



# GOVERNANCE MANUAL

2012-2015



**WHAIORA HOMECARE SERVICES INC.**

# WHAIORA HOMECARE SERVICES INCORPORATED SOCIETY GOVERNANCE MANUAL

## STATEMENT OF ACCOUNTING POLICIES

### Reporting Entity

The Society is the legal authority of Whaiora Homecare Services Incorporated. It is a non-profit organisation, registered under The Incorporated Societies Act 1908, and given Charitable Trust Status by the IRD, to run its affairs.

### Measurement Base

The measurement base adopted is that of historical cost (assets). Accrual accounting is used to recognise expenses and revenues.

### Specific Accounting Policies

The following specific accounting policies, which materially affect the measurement of profit and financial position, have been applied:

- a) Accounts Receivable are stated at their estimated net realisable value
- b) Equipment are initially recorded at cost
- c) Depreciation is provided on a diminishing value basis using tax depreciation rates
- d) Grants (MOH training grant), are realised to the current or future Income and Expenditure account when the funds are to be utilised for specific purposes
- e) Goods and Services Tax (GST)

The Statement of Financial Performance has been prepared so that all amounts are stated exclusive of GST. All items in the Financial Position are stated net of GST, with the exception of accounts receivable and accounts payable which include GST invoiced

- f) Income Tax: The Association is exempt for income tax purposes
- g) Financial Instruments – Financial Instruments carried on the statement of financial position include cash and bank balances, investments, receivables, debtors and creditors. The investments are valued at realisable value.

### Changes in Accounting Policies

There has been a request to the IRD to amend a change in our accounting policy (Dec 2012). The application has been made to confirm that the returns for WHCS be amended from a Payments Basis to an Invoice basis consistent with the original application; even though we have filed some of our returns on a Payments Basis.

Other changes have been made (internal policies), as requested by RSM Prince to tighten security around fraudulent risk management and good financial controls.

## SOCIETY AUTHORITY

### TERMS OF REFERENCE

Society Members and elected Society Executives are Public Trustees representing the interests of stakeholders and of the wider community and consumers. As such the Society and its Society Executive Members are entrusted by the Stakeholders to ensure that Whaiora Homecare Services Incorporated is soundly managed according to the constitutional and legal requirements; and by suitably qualified or experienced person/s with authority, accountability and responsibility for the provision of services.

### SOCIETY GOVERNANCE

The role of the Society (Elected Executives), is governance rather than management; the latter role being the preserve of the General Manager (WHCS). Good governance is essential to ensure that an organisation has a defined purpose, scope, direction and goals that are can be aligned and monitored to measure achievements. Governance is about providing leadership in decision making for the benefit of the stakeholders. All members in governance roles are required to have the knowledge and skills which will include but is not limited to:-

- having a clear understanding of what their role/s are?
- understanding the current political issues in the disability sector,
- supporting the values and philosophy of the service
- developing policies, processes and procedures
- developing the strategic and business plan
- meeting legislative requirements

Governance will also focus on the wider issues of (WHCS): -

- |   |   |
|---|---|
| ➤ Organisational purpose  | - aims and objectives of the Society        |
| ➤ Direction   | - custom/practices and procedures           |
| ➤ Relationships, interests and goals  | - connection and association to the Society |
| ➤ To operate under the principle of collective responsibility – to make and implement decisions accordingly |   |

The Society Executive Members work in close partnership with the General Manager to ensure that the goals and objectives of the Services are achieved. They will also offer policy guidance and assist with resources for the General Manager to carry out his or her responsibilities.

In order for the Society Executive Members to carry out their governance role, it is important, that they familiarise themselves with the operational policies, and the Service Agreement Guidelines of the MOH and DHB Funders. It is important to keep the roles and responsibilities separate. Maintaining separation of roles ensures the governing body and management are accountable for the performance of separate functions

### REQUIREMENTS FOR SOCIETY MEMBERS

- A commitment to work for the benefit of the Society and act in the best interests of the Society
- To set the vision, mission, values and objectives of the organisation and to direct activities in accordance to strategic priorities
- To develop Strategic and Business Plans
- To develop policies and procedures
- To meet legislative requirements consistent with all relevant governing boards

## JOB DESCRIPTION/DUTIES OF THE SOCIETY EXECUTIVE MEMBERS

The duties outlined below are guidelines for Trustees (from the joint publication of the Department for Courts and the Ministry of Maori Development).

### 1. **Acquaintance**

Society Executives must be acquainted with the Society property and the terms of the Incorporated Society. They should also keep abreast of all issues affecting the Incorporated Society.

### 2. **Adherence**

Society Executives must adhere to the terms of the Incorporated Society as set out in the Deed, Constitutions and in the Governance Manual.

### 3. **Impartiality**

Each Society Executive Member must treat all stakeholders with the same degree of fairness, and must not be partial to or influenced by any stakeholder.

### 4. **Investments**

Any investments must be made wisely in terms of the Incorporated Society Deed and in accordance with the Trustee Act 1956 and its amendments of 1988. Society Executive Members, who invest Society funds, must take the 'prudent person' approach when investing. Expert advice must be sought.

### 5. **Diligences and Prudence**

Society Executive Members are required to act with the care, diligence, prudence and good judgement that prudent business people would exercise in managing or governing the affairs of others.

### 6. **Delegation**

Society Executive Members must not delegate their responsibilities unless the Deed/Constitution clearly allows or that delegation is permitted in Statute.

They may however, employ external consultants or professionals, who meet the criteria to perform tasks on their behalf.

### 7. **Act Jointly**

Society Executive Members must work together. They must share responsibility for wrong doings or mistakes made. All Society Executive Members are accountable to the stakeholders.

### 8. **Act without personal profit**

Society Executive Members must not personally benefit from being a Society Executive Member but they *may be entitled to payment of reasonable expenses incurred in the execution of their role as Society Executive Member/s* if the Society Deed/Constitution permits. i.e. attending from work

### 9. **Pay the Right People**

Society Executive Members who pay monies from the Society, to the wrong person/s are not excused, (even if they mistake the intention of the Society Deed or Constitution). They must be held accountable for their actions, even when accepting professional advice.

### 10. **Accounts**

Society Executive Members **must keep full and proper accounts** of the income and expenditure of the Society and a full summary of all cash transactions for the year.

## SOCIETY-LEVEL POLICY

In order to fulfil its governing role of providing a framework for Whaiora Homecare Services Incorporation, while at the same time maintaining its distance from the operational processes; the Society Executive Members, must develop and monitor the Society level policies which provide direction and boundaries for both its own and the General Manager's functions.

### Governance and Management:

The relationship between governance and management is the most critical one that affects the organisations performance and survival. It is important to keep the roles and responsibilities separate to ensure that the governing body and management are accountable for the performance of their specific functions.

It is the **role of the Society** to develop the following Society-level policies:

## FRAMEWORK POLICIES

The Whare Tapa Wha model provides the framework for our services and encompasses the Vision and Mission Statement, together with the Organisation's core values - a policy on tikanga, governance, together with strategic goals and objectives for 2012 - 2015

## GOVERNING PROCESS OF POLICIES

Good governance is also comprised of strategic direction, policy formation, chief executive selection, risk management and control, legislative compliance, monitoring performance and reporting on stewardship. All of the latter information may be included in the organisation's strategic or business plan.

## EXECUTIVE SOCIETY MEMBERS & GENERAL MANAGER POLICES

There are clear guidelines which clearly establish the boundaries, between the Society's' Executive Members and the General Manager.

## OPERATIONAL SPECIFICATIONS AND POLICIES

Policies and practices are articulated, written, circulated and signed off, as part of the operational management Framework, of Whaiora Homecare Services Inc.

## EFFECTIVENESS & EVALUATION

The Society will undertake to review the performance goals of Whaiora Homecare services, on an annual basis at the AGM Society meeting. The latter will also serve as a tool to measure achievements of plans established for the year; with overall responsibilities as defined in the Society's rules, the Terms of reference and its policies.

## TERMS OF OFFICE

Society Executive Members are an elected body of officers, who conduct all the business activities of the Society, for the one year period that they are in office. They are still eligible for re-election (See GUIDE TO THE INCORPORATED SOCIETIES ACT 1908), if available for a further year of appointment to office.

## GOVERNING PROCESS POLICY

The Society's Executive Members will adopt as its guiding principle a **governing** rather than a **managing** approach to its stewardship.

## RATIONALE

The Society's Executive Members will make every effort to separate and to manage situations where members have 'dual roles'. They will need to ensure:

- Accountability processes are transparent – so that Board decisions are clearly differentiated from decisions made from the management team or other employees;
- Risks are managed – and there are clear guidelines of authority to carry out respective duties and functions and to make decisions;
- Conflicts of interests are managed – so as not to hinder the work of the Board or management

Their focus will be more with strategic or long-term issues and those associated with 'relationship ends', rather than on the day -to-day administration and management of the Services.

## THE HEALTH AND DISABILITY SECTOR STANDARDS - NZS8158:2012

The quality service standards of Whaiora Homecare Services are upheld through its Mission Statement, The Treaty of Waitangi Document, the Kaupapa Maori Philosophy, Terms of Reference, the Quality Assurance Systems, the Yearly Audit review and the Annual Strategic planning hui of the Society.

## PROCEDURES

The Society Executive Members and the General General Manager will:

1. utilise the Society rules and its Terms of reference as the base document from which it takes its operational direction
2. focus on the strategic implications and required outcomes of the programmes and service specifications
3. maintain an emphasis on the policy implications of all matters concerned. The policies which stem from the vision, mission and values established by the Society, (with the General Manager), will form the framework to achieve the intentions of these high level statements
4. maintain a commitment to excellence in all areas of the services, and are guided by the following statements in the code of ethics:-
  - of the loyalty to the Society and its policies and procedures
  - of the commitment **to attend all the meetings**
  - of the acceptance of accountability for all organisational behaviour
  - of maintaining a governing, rather than a managing perspective
  - of the commitment to represent the Society; its aims and objectives, and in a manner that is acceptable and beneficial to all members
  - to take collective responsibility for matters pertaining to the Society.
5. ensure that the principle of decision making is agreed to being of 'one voice', and that no one member shall publicly express his/her opinion, should there be a deviation or disagreement by any one, Society member
6. accept a level of accountability, for all actions and decisions, to all client's and support workers' the funding agency and all stakeholders
7. promote staff development programmes that are specifically designed to meet the

Client's holistic needs using the principles of Te Whare Tapa Wha - te taha wairua, te taha hinengaro, te taha tinana, me te taha whanau. This will ensure that positive support is being given by the Society Executive Members in their governance duties.

## DOCUMENT TRAIL

THE INCORPORATED SOCIETY DEED	THE CONSTITUTION AND RULES
THE TERMS OF REFERENCE	THE ANNUAL STRATEGIC PLAN/BUSINESS PLAN
THE ANNUAL BUDGET (CONTRACT)	THE EXECUTIVE MEMBERS MINUTES
THE GENERAL MANAGERS REPORT (OF THE SERVICE)	THE MANUAL (POLICIES/PROCEDURES)
THE SERVICE SPECIFICATIONS (CONTRACT)	THE ANNUAL AUDIT REPORT

## RESOURCES

THE SOCIETY EXECUTIVE MEMBERS	FUNDING AGENTS
SOCIETY MEMBERSHIP TEAM (15)	COMMUNITY ADVISERS
CLIENT/SUPPORT WORKERS'/CARERS	GOVERNMENT DEPARTMENTS
MAPO TAINUI MAORI GROUPS	PROFESSIONAL LEGAL BODIES
MAORI NETWORKS (HEALTH GROUPS)	HEALTH ALLIANCE GROUPS

## EVALUATION - QUALITY ASSURANCE

Quarterly systems of data collection in summary form provide statistics required for reporting to the Society.

Measurable outcomes: The QA reports indicate activities undertaken with improvements, and ongoing goals to ensure achievement of the overall delivery of Disability Support Service outcomes

## SOCIETY EXECUTIVE MEETING PROCESS POLICY

The Society's goal is to ensure achievement of effective and efficient meetings. There is an annual schedule of meeting dates and an agenda. The sub-committee meetings are held on a quarterly basis, with the Annual General Meeting being held once a year (October).

## RATIONALE

The Society's Executive Members give their firm commitment to adopt the practice of pre-planned diary dates for nominated people to administer the Society or its activities; on a quarterly, monthly or according to the need for a meeting.

## MEETINGS

There are three types of meetings that can be held. These are general meetings, committee or sub-committee meetings, and ordinary meetings. General meetings are required by the rules of the society to be held periodically or on special occasions. The annual general meeting usually deals with the presentation of the Society's accounts, the election of officers and rule changes. Special general meetings are usually held only when there is a need to consider some urgent or important matter that cannot wait for the annual general meeting. Committee meetings are as frequently as the rules require.

## PROCEDURES - SUB COMMITTEE MEETINGS

The meetings (WHCS):-

1. are held on a quarterly basis, and normally, the second Wednesday of the proposed month
2. are based on a prepared agenda

3. will include the General Manager and the financial controller with often one staff representative of the Services, or the Health & Safety Representatives; to present and update any concerns, issues and or to ratify accounts
4. must ensure that the Society has adequate resources during meetings to record, confirm and pass previous minutes and to propose resolutions (contained in the rules - Society).
5. must also address the security, when filing the Society's documents, so as to allow easy access for all members and staff if required
6. must confirm records of minutes as true and correct and be signed and dated by the Chairperson and Secretary
7. treat all information as strictly confidential and move a resolution to be carried, to authorise permission for external persons to view the records.

## RESPONSIBILITIES OF THE EXECUTIVE COMMITTEE

The **chairperson** has a duty:-

- a) to ensure that the meeting is opened, and closed, with a Karakia
- b) to chair the meetings in an orderly and amicable fashion. He/She will also facilitate that the meeting process is followed through with all matters on the agenda being completed in a timely manner
- c) to sign the minutes after the formal adoption has been passed
- d) to curtail discussions when stakeholders have been given a reasonable opportunity to express a viewpoint
- e) to exercise a second casting vote in the case of equality of votes
- f) to prepare and present a Chairpersons report at the AGM.

The **secretary** will:-

- a) prepare the agenda in consultation with the Chairperson, General Manager or acting Chairperson. The agenda should reflect the Society's governing role, with special attention on the expected outcomes
- b) record brief discussions of all decisions and resolutions in the form of minutes
- c) co-sign with the chairperson, the society minutes as being true and correct
- d) delegate the security and filing of all society documents and records
- e) delegate for the Administrator (of the Services), to disseminate minutes, financial reports, staff reports, to all Society Executive Members one week before the meeting
- f) liaise with stakeholders to formulate agenda topics
- g) send out written notices of meetings and or make personal contact with each society member or executive members
- h) set up a data base of the names, addresses and telephone numbers of all members
- i) liaise and advise the chairperson of the order of the business, or delegate the responsibility to the General Manager, as a key task.



The **treasurer** must:-

- a) ensure that the Administrator keeps a meticulous record of all business accounts, and that the financial systems are updated to cope with the affairs, assets and transactions of the society
- b) ensure that any delegations set by the Executive Members are not exceeded and that funds are spent accordingly and accounted for
- c) liaise with the Administrator of (WHCS), at least one week prior to the monthly meetings to monitor financial records, approve of checks, and move a motion to ratify income and expenditure for the month
- d) must also sign for all accounts, and check payments
- e) liaise with the Society's approved Accountant, as and when required
- f) review and recommend financial systems on an ongoing basis
- g) will assist the Administrator of the services with the process of preparing a statement of accounts, containing a summary of Income & Expenditure, Receipts and Payments and Assets and Liabilities
- h) will advise statistical feedback from the internal audit in the report - *ie compliments/complaints, accidents/incidents*
- i) will liaise with the Administrator and the General Manager about the necessity of the Annual Accounts being prepared for the approved Auditor in a timely manner - *the new law changes with income tax returns.*

The **General Manager** shall but is not limited to being responsible in the following areas:-

- a) to inform the Executive Members on all government contracts, variations of contracts, activities and other business pertaining to staff training, client movements and policy changes
- b) to prepare monthly reports of Client admissions to the Services, discharges, visits, and staff developments
- c) to prepare for internal audit systems; the General Manager will also need to make sure that the statistical data for the organisation is completed for the evaluation, that there is a Health & Safety report, and a compliance report that meets the HDSS Standards of the contract. These mechanisms will assist the Executive Members, in making sound decisions, of the current progress of the services and in ensuring that the Governance Manual is being adhered to.
- d) to organise the meeting and the venue, to pay the fees and refreshment costs
- e) to support the Administrator in the presentation of invoices, bank statements and all other detailed accounts
- f) to oversee that there are back-up systems in place for various files, should the Executive Members wish to research the information at any given time
- g) to ratify that all reports are signed by the correct signatories **each month**
- h) **to liaise with the Administrator of the Services** of the security and filing systems of the Society's documents. Access to certain documents by external persons may be approved if prior authorisation is given
- i) to keep all members informed of all events or incidents that occur
- j) to seek policy guidance and support from the Society and all Executive Members.

## THE REMAINING EXECUTIVE MEMBERS WILL:-

- a) read the minutes and reports, prior to the annual general meeting
- b) volunteer to be a time keeper
- c) assist in the Election of Officers for the Society
- d) complete delegated duties and reports
- e) offer support to the Manager, staff and client's of the service
- f) action any portfolios issued
- g) offer in-service training to staff if approved or requested
- h) maintain the confidentiality of all matters brought before the Society.

NB: Other duties of the powers and responsibilities of the Executive Committee are listed in the **constitution and rules of the Society**

## DOCUMENT TRAIL

AGENDA	SIGNED SOCIETY MINUTES
CORRESPONDENCE	FINANCIAL REPORTS
THE GENERAL MANAGERS REPORT	CLIENT/STAFF FEEDBACK REPORT

## RESOURCES

SOCIETY 'WORKING COMMITTEE'	SOCIETY EXECUTIVE MEMBERS
STAKEHOLDERS	DEBTORS/CREDITORS
ACCOUNTANT	AUDITOR
GOVERNMENT AGENCIES	BANKING INSTITUTION
INLAND REVENUE	PRIVATE TRAINING ESTABLISHMENTS
PROFESSIONAL AGENCIES (NASC)	MAORI NETWORKS
SERVICE PROVIDERS	COMMUNITY GROUPS (AGE CONCERN, COSSIE CLUBSETC.,)

## EVALUATION

1. GUIDELINES FOR BEST PRACTICE i.e. Trust Deed or Constitution, Code of Practice,
2. Governance Policies
3. The number of meetings held annually including Service Review Meetings (Health & Safety)
4. The Annual General meeting
5. The yearly audit of the services
6. Client surveys/ staff appraisals x once yearly
7. DAA reports on Certification
8. The Number of accidents/incidents, complaints/compliments

## SOCIETY COMMITTEE POLICY

The Society has the authority to establish both standing and ad hoc committees to assist in them in their work for the society.

### RATIONALE

It is recognised by the Executive Members (of the Society), that to act and achieve results more effectively, it is necessary to have the elected smaller working committee of the Society, officiate (at meetings), using their powers of governance at all times. Society Executive Members are nominated for election of office at the AGM meeting.

### PROCEDURES

1. The working committee (of the society), shall develop their own terms of reference, clearly defining their roles, procedures and boundaries of authority
2. The objects for which the society is established are generally as broad as possible to ensure that all activities are covered now, and in the future.

*NB: The objects are different from the powers of the society. The powers are what allow a society to fulfil and carry out its objects.*

3. The Admin staff (of the WHCS), may be involved at the committee level, but their role is **to provide reports**, of the operational activities of the Service only
4. Outside members may be co-opted from time to time, because they may be able to offer additional skills, experience and or expertise, together with new network resources
5. Tasks may be delegated if the General Manager of the services specifically requests so, in writing e.g. consultants engaged as trainers to lead an audit – S Lee
6. The most critical relationship within the organisation is that between the Chairperson and the General Manager/CEO. The effective operation and .culture within the organisation is dependent on the quality of their working relationship.
7. Unless explicitly empowered by the full society membership, the working committee cannot make binding decisions. They are able to offer solutions for problems and or make recommendations for the Society Executive Members to make a final decision
8. All ad hoc committees are automatically disestablished once they have completed their work and provided documented reports to the Society Executive Members.

### RESPONSIBILITIES - STANDING COMMITTEE OR AD HOC COMMITTEE:

- responsible for nominating the official positions of office for the 'working committee' - *the re-election process*
- to act as chairperson if necessary, with the focus of maintaining the duties of that role *i.e. notifying all parties concerned, advertising at least two weeks for the AGM notice - preparing the agenda, recording and signing minutes, ratifying reports etc.,*
- for the preparation of annual reports (AGM)
- will ensure that documents are kept confidential and safe, with backup files for the Society's access
- will deal with the work only of the Society rather than the organisation itself and its staff members.

## STAFF (WHCS), COMMITTEE POLICY and PROCEDURES

1. The General Manager and Administrator of the Services, may request that the ad hoc committees assist them with their day to day operations of the organisation
2. The committees may develop their own terms of reference, so that the roles, procedures, and boundaries of authority are clear, *i.e. to be responsible for the work of the organisation and not that of the society*
3. The Society Executive members are available to advise and assist, and to hire the expertise of external professionals, if requested and approved by the General Manager of the services
4. All decisions are made by the Executive Members and reported through the chairperson.

### A DESCRIPTION OF THE DUTIES AND RESPONSIBILITIES OF:

The General Manager duties will include but are not limited to the following:-

- Will facilitate a productive, open and consultative relationship with all staff and Clients
- will implement, monitor, maintain and review all the operational policies and procedures of the services, making sure that there are quality systems established, for data collection of statistics
- will be available for appraisal by the Society's Executive Members, once yearly
- will be authorised to make decisions, with regard to the overall running of the services, the hiring of staff and other internal activities that require urgent action
- will inform or call for a special meeting to be held, if she/he needs to seek advice on contracting information or other legal issues - to review policy directions
- will be available to provide support and guidance to all staff and management
- will from time to time delegate to all staff the role of further developing and implementing policy changes and monitoring through a progress report - timeframes and expected outcomes must be clear, achievable and sustainable.

The Administrator's duties will include but are not limited to being able to:-

- carry out the total administration role (with the General Manager), without the necessity to consult the society. There may be some matters that require urgent action by the Society, because the decisions fall outside the parameters of the organisation
- being responsible for payment of all staff wages, of furnishing invoices of accounts to the MOH/DHB; for payment of services to client's and of ensuring that all obligations with the IRD departments are met *i.e. tax returns, GST payments*
- keep an updated computer listing of client movements, admission records, and discharge dates. He/She will also keep records of financial payments of user pay Client's, and all other long term clients, with statistical data of ethnicity, medical information, addresses and details of support workers' and other staff members
- provide, and inform the General Manager and the Society members (treasurer), on all current financial business decisions, performance data received from the Coordinators of visits for the month, admissions and discharges, invoicing costs to the MOH/DHB and ACC, together with any legal obligations of the organisation.

#### The Coordinators of the service:-

- will be responsible to the General Manager
- will assist the General Manager and administrator with details and records of all new client's, and in carefully matching the 'right' support worker (to provide the services), to that of kaumatua/kuia or person/s who have been assessed as requiring home based support services.
- will visit the client's in their own homes, with respect of the client's culture, individual maintenance of dignity, independence and self esteem
- will recruit staff and provide the orientation and ongoing training sessions, necessary to fulfil the obligations of the contracts with the Ministry and the DHB Purchasers
- will inform the General Manager and administrator of all changes to the care and support of client's with any necessary changes to phone numbers, addresses and allocated hours
- will provide effective and efficient support to the General Manager, especially with regard to support worker absenteeism, accidents, incidents, compliments or complaints
- will (with the administrator and General Manager), be available for informal meetings to exchange or update information about concerns or issues regarding the support worker and or client's, or to discuss workforce development issues, rosters and or any other changes.

#### The support workers:-

- are responsible to the General Manager, coordinators and the administrator of the services
- they will be carefully selected from a recruitment process, to provide, practical, caring assistance to those client's who wish to maintain their independence in their own homes
- their specific duties are matched with those of the client's and written in a support plan and may include duties such as; domestic tasks, meal preparation, transport to doctors and shopping, banking or withdrawing of monies if authority is given by the client.
- will furnish a timesheet which states the time dates and hours spent with each client
- will have been screened at the recruitment process, to ensure that they have a Trustworthy character reference and a commitment to working with people with 'Special needs'
- will sign an individual or collective contract, noting all their specific requirements of accountability, performance and abide by the code of ethics, supplied
- must be able to work efficiently without day to day supervision
- must attend first aid training and ongoing training sessions held once monthly
- will inform and communicate any changes of their timetables, and client needs
- will provide timesheets and all necessary information of completed tasks in a timely manner.

## DOCUMENTATION TRAIL

- THE MANUAL CONTAINING POLICIES AND PROCEDURES OF THE SERVICES
- THE STANDARDS AS DOCUMENTED IN THE MOH/DHB CONTRACT – SERVICE SPECIFICATIONS
- THE QUALITY ASSURANCE REPORT (*MODE OF COLLECTION & RECORDS*)
- THE SOCIETY GOVERNANCE MANUAL PROCEDURES
- THE SUPPORT WORKER HANDBOOK
- THE RECORDS OF NEW NEEDS DOCUMENTED BY STAFF ON TIMESHEETS
- UPDATE OF CLIENT RECORDS ( MOVEMENTS ETC)
- UPDATE OF STAFF RECORDS (LENGTH OF SERVICE, IRD RECORDS, TRAINING)
- REGULAR MANAGEMENT STAFF MEETINGS/MINUTES (WHCS)

## RESOURCES

LEGAL PROFESSIONALS	PRIVATE TRAINING ESTABLISHMENTS, FUNDING AGENCIES
OTHER HEALTH PROVIDERS/PROFESSIONALS	SOCIETY MEMBERS
THE MARAE TRUST BOARD	MAORI NETWORKS (MAPO GROUPS), NASC
MANUKAU TECHNICAL INSTITUTE (TECHNICAL SUPPORT GROUP)	
THE ACC SUPPORT TEAM (PREVENTION OF ACCIDENTS IN THE HOME & BACK CARE), MANUAL HANDLING	

## EVALUATION

CONTRACTUAL OBLIGATIONS ACHIEVED (GENERAL MANAGER)

MONTHLY STATISTICAL PREPARATION OF FINANCIAL REPORT (MEETS ORGANISATIONAL GOALS)

NO INCIDENTS/ACCIDENTS RECORDED - COMPLAINTS

STAFF TRAINING ATTENDANCE RECORDS

QA - CLIENT SATISFACTION RESULTS – SUPPORT WORKER SATISFACTION REPORTS

THE SOCIETY EXECUTIVE MEMBERS MONITORING PROCESS

EXTERNAL AUDIT (ONCE YEARLY)

FEEDBACK OF AUDIT REVIEW

NB: *PERFORMANCE REVIEW OUTCOMES ARE RELEVANT IN DETERMINING REMUNERATION NEGOTIATIONS*

## THE FINANCIAL POLICY OF THE SOCIETY

Section 23 of the Incorporated Societies Act 1908, requires that every Society shall deliver and prepare a full set of accounts to be presented to all its members at the AGM. From the records kept during the year the Receipts and Payments account, Income and Expenditure, account and Balance Sheet are made up, audited (appointed accountant for the society), and presented at the Annual General Meeting for approval.

## DELEGATED AUTHORITY (LIMITATIONS) POLICY

1. The General Manager and the Administrator (WHCS) must ensure that the Society does not incur indebtedness, and that accounts are approved for payments on a regular basis *i.e. fortnightly tax payments, GST amounts – receipts being tabled at each meeting held!*
2. The funds of the organisation are to be used solely for the purposes and priorities, approved by the Society Executive Members and the contracting agency (MOH/DHB).
3. The Administrator and the General Manager will operate within the approved budget and pay the wages for support workers' in a timely manner. Ordinary operating expenditure will be attended to promptly
4. The delegated financial authority for the General Managers expenditure is from \$10,000-\$20,000 (Dec 17 2012); although payment authorities may exceed these approved amounts for GST, or PAYE, to avoid late payments or penalty charges. The General Manager will not require permission from the Society or the working committee of the Society, but will table accounts to be ratified at following scheduled meetings.
5. Under most circumstances, the Administrator with the General Manager is authorised to requisition operating expenses, for the services, to avoid delays and bad credit management. Supporting receipts and cheque payments are tabled, with the financial print-outs, for the treasurer of the Society to confirm and approve at the next Society meeting.

## FRAUD RISK ASSESSMENT 19 NOVEMBER 2012

As management is responsible for the entity's internal control and preparation of financial statements, the Board held a workshop to discuss and consider the risks that may arise from limited segregation of duties and payment authorisation processes; and to review the internal controls in place to prevent and detect fraud or misappropriation of assets.

A) The **risk assessment** is moderate to low with the Funding Agencies having a process that shows how much money was invoiced out and paid to WHCS, right down to the last cent. The checklist is then 'ticked off', identifying the respective amounts paid and received; and how the money was spent.

B) There are **good financial controls** in place, which are transparent with tabled receipts for housekeeping items. Cash reimbursements, petrol emergencies (s/worker's), gift items for speakers, etc,

C) All **fixed asset** additions are disposed of by Toyota Manukau after the expiry term or lease expiry date. The acquisition of the sale of the leased cars is the responsibility of Toyota Cars – Manukau, Auckland, and not Whaiora Homecare Services Inc.

D) There are established processes for the weekly payroll:-

- 1) manually checked against the timesheets for client signatures, schedules, rosters and approved client hours
- 2) the data is entered in Ace Payroll system
- 3) it is then printed off and left for the GM or Shannon to verify and then confirm accurate details before being submitted to the bank via an electronic transmission

**Public Holidays:** It has always been a policy that Public Holidays worked must clearly be marked as being worked by inserting the words, **"L" or Lieu Day on the timesheets**. This policy is now being reinforced as a reminder to all support workers' and applies regardless of whether you are employed part-time, full time or casual. It is also your responsibility to fill in your own time sheet and not expect the administrator or coordinator to complete any of these very important details for payment.

The latter entitles you (the support worker), to a paid day off at the normal rate if you are rostered to work on that particular day. If there are no essential services in place for the client and you have the responsibility of providing assistance to shower the client than you must clearly mark your timesheet with the words, "Lieu Day, or L", as a reminder that you have worked that day. This **applies to Personal Care Tasks** only and not to Household management tasks. Personal Care tasks are deemed to be essential, urgent and or priority tasks that the client may not be able to manage alone.

These public holidays are separate from and additional to annual entitlements.

*NB: for all queries regarding payments, or no payments, please arrange to meet with the administrator/manager, so that she can confirm all your details are correct or have not been met for any or all of the above policies. You will not be able to call without an arranged time or appointment.*

**Relief Support:** Whenever relief support is to be provided, WHCS must ensure the following procedures have been put in place:-

- a) The client has been informed and spoken to
- b) The reliever has been formally introduced or is familiar with the client's tasks
- c) A copy of the client's details and support plan has been given to the relief support worker

## **INTERNAL CONTROLS:**

There are also very good mechanisms to track and reconcile income and expenditure, with the financial reports being tabled at the BOT meetings.

E) Where there is likelihood of error risks the following will apply, which may include but is not limited to:-

- Invoicing errors for reimbursement by the Funding Agencies – there would normally be a rejection for classification i.e. funding eligibility has expired or funding exceeds the allocation limit
- Unpaid salaries/wages – these are usually picked up (sighted), immediately by the GM or the Financial Controller when payments must be ticked off and approved before submissions to the Bank Accounts of the individual/s
- In the same way that all late tax payments are detected and returned to the Admin for further corrections before processing payments to the Banks
- Furthermore there is a good tracking system in place and the Financial Controller has an MYOB System that identifies discrepancies almost instantly



- There is also ongoing opportunities for professional development and further education on updates to stay current with matters that may affect changes within the government and or business sector The Board, with the GM have always been passionate about training and have encouraged management staff as well as support workers' to attend or to update their skills

## EVALUATION METHODS

One of the methods chosen to evaluate the service (WHCS), and to audit criteria and/or provide evidence of compliance has been to set out in the following table. These options have been developed to assist with recording the evaluation method chosen for each criterion.

### *REVIEW PROCESS EVALUATION OPTIONS*

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D	Documentation/record review
I	Interview  SI = Service provider interview (Governance or Management)  STI = Staff interview  MI = Manager Interview  CI = Client/consumer Interview  Mal = Māori-focused interview
V	Visual Inspection
Q	Questionnaire  CQ = Consumer questionnaire  SQ = Service provider questionnaire  STQ = Staff questionnaire
MA	Māori-focused audit
L	Linked services, whanau/family, and referral services interview