

POLICY:-	
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PROCEDURES/GUIDELINES:-	
Date procedure/guideline was developed;	27 March 2007
Procedure/guideline reference number:	

RESPONSIBILITY:-	
Draft Policy Developed by:	Director of Finance and Administration
Committee/s (if any) consulted in the development of this policy::	Audit and Investment Committee
Responsibility for implementation:	Director of Finance and Administration
Responsibility for review of Policy:	Director of Finance and Administration

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1. Objectives of Internal Control Procedures

Internal Controls are to be an integral part of any organisation's financial and business policies and procedures. The overall objective of the internal control procedures is to assist all levels of management in the effective discharge of their responsibilities by providing independent analysis, appraisals, advice and recommendations concerning the activities reviewed.

The attainment of Council's overall objectives will involve:-

- Protecting Council's resources against waste, fraud, and inefficiency and evaluating the level of performance in all organisational units;
- Reviewing and appraising the adequacy and effectiveness of the established systems and internal control procedures of Council;
- Appraising the relevance, reliability and integrity of management reports, financial and operating data and reports;
- Review the systems established to ensure compliance with those Council and external policies, plans, procedures, statutory requirements and regulations which could have a significant impact on operations;
- The effective implementation of the Australian Accounting Standards requirements for NSW Local Government Councils.

2. Audit and Investment Committee

The Upper Lachlan Shire Council Audit Committee was established on 11 May 2006 to act as an advisory Committee to Council. The Committee was amended to be the Audit and Investment Committee on 27 September 2007. The Audit and Investment Committee Charter clearly defines the structure, methods and mandate.

The primary role of the Audit and Investment Committee is to assist Council in the effective operation of its responsibilities for financial management and reporting, risk management, to maintain and review the internal control systems, to ensure prudent investment decision making and to facilitate the organisation's governance and ethical development.

The Committee will review the management letter provided by Council's external Auditor, Morse Group Chartered Accountants, on any weakness in internal accounting and ensure compliance with policies, plans, procedures, laws and regulations.

Council has established an Audit and Investment Committee that meets the requirements of the Division of Local Government Internal Audit Guidelines which states that the Committee should ideally have the following skills and experience:-

- Financial skills;
- Audit and review skills;
- Legal and regulatory experience; and
- Operational Local Government experience.

3. Audit Standards

Internal control procedures will have regard to the following:-

1. The standards and statements issued by the Australian Accounting Standards Board (AASB), auditing bodies and other professional pronouncements;
2. The Local Government Act 1993 and Local Government (General) Regulation;
3. The Division of Local Government, Code of Accounting Practice and Financial Reporting (Guidelines) requirements; and
4. All other relevant legislation and regulatory requirements.

4. Related Council Policies and Plans

- Community Strategic Plan, Delivery Program, Operational Plan and Resourcing Strategy;
- Bribes, Gifts and Benefits Policy;
- Borrowing / Loans Policy;
- Cash Handling Policy;
- Code of Business Practice;
- Code of Meeting Practice;
- Code of Conduct;
- Complaints Management Policy;
- Corporate Credit Card Policy;
- Debt Recovery Policy;
- Delegations of Authority Policy;
- Disciplinary Policy;
- Disposal of Council Assets Policy and Disposal of Council Real Estate Policy;
- Designated Persons Disclosing Interest Returns Policy;
- Equal Employment Opportunity Management Plan;
- Fraud and Corruption Prevention Policy;
- Government Information (Public Access) Policy;
- Grievance Policy;
- Harassment Policy;
- Human Resource Training Plan and Staff Training Policy;
- Interaction between Councillors and Staff Policy;
- Internet and Email Policy;
- Investment Policy;
- Payment of Expenses and Provision of Facilities Policy;
- Pensioner Concession Policy;
- Privacy and Personal Information Protection Act Management Plan;
- Public Halls Policy – Subsidised Use;
- Purchasing – Acquisition of Goods and Services Policy;
- Rates Hardship Policy;
- Records Management Policy;
- Salary Sacrificing Policy;
- Service Delivery Policy; and
- Use of Council Logo and Seal Policy.

5. The Internal Control Structure and Responsibilities

It is management's responsibility to maintain an adequate internal control structure. An effective internal control structure will assist management in ensuring that the conduct of business is orderly and efficient, including:

- (a) Irregularities being prevented, or detected and corrected should they occur;
- (b) Reliability, integrity and control of Council information;
- (c) Assets being safeguarded from unauthorised use or disposition;
- (d) Financial records and other relevant databases completely and accurately reflecting the entity's activities, and permitting the timely preparation of financial information;
- (e) Assist in minimising the opportunity of corruption and / or fraudulent activities to occur; and
- (f) Due regard for the care, security and safe keeping of files, documents (both electronic and paper), work papers and other items of Council.

Management is responsible for implementing and maintaining the internal control structure. In carrying out its supervisory responsibility, management ordinarily reviews the adequacy of internal control on a regular basis to ensure that all significant controls are operating effectively.

6. Specific Control Procedures

Specific internal control procedures include but are not limited to the following items:-

- (a) Reporting, reviewing and approving reconciliations;
- (b) Checking the arithmetical accuracy of records;
- (c) Controlling computer applications and the computer information systems environment, for example, by establishing controls over:-
 - (i) Changes to computer programs,
 - (ii) Access to data files i.e. limit access to payroll, personnel and rates files / data (both electronic and paper based),
- (d) Maintaining and reviewing control accounts and trial balances, on at minimum, a monthly basis;
- (e) Approving and controlling documents including, electronic documents management, legal documents and personnel records;
- (f) Comparing internal data with external sources of information;
- (g) Comparing the results of cash, security and inventory counts with accounting records;
- (h) Limiting direct physical access to assets and records as appropriate;
- (i) Comparing and analysing the actual financial results with budgeted amounts on at minimum a fortnightly basis by management reporting;
- (j) Comparing and analysing the actual financial results with budgeted amounts by a Quarterly Budget Review Statement (QBRs) and Key Performance Indicators summary report to Council each quarter;

- (k) Providing a summary report of Capital Works expenditure and income at the end of each financial year to the Audit and Investment Committee;
- (l) Delegations of Authority with maximum values set for approving of expenditure and writing-off small debts; and
- (m) Inventory stock takes to be completed six-monthly by store person and independent person for verification purposes.

7. Inherent Limitations of Internal Control Structures

Internal control structures cannot provide management with conclusive evidence that objectives are reached because of inherent limitations. Such limitations include:-

- (a) Most control procedures tend to be directed at routine transactions rather than non-routine transitions;
- (b) The potential for human error due to carelessness, distractions, mistakes of judgment and the misunderstanding of instructions;
- (c) The ever-changing information technology programs;
- (d) The possibility that a person responsible for exercising an internal control could abuse that responsibility; for example an employee and / or Manager overriding an internal control;
- (e) The possibility that procedures may become inadequate due to changes in condition and compliance with procedures may deteriorate;
- (f) The possibility of circumvention of control procedures through the collusion of a member of the management team or an employee with parties outside of or inside the entity;
- (g) Management's requirement that the cost of an internal control does not exceed the expected benefit to be derived;
- (h) There may be no segregation of duties between recording / processing data; i.e. tax invoices, debt recovery and raising credit adjustments. This is due to the functional area being an individual employee's area of responsibility and the Council's size being a limitation to higher level internal controls.

In a smaller sized organisation it is increasingly important that senior management be substantially involved in the review of internal control procedures, in conjunction with the internal auditor.

8. Terms and Definitions for Internal Control Assertions

INTERNAL CONTROL: Is a process to provide reasonable assurance regarding the reliability of processes, practices and procedures relating to financial management and reporting activities.

COMPLETENESS: All transactions relevant to the accounting period have been recorded.

OCCURRENCE: All transactions recorded pertain to Council and are bona fide.

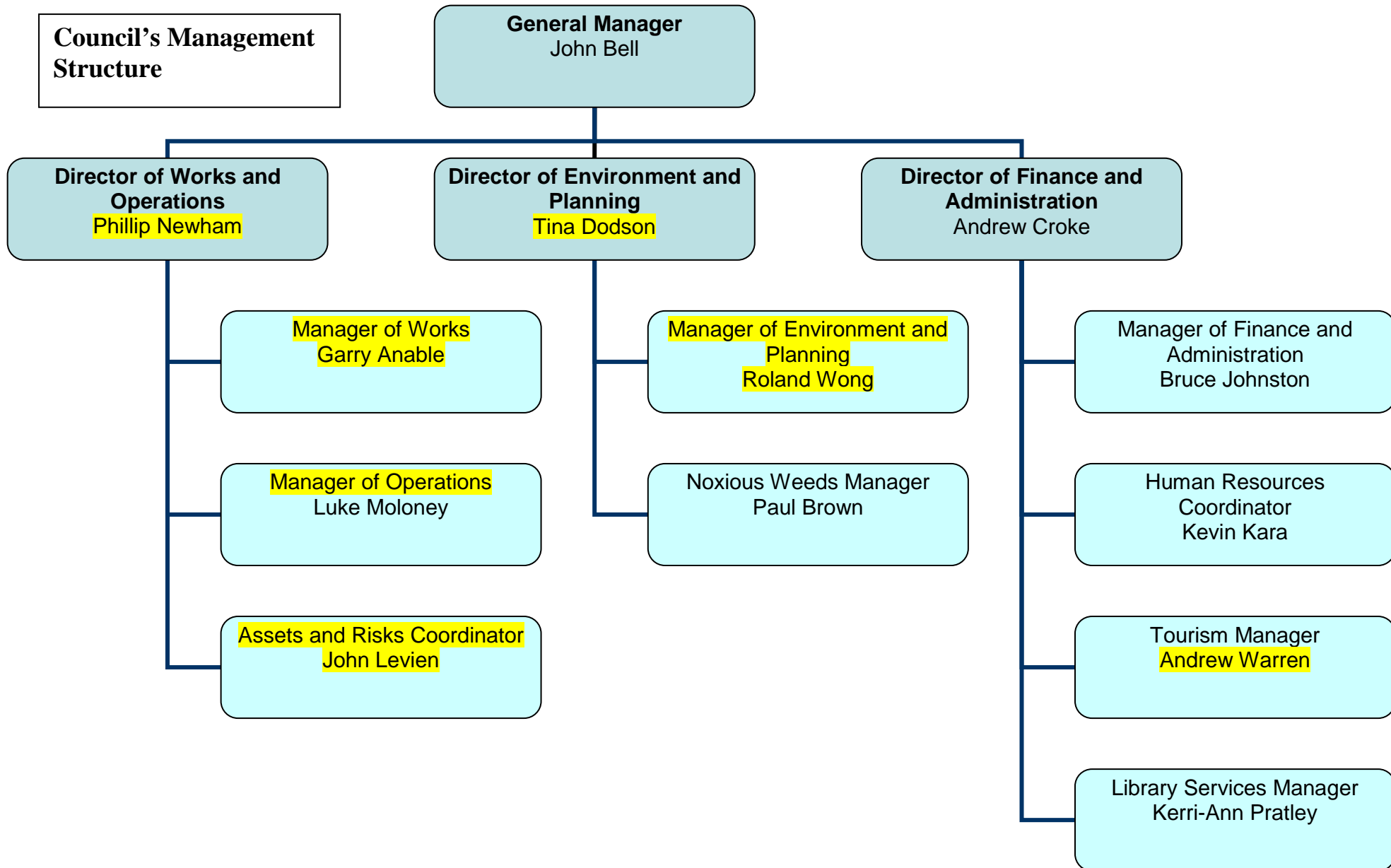
MEASUREMENT: All transactions are recorded at the correct amount and accrue to the proper period.

REGULARITY: All transactions are raised in accordance with relevant primary legislation.

TIMELINESS: All transactions are processed on a timely basis.

REVIEW: The review function should ensure that:-

- The review function is to be conducted by the Audit and Investment Committee in conjunction with senior management who possess adequate knowledge of the operational area;
- The review of specific operations, projects, programs and/or business units is to be conducted by the appointed Council internal auditor. The NSW Internal Audit Bureau (IAB) will work with Council's external auditor, Morse Group, Council Audit and Investment Committee and senior management;
- Information is presented in a professional and logical format in compliance with relevant standards and regulations;
- Reports, calculations and key figures in all reconciliations and / or analysis are to be adequately supported by relevant work papers;
- Significant reconciling items or adjustments are adequately supported by relevant work papers, taking into consideration the concept of materiality;
- Unknown, unexplained and long outstanding matters are to be resolved in a timely, open and transparent manner by Council and senior management; and
- Any reconciliation, journal or analysis should be signed and dated by both the preparer and the reviewer, with the reviewer to be at minimum a Supervisor or Manager level employee.



ULSC Internal Controls Policy and Procedures
Adopted: 18 April 2013

DELEGATIONS OF AUTHORITY

Name	Position	Amount	Date
Andrew Holmes	IT Systems Support Officer	\$2,000.00	10.02.09
Emily Booker	Expenditure Officer - Gunning Office	\$2,000.00	29.10.08
Marianne Laws	IT Systems Coordinator	\$2,000.00	10.02.09
Natalie Pye	Finance Officer - Gunning Office	\$2,000.00	04.12.07
Sandra Francis	Payroll Officer	\$2,000.00	06.05.10
Stephanie Knight	Revenue Officer	\$2,000.00	26.10.09
Carrie Gibson	Executive Assistant Works	\$3,000.00	24.04.09
Jeanne Palmer	Senior Revenue Officer	\$3,000.00	05.06.07
Ben Churchill	Work Health and Safety Coordinator	\$5,000.00	02.07.08
Geoffrey Nicholson	Senior Noxious Weeds Inspector	\$5,000.00	21.08.12
Simon Bill	Noxious Weeds Inspector	\$5,000.00	21.08.12
Sue Hassett	Operations Engineering Assistant	\$5,000.00	11.11.10
Brian Smithers	Building Surveyor	\$5,000.00	10.08.11
Andrew Warren	Tourism Manager	\$10,000.00	22.12.09
Chris Francis	Overseer Construction - Crookwell	\$10,000.00	12.05.08
Dianne Taylor	Management Accountant	\$10,000.00	14.12.12
Donna Cramp	Purchasing Officer	\$10,000.00	11.11.10
Helen Peterson	Executive Assistant	\$10,000.00	02.01.07
Julie Corby	Administration Coordinator TaralgaCSC	\$10,000.00	05.05.11
Kerri-Ann Pratley	Manager of Library Services	\$10,000.00	05.06.07
Kevin Kara	Human Resources Co-ordinator	\$10,000.00	06.05.10
Ricky Smith	Overseer Maintenance - Crookwell	\$10,000.00	12.05.08
Chris Stephenson	Storeperson	\$10,000.00	18.07.07
Thomas Vost	Storeperson	\$10,000.00	02.01.07
Katrina Proudman	Senior Env Health & Building Surveyor	\$10,000.00	02.05.11
John Shaw	Mayor	\$20,000.00	20.09.11
Craig Smart	Design Engineer	\$25,000.00	13.06.08
Keith Broderick	Plant Superintendent	\$25,000.00	08.04.08
Paul Brown	Noxious Weeds Manager	\$25,000.00	21.08.12
Phillip Cramp	Senior Plant Mechanic	\$25,000.00	11.11.10
Ted Alchin	Works Superintendent	\$25,000.00	12.05.08
Anthony Trounce	Senior Works Overseer	\$50,000.00	26.10.09
Bruce Johnston	Manager of Finance and Administration	\$50,000.00	06.07.10
Roland Wong	Manager of Environment and Planning	\$50,000.00	31.05.11
Garry Anable	Manager of Works	\$70,000.00	08.02.11
Luke Moloney	Manager of Operations	\$70,000.00	04.05.10
Andrew Croke	Director of Finance and Administration	\$100,000.00	06.07.10
Phillip Newham	Director of Works and Operations	\$100,000.00	30.04.10
Tina Dodson	Director of Environment and Planning	\$100,000.00	08.02.11
Chris Stephenson and Tom Vost	Storeperson (delegation for fuel purchase)	Max value of \$35,000	01/06/12
John Bell	General Manager	No Limit /Council Resolution etc	20.09.11

RECEIPTING SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • Receipting is performed at the three Council Administration Offices to the Civica (Authority) computer system. In addition, there is a Roads and Maritime Services (RMS) motor registry agency in Crookwell and an Australia Post agency in Taralga for receipt of monies. (Completeness, Occurrence) • There is receipting facilities external to Council offices at Australia Post and by BPAY. These monies are directly banked on a daily basis to Council's general account and batch receipted at the Crookwell office. (Completeness, Occurrence) • There is a Council Cash Handling Policy to be observed and implemented. (Occurrence) • There is also the facility to pay money directly into Council's general bank account by arrangement with Manager / Director of Finance and Administration. (Completeness) • There are separate cash drawers and floats for each cashier to establish individual cashier accountability for monies. (Timeliness, Completeness) • Mail Order / Telephone Order (MOTO) payments by Credit Card are accepted by phone, mail, fax or email as per established procedures. (Completeness, Occurrence) 	<p>CASHIER</p>
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<p>PROCEDURES</p> <ul style="list-style-type: none"> • Receipts are pre-printed, continuously numbered and indicate the form of the receipt. (Completeness, Occurrence) • An accountable documents register is maintained for all receipt forms. (Completeness, Occurrence) • A certification is made on the daily banking report certifying that the starting receipt number is sequential to the previous day and that all receipts during that day have been accounted for. (Completeness) • Carbon copies of receipts are produced and retained. These receipts contain more detail than the computer listing of receipts and are therefore critical documents. (Completeness) • Cancelled receipts are defaced and attached to the office copy of the receipt. The reason for the cancellation is noted on the receipt together with a reference to the new receipt number. (Completeness) • Controls which prevent allocating an over the counter receipt to an incorrect account number include TCode controls which prevent the cashier editing the automatic name and address fields and customers review of the receipt details. (Occurrence, Measurement) • All monies receipted are counted, balanced and banked on a daily basis at all three Council Administration offices. (Timeliness) 	<p>CASHIER</p> <p>FO</p> <p>RO</p> <p>PO</p> <p>IT</p> <p>AO</p> <p>MFA</p>
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- Daily banking summary report is automatically produced. This is balanced to the daily takings and signed by the Cashier(s) and Finance Officer or alternate officer. (Completeness)
- All monies receipted are kept in the safe(s) and strong room where available overnight only. (Occurrence)
- The daily banking is counted, checked and authorised daily by the banking officer (Finance Officer or alternate officer) prior to leaving the office. A stamped bank deposit slip is received from the bank. (Completeness)
- When the Civica computer system is not operational, manual pre-numbered receipts are issued to customers. These receipts are then entered into the computer system and the official receipt number is noted in the manual receipt book. (Completeness)
- Dishonoured cheques are regularly actioned and where appropriate the receipt is reversed. (Occurrence)
- Suspense accounts are used when a receipt allocation is unknown. This account is cleared regularly. (Measurement)
- Monthly and Quarterly management reports and budgetary reviews are used to identify incorrect allocations. (Measurement)
- The mail is collected, sorted and opened on a daily basis by an Administration Officer. The remittances are processed by the Cashier(s). There is separate cashier identification / receipting process for mail remittances. All cheques received in the mail are entered into the receipting system by daily batch processing. (Completeness)
- The Administration Officer and Cashier sign the daily banking summary sheet to signify that all remittances have been receipted and accounted for. (Completeness)
- The Caravan Park Operator issues manual receipts to guests. Payments are accepted by cash or EFTPOS. Two times per week office copies of these manual receipts are reconciled to daily bank transactions and cash lodged. Cash payments are entered into the computer via the receipting function. EFTPOS payments are processed via the Bank Reconciliation function. (Completeness)
- A check is made by the cashier to confirm that all cash receipts are entered. The official council receipt for cash payments received is pasted into the caravan park manual receipt book (Completeness)

CASH ON HAND AND AT BANK

PROCEDURES

<p>Bank accounts:-</p> <ul style="list-style-type: none"> • The Council's Seal is required to open new accounts; i.e. trust or general bank accounts. (Occurrence) • Two signatories are required to effect changes to the account signatories or the operation of bank accounts. The General Manager and a senior Manager will be delegated as authorised signatories (Occurrence) • At minimum one signatory or authorisation for a cheque and / or EFT transaction file is to be from senior management, i.e. the Director and/or Manager of Finance and Administration. (Occurrence) • Council banks with Commonwealth Bank of Australia and utilises the CommBiz electronic banking system. (Occurrence) • Bank reconciliations are performed for all bank and trust accounts each month by a Customer Service Officer or the IT Systems Coordinator. They are checked and authorised by the Manager of Finance and Administration. (Completeness, Occurrence) • Direct bank debits are entered into the Civica general ledger via the receipting system by the cashier. (Completeness) • Presented cheques, EFT files and bank charges are entered into Civica system by the cashier. (Completeness) • Direct credits are receipted daily by Cashiers and the receipt is stapled onto the bank statement with other applicable related paperwork. (Completeness). • Council's general bank account has an overdraft facility to facilitate unexpected cash flow needs. The overdraft facility should not to be utilised on a regular basis and should only need to be used in exceptional circumstances. (Occurrence) • Regular bank reconciliations reviews are performed by IT Systems Coordinator who is not associated with the receipting function and reviewed by Manager of Finance and Administration. (Completeness) • All blank cheques are locked away each night. (Occurrence) 	<p>GM</p> <p>IT</p> <p>CASHIER</p> <p>MFA</p> <p>DFA</p>
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PROCEDURES

<p>Petty cash and cash floats:-</p> <ul style="list-style-type: none">• An imprest petty cash system is in operation. (Occurrence)• Vouchers for payments are prepared and signed by the payee and relevant Manager and / or Director. (Occurrence)• In general and where reasonable, receipts to support the expenditure are attached to the voucher. (Occurrence)• At least at the end of each month the petty cash and cashiers floats will be counted and a reimbursement to petty cash is by way of a reconciliation signed by Cashier and Manager of Finance and Administration. (Completeness)• No petty cash voucher is to exceed \$50.00 for a single voucher. Cost incurred will not be allowed to be split to breach the \$50.00 limit. Any authorised costs over \$50.00 incurred will be reimbursed through Council's accounts payable system. (Occurrence)• At the end of each financial year the petty cash and cashiers floats will be counted by a senior officer and verified by the Manager of Finance and Administration. (Occurrence)• At the end of each financial year any issued cash floats for waste management centres, swimming pools or caravan parks will be counted by the business unit manager or senior officer and a signed declaration provided to the Manager of Finance and Administration. (Occurrence)	<p>CASHIER</p> <p>MFA</p> <p>DFA</p>
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DAILY CLOSURE PROCEDURES – CROOKWELL OFFICE

1. At 4pm the Customer Service Officers (CSO) are to close and lock the public access (glass doors) and the main entrance (hall door) and back door (near toilets) then proceed to the flag pole and take down the flag. Customers should not be permitted to enter the premises after 4pm.
2. The CSO's then proceed to balance RMS Motor Registry transactions that have been received throughout day. EFTPOS, cheques and cash received are to be reconciled to the daily total report generated by the RMS computer system.
3. The CSO's will then print the Council report, which will give them their transaction totals for Council business. Totals are then added for Council EFTPOS, cheques and cash and their total should be the same as the Council report.
4. If the daily takings do not reconcile to the report totals, the CSOs should attempt to resolve any discrepancies to EFTPOS, cheques or cash as soon as practical. Any cash discrepancies must be reported to the Manager of Finance and Administration immediately. Any discrepancies that have not been resolved within 24 hours must be immediately reported to the Manager of Finance and Administration.
5. The remaining monies should total \$300 (per CSO) and this is the float amount. If this is all correct they consider themselves to have balanced.
6. The CSO's then call the Revenue Officer or Manager of Finance and Administration to check the cash and cheque amounts for the RMS and Council against the report amounts. If all amounts are correct the Revenue Officer or Manager of Finance and Administration signs the report to say they agree with the bank reconciliations.
7. The Revenue Officer or Manager of Finance and Administration then directs the CSO's to print the deposit sheet and cheque listing for the bank for the Council deposit and the Revenue Officer or Manager of Finance and Administration then proceeds to write out the deposit slip for the bank. The Revenue Officer or Manager of Finance and Administration also write the deposit slip for the RMS. At this point the CSO's pass responsibility for all monies to the Revenue Officer or Manager of Finance and Administration.
8. The Revenue Officer or Manager of Finance and Administration then puts the RMS and Council banking into the bank bag and places it in the designated safe compartment. The CSOs place their individual floats in their own designated safe compartment.

9. Once the Revenue Officer or Manager of Finance and Administration has completed the balancing procedure the CSO's will then file the daily banking reports.
10. All RMS papers, forms, number plates and documentation are then taken to the strong room for safe keeping and locked in secure RMS cabinet.
11. The CSO's then will proceed to shred any report/s which are not needed and then do their follow-up RMS queries (time permitting).
12. Whilst carrying out the abovementioned duties the CSO's should not be called upon to answer the phone / answer RMS or Council queries or to attend to anyone should they knock on the front door.
13. The CSO's then check their email, write down anything which the CSO's on duty the next day would need to be aware of and make a list of any RMS or Council queries which need to be followed up.

INFORMATION TECHNOLOGY SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • Council operating IT system is Civica (Authority). (Completeness, Occurrence) • Council has an IT Strategic Plan to guide the activities within this functional area. (Completeness, Occurrence) • The IT Strategic Plan outlines the list and types of equipment, file servers, printers and photocopiers etc. (Completeness, Occurrence) • Council purchases all IT equipment outright with the exception of photocopiers which are on operating lease arrangements. (Completeness, Occurrence) • Council has a Wide Area Network (WAN) connectivity between the three administration offices and two depots. (Occurrence) • The IT Systems are within the Finance and Administration Department. (Completeness, Occurrence) 	<p>IT MFA DFA</p>
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<p>PROCEDURES</p> <ul style="list-style-type: none"> • Backups are taken on a daily basis and are stored off site. (Completeness, Occurrence) • Civica updates and new version releases are to be installed by IT Systems Coordinator. (Completeness) • Any input or changes to master file records are supported by authorised documentation. (Completeness, Occurrence) • Email and internet usage procedures to be implemented according to Council's policy. (Completeness) • Standard menus are provided for users to ensure that access to data is restricted, i.e. payroll system access is for senior staff and Payroll Officers. (Completeness, Measurement) • Individual user passwords are required to access a computer and specific programs, such as Civica, TRIM and Exponare. (Occurrence) • Segregation of duties is enforced in terms of access to computer applications by the use of menus and passwords. These are controlled by the IT Systems Coordinator, IT Systems Support Officer and senior officers. (Completeness, Occurrence) • IT procedures to be adhered to as per Council's IT Strategic Plan and other related policies. (Completeness, Occurrence) • All Council requisition orders for computer equipment; hardware and software are to be signed by the IT Systems Coordinator and authorised by the Manager and / or Director of Finance and Administration. (Occurrence) 	<p>IT MFA DFA</p>
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SUNDRY DEBTORS SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • This system incorporates private works, grants, noxious weed spraying, employee accounts, water cartage and other miscellaneous debtors. • The Finance Officer(s) are responsible for the issuing of all Tax Invoices on behalf of Council. (Occurrence) • Council operating IT system for sundry debtor input is Civica (Authority). (Completeness, Occurrence) • All sundry debtor sub-ledger control accounts are to be reconciled to the general ledger control accounts and signed-off by the Finance Officer and Director of Finance and Administration on a monthly basis. (Completeness, Occurrence) • Annually Council sets its Fees and Charges as part of the adoption of the Operational Plan. This document lists the proposed Council fees and charges and outlines the GST status. (Completeness) 	<p>FO</p> <p>DFA</p>
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PROCEDURES

<p>General (miscellaneous) debtors:-</p> <ul style="list-style-type: none"> • Where the tax invoice amount is not calculated in accordance with Council's list of charges (i.e. a fixed price quote or a negotiated price) confirmation of the invoice amount will be received from the appropriate Council senior manager. (Measurement) • Tax invoices are generated from the Civica computer system and a consecutive invoice number is automatically issued. A manual tax invoice may be issued if deemed necessary by the Director of Finance and Administration / Manager of Finance and Administration. Manual Tax Invoices must not be created by anyone other than the Finance Officer(s). (Completeness) • Tax invoices are only to be generated after receipt of a general ledger allocation number from a Council senior management officer with corresponding documentation attached and itemised as appropriate. (Completeness, Timeliness) • All debtor input areas are reviewed to ensure that processing is up-to-date and then tax invoices are raised. This occurs on a weekly basis. (Completeness, Timeliness) • Credit notes are to be authorised by the relevant Council senior officer prior to processing. (Completeness, Occurrence) • The general debtors control account is reconciled to the general ledger control account on a monthly basis and reconciliation is authorised by the Director of Finance and Administration. (Completeness, Timeliness) • An aged debtor profile balance listing is produced each month. This 	<p>FO</p> <p>MFA</p> <p>DFA</p>
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<p>list is the basis for commencing debt recovery action. (Timeliness)</p> <ul style="list-style-type: none"> • The outstanding debtor report for >60 days with recovery action status is to be provided to the Manager of Finance and Administration on a monthly basis. (Completeness, Timeliness) • Monthly statements are issued for outstanding balances and recovery action is instigated in accordance with Council's Debt Recovery Policy. (Completeness) 	
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<p>Private works:-</p> <ul style="list-style-type: none"> • Council has adopted a Private Works Projects and Plant Hire Policy that is to be adhered to and provides guidelines to the Finance Officer and senior management. (Completeness) • Private works jobs are not to proceed until receipt of a completed term of agreement form and other terms as outlined in detail in Council's Private Works Projects and Plant Hire Policy. (Completeness, Occurrence) • Private works projects of a value in excess of \$100,000 shall be notified to Council. (Completeness, Occurrence) • 50% deposits are to be paid for noxious weeds aerial spraying program and a term of agreement form signed by the client prior to work commencing. Alternatively credit approval should be obtained from the Noxious Weeds Manager. (Occurrence) • The Finance Officer(s) are to process at minimum weekly input batches for private works jobs. (Occurrence) • The Finance Officer(s) are to ensure each month that all private works jobs are invoiced on a timely basis. (Occurrence, Timeliness) • The Manager of Finance and Administration is to have oversight over pay and plant timesheet entry to ensure that all private works activities are costed to separate private works general ledger numbers. (Completeness) • The Finance Officer(s) are to review and maintain expenditure reports, which lists all private works expenditure and the value of invoices raised per job. This review process is to be undertaken on a monthly basis to identify jobs which have yet to be invoiced and / or identify any incorrect allocations. This report is to be signed off by the Manager of Finance and Administration. (Completeness) • The Finance Officer(s) are to process tax invoices to the relevant fund, i.e. water and sewerage transactions to individual funds. (Occurrence) • An aged debtor profile balance listing is produced each month. This list is the basis for commencing debt recovery action. (Timeliness) 	<p>FO</p> <p>NW</p> <p>MFA</p> <p>DFA</p> <p>GM</p>
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<p>Grants:-</p> <ul style="list-style-type: none"> • Tax invoices are only to be generated after receipt of a general ledger allocation number from a Council senior management officer with corresponding documentation attached and itemised as appropriate. (Completeness, Timeliness) • Monthly statements are issued for outstanding grants balances. (Occurrence) • At year end the Manager of Finance and Administration reconciles the grant expenditure and grant income calculations and where appropriate grant debtors and creditors are input into Civica system, i.e. RMS debtor. (Completeness) • The unexpended grants externally restricted reserve is reconciled and transfers to and from the reserve are processed at year end. (Completeness, Occurrence) 	<p>FO</p> <p>MFA</p>
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<p>Employee Accounts:-</p> <ul style="list-style-type: none"> • The Payroll Officer notes personal expenditure when paying creditors tax invoices. Debtor accounts for private and miscellaneous expenditure such as personal costs are raised by the Finance Officer on a monthly basis. (Completeness) • Any personal expenditure incurred through Council creditors is to be appropriately authorised by the General Manager or a Department Director. (Completeness) 	<p>PO</p> <p>FO</p> <p>MFA</p>
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<p>Sporting Fields:-</p> <ul style="list-style-type: none"> • Calculate the tax invoice amount in accordance with Council's fees and charges. Confirm the individual sporting association player numbers and liaise with Director of Works and Operations prior to issuing the tax invoice. (Measurement) • The debtors control account is reconciled to the general ledger control account on a monthly basis and reconciliation is authorised by the Director of Finance and Administration. (Completeness, Timeliness) • Tax invoices are to be generated from the Civica computer system and a consecutive invoice number is automatically issued. (Completeness) 	<p>FO</p> <p>DOW</p> <p>DFA</p>
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Adjustments:-	
<ul style="list-style-type: none"> All journals are to be signed by the relevant Finance Officer and counter signed by the Manager and /or Director of Finance and Administration and is to contain adequate detailed transaction descriptions. (Completeness, Occurrence) All amounts written off are within Council's delegated authority limits or are the subject of a specific Council Minute. (Occurrence) 	FO MFA DFA

Burials:-	
<ul style="list-style-type: none"> The Payroll Officer in the Crookwell office and Records Management Coordinator in the Gunning office are responsible for the ordering of burial plaques and the burial plot reservations for all Council cemeteries. (Occurrence) The Payroll Officer and Records Management Coordinator are to liaise with the Finance Officer in relation to timely processing and issuing of tax invoices. (Completeness, Occurrence) 	PO RMC FO MFA

Water cartage:-	
<ul style="list-style-type: none"> On a quarterly basis, tax invoices received from contractors are to be processed through the debtors system. (Completeness) On a six monthly basis, complete a review of income to expenditure to ensure that all contractors' invoices have been subsequently invoiced and reimbursement claim sent to NSW Office of Water. (Completeness) 	FO MOO

WATER BILLING SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The system incorporates water meter reading and water billing processes. (Occurrence) • There is four (4) reticulated water supply systems operated by Council in Gunning, Crookwell, Taralga and Dalton. (Occurrence) • The Water Operators are responsible for reading and recording all water meter data on a six monthly basis and provide accurate data to the Finance Officer(s). (Occurrence) • The Finance Officer(s) are responsible for the issuing of water billing accounts on a six monthly basis on behalf of Council. (Occurrence) • Council operating computer system for water billing input is Civica (Authority). (Completeness, Occurrence) • All water billing sub-ledger control accounts are to be reconciled to the general ledger water fund(s) control accounts and signed-off by the Finance Officer and Director of Finance and Administration on a monthly basis. (Completeness, Occurrence) • Council annually sets its charges in the adoption of the Operational Plan. This lists the Council water usage charges. (Completeness) 	<p>WO</p> <p>FO</p> <p>MFA</p> <p>DFA</p>
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<p>PROCEDURES</p> <ul style="list-style-type: none"> • The Finance Officer(s) are to liaise with the Water Operators to coordinate the timely completion of the water meter readings on a six monthly basis. (Completeness, Occurrence) • The water meter readings are to be reviewed by the Finance Officer(s) for material discrepancies, such as excessively high readings and zero or very low readings. The Water Operators are to further review and investigate. (Completeness, Measurement, Occurrence) • All water bills data and income is to be input and raised on Civica computer system prior to the end of May and forwarded to the ratepayers for payment to be due prior to financial year end. (Completeness, Measurement, Occurrence) • All input areas are to be reviewed to ensure that processing is up-to-date and accounts are raised. This is to occur on a regular basis. (Completeness, Timeliness) • Credit notes are to be authorised by the relevant Council senior officer prior to processing. (Completeness, Occurrence) • The water fund(s) control accounts are to be reconciled to the general ledger control fund(s) accounts on a monthly basis and reconciliation is authorised by the Director of Finance and Administration. (Completeness, Timeliness) • An aged debtor profile balance listing is produced each month. This 	<p>WO</p> <p>FO</p> <p>MFA</p> <p>DFA</p>
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<p>list is the basis for commencing debt recovery action. (Timeliness)</p> <ul style="list-style-type: none">• The Director of Finance and Administration is delegated authority to abandon or write-off water accounts and / or interest monies due to Council provided that any single total amount so abandoned or written-off shall not exceed \$100. The Finance Officer upon signed authority from the Director is to process the write-off. (Completeness, Occurrence)• The outstanding debtor report with recovery action status is to be provided to the Manager of Finance and Administration on a quarterly basis. (Completeness, Timeliness)• The Civica Debt Recovery module is used to issue letters for outstanding balances and recovery action is instigated in accordance with Council's Debt Recovery Policy. (Completeness)• Council's internal water billing accounts are maintained by the Finance Officer in a spreadsheet and are reported to the Director of Finance and Administration to be countersigned to allow the payment by processing of a journal. (Occurrence)• For a special water meter reading request, the fee as set in the Council Fees and Charges is to be paid prior to the Finance Officer liaising with the Water Operator to read the meter, record the data in Civica and issue the advice to the applicant in the appropriate form. (Completeness, Occurrence)• Council has a Water and Sewerage Service Request form that both the Water Operators and /or Finance Officers are to complete for a new water service connection, dirty water complaint and water main or water service leak. (Occurrence)	
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GENERAL OFFICE CONTROLS

Key dates:-	
Refer to the Division of Local Government annual Strategic Tasks list and diarise the following matters:-	EO
	FO
<ul style="list-style-type: none"> Financial Statements annual audit, completion and reporting to Council by 31 October annually. 	RO
<ul style="list-style-type: none"> Operational Plan workshop, draft advertised and adopted by Council prior to 30 June annually. 	EA
<ul style="list-style-type: none"> Quarterly Budget Review Statements (QBRs) reporting to Council and report on Operational Plan performance measures and function. 	MA
<ul style="list-style-type: none"> GST Business Activity Statement processed on a monthly basis. 	ARC
<ul style="list-style-type: none"> FBT instalments and FBT annual return completion. 	MFA
<ul style="list-style-type: none"> Insurance renewal on an annual basis. 	DFA
<ul style="list-style-type: none"> Workers compensation annual renewal and return by 31 August annually and instalment payments processing. 	GM
<ul style="list-style-type: none"> Payment Summaries reconciliation and distribution at financial year end. 	
<ul style="list-style-type: none"> Superannuation Guarantee payments to complying funds to be processed on a monthly basis. 	
<ul style="list-style-type: none"> Levy and service of rates and charges notices by 31 July annually. 	
<ul style="list-style-type: none"> Statement of Compliance return for all rates, charges and fees annually completed and audited by 31 October annually. 	
<ul style="list-style-type: none"> Pension Concession subsidy claims lodged with Division of Local Government by 1 October annually. 	
<ul style="list-style-type: none"> Annual Report completed and reported to Council in November annually. 	
<ul style="list-style-type: none"> Return of General Information completed and lodged with the Grants Commission by 30 November annually. 	
<ul style="list-style-type: none"> National Local Road data return to Grants Commission on an annual basis. 	
<ul style="list-style-type: none"> Diesel Fuel rebate claims to the Australian Taxation Office (ATO) are to be completed at the end of each quarter. 	
<ul style="list-style-type: none"> Pecuniary Interest form completion annually. 	
<ul style="list-style-type: none"> Government Information Public Access (GIPA) Agency Information Guide to be furnished to the Office of the Information Commissioner (OIC) each six months. 	
<ul style="list-style-type: none"> Public Interest Disclosures report is to be furnished to the NSW Ombudsman each six months. 	
Any defaults in submitting the above reports by allocated deadlines must be reported to the General Manager and Departmental Director.	

<p>Clearing accounts:-</p> <ul style="list-style-type: none"> • All clearing accounts are to be reconciled on a monthly basis by the relevant Council Officer. • The Manager of Finance and Administration is to have oversight over the clearing accounts reconciliations on a monthly basis. • The Manager of Finance and Administration is to review and reconcile the Balance Sheet general ledger items on a quarterly basis. 	<p>VARIOUS MFA</p>
<p>Journals:-</p> <p>All journals are to be:-</p> <ul style="list-style-type: none"> • Self explanatory. • Accompanied by copies of supporting documentation. • Signed by the preparer and reviewer. • Not authored by the employee who is processing the journal data input (where practical). • The reviewer is to be either the Manager or Director of Finance and Administration. • Limited to similar types of transactions. • Balanced prior to inputting. • Interfund Y when processing a general ledger journal. • Given a sequential journal number and to be stamped "Data Processed" when completed and signed by the employee processing the journal. • General ledger journals to be processed at the activity account level only. <p>Data input:-</p> <ul style="list-style-type: none"> • All forms, journals, tax invoices, timesheets, plant sheets etc. once processed should be stamped "Data Processed" to prevent reprocessing. • Correction of data input misallocations, multiplicity or processing transactions in error will be the responsibility of the individual staff member with oversight from the Director and Manager of Finance and Administration. 	<p>CASHIER FO EO RO MA MFA DFA</p>
<p>Assets:-</p> <ul style="list-style-type: none"> • The capital expenditure for assets is reconciled to the Quarterly Budget Review. • Annually the fixed assets register is reconciled to the general ledger. • Asset information and condition assessments are to be captured by The Works and Operations Department and the Assets and Risk 	<p>MA ARC MFA</p>

<p>Coordinator is to review and update data on a monthly basis.</p> <ul style="list-style-type: none"> Revaluation by asset classes are processed according to the Division of Local Government Code of Accounting Guidelines timeframes and the asset revaluation reserve is maintained and movements to and from the reserve are reconciled annually. 	DFA
<p>Evidence of actions:-</p> <ul style="list-style-type: none"> All actions should be evidenced. This evidence should include details of the actions performed, signed and dated. The actions performed include; reviewing, approving, checking the mathematical accuracy, comparing reports & general certifications. 	ALL STAFF
<p>Record retention and filing:-</p> <ul style="list-style-type: none"> Council's Records Management Policy provides guidelines to all staff in relation to their individual responsibility relating to data and records capture, retention, processing and disposal. This includes hardcopy and electronic data. Records are to be retained in accordance with the NSW State Records Act 1998 retention reference period requirements. Records including reconciliations and analysis work papers should be presented in a professional manner and stored in orderly fashion. Staff personnel files are to be secured and accessible through the Payroll Officer and / or Human Resources Coordinator in the first instance. In the extended absence of the Payroll Officer access may be obtained through the Manager of Finance and Administration through the spare key held in the locked key cabinet. All personnel documentation created after 2010 is to be stored in TRIM electronic document system. The document storage room is to provide adequate protection from the elements and archiving is to be done in an orderly fashion. The storage room is to meet State Records requirements. 	ALL STAFF RMC HR MFA
<p>Staffing:-</p> <ul style="list-style-type: none"> Staff should be rotated throughout the relevant Administration offices as part of a skill diversification strategy to be utilised where appropriate or to address skill shortages and /or staff leave in the Finance and Administration Department. The Departmental Directors and Managers are to ensure that all their staff take their annual leave each year and are not in excess of eight (8) weeks. If staff have accrued greater than eight weeks (8) annual leave then each individual employee is required to submit a leave schedule to their Manager to address the issue. Management will ensure that all areas of Council operations, i.e. Australia Post and RMS agencies, will have suitably skilled and trained employees. 	MFA DFA

INVESTMENTS SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The Director of Finance and Administration oversees the Manager of Finance and Administration in responsibility for controlling Council's investments. (Occurrence) • The operating program for the Investments Register is a Microsoft Excel spreadsheet. (Occurrence) • The Investments Register is reported to Council at minimum monthly. (Occurrence, Timeliness) • The Audit and Investment Committee is to assist senior management in prudent investment management through Council's Investment Policy and Investment Strategy processes. (Completeness, Occurrence) • The General Manager, Director of Finance and Administration and Manager of Finance and Administration are the only Council employees delegated authority to open new investment accounts or to effect changes to the account signatories with financial institutions. (Occurrence) 	<p>MFA</p> <p>DFA</p> <p>GM</p> <p>A&I COMM</p>
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<p>PROCEDURES</p> <ul style="list-style-type: none"> • All Investments are to be made in accordance with Section 625, of the Local Government Act 1993, the Ministerial Investment Order and Council's Investment Policy. (Occurrence) • Council senior manager are to refer to Council's Investment Policy which clearly defines the investment strategy, including investment types, limits and parameters for investing Council monies. (Completeness, Occurrence) • Documents evidencing ownership of Council's investments are held under adequate security and safe custodianship. (Occurrence) • Council's Investment Register is maintained by the Manager of Finance and Administration which records all investment transactions; including the financial institution for an investment, the market value, face value, type of investment, interest rate, interest calculations, term of investment, reset and maturity dates. (Completeness, Occurrence) • Council's investment performance to budget and the BBSW comparison is reported monthly to Council. (Measurement, Occurrence) • Investments are placed with financial institutions only after obtaining three verbal quotes prior to placing of an investment. These quotes are recorded and retained as audit evidence. (Occurrence) • Upon the instruction or delegation by the Director and / or Manager of Finance and Administration investment funds may be withdrawn. 	<p>MFA</p> <p>DFA</p> <p>GM</p> <p>A&I COMM</p>
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<p>(Occurrence, Timeliness)</p> <ul style="list-style-type: none"> • Cash flow considerations are accounted for when an investment matures. (Measurement) • The Manager of Finance and Administration is to ensure that adequate term deposit maturities and at-call funds are available to meet cash flow demands each week. (Occurrence) • The Investment Register is to be reconciled to the general ledger cash and investments control account on a monthly basis and signed-off by the Manager of Finance and Administration and reviewed by the Director of Finance and Administration. (Completeness, Occurrence) • Confirmation of mark to market valuations for all financial investment assets are to be obtained as at 30 June each year and at minimum on a quarterly basis. (Completeness, Timeliness) • All journals used to effect movement in investment balances are supported by relevant correspondence, working papers and signed by a senior officer. (Measurement, Occurrence) • The general ledger records the balance of interfund accounts. (Occurrence) • Investment interest income is allocated on an annual basis at financial year end to Section 94 fund and other externally restricted funds, i.e. water, sewer and domestic waste. (Measurement, Occurrence) • When a financial instrument is sold the capital gain or loss is to be calculated and reported to the Director of Finance and Administration prior to processing the journal adjustment. (Occurrence) • Cash balances in Council's general bank account are not to exceed \$300,000 for any extended period of time and surplus funds are to be transferred to an at-call account or invested with a financial institution. (Occurrence) • Notes 6 and 15 of Council's annual Financial Statements are to be prepared by the Manager of Finance and Administration by 31 August each year. (Completeness, Occurrence) • From 2010, all new investments are to comply with the amended Ministerial Investment Order; i.e. no new purchases of investments in Collateralised Debt Obligation (CDOs) and other like hybrid investment products. (Occurrence) 	
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LOANS SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The Director of Finance and Administration oversees the Manager of Finance and Administration in responsibility for controlling Council's Loans Register. (Occurrence) • The operating program for the Loans Register is a Microsoft Excel spreadsheet. (Occurrence) • A manual Loans Register is also maintained and updated in hardcopy. (Occurrence) • The Loans Register is reported to Council annually in the Financial Statements. (Completeness, Occurrence) • The General Manager, Director of Finance and Administration and Manager of Finance and Administration are the only Council employees with delegated authority to drawdown new loans, renegotiate the terms or conditions of existing loans or to effect changes to the existing loans account signatories with financial institutions. (Occurrence) 	<p>MFA</p> <p>DFA</p> <p>GM</p>
<p>PROCEDURES</p> <ul style="list-style-type: none"> • All loans are to be undertaken in accordance with the Ministerial Borrowing Order. (Occurrence) • All borrowings must be made under Council Seal and a Resolution of Council. The Council's Seal is to be kept secured. (Occurrence) • All borrowings must be made within Council's allocated budgeted limits. (Occurrence) • Loans are to be restricted to projects of a capital nature; such as land purchases, buildings, infrastructure expenditure, acquisition of income producing assets and new infrastructure assets which have a life expectancy greater than twenty years. (Occurrence) • Senior management is to adhere to Council's Borrowings / Loans Policy and procedures. (Completeness, Occurrence) • The Manager of Finance and Administration is to annually complete, within the statutory timeline, the Borrowing Limit Return and submit to the Division of Local Government. (Timeliness, Occurrence, Completeness) • Manager of Finance and Administration and / or Management Accountant is to call for and where possible, receive loan interest rate quotations from three financial institutions including the provision of repayment schedule. These quotes are recorded and retained as audit evidence. (Occurrence) • A Loans Register is maintained and reconciliation is to be performed between the Loans Register and the general ledger loan balances on a quarterly basis. (Completeness, Timeliness, 	<p>MA</p> <p>MFA</p> <p>DFA</p> <p>GM</p> <p>MAYOR</p>

<p>Measurement)</p> <ul style="list-style-type: none">• Accrued interest and loan interest expense is to be calculated for each loan and allocated to each fund by the Manager of Finance and Administration annually. (Completeness, Measurement)• Loan repayment schedule is diarised to ensure prompt payment. (Occurrence)• Loan repayments are made via direct debit where possible. (Timeliness, Occurrence)• A Council Resolution or adoption in the Operational Plan is required prior to establishing interfund or internal loans. (Occurrence)• A Division of Local Government Capex Review is to be furnished, provision is to be made in the Operational Plan and a Council Resolution is required prior to establishing a loan relating to a building expense greater than one (1) million dollars. (Completeness, Occurrence)	
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GENERAL LEDGER SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The Director of Finance and Administration oversees the Manager of Finance and Administration and Management Accountant in responsibility for controlling Council's general ledger. (Occurrence) • The Council's general ledger function and transactions are recorded in the Civica (Authority) computer system. (Occurrence) • The general ledger is the overarching accounting framework for completion of Council's annual Financial Statements. (Completeness, Occurrence) • The general ledger is to replicate the Council's annually adopted budget. (Completeness, Occurrence) 	<p>MA MFA DFA GM</p>
<p>PROCEDURES</p> <ul style="list-style-type: none"> • The general ledger hierarchy is broken down by individual funds; i.e. general, water, sewer and domestic waste and interfund accounts are activated. (Occurrence) • The general ledger control accounts are to be reconciled to the subsidiary ledger control accounts on a monthly basis and signed-off by the Director and / or Manager of Finance and Administration. (Occurrence, Timeliness) • The Manager of Finance and Administration and / or Management Accountant is to coordinate the automated upload and reconciliation of the annual budget allocations in Microsoft Excel to the loaded general ledger budgeted allocations in Civica. (Completeness, Occurrence) • The Director and / or Manager of Finance and Administration and / or Management Accountant are to reconcile the Alternate Key Report on a weekly basis and at the end of each month; (Income Statement to Balance Sheet). (Occurrence, Timeliness) • The Director and / or Manager of Finance and Administration and / or Management Accountant are to reconcile the general ledger trial balance on a monthly basis. (Occurrence, Timeliness) • The Manager of Finance and Administration and / or Management Accountant is to reconcile the general ledger Balance Sheet items on a quarterly basis. (Occurrence, Timeliness) • Any creation, input or changes to the general ledger master file records are supported by authorised documentation. (Occurrence) • Any changes, additions and amendments to Master File, Sub Account and / or Activity Account general ledger structure is to be restricted to the Director and Manager of Finance and Administration, Management Accountant, IT Systems Coordinator and Finance Officer. (Completeness, Occurrence) 	<p>IT FO MA MFA DFA GM</p>

<ul style="list-style-type: none"> • The Manager of Finance and Administration is to coordinate the two audit inspections by Council's external auditor. (Occurrence, Timeliness) • The Manager of Finance and Administration is to respond to an issue identified in the external auditor's management report. (Completeness, Occurrence) • The Director and / or Manager of Finance and Administration are to coordinate the internal audit program by Council's internal auditor. (Occurrence, Timeliness) • Any changes, additions and amendments to Master File, Sub Account and / or Activity Accounts in the general ledger is to be in accordance with Council's functions / activities structure as outlined in annual Operational Plan and budget. (Occurrence) • The Manager of Finance and Administration and / or Management Accountant is to provide Departmental Directors and Managers with Budget to Actual Management Reports on a monthly basis as a minimum requirement. (Completeness, Occurrence, Timeliness) • All sub ledger systems tax invoices are to authorised by the responsible senior officer with a general ledger allocation number supplied and the transaction is within Council's allocated budgeted limits and officer's delegation of authority. (Occurrence) • The Director of Finance and Administration will oversee the Manager of Finance and Administration's annual completion and external audit, within the statutory timeline, of the Council's Financial Statements. (Timeliness, Occurrence, Completeness) • The general ledger journals are to be signed and reviewed by either the Manager and / or Director of Finance and Administration prior to imputation. (Occurrence) 	
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ACCOUNTS PAYABLE SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The Expenditure Officer(s) are responsible for payment of accounts payable to creditors by the Council subject to the expenditure having been authorised by the Council or by senior management on behalf of Council. (Occurrence) • Council operating IT system for accounts payable input is Civica (Authority). (Completeness, Occurrence) • All accounts payable control accounts are to be reconciled and reviewed by the Manager of Finance and Administration on a monthly basis. (Completeness, Occurrence) 	<p>EO MFA</p>
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PROCEDURES

<ul style="list-style-type: none"> • All Tax Invoices are to be invoiced to Upper Lachlan Shire Council and must include the creditors ABN and Tax Invoice reference or job code. (Occurrence, Measurement) • Tax Invoices are matched with the purchase order and the goods received docket. (Occurrence) • Council in most instances pay upon receipt of a Tax Invoice. In limited circumstances e.g. urgent matters a cheque or EFT will be drawn based on the written authorisation of a Council Director and / or Senior Manager. (Occurrence) • The Expenditure Officer is to ensure that prices / quotes and quantities are checked to the purchase order, quantities checked to the goods received form and all computations are checked. Discounts taken when appropriate. (Occurrence, Measurement) • No payment is to be made on a Statement from a supplier without an appropriate Tax Invoice, purchase order and goods received docket authorised by a Council senior officer. (Occurrence) • Payment should be made on the original Tax Invoice. If a payment needs to be processed using a copy of the Tax Invoice, the Expenditure Officer must check that the account has not been paid previously and to ensure that payment is not duplicated in the future. (Occurrence) • For Tax Invoices not supported by a purchase order the tax invoice is sent for approval by a Council Director, Manager and / or senior officer. (Occurrence) • Payments for telephone and electricity accounts are to be checked against a list of approved numbers, locations and cost centres. Any new services on the account are to be referred to the appropriate Council Departmental Director for payment authorisation. (Occurrence) • An “Approval Voucher Application” is completed and attached to 	<p>EO FO STORE MA MFA MGRS</p>
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<p>the supporting documentation for all monthly creditors. This application certifies that “Each claim has been certified by or on behalf of the responsible Council officer as to the receipt and condition of the goods / service; the computations are correct; and that the prices are as far as I am able to ascertain, fair and reasonable or in accordance with the quotation”. (Occurrence, Measurement)</p> <ul style="list-style-type: none"> • All documentation is stamped “Processed” to prevent multiple processing. (Completeness, Occurrence) • For individual creditors, an add strip batch total is to be completed by the Expenditure Officer where there are multiple tax invoices paid on the same “Approval Voucher”. (Measurement, Occurrence) • Batch totals for creditors of the total dollar amount payable are used when there are processing multiple Tax Invoices. (Measurement) • Council will endeavour to have all payments made by electronic funds transfer (EFT) through the secure Commonwealth Bank “CommBiz” system. This program has security and authorisation levels based on Council’s organisation structure. (Occurrence) • Council will send creditor remittance advices, preferably by email, to all creditors receiving payment from Council by EFT. (Completeness, Occurrence) • All documentation (i.e. cheque vouchers, creditor remittance advices and tax invoices etc) is filed in cheque sequence and / or EFT batch file sequence. (Completeness) • Council’s Expenditure Officer is to have segregation of duties with the creditors function to be separated from purchasing, receipting goods and performing bank reconciliations. (Occurrence, Measurement) • Council’s Expenditure Officer is to clear the Civica system creditors’ suspense account at the end of the each month. This process is to be reviewed by the Manager of Finance and Administration. (Occurrence, Timeliness) • The Management Accountant will be the first authorising officer for all cheques and EFT batches processed. This officer is to review each transaction and authorise each transaction for payment both on the payment voucher and CommBiz. (Occurrence) • The Management Accountant will be responsible for advising the Expenditure Officer of any error (incorrect payment amount, incorrect creditor, wrong banking details etc). The Expenditure Officer will correct the transaction prior to release of funds and prior to authorisation sign off by the Management Accountant. (Occurrence, Measurement, Completeness) 	
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PURCHASING SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The Purchasing Officer(s) are responsible for the generation of Council purchase orders. (Occurrence) • Purchase orders may only be raised where the expenditure has been authorised by the Council or by senior management on behalf of Council. (Occurrence) • Purchase orders are produced by the Civica (Authority) IT system and authorised by Council senior officers and management with delegations of authority to purchase. (Occurrence) (Completeness, Occurrence) • All purchasing reconciliations (Trial Balance) are to be reconciled by the Expenditure Officer and reviewed by the Manager of Finance and Administration on a monthly basis. (Completeness, Occurrence) • Detailed control and operational procedures for purchase orders are contained in Council's Purchasing – Acquisition of Goods and Services policy. (Completeness, Occurrence) 	<p>PO</p> <p>EO</p> <p>MFA</p> <p>DFA</p>
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PROCEDURES

<p>Purchase Orders and Requisitions:-</p> <ul style="list-style-type: none"> • Purchase orders are produced by the Civica (Authority) "Purchasing" module. (Occurrence) • All purchase orders are to be generated by the designated Purchasing Officer(s) or other staff authorised to act in their absence. (Occurrence) • All purchase orders are to be dated and signed by Council employee who is requisitioning goods and or services. (Occurrence) • All purchase orders must be authorised through the Civica system by Council senior officers and management with delegations. (Completeness, Occurrence) • Purchase orders are to include Council's name, address, contact details and ABN. (Occurrence) • All purchase orders are to clearly and accurately identify the suppliers name, address and contact details. (Completeness, Occurrence) • The goods or services to be procured must be clearly defined on the purchase order included the description and quantity of goods. (Occurrence) • A general ledger and / or subsidiary ledger allocation is to be detailed for every purchase. (Occurrence) 	<p>EO</p> <p>PO</p> <p>FO</p> <p>MGRS</p>
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PROCEDURES

<p>Goods Received:-</p> <ul style="list-style-type: none"> · Goods received dockets are produced by the Civica (Authority) “Purchasing” module. (Occurrence) · When goods are received, the goods are checked for serviceability, quantity and price and a manual goods received form is completed and forwarded to the Purchasing Officer. (Occurrence) · All goods received forms are to clearly and accurately identify the suppliers name, the purchase order number and the description of goods received and are to be signed and dated received by the Council Storemen and / or receiving officer. (Completeness, Timeliness, Occurrence) · Upon receipt of a manual good received form, a goods received dockets will be generated by the designated Purchasing Officer(s) or other staff authorised to act in their absence. (Occurrence) · If it is not practical to produce a goods received docket through the purchasing system due to a purchase order not being necessary (e.g. insurances, electricity accounts, freight, etc.) the account may be signed as authorised to pay by a council officer with appropriate delegated authority. (Completeness, Occurrence) 	<p>EO</p> <p>PO</p> <p>FO</p> <p>STORE</p>
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PLANT SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • Council operating IT system for plant input is Civica (Authority). (Completeness, Occurrence) • The plant system subsidiary ledger control accounts are to be reconciled to the general ledger control accounts and signed-off by the Cashier and Director of Finance and Administration on a monthly basis. (Completeness, Occurrence) • Annually Council's Director of Works and Operations and Director of Finance and Administration are to review both the internal and external plant hire rates prior to the adoption of Fees and Charges as part of the Council adoption of the Operational Plan. (Completeness) 	<p>CASHIER</p> <p>DFA</p> <p>DOW</p>
<p>PROCEDURES</p> <ul style="list-style-type: none"> • Council works division employees are to submit certified plant time sheets on a fortnightly basis. These plant sheets must be signed by the employee and approved by a senior works division officer. The job costing allocations is performed by the Works Superintendant(s) (Occurrence, Timeliness) • Council employees who have leaseback arrangements are also required to submit plant logbooks at minimum on a quarterly basis to the Finance Officer with job costing allocations included. (Occurrence, Timeliness) • The plant sheets are input into Civica by the Payroll, Finance and Expenditure Officers on a fortnightly basis. Stores plant dockets are to be input into Civica on a weekly basis by the Storemen. (Occurrence, Timeliness) • The purchasing and disposal of all Council plant and equipment is delegated by Council through the adoption of the annual Operational Plan to the Director of Works and Operations. The Director of Works and Operations is to adhere to the Disposal of Council Assets Policy. (Occurrence) • New plant numbers are to be allocated by Director of Works and Operations and list of additions to be forwarded to the Finance Officer who will input the new plant number and plant type into the plant subsidiary ledger. (Occurrence, Timeliness) • A list of plant that has been disposed of is to be provided by Director of Works and Operations to Finance Officer who will make the alterations in the plant subsidiary ledger. (Occurrence, Timeliness) • The Finance Officer is to provide a plant system reconciliation of the subsidiary ledger to the general ledger at the end of each month. The Director of Finance and Administration is to review and sign 	<p>WORKS</p> <p>WS</p> <p>PO</p> <p>FO</p> <p>EO</p> <p>MFA</p> <p>DFA</p> <p>DOW</p>

<p>off the reconciliation. (Occurrence, Measurement)</p> <ul style="list-style-type: none">• The Director and / or Manager of Finance and Administration is to review plant job costing allocations and conduct a review of plant income and plant expenditure each quarter which may expose plant items which are under-utilised or to correct any job costing misallocations. (Occurrence, Measurement)• Plant depreciation is to be calculated by Manager of Finance and Administration through the Asset Register annually and processed in general ledger at financial year end. (Occurrence, Measurement)	
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SECTION 94 AND SECTION 64 DEVELOPMENT CONTRIBUTION PLANS

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The purpose of these procedures is to provide a system that allows a review of Section 94 and Section 64 contributions. The review is to identify the contributions and gain confidence that all contributions have either been received or are identified for follow up. (Occurrence) • The Director and Manager of Finance and Administration oversee the Finance Officer in responsibility for controlling Council's Section 94 and Section 64 Register. (Occurrence) • The operating program for the Section 94 and Section 64 Register is a Microsoft Excel spreadsheet. (Completeness, Occurrence) • Council receipts all Section 94 and Section 64 payments in Civica (Authority). (Occurrence) • Council has adopted both a Section 94 and Section 64 Contribution Plan. These plans are included in Council's annually adopted Operational Plan under the "Fees and Charges" section and outline the amounts and type of contribution. (Occurrence) • The contributions included within the Section 94 Contribution Plan include; Roads and Traffic Facilities, Extractive Industries, Open Space, Community Facilities, Rural Addressing, Waste Management, Administration and Bush Fire and Emergency Facilities. (Occurrence) • The contributions included within the Section 64 Contribution Plan include; Water Supply and Sewerage services. (Occurrence) 	<p>FO</p> <p>MFA</p> <p>DFA</p>
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<p>PROCEDURES</p> <ul style="list-style-type: none"> • When a Development Application (DA) is received it is entered into the DA Register. Council imposes certain conditions of consent when approving a DA. These conditions of consent include any applicable Section 94 and Section 64 contributions. (Occurrence) • The DA conditions of consent must be met prior to the Director of Environment and Planning releasing the linen plan (i.e. all Section 94 and Section 64 contributions are to be paid to Council). (Occurrence) • The Section 94 and Section 64 contributions are calculated with reference to the conditions of consent imposed by Council. The payments are to be receipted by the Cashier. (Occurrence) • When a Section 94 and / or Section 64 contribution is received by Council the receipt number, the payment amount, the DA number and owner and / or applicants name is to be entered into the Section 94 Register and DA Register by the Finance Officer. (Completeness, Occurrence) 	<p>CASHIER</p> <p>FO</p> <p>MFA</p> <p>MOO</p> <p>DEP</p> <p>DFA</p>
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| <ul style="list-style-type: none"> • The general ledger income accounts are to be reconciled to the Section 94 and Section 64 Register by the Finance Officer on a monthly basis. (Completeness, Occurrence) • The Section 94 and Section 64 Registers are to be accountable by individual source of the contribution (i.e. Roads income separately recorded and accounted for as income etc.). This data is to be input into the Register by the Finance Officer. (Occurrence, Measurement) • The Section 94 and Section 64 Register is to record all income, expenditure and interest related to the contributions plan and be prepared for audit by the Director and / or Manager of Finance and Administration by the end of July each year. (Occurrence, Measurement, Timeliness) • The Section 94 and Section 64 Register is to record all transactions by individual locality, bush fire brigade and individual road. This information is input by the Finance Officer. (Occurrence, Measurement) • There is a segregation of duties from the Environment and Planning Department that imposes the conditions of consent to the Manager of Finance and Administration who is responsible for ensuring all monies have been received. (Occurrence) • The Manager of Finance and Administration is responsible for calculating the contribution indexation each year for inclusion in the Operational Plan, “fees and charges”. (Occurrence, Measurement) • The Director of Environment and Planning is responsible for the review of the Section 94 development contribution plan and presentation to Council for readoption. This review is to be completed after a period of five (5) years of operation of the plan. (Occurrence, Completeness) • The Manager of Operations is responsible for the review of the Section 64 contribution plans and presentation to Council for readoption. This review is to be completed after a period of five (5) years of operation of the plan. (Occurrence, Completeness) | |
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PAYROLL AND ALLOWANCE SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The purpose of these procedures is to provide a system that allows the correct remuneration of all Council staff and to eliminate over / under payment of salaries, wages, allowances and leave entitlements. (Occurrence) • The Director and Manager of Finance and Administration oversee the Payroll Officer / Finance Officer in responsibility for controlling Council's payroll system. (Occurrence) • Council's payroll system is operated through the Civica Authority financial system. (Occurrence) • Council has a defined salary structure and an employee grading system that clearly defines the correct remuneration applicable to each employee. (Completeness, Occurrence) • The current Local Government State Award (plus other relevant awards or agreements) and Council's policies and procedures currently governs pay and conditions including penalty rates and allowances. (Occurrence) 	<p>PO</p> <p>FO</p> <p>MFA</p> <p>DFA</p>
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<p>PROCEDURES</p> <p>Preparation:-</p> <ul style="list-style-type: none"> • All outdoor employees must submit certified time sheets (except those employees who are on the standard timesheet). Timesheets are always signed by the employee and approved by a senior officer and / or Manager. This approval also applies to overtime recorded on the timesheet. (Occurrence, Measurement) • Job costing of outdoor staff is performed by the relevant supervisor in conjunction with Director and/ or Manager of Finance and Administration and/ or Management Accountant. (Measurement) • Where indoor staff are required to complete a timesheet the procedure is the same as for outdoor staff. For other indoor staff a pay sheet is completed by the Payroll Officer. This information including leave taken, etc. must be included in the final report forwarded to Directors for authorisation. (Completeness, Occurrence) • The Payroll Officer / Finance Officer checks / adds on the timesheets and investigates any variances. (Measurement) • Termination payments are supported by a worksheet. This worksheet clearly details how the final pay has been calculated and how components of the Payment Summaries and statement of termination have been derived. This worksheet is certified by the Payroll Officer / Finance Officer that all details have been checked to the employee personnel file and the employee leave register and all calculations are correct. This worksheet is also certified by the 	<p>PO</p> <p>FO</p> <p>MA</p> <p>MFA</p> <p>DFA</p>
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Director of Finance and Administration prior to payment being made. (Measurement)	
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<p>Processing:-</p> <ul style="list-style-type: none"> The EDP controls report employees who have not been paid in the payroll edit report. (Occurrence) An EDP control exists which ensures that the hours per entry do not exceed normal working hours. This is a loose control. (Measurement) The Payroll Officer / Finance Officer recheck the hours worked and the net pay for each employee listed on the payroll edit prior to authorising the payroll update. (Measurement) The Director of Finance and Administration approves and signs the payroll edit report and samples job cost allocations and reviews all employees to ensure no under / over payment or missed payments to Council employees. (Occurrence, Measurement) 	<p>PO</p> <p>FO</p> <p>DFA</p>
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<p>Disbursement:-</p> <ul style="list-style-type: none"> The Payroll Officer certifies that salaries and wages making up the total of the payroll journal are in accordance with the time sheets submitted and that due care and diligence has been exercised in checking rates of pay. (Occurrence, Measurement) The Payroll Statement Certification sheet is to be authorised and signed by all Council Departmental Directors and the General Manager. This Departmental review of the final payroll update certifies that services performed by the employees under their supervision have been rendered. This certification is also noted on the payroll update. (Occurrence, Measurement) The Payroll Officer is to perform a reconciliation of the total gross pay to the Civica generated EFT payroll and allowances file each fortnight. (Completeness, Occurrence) All Council employees receive payslips each fortnight which detail how their pay was calculated and disbursed. Details of employee's leave entitlements, payroll deductions and superannuation contributions are reported on the employee's payslip each fortnight. (Occurrence, Measurement) The payroll EFT bank file and payroll edit listing is to be authorised and signed by Director of Finance and Administration prior to sending to financial institutions. (Completeness, Occurrence) All pays are deposited directly to the employee's nominated bank account. A signed authority from the employee is required to nominate or change banking details. Only the Payroll Officer / Finance Officer and IT Systems Coordinator have access to change 	<p>PO</p> <p>FO</p> <p>IT</p> <p>MFA</p> <p>DFA</p>
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<p>banking details in Civica. (Occurrence)</p> <ul style="list-style-type: none"> The following key dates are diarised by Payroll Officer:- <ul style="list-style-type: none"> Workers compensation renewal certificates; PAYG tax remittances on fortnightly basis; Payment Summaries for each individual employee are to be completed each year by 14 July; Superannuation guarantee levies contributions to eligible super funds on a monthly basis. 	
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<p>Leave:-</p> <ul style="list-style-type: none"> When a new employee commences, any leave due from another Council is requested. A statement to support any initial leave entitlements is retained on the employee's personnel file. (Occurrence) Leave applications are received for all leave taken by individual employees and are inserted in the employee's personnel file. These leave forms are to be signed by the employee and authorised by their supervisor. The Payroll Officer / Finance Officer are to review the employee's leave entitlement and if insufficient, they report this to the employee's supervisor. (Completeness, Occurrence) The leave register is integrated with the payroll system and is automatically updated each fortnightly pay run. (Occurrence) On a quarterly basis the Payroll Officer is to provide a Leave Availability Register report to Departmental Directors and the General Manager to notify and identify employees with excessive leave entitlements. This report is to be provided to Director of Finance and Administration on a monthly basis. (Occurrence, Timeliness) Upon the termination of employment for individual Council employees all employee leave entitlements are to be calculated by the Payroll Officer / Finance Officer and to be submitted to the Director of Finance and Administration for authorisation of payment to the employee and review of relevant taxation calculations. (Completeness, Occurrence, Measurement) Upon the termination of employment the Payroll Officer / Finance Officer will provide a Certificate of Service to be provided to the terminated employee's new Council employer within a month of the termination date. (Completeness, Occurrence) The Manager of Finance and Administration will annually calculate the employee leave entitlement provisions and make cash reserve allowances for future ELE payouts. The calculations will be reviewed by the Director of Finance and Administration. (Occurrence, Measurement) 	<p>PO</p> <p>FO</p> <p>MFA</p> <p>DFA</p>
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<p>Employee records:-</p> <ul style="list-style-type: none"> • All employee records are considered to be legal documents and therefore must be stored in TRIM and the hardcopy filed in a secure facility. (Occurrence, Completeness) • All amendments to employee records are supported by appropriately authorised documents. (Occurrence) • Personnel records containing the following authorisations are maintained (Occurrence):- <ul style="list-style-type: none"> • Rates of pay and particulars of engagement; i.e. letters confirming employment and certificate of service documents; • All certified training accreditation documentation; • Variations to pay rates; • All leave application forms; • All performance review assessments and other such related documentation; • Termination of employment documents; • All employee records are stored in a secure area. • The Payroll Officer / Finance Officer are to review individual employee pay rates and ensure they are in accordance with Council approved pay structure or employee contracts. (Occurrence, Legislation) • Each financial year superannuation deductions and employer contributions to superannuation are reviewed and the deduction amounts calculated and provided to the employee. (Occurrence) 	<p>PO</p> <p>FO</p> <p>MFA</p> <p>DFA</p>
<p>Other:-</p> <ul style="list-style-type: none"> • The wages advance account and payroll suspense account are reconciled each fortnightly pay run by the Payroll Officer / Finance Officer. (Occurrence) • Payroll oncosts are automatically calculated and posted each pay run. (Measurement) • All salary (payroll) general ledger numbers are to be linked to the relevant labour oncosts account. (Completeness, Occurrence) • Access to Civica payroll transaction entry is limited to relevant officers and senior management. (Occurrence) • On a quarterly basis the gross payroll expense is reconciled to the general ledger payroll transactions. (Completeness) • Each twelve months senior officer's remuneration packages are reviewed to ensure that they remain within the package limits. This includes calculating their FBT liability. (Completeness) 	<p>PO</p> <p>FO</p> <p>DFA</p>

RATES SYSTEM

<p>BACKGROUND</p> <ul style="list-style-type: none"> • This system incorporates general, water and sewerage rates, garbage services, storm water charges and interest on overdue rates. • The Revenue Officer(s) are responsible for the issuing of Rate Notices on behalf of Council. (Occurrence) • Council operating IT system for rating functions is Civica (Authority). (Completeness, Occurrence) • The Civica system operates on a funds control basis, with separate funds management and control accounts separation for general, water supply, sewerage and domestic waste. (Occurrence) • All rates sub-ledger control accounts are to be reconciled to the general ledger control accounts and signed-off by the Revenue Officer and Director of Finance and Administration on a monthly basis. (Completeness, Occurrence) • Annually Council sets its Rates and Charges as part of the adoption of the Operational Plan “Revenue Policy”. This document lists the proposed Council rates and charges. (Completeness) • Increases in general purpose rates must comply with the State Government’s maximum notional income yield. (Completeness) 	<p>RO</p> <p>MFA</p> <p>DFA</p>
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PROCEDURES

<p>Property data:-</p> <ul style="list-style-type: none"> • Non-rateable properties and allowances listings are prepared and reviewed when performing the calculation of notional income and yield. (Completeness, Occurrence) • Properties awaiting split valuations are listed separately which allows regular follow-up action by the Revenue Officers. (Completeness) • A reconciliation of the Council’s land values on Civica and the Valuer General’s total land value is prepared each time a supplementary valuation listing or general revaluation listing is issued by the Valuer General, at minimum on a monthly basis. This report is to be signed off by the Manager of Finance and Administration. (Occurrence, Completeness) • A detailed reconciliation and comparison of valuations based on rating categories is to be completed each time a complete new revaluation is supplied to Council. This is to ascertain valuation movements within rating categories and to assist with determining rate increases for subsequent years. (Measurement) • Any changes to property ownership or land values are to be supported by appropriate legal documents and / or a Notice of Sale/Transfer from Land Titles Office. Council’s records are to be 	<p>RO</p> <p>MFA</p> <p>DFA</p>
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<p>updated and all correspondence is attended to within two weeks of notification of changes. (Occurrence, Timeliness)</p> <ul style="list-style-type: none"> • All property parcels on the Civica rating system are to be linked to Councils GIS mapping system. (Completeness) • All property parcels are to be maintained by the Revenue Officer including updating owners, address, property description, parish, Lot and DP information. (Completeness) 	
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<p>General Rates Procedures:-</p> <ul style="list-style-type: none"> • The following events are diarised each year and deadlines are adhered to by the Revenue Officer(s):- (Occurrence, Timeliness, Legislation) <ul style="list-style-type: none"> • Rates Levy dates; • Rates Instalment dates; • Rates estimates calculations and Operational Plan Revenue Policy completion; • Notional income and yield calculation; • Statement of Compliance return and auditing; • Pensioner rebate subsidy claims; • Domestic waste management charge reasonable cost calculation. • All parcels of land are given a valuation number. The valuation number is linked to the Council identifier known as a Rateable Assessments. All Assessments are to be categorised for rating purposes by the Revenue Officers. (Occurrence, Measurement) • All rate notices must be calculated in accordance with Council's list of rates and charges as per the annual Operational Plan and the land values as determined by the Valuer Generals Department. (Measurement) • The annual rates, charges and interest rates are approved by Council in accordance with the Local Government Act 1993. (Legislation, Measurement) • All rates notices are generated from the Civica computer system and all rates transactions are automatically recorded. (Completeness) • All rates levies are to be checked for accuracy and completeness prior to being sent to Council's nominated printing house for printing and posting. (Completeness) • A random sample of rate notices generated by the printing house is to be supplied to Council and the information contained therein is to be checked by the Revenue Officers before mailing is authorised. (Completeness) • Actual income from rates and charges levy is compared with the budget forecasts and anomalies investigated. This is performed by 	<p>RO</p> <p>MFA</p> <p>DFA</p>
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<p>the Revenue Officers and Manager of Finance and Administration immediately after processing the first levy and then each quarter. (Completeness, Measurement)</p> <ul style="list-style-type: none"> • All rates levies and instalment reminders are sent to Council's nominated printing house with sufficient lead time to ensure mailing within statutory timeframes. (Timeliness) • The rates control accounts are reconciled to the general ledger control account on a monthly basis and reconciliation is authorised by the Director of Finance and Administration. (Completeness, Timeliness) • A 'conflicting rate codes' report is produced quarterly to ensure all rate assessments are calculating rates correctly. (Completeness) • An unrated properties report is to be produced quarterly to ascertain which assessments have been rated and those awaiting rating. (Completeness) 	
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<p>Debt Recovery:-</p> <ul style="list-style-type: none"> • All debt recovery action is conducted in accordance with Council's adopted policies and procedures; including Debt Recovery Policy and Rates Hardship Policy. (Occurrence, Completeness) • All debt recovery action is instigated by Council senior officers and coordinated through Council's external debt recovery agents. (Occurrence) • All overdue notices for outstanding rates are issued within 21 days of the debt becoming overdue. (Timeliness) • An aged rate debtor profile balance listing is produced each quarter. This list is the basis for commencing debt recovery action. (Timeliness) • The outstanding rate debtor report for >180 days with recovery action status is to be provided to the Manager of Finance and Administration on a quarterly basis. (Completeness, Timeliness) • The outstanding rate debtor >\$2,000 and debt recovery status report is to be provided to the Council Closed Committee on a biannual basis. (Occurrence) 	<p>RO</p> <p>MFA</p> <p>DFA</p>
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<p>Extra charges:-</p> <ul style="list-style-type: none"> Extra charges on individual outstanding rates accounts are calculated automatically each time a transaction occurs on the ratepayers account. (Completeness, Measurement) Extra charges on all outstanding rates are electronically calculated by the Civica Authority rating system on a quarterly basis. (Completeness, Measurement) Extra charges are only waived where the Revenue Officers are satisfied the charge is not in order, is a result of Council error or is the subject of an application for hardship rates relief. All extra charges waived are to be reviewed by the Manager of Finance and Administration. (Completeness) 	<p>RO MFA</p>
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<p>Water Supply and Sewerage charges:-</p> <ul style="list-style-type: none"> Properties with water and sewerage availability charges are to be reviewed annually prior to every general rates levy. The total number of charges will also be compared to previous year's totals and any significant variation is investigated by Revenue Officers. (Completeness, Occurrence) Properties subject to split valuation / amalgamation are reviewed to measure water and sewerage service availability and rate charge codes are altered accordingly. (Completeness) Water connection advices are to be completed by Council staff when installing a water meter. This advice is forwarded to Council's Finance Officer to complete his records then forwarded to Revenue Officers to update rates records. (Occurrence) Council's Environment and Planning Department will notify the Revenue Officers of all building / development completions and the rates system is updated accordingly. (Completeness) Council's Operational Plan is reviewed and the Manager of Operations is consulted by the Revenue Officers each year to ascertain proposed water and sewer main extensions that will affect charges. (Completeness, Occurrence) The Manager of Operations will advise the Revenue Officers of the commissioning date of all water and sewer main extensions within 14 days. (Completeness, Occurrence) Water and Sewerage charges are to be made in accordance with Council's Operational Plan. (Occurrence) 	<p>RO FO MOO E&P</p>
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<p>Garbage (Domestic Waste) charges:-</p> <ul style="list-style-type: none"> • The number of garbage services collected is recorded by Council's garbage truck operators and this is compared with Council's records on a monthly basis. (Occurrence) • The number of bins issued is provided by the Manager of Works for comparison to Council's rates records. This is to be performed on an annual basis and must be reviewed by the Manager of Finance and Administration. (Completeness, Occurrence) • Garbage service commencement or cessation is notified by the Environment and Planning Department and Works and Operations Department and the rates system is updated accordingly. (Completeness) • Garbage and commercial waste charges are to be made in accordance with Council's Operational Plan. (Occurrence) 	<p>RO MOW MFA E&P</p>
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<p>Rates Adjustments:-</p> <ul style="list-style-type: none"> • Rate abandonments are approved in accordance with Council's delegated authority limits. (Occurrence) • Pensioner rebates are supported by listings from Centrelink, Dept of Veteran Affairs or statutory declarations completed by eligible pensioners. These rebates are annually verified with those agencies and Civica is updated. (Occurrence) • Pension subsidy claims are to be completed by a Revenue Officer annually within specified deadlines and forwarded to the Council external auditor to sign-off and forward to the Division of Local Government. (Occurrence, Measurement) • All rates journals are to be signed by a Revenue Officer and verified by the Manager of Finance and Administration and contain adequate descriptions and supporting documentation. (Occurrence) 	<p>RO MFA DFA</p>
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SECTION 603 CERTIFICATES SYSTEM

Application form Completed by applicant, submitted & receipted by Cashiers daily.



Application and receipt are given to Rates Department; (Folder in tray marked s/603). Applications are processed twice weekly. If an **urgency fee** is paid, application is to be **receipted immediately** and the Rates Department must be notified. Urgency certificate must be **processed within 48 hours** of receipt.



Information on application is to be verified with Council Records search by lot & DP, make sure there is on 1 of 1 down the bottom of screen. List down bottom left side: Assess No., Valuation No., Area (Rates Master), Receipt No., Debtors (Menu, Administration, Accounts Receivable search by Alpha Key), Water (check if reading has been requested if so wait for reading and then process s/603), & Certificate No. Each of these points to be checked and filled in from Civica, Rates, Debtors, Water - (make note of last read date and amount currently owing) & the LPI website (Valnet, menu, Property search, Property no. = Valuation no). Also to be checked and updated is the property information e.g. Lot & DP's, Parish & County and individual lot sizes in Property, (select property button, enter on selected Lot & DP, maintenance, update) and on Memo. Check Area again on Master Details (option down right of screen)



Further information to be submitted if application does not match Council's & LPI's data. (Updated application or official letterhead from applicant)




Information Received & Verified



Application to be processed on Civica main menu, Property Management, Certificates, Data Entry, Certificate Request Entry, Add (Key Applicant code, Assess No. Receipt No. etc...F10) see attached for example of screen F12 when finished. If an applicant has applied for more than one certificate on the same receipt, you can continue to use this field otherwise a new Certificate must be added for each application and receipt.

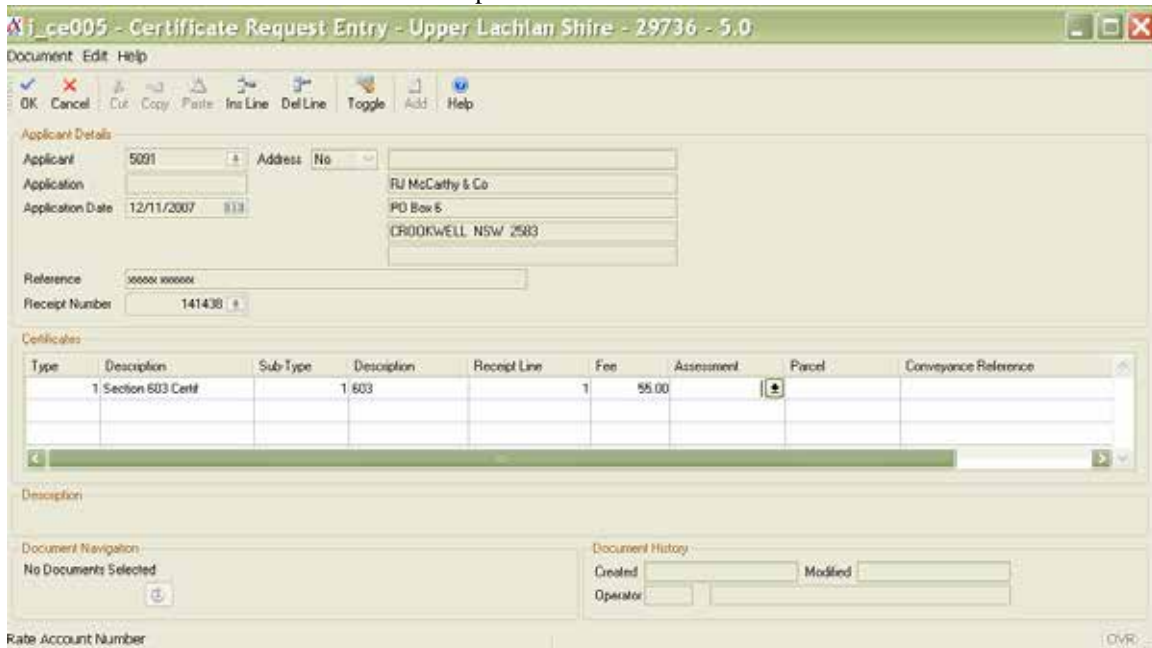


Open Word, select  (create new document) from Civica toolbar, certificates, enter, * in the assessment Number field and enter, select s/603 and enter. Enter amounts for debtors if required (must change total) otherwise \$0.00 in this field. If water is applicable to assessment and no certificate requested must note "not requested" in water field, also to key in last read date where relevant. Check all information again e.g. Lot & DP's and ownership. Print certificate on Council letterhead attach application and give to F & A Manager or Director of F & A for authorisation. Close Word and save any changes made, a copy of certificate will be

Original Certificate mailed to applicant with receipt

Copy retained on file with original application in Rates

Example of Civica s/603 screen



The screenshot shows the 'Certificate Request Entry - Upper Lachlan Shire - 29736 - 5.0' window. It includes fields for Applicant (5001), Address (No), Application (RJ McCarthy & Co), Application Date (12/11/2007), Reference (XXXX XXXX), and Receipt Number (141438). Below these is a table for Certificates with columns: Type, Description, Sub-Type, Description, Receipt Line, Fee, Assessment, Parcel, and Conveyance Reference. The table contains one entry: Type 1, Description 'Section 603 Cert', Sub-Type 1, Description '603', Receipt Line 1, Fee 55.00, and Assessment 1. At the bottom, there are sections for Document Navigation (No Documents Selected) and Document History (Created, Modified, Operator).

Type	Description	Sub-Type	Description	Receipt Line	Fee	Assessment	Parcel	Conveyance Reference
1	Section 603 Cert		1 603			55.00		

Applicant = solicitor or person applying for certificate,
 Address is no unless changing postal address displayed,
 Date will default to date of processing
 Reference is displayed on certificate application
 Receipt number to be filled in
 Once finished this F10
 Type = 1
 Description – key enter
 Sub – type, description, receipt line, fee will all default
 Assessment Number : key number
 Parcel and conveyance reference left blank
 F12

ULSC Internal Controls Policy and Procedures
Adopted: 18 April 2013

S/603 template **Red fields** are automatic fields linked to Civica.
Blue fields should be checked at the start of each financial year and updated where relevant.
Green fields are to be filled for each individual certificate with relevant information relating to the Assessment.

To: [applicant name]
[applicant address1]
[applicant address2]
[applicant address3]

Date of Issue: [certificate date]
Receipt #: [receipt number]
Applicant's Ref: [certificate reference]
Certificate #: [certificate number]
Assessment #: [assessment number]

***CERTIFICATE PURSUANT TO SECTION 603
NSW LOCAL GOVERNMENT ACT 1993, AS AMENDED***

Council hereby certifies that the particulars of rates, charges and monies as listed below are due and payable to Council in respect of land hereunder described.

OWNER:

[owner address1]
[owner address2]
[owner address3]

[owner name]

PARTICULARS OF LAND:

[memo RT 1 1 0]

[assessment land area] [area indicator]
Parish of [numeric code2]
County of [numeric code1]

RATES AND CHARGES LEVIED: Full year ending 30-Jun-08

Arrears of Rates as at [prior year end]	[bfw total]
[levytable 0 rtedsc S %levied S dtelev MR levamt]	
Current Interest Charges as at [certificate date] @ 10% pa daily	[interest posted]
Adjustments	[miscellaneous]
Deduct Pensioner Rebates *	[pensioner total]
Deduct Payments this year	[receipts posted]

TOTAL RATES & CHARGES BALANCE

[total outstanding]

OTHER PROPERTY CHARGES:

Water (If account is 0.00 but has a water meter note in this area "NOT REQUESTED" if no certificate has been requested. If there is an amount owing note in this area "LAST READ" and put the date of reading.	[water outstanding LREADDTE AMOUNT]
Council Debtor Charges	<<debtor amount>>
	[total due]

Total Due may need to be changed if there is debtors owing (Always check this is totalling correctly with "Total Rates & Charges Balance, Water & Debtors)

**N * Pensioner rebates are subject to the owner being an eligible pensioner for the whole rating year. Should
O eligibility cease for whatever reason or the property is sold the entitlement to the reduction ceases on the last
T day of the quarterly instalment period during which these circumstances occur.
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- * Water – meter reading if required by applicant – fee of \$50.00
- * Rates and charges are payable on a quarterly basis. Quarterly instalment due dates are 31st August, 30th November, 28th February and 31st May
- * Council may be prepared to provide up to date verbal information for a period of twelve (12) weeks to the applicant about matters disclosed in this certificate. No employee is authorised to bind Council by giving verbal information and accepts no responsibility for this information

GENERAL MANAGER

<u>BACKGROUND</u>	
<ul style="list-style-type: none"> Upper Lachlan Shire Council has two stores; in the Gunning and Crookwell Depots. There are fulltime storepersons employed at both store sites. The storeperson(s) report to the Works Superintendent. There are distillate storage tanks and bowsers at both stores. 	<p>STORE</p> <p>WS</p> <p>DOW</p>
<u>PROCEDURES</u>	
<ul style="list-style-type: none"> Physical barriers (i.e. fencing and locks) control access to Council's stores. (Occurrence) Store issues are controlled by the designated storeperson in both Gunning and Crookwell store. (Occurrence) All issues from the store must be recorded by the storeperson on a pre-numbered goods issue form. (Completeness) All returns to the store must be recorded by the storeperson on a pre-numbered goods return docket. (Completeness) All goods received into the store must be recorded by the storeperson on a pre-numbered goods received docket. This applies to stores and non-stores items. (Completeness) All stores transactions are processed on a regular (at minimum weekly) basis. (Timeliness) The valuation of stores items are compared with the last purchase price to ensure they are reasonable. Obsolete stock is disposed of on a regular basis. (Measurement) The stores system is regularly reconciled to the general ledger. (Completeness) Accountable stores documents are rebuilt to ensure that all forms are received and processed. (Completeness) Dockets are stamped cancelled to prevent duplicate processing. (Completeness) The calculation of the weighted average cost for stores items is automatically calculated each time a goods receipt is processed. (Measurement) A review of abnormal average prices or negative stock is performed each month. (Measurement) Stocktaking instructions are prepared including details of cut-off procedures, control of count sheets and counting and checking procedures. (Completeness) A stocktake is performed by two persons of whom one must be an Administration Officer, who is independent of the store, each six month period, in December and June. (Completeness) Disposal of damaged stock and scrap is authorized. (Occurrence) All material stocktake variations must be the subject of a report to the Council Ordinary Meeting. (Occurrence) 	<p>STORE</p> <p>DOW</p> <p>CASHIER</p> <p>MFA</p>

<p><u>PROCEDURES REVIEWED</u></p> <ul style="list-style-type: none"> • Each month an Administration Officer is to review the stores system reconciliation. (Measurement), (Completeness) • Each month an Administration Officer is to ensure that a review of the stores trial balance, quantities and average cost has been performed and anomalies have been investigated. (Completeness) • The Manager of Finance and Administration is to ensure that the six monthly stocktake has been adequately performed and supervised and the results processed. Variances must be investigated and reported to the Council Ordinary Meeting. (Occurrence) • The internal control remedial action implemented at Council's stores at Crookwell and Gunning and all Council mobile tankers as resolved by Council:- (Occurrence for all below items) • Access to distillate power supply is to be restricted to the Storeperson or his delegate (Senior Works Manager) only. • Implement the daily procedure of the Storeperson checking and documenting the physical diesel quantity on hand. • Ensure that only the Storeperson is responsible for the issuing of stock during the depots opening hours, with no stock to be issued outside these hours unless in an emergency or at the discretion of the Director of Works and Operations. • The Director of Works and Operations to implement a system of a bin card and daily physical check system being put in place to ensure all distillate is properly accounted for. • That each Storeperson be provided with a computer each and be solely responsible for all input of stores issue dockets and reconciling all Council stock. 	<p>STORE CASHIER MFA WS DOW</p>
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GOODS AND SERVICES TAX

<p><u>BACKGROUND</u></p> <ul style="list-style-type: none"> • Goods and Services Tax (GST) incorporates the collection and remittance of this tax on applicable supplies in accordance with the current taxation legislation. (Completeness) • Council senior management are required to annually sign-off on the Goods and Services Tax (GST) Certificate making a declaration on the voluntary goods and services payments made from 1 July to 30 June each financial year. This is to be completed by 31 July annually. (Completeness) • GST is to be accurately accounted for to meet statutory requirements and also meet the following internal and external examination:- (Completeness) <ul style="list-style-type: none"> • A review by Council Management; • An audit by Council's external auditors; • An audit by the Australian Taxation Office (ATO). • All payments to third parties are to be investigated by the Expenditure Officer and reviewed by the Management Accountant to ensure the correct treatment of GST. (Completeness, Timeliness) • All receipts of income are to be investigated by the Customer Service Officer's and reviewed by the Management Accountant to ensure the correct treatment of GST. (Completeness, Timeliness) 	<p>EO</p> <p>CSO</p> <p>MA</p> <p>MFA</p> <p>DFA</p>
<p><u>PROCEDURES</u></p> <p>Payment of accounts:</p> <ul style="list-style-type: none"> • All accounts received for payment must be accompanied by a valid tax invoice to ascertain the GST payable. (Completeness) • Each individual tax invoice is to provide an Australian Business Number (ABN) to allow Council to remit the amount of GST being claimed by the supplier. (Occurrence) • No GST is to be claimed where a valid tax invoice is not held by Council. (Completeness) • No account is to be paid where GST may be payable and a tax invoice has not been supplied. If the Expenditure Officer is satisfied that GST is not applicable, the account may be paid without a tax invoice. (Completeness) • All payments must be coded correctly by the Expenditure Officer to ensure the GST will be generated into the correct area on the Business Activity Statement (BAS). (Completeness, Occurrence) • Where the Expenditure Officer is unsure of the correct GST treatment for payment of a tax invoice, the account must be referred to the Director and / or Manager of Finance and Administration and / or Management Accountant for clarification. (Completeness) • All payment batches (Cheque and EFT) must be accompanied by a transaction listing detailing the respective GST treatment of every 	<p>EO</p> <p>MA</p> <p>MFA</p> <p>DFA</p>

<p>payment transaction. The GST listing will be reviewed by the Management Accountant as part of the payment batch checking and verification process. (Completeness)</p> <ul style="list-style-type: none"> • See also Accounts Payable 'internal controls'. (Completeness) • All accounts are to be processed using the Civica Authority financial system. Any applicable GST will be automatically transferred to the respective ledger control account. This account will be reconciled and cleared to the GST receivable / payable ledger account at the end of each month. (Completeness, Occurrence) 	
<p>Receipts:</p> <ul style="list-style-type: none"> • All payments received by Council must be investigated by the Customer Service Officer to ensure the correct treatment of GST. The correct GST treatment for the majority of receivables is included in the Fees and Charges contained in Council's annual Operational Plan. (Completeness, Occurrence) • The GST description (including all Division 81 exemptions) as shown in the Fees and Charges will be reviewed on an annual basis as part of the Operational Plan preparation process. (Occurrence) • All pre defined receipting T-Codes must include the correct GST code. The GST codes will be reviewed by the Manager of Finance and Administration on a quarterly basis. (Occurrence) • Where the Customer Service Officer is unsure of the correct GST treatment of a receivable the matter must be referred to the Director and / or Manager of Finance and Administration and / or Management Accountant for clarification. (Completeness) 	<p>CSO</p> <p>MA</p> <p>MFA</p> <p>DFA</p>
<p>Business Activity Statements:</p> <ul style="list-style-type: none"> • A Business Activity Statement (BAS) will be prepared and lodged with the Australian Taxation Office (ATO) by the 21st of each month. (Measurement, Completeness, Occurrence) • The BAS will be generated by the Civica Authority financial system and reconciled to the ledger GST control account. (Completeness) • A complete list of all transactions contained in the BAS will be produced and compared to the Civica Authority BAS extract on at least a quarterly basis. This will verify the accuracy of postings to the ledger and allow corrective action to be taken. (Completeness) • The Manager of Finance and Administration and / or Management Accountant will ensure that all monies paid / received from the ATO are allocated to the ledger GST control account. (Occurrence) • The BAS will be prepared and signed by the Management Accountant and reviewed and signed by the Director and / or Manager of Finance and Administration. (Completeness) 	<p>MA</p> <p>MFA</p> <p>DFA</p>

FRINGE BENEFITS TAX

<p><u>BACKGROUND</u></p> <ul style="list-style-type: none"> • Fringe Benefits Tax (FBT) is payable to ATO and incorporates the payment of tax on fringe benefits provided to Council staff, generally in lieu of salaries or wages. (Completeness) • FBT is to be accounted for to meet statutory requirements and also meet the following internal and external investigation. (Completeness) <ul style="list-style-type: none"> • A review by Council Management. • An audit by Council's external auditors. • An audit by the Australian Taxation Office (ATO). • Council is required to lodge an annual FBT return with the ATO by 20th May each year. (Completeness, Occurrence) • Council's Salary Sacrificing Policy is to be adhered to by all Council employees and elected officials. (Occurrence) 	<p>FO</p> <p>MFA</p> <p>DFA</p>
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<p><u>PROCEDURES</u></p> <ul style="list-style-type: none"> • All fringe benefits, including salary sacrifice agreements, motor vehicle leasebacks offered to staff for private usage, etc. must be approved by the General Manager. The Director and / or Manager of Finance and Administration must be notified of all proposed agreements prior to any fringe benefit being approved. This will allow for the FBT implications of all proposals to be checked and ensure Council does not incur unanticipated FBT expenses. (Occurrence, Completeness, Timeliness) • The Finance Officer is to keep accurate records, receipts and supporting documentation on FBT matters in order to validate the FBT return including:- (Completeness) <ul style="list-style-type: none"> • The provision of motor vehicles for private usage. • The acquisition and disposal of such vehicles including relevant dates and odometer readings. • Statutory declarations of vehicle usage. • Copies of log book records where applicable. • Employee contributions for fringe benefits including if on a pre-tax or after-tax basis. • Employee contributions for private fuel purchases • The Finance Officer will forward the completed FBT return to the Manager of Finance and Administration by 30th April each year to allow sufficient time for checking, verification and lodgement. (Occurrence, Timeliness) • FBT will be confirmed by the ATO and payable as deducted from Council's BAS every quarter. (Occurrence) • The Manager of Finance and Administration is to ensure that the 	<p>FO</p> <p>PO</p> <p>MFA</p> <p>DFA</p> <p>GM</p>
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<p>Finance Officer is aware of all changes in FBT reporting requirements and legislation amendments to ensure Council's liability to FBT is limited. (Occurrence)</p> <ul style="list-style-type: none">• The FBT grossed up cost per employee exceeding \$1,000 will be provided to the Payroll Officer to include on individual Council employee's Payment Summaries annually. (Completeness, Occurrence)• The statutory and operating cost method of FBT calculation will be utilised depending on the lowest cost to Council for each individual motor vehicle. (Completeness, Measurement)• Salary packaging arrangements will be reviewed by senior management and reported to Council. Any increased cost implications brought about by changes in FBT legislation will be monitored and consultation will be undertaken with employees to reduce cost implications to Council. (Completeness, Measurement)	
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INSURANCES

<p>BACKGROUND</p> <ul style="list-style-type: none"> • The Director of Finance and Administration oversees the completeness of Council's insurances and all policies held. All insurance coverage and policies are to be reviewed on an annual basis. (Completeness, Occurrence) • Council insurance coverage is extended to Council delegated bodies, under Section 355, of the Local Government Act 1993. The 355 Committees register is updated annually by Executive Assistant. (Occurrence) • No Council staff member or elected official is authorised to admit liability for any insurance claim. (Occurrence) • The Management Accountant and / or Manager of Finance and Administration oversee and coordinate the administration of all motor vehicle and property damages insurance claims. (Occurrence) • All workers compensation claims are administered by the Payroll Officers in accordance with the NSW Worker's Compensation Act 1998, WH&S requirements and the insurer's guidelines and instructions. This process is overseen by the Manager of Finance and Administration. (Occurrence, Completeness) • Council's Records Management Policy is to be adhered to by all Council employees and elected officials in relation insurance related documentation management. (Occurrence) 	<p>STAFF</p> <p>EA</p> <p>MA</p> <p>MFA</p> <p>DFA</p>
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<p>PROCEDURES</p> <p>Insurance claims – motor vehicles and property damage:-</p> <ul style="list-style-type: none"> • Detailed guidelines for insurance claims procedures will be distributed to all management and supervisors advising what to do in the event of a motor vehicle or property damages incident. (Occurrence) • Employees who are involved in an insurance incident and their direct supervisor are required to complete an insurance claim form and forward it to the Management Accountant and / or Manager of Finance and Administration within 24 hours of the incident. An allowance for staff injury will be taken into account. (Completeness, Occurrence) • All Managers are responsible for putting the relevant documents, file notes, emails, council reports of investigations (correspondence in and outgoing) on the Insurance Register. (Completeness, Occurrence) • The insurance claim form will be checked by the Management Accountant and / or Manager of Finance and Administration for completeness, entered into Council's claims register and forwarded to 	<p>STAFF</p> <p>MA</p> <p>MFA</p> <p>DFA</p> <p>DOW</p>
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<p>Council's insurer within 24 hours of the form being completed. (Completeness, Occurrence)</p> <ul style="list-style-type: none">· A copy of the claim form and any supporting documentation, including all correspondence from / to claimants, employees, police and Council's insurer will be placed on Council's TRIM electronic document management system by the Management Accountant and / or Manager of Finance and Administration. (Completeness, Occurrence)· All outstanding claims will be reviewed quarterly and the current status will be noted in the insurance register and status notification is to be provided to the Director of Finance and Administration. (Occurrence)· A copy of the insurance register will be provided to the Director of Works and Operations, Manager of Works and WH&S Officer on a quarterly basis by the Management Accountant and / or Manager of Finance and Administration. (Occurrence, Timeliness)· All payments received for insurance settlements will be verified by the Management Accountant and / or Manager of Finance and Administration as correct, allocated the correct ledger number and entered into the insurance register. (Note: All settlements are GST exempt). (Completeness, Occurrence)· All payments to Council's insurers for excess on claims are to be allocated the correct ledger number, authorised by the Manager and / or Director of Finance and Administration, entered into the insurance register and are GST exempt. (Completeness, Occurrence)	
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RECORDS

<p>BACKGROUND</p> <ul style="list-style-type: none"> • Council's Records Management Policy is to be adhered to by all Council employees and elected officials in relation to document management. (Occurrence) • Detailed control and operational procedures for records management is contained in Council's Records Management Policy. (Completeness, Occurrence) • Council utilises the TRIM electronic document management system. TRIM is administered by the Finance and Administration Department of Council. (Occurrence) • Council has a Records Management Coordinator and Gunning Expenditure Officer who are responsible for the daily operations of the TRIM system. (Occurrence) • There is a TRIM user manual and administrators manual which provides guidelines on use of the TRIM system for relevant Council employees. (Completeness, Occurrence) 	<p>STAFF</p> <p>RMC</p> <p>EO</p> <p>MFA</p> <p>DFA</p>
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