Local Government Act or other relevant Acts, Awards, Council Policies and Procedures and Legislation.



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### SCHEDULE OF AUTHORISED OFFICERS

<b>1.3</b>	Extent of Authorisation in Relation to Procurement, Purchase Orders and Approving Invoices for Payment
	Refer to Appendix A
<b>1.8</b>	<b>Payments - EFT Payments</b>
	Alexandra Edmonds Jodie McFarlane Cherie Maywald Kathryn McClarnon
<b>1.9</b>	<b>Reconciliations - Creditors Control Account to General Ledger</b>
	Manager Finance & Corporate Corporate Services Officer Finance Officer
<b>2.1</b>	<b>Changes to Employee Details</b>
	Manager Finance & Corporate Payroll Officer HR Officer
<b>2.1</b>	<b>Employment Declaration Forms</b>
	Manager Finance & Corporate Payroll Officer HR Officer

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<b>2.2</b>	<b>Review of Payroll Reports and Certification</b>	Manager Finance & Corporate Finance Officer Corporate Services Officer Rates Officer Records Officer
<b>2.3</b>	<b>Leave Application Forms</b>	
	Chief Executive Officer Director Infrastructure & Services Manager Finance & Corporate Manager Community & Engagement Manager Planning & Compliance Manager Operations	Works Coordinator NRLE Manager Library + Town Hall Coordinator
<b>3.1</b>	<b>Sundry Debtors - Authorisation to Raise Invoice</b>	
	Chief Executive Officer Director Infrastructure & Services Manager Finance & Corporate Manager Community & Engagement Manager Planning & Compliance Manager Operations	NRLE Manager Corporate Services Officer Records Officer Tourism & Venues Officer Compliance Officer Planning Officer
<b>3.1</b>	<b>Approve Debtors Journals and/or Adjustments</b>	
		Manager Finance & Corporate Corporate Services Officer Finance Officer
<b>3.2</b>	<b>Rates - Parameters Authorisation and Changes</b>	
		Chief Executive Officer Manager Finance & Corporate
<b>3.3</b>	<b>Rates Reconciliation, Checking of Rate Notices</b>	
		Manager Finance & Corporate Corporate Services Officer Rates Officer Finance Officer
<b>3.4</b>	<b>Fines &amp; Interest</b>	
		Manager Finance & Corporate Finance Officer
<b>3.5</b>	<b>Rate Journals</b>	
		Manager Finance & Corporate Finance Officer

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<b>3.6</b>	<b>Debtors - Reconciliation of Control Account to General Ledger</b>	Manager Finance & Corporate Corporate Services Officer Finance Officer
<b>4.2</b>	<b>Bank Reconciliations</b>	Manager Finance & Corporate Corporate Services Officer Rates Officer Finance Officer
<b>4.3</b>	<b>Transfer of Monies</b>	Alexandra Edmonds Jodie McFarlane Cherie Maywald Katie McClarnon
<b>5.3</b>	<b>Fixed Asset Register Reconciliation</b>	Manager Finance & Corporate Finance Officer Asset Officer Director Infrastructure & Services
<b>5.3</b>	<b>Authorisation to Delete Fixed Assets</b>	Manager Finance & Corporate Director Infrastructure & Services Asset Officer Finance Officer
<b>6.4</b>	<b>Stocktakes Supervised By</b>	Manager Finance & Corporate Director Infrastructure & Services Manager Operations Works Coordinator Corporate Services Officer Procurement Officer Library + Town Hall Coordinator
<b>7.1</b>	<b>General Ledger - Journals</b>	Manager Finance & Corporate Corporate Services Officer Finance Officer

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<b>7.2</b>	<b>General Ledger - General</b>	
		Manager Finance & Corporate Corporate Services Officer Finance Officer

### OTHER AUTHORISATIONS

<b>1.</b>	<b>Property Searches</b>	
		Manager Finance & Corporate Corporate Services Officer Rates Officer

*Note: Authorisations referenced above also apply to persons acting in the position*

### APPENDIX A

<b>Authorised Officers - Internal Controls</b>	<i>Create PO's</i>	<i>Approve Invoices - Creditor Processing</i>	<i>Authorise Payment for EFT processing at bank</i>	<i>Authorisation Limit</i>
Chief Executive Officer	*	*	*	\$ 100,000
Director Infrastructure & Services	*	*	*	\$ 50,000
Manager Finance & Corporate	*	*	*	\$ 30,000
Manager Engagement & Community	*	*	*	\$ 30,000
Manager Planning & Compliance	*	*	*	\$ 30,000
Manager Operations	*	*	*	\$ 30,000
Manager NRLE	*	*	*	\$ 15,000
Workshop Supervisor	*	*	*	\$ 5,000
Urban Works Coordinator	*	*	*	\$ 5,000
Maintenance Coordinator	*	*	*	\$ 5,000
Technical Officer	*	*	*	\$ 5,000
Library + Town Hall Coordinator	*	*	*	\$ 2,000
Tourism & Venues Coordinator	*	*	*	\$ 2,000
Procurement Officer	*	*	*	\$ 2,000
Building Maintenance Officer	*	*	*	\$ 2,000
Compliance Officer	*	*		
Corporate Services Officer	*	*	*	\$ 1,000
Systems Administrator (IT & Communications)	*	*	*	\$ 1,000
Rates Officer	*	*		
Records Officer	*	*	*	\$ 1,000
Finance Officer	*	*		
Community Engagement Officer	*	*		\$ 2,000
Administration Officer - Depot	*	*		
Payroll Officer			<i>Upload file to bank only</i>	
Creditors Officer			<i>Upload file to bank only</i>	