

APPENDIX A

PROTOCOLS

Document	Description	Timelines	Custodian
Rating Strategy	Sets out the principles for the levying of rates each year.	Adopted annually by Council	Chief Financial Accountant
Background Financial position paper for Councillors	Provides background and contextual financial information before Councillors formally start deliberations on the future financial direction and preparation of the budget.	Reviewed and provided to Councillors annually by February	Chief Financial Accountant
Quarterly Directors questionnaire	Questionnaire prepared and signed by Directors/Group Managers quarterly to assist with the identification of risks or fraudulent activities. Utilised at the end of the financial year to provide the CEO with confidence when signing off the financial statements.	Completed quarterly	Chief Financial Accountant
Audit Committee Charter	Details the purpose, authority, composition, protocols and responsibilities of the Audit Committee.	Reviewed annually	Director Corporate & Business Services
Budget Report	Details the funding requirements of Council for the next 12 months. Required by legislation.	Adopted by Council annually by 31 August	Chief Financial Accountant
Annual Financial Statements and Standard Statements	Details the financial position of the Council at the conclusion of the financial year. Required by legislation.	Required to be approved by Council by 30 September	Chief Financial Accountant

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POLICIES

Document	Description	Timelines	Custodian
Investment Policy	Provides a framework within which the investment of Council funds is to be undertaken by authorised Council officers to maximise earnings from investments.	Endorsed annually by Audit Committee	Chief Financial Accountant
Procurement Policy	Procurement policy encompasses the principles, processes and procedures applied to all purchases of goods, services and works by the Council.	Approved annually by Audit Committee and Council	Corporate Governance Manager
Petty Cash Policy	Policy and procedures in respect of the control and utilisation of petty cash throughout the organisation.	Reviewed annually	Chief Financial Accountant
System access policies	Policy and procedure in respect to access to the financial systems.	Reviewed annually	Chief Financial Accountant
Rates Hardship Policy	Provide guidelines for delegated staff, to assist in the process and assessment of applications received for the deferment or waiver of rates, charges and penalty interest, due to financial hardship	Reviewed annually	Chief Financial Accountant
Street Numbering Policy	Provide guidance on the allocation of street addressing and numbering.	Last reviewed 2003	Chief Financial Accountant
Revenue Policy	Facilitates an effective internal control framework over revenue processing and management to ensure that revenue is completely and accurately identified, recorded and collected.	Reviewed annually	Chief Financial Accountant
Cash Handling Policy	Facilitates an effective internal control framework over cash handling and banking so that cash from all sources is completely and accurately identified, banked and recorded in the financial records.	Reviewed annually.	Chief Financial Accountant
Bank Accounts Policy	Facilitates an effective internal control framework over the establishment and management of bank accounts to ensure balances are accurately reflected in the financial records and bank accounts are operated efficiently and effectively.	Reviewed annually	Chief Financial Accountant
Cashflow forecasting policy	Facilitates an effective internal control framework over cashflow forecasting and cashflow management to ensure cash deficits and surpluses can be effectively managed.	Reviewed annually	Chief Financial Accountant

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Expenditure/Accounts Payable Policy	<p>Facilitate an effective internal control framework over the expenditure cycle and to ensure that expenditure is completely and accurately identified, recorded and paid.</p> <p>The goal of the Accounts Payable process is to ensure that all disbursements made through the Accounts Payable system (including but not limited to grants, capital expenditure and operating expenditure) are appropriately authorised, incurred in accordance with business needs, captured in the financial records and that creditors are paid in an accurate and timely manner.</p>	Reviewed annually	Chief Financial Accountant
Unclaimed Moneys Policy	Ensures Council adheres to all requirements under the Unclaimed Moneys Act 1962 in relation to Unpresented Cheques and Unclaimed Moneys.	Reviewed annually	Chief Financial Accountant
Physical and Intangible Assets Policy	Facilitates an effective internal control framework over asset management to ensure that assets are identified, recorded accurately and accounted for in accordance with the Australian Accounting Standards.	Reviewed annually	Chief Financial Accountant
General Ledger Policy	Ensure that journals are created, processed and authorised into the general ledger in a manner that ensures the accuracy of the financial records	Reviewed annually	Chief Financial Accountant
Reconciliations Policy	Ensures reconciliations of general ledger accounts are completed and reviewed in a timely manner to ensuring the accuracy of the financial records.	Reviewed annually	Chief Financial Accountant
Budget & Forecasting Policy	<p>Under the Local Government Act 1989, Council is required to prepare and adopt an annual budget by 31 August each year.</p> <p>This Policy sets out the requirements for coordinating the preparation of the budget annually and the ongoing monitoring of the achievement of this budget.</p>	Reviewed annually	Chief Financial Accountant

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GUIDELINES

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Budget Guidelines	Outlines the general budget principles and provides guidance on how to complete the budget in the finance system.	Reviewed annually by February	Chief Financial Accountant
New Initiatives Guidelines	Outlines the process for Managers to request funding for new projects or programs.	Reviewed annually by February	Chief Financial Accountant
PowerBudget Guidelines	Details how to utilise the Finance system – PowerBudget.	Reviewed periodically	Chief Financial Accountant
Monthly Report procedures	Provides guidance on how to complete the monthly finance report provided to Executive Management Team and Council.	Needs to be reviewed	Chief Financial Accountant
Forecast procedures	Details how to utilise the Finance system – PowerBudget – to complete quarterly forecast.	Reviewed periodically	Chief Financial Accountant
Capital Budget Phasing procedures	Provides guidance on how to phase the monthly capital works budget.	Reviewed annually by May	Chief Financial Accountant
Capital Project Completion procedure	Requests details of completed capital works projects to enable the projects to be capitalised by Finance.	Reviewed annually	Chief Financial Accountant
Capital Project expenditure variance procedure	Requests the transfer of funds from similar capital works projects to facilitate the completion of projects requiring additional funds.	Reviewed annually	Chief Financial Accountant
Expense Reimbursement	Details the process for reimbursing an expense incurred by a staff member, including the supporting documentation required.	Reviewed annually	Chief Financial Accountant
Invoice Generation procedure	Details how to raise a debtor invoice, including the documentation required.	Reviewed annually	Chief Financial Accountant
Credit Adjustment Request	Details how and the supporting documentation required to raise a credit adjustment for an sundry invoice that has been raised.		Chief Financial Accountant
Name and Address Procedure	Details the recording of new or updating existing name and addresses of ratepayers.	Reviewed annually	Chief Financial Accountant
Pensioner Rate Rebate procedure	Details how the rate rebate to pensioners will be applied, including the documentation required to confirm eligibility.	Reviewed annually	Chief Financial Accountant

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Direct Debit payment option procedure for rate payments	Details the process for when a rate payer requests to pay instalments via direct debit.	Reviewed annually	Chief Financial Accountant
Credit Card Surcharge receipting procedure	Details the process for charging and recording the credit card surcharge when receiving payments.	Reviewed annually	Chief Financial Accountant
Request rate notice via email procedure	Details how a rate payer can elect to receive their rate notice by email and how to action this request.	Reviewed annually	Chief Financial Accountant
Rating Process	Details how the rates are determined.	Reviewed annually	Chief Financial Accountant
Interest Generation Procedure	Details the process for raising interest on outstanding rates.	Reviewed annually	Chief Financial Accountant
Issuing of Rate/Instalment Notice procedure	Details the process for issuing of Rate and Instalment Notices.	Reviewed annually	Chief Financial Accountant
Supplementary Valuation procedure	Details the process of updating Supplementary Valuation Batches transferred from Council's Valuation Unit.	Reviewed annually	Chief Financial Accountant