

**ACFID's Code of Conduct e-bulletin** provides updates on changes to the Code, its Guidance Document and the current work of the Code of Conduct Committee. As only one bulletin is sent to each signatory agency, please ensure that it is circulated internally and that staff members are aware of any information relevant to them.

## **Congratulations to Oxfam Australia and World Vision Australia 2008 Pricewaterhouse Coopers Transparency Awards**

- **The Code of Conduct Committee congratulates both Oxfam Australia and World Vision Australia for being awarded first and second place respectively in the 2008 Pricewaterhouse Coopers Transparency Awards**
- **As all Code Signatories are aware, there are increasing demands on Not-For-Profit organisations to publicly demonstrate their accountability and transparency, and it is very pleasing to note that Oxfam Australia and World Vision Australia have very ably and demonstrably risen to that challenge**

## **Code Review**

- **The review of the content of the Code is continuing until the end of August 2009**
- **Face-to-face consultation workshops with Signatories have been conducted in Canberra, Melbourne and Sydney**
- **Further input from Signatories will be invited with the dissemination of revised draft documentation (the Code and the Guidance Document) on about 13 May 2009 with feedback due by 7 August 2009**
- **Signatories are welcome to provide their input into this very important review at any time during May and June 2009 to the Code Manager or directly to the Navigator Company**
- **The latest information on the review of the content of the Code is on the Code website at: <http://www.acfid.asn.au/code-of-conduct>**

**Have Your Say**  
**on the review of the content of the Code**  
**by contacting Greg Molyneux at [gmolyneux@acfid.asn.au](mailto:gmolyneux@acfid.asn.au)**  
**or Phil Khoury of the Navigator Company at**  
**[phil.khoury@thenavigator.com.au](mailto:phil.khoury@thenavigator.com.au)**



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## Control & Security of Funds Guidance Information

The Code's new guidance information on the Control & Security of Funds (including a proposed new Clause 2.8) is in the process of being finalised. The consultation process is now complete – thank you to all those Signatories that provided feedback. The draft documentation is being refined to incorporate the feedback provided by Signatories, and the Code of Conduct Committee plans to seek the ACFID Executive Committee's endorsement of the new guidance information at its 16/17 Jun 09 meeting. The new guidance information on the Control & Security of Funds will then be incorporated into the Code as part of the review of the entire content of the Code project, which will be presented for ratification at Council on 29/30 Oct 09. Please contact the Code Management Team (CMT) for further details.

## Revised Financial Reporting Requirements for all Code Signatories

The Code's explanatory notes in support of Clause 4.1 and Section 5: Finances have been rewritten in their entirety with the intention of clarifying, improving and simplifying the Code's financial reporting requirements. Technical comment from RSM Bird Cameron has been incorporated into the revised documentation. The main consultation period with Signatories and selected external stakeholders concluded on 5 May 09. Feedback has generally been very positive and is currently being incorporated into the revised documentation. The CMT will provide consolidated feedback to all Signatories on the status of this project and the revised documentation by the end of Jun 09. The Code of Conduct Committee intends to seek the ACFID Executive Committee's endorsement of the revised financial reporting requirements at its 16/17 Jun 09 meeting. This project is on track for implementation of the revised financial reporting requirements from 1 Jan 10. Please contact the CMT for further details.

## Annual and Financial Reporting Compliance Submissions: 31 December 2008

If your organisation has a 31 Dec 08 financial year-end please remember to submit your 2008 Annual and Financial Report to the Code Management Team by **31 May 2009**. All submissions must be accompanied by an Annual Report Lodgment Form, available on the ACFID Code of Conduct web page, or by contacting the Code Management Team.

## New Compliance Self Assessment Process

The new Compliance Self Assessment Checklist and Action Plan are the latest compliance tools developed by the Code of Conduct Committee for Signatories.

The comprehensive Checklist and Action Plan will enable Signatories to monitor and report on their compliance with *all* aspects of the ACFID Code of Conduct (other than Annual Report and financial reporting requirements, which will continue to be assessed separately by the Code Management Team).

The implementation plan for *current* Signatories is to introduce the compliance self-assessment process on a voluntary basis in 2009/10 (from 1 July 2009), and then on a mandatory basis in 2010/11. The first mandatory completion will be due by 30 November 2010 in conjunction with the submission of 30 June 2010 financial year-end Annual Report and financial reporting information.

The implementation plan for *new* applicants for Code Signatory status is to require new applicants to complete their compliance self-assessment concurrently with their application for Code Signatory status, effective from 1 July 2009. Those new applicants that do not meet all Code compliance requirements at the time of their application will continue to be entitled to 12



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months to meet all requirements.

The compliance self-assessment process will be conducted and managed on-line, and will be available on-line from 1 July 2009. All Signatories are strongly encouraged to undertake an initial assessment during the financial year 2009/10, prior to it being introduced on a compulsory basis from 1 July 2010.

An education session on the new compliance self-assessment process will be conducted in conjunction with ACFID's 10-12 November 2009 MIF program.

If you have any questions regarding Compliance Self Assessment, please contact Helen Vogt, Program Administrator on 02 6281 9222 or at [hvogt@acfid.asn.au](mailto:hvogt@acfid.asn.au).

## Key Compliance Self Assessment Implementation Dates

Financial year-end **31 March 2009**

- *voluntary* Compliance Self Assessment Checklist due by 31 August 2009
- *compulsory* Compliance Self Assessment Checklist due by 31 August 2010

Financial year-end **30 June 2009**

- *voluntary* Compliance Self Assessment Checklist due by 30 November 2009
- *compulsory* Compliance Self Assessment Checklist due by 30 November 2010

Financial year-end **30 September 2009**

- *voluntary* Compliance Self Assessment Checklist due by 28 February 2010
- *compulsory* Compliance Self Assessment Checklist due by 28 February 2011

Financial year-end **31 December 2009**

- *voluntary* Compliance Self Assessment Checklist due by 31 May 2010
- *compulsory* Compliance Self Assessment Checklist due by 31 May 2011

## Do you have the latest version of the Guidance Document?

**What is the Guidance Document?** A tool to help Signatories interpret and apply the principles of the Code.

**How can it help you?** The Guidance Document provides practical ways that Signatories can implement the Code in their guidelines, policies and practices.

**Is the Guidance Document relevant?** The Guidance Document is regularly revised to reflect the evolving standards of the international aid and development sector.

**Where do I access the Guidance Document?** Download the latest version of the Guidance Document from the [Code web page](#), or by contacting the Code Management Team.

**Do you have a question about the Guidance Document?** Code Management Team members are expert in the Guidance Document, and welcome all your questions. Please call us on 02 6281 9222 or email [code@acfid.asn.au](mailto:code@acfid.asn.au).

The December 2008 version of the Guidance Document is available online at:  
<http://www.acfid.asn.au/code-of-conduct>

## ACFID Training Program

### Upcoming training

- **Member Information Forum (MIF) Series**  
Highlights of this MIF series include a lunch seminar session on *Disability and Development: Principles of Best Practice*, and an ANCP update by AusAID representatives.
  - Wed 27 May (Melbourne)
  - Thu 28 May (Sydney)
  - Fri 29 May (Canberra)
- **Fundraising and Communications: Code of Conduct Workshop**  
This one-day workshop will provide participants with an overview of key fundraising strategies and an understanding of the legislative and Code requirements with respect to fundraising and communications.
  - Thu 4 June (Sydney)
  - Fri 5 June (Melbourne)

For more information on the above training, please contact Renata Zanetti on 02 6281 9229. For registration details and more information see: <http://www.acfid.asn.au/training/acfid-training>

### Promote your status as a Code Signatory

#### 3 ways other Signatories have advertised their Signatory status:

- A web page dedicated to the ACFID Code of Conduct
- A paragraph on a 'Partners' web page
- Displaying the Code Logo on all organisational stationery. For example, fundraising material, newsletters, email bulletins, letterheads, and in annual reports.



#### **ACFID Code of Conduct Logo: guidance for use by Signatories**

This document provides examples of how information about the logo can be personalised for use by Code Signatories and ACFID members.

To get a copy of this document, or for any advice about the use of the logo, please contact the Code Management Team.

## CODE IN FOCUS – CLAUSE 5.3

### Audit Reports

***Code of Conduct Summary Financial Reports and Full Financial Reports must be audited by at least a qualified accountant who is a member of the Australian Society of Certified Practising Accountants, the Institute of Chartered Accountants in Australia or by a Registered Company Auditor. The Auditors statement must accompany the financial report in the Annual Report.***

Code Requirement	Compliance Indicators
Code of Conduct Summary Financial Report <b>and</b> full financial report must be audited.	The Code of Conduct Summary Financial Report and full financial report are accompanied by a satisfactory audit report. The audit report must have been performed in accordance with relevant Australian Auditing Standards.

If you would like to provide feedback to the Code of Conduct Management Team or submit information for inclusion in the ACFID Code e-bulletin please forward it to [code@acfid.asn.au](mailto:code@acfid.asn.au).

Access previous issues of the ACFID Code e-bulletin at [www.acfid.asn.au](http://www.acfid.asn.au)

<p>The audit must be undertaken by at least a qualified accountant who is a member of:</p> <ul style="list-style-type: none"> <li>• The Australian Society of Certified Practising Accountants</li> <li>• The Institute of Chartered Accountants in Australia or</li> <li>• A registered company auditor.</li> </ul>	<p>The accompanying audit report clearly notes the identity and qualification of the auditor.</p> <p>Enough identification information is included in the audit reports for someone to contact them if necessary.</p> <p>Both audit reports are signed by the auditor.</p>
<p>The Auditor's statement must accompany the financial report in the annual report.</p>	<p>The financial reports are accompanied by a satisfactory audit report.</p> <p>The audit report must:</p> <ul style="list-style-type: none"> <li>• Be performed in accordance with relevance Australian Auditing Standards</li> <li>• Clearly identify the auditors name, contact details and relevant registration numbers</li> <li>• Be signed.</li> </ul>

### Tips - How to find an accountant near you

#### Certified practicing accountant

To check whether someone is a certified practicing accountant, contact the Australia Society of Certified Practising Accountants on 1300 73 73 73 or via their website [www.cpaaustralia.com.au](http://www.cpaaustralia.com.au)

#### Chartered Accountant

To check whether someone is a chartered accountant contact the Institute of Chartered Accountants in Australia on 1300 137 322 or via their website [www.charteredaccountants.com.au](http://www.charteredaccountants.com.au)

#### Registered Company Auditor

To check whether someone is a registered company auditor, contact the Australian Securities and Investment Commissions (ASIC) on 1300 300 630 or via their website [www.asic.gov.au](http://www.asic.gov.au) and search their professional register.

### Code of Conduct Management Team

The Code of Conduct Management Team has two principal roles:

- (1) to assist the Code of Conduct Committee in all aspects of its work; and
- (2) to assist Signatories to meet their compliance obligations.

If you need to clarify any issues of concern, would like to provide feedback on issues relating to the Code, or to access Code resources, please feel welcome to contact the Code Management Team.

Code Manager 02 6281 9220 Greg Molyneux

Program Administrator 02 6281 9222 Helen Vogt

Compliance Officer 02 6281 9234 Alicia Toohey

Further details at: <http://www.acfid.asn.au/code-of-conduct/contact-the-code-management-team>

**Greg Molyneux**  
Code of Conduct Manager