



Principles for Audit Reports delivered following audits undertaken in accordance with the *National Disability Insurance Scheme (Approved Quality Auditor Scheme) Guidelines 2018*

Introduction

An audit report prepared by an approved quality auditor (AQA) is one element of evidence required to inform the NDIS Commissioner's decision as to whether an applicant may be registered as a National Disability Insurance Scheme (NDIS) provider in accordance with s73E of the *National Disability Insurance Scheme Act 2013* (NDIS Act). The delivery of a report and auditor recommendations assist to inform the NDIS Commissioner's decision about the outcome of an application for registration.

The NDIS Commissioner (or their delegate) considers a range of information in making their decision about whether or not to register an applicant and any additional conditions that should be imposed, including but not limited to the outcome of the assessment of the applicant's conformance with the NDIS Practice Standards. The NDIS Commissioner must also be satisfied that the applicant is suitable to provide supports or services to people with disability and that each of the applicant's key personnel are suitable to be involved in the provision of the supports or services that applicant will be registered to provide. A range of considerations are taken into account in determining suitability, as set out in sections 9 and 10 of the *National Disability Insurance Scheme (Provider Registration and Practice Standards) Rules 2018* (Provider Registration Rules), including 'any other matter that the Commissioner considers relevant'. Information provided through an audit report informs the suitability assessment, where relevant.

For this reason, audit reports should provide information in a way that the NDIS Commissioner can use to inform their decision in determining an applicant's suitability.

These principles for audit reporting form the AQA audit reporting requirements as per section 16(1) of the *National Disability Insurance Scheme (Approved Quality Auditor Scheme) Guidelines 2018* (AQA Guidelines).

Key principles for audit reports

Participant centred

Audit reports will:

- Use the lens of the **experience** of the NDIS participant in receipt of the NDIS services and supports as the frame for the audit report.

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- That is, how do the policies, procedures, processes and practices the organisation have in place meet participants’ needs and wants in relation to the supports and services they receive, to achieve the outcomes in the standards? For example, documented assessment of conformity with a standard is focused on evidence of how participant outcomes are achieved or supported, through a provider’s policies and processes, triangulated with the knowledge and practice of their workers and the experience of participants.
 - Demonstrate **engagement** with NDIS participants.
 - For example, documented information or quotes that indicate the participant’s views of the quality of NDIS services and supports received. Family members are able to provide additional observations but the participant’s views are central. Identify any access provisions that were put in place to enable meaningful participant engagement including the use of language and/or sign interpreters or other communication supports. More planning and effort may be required of auditors to ensure some people with disability are able to participate in the audit and have their views heard directly.
 - Demonstrate **observations** from the audit team in relation to the real time observance of the delivery of the applicable NDIS services and supports to NDIS participants and the evidence observations provide as to compliance with the NDIS Practice Standards.
 - For example: Documented observations of a disability support worker preparing a meal for a participant with dysphagia and providing support to a participant to eat their meal (where appropriate and the participant consents); how the worker demonstrated knowledge of the participant’s individual mealtime management plan and the signs and symptoms to monitor for the participant; the worker’s understanding of the organisation’s policies for supporting mealtimes and their application in practice; the training the worker has been provided and how recent the training had been. Documented observations of a participant’s views about the support for their mealtime needs in accordance with their mealtime plan and satisfaction with engagement from the worker in the preparation of the meal and support to eat.

Clarity

Audit reports will:

- Be in **plain English** – that is, avoid jargon and limit technical/clinical language. Reports should be easily understood by the provider and the Commission.
- Provide, in accordance with proportionality, comprehensive **details of evidence** reviewed or gained during audit to inform the AQA’s determination of the applicant’s performance against the NDIS Practice Standards.
 - For example, traceable policies, procedures, processes (with document version number/dates), practice observations, environmental observations, interviews with participants and their chosen supporters, interviews with management and staff, communication and feedback from NDIS participants in terms of service and support delivery.
- Provide **adequate narrative to support conformance/non-conformance assessment** against all NDIS Practice Standards assessed to support the NDIS Commissioner in making their decision as to the suitability of the applicant for registration.

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- Include, as appropriate, a **Corrective Action Plan** with clear, evidence based statements demonstrating how the applicant did not meet requirements.

Specificity

Audit reports will:

- Be **unique** to the organisation being audited.
- Consider **the customisation** of all elements of administration and NDIS service delivery in accordance with outlet locations, policies and processes applicable to different elements of the organisation, NDIS supports and services delivered, and/or mode of delivery.
- For example, in large multi-site organisations, what are the similarities and differences between sites in terms of supports and services provided and modes of delivery (face to face, telehealth), and how have these been accommodated for in policies, procedures, processes, and practices?
- Be **drafted in accordance with the requirements of the audit stage**.
 - For example, provisional, verification, certification, mid-term, out-of-cycle.

Credibility

Audit reports will:

- **Comprehensively describe** skills and qualifications and experience of key personnel.
 - Contractors and consultants that have been **involved in preparing the organisation for NDIS audit** must be listed including detail of their involvement and assessment of the key personnel's understanding of any purchased policies and procedures.
- **Declare any perceived or real conflicts of interest** that may exist between the AQA and the applicant, including its key personnel and any contractors or consultants involved in preparing the organisation for NDIS audit and how these were managed within the audit process.