

Record Keeping Policy

Purpose

The purpose of record keeping is to:

- show that Mind-Ed continues to run as a not-for-profit and working towards its charitable purposes (and so should remain eligible to be registered as a charity).
- understand whether Mind-Ed is in good financial health
- assess whether the right kinds of decisions are being made (operational and financial)
- communicate about Mind-Ed's activities and finances
- report to the Australian Tax Office,
- prepare reports to meet our reporting obligations to the ACNC, other government regulators, donors/funders and members, and
- otherwise show that Mind-Ed meets its obligations under the ACNC Act, tax, and other relevant laws.

Scope

This policy applies to all Mind-Ed workers, defined as a person who carries out work, paid or unpaid, with Mind-Ed including the Mind-Ed Board, Professional Liaison Team, Professional Advisors, employees, contractors, agency workers, volunteers, interns, work experience staff and statutory employees (board, executive committee).

Under the ACNC, Mind-Ed will keep:

1. Financial records, and
2. Operational records

Financial records

These must:

- correctly record and explain how Mind-Ed spends or receives its money or other assets (transactions)
- correctly record and explain Mind-Ed's financial position and performance, and
- allow for true and fair financial statements to be prepared and audited or reviewed if required.



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The ACNC Act or the ACNC Commissioner could require Mind-Ed to prepare financial statements.

Operational records

These are other documents about Mind-Ed's operations. Mind-Ed will keep operational records that show how Mind-Ed:

- is entitled to be registered as a charity and as its subtype
- meets its obligations under the ACNC Act, and
- meets its obligations under tax law.

Procedure

Format

Mind-Ed will keep the records in any format that suits, as long as they are:

- in writing
- readily accessible (easy to find), and
- in English, or in a form that can be easily translated to English.

Mind-Ed can keep records on paper or on our SharePoint system (in electronic form).

Destroying records

After seven years (and if the charity has no record-keeping obligations to other regulators), Mind-Ed may destroy the records it has kept for ACNC purposes.

Before we destroy records, those responsible for this policy will check Mind-Ed's records policy and other legal obligations – for example, privacy requirements – to make sure we are doing so appropriately.



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Safety and privacy

Mind-Ed's record-keeping responsibilities remain the same where employees or representatives are working from home or remotely.

Those making records must:

- make and keep copies of operational and financial records
- keep records safe, ensuring no unauthorised access to records, nor unauthorised or illegal disposal of records
- comply with Mind-Ed's record-keeping policies and procedures.

When staff or volunteers are working remotely, there may be increased or additional risks to Mind-Ed records. These might include:

- records not being properly retained
- problems with controlling duplicates or versions of records
- some staff being unable to access required records if they are on someone else's personal device or storage
- improper backing-up of records.

In addition, information security risks may arise from:

- people using private networks and devices or public networks, or where other family members are also working from home
- employees or volunteers using their own computer systems and not having sufficient and up to date security software or operating systems
- an inability to control access to records - particularly those that are confidential or sensitive
- using unsecured or unsafe meeting platforms or other cloud platforms.



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Managing record keeping and risk procedure

Mind-Ed will store operational records on our SharePoint system which has varying levels of access. There are four record keeping sites.

1. Board – MMR Organisational Information – Confidential

This site contains information only accessible by the current board members and the Chief Executive Officer.

Recorded in this site are:

- Board meetings and records
- Grant application records
- MMR Incorporation and organisational records
- Financial records
- Quotes for service
- Complaints & Risk register
- MOUs
- Archived docs

2. All Staff – Operations and News – Confidential to the organisation

This site contains information only accessible by the Board, Chief Executive Officer and any other Mind-Ed employees.

Recorded on this site are:

- Plans, Reports, Policies, Procedures
- Membership
- Resources
- Celebration
- Education
- Promotions
- Agency
- Evaluation

3. Operations Team – Confidential to the organisation employees and relevant executive



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This site contains information only accessible by the employees of Mind-Ed, the Chief Executive Officer, Chair, Treasurer, Accounting support person.

Records on this site are:

- Staff timesheets
- Monthly reporting and individual staff workflows
- SACS award information
- Fringe Benefit Tax Information
- Reimbursement information

4. Human Resources – Confidential to the CEO, Chair and recruitment panel members

This site contains information only accessible by the Chief Executive Officer, Chair, and those involved in a recruitment process.

Records on this site are:

- Recruitment documentation
- JDF folders
- SACS award
- Staff contracts
- Mind-Ed Assets register
- FBT info (org)
- Leave management

Specific records of importance

- Governing Documents (Including)
- Constitution
- Rules
- Policies
- Resolutions
- Committee meeting minutes (including a record of any disclosure of interest made by a committee member at a meeting)
- List of office holder records
- A register of members



Record Keeping Policy

Financial Reports (Including)

- Financial statements
- Annual budgets
- Reconciliations
- Audit reports
- Accounts payable and receivable
- Tax invoices

Human Resources (Including)

- TFN declarations
- Pay as you go (PAYG) withholding
- Superannuation
- Fringe benefits provided
- Employment contracts
- Job descriptions
- Volunteer records
- Client records
- Timesheets

Banking Records (Including)

- Bank statements
- Deposit books
- Cheque books
- Bank reconciliation

Grant documentation (Including)

- When funding will be received
- When acquittals need to be made
- Application deadlines



Record Keeping Policy

Registration, Certificates and accompanying documents to regulators (Including)

- ATO
- Australian Charities and Not-for-profits Commission
- State regulators
- Copies of reviews of entitlement to tax concessions
- Records to help prepare tax statements and returns

Relevant Legislation

- The Associations Incorporation Act 2015 (WA) (AI Act)
- The Associations Incorporation Regulations 2016 (WA) (Regulations), and
- The incorporated association's rules (sometimes called a constitution)

