



Liquidity under reform – From compliance to financial sustainability

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Speakers



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Sustainable investment within the sector

A Capital Model for the Aged Care Sector, October 2023

Between 2023–24 and 2029–30, the estimated required investment is

\$52.32b for **115,000 beds**.

On the assumption that 20 per cent of current beds need to be replaced now, an additional

\$20.02b for **60,000 replacement beds** will be required.

The total investment will be

\$72.34b over **7 years**.

Find our report here along with other Grant Thornton publications on the health and aged care sector

[Find it here](#)

Key aspects of the standards

Key policy area	Activities to consider
Finance	• Policy development; • Liquidity and investment strategy; • Liquidity and investment policies; and • Review processes.
ERP – systems and processes	• Enterprise architecture reflects the objectives, strategies, systems, processes and outcomes of the standards; and • Documented review processes.
Human resources	• HR strategy documents relationship to the standards; • Delegations; • Job descriptions and work value; and • Training.
Governance	• Oversight and approvals

Strategic and business planning



- Agree the strategic and business objectives.
- Translate into financial outcomes / forecasting
 - Integrated 3-way financial forecast (P&L, cash flow, balance sheet)
 - Built in metrics
 - Longer-term forecasting, where relevant
- Stress test
- Integration with broader framework

Common pitfalls



- Set and forget;
- Not fit for purpose;
- Not substantiated or based on realistic assumptions;
- Errors or inconsistencies; and
- Not stress tested

Key Audit Considerations – how does it add value

- Liquidity Model Integrity;
- Assumptions and internal consistency;
- Access to liquidity; and
- What else does this impact within the audit?



Considerations for the Financial and Prudential Standards



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