

[insert organisation name/logo]

Compliance Checklist

[This is a suggested checklist of legal compliance. It does not cover operational or accounting compliance, and is not exhaustive.]

Location of documents	Yes / No	Action / Comment
Is there a place (folder, filing draw/cabinet) where official documents are kept? Detail location(s).		

Staff	Yes / No	Action / Comment
Is there a staff member responsible for ensuring the organisation is compliant with relevant legislation? Detail name and position.		
Who is the company secretary or public officer on the records at ASIC or Registrar of Incorporated Associations? (check forms lodged) Detail name and position.		
Who is the ATO contact person/public officer? (check ABN application and subsequent changes) Detail name and position.		
Is there a delegated staff member to manage the storage of the organisation's official documents? Detail name and position.		
Who are the bank signatories? List bank accounts and signatories including the gift fund (if the organisation is a deductible gift recipient (DRG)).		

Organisational structure	Yes / No	Action / Comment
What is the structure of the community organisation (may be a trust with a company or incorporated association as trustee, you may need to note both): a) company limited by guarantee? (referred to as Co) b) incorporated association? (referred to as Inc)		

This compliance checklist is based on a checklist by Freehills and has been adjusted for inclusion in the NADA Policy Toolkit for organisations to insert details relevant to their operations.

Organisational structure	Yes / No	Action / Comment
c) trust? (referred to as Tr) d) other – describe.		

Numbers	Yes / No	Action / Comment
What is your: Co: ACN or Inc: registered number Inc: (if registered on ASIC) ARB number		
What is your ABN?		
Co: Is the company's full name (including Limited or Ltd, if part of the name on the certificate of incorporation) and ACN or ABN on all public documents? Inc: Is the association's full name (including Inc), registered number and ABN on all public documents? (letterhead, cheques, invoices, receipts, notices, purchase orders, agreements, contracts, fundraising brochures (ABN not required on business cards).		

Tax Status	Yes / No	Action / Comment
Tax status can be checked on the Australian Business Register (ABR) (www.abr.business.gov.au) and from the notices from the ATO.		
Income tax exemption Is the organisation endorsed as a tax concession charity (TCC) as a: - charitable institution? - charitable fund? - public benevolent institution? - health promotion charity?		
Is there another basis the organisation is income tax exempt e.g. State government entity, mutuality principle?		
If the organisation invests in Australian shares, do you reclaim the franking credits? If so, where are the copies of the returns kept?		
Fringe Benefits Tax (FBT) Do you provide fringe benefits to employees?		

Tax Status	Yes / No	Action / Comment
Are you entitled to an FBT: - rebate? - capped exemption (only hospitals, PBI's and health promotion charities)?		
Where are copies of the FBT returns kept?		
Goods and Services Tax Are you registered for GST? (Only required if you provide goods or services of over \$100,000.)		
Who files GST/BAS returns and where are the copies kept?		
Have you carefully considered the transactions you enter for GST consequences?		
Tax Deductible Gift Recipient (DGR) Are you endorsed as a DGR? What category (from notice of endorsement)?		
Do you do annual self reviews to ensure continuing compliance?		
Are the self reviews filed with the notices of endorsement? If not, where are they kept?		
Do you issue receipts in the name and ABN of the DGR as shown on the endorsement notice?		
Do you record the donations in a separate gift fund or public fund?		
If the organisation is on the following registers, do you file returns and notices of changes? Register of Cultural Organisations Register of Environmental Organisations Register of Harm Prevention Charities.		
Tax Concession Charity (TCC)/DGR Notices Notice of endorsement as Tax concession Charity		
Notice of endorsement as a deductible gift recipient and copy of documents provided to the ATO.		
Correspondence with the ATO on tax status.		

Tax Status	Yes / No	Action / Comment
<p>If endorsed as a DGR on a register (e.g. Cultural Organisation, Environmental Organisation, Harm Prevention Charity or are a prescribed private fund):</p> <ul style="list-style-type: none"> - copies of the annual returns to the Register - notification of changes in public fund management committee. 		

Fundraising	Yes / No	Action / Comment
Is the organisation registered for fundraising in NSW?		
Where is fundraising information and requirements kept? Who is responsible for compliance?		
Have you checked the licence conditions to ensure compliance?		
Do you have businesses or professional fundraisers assisting you with fundraising? If yes, check additional compliance requirements.		

Registers	Yes / No	Action / Comment
<p>Certificate Co: certificate of registration as a company or Inc: certificate of incorporation as an incorporated association.</p>		
Any subsequent certificates on a change of name?		
<p>Constitution documents Co: Constitution (if an old company, called memorandum and articles of association) or Inc: statement of purposes and rules (check for both) or Tr: trust deed.</p>		
Any amendments to the Constitution?		
<p>Board of Directors Co: register of directors or Inc: committee members or Tr: trustees</p>		

Registers	Yes / No	Action / Comment
(including name, address, contact details, date of appointment, date of resignation).		
Register of conflict of interests?		
Consents or nominations of successful members of the Board?		
Members Is there a current register of members (contact details, dates of appointment and cessation, details of any payments)?		
Auditors Nomination, consent and resolution appointing auditors?		
ASIC/Incorporated Associations Registrar notices and documentation		
Co: ASIC corporate key?		
Co and Inc: Notices of changes in directors/company secretary/public officers?		
Co and Inc: Notice of change of registered office?		
Co and Inc: Changes in Constitution?		
Co: Annual financial report, Director's report and auditor's report? Inc: Annual Statement?		
Co: Annual review statement (sent from ASIC on anniversary of incorporation date)?		

Board of Directors	Yes / No	Action / Comment
Appointment of Board of Directors Is there a documented procedure for appointment/electing Directors?		
Board policy and procedures Is there a current Board of Directors Policy and Procedure Manual?		
Contact Details Contact details?		

Board of Directors	Yes / No	Action / Comment
Length of term and time for review/rotation?		
Board Meetings Consider: - Set agendas - Timeline of Board meetings and issues to be dealt with.		
Minutes Minutes of Board meetings endorsed by Chair/President?		
Register of Interests Documented conflict of interests declared or standing?		
Delegations Delegations to subcommittees or executives?		
Board of Director Subcommittees Functions and roles of all subcommittees of the Board clearly established?		
Planning Annual planner/timeline includes: - strategic review and business plan deadlines - strategy/away day for board and/or executives - executive performance review - budget setting - Board review - AGM plan and timeline - annual reporting requirements - fundraising submissions/events/reporting - review of tax status - review of compliance check?		

Annual General Meeting (AGM)	Yes / No	Action / Comment
Do you know what needs to be included in the AGM? Do you have a timeline to ensure the deadlines are met? Has the Board considered the content of the annual report and who it may be sent to? Do the Directors check the annual financial statements? Do the accounts need to be audited? Co: Yes. Inc: check requirements and fundraising requirements.		

Annual General Meeting (AGM)	Yes / No	Action / Comment
Tr: check deed or register requirements.		

Constitutional compliance	Yes / No	Action / Comment
Confirm sections contained in Constitution: <ul style="list-style-type: none"> - Objects - Appointment of members - AGM requirements - Quorum of AGM - Appointment/composition of Board - Quorum of Board 		

Employees and volunteers	Yes / No	Action / Comment
Employees Is employee documentation completed: <ul style="list-style-type: none"> - criminal record check - working with children check - reference and qualifications check - employment agreement/contract - job descriptions - performance indicators and/or expectations - regular reviews of performance - PAYG, FBT, superannuation, WorkCover - OHS policy and training - discrimination policy and training - evidence of professional registration - evidence of drivers' license? 		
Volunteers Is documentation completed: <ul style="list-style-type: none"> - criminal record check - working with children check - reference and qualifications check - job/task description and training - clear expectations - regular reviews - FBT - volunteer insurance - OHS policy and training - discrimination policy and training - evidence of professional registration - evidence of drivers' license? 		

Risk Management	Yes / No	Action / Comment
Note: this checklist does not address operational risks.		
Insurances Have you reviewed the insurance cover required: <ul style="list-style-type: none"> - directors and officers liability (D&O) insurance - public liability - professional indemnity - other operational insurances? 		
Financial Regular review of: <ul style="list-style-type: none"> - reporting lines - qualifications of those reporting - separation of powers to minimise fraud (i.e. approvals/signatories) - bookkeeping and accounting processes 		
Accounts reviewed and discussed at every Board meeting?		
Financial delegations documented and adhered to?		

Additional information is available from the Freehills Community Organisations Compliance Checklist at:

<http://www.socialventures.com.au/files/pdf/Compliance%20Checklist.pdf>