

ACCOUNTABILITIES POLICY

1. Introduction

This policy sets out the accountabilities for the delivery of services by Kimi Hauora Wairau Marlborough PHO (KHW MPH0), the minimum standards required to be met for the assignment of responsibilities to achieve these accountabilities, and the requirements for sound financial management within the organisation.

The policy is designed to operate in a culture of accountability in both the governance and management of KHW MPH0, driven by the need to meet the terms of our service delivery proposal with the MOH, our obligations to the communities of Marlborough and to effectively manage the resources we have.

Critical to this policy is the understanding of the concept of accountability. It is more than responsibility. It implies that the person accountable is answerable for delivering or performing. Accountability cannot be delegated although the person accountable can assign the responsibility to perform specific tasks. The assignee then becomes accountable to the assignor for the delivery of that task.

2. Purpose

This policy has been developed to:

- Ensure that the CE is accountable for delivering services, and accomplishing objectives set out in the Annual Plan agreed between the CE and the Board.
- Ensure that the Board of Trustees is accountable for all KHW MPH0 expenditure and for the accomplishment of KHW MPH0 Strategic Plan; and
- Specify what is required of the KHW MPH0 staff in terms of providing an appropriate level of management of financial resources.

3. General Policy

3.1 Principles

There are different streams of accountability to consider:

- Accountability for the **delivery of services** involves achieving the agreed level of quality, quantity and cost for each output.
- Accountability for statutory compliance, quality assurance and risk management.
- Accountability for financial management within the KHW MPH O includes accountability for financial performance against the budget, proper use of funds allocated, probity in all dealings with the Trust's money.

3.2 Delivery of Services

The Board of Trustees has determined that the CE is accountable for the delivery of KHW MPH O's services.

The delivery of services encompasses the cost, and quantity of services contained in the Service Delivery Proposal, and quality standards and measures set out in other KHW MPH O policy documents.

3.3 Accountability for Delivery of Different Areas of Service

KHW MPH O is required to deliver against services in the areas of Marlborough to the level specified each year in our contract documentation.

KHW MPH O is required to report on a quarterly basis the progress made towards the achievement of these targets.

While the Board remains accountable for the overall delivery of services and the achievement of performance standards, it assigns responsibility for the performance of the tasks required to be completed to achieve delivery. Assignment must be controlled in the manner outlined in section 3.4 below.

The person to whom the responsibility has been assigned becomes accountable to the assignor.

3.4 Assignment

KHW MPHO Trustees and the CE are not able to delegate accountability. However, they are able to assign responsibility for tasks required to be performed in order to fulfil the CE's requirements for accountability. The person to whom the tasks are assigned must then be made accountable for the performance of that task.

All assignments of responsibility are to be documented. Documentation may include position descriptions, employment agreements, work plans and individual performance objectives.

The assigning Manager must ensure that the recipient of the assignment has the appropriate skills and experience to fulfil the requirements of the task. The Manager must also ensure that appropriate mechanisms are in place to monitor that the level of accountability is being met.

The assigning Manager may recall the assigned responsibility whenever the situation demands.

4. Statutory Compliance (if applicable)

The functions and operations of KHWMPHO are governed by a number of statutes:

- The Trustee Act 1956
- The Employment Relations Act 2000
- The Health and Safety in Employment Act 1992
- Privacy Act 1993
- Charities Commission Act 2005

The Board and the CE are accountable for compliance with the provisions of these Acts.

Statutory compliance includes the adequacy of systems and internal controls, the accuracy and timeliness of reporting, and overall adherence to the requirements of the law.

4.1 Accountability for Statutory Compliance

The Board and the CE are accountable for achieving a satisfactory level of statutory compliance as follows:

- Good internal controls within the organisation;
- Good scrutiny and reporting of actions taken to meet legal requirements,
- Board policies that meet the standards required by statute.

The Board and the CE are respectively responsible for the development and implementation of Board policies.

5. Quality Assurance

Quality assurance at the KHW MPHO is undertaken by way of:

- Quarterly auditing of a sample of contracts from across all practices by CE/Quality Improvement Manager.
- Supervision and mentoring of KHW MPHO staff, including the CE, by suitably qualified colleagues or external providers.

Quality assurance includes the adequacy of systems and internal controls, the accuracy and timeliness of reporting, and overall adherence to commonly accepted principles of good practice among legal firms.

5.1 Accountability for Quality Assurance

The Board and the CE are accountable for meeting the quality assurance process requirements and for reporting on their findings, including making recommendations for remedial action, and reporting on their implementation, where that is necessary.

6. Risk Management

The Trustees of KHW MPHO acknowledge that a satisfactory level of risk management can be achieved as follows:

- Applying a routine process of risk assessment whenever an issue arises, including any raised by way of routine audits or hazard assessments undertaken;
- Using risk mitigation techniques as required: either eliminating, minimising, or isolating the risk
- Board policies that take into account the risks associated with KHW MPHO activities and address them.

6.1 Accountability for Risk Management

The Board and the CE are accountable for achieving a satisfactory level of risk management and, respectively, are responsible for the development and implementation of Board policies in this regard.

7. Financial Management

Most financial activity within KHW MPHO results predominantly from funding from MOH and NMDHB. Other revenue is gathered from Ministry of Social Development , ACC and other agencies from time to time.

The Board and the CE are accountable for the financial management of these funds.

Financial Management includes the adequacy of systems and internal controls, the accuracy and timeliness of reporting, the quality of input into estimates, plans etc, and compliance with the respective funders financial policies.

7.1 Accountability for Financial Management

The Board and the CE are accountable for achieving a satisfactory level of financial management as follows:

- Good internal controls within the organisation;
- Good financial controls over revenue and expense streams,
- Safeguarding of KHW MPHO assets;
- Effective budgeting and planning processes;

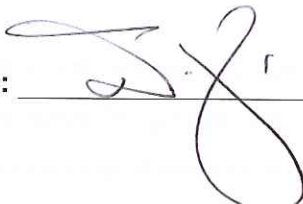
- Timely monthly and year-end financial reporting; and
- Compliance with the Board policies governing the authorisation of expenditure and delegation of financial authority.

Responsibility also includes the provision of:

- Expenditure variance analysis;
- Out-turn forecasts;
- Input to policy developments that have financial implications;
- Input to strategic planning.

7.2 Authorisation of Expenditure

The KHW MPH O Financial Procedures Policy (FIN-PROC-01) and Delegations Policy (FIN-POL- 05) sets out authorisation levels and rules on the delegation of these authorities.

Chairperson:  Date: 14/04/2015

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