

Autism Spectrum Australia (Aspect) is a Public Benevolent Institution (PBI) with Deductible Gift Recipient (DGR) status and endorsed for Charity Tax Concessions (TCC). Aspect is committed to maintaining the organisation's financial integrity and strength to enable the sustainable provision of services. A sound financial base provides the necessary resources for capital investments and initiatives identified in Aspect's strategic plan, while ensuring adequate liquidity to meet its internal and external obligations.

Aspect's assets are acquired, recorded, verified, disposed of and accounted for in accordance with applicable accounting standards and custodial responsibility. Staff are required to purchase goods and services according to approved procedures to ensure appropriate accountability and clear audit trails.

Aspect receives government funding, financial support from partner organisations and private contributions to meet its costs of providing services. The effective and prudent management of funds are ensured so that the people we support are not subject to financial mismanagement or abuse and funding obligations are met.

Aspect also welcomes and relies on support from the community which includes accepting donations and gifts which support our mission. Aspect staff, as well as external individuals, organisations and community groups, are required to comply with legislation and best practices when raising funds on behalf of the organisation to ensure that all fundraising conducted in Aspect's name is carried out ethically. Aspect reserves the right to refuse any gift, including, but not limited to, those that:

- break the law, including gifts that discriminate based upon race, colour, sex, creed, ethnic or national identity, disability, sexual preference, or age.
- do not further the mission or purpose of Aspect.
- inhibit the procurement of gifts from other donors.
- involve actual or potential liability against Aspect's assets or resources.
- are made by a donor with whom Aspect does not desire to be associated because the donor's actions, espoused beliefs, or method of generating funds are inconsistent with the mission of Aspect.

Aspect treats all gifts-in-will with respect to the wishes of the bequestor where they have specified a particular user for their gift, and where possible, funds will be applied to that program or initiative. On receipt of a gift-in-will where it has not been specified otherwise by the bequestor, the funds are

allocated to the organisation's financial reserves to support the delivery of its mission for the long term, except where it is agreed otherwise by the Board.

Fraud and corruption within Aspect's workplace and financial mismanagement or exploitation of the funds of the people we support is not tolerated. Aspect's exposure to fraud or corruption and the exposure to financial exploitation of the people we support is minimised by:

- internal control processes as outlined in procedures and instructions for staff;
- staff reporting;
- staff adherence to Aspect's Code of Conduct;
- the clear information provision to the people we support regarding the costs involved in Aspect's services; and
- independent external body financial auditing.

This is enabled by the maintenance of critical financial information in robust management systems. Following a risk management process, management accounts and budget are regularly reported to and reviewed by the Board and/or its Committees. Any corrective action is identified based on a system of facts and data, and if and when required, is taken as soon as possible.

### **External Framework**

The Financial Integrity policy demonstrates Aspect's commitment to sound financial management and it's accountability in all areas of service planning, development and provision, in adherence with relevant legislative and regulatory frameworks, business ethics and the National Standards for Disability Services Standard 6: Service Management, to further Aspect's mission.

The Financial Integrity policy illustrates Aspect's adherence to the:

- NDIS Practice Standards (2018) and NDIS Code of Conduct, specifically within the NDIS Practice Standards & Quality Indicators:
  - Core Module: 1. Rights and Responsibilities, under the relevant Outcomes.
  - Core Module: 2. Provider Governance and Operational Management, under the relevant Outcomes.
  - Core Module: 3. Provision of Supports, under the relevant Outcomes.
  - Core Module: 4. Support Provision Environment, under the relevant Outcomes.
  - Supplementary Module: 2. Specialist Behaviour Support Module, under the relevant Outcomes.
  - Supplementary Module: 2a. Implementing Behaviour Support Plans, under all Outcomes.
  - Supplementary Module: 3. Early Childhood Supports, under the relevant Outcomes.
  - Supplementary Module: 4. Specialist Support Coordination, under the relevant Outcomes.

- Disability Standards for Education (2005), specifically:
  - Part 3: Making Reasonable Adjustments
  - Part 10: Exemptions
- NESA Registered and Accredited Individual Non-government Schools (NSW Manual), specifically:
  - 3. Requirements for Registered Non-government Schools, under requirements for Facilities; Buildings and Premises; Safe and Supportive Environments and Financial Viability.
- Standards for Registration and Review of Registration of Schools in South Australia, specifically the relevant quality related criteria for:
  - Standard 1 School Governance
  - Standard 3 Student Safety, Health and Welfare

## Legislation References

### International

International Finance Reporting Standards (IFRS)

### National

Australian Accounting Standards (AASB)

Australian Charities and Not-for-profits Commission Act 2012 (Cth)

Australian Charities and Not-for-profits Commission Standards 2013 (Cth)

Australian Securities and Investments Commission Act 2001 (Cth)

Charities Act 2013 (Cth)

Competition and Consumer Act 2010 (Cth)

Corporations Act 2001 (Cth)

Disability Standards for Education 2005 (Cth)

Fair Work Act 2009 (Cth)

Income Tax Assessment Act 1936 (Cth)

Income Tax Assessment Act 1997 (Cth)

National Disability Insurance Scheme Act 2013 (Cth)

National Disability Insurance Scheme Amendment (Quality and Safeguards Commission and other measures) Bill 2017 (Cth)

National Standards for Disability Services 2014 (Cth)

Privacy Act 1988 (Cth)

Privacy Amendment Act (Private Sector) Act 2000 (Cth)

### New South Wales

Anti-Discrimination Act 1977 (NSW)

Best Practice Guidelines for Charitable Organisations 2002 (NSW) 4th Edition

Charitable Fundraising Act 1991 (NSW)

Fair Trading Act 1987 (NSW)

Independent Commission against corruption Act 1988 (NSW)

Lotteries and Art Unions Act 1901 (NSW) No 34  
Privacy and Personal Information Protection Act 1998 (NSW)  
Public Finance and Audit Act 1983 (NSW)  
Public Interest Disclosures Act 1994 (NSW)

#### **Victoria**

Australian Consumer Law and Fair Trading Act 2012 (VIC)  
Fundraising Appeals Act 1998 (VIC)  
Gambling Regulation Act 2003 (VIC)  
Privacy and Data Protection Act 2014 (VIC)  
Protected Disclosure Act 2012 (VIC)

#### **South Australia**

Fair Trading Act 1987 (SA)  
Freedom of Information Act 1991 (SA)  
Whistle blowers Protection Act 1993 (SA)

#### **Australian Capital Territory**

Charitable Collections Act 2003 (ACT)  
Fair Trading (Australian Consumer Law) Act 1992 (ACT)  
Freedom of Information Act 1989 (ACT)  
Lotteries Act 1964 (ACT)  
Public Disclosure Act 2012 (ACT)

#### **Queensland**

Charitable and Non-profit gaming Act 1999 (QLD)

#### **Western Australia**

Gaming and Wagering Commission Act 1987 (WA)

#### **Northern Territory**

Gaming Control Act 2011 (NT)