



# TRANSPARENCY AND ACCOUNTABILITY POLICY AND PROCEDURE

<b>Responsible Officer</b>	<b>Administration Officer</b>
<b>Approved by</b>	<b>Senior Management Team</b>
<b>Review by</b>	<b>Joanne Cornelius</b>
<b>Last Reviewed</b>	<b>12/07/2015</b>
<b>Next Reviewed</b>	<b>05 /01/2016</b>
<b>Approved and commenced</b>	<b>12/07/2015</b>

## INTRODUCTION

Community Veracity values its relationship with its clients, its members, its donors, its volunteers and other stakeholders that partner with Community Veracity to enable it to achieve its purpose.

It recognises that transparency and accountability builds trust and helps those relationships to flourish.

## PURPOSE

The purpose of this document is to recognise the importance of transparency and accountability and facilitate the development and implementation of measures by Community Veracity Board and Staff to provide appropriate transparency and accountability.

## POLICY

### 1. Board Reporting

1. The Board must ensure that it complies with its legal and contractual reporting obligations. They include [delete items that are not applicable]:
  - a. Reporting annually to the Members, in accordance with the requirements of Community Veracity's constitution, on the activities of the Community Veracity in the preceding year, and providing an opportunity for questions;
  - b. Preparing financial reports as required by law;
  - c. Preparing an annual report in accordance with the requirements of [Name of Organisation's] fundraising licence;
  - d. Reporting to Government agencies in accordance with the terms of grants and funding contracts;
  - e. Reporting to the Australian Taxation Office, and/or other relevant Commonwealth Government Departments in accordance with the requirements of its deductible gift recipient status [for example – Health Promotion Charities must provide an annual statistical return report to the Department of Social Services report];
  - f. Reporting to donors in accordance with the terms of any philanthropic grants issued;
  - g. Reporting to the Australian Charities and Not-for-profits Commission.

2. In addition to its specific legal and contractual obligations, the Board will consider each year whether there are any other stakeholder relationships which could benefit from receiving a report from the Board on the activities and performance of Community Veracity .
3. In preparing its reports, the Board will consider the extent to which it can report on each of the following matters<sup>1</sup> [the extent to which these matters apply will vary according to the size and nature of your organisation – the criteria are provided by way of example but can be modified to suit your organisation]:
  - a. The purpose of Community Veracity .
    - i. A report on the purpose of Community Veracity involves explaining the environment in which Community Veracity operates. It includes reporting on the mission, vision and values of Community Veracity in a clear and effective manner, and explaining [Name of Organisation's] relevance in the current environment.
  - b. Community Veracity stakeholder reporting and engagement
    - i. This includes reporting on how stakeholder relationships are managed, how employees and volunteers are recruited, trained, rewarded, retained and recognised, and how the organisation is funded.
  - c. Fundraising and investments
    - i. This includes reporting on the source of funds, fundraising and funding targets.
    - ii. It includes reporting on accountability mechanisms governing the use of the funds.
    - iii. It includes an assessment of Community Veracity 's ability to maintain the current levels of funding in the future, and how its fundraising approach is being evolved or adapted to changes in circumstances.
    - iv. It includes reporting on investments, and the management oversight and skills in Community Veracity to manage investment risks and performance.
    - v. It includes reporting on movements in the level of funding, particularly where it has fallen in any year.

#### Business strategy and mission

- i. This includes explaining the strategy and structures that enable Community Veracity to operate and to grow.
  - ii. It includes identifying the priorities and associated budgets and allocation of resources.
  - iii. It also includes honest self-assessment and disclosure of performance and plans to address underperformance and/or ongoing challenges, recognising that this helps to build trust.
- d. Governance structure and processes
- i. This includes reporting on governance structures, systems, processes and how risk management frameworks are aligned with those structures, systems and processes.
  - ii. It includes providing clear diagrams of the organisational structure with reporting lines and key roles identified.
  - iii. It includes disclosure of qualifications, experience and length of service of the members of the Board, CEO and senior management.

---

<sup>1</sup> In preparing the list of matters, regard has been had, and material has been drawn from, the criteria used by Price Waterhouse Coopers in issuing [Transparency Awards](#).



- iv. It includes reporting on how Community Veracity identifies and manages risks, and what risks are specific to Community Veracity in addition to general risks.
    - e. Activity and performance
      - i. This includes reporting on outputs, outcomes and impacts.
      - ii. It also includes reporting on KPIs.
    - f. Financial performance and position
      - i. This includes reporting on sources of revenue, revenue recognition policies and a discussion and analysis of the factors affecting the organisation's financial performance.
  4. In undertaking its function of reporting to stakeholders, the Board must be mindful of the privacy policy of Community Veracity, underpinned by its [Name of Organisation's] privacy law obligations, and it must take care to act in the interests of Community Veracity .
  5. Board deliberations, and the deliberations of the Board's sub-committees, shall be dealt with in accordance with the Board confidentiality policy / procedure.

## **2. Client Records**

Community Veracity will deal with client records in accordance with its privacy law obligations.

## **3. Staff Records**

Community Veracity will deal with staff records in accordance with the *Fair Work Act 2009* (Cth), and its privacy policy and privacy law obligations.

## **4. Member and Donor records**

Community Veracity will deal with client records in accordance with its privacy policy and privacy law obligations.

## **5. Access to Minutes of General Meetings and the Members Register**

Access to minutes of general meetings, and the Members Register will be provided in accordance with the terms of the constitution of Community Veracity .

## **RESPONSIBILITIES**

In order for the Board to facilitate accountability and transparency with stakeholders, there needs to be good internal documentation and reporting.

The CEO is responsible for ensuring that there are systems and processes in place to capture, record and analyse the information necessary to enable the Board to perform its reporting functions. This includes reporting regularly to the Board on the operations of Community Veracity .

The CEO will also ensure that privacy and other policies are in place to govern the access and use of documents including client records, staff records, member and donor records, and minutes of general meetings, in accordance with the Board's transparency and accountability policy.



Staff are responsible for implementing and adhering to the policies and procedures developed by the CEO.