

Policy

Enhanced Lifestyles (EL) and Lifestyle Assistance and Accommodation Service (LAAS) is committed to fostering a culture of continuous improvement and innovative business solutions where formal internal auditing is a critical component.

The internal auditing function will be a systematic examination performed to determine whether key processes and related results comply with endorsed policies and procedures and whether these documents are implemented effectively and are suitable to achieve the organisation's strategic objectives.

The majority of audits will be based on a self-assessment approach through the application of consistent and proven auditing practices. Where processes are performed on a regular basis self-assessment by process owners will include routine quality control checks of critical activities within a process. Such quality controls will be clearly pre-defined in accompanying policies and procedures.

There will also be independent audits conducted that focus on overall process effectiveness and efficiency. All independent audits will be scheduled in an annual Audit Plan.

Scope

The scope of the internal audit function will encompass the examination and evaluation of the adequacy and effectiveness of the organisation's system of internal controls and the quality of performance in carrying out assigned responsibilities.

This policy applies to all groups, employees including casual and contracted employees, and functions within the Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service business environment.

Responsibilities

Accountability for the internal audit function ultimately resides with The Board's and Executive Officer. Responsibility for management and support of the function is delegated to the Operations team.

The Operations team will oversee the self-assessment approach. The manager will also provide an independent audit service that will provide management with an appraisal of the various operations and systems of control. All managers and process owners are required to incorporate internal auditing responsibilities as a mandatory component of their operational plans and fully comply with the functional requirements as defined.

Internal Audit Categories

Whilst the majority of audits will be based on a self-assessment approach across the organisation there will be three categories of internal audits as follows:

- Self-Assessment – scheduled audits, including routine checks, of processes and activities that process owners are primarily responsible for conducting.
- Independent audits - scheduled audits of processes and activities that will provide management with an appraisal of the various operations and systems of control.
- Investigative audits - unscheduled audits that are event-driven through identified or emerging risks that will adversely impact on the business environment.

Audit Records

All audit documents form quality records that are valid and verifiable evidence for future audits and accreditation purposes and include the following:

- Audit Plan
- Audit Checklists
- Corrective Action Requests
- Audit Reports
- Audit Register

Continuous Improvement

In accordance with the organisation's goal in fostering a culture of continuous improvement and innovative business solutions the internal audit function contributes significantly. It not only enables effective and efficient improvements but also sustains balanced and risk-free processing environments.

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INTERNAL AUDIT POLICY

Through effective capture, reporting and reviewing of audit findings and learnings the following audit and operational practices can be continuously improved:

- Assigning priorities and scheduling audits in the Audit Plan.
- The creation of comprehensive and effective Action Checklists through identification and verification of meaningful and measurable quality controls.
- The use of proven and repeatable resolutions derived from effective corrective and preventive actions.
- Process performance measurement whereby key performance indicators can be created and adjusted.

This document complies with NDIS 2018, standard 2.3 Quality Management, and ACIS 2013, section 2.3 Quality Management.

This document is readily available to all clients and employees of Enhanced Lifestyles and Lifestyle Assistance and Accommodation Service including The Boards.

Documentation

Documents related to this policy	
Related policies	Q001 – Quality Management
Related procedures	P092 – Internal Audit Procedure
Forms, record keeping or other organisational documents	QF140 – Audit Report QF141 - Audit Checklist QF142 - Corrective Action Request