



## Internal Control Procedure

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<b>Responsible Officer(s):</b>	Chief Executive Officer
<b>Council File Reference:</b>	9/63/1.1
<b>Applicable Legislation:</b>	Local Government Act (various Sections)
<b>Relevant Policies:</b>	Internal Control Policy Fraud and Corruption Prevention Policy
<b>Related Procedures:</b>	
<b>Delegations:</b>	Refer Council's Delegations Policy

**KINGSTON DISTRICT COUNCIL**  
**INTERNAL CONTROL PROCEDURE**

Council recognises that it has a responsibility to ensure that appropriate policies, practises and procedures of internal control are implemented and maintained in order to assist the Council to carry out its activities in an efficient and orderly manner, to ensure coherence to management policies, to safeguard the Council's assets and to secure as far as possible, the accuracy and reliability of Council's records. Internal controls are critical to the accountability and transparency of transactions and must be maintained to ensure compliance with levels of governance expected of a public authority.

The Chief Executive Officer of Council is responsible to ensure that records and other forms of documentation that set out the policies, practises and procedures established for the purpose of internal control are created and maintained and based upon a risk management approach.

The internal controls listed in this procedure are to be used as a guide to staff, and are the minimum level of internal controls required to carry out Council's activities, in an efficient and orderly manner. This procedure addresses the main internal control environmental risks associated with financial and reporting related operations of Council and is only one of a suite of policy and procedural documentation forming Council's internal control framework.

The procedures listed are to be read with and in conjunction with the Internal Control Policy.

Nick Brown  
**Chief Executive Officer**

## INTERNAL CONTROL PROCEDURES

### 1. Purchases and Payments System

#### 1.1 Purchase Orders

- Purchase orders are used for the purchase of all goods and services and signed as approved by an authorised Council officer (See Clause 4.4 of the 'Contracts and Tendering – Purchases Policy for authorised officers) except where the Chief Executive Officer has decreed, purchase orders are not required. The exemption to issuing of a purchase orders are identified in Council's Contracts and Tendering – Purchasing Policy.
- Purchase orders are pre-numbered and raised in triplicate to allow copies to be forwarded to the accounts department, the supplier and a copy to be retained for archival records.
- Purchase orders include the following details:
  - suppliers name;
  - details of goods ordered;
  - agreed prices where available.
- Unfilled orders are regularly followed up by the Finance Officer or person who placed the order.
- Unused order books are to be kept in a secure place.
- All order books issued are recorded in an Order Book Register stating the start and end purchase order numbers, to whom given, date distributed, date received and signed by the recipient.
- All order books are to be returned to the Finance Officer once completed.
- Small local purchases under \$100.00 may be made by all staff. All staff purchasing small local purchases must sign for all goods received, provide the date goods were received, and write on the invoice the details as to what the goods are to be used for. Where this is not practical/possible the staff member must advise the Finance Officer or Chief Executive Officer. No purchase order for small purchases is required unless requested by the supplier, and then an authorised officer must approve the order.
- Purchases of goods or services may only be made in accordance with purchasing delegations under Council's Contracts and Tenders: Acquisition of Goods and Services Policy, as amended from time to time, pursuant to Council's Occupational Health, Safety and Welfare Policy, and that the goods or services required are in accordance with Council's approved Annual Business Plan and approved Budget.

Attached at Appendix 1 are those with purchasing authority provided in accordance with the Chief Executive Officer's authorisation.

Attached at Appendix 2 are Council and or Chief Executive Officer approved purchases not requiring the issuing of a purchase order.

## **1.2 Receipts of Goods/Services**

- On receipt of goods, delivery dockets/cart notes are signed as evidence of receipt of the goods which are in good condition.
- Where delivery dockets/cart notes are not received invoices should be signed as evidence of receipt of goods. If the invoice is not signed then the cheque requisition form must be signed stating "I am satisfied that the goods ordered have been received in good condition".
- Delivery dockets and invoices are matched to purchase orders promptly to ensure the goods received are those ordered. Unmatched documentation will be immediately queried with the supplier.

## **1.3 Processing Invoices**

- Invoices for all purchases are not processed unless a purchase order is attached and receipt of goods evidenced.
- Authorisation for payment of the invoice will be evidenced on the invoice cheque requisition form and only authorised by those with financial delegations under Section 137 of the Local Government Act 1999.
- Account allocations and amount of payment are made by a Finance Officer and checked by an authorised officer, budget limits should be checked prior to authorisation.
- Where invoices are posted in batches, batch totals are calculated prior to posting and agreed to the totals posted and the 'Creditors to be Paid' counter signed by an authorised officer with financial delegations.
- All invoices will be processed for payment within 30 days of receipt unless there are alternate payment arrangements agreed with the supplier, grounds to dispute the account, goods or services charge have not been fully received or rendered or where an authorised officer with financial delegations has cause not to process the payment.

## **1.4 Payments**

- All cheques are printed and issued in sequential order.
- All cheques and EFT payments and their nature are recorded by the Creditor Cheque Listing, signed by the Finance Officer and verified by the Chief Executive Officer/ or an authorised officer with financial delegations.
- All cheques which have been cancelled are to be recorded in a register, as well as the details of their cancellation.
- All cheques are to be crossed “Not Negotiable”.
- Documentation, i.e. invoice, orders, goods received advice, are to be accompanied with the cheques as evidence for review by cheque signatories prior to signing.
- Cheques are to be signed by two cheque signatories.
- Bank Summary Payment report to be provided to the Chief Executive Officer for checking and signing.

### **1.5 Reconciliation**

- Supplier’s statements are reconciled monthly to invoices and payments made.
- Creditors control account is reconciled monthly to the creditor ledger, and discrepancies/reconciling items are promptly followed up.

### **1.6 Other**

- The following functions where practical are independent of each other:
  - ordering goods;
  - receiving goods;
  - invoice authorisation;
  - invoice processing;
  - cheque signatories.

## **2. Payroll System**

## **2.1 Employee Details**

- No employee should be added to payroll records or paid without receipt of the appropriate forms, including employment declaration forms signed by the Chief Executive Officer.
- Employee history files are maintained for all employees in a secure place with limited access. Files should contain employment details and contracts, authorisation for payroll or deduction changes, annual leave, long service leave and sick leave entitlements. No files should be accessed without authority from the Chief Executive Officer (excluding the Finance Officer).
- No adjustments are made to employee records, i.e. names, addresses, deduction details, without the receipt of written authorisation from the employee.
- No adjustments are made to salary or wage rates without authorisation from the Chief Executive Officer.
- On termination employees are removed from payroll records, following the next annual audit.
- The Register of Salaries shall be updated as required by the Local Government Act 1999 periodically and authorised by the Chief Executive Officer.

## **2.2 Employee Records**

- Employee records shall be maintained by the Chief Executive Officer and shall include training and development records, leave forms, contracts of employment (where applicable), performance reviews, relevant correspondence and the like.
- All employee records of a confidential/personal nature, eg, contracts, performance reviews and the like, shall be held in a locked filing cabinet and only available to the Chief Executive Officer and Manager Corporate and Community Services.
- All records must be returned to the cabinet immediate after use or at the completion of the business day.
- Employee records of a non-confidential nature will be filed in accordance with Council's records management system.

## **2.3 Time Recording**

- All staff must complete a time sheet which is signed by the employee and their supervisor to authorise overtime, sick leave etc.
- All time sheets are marked as evidence of processing.
- All cost allocations on time sheets are to be checked by the Chief Executive Officer, Manager Corporate and Community Services, Manager Environmental and Inspectorial Services or Manager Works and Engineering Services, or officers acting in these positions.
- Payroll reports are reviewed for unusual rates, salary amounts or employee names and evidenced as reviewed by a responsible officer external to the payroll function.

#### **2.4 Leave Entitlements**

- All employees applying for leave must complete a Leave Application Form in advance, if possible. This form is authorised by the appropriate responsible officer (being the line Manager of the staff member) and or the Chief Executive Officer and passed on to the payroll department for processing. For the Chief Executive Office all annual and long service leave must be approved by Council, sick leave, careers leave and bereavement leave can be authorised by the Manager Corporate and Community Services.
- Completed Leave Application Forms are filed in the employee's personal file.
- Annual leave and long service leave are not paid without receipt of the appropriate authorised form.
- Leave entitlements are immediately updated to reflect annual, sick and long service leave taken.
- Annual leave entitlements are regularly reviewed and arrangements made with employees with excessive entitlements to reduce these balances. This activity will be noted on the leave records.

#### **2.5 Payroll Processing**

- The transfer of the payroll bank file must be restricted to two (2) authorised officers with one (1) of the authorised officers not to be involved with the preparation of the payroll.

### **3. General Receipts and Debtors System**

#### **3.1 Invoicing**

- Ensure that records are maintained detailing all works undertaken which require invoicing. These records should be reviewed regularly to ensure prompt production of invoices.
- If the activity undertaken is 'private works' Council must receive an order form or if this cannot be provided a Council private works order will be issued to the debtor. An order form is not required for small works under \$250 in value. The private works order is attached at Appendix 2.
- All works undertaken and or goods supplied should be authorised by the Chief Executive Officer or relevant Manager, and details maintained of the purchaser.
- Ensure that all works to be invoiced are recorded and information provided on a timely basis to the Finance Officer for processing.
- Invoices are sequentially numbered and issued strictly in order.
- Standard price lists will be use to calculate the value of an invoice including approved charge out rates for equipment and labour costs.
- Price list will be reviewed annually by an officer authorised to expend funds from Council's budget pursuant to the Delegations Policy.
- Where invoices are posted in batches, batch totals are calculated prior to posting and agreed to the totals posted.
- Account allocations are made by the Finance Officer and approved by an officer authorised to expend funds from Council's budget pursuant to the Delegations Policy

#### **3.2 Receipts/Banking**



- All cheques are crossed “Not Negotiable” on receipt, if they are not so crossed, when received.
- On receipt all cheques are electronically receipted, causing banking deposits to be updated immediately.
- Receipts are issued for each transaction; receipts are sequentially numbered and issued strictly in numerical sequence. If a receipt is cancelled the Finance Officer shall be immediately informed.
- Cash float balance is counted and reconciled daily to receipts listing and banking for the day. The listing of receipts is to be signed by the appropriate cashier. Discrepancies are promptly followed up and reported to the Chief Executive Officer or Manager Corporate and Community Services and duly noted on the banking reports.
- Cash must be stored securely at all times.
- Banking occurs at least daily.

Segregation of duties is achieved by ensuring cash handling is separated from the Finance Officer.

### **3.3 BPAY**

- BPAY payments to Council shall be processed daily.
- BPAY processing and associated reporting shall be checked for any errors daily and immediately investigated and corrected.
- BPAY files for the month shall be checked that all available files have been processed before any fines and interest charges are raised on rates and service charges.
- BPAY files are reconciled as part of the monthly bank reconciliation processes.
- Bank statements are reconciled to the General Ledger and banking reports, where relevant, on a predetermined basis and are reviewed by an authorised person.

### **3.3 Reconciliation**

- Debtors ledgers (rates and others) are reconciled monthly to the General Ledger Control Accounts by the Finance Officer, and verified by the Chief Executive Officer or Manager Corporate and Community Services. Any discrepancies are immediately investigated.

### **3.4 Other**

- The following job functions, where practical are performed independently:
  - invoicing
  - issuing rates notices;
  - opening mail and cheques/money orders;
  - receipting;
  - banking;
  - reconciliation of debtors and bank.

### **3.5 Debtor Follow Up**

- The Finance Officer shall run an aged debtor trial balance monthly.
- The Chief Executive Officer or Manager Corporate and Community Services shall review the monthly debtor reconciliation and listing and take any debt recovery actions deemed necessary.
- Any debt recovery actions shall comply with Council's Recovery of Outstanding Debt Policy.
- The aged trial is actively monitored, and a monthly status report is reviewed by Management detailing debtor balance >90 days with explanations as to the anticipated recovery of these debts.

### **3.6 Writing Off Bad Debts**

- A charge that has been validly made maybe written off only with the written approval of the Chief Executive Officer pursuant to Council's Recovery of Outstanding Debt Policy.
- The Finance Officer shall write off the account through the Debtors System and file relevant documentation.
- A list of bad debt write offs shall be maintained.

### **3.7 Crediting of Charges**

- A charge that has been incorrectly made, either in whole or in part maybe credited with the written approval of the Chief Executive Officer or Manager Corporate and Community Services.
- The Finance Officer shall generate a credit note through the Debtors System for the whole (or part, as the case maybe) of the invoice and file relevant documentation including authorisation.

## **4. Rates/Service Charges**

### **4.1 Determination of Rates/Service Charges**

- Rate and service charges, amounts, minimum values and concessions are set and authorised by Council as part of the Annual Business Plan and Budgetary processes.
- Amounts to be charged are to be gazetted as soon as practical after being adopted by Council.
- Property values are updated directly from the Valuer General's Department onto the Council's system.
- All updates received from the Valuer General are promptly processed and capital values are reconciled.
- The Council shall adopt all the valuations applicable for the rating and service charge year.

### **4.2 Rates Notices/Generation**

- A reconciliation is performed to check that the total capital value of properties per the Valuer General's report (print out) equals that per the rates system.
- Total value of rates generated is compared to the value as budgeted and variances are reported to Council through normal budgetary processes and any adjustments are made by the Rates and Property Officer and verified by the Chief Executive Officer or Manager Corporate and Community Services.
- The generation of rates and service charges shall not proceed until the value of property as per the Valuer General's report is balanced to the rates system and that value adopted by the Council.
- No changes to valuations data shall occur once the agenda has been issued to Council for their consideration and adoption and the raising

of rates, unless the adjustment shall revise the valuation of a rateable assessment down.

- Once rates are raised and issued any further amendments may be processed.
- A sample of rates notices of all general types are randomly checked prior to mailing them quarterly, to ensure that:
  - correct rates have been used;
  - concessions have been correctly calculated;
  - discounts are correctly calculated;
  - name, address and rate details are correct.

#### **4.3 Debtor Follow Up**

- The Rates and Property Officer shall monitor and maintain all outstanding rate balances and follow up outstanding rates.
- Any debt recovery actions shall comply with Council's Recovery of Outstanding Debt Policy.

#### **4.4 Crediting Charges**

- A rate or service charge that has been incorrectly made or where a valuation has been amended from an appeal to the Valuer General the Rates and Property Officer shall process the necessary amendments in the system.
- The Rates and Property Officer shall calculate any rates or service charge refunds and firstly apply any credit to outstanding rates or service charges due, or if the account is put into credit request from the Finance Officer a refund of the amount so due.
- The Rates and Property Officer shall ensure all documentation supporting any adjustments is properly filed, signed and dated.

#### **4.5 Raising of Fines and Interest**

- The Rates and Property Officer shall run monthly from the Rates System all interest due and payable for outstanding rates and service charges.
- The Rates and Property Officer shall run quarterly from the Rates System all fines due and payable for outstanding rates and service charges.

- The Rates and Property Officer will issue, pursuant to Council's Recovery of Outstanding Debt Policy, fine and or interest letters to the rate payer.

## **5. Fixed Assets**

### **5.1 Additions and Disposals**

- Defined authorisation limits are specified in Councils Delegations Policy "Expenditure of Funds" pursuant to Section 137 of the Local Government Act 1999.
- On acquisition:
  - assets are added to the fixed assets register;
  - useful life of the individual asset is estimated in accordance to the approved depreciation schedule;
  - basis of depreciation (i.e. straight line or reducing balance method) is decided;
  - rate of depreciation is calculated in accordance to the approved depreciation schedule;
  - the asset is depreciated from date first used or held ready for use.
- On disposal:
  - the asset is depreciated to date of disposal;
  - accumulated depreciation and cost of the asset are written back in the general ledger and removed from the fixed asset register;
  - profit/loss on disposal is calculated.

This calculation should be prepared or authorised by a senior responsible officer.

### **5.2 Classification and Capitalisation Policies**

- Capitalisation policies are implemented such that staff are able to distinguish between capital and maintenance expenditure.
- Systems are implemented to classify assets based on the functions or activities they are used for.

### **5.3 Recording/Registers**

- Fixed Assets Registers are maintained for all assets controlled by Council.

- Wherever possible assets should be recorded as separate items in the registers.
- Fixed Asset Registers are reconciled periodically (when assets are capitalised prior to 30 June) to balances per the General Ledger. This reconciliation is evidenced as reviewed by a responsible officer. All discrepancies are promptly investigated and the fixed asset register of general ledger appropriately updated.
- A physical count of all fixed assets per the fixed assets register is undertaken at the time of revaluation or as determined necessary by the Chief Executive Officer. All discrepancies are investigated and the condition of the assets noted.
- Registers are regularly reviewed, noting “unusual” items or items included in fixed assets which have been sold or scrapped.
- Authorisation is obtained before any items are deleted from the registers (due to sale or scrapping).
- Procedures are implemented to ensure that the Chief Executive Officer is advised of all acquisitions, disposals and trade-ins.

#### **5.4 Year End Considerations**

- Fixed Assets Register should be reviewed to consider:
  - carrying value of assets;
  - existence of assets;
  - condition of assets;
  - relevance of current depreciation rates given the condition of the assets.

#### **5.5 Other**

- Adequate security arrangements exist over premises and storage areas. These arrangements are regularly reviewed and improved where they have become inadequate. Arrangements include restricting access to authorised personnel only and protection from accidental destruction, deterioration, theft, fraudulent or illegal use.
- Insurance coverage is reviewed annually to ensure that it is adequate.
- Asset Management Plans are in place, maintained and updated annually.

## **6. Stores**

### **6.1 Stores**

- Items required for the routine operation of Council are regularly purchased and held as stores.
- Stores are to be held for the length of their useful life or until such time that they may become dangerous to handle, volatile, outdated or obsolete.
- Fuel stores are reconciled monthly at months end and the general ledger adjusted accordingly.

### **6.2 Physical Storage**

- All storage areas are adequately secured. These security arrangements are regularly reviewed and improved where they have become inadequate. Arrangements include restricting access to authorised personnel and protection from accidental destruction, deterioration, theft, fraudulent or illegal use.

### **6.3 Issues and Returns**

- Systems are implemented which adequately record all issues and returns of stock items.
- Issues are monitored to ensure timely ordering of stock items and to ensure items are not over-stocked.

### **6.4 Stock takes**

- Stock takes are carried out at annually or as determined by the Chief Executive Officer.
- Adequate stock take instructions are issued to all persons involved in the stock take.
- Stock take is supervised by a responsible officer, who allocates specified areas to counters.
- Damaged or obsolete stock is noted and reported to senior management.

## **6.5 Year End Considerations**

- Consistent valuation policies are adopted and applied to all stock on hand.
- Damaged or obsolete stock noted during stock take is followed up - valuation of these items to be carefully considered.

## **7. General Ledger**

### **7.1 Journals**

- Journals are raised by the Finance Officer and verified by the Chief Executive Officer or Consultant Accountant..
- All Journals are to contain detailed reasons for raising journals.
- Sequentially numbered journals are recorded in the Journal Book.
- Once posted, journals are marked to ensure no journals are overlooked or posted twice.
- At the end of each month the Chief Executive Officer shall check the Journal Book against an electronic report on journals processed for the month.

### **7.2 General**

- Control and clearing accounts are reconciled monthly, and clearing and suspense accounts are regularly cleared. This reconciliation's are evidenced as prepared by the Finance Officer and verified by the Chief Executive Officer.
- Appropriate/relevant registers are maintained.
- Budgets are regularly produced and updated, and actual spending carefully compared to budgeted spending at regular intervals.
- Management accounts/reports are prepared quarterly and reviewed by the Finance and Administration Committee. Variances to budget are investigated and explained.
- Reconsideration of Council's budget is carried out in accordance with Section 123 (13) of the Local Government Act.

### **7.3 Access Controls**



Adequate security measures are in place, including:

- restriction of physical access to hardware and software to authorised personnel only;
- appropriate access to and within systems is provided to officers and monitored periodically by the Manager Corporate and Community Services;
- controls over the availability and knowledge of passwords;
- terminals disabled if an excessive number of failed access attempts occur with a specified time period;
- off-site storage of backup of data and programs;
- adequate protection from (and insurance against) accidental destruction, deterioration, misplacement, misuse or illegal activity
- all updates and changes to programmes are authorised, tested and documented.

## **8. Internal Reporting**

- The Chief Executive Officer will ensure a monthly analysis and comparison of year to date budget and actual results, and annual forecast and sign and date the document.
- The Chief Executive Officer will ensure that an annual report and half yearly report against the Annual Business Plan and Budget performance is generated and tabled with Council.

## **9. Review and Evaluation of Procedure**

The effectiveness of this Procedure shall be reviewed at least once every year as part of the annual review of the Internal Control Policy. The Chief Executive Officer of the Council will report to Council on the outcome of the evaluation and make recommendations for amendment, alternation or a substitution of a new policy.

## **10. Adoption of the Procedure**

This Procedure was adopted by the Council at its meeting held on 21 May 2010 (resolution number 6627).

This Procedure was reviewed by Council at its meeting held on 27 May 2011 (resolution number 7280).

This Procedure was reviewed by Council at its meeting held on 18 May 2012 (resolution number 7876).

This Procedure was reviewed by the CEO (internal review) and presented to Audit Committee meeting on 8 May 2013.

This Procedure was reviewed by Senior Staff (internal review) at the Senior Officers meeting of 11 June 2014.

## **11. Availability of the Procedure**

This Procedure will be available for inspection at the Council's principal office during ordinary business hours. Copies will also be provided to interested members of the community upon request, and upon such payment the fee set by Council.

## Appendix 1

### Staff Authorised to Issue Purchase Orders

In accordance with the Councils policy on Internal Controls the following table are those staff members authorised to order goods and services and thus issue purchase orders.

Table – Authorisation of Officers to Purchasing Goods and Services

<b>Officer</b>	<b>Delegation</b>
Chief Executive Officer	In accordance with Council's approved budget
Manager, Works and Engineering Services	\$30,000
Manager, Environmental and Inspectorial Services	\$20,000
Manager, Corporate and Community Services	\$10,000
Works Supervisor	\$10,000
Finance Officer	\$5,000
Mechanic / CWMS Maintenance Worker	\$5,000

Purchasing of goods and services must be consistent with Councils' annual business plan and approved budget and Contract and Tendering – Purchasing Policy.

## Appendix 2

### Exemptions List from the Issuing of Purchase Orders

As at February 2010

Purchase Type	Approved	Date	Limitations/Notes
Insurance supply	Council	20-Jul-07	
Courier services	Council	20-Jul-07	
Media monitoring services	Council	20-Jul-07	
Utilities (e.g. SA Water, Telstra, AGL, Origin Energy etc)	Council	20-Jul-07	
Purchases made under specific contracts including general stationery, equipment/plant hire, legal services and temporary labour hire.	Council	20-Jul-07	Limited to government or local government accessible contracts and authorised service and goods contract with Council including preferred suppliers.
Fees imposed under an Act of Parliament (State or Federal)	Council	20-Jul-07	
Real estate purchases	Council	20-Jul-07	So long as they are contracted in accordance with specific Council resolutions.
Petty cash purchases	Council	20-Jul-07	
General travel expenses including meals, accommodation and the like	CEO	20-Jul-07	Where travel and accommodation is approved by CEO and or relevant Manager.
LGA Conferences, Seminars and Training Courses	CEO	20-Jul-07	Where the attendance at the function is approved by CEO and or relevant Manager.
Purchases under \$100	CEO	20-Jul-07	
Cemetery plaques	CEO	20-Jul-07	
Alarm monitoring	CEO	20-Jul-07	
Airconditioning services	CEO	20-Jul-07	
Council meeting expenses	CEO	20-Jul-07	
Pope's Hardware	CEO	20-Jul-07	Exception is limited to \$500.
Debt Collections Services	CEO	20-Jul-07	On the basis that services are reviewed annually.
Advertising	CEO	20-Jul-07	Exception is limited to \$500 and Coastal Leader and Border Watch only.
IT Vision	CEO	20-Jul-07	
Minor office grocery supplies	CEO	20-Jul-07	Exception is limited to \$500 and IGA and Foodland in Kingston only.
Fuel purchases	CEO	20-Jul-07	Shell cards only
Subscriptions and memberships	CEO	20-Jul-07	Including SELGA/LGA/SAROC and professional bodies.
Postage	CEO	20-Jul-07	Through Australia Post only.
Planning Advice	CEO	20-Jul-07	Masterplan only and limited to general advice not specific project work.

**Appendix 3**

**Private Works Order Form**



**KINGSTON DISTRICT COUNCIL  
PRIVATE WORKS ORDER**

From:.....

Order Number: 1

Address for:.....

Billing:.....  
.....

Location of Works.....  
.....

Description of Order	Price Est.
<b>Total (Inc GST)</b>	

The description above will as best as possible represent the works requested.  
 Council provides a price estimate only, actual cost may vary depending on actual works undertaken.  
 Council will issue a compliant invoice at the conclusion of works.

All works will be charged out in accordance with Council's private works rates.

No works shall be done if required statutory approvals are not in place or evidence is not provided. It is the responsibility of the person requesting works to obtain necessary approvals.

Council may cancel works at any time, should public works of Council take precedence.

Council may require a 10% deposit on works.

I have read and understood the conditions outlined and authorised the works described to be undertaken.

Signature:.....

Print Name:.....

Date: / /