



YMCA Geelong Procedure – Assurance Procedure (PR)



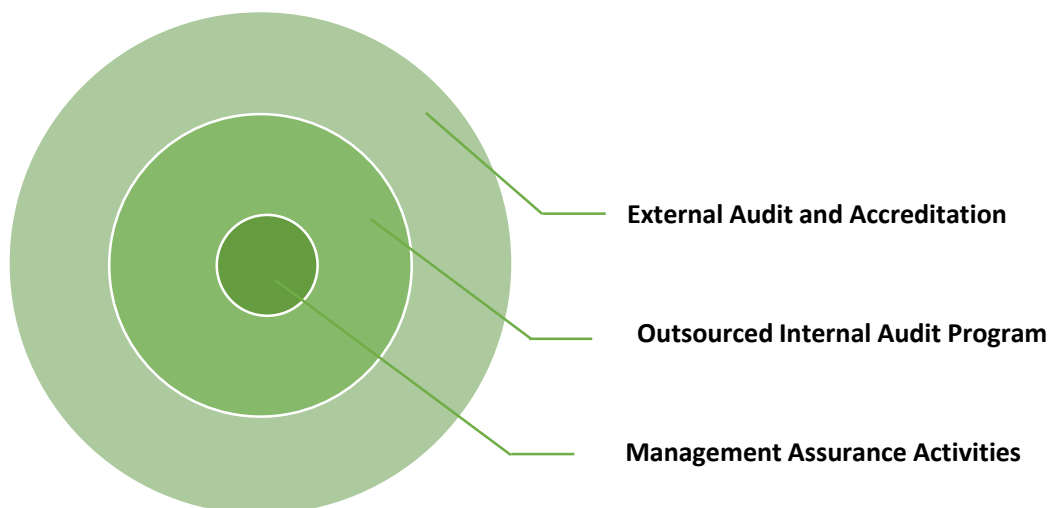
Procedure Number	Date Approved	Date Last Amended	Status
YG 200-O (PR)	8/08/2018	14/05/2020	APPROVED

1. PURPOSE

This document outlines YMCA's approach to ensuring adequate assurance activity takes place, as a key component of the organisations quality and risk management systems. The assurance activity will measure the effectiveness of YMCA's governance, risk management and organisational processes, with a focus on supporting a culture of continuous improvement.

This Assurance Procedure defines the minimum standard for External Audits, Internal Audits and Management Assurance activities, as well as the process for carrying out an audit and the reporting and management requirements of audit findings. The Assurance Procedure is governed by the YMCA Victoria Quality and Assurance Policy.

The assurance activities across the organisation are represented in the diagram below:



2. SCOPE

This Procedure applies to The Young Men's Christian Association of Geelong Inc. and related entities. For the purposes of this document we refer to these entities as the YMCA. All Policies and Procedures must conform to this procedure.

The scope of this Procedure applies to all Board members, Sub Committee members, staff and volunteers.

3. PROCEDURE STEPS

3.1 ASSURANCE ACTIVITY PROCESS STEPS

- Assurance activities will be completed by staff who have completed adequate *training in audit and assurance.
- The Risk Team (Board/Staff) will hold discussions with key stakeholders prior to undertaking an assurance activity.
- Any non-conformances identified during the course of an assurance activity will result in corrective and preventative actions developed and implemented by key stakeholders, to adequately address the non-conformance.
- Management responsible for the area under review must ensure the timely implementation of corrective and preventive actions.

**Preferred Course: SAI Global Internal Auditor two day training course*

3.2.3 Reporting of External Audits

All external audits must be logged on EXTRANET by the External Audit Sponsor as defined in 3.2.1, with the external audit report and where applicable, corrective and preventative actions assigned to address non-conformances raised.

All external audit reports should be logged under 'Lead Indicators: Audit' and select the relevant event subtype. Corrective actions should be logged under the actions tab, with a responsible person and due date assigned.

Results from all external audits should be reported to relevant personnel and where required, relevant YMCA Board. Any external audit non-conformance should be reported to relevant Manager and captured within relevant reports.

3.3.7 Reporting of Internal Audits

- Audit Firm to present high level summary of audit findings to Risk Committee, within two meetings of the final report being issued.
- Following endorsement, the audit report will be presented to the YMCA Board for approval.
- Following approval, Risk Team will log audit report and corrective and preventative actions on EXTRANET under 'Lead Indicators: Audit' and subtype 'Outsourced Internal Audit' for action and monitoring.
- Audit Firm to present audit findings to the Operations Leadership Team.

Progress on the implementation of actions will be reported in RISK Quarterly Report and Board Bi-Monthly Report.

3.4.1 Reporting of Management Assurance Activities

Findings from all Management Assurance activities shall be documented in a report which includes the audit objectives, scope, findings and an area for management response. Auditors must utilise the Assurance Templates on the [EXTRANET](#) to undertake the audit, including using the YMCA Audit Report Template to record findings.

The audit report, findings and management response must be signed off and approved by the following, indicating their approval of findings and proposed actions to rectify non-conformances:

- Sector Manager
- CEO

All reports must be logged on EXTRANET under 'Lead Indicators: Audit' and subtype 'Management Assurance' by the relevant Manager, with corrective actions assigned. RSEQ will monitor completion of corrective and preventative actions within allocated timeframes, to ensure effective implementation.

3.5 Non Conformances and Corrective Actions

When a nonconformity occurs, including those arising from complaints, the organization shall:

- a) react to the nonconformity, and as applicable:
 - 1) take action to control and correct it;
 - 2) deal with the consequences;
 - 3) evaluate the need for action to eliminate the cause(s) of the nonconformity, in order that it does not recur or occur elsewhere, by:
 - 4) reviewing the nonconformity;
 - 5) determining the causes of the nonconformity;
 - 6) determining if similar nonconformities exist, or could potentially occur;
 - 7) implement any action needed;
 - 8) review the effectiveness of any corrective action taken;
 - 9) make changes to the quality management system, if necessary.

Corrective actions shall be appropriate to the effects of the nonconformities encountered.

The organisation shall retain documented information as evidence of:

- a) the nature of the nonconformities and any subsequent actions taken;
- b) the results of any corrective action.

4 ROLES AND RESPONSIBILITIES

Department/Role	Key Responsibilities
YMCA Board	Approve the outsourced internal audit schedule, findings and management response.
YMCA Risk Committee	Endorse the outsourced internal audit schedule, scopes, findings and management response.
Audit Sponsor	Oversee the audit progress and provide top management commitment to the mission of the internal audit program.
	Support the audit program by working with the Executive Audit Sponsor to oversee the audit process and act as an operational lead for the area under review.
External Audit Sponsor (Manager)	Oversee audit process and provide management commitment to the external audit.
Risk, Safety, Environment and Quality	Oversee assurance at YMCA, including participation in assurance activities where required.
	Coordinate the organisations assurance activities, including identifying review areas. Facilitate the audit process and act as the liaison between Audit Firms, YMCA and audit key personnel.
	Responsible for providing guidance and support where required to ensure the implementation of this procedure.
Staff and Volunteers	Responsible for understanding the content of the procedure and the requirements for its correct implementation.

5 QUALITY ASSURANCE ACTIVITIES

(LINKS TO ASSURANCE PLAN AND [MASTER RECORD REGISTER](#))

The Assurance Procedure will be reviewed every two years and adherence to this procedure will be monitored through analysis and the Assurance Activity Plan.

6 SUPPORTING DOCUMENTS

(LINKS TO PROCEDURES AND/OR WORK PRACTICES)

- Quality Assurance Plan and Assurance Policy
- Audit Tool Template

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- Audit Report Template
- Assurance Activity Plan
- Customer Feedback Policy

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Policy Owner: Shona Eland , CEO

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Amendment history:

Version	Date	Author	Change Description
V1	08/08/2018	Shona Eland	Draft Procedure
V2	14/05/2020	Shona Eland	Reviewed and updated Clause 4/5/6.