

Audit Policy

Responsible Manager	Chief Executive Officer
Head of power	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i>
Authorised by	Council
Authorised on	28 June 2022
Implemented from	April 2021
Last reviewed	2022
Review history	2013, 2017, 2021
To be reviewed on	June 2025
Corporate Plan	People, Sustainability and Prosperity

1. Purpose

Torres Strait Island Regional Council is strongly committed to ensuring that the local government principles are reflected in its response to audit responsibilities.

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. Application

This policy applies to all employees of Council.

3. Legislation/Policies

This policy is established with reference to obligations specified in the Local Government Act 2009 and the Local Government Regulation 2012 as well as Council's Code of Conduct.

4. Procedure


The following procedures will assist Council in ensuring audit responsibilities are achieved.

- Audit Committee Procedure
- Internal Audit Procedure

Manager Responsible for Review:

Chief Executive Officer

Adoption: 28 June 2022
Due for Revision: June 2025


James William
Chief Executive Officer