

<b>6.4</b>	<b>ANNUAL AUDIT</b>
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<b>Applies to:</b> Management Committee, Office Manager	<b>Version:</b> 1
<b>Specific responsibility:</b> Management Committee, Office Manager	<b>Date approved:</b> 5.8.2014
	<b>Next review date:</b> Aug 21

<b>Policy context:</b> This policy relates to	
Standards or other external requirements	
Legislation or other requirements	Associations Incorporations Act 2009
Contractual obligations	Family & Community Services, National Disability Insurance Agency (NDIA) Provider agreement

## POLICY STATEMENT

As an Association, registered under the Associations Incorporations Act 2009 HECIS is required to have an annual audit of its accounts.

Under its funding contract with Family and Community Services HECIS is required to have an annual audit of its accounts.

As part of its accountability and transparency, HECIS has a financial audit conducted on an annual basis, the results of which are reported in the Annual Report.

## PROCEDURES

### Appointment of Auditor

The organisation appoints an external auditor who must:

- Be independent of the organisation
- Not have any personal ties to staff or Management Committee members of the organisation
- Be qualified to conduct a financial audit for a not for profit organisation

The HECIS auditor is appointed by the membership at the Annual General Meeting.

If there is a reason to change auditors or make a new appointment, the President will invite nominations of suitable companies or individuals ahead of the Annual General Meeting or Special General Meeting. The President will conduct inquiries regarding the criteria for approving an auditor and report to the meeting of members.

### Audit preparation

The Office Manager is responsible for overseeing the annual Audit and ensuring:

- financial documents and records are prepared and provided to the auditor
- the auditor is provided with any further information they require in a timely manner
- the audit report is provided to the Management Committee for signing
- the finalised audit report is ready in time for inclusion in the Annual Report and for presentation at the Annual General Meeting.

**DOCUMENTATION**

<b>Documents related to this policy</b>	
Related policies	
Forms, record keeping or other organisational documents	

<b>Reviewing and approving this policy</b>		
<b>Frequency</b>	<b>Person responsible</b>	<b>Approval</b>
Annually	HECIS Co-Ordinator	Management Committee

<b>Policy review and version tracking</b>			
<b>Review</b>	<b>Date Approved</b>	<b>Approved by</b>	<b>Next Review Due</b>
1	18.8.15	HECIS Co-Ordinator	Aug 2016
2	28.7.16	HECIS CoOrdinator	Aug 2017
3	15.8.17	HECIS CoOrdinator	Aug 2018
4	3.9.18	HECIS CoOrdinator	Aug 2019
5	17.9.19	HECIS CoOrdinator	Aug 2020
6	15.9.20	HECIS CoOrdinator	Aug 2021

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