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|  | **Record Keeping Checklist** |

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| **PURPOSE OF THIS CHECKLIST** |  |

ECS 2 requires Charities to obtain and keep records necessary to prepare a summary of the charity’s activities outside Australia on a country by country basis. This includes records relating to expenditure.

The ACNC has instructed that the records should be sufficient to provide a brief yet comprehensive summary of the activities if requested. This information is not required to be provided to the ACNC unless requested.

Charities can use the following checklist to confirm they are keeping appropriate records.

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| **COMPLETING THE CHECKLIST** |  |

Your charity’s Board, CEO and key staff should complete this checklist (alternatively, the CEO or key staff may complete the checklist for review by the Board). While smaller overseas operations will not require the same level of detailed records as larger organisations, all charities should aim to have a response to every question.

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| **GENERAL RECORDS** |  |

These records relate to your charity and its governing body generally.

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| **Record** | **Does our charity have this record?** | **Where is it stored?** | **Comments** |
| *Constitution/Rules* | YES/NO |  |  |
| *Strategic or business plan* | YES/NO |  |  |
| *Financial records, including profit and loss, expenditure, budget and audit reports (if available)* | YES/NO |  |  |
| *Summary of annual activities (i.e Annual Report)* | YES/NO |  |  |
| *Policies and procedures, including:*   * *financial management;* * *safeguarding vulnerable persons;* * *conflicts of interest; and* * *whistleblowing/complaints* | YES/NO |  |  |
| *Register of conflicts of interest* | YES/NO |  |  |
| *List of extraterritorial legislation* | YES/NO |  |  |

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| **COUNTRY SPECIFIC RECORDS** |  |

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| **Name of country** |  |

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| **Records relating to:** | **Does our charity have this record?** | **Where is it stored?** | **Comments** |
| **Activities** conducted in country  *(annual report, CEO or program director’s report to the Board, reports received from third parties)* | YES/NO |  |  |
| **Expenditure** on activities in this country  *(receipts, program specific budgets or financial statements, third party’s financial statements)* | YES/NO |  |  |
| **Details of third parties** worked with in country  *(including name of organisation, details of responsible persons, contact information)* | YES/NO |  |  |
| Copy of all **agreements** with charity’s third parties worked with in country  *(e.g. Memorandum of Understanding, letter setting out funding terms, email chain)* | YES/NO |  |  |
| Your third party’s **partner organisations** delivering your programs  *(including name of organisation, details of responsible persons, contact information)* | YES/NO |  |  |
| **Approval** or consideration of country activities or expenditure  *(e.g. Board minutes, details of consideration and approval according to policy, application forms)* | YES/NO |  |  |
| **Monitoring** of country projects  *(e.g. acquittal reports, third party reports, reports prepared by visitors from the charity to the program)* | YES/NO |  |  |
| **Register of equipment**  *(listing any equipment belonging to the Charity located in this country)* | YES/NO |  |  |
| **Employee and volunteer records** *(including any employment contracts, recordings of screening undertaken, details of any complaints against employee or volunteer)* | YES/NO |  |  |
| **ECS Register of Conflicts**  *(including details of any perceived or actual material conflicts of interest for employees, volunteers, third parties and Responsible Persons outside Australia)* | YES/NO |  |  |
| **Complaints**  *(including any documented claims of inappropriate behaviour by the charity’s* ***employees or Responsible Persons*** *in the country and action taken)* | YES/NO |  |  |