Financial Management and Accountability Policy

Ref: 5.1/0926

Policy Group	05 Financial Management
Related Policy	CitiReach Conflict of Interest Policy (2.3) CitiReach Board Code of Conduct Policy (1.1) Citipointe Church Related Party Policy (1.2a)
Commencement Date	14.09.2026
Review Date	14.09.2027

Intent

CitiReach receives and manages NDIS funding on behalf of the participants it supports, as well as its own operating income and Citipointe's investment in its service. This policy sets out how CitiReach manages its finances responsibly, transparently and in accordance with its obligations as an NDIS provider and as a business name of Christian Outreach Centre trading as Citipointe Church.

CitiReach's finances are managed within, and reported through, Citipointe's broader financial governance, and are ultimately accountable to the Citipointe Committee of Management (COM).

Scope

Inclusions: All CitiReach income, expenditure, assets and financial records, including NDIS funding received on behalf of, or for the benefit of, participants.

Restrictions: Nil.

Exclusions: Nil.

Objectives

1. To ensure CitiReach's funds, including NDIS payments, are used only for their intended purpose.
2. To maintain accurate, complete and auditable financial records.
3. To ensure appropriate authorisation, segregation of duties and internal controls over CitiReach's finances.
4. To report CitiReach's financial position transparently to the Citipointe COM.
5. To comply with the financial accountability requirements of the NDIS Practice Standards.

Policy Provisions

Financial Governance

1. CitiReach's finances are managed by the Head of Operations, within a budget and delegations approved by the Citipointe COM, and are reported to the Citipointe COM on a regular basis.
    1.1. CitiReach does not operate a bank account separate from Citipointe's financial systems except where the Citipointe COM has specifically approved one.

Budgeting

2. CitiReach prepares an annual budget for approval by the Citipointe COM, covering anticipated NDIS and other income and planned expenditure, and reports material variances against that budget.

NDIS Funding

3. NDIS payments received by CitiReach are used only for the supports for which they were claimed, in accordance with the NDIS Pricing Arrangements and Price Limits and the terms of each participant's service agreement.
   3.1. CitiReach claims only for supports actually delivered, and keeps records sufficient to substantiate every claim made to the NDIA.
   3.2. Any overpayment identified is repaid to the NDIA promptly.

Expenditure and Delegations

4. Expenditure is authorised only by a Personnel member with the relevant financial delegation, and:
   4.1. Expenditure above a threshold set by the Citipointe COM requires COM approval.
   4.2. Purchases are made from a supplier selected on a value-for-money basis, with a related-party supplier disclosed and managed under the Conflict of Interest Policy (2.3).
   4.3. Reimbursement of a Personnel member's expenses requires a receipt or other appropriate evidence.

Financial Records

5. CitiReach keeps financial records that:
   5.1. Accurately record all income and expenditure.
   5.2. Are retained for the period required by law, generally at least seven years.
   5.3. Are available for audit or review by Citipointe, the NDIS Commission, or another regulator as required.

Internal Controls

6. CitiReach applies segregation of duties wherever practicable, so that no single Personnel member has sole control over the authorisation, processing and reconciliation of a financial transaction, and reconciles its accounts on a regular basis.

Fraud and Financial Impropriety

7. Any suspected fraud, theft or financial impropriety involving CitiReach's funds is reported immediately to the Head of Operations or, where it concerns the Head of Operations, directly to the Citipointe Compliance Office or the Citipointe COM, and is investigated in accordance with the Reporter Protection Policy (3.3).

Insurance

8. CitiReach maintains insurance appropriate to its operations, including public liability and professional indemnity cover, as arranged through Citipointe's insurance program.

Supporting Procedures and Guidelines

- CitiReach Annual Budget
- CitiReach Financial Delegations Schedule
- NDIS Pricing Arrangements and Price Limits

Relevant Commonwealth/State Legislation

- National Disability Insurance Scheme Act 2013 (Cth)
- NDIS Code of Conduct (NDIS Provider Registration and Practice Standards) Rules 2018 (Cth)
- Fair Work Act 2009 (Cth)
- Social, Community, Home Care and Disability Services Industry Award 2010 (Cth)
- Australian Charities and Not-for-profits Commission Act 2012 (Cth), where applicable
- Corporations Act 2001 (Cth), where applicable

Definitions

Citipointe – Citipointe Church, the trading name of Christian Outreach Centre (COC), of which CitiReach is a business name.

CitiReach – CitiReach Community Support Services, a business name of Christian Outreach Centre trading as Citipointe Church, providing NDIS community supports in Brisbane, accountable to the Citipointe COM.

COM – the Citipointe Committee of Management — the governing authority of Citipointe Church, to which CitiReach is accountable.

Head of Operations – the CitiReach staff member with day-to-day operational and leadership responsibility for CitiReach.

NDIA – the National Disability Insurance Agency, the Commonwealth agency that administers individual NDIS plans and funding.

NDIS – the National Disability Insurance Scheme, established under the National Disability Insurance Scheme Act 2013 (Cth).

Participant – a person accessing NDIS-funded supports from CitiReach.

Policy Dissemination and Procedures

Procedures relating to this policy are drafted by the CitiReach Head of Operations, with input from the Citipointe Compliance Office where the policy touches Citipointe's own framework. Personnel are informed of this policy and any related procedures through induction, team meetings, and access to CitiReach's policy folder.

Accountabilities

Implementation	CitiReach Head of Operations
Compliance	CitiReach Head of Operations
Monitoring and Evaluation	CitiReach Head of Operations, with the Citipointe Compliance Office
Development/Review	CitiReach Head of Operations, with the Citipointe Compliance Office

Revisions

Reference No: 5.1

Version	Approval Date	Committee/Board	Resolution/Minute
/0926	14.09.2026	Citipointe COM	Pending adoption