

Understanding the AGM Checklist

The various documents which make up your parish's AGM checklist are designed to comply with Australian regulatory bodies. By completing the checklist parishes, missions and communities show they are fulfilling their due diligence and meeting their legal responsibilities and abiding by laws and procedures which these bodies represent.

Not only is it important that these documents and procedures be completed they must also be presented to the Diocese to demonstrate that the parishes' legal duties are being met. The checklist is a natural outcome which comes from executing legal duties and such should be manageable for all parishes.

Below is an overview of the items on the AGM checklist and how they relate to various bodies.

AGM CHECKLIST	REGULATORY BODIES
1. Register of Parish officials	<p>ACNC (Australian Charities and Not-for-profit Commission) is the independent national regulator of charities. As part of registration for charity status there is the requirement of 'The register of parish officials' to show there are accountable/responsible persons running the charity.</p> <p>As with all ACNC requirements failure to comply may lead to losing charity status and tax concessions.</p> <p>The Diocese reports to the ACNC on behalf of the parishes to maintain their charitable status. In order to complete it's reporting accurately the diocese requires up to date details on parish officials.</p>
2. Child Safe Child Friendly report	<p>The CSCF report demonstrates your parish's ongoing commitment to a child/youth safe environment, acknowledges duty of care of the parish towards its young people and ensures up-to-date processes concerning interaction and involvement with children. Note: Regulatory bodies relating to child safety vary by state according to state legislation.</p>
3. Insurance Policies	<p>Parishes interact with parishioners and general members of the public. Therefore most parishes face the possibility of individuals being injured or property damaged. If this occurs, individuals may take legal action against a parish and members of the Parish Council. Therefore, it is the responsibility of the Parish Council to ensure that they have adequate and appropriate insurance coverage should an incident occur. If your parish does not have appropriate cover, members of the Parish Council will be liable to pay the full costs of compensation and any legal fees that result from an incident.</p> <p>In addition, if your parish is an employer, the law requires you to obtain workers compensation insurance for its employees</p>
4. WHS Parish Report and Risk Management	<p>As a national policy body, Safe Work Australia does not regulate WHS laws. The Commonwealth, States and Territories retain responsibility for regulating and enforcing WHS laws in their jurisdictions. As part of a parish's risk management practice a parish must ensure that risks are identified and addressed.</p>

	Providing the WHS report to the Diocese demonstrates that a parish understands its responsibilities and addresses the risks in order to maintain a safe and fair workplace.
5. Financial Statements	Submitting financial statements ensures accountability and transparency and shows the Diocese that the parish is meeting its legal duties to ATO and ACNC .
6. ATO Compliance Checklist including Fair Work	To satisfy ATO (Australian Taxation Office) requirements certain records must be kept in an accessible format, in English and readily accessed. Additionally, ATO specify that charities registered with the ACNC must keep certain operational and financial records explaining and outlining the charities purpose, position and activities. Integrated into the ATO compliance checklist is Fair Work's legal obligations in record keeping.
7. ACNC record keeping checklist including Privacy Officer details	Under the ACNC Act your parish must keep operational and financial records to meet its obligations which are required to maintain charity status. The checklist is a guideline and prompt for record keeping which if adhered to will meet obligations under the ACNC Act. In addition, ACNC regards as a matter of good practice that a parish collects, stores and uses people's information in a manner compliant to the Office of the Australian Information Commissioner (OAIC) principles and the Privacy Act 1998.
8. Auditor's report	ACNC requires responsible persons in parishes to take reasonable steps in proper financial controls and procedures and manage money responsibly.

ACNC recommends five governance standards to maintain a parish's charitable status.

1. Purpose and not for profit nature
2. Accountability to members
3. Complying with Australian law
4. Suitability of responsible persons
5. Duties of responsible persons

Under this framework of standards all the items on the AGM checklist are relevant to the life of your parish and the Diocese.

The AGM Checklist on the following page is to be completed and sent to the Diocese with your minutes of meeting and accompanying documentation for ratification by the Bishop.

<Insert Parish Name>

<Insert ABN>

AGM Minutes Checklist

PLEASE ATTACH THIS SHEET TO THE DOCUMENTS LISTED BELOW WHEN SUBMITTING YOUR AGM MINUTES

Document Name	Completed
⇒ Register of Parish Officials	
⇒ Child-Safe Child-Friendly Parish Report	
⇒ Statement of Insurance Policies arranged by your parish if not insured by CCI	
⇒ WHS and Risk Management Parish Report	
⇒ Financial Statements:	
▪ Income Statement (Profit and Loss)	
▪ Statement of Financial Position (Balance Sheet)	
⇒ ATO Compliance Checklist including Fair Work	
⇒ ACNC Record Keeping Checklist including Privacy Officer	
⇒ Auditing Committee Checklist or External Auditor's Report	

Please ensure all pages accompanying this form are complete, certified by your parish rector and returned to the Diocesan Office for the Ruling Bishop's ratification.

Register of Responsible Persons in the Parish

Official Parish Name: _____

ABN: _____

Please complete this form and send to the Diocese.

Members of the Parish Council 20xx			
<i>Please print in block letters</i>			
Position in Parish Council:			
Title:	Police Check <input type="checkbox"/>		
Surname:	Home Address:		
Christian Name:	Email:		
Date of Birth / /	Phone: (H)	Mobile:	
Position in Parish Council:			
Title:	Police Check <input type="checkbox"/>		
Surname:	Home Address:		
Christian Name:	Email:		
Date of Birth / /	Phone: (H)	Mobile:	
Position in Parish Council:			
Title:	Police Check <input type="checkbox"/>		
Surname:	Home Address:		
Christian Name:	Email:		
Date of Birth / /	Phone: (H)	Mobile:	
Position in Parish Council:			
Title:	Police Check <input type="checkbox"/>		
Surname:	Home Address:		
Christian Name:	Email:		
Date of Birth / /	Phone: (H)	Mobile:	
Position in Parish Council:			
Title:	Police Check <input type="checkbox"/>		
Surname:	Home Address:		
Christian Name:	Email:		
Date of Birth / /	Phone: (H)	Mobile:	

Register of Responsible Persons in the Parish

CONSENT FORM

Privacy:

Newly added members of the Parish Council listed in the Register of Parish Officials need to read and sign the consent below. This information is gathered for the ACNC Register which requires details of all Parish Officials in accordance with the Australian Charities and Not-for profits Commission Act 2012.

Consent:

I consent to this information being collected and disclosed in accordance with the Australian Charities and Not-for profits Commission Act 2012 on the ACNC Register.

Full Name	Signature

Declaration:

I declare that I am a Responsible Person of the parish whose ABN appears on the Register of Parish Officials and the information given on this form is true and correct.

Name:

(Responsible Person of the Parish)

Signed:

_____ Date _____

Please complete and submit with your AGM Minutes and Checklist.

Child-Safe, Child-Friendly Parish Report

This report is to be completed and presented at the AGM, signed off by the Rector and submitted to the Diocese with your annual report.

Parish:

For the year:

Safety contact person:

Date appointed:

SCREENING AND SELECTION OF PERSONNEL

Working with Children Check

Name	Position	WWC number	Expiry Date

TRAINING

The following people had undertaken training in Safe-child Safe-friendly Parish

Name	Position	Date

GROUP/S REGULAR ACTIVITIES

During the year the following activities were run on church property

Group/Activity	Meeting times	Age Group

During the year the following activities were run away from church property

Activity	Date	Age Group

During the year the following incidents were identified:

Date	Reported by	Action taken

Recommended changes to parish practices and procedures:

Safety contact person:

Name:

Date:

Signed:

Rector:

Name:

Date:

Signed:

Insurance Survey Form or Checklist

Name of Parish, Community of Mission:	
The type of insurance (i.e. the type of policy as described in the heading of the document)	
The name of the insurance company	
The name of the agent or broker through whom the policy is arranged	
The name of the insured (i.e. in whose name the policy is arranged)	
The policy number	
The expiry date (i.e. the date on which the policy falls due for renewal)	
The location (address) of the property or geographical scope of cover	
The description of the interest insured:- Property and Financial	
• Accidental Damage	
• Burglary/Theft	
• Loss of money	
• Removal of debris	
• Service interruption	
• Additional Cost of Working	
• Professional fees	
• Construction	
• Employee Dishonesty	
• Special risks	
Liability	
• Officers Liability	
• Professional Indemnity	
• Public Liability	
• Workers compensation	
• Voluntary workers	
The scope of the insurance	
The principal exclusions or limitations (i.e. property excluded or risks excluded)	
The sum insured or limit of liability	
Date of last independent valuation of property or review of sum insured	
Excess (if any)	
The annual premium, showing breakdown into:	
Premium	
Charges (such as fire brigade levy in NSW)	
Stamp duty (if applicable)	
The amount of any commission or annual fee paid to agents or brokers.	
Other	

ATO Compliance Checklist including Fair Work

Employees and PAYG

If a parish pays employees, they must withhold amounts from their pay and forward the withheld amount to the ATO. **Withholding payments** include the payment of **salary, stipend and wages** to any **employee** (including a priest, deacon or choir conductor). The dictionary definition of employee is a person who enters into any service of their own free will, or who offers to perform a service or undertaking. Under this definition care takers, cleaners, choir directors, etc. could all be classified as employees.

Please select the appropriate option below which applies to your parish: **Yes, No, Partial or Not Applicable**

1. Does the parish make payments to any of the following and are each of these payments subject to PAYG withholding?
 - ☞ Priests **Yes**
 - ☞ Deacons **Yes**
 - ☞ Choir Conductors **Yes**
 - ☞ Cleaners **Yes**
 - ☞ Gardeners **Yes**
 - ☞ Visiting clergy **Yes**
2. Are all the amounts withheld reported and remitted to the ATO each reporting period? **Yes**
3. Are there any payments made to individuals for which the parish –
 - ☞ Has not withheld PAYG? **No**
 - ☞ Is unsure how to calculate the amount to be withheld? **Yes**
 - ☞ Is unsure how to account for any amount withheld? **Yes**
4. Does the parish know when they are required to withhold from a payment to a contractor or volunteer? A parish must withhold if the following applies:
 - ☞ The payment is for a supply of goods and services made in the course of the contractor's or volunteer's enterprise. **Yes**
 - ☞ The contractor or volunteer has not quoted their ABN. **Yes**
5. Does the parish maintain the following records for all employees –
 - ☞ Tax File Number **Yes**
 - ☞ Withholding declarations **Yes**
 - ☞ Wage records **Yes**
 - ☞ Superannuation records **Yes**
 - ☞ Fringe Benefits records **Yes**
 - ☞ Annual leave entitlement **Yes**
 - ☞ Long service leave entitlement **Yes**
 - ☞ PAYG withholding **Yes**
6. Is the parish using Single Touch Payroll (STP) for paying wages? **Yes**
7. Has the parish reviewed their Parish Priest's remuneration in line with CPI? **Yes**
8. Are superannuation contributions -
 - ☞ Paid quarterly? **Yes**
 - ☞ Adjusted/increased in line with new legislation? **Yes**
9. Has the parish reviewed their workers compensation insurance obligations? **Yes**

ATO Compliance Checklist and Fair Work cont'd

GST

The Diocese is the head of a **GST Group** and manages the GST affairs of the parishes. This means no GST is payable and no credits can be claimed on transactions between group members. However, each parish of the GST Group must be individually registered for GST and account for all its transactions with parties outside of the group by lodging individual activity statements to the Diocese.

1. Has the parish undertaken a review of GST compliance in relation to –

- ☞ The nature of payments for which Input Tax Credit amount that a parish may claim from the ATO as a result of paying GST on goods or services acquired? **Yes**
- ☞ The retention of tax invoices for all Input Tax Credit claims? **Yes**
- ☞ The nature of receipts on which GST is payable? **Yes**
- ☞ The recording of GST in relation to all receipts and payments? **Yes**
- ☞ The completion of the quarterly GST return to the Diocese? **Yes**

2. Are there any transactions on which the parish –

- ☞ Has not accounted for GST? **Yes**
- ☞ Is unsure how to account for any GST? **Yes**

Financial Record Keeping

It is essential for parishes to observe good record keeping practices to meet their obligations with the ATO and ACNC. Charities are required to keep financial records for seven years.

1. Sales Records

- ☞ Tax invoices **No**
- ☞ Sales receipts/ invoices **No**
- ☞ Bank statements and bank deposit slips **No**
- ☞ Cash receipts book **No**

2. Purchase /expense records **No**

- ☞ Tax invoices **No**
- ☞ Purchase receipts **No**
- ☞ Cheque butts **No**
- ☞ Bank Statements **No**
- ☞ Cash payment book or electronic equivalent **No**
- ☞ Petty Cash Book **No**

3. Working papers used to prepare GST reports sent to the diocese **No**

4. Fringe Benefit tracking book **No**

ATO Compliance Checklist and Fair Work cont'd

Fair Work Record Keeping

It is important for parishes to observe the correct record keeping processes to fulfil the obligations of **Fair Work Act 2009**. Employers who engage employees are required to keep accurate and complete records for all their employees by law. No person can access records other than the employee, their employer, and relevant payroll staff. Employers must make copies of an employee's records available at the request of an employee or former employee. **Employee records are private and confidential.**

In addition to point 5 in the first section, the following record keeping responsibilities are required by parishes:

1. Record keeping obligations for employees must:

- be in a form that is readily accessible to a Fair Work Inspector
 - be in a legible form and in English (preferably in plain, simple English)
 - not be altered unless for the purposes of correcting an error
 - not be false or misleading to the employer's knowledge
- ➞ Is your parish compliant with the above obligations? **No**

2. Pay slips must show the following:

- **General:** Employer's and employee's name, employer's ABN, employee's commencement date, the basis of employment (permanent, temporary, full-time, part time, or casual).
 - **Pay:** Pay period, pay rate paid, gross and net amounts paid, any deductions from the gross amount and details of any bonus, loading, or other monetary allowance or separately identifiable entitlement paid.
 - **Leave:** Any leave taken and the balance of the employee's entitlement to leave.
 - **Superannuation contributions:** The amount paid, pay period, date(s) paid, name of super fund and the reason the employer paid into a defined fund (e.g. a record of the employee's super fund choice and the date they made that choice).
- ➞ Is your parish compliant with information shown on a pay slip? **No**

3. Access to records:

Only the **employer, payroll staff, the employee and authorised individuals**, such as an accountant or **Fair Work Inspector**, can access employee records. If an employee asks to see their records, an employer must make them available. This includes after an employee has ceased employment. In accordance to privacy and Fair Work laws, employee records are private and confidential.

➞ Are your employee records kept in a safe and secure manner and only accessed by authorised personnel? **No**

Click here to enter text.

Signed: _____ Date _____

Once completed please return with you AGM checklist.

ACNC Record Keeping Checklist

Charities registered with the ACNC must comply with the Record Keeping requirements under Division 55 of the ACNC Act.

Registered charities must keep records including:

- financial records and
- operational records

These records must be sufficient to enable the ACNC (or others) to assess your charity's:

- entitlement to charity registration
- charitable purpose and registration category or sub-type
- compliance with the ACNC Act

There is no prescribed format or method for how records should be kept. Both physical and electronic records can be kept. The records must be in English or easily convertible into English. Certain records must be kept for at least 7 years after the transactions or operations are completed. Other records must be kept for a longer period of time.

Record Keeping

1. Do you have a record keeping policy? Including:
 - ☞ A schedule of records and documents that are kept. **No**
 - ☞ The security measures in place and the location where your records are kept. **No**
 - ☞ A list of individuals who are responsible for record-keeping. **No**
 - ☞ A schedule of retention and disposal of records. **No**
2. Do you have a list of your Parish's basic operational records? **No**
3. Are your records kept in English or in a form that can be quickly and easily translated into English? **No**
4. Do you have a system or process for record-keeping?
 - ☞ Is someone in your Parish in charge of record-keeping? **No**
 - ☞ Have other staff/volunteers/Parish Council members received training on the record-keeping system or process? **No**
 - ☞ Do you have a procedure that describes how your records (for example, written, print-outs, electronic, other?) are kept and secured and who is responsible for record-keeping? **No**
5. Are your records kept in a way that are readily accessible?
 - ☞ Does your record-keeping policy describe where your records will be kept and who is responsible? **No**
 - ☞ Do other authorised people in the Parish know where the records are kept? **No**
 - ☞ Is there record-keeping procedure describing your filing system and how it is maintained? **No**
 - ☞ Do other people understand the filing system? **No**
6. How are secure any sensitive records stored?
 - ☞ Does your record-keeping policy describe how sensitive records are secured and who is authorised to access sensitive records? **No**
 - ☞ Is someone in your Parish in charge of keeping sensitive records secure? **No**
 - ☞ Do other authorised people in your parish know about this process? **No**
 - ☞ Is your Privacy Policy Statement up to date? **No**
 - ☞ Details of your Privacy Officer:
Name, address, email and contact number
7. Do you back up electronic records?
 - ☞ Do you keep your back-ups in secure method on your computer? **No**
 - ☞ If using a cloud-based system, are your records secure and backed up? **No**
8. Do you keep paper copies of important electronic records?
 - ☞ Does your Parish organise records in an appropriate method? **No**

<ul style="list-style-type: none"> ➤ Does your Parish separate the different paper records into categories (bank statements, communication, bills, and receipts)? No ➤ Does your Parish separate the paper records by reporting periods (financial years)? No ➤ Do you know which records should be kept for a minimum of seven years? No
<p>9. Do you report to other regulatory bodies which have their own record-keeping requirements?</p> <ul style="list-style-type: none"> ➤ Does your record-keeping policy recognise other record-keeping compliance requirements under state or Commonwealth legislation, statutory contracts or accreditation requirements? No
<p>Comments or Notes: Click or tap here to enter text.</p>

Click here to enter text.

Signed: _____ **Date** _____

Please submit with you AGM minutes.

AUDITING COMMITTEE CHECKLIST

1. DOCUMENTATION

The Auditing Committee was provided with

- Details of all accounts held by the parish with financial institutions and statements for all accounts, including quantities and valuation of assets;
- All financial statements for each month of the year under review and for that year as a whole, and the 'Statement of Financial Position' from the previous year;
- The original income and expense ledgers, and all service-day worksheets for the year under review;
- Copies of schedules of services held during the year under review;
- All paid invoices, receipts, deposit books and other income and expenditure records for the year under review and invoices unpaid as at the end of the year;
- All cash in hand; and
- All other financial records held by the Treasurer.

The Auditing Committee was/was not satisfied that it had all the necessary information to properly conduct the audit.

2. THE OVERALL PICTURE

The Auditing Committee found that

- The statements of financial position and ledger entries matched;
- The opening and closing entries in the statements of financial position and the ledgers corresponded with those preceding and succeeding; and
- The reconciliations at the end of each month corresponded with the bank statements.

Furthermore

- For the parish accounts, the month of was checked in detail by the Auditing Committee and the reconciliation confirmed.
- There was no need to check another month.
- Cash accounts were checked and found to be consistent with written records.

3. THE DETAIL

INCOME

The following service-day worksheets were checked:

- The totals corresponded with the deposit slips and the bank statements.

Comments, if any:

- For the parish accounts, the month of was checked in detail by the Auditing Committee and the addition and attribution were confirmed.
- There was no need to check another month.
- Income records for the Ladies' Auxiliary were checked and found to be accurate.

EXPENDITURE

- For the parish accounts, the month of was checked in detail by the Auditing Committee and the addition and attribution were confirmed;
- There were appropriate receipts for all expenditure in that calendar month;
- All expenditure was appropriately authorised;
- There was no need to check another month;
- Expenditure records for Ladies' Auxiliary were checked and found to be supported by receipts.

Comments, if any:

CONTROL SYSTEMS

Were there any instances noted of insufficient controls in place?

Were there any instances noted of unauthorised expenditure, or insufficient evidence of authorisation?

COMPLIANCE

- Do all expenditure decisions comply with the By-Laws and parish policies?

- Are account signatories up-to-date?

- Are cheques and cash stored appropriately?

- Are donations passed on in a timely fashion?

- Are restricted funds kept separately? If not, are arrangements sufficient?

- Are records stored appropriately? Are there back-up systems? Does everyone who needs to understand the records do so?

- Are reports timely, useful, accurate, and complete? Does the Parish Council have enough information?

- Are loan requirements complied with?

Is there an inventory of fixed assets? Is it complete and up to date?

Are there any other concerns or comments?