FORUM REPORT:
Measuring and Reducing Red Tape in the Not-For-Profit Sector

Date
February 2014
© Commonwealth of Australia 2014

This publication is available for your use under a Creative Commons Attribution 3.0 Australia licence, with the exception of the Commonwealth Coat of Arms, the Australian Charities and Not-for-profits Commission logo, photographs, images, signatures and where otherwise stated. The full licence terms are available from http://creativecommons.org/licenses/by/3.0/au/legalcode.

Use of ACNC material under a Creative Commons Attribution 3.0 Australia licence requires you to attribute the work (but not in any way that suggests that the ACNC endorses you or your use of the work).

ACNC material used 'as supplied'

Provided you have not modified or transformed ACNC material in any way including, for example, by changing the text; calculating percentage changes; graphing or charting data; or deriving new statistics from published statistics — then the ACNC prefers the following attribution:

Source: The Australian Charities and Not-for-profits Commission

Derivative material

If you have modified or transformed ACNC material, or derived new material from those of the ACNC in any way, then the ACNC prefers the following attribution:

Based on The Australian Charities and Not-for-profits Commission data

Use of the Coat of Arms

The terms under which the Coat of Arms can be used are set out on the It’s an Honour website (see www.itsanhonour.gov.au)
<table>
<thead>
<tr>
<th>Session 3: Charity Presentations</th>
<th>20</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Lighter Shade of Red</td>
<td>20</td>
</tr>
<tr>
<td>The Salvation Army Case Study: Red Tape Reduction</td>
<td>22</td>
</tr>
<tr>
<td>Compliance: Welcome to My World!</td>
<td>22</td>
</tr>
<tr>
<td>Q&amp;A Panel – Compilation of Participant Comments</td>
<td>23</td>
</tr>
<tr>
<td>Session 4: Costing Red Tape</td>
<td>27</td>
</tr>
<tr>
<td>Summary</td>
<td>27</td>
</tr>
<tr>
<td>Participant Comments</td>
<td>27</td>
</tr>
<tr>
<td>Professional Institutions: Thoughts So Far</td>
<td>29</td>
</tr>
<tr>
<td>Session 5: Advice to Government</td>
<td>30</td>
</tr>
<tr>
<td>Summary</td>
<td>30</td>
</tr>
<tr>
<td>Participant Comments</td>
<td>30</td>
</tr>
<tr>
<td>Appendix 1: Forum Participants</td>
<td>34</td>
</tr>
</tbody>
</table>
Introduction and Context

The Australian Charities and Not-for-profits Commission (ACNC) held the forum *Measuring and Reducing Red Tape in the Not-for-profit Sector* on Wednesday 4 December 2013 at the Australian National University. This report is a summary of the forum and the red tape reduction recommendations arising from it. It incorporates contributions made by participants during and after the forum through comments, workbook and survey responses, and incorporates notes taken by ACNC staff.

The style of this report reflects the participatory nature of the forum. It has been informed by the wealth of knowledge and experience in the sector and across government – the solutions do exist, and were well articulated. The forum provided an opportunity for these solutions to be openly discussed and this report allows them to be widely shared. As such, the solutions are presented largely through direct quotes from participants.¹ The red tape reduction recommendations contained in this report were strongly supported by participants at the forum.

The Report is also prepared within the context of the Government’s comprehensive deregulation agenda being implemented across Commonwealth departments and agencies and the proposed National Centre for Excellence for Civil society. The ACNC has been working with relevant deregulation units to ensure that the work done to date to reduce or remove unnecessarily burdensome regulatory, reporting and administrative requirements is taken forward.

### Deregulation Agenda

The deregulation agenda is being led by the Department of the Prime Minister and Cabinet:


### Background

#### The ACNC and Red Tape Reduction

Red tape reduction is a fundamental part of the ACNC’s work and it constitutes an important contribution to the Government’s deregulation agenda. The centrality of this work is encapsulated in the objects of the ACNC Act:

(a) to maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector
(b) to support and sustain a robust, vibrant, independent and innovative Australian not-for-profit sector
(c) to promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector.

The reduction of red tape is specifically addressed through the third object, but it is also critical to achieving the first two objects. Red tape decreases public confidence in the power of the donated dollar, threatens the sustainability of organisations, and compounds the regulatory burden. Appropriate

¹ ‘National charity regulator’ has been substituted for ACNC in some places, and ‘deregulation units’ for the former Department of Finance and Deregulation where the text has a forward looking focus.
national regulation enhances public trust, supports the sector, and allows unnecessary regulatory obligations across the jurisdictions to be reduced. As the ACNC Commissioner, Susan Pascoe AM, has pointed out:

“Many Australian charities currently face a complex and burdensome reporting regime that varies across the country. This is costly, bureaucratic and stifles innovation and charitable endeavour.”

The promise of a national regulator is that through regulating the sector appropriately at the national level, government agencies across the country – those involved in regulation, accreditation/licencing, and funding – will be able to ease and in some cases remove the regulatory and reporting burdens they impose. The ACNC is committed to working with these agencies to reduce red tape for not-for-profit (NFP) organisations in Australia. It is a complex and ongoing process that is of great potential benefit to the Australian community. Details of the initiatives undertaken by the Reporting and Red Tape Reduction Directorate are available in the ACNC Annual Report and on the ACNC website.

ACNC Annual Report 2012-13
Chapter 3 – Driving regulatory and reporting simplification

ACNC website: Red Tape Reduction

During the first year of its operations, the ACNC undertook and continues to undertake a range of initiatives to reduce red tape for the NFP sector. However, the forum was not limited to consideration of how the ACNC can help to reduce red tape. It considered the full range of options to reduce red tape for not-for-profit organisations in Australia – both within and outside of the ambit of the charity regulator.

Development of the Forum

Discussions during several meetings of ACNC working parties held during 2013, and held more broadly across the sector, showed there was significant uncertainty about red tape: what it means, how it can be addressed, and what the ACNC is doing to reduce it (see Commissioner’s Column, 7 October 2013). Specifically, a key action arising out of the 26 September 2013 meeting of the Social Services Reporting Duplication Working Party was that of the holding of a forum on red tape. This forum was planned with a view to trying to dispel uncertainty and build mutual understanding as well as to identify a set of practical recommendations. To achieve this outcome, it was also intended that participants provide grassroots practical, operational insights into the impact of onerous administrative and regulatory requirements and also recommend solutions as they saw them. Ideas developed at the forum are the subject of this report and will be distributed to government, the NFP sector and forum participants.

The Forum

Details
The Australian Charities and Not-for-profits Commission’s forum – ‘Measuring and Reducing Red Tape in the NFP Sector’ – was held on 4 December 2013 at University House, Australian National University. Ninety-five representatives from charities, NFP peak bodies, government, professional services firms and research bodies, came together to consolidate ideas and contribute their efforts to reduce red tape (see full list at Appendix 1).

Principles and Objectives
The forum considered issues pertaining to red tape and practical ideas for its reduction across government. The guiding principles and objectives for the forum were:

- open and frank dialogue amongst participants
- focus on defining, measuring and reducing red tape, both within government and NFPs
- practical red tape reduction solutions.

Key questions participants were invited to consider were:

1) What constitutes red tape and what constitutes good administration?
2) What can be done to improve the alignment between internal and external reporting processes?
3) What is the cost – time, money, loss of opportunity to serve the community – of burdensome red tape on organisations; and what processes impose the most red tape: regulatory requirements, funding requirements, etc?
4) What needs to be provided to funding agencies to ensure appropriate accountability and transparency in relation to the use of public funds?
5) What data should be collected to assist the general public and policy makers to understand the sector better and to ensure future policy is developed out of a sound understanding of needs and practice?

The discussions yielded numerous red tape reduction recommendations.
Red Tape Reduction Recommendations

The following recommendations were drawn from contributions made by participants throughout the day, particularly the final ‘Advice to Government’ session.

The Recommendations

1 National approach

1.1 Harmonisation

- A national approach is needed for the NFP sector.
- Harmonisation of regulatory requirements and sharing of information across jurisdictions is critical.
- Harmonisation of fundraising and incorporated associations’ legislation should be a priority.
- The sector should actively advocate for this work and COAG should prioritise it.
- The not-for-profit sector should not be denied the harmonised regulatory environment the for-profit sector enjoys.
- More ambitious options, such as nationalising licensing requirements (or mutual recognition of licences across jurisdictions) should be considered.
- While harmonisation efforts progress, the ACNC should formally offer to accept reports from states and territories as satisfying its own reporting requirements. This has already been flagged by the ACNC and is enabled through its transitional legislation.
- Fundamental to all harmonisation across the jurisdictions is open communication between Commonwealth, state and territory agencies. As the burden of red tape on NFPs is cumulative, agencies across Australia must work together to ensure requirements are not duplicative.

ACNC Action: harmonisation

The Commissioner has formally offered to accept charities’ reports to states and territories as satisfying the ACNC reporting requirements.

There is potential for ongoing efforts with states and territories to harmonise incorporated associations and fundraising legislation. South Australia has shown the way here in its cooperation with the Commonwealth and the model could be pursued with all states and territories in Australia.

1.2 ‘Light touch’ regulation and compliance

- Government regulators across Australia should adopt the ‘light touch’ approach applied by the ACNC, with compliance interventions a last resort.
• Quality assurance processes and interventions do not necessarily ensure quality services and should be specifically justified where they are employed.

• The national regulator could have a useful role in monitoring the regulation being imposed on NFPs in different sub-sectors.

ACNC Action: continue ‘light touch’ regulation
Continue the ‘light touch’ regulation approach as articulated in the ACNC Regulatory Approach Statement and expanded upon in the ACNC Advisory Board’s Principles of Good Charity Regulation. In cooperation with government deregulation units, monitor the regulation being imposed on NFPs in different sub-sectors and identify areas for reduction of regulation.

1.3 Measure the red tape burden

• Research should be undertaken to measure the baseline of red tape imposed on the sector (charities) across Australia and make recommendations for red tape reduction initiatives, with markers for success.

ACNC Action: measure the red tape burden
The ACNC has commissioned research on the regulatory and reporting burden on the not-for-profit sector in Australia. The research includes a conceptual framework, case studies and red tape mapping and costing consistent with the methodology of the Office of Best Practice Regulation in the Department of Prime Minister and Cabinet (PM&C).

2 Risk

2.1 Risk assessment and Management

• In assessing risk, the NFP sector should be properly recognised as well established, well regulated and accountable. The reliable performance history of specific NFPs should also be taken into account.

• With the ACNC protecting and enhancing public trust in the sector, there is great opportunity for trusting cooperation between governments and NFPs to yield valuable social innovation.

• At the very least, NFPs should not be burdened with reporting requirements that go beyond those imposed on the for-profit sector.

• Principles (not procedure) based measures to improve the consistency of risk management across government – including development of a risk management framework – should be considered.

• A fundamental principle is that regulatory and reporting requirements should be proportionate to risk.
Outcomes

3.1 Outcomes focus

- Funding agencies should adopt an outcomes orientation. Funding should be provided based on outcomes agreed in consultation with NFPs, with payment based on services proposed and delivered by NFPs to meet these outcomes, not on compliance with input and process prescriptions.

3.2 Outcomes based measurement and evaluation framework

- An outcome based measurement and evaluation framework should be developed as a basis for consistent performance reporting across government. The NFP sector should be actively consulted in its development.

3.3 Outcomes and red tape reduction portal

- The national charity regulator or similar body should develop an outcomes portal to demonstrate the good being done by NFPs across Australia. Evaluation and performance data could be published and made available to the public and to multiple agencies across the jurisdictions for analysis. This would be particularly useful for identifying collective impacts of programs on complex sector problems. Importantly, the portal would house data, not judgements about outcomes. The portal could also include examples of red tape reduction initiatives.

4 Funding Agreements and Reporting

4.1 Consistently apply red tape reduction tools when engaging NFPs

- Commonwealth departments should consistently apply red tape reduction tools when engaging NFPs, including: the Charity Passport; Commonwealth Grant Guidelines/Rules; National Standard Chart of Accounts (NSCOA); low risk grant template; grants.gov.au.

---

• The use of these tools by government agencies should be monitored by appropriate departmental deregulation units and the national charity regulator (in relation to engagement with NFPs).

**ACNC Action: monitor the use of red tape reduction tools**

The ACNC will work with deregulation units and the Department of Finance to monitor the use by government agencies of red tape reduction tools when engaging with NFPs.

The ACNC is the steward of the National Standard Chart of Accounts (NSCOA) which has been agreed by COAG, and forms the basis of streamlined, common financial reporting across jurisdictions. Ongoing work for further reduction/harmonisation of reporting requirements across jurisdictions is worth pursuing.

### 4.2 One set of accounts for each organisation (‘global audit’)

• Organisations should be required to provide one set of audited accounts only. Schedules or segment reporting could be utilised to allow acquittals for multiple programs to be discharged from one set of accounts, replacing separate grant/program/agency reporting. This would be aided by government agencies adopting consistent materiality tests.

• The ACNC should extend its ‘report once, use often’ Charity Passport to financial statements for grant acquittals.

**ACNC Action: advance the charity passport**

The ACNC is implementing IT solutions to operationalise the charity passport; extend the charity passport function to financial statements for financial acquittals; and prepare guidance for government agencies on the charity passport and how to ‘report once, use often’ when engaging with registered Australian charities.

### 4.3 Justify information and reporting requirements and feed data back to the sector

• Information required of NFPs by governments should be justified and use of the information should be demonstrated by public release of data and analysis. Policies and requirements should be justified by reference to the benefit to clients and the community, not to ease of administration for government.

• Before adding a reporting requirement, governments should ask: “If the Government had to pay for it, would it be required?”

• Government should communicate to NFPs what they want to achieve through reporting and work cooperatively to develop appropriate reporting arrangements.
ACNC Action: data sharing

Continue to make charity data freely available to the public on the online ACNC register and website and through the release of analysis reports. Data will be fed back to the sector and new data sharing opportunities will be explored.

4.4 Training in grants administration

- Comprehensive, accredited training in grants administration should be available and promoted to government public servants. Joint training programs with the NFP sector should also be encouraged.
- The training should encourage collaboration between government and the NFP sector, be citizen/client and grantee-centric, and discourage unnecessary reporting and acquittal requirements.

4.5 Governance assurance

- Governance requirements should not be required in government funding processes for organisations registered with the national charity regulator or ORIC (Office of the Registrar of Indigenous Corporations), whose governance structures are already assured.

4.6 Negotiation of funding agreements

- Government funders should provide NFPs with a genuine opportunity to negotiate funding agreements/contracts, including specific terms and conditions.
- Agreements should avoid the use of excessive requirements and ‘legalese’.

4.7 Contract duration and reporting frequency

- Service and grant agreements should generally be for a period of at least three years – or longer where the context justifies it – to encourage more cooperation, better planning, and improved outcomes and evaluation.
- The content and frequency of reporting and monitoring should be proportionate to the risk associated with the grant.

4.8 Pre-qualification

- NFPs should be given the opportunity to pre-qualify to deliver specified types of services. Relevant service agreements across Government should recognise pre-qualification and eligibility to obtain funding. New and small organisations should be encouraged and supported to obtain pre-qualification.
- Pre-qualification should not be used as a mechanism to exclude organisations from applying, but rather to exempt organisations from resubmitting eligibility/qualification information.

5 Sector Capacity

5.1 Monitor and strengthen sector capacity and diversity

- Red tape can impose a disproportionate burden on smaller service providers, particularly those in regional, rural and remote Australia, where access to professional services may be more limited. Government departments should ensure that red tape is not weakening sector capacity and diversity. The ACNC should monitor the diversity and distribution of charities across Australia.

ACNC Action: monitor sector capacity and diversity

The national charity regulator or National Centre for Excellence could monitor the capacity and diversity of the not-for-profit sector in Australia, including the effects of red tape on sector capacity using data generated from the charity register.

5.2 Reduce red tape for volunteers

- Volunteers as well as organisations are subjected to red tape, particularly duplication. Red tape deters volunteers and so diminishes the capacity of NFPs.

- One practical initiative would be for a single police or working with vulnerable persons clearance that applies to all volunteering a volunteer conducts (as in the ACT). These clearances should be recognised across jurisdictions.
The Forum: Session by Session

The day was facilitated by Professor David Gilchrist, Curtin University, and was broken into five interactive sessions. Participants were seated at tables and were given opportunities throughout the day to discuss issues arising from presentations and Q & A sessions. ACNC staff were in attendance to take note of discussions, questions, and red tape reduction recommendations. Participants were also provided with a workbook in which to record any additional issues or recommendations.

The Agenda

<table>
<thead>
<tr>
<th>Time</th>
<th>Topic</th>
<th>Presenter</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.00 – 10.25</td>
<td>Opening address and Welcome</td>
<td>Susan Pascoe AM, ACNC Commissioner</td>
</tr>
<tr>
<td>10.30 – 11.00</td>
<td>SESSION ONE: Red Tape in the NFP Sector – what are we talking about?</td>
<td>Professor David Gilchrist, Director, Curtin Not-for-profit Initiative, Curtin University</td>
</tr>
<tr>
<td></td>
<td>Discussion: defining red tape</td>
<td></td>
</tr>
<tr>
<td>11.00 – 11.15</td>
<td>SESSION TWO: Commonwealth Grant Guidelines</td>
<td>Kerry Markoulli, Assistant Secretary, Resource Management Branch, Department of Finance</td>
</tr>
<tr>
<td>11.15 – 12.35</td>
<td>SESSION THREE: Charity presentations: Good Beginnings Mallee Family Care Salvation Army Q &amp; A panel</td>
<td>Jayne Meyer Tucker, CEO, Good Beginnings Vernon Knight, CEO, Mallee Family Care Ian Minnett, CFO, Salvation Army Q &amp; A panel included Kerry Markoulli along with the charity presenters</td>
</tr>
<tr>
<td>12.35 – 13.05</td>
<td>LUNCH</td>
<td></td>
</tr>
<tr>
<td>13.20 – 13.35</td>
<td>SESSION FOUR: Business Reporting Burdens</td>
<td>Adam Mason-Jefferies, Associate Director, KPMG</td>
</tr>
<tr>
<td></td>
<td>Discussion: costing red tape</td>
<td></td>
</tr>
<tr>
<td>13.40 – 14.00</td>
<td>Professional Institutions: Thoughts So Far</td>
<td>Penny Egan, National President and Chair, CPA Australia Kerry Hicks, Head of Reporting Policy, Inst. of Chartered Accountants Australia</td>
</tr>
<tr>
<td>14.00 – 14.55</td>
<td>SESSION FIVE: Advice to Government</td>
<td>Interactive discussion facilitated by Professor David Gilchrist</td>
</tr>
<tr>
<td></td>
<td>Discussion: reducing red tape</td>
<td></td>
</tr>
<tr>
<td>14.55 – 15.00</td>
<td>CLOSE</td>
<td></td>
</tr>
</tbody>
</table>
Session 1: Defining Red Tape

Practical Definitions of Red Tape

Professor David Gilchrist
Director, Curtin Not-for-profit Initiative

Summary

Professor Gilchrist proposed the following working definition of red tape:

“Red Tape is that administrative practice that delivers greater cost to the organisation, government and/or the community than the benefits that the administrative practice returns in total.”

He then outlined the benefits, both parochial and communal, of strong administration, which he distinguished from red tape. He explained that strong administrative process is critical to sustainability for organisations. More specifically, financial activity and other performance reporting are essential for governance, control and improvement. Also, external reporting to stakeholders is essential for transparency, value assessment, better policy and maintaining a social licence. Lack of a direct benefit to an organisation does not necessarily indicate red tape; the benefits may accrue to the community more broadly.

Professor Gilchrist went on to outline the costs of red tape, in terms of ‘time and treasure’, and the risks of red tape. He suggested acquittal processes as an important focus for red tape reduction efforts. He spoke of the importance of proportionality of reporting requirements to risk, which was a strong theme throughout the day. In terms of the risks of red tape itself, Professor Gilchrist outlined mission creep, administrative creep, and loss of good administrative practice as key risks. He also made the important point that what is often lacking is alignment between internal and external reporting requirements.

Professor Gilchrist concluded by taking participants through the questions for discussion for the day.
Participant Comments

The working definition proposed was largely supported by forum participants. Alternative definitions proposed included:

- All administrative practice is red tape:
  - The administrative practices involved in any interaction, activity or transaction between NFP and Government is red tape, and a red tape reduction function should seek to reduce all red tape, especially red tape that does not deliver a net benefit, to the irreducible level for strong administrative practice and responsibilities of government.
  - I don’t think red tape definition should be limited to regulatory requirements that are burdensome. I use it as the umbrella term for all regulatory/compliance requirements.

- More focus on clients and recipients of services funded by government:
  - Would suggest the proposed definition of benefit of Red Tape Reduction needs to reflect all clients/recipients of services funded by government. Perhaps this is assumed and/or inferred, however, most rumblings about red tape (within program compliance / reporting regimes) is that reporting requirements [are] not actually linked to improving either (i) service received by the client & (ii) services delivered to the client/recipient/participant.

In relation to Professor Gilchrist’s broader reflections on red tape, participants noted the following:

- Operationally, red tape can also be created by new legislative and regulatory compliance requirements created in various jurisdictions.
- Risk management can assist with balancing red tape and administration requirement (good practice).
- Compliance obligations continue to increase – eg. record keeping, training, continue to increase without any variation to government service agreements ... NFPs have limited opportunity to pass compliance costs on to service users. Many have voluntary administrations and management committees and volunteers are overwhelmed (and can’t afford to pay an expert to help).
- The sustaining of a ‘social licence’ is an important point. Similarly, the ‘lack of a direct benefit’ point is well made. However it is important that those who impose the burden do two things: ensure the administrative process is appropriate; and that the benefits provided ‘to the system’ be communicated so that those who are involved can understand both the benefit and engage in the debate about the best way for that benefit to be derived. “Tell me why and we can tell you how”.
- Acquittal process – correct focus.
- We often hear of clashes between accounting standards and government needs. This may partly result from government officers not understanding financial audit procedures and vice versa… Solution: ...better interaction between government and non-government.
- Organisations get no feedback from info they provide. Suggestion: feed back in a de-identified way. Organisations can then see how, where they fit and understand context. This will also take away any concern that unnecessary info is being collected.
Session 2: Commonwealth Grant Guidelines

Australian Government Grants: Reducing Red-tape

Ms Kerry Markoulli
Assistant Secretary
Resource Management Branch
Department of Finance

Summary

Ms Markoulli first outlined the Government’s policy to increase productivity and reduce regulation, including:

- reducing the regulatory burden for individuals, businesses and community organisations through red tape reduction
- establishment of a centralised register of Commonwealth contract and grant recipients
- adoption of common form contracts and agreements with common terms and conditions

Deregulation Agenda

The deregulation agenda is being led by the Department of the Prime Minister and Cabinet:


Coalition (pre-election) deregulation policy:


She then outlined the projects being undertaken by the Department of Finance to reduce the regulatory burden in relation to grants:

- updated Commonwealth Grant Guidelines (CGGs)
- model low-risk grant agreement template
- the grants.gov.au project

Updated Commonwealth Grants Guidelines

The updated CGGs reflect a change in focus towards:

- increased stakeholder engagement and collaboration
- risk management and proportionality
- reduced red-tape.
Model Low-risk Grant Agreement Template
The model low-risk grant agreement template, developed in consultation with agencies and grant recipients, has a simplified set of 20 standard terms and conditions. Risk is assessed under three categories: program; activity/project; grantee.

grants.gov.au
The grants.gov.au project, announced in the 2013-14 Budget and planned to be implemented in 2015/16, aims to be a single point of reference for grant applicants to identify and apply for Australian Government grants. Using the AusTender platform, it will replace agency website reporting on grants awarded.

Further useful information
Ms Markoulli also noted the new financial framework brought in under the Public Governance, Performance and Accountability Act 2013 (PGPA Act). Under the framework, the CGGs will be redrafted as rules, which must be followed by Government departments. The new framework is part of the public management reform agenda.

Additional information about grants administration is available in the new ANAO publication ‘Better Practice Grants Administration Guide’. The guide incorporates the latest version of the CGGs, but will be updated once the PGPA Act rules are introduced in 2014.
Participant Comments

The projects/initiatives being undertaken by the Department of Finance to reduce red tape were overwhelmingly well received by participants. As one participant pointed out, the action for the NFP sector is to be demanding that the initiatives be applied in practice. It will certainly be important to monitor the extent to which grants to NFPs are being issued through the low-risk template, and to review whether NFP grants are being appropriately categorised as low risk. The approach to risk applied in the Commonwealth Grant Guidelines and the low-risk grant agreement template led to a broader discussion of risk and risk assessment.

Discussion of risk:

- Proportionality of requirements based on risk needs to be a principle applied to grants (low risk grant agreement template is excellent initiative), financial accountability reporting, activity reporting, and quality review standards.
- Need for government agencies to share information about organisations that have received funding so they can undertake a risk assessment? Note role (and potential expanded role) of ACNC in assurance, informing risk profile.
- Also need to consider the impact of political considerations – these at times can drive an overly risk-averse approach, leading to overly burdensome regulatory requirements.

Other issues raised by participants included:

- Accountability conflicts
  - Senate Estimates or ANAO often cited as reason for sticking with greater levels of info and complexity of contracts. Suggestion: as Finance attempts to roll out the new grants guidelines etc., a supportive statement from ANAO, senior department officials should accompany them. NB. This may be more a mythical barrier but it remains a barrier if people perceive it to be true.

- Annual reporting period
  - Why is an artificial 12 month period so important?

- Implementation timeframe
  - What does government consider is a reasonable timeframe within which to implement expectations of reform agenda – is two years reasonable? If longer required, government will lose respect of community organisations. Timeframes need to be ‘commensurate’ with timeframes expected of community organisations adopting new processes.

- Need clarity on Government rationale for purchasing
  - What is the difference in the purchasing arrangement and imperatives for government in purchasing goods, services and partnerships? Why are social services contracts different to other purchases (defence materials, goods)? Does community agree with this rationale?

- Mapping
  - There needs to be a mapping exercise of what really constitutes duplication/compliance requirements across jurisdictions.
• Information Privacy Principles (IPPs)
  o Need to look at Information Privacy Principles and the ability of Government departments to share information collected from funded NFPs.

• Partnerships
  o I am not sure that the increasing push for partnerships between NFP organisations is necessarily productive. It sounds good but many large, experienced, well run organisations do not require formal partnerships. We already do this as part of normal operation. To require it in tenders/application for grants/funding often adds very significantly to red tape/admin costs, at both design stage and ongoing implementation.

• Compulsory terms and conditions
  o Government agencies impose terms and conditions without consultation that organisations must sign in order to receive funding.

Session 3: Charity Presentations

A Lighter Shade of Red

Ms Jayne Meyer Tucker
CEO, Good Beginnings

After providing an overview of Good Beginnings, Ms Meyer Tucker outlined the reporting requirements faced by the organisation. In 2012/13 Good Beginnings completed 67 end-of-year reports including financial acquittals, 29 separately audited acquittals (not including statutory accounts and fundraising returns), 131 of 142 cost centres will require individual reporting, and 34 acquittals for two Commonwealth agencies under seven contracts. And yet only two of these contracts required outcome (as distinct from output) reporting.

Ms Meyer Tucker raised an important question that struck a chord with many participants: why are NFPs treated differently from private providers? For example, a private training provider submits a quote for service, specifies outcomes (eg. number qualified) and outputs (eg. number trained), and payment is based on the service delivered. For NFPs, the organisation is required to lodge a funding submission, specify inputs (budget breakdown), specify outputs, specify governance structures, and (maybe) specify outcomes, and payment is adjusted based on inputs.
Another particularly useful element of Ms Meyer Tucker’s talk was quantifying the cost of red tape on Good Beginnings in dollar terms and opportunity cost. Based on the assumption that each acquittal requires two hours per month from staff (one hour report preparation, one hour for audit), red tape constituted a total of 1,704 hours at a cost of one per cent of government funding received in 2012/13. Jayne showed what this means in real terms by offering examples of what this funding could instead be used for. For example, a supported playgroup, an Aboriginal program, two more toy libraries.
Mr Minnett first provided an overview of The Salvation Army, including its mission, programs, financial information, size, number of employees, and coverage across Australia. He pointed out that the Salvation Army is heavily dependent on government funding, which constitutes approximately 50 per cent of its revenue. Acquittal requirements are also extensive: approximately 240 social centre acquittals per year across eight different government departments. He emphasised that the Salvation Army's accountability to government and donors is not at the expense of being compassionate.

A much discussed and supported proposal from Mr Minnett was for a single global audit for each organisation, rather than multiple audits for different programs and different agencies in different jurisdictions.

Mr Knight first provided an overview of Mallee Family Care and its long history in regional Victoria. He went on to explain the burden of accreditation and compliance regimes: Mallee Family Care had 23 audited acquittals in 2012/13. Mr Knight also provided many anecdotes – war stories as Professor Gilchrist referred to them – that were very well received by participants. They helped to demonstrate the absurdity of some reporting, compliance and quality assurance requirements. Later, he spoke of the use of red tape as a weapon; that is, to force out smaller providers. Mr Knight closed with a striking message: “regional agencies will not exist in the future if something doesn’t change”.

Compliance: Welcome to My World!

Mr Vernon Knight

CEO, Mallee Family Care
Q&A Panel – Compilation of Participant Comments

• Outcome reporting
  o Outcome of child should be focus, not number of children in playgroup.
  o Financial reporting and auditing, especially acquittals, are more about fear than risk. If we are purchasing or investing in outcomes then the reporting and accountability must be focussed on outcomes, not governance or finance.
  o Quote for service based on outcomes and payment based on service delivered
  o Realignment of funds to outcome reporting/evaluation, free up of funds from trivial/burdensome/duplicated acquittal reporting to measuring what changes for individuals/communities.

• Harmonise fundraising
  o Fundraising – need for harmony

• Materiality was a key point, first raised by Ian Minnett, and strongly endorsed by participants
  o 'Report once - use often'? - how does the materiality (financial) of results work for small grants if entity income is much higher? - is ACNC speaking to auditors on this issue to help overcome any concerns?
  o Need to agree materiality across all audits within an organisation

• Global/organisation audit very strongly supported by participants
  o Why wouldn't one financial report, on an organisational level, be sufficient for all government departments, across all jurisdictions?

• The need for one body (ACNC or equivalent) to provide assurance about governance was raised by many
  o Why do funding agencies need special governance assurance for NFP entities? There are existing governance and financial safeguards that provide assurance in more reliable ways than a funding manager can assess. (refer to ACNC assurance role – agree that this should be sufficient)

• Case studies
  o Case studies are certainly useful for ‘telling the story’. Perhaps there is an opportunity for the ACNC to build up a discussion forum on its website about Red-tape Reduction. Asking charities/NFPs to submit their examples - there will be plenty of information / stories provided.

• Pre-qualification for contracts
  o As in the construction industry, pre-qualification for government contracts should be made possible.

• Burden on volunteers
  o Volunteers see the requirement to have a separate 100 point identity check & police history check for every organisation for which they volunteer as red tape. They agree with the need to protect vulnerable consumers, they simply expect to be able to have one police clearance
that is acceptable for all community volunteering purposes. There must be a huge administrative cost arising from this duplication.

- **Red tape as a weapon**
  - Agree with Vernon Knight’s observation that government departments seem to be driving agenda through setting unnecessarily high expectations to force small, single service providers "out of the market" as a shakedown makes life easier for departmental officers. This is a huge risk for regional and remote Australia, as it will not necessarily result in mergers, acquisitions or for profits entering the market. It is more likely to result in services closing and being lost to the community.

- **Lack of Client focus**
  - If it is true that "what gets measured gets done" then what is it that government really wants to measure? At the moment it feels like the focus of government admin processes doesn't have much to do with client outcome.

- **My Meyer Tucker’s comparison of the private sector and NFP sector was very well received by participants**
  - If the government is entering into a contract/grant with the NFP sector - why should different information be required compared to private sector? Private sector does not require inputs or budgets - why does the NFP sector?

- **Engage on-the-ground expertise**
  - How do we move closer to the idea of "intelligent commissioning" of red tape? Often the people on the ground (whether NFP providers or business people) have a good idea about what outcomes are measurable and what the causality between inputs and outcomes are. Therefore those on the ground should have at least input if not leadership into what info is collected. Working on the premise that meaningful helpful data is not red tape.

- **Measuring impact**
  - What is the material benefit to the beneficiary/community at the end of the day - should be a key measure of any system.
  - How do you measure impact? Especially when impact is spread over a number of sectors/organisations and not always positive.

- **What is a reasonable level of resources to go into accountability/reporting?**
  - useful to get figures but I think 1% of funding is a reasonable level of resources to go into accountability – it just seems that the type of accountability might better be about the nature of the work not multiple duplicate reporting.

- **‘Quality (process) assurance v product quality’ dilemma**
  - Not all QA exercises/processes support quality.
  - ‘Quality’ indicators don't cover the quality of the relationship that provides the context and practice of care; and the spiritual environment.

- **Valuing social capital**
  - Part of valuing civil society is valuing the contribution of social capital building, and the people making their contribution to social capital feeling visible and valued. What is the
cost benefit of enabling people to come together, express their values, pursue their talents, contribute to positive social change? And what is the cost and loss of reducing the opportunity for this - because the Government has an agenda to consolidate the number of providers and to reduce its own administrative costs associated with managing relationships with providers. Support rethink of frequency of reporting and more finely tuning reporting to expected timeframes for change to be realised.

- Training
  - There is extensive training available for procurement, but not for grant administration.
  - Many government agencies' staff have not run business/NFP therefore lack some fundamental skills in assessing organisation performance.

- Risk
  - Government agencies need to use the performance history data of organisations as a major indicator of well performing services.

- COAG agenda
  - Red tape, national compliance/regulation reform needs to get on to COAG agenda before any real change will occur.

- Broader reporting timelines - financial and non-financial.
  - Report/evaluate at key/relevant points for social impact - report less frequently but with more rigour --> leads to improved links to policy development and program/service improvements (eg. SROI).

- Internal audit v external audit
  - Over-emphasis on external/financial rather than internal audit in response to risks.
  - Need for review of non-financial reporting to better align with organisation internal and stakeholder reporting needs - more "high level" outcome/social impact reporting / evaluation.
  - Random audit of NGO services essential.

- Mapping of the burden
  - Conduct NGO mapping exercises to understand visually the burden and volume of acquittals, compliance, and reporting as a whole.

- Negotiating agreements
  - Need genuine ability to negotiate the Funding Agreement / contractual expectations / objectives.

- Regional organisations struggling
  - Regional agencies are struggling and face elimination.

- Reputation
  - Reputation is important for NFPs.

- Advocacy
  - Can ACNC advocate for NFPs and how will "Centre for Excellence" work in practice?
Partnership

- ‘Partnership’ with Government means significant costly consultation processes eg. on Aged Care, Disability, and mental health - set to Government timetables - papers, submissions etc. as part of the ‘stakeholder’ partnership engagement, to influence, advise, and talk.

During the session, Robert Gotts (Director, Community Sector Reform Project, ACT Government) outlined the community sector reform being undertaken by the ACT Government. The proposed ACT reforms address many of the issues raised at the forum.

ACT Government community sector reform

One participant also noted the review of community service delivery in Victoria.

Victorian Government service sector reform (Professor Peter Shergold)
Service Sector Reform: A roadmap for community and human services reform final report
Session 4: Costing Red Tape

Summary

Adam Mason-Jefferies opened with a reference to the classic management mantra: “if you can’t measure it, you can’t manage it”. He went on to reiterate that there is no agreed definition of red tape, which makes measurement difficult. He provided a systematic overview of regulatory costs as comprising financial, compliance, administrative, and delay costs. Adam explained the difficulty of costing these elements and spoke of the various approaches KPMG has employed – case studies, survey, standard cost model analysis, mapping, policy reviews, and regulatory impact statements. Well structured one-on-one interviews can be particularly effective in ascertaining the regulatory burden in a particular industry. One point that resonated with participants was that it is the cumulative burden of regulation that is often the problem, rather than the impost of each requirement.

Australian Government deregulation costing methodology


Participant Comments

- What if Government had to pay?
  - Governments outsource activities and with it their risks also. Regulation/compliance impost – would government be prepared to pay for it?
  - If Government had to pay for it, what red tape would it have?

- Deregulation agenda
  - We need to push harder for red-tape reduction as central to this Government's red-tape reduction agenda. The NFP/charity sector's concerns should not be relegated to a '2nd tier' - lesser priority.

- Training
  - Training for people on receiving end is important.
  - Government staff training and qualifications need improvement. Government employees don't understand impact of compliance they are instigating - no understanding of relationships with compliance set by other agencies.

- Consolidate reporting
  - A state-wide service must report separately for each funding region in which it operates, and for each additional agreement or variation. We don't operate on the basis of HACC [Health and Community Care] funding regions, nor is our activity data uploaded in regional batches. Simple solution: single agreement + schedule per provider. Use de-identified activity data to analyse distribution of services/activity/demand.

- Data sharing
  - States should use federal government data rather than ask for anything different (ie. in the same way as suggested for government departments at the federal level). Does one size fit all or should there be different models for different types of organisations?

- Can't manage what you can't measure - we need to be clear what needs to be measured.
Government needs to understand what good governance means to a NFP and what it delivers and minimises risk for Government Confidence. Sector and ACNC need to ask “what is government wanting to achieve - what does government not trust of the NFP?” Issue with getting the sector with one voice on these issues. Sector needs a collective set of vision statements in this regard.

- Outcomes not outputs.
  - Outcome of child should be focus, not number of children in playgroup. Training for people on receiving end is important.

- Recording time to report
  - Could every form ask how long it took to complete? Like the BAS forms do. All government systems that require data to be entered should allow users to access and download their own data, in machine-readable format (not PDF). It would be even better if value were added to this data eg. if it were returned along with aggregate (& de-identified) data for the state/country. This would make the whole process of reporting more valuable for service delivery organisations and encourage service improvement. Find/develop record-keeping software and make it freely available and include a "report" function in government format pre-entered and automatic.

- Cultural change
  - A lot of the red-tape burden (especially for reporting and acquittal) is not regulatory, but choice of each government agency/program through contracts/agreements/grants. So often it's a cultural change that is needed, rather than regulatory. - ACNC and Finance guidance (and training for Commonwealth staff) on what good practice means will really help agencies to move their cultures to more awareness of red-tape, including a training curriculum. Especially enjoyed the comparison with private sector, ASIC, with not-for-profit and ideas for harmonising legislation/a single national legislation.

- Recognising industry standards
  - Recognise industry standards and their reporting standards. ACFID's Code of Conduct reporting requirements are more stringent than that required for ACNC. Accepting [existing] annual reports would go beyond requirements for ACNC and not require reformatting or rewriting for member organisations. May be similar for other industry standards... What exists that suits the same purpose even it not in same format.

- Breach of social contract
  - Inter-relationships are critical. Social contract between governments and civil society / community benefit organisations (CBOs - not NFPS) is breached, making trust, and mission creep highly problematic. Allocation of resources is changing in organisations to meet red tape/compliance obligations. Opportunity costs.

- Scale
  - Burden for small CBOs with limited resources.

- Risk
  - "Fear" - key driver
Professional Institutions: Thoughts So Far

Penny Egan, Chair, CPA Australia (and CEO of Cancer Council Tasmania)

Kerry Hicks, Head of Reporting Policy, Institute of Chartered Accountants Australia

The representatives of both CPA Australia and ICAA (speaking separately) expressed their support for charity regulation and advocated further harmonisation of regulation and reporting requirements across the jurisdictions. Penny Egan spoke in particular of the importance of the transparency being brought to the sector though the national regulator and applauded its work with South Australia and the ACT to remove regulatory duplication. Kerry Hicks laid out a vision for a future in which the states and territories refer their powers in relation to regulation of incorporated associations to the Commonwealth, allowing a genuine one-stop shop for charities as there is for the private sector.

CPA Australia Guidance

ICA Australia Guidance
Session 5: Advice to Government

Summary

The Advice to Government session collected what had been discussed throughout the day and generated additional ideas for red tape reduction.

Participant Comments

- Global organisation audits
  - Move government focus from individual funding agreement compliance to organisation quality assessments.

- One national system
  - Give sector what business has – no dual regulation.
  - All regulatory regimes across jurisdictions must align. NSCOA must be supported for implementation across all regulation and funding compliance reporting - made available to jurisdictional funding agencies in electronic form.

- Charity passport
  - Charity passport should be expanded to allow role as single reporting portal, for regulatory and funding compliance, to build the opportunity for report once, use often, coordinated, across-nation outcomes design and eliminated duplication.

- Training
  - Grants framework - standards, examples of good practice and training for Commonwealth grants staff.
  - Training for each sector in compliance needs and drives of the other.

- Data sharing
  - Need national system for data sharing.

- Annual Information Statement
  - Why don't we ask in the Annual Information Statement “how much cost is directed towards red-tape”?

- Harmonise
  - Harmonising tendering, contracting and acquittal processes, requirements and quality assessment processes, so that NFPs are dealing with standardised format and requirements.
  - Important that ACNC has continued to discuss how to reduce red tape even when times are uncertain - additional support through CPA and ICPAA as it demonstrates collaboration in a common cause. Throughout the discussion it's important that the focus stays on the common outcome. The NFP sector needs to form together on this common outcome. The fundraising topic could be used as a single shared need and then be used as demonstrator for change.

- COAG
  - The referral of powers is clearly one of the items which should be on COAG [agenda].
- Duplication of regulation of incorporated associations is a huge burden.

- Uniform legislation across states. Maintain a single reporting entity to monitor compliance (eg. ACNC).

**Outcomes**

- Overemphasis on acquittals - should be outcomes.

- Sponsor the development of an overarching 'outcomes framework' for the industry which promotes government and NFPs' ability to be able to replace the current 'compliance/input' mindset with a focus on measuring and improving outcomes.

**Cumulative burden**

- Each piece of compliance is in itself logical and okay but when they go together is when it hits. Is there any capacity to view the red tape at various parts of its length?

- Organisation doesn't understand government regulations and government doesn't understand the organisation's needs eg. “can someone in government have an eye to the red tape at the point close to where it leaves the department?”. Place based management within the department as well as programme based? The community organisation often ends up as the part that 'buffers' community from government (even sometimes helping parts of government to understand each other)!

**Duration of contracts**

- Certainty in contracts - eg. three year contract; at 2.5 years go should inform whether program will be automatically re-funded/ceased/re-tendered; 2.75 years result of tender process known.

**Risk**

- Risk management is over-exercised; our sector is not any riskier than any other yet the regulation and compliance is significant.

- Reporting should be based on a response to risk, not financial acquittals. Risk management framework useful idea. Fundraising - easy winner. Stop duplication between ACNC and states.

**Opportunity cost**

- The opportunity cost of red tape is government officers spending time in managing compliance when they could be understanding what works to deliver required outcomes.

**Culture**

- Continue good work of ACNC and Finance to change Commonwealth culture to more grantee-centric and proportional, and to encourage genuine communication.

- Respectful relationships would be an antidote to red tape.

**‘Light touch’ regulation**

- ‘Light touch’ regulation, which is underpinned by the notions of trust and proportionate measures to deal with risk …The light touch concept might also open up the opportunity for regulators and government agencies to use regulatory and compliance measures as a last resort to modify behaviour rather than the default action (here I am thinking of other agencies of government not the ACNC).
- One charity's summary of solutions:

1) transportable police / responsible person checks (owned and carried by individuals, not organisations)
2) single contract for all services/programs delivered on government's behalf (or at least, one per Department)
3) no requirement to report per geographic area serviced --> data can be extrapolated from activity data
4) single, audited financial statement should suffice for financial acquittals
5) proportionate risk based expectations re "burden of proof" to demonstrate legislative compliance, or increase resourcing via grants to compensate, given most recurrent funding indexation is less than inflation
6) remove corporate governance standards from departmental quality standards (eg. Community Care Common Standards) if provider is registered with ACNC and meets Governance Standards
7) streamline entry to services where rationing is not an issue
8) allow carry forward of unspent funding from year to year within a 3 or 5 year contract, without onerous application and approval process

- Extend charity passport to financial acquittals:

  o My thoughts on getting red tape reduction would be to move to segment reporting but along service lines and focus more on the outcomes, SROI [Social Return on Investment], rather than where the money has been spent. The funders want reporting but aren't prepared to pay for it so there needs to be some recognition of the systems and processes we have in place to focus on the outcomes and ensure that the majority of the grants go where they should, to the clients of the service providers. Auditors should be able to do a probity check on spending for administration and back office support like Evaluation, Finance and Fundraising. Accounting standards around how fundraising expense is calculated would be a step in the right direction in my view.

  The issue I would see, from my perspective, is how complex would our business reporting procedures have to be to meet the report once use often standard the ACNC are looking to achieve? ... What this would mean from an accounting perspective is we would need to do segment reporting in our audited financials...providing an auditable breakdown for each. This is not too much of a problem as we have set up our accounting system to accommodate this with cost centres, divisions and projects. The question that comes out of this is how far down do we need to drill to satisfy the various departments' requirements?

- Thoughts on engagement with Indigenous organisations:

  1) Indigenous sector has been largely ignored in this process. There has been a lack of focus on Aboriginal corporations.

  2) Some reporting to the Commonwealth Government is duplicated in reporting to ORIC.

  3) The function of ACNC/ORIC should not go beyond its regulatory function and this needs to be made clear.
4) Training in corporate governance should be run in parallel by ACNC/ORIC to save costs and should more often be held in regional areas where it is needed most.

5) What is the role of ORIC/ATO going forward?

6) Consider better communication between government departments and ensure that reviews are more sensibly conducted and not duplicated.
## Appendix 1: Forum Participants

<table>
<thead>
<tr>
<th>NFP Organisations</th>
<th>Government Agencies and Regulators</th>
<th>Professional Advisers and Academics</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACT Council of Social Service</td>
<td>ACNC</td>
<td>Charities Tax Advisory Service</td>
</tr>
<tr>
<td>Anglicare Australia</td>
<td>Attorney-General's Department</td>
<td>CPA Australia</td>
</tr>
<tr>
<td>ANGLICARE Sydney</td>
<td>Australian Catholic Bishops Conference</td>
<td>Curtin University</td>
</tr>
<tr>
<td>Australian Meals on Wheels Association</td>
<td>Australian Council for International Development</td>
<td>Deloitte</td>
</tr>
<tr>
<td>Baptiscare Incorporated</td>
<td>Australian Curriculum, Assessment and Reporting Authority</td>
<td>Ernst &amp; Young</td>
</tr>
<tr>
<td>Catholic Social Services</td>
<td>Australian National Audit Office</td>
<td>Institute of Chartered Accountants in Australia</td>
</tr>
<tr>
<td>Community Council of Australia</td>
<td>Australian Securities and Investments Commission</td>
<td>KPMG</td>
</tr>
<tr>
<td>Community Housing Federation of Australia</td>
<td>Australian Skills Quality Authority</td>
<td>Moore Stephens SW</td>
</tr>
<tr>
<td>Community Sport Australia</td>
<td>Australian Taxation Office</td>
<td></td>
</tr>
<tr>
<td>Fundraising Institute Australia</td>
<td>ACT Government</td>
<td></td>
</tr>
<tr>
<td>Good Beginnings</td>
<td>Department of Agriculture</td>
<td></td>
</tr>
<tr>
<td>Independent Schools Council of Australia</td>
<td>Department of Education</td>
<td></td>
</tr>
<tr>
<td>Justice Connect</td>
<td>Department of Employment</td>
<td></td>
</tr>
<tr>
<td>Lifeline Australia</td>
<td>Department of Finance</td>
<td></td>
</tr>
<tr>
<td>Mallee Family Care</td>
<td>Department of Finance</td>
<td></td>
</tr>
<tr>
<td>Ministry for the Arts</td>
<td>Department of Foreign Affairs and Trade</td>
<td></td>
</tr>
<tr>
<td>Mission Australia</td>
<td>Department of Health</td>
<td></td>
</tr>
<tr>
<td>MS Australia</td>
<td>Department of Human Services</td>
<td></td>
</tr>
<tr>
<td>National Catholic Education Commission</td>
<td>Department of Social Services</td>
<td></td>
</tr>
<tr>
<td>North Queensland Land Council NTRB Aboriginal Corporation</td>
<td>Department of the Environment</td>
<td></td>
</tr>
<tr>
<td>NSW Meals on Wheels Association</td>
<td>Department of the Prime Minister and Cabinet</td>
<td></td>
</tr>
<tr>
<td>Nulsen</td>
<td>Office of the Registrar of Indigenous Corporations</td>
<td></td>
</tr>
<tr>
<td>Philanthropy Australia</td>
<td>QLD Department of Justice &amp; Attorney-General</td>
<td></td>
</tr>
<tr>
<td>NFP Organisations</td>
<td>Government Agencies and Regulators</td>
<td>Professional Advisers and Academics</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>-----------------------------------------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>St Vincent de Paul National Council</td>
<td>SA Department of Treasury and Finance</td>
<td></td>
</tr>
<tr>
<td>The Gideons International</td>
<td>Tertiary Education Quality and Standards Agency</td>
<td></td>
</tr>
<tr>
<td>The Salvation Army</td>
<td></td>
<td></td>
</tr>
<tr>
<td>UnitingCare Australia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Volunteering Australia</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yamatji Marlpa Aboriginal Corporation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Youth Off The Streets</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>