



## AUDIT POLICY

PO1

<b>Responsible Manager:</b>	Chief Executive Officer
<b>Head of power:</b>	<i>Local Government Act 2009 (Qld)</i> <i>Local Government Regulation 2012 (Qld)</i>
<b>Authorised by:</b>	Council
<b>Authorised on:</b>	2013
<b>Implemented from:</b>	May 2017
<b>Last reviewed:</b>	2017
<b>Review history:</b>	2013
<b>To be reviewed on:</b>	June 2019
<b>Corporate Plan:</b>	Governance

## 1. POLICY STATEMENT

Torres Strait Island Regional Council [Council] is committed to ensuring the following with respect to its audit duties:

- Assisting the Council to deliver its strategic and governance responsibilities;
- Supporting management to discharge its financial management and operational responsibilities.

This will be achieved primarily through the establishment of an Audit Committee and Internal Audit function to deliver their key role in Council's strategic corporate governance objectives.

The Audit Committee and Internal Audit do not replace the responsibilities of management, but act as an independent source of advice to Council and to management.

## 2. SCOPE

This Policy applies to all Council employees and contractors.

## 3. PROCEDURE

The Policy Statement shall be achieved with reference to the following Procedures:

- Audit Committee PO1-PR1
- Internal Audit PO1-PR2

## 4. AUTHORISATION

This page and the previous bearing my initials was/were duly authorised by Council as the Torres Strait Island Regional Council Audit Policy on 31 May 2017 and shall hereby supersede any previous policies of the same intent.



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**Chris McLaughlin**  
**Acting Chief Executive Officer**

**DATE: 31 / 05 / 2017**