

# Record-keeping Checklist



Australian Government



Australian  
**Charities** and  
**Not-for-profits**  
Commission

This record-keeping checklist promotes good record-keeping practice and supports charities to meet their obligations to the ACNC. It is an indicative list only and does not intend to be exhaustive.

## Does your charity:

- Keep financial and operational records?**
  - We have a policy about record-keeping which includes what records we keep, how we keep them securely and who is responsible.
  - We have records that show all of our financial transactions.
  - We have records that show our activities as a charity.
  
- Keep records in English or in a form that can be easily translated into English?**
  - We can quickly translate our records into English if needed.
  
- Have a system or process for record-keeping?**
  - We have a specific role in our charity responsible for record-keeping.
  - We have other staff/volunteers/board members who have had training on the record-keeping system and process.
  - We have a procedure that describes how our records (for example, written, print-outs, electronic, other?) are kept and secured and who is responsible for record-keeping.
  
- Keep records in a way that are readily accessible (easy to find)?**
  - Our record-keeping policy describes where our records will be kept and who is responsible.
  - Our record-keeping procedure describes our filing system and how this is maintained.

- Secure any sensitive records?**
  - Our record-keeping policy describes how we keep sensitive records secure and who is authorised to access sensitive records.
  
- Back up any electronic records?**
  - We keep a back-up of our records in a different and secure place to our computers.
  - Our cloud-based systems and records are secure and backed up.
  - We print out only the records we need to.
  
- Keep paper copies of important electronic records?**
  - We organise paper records into files, boxes, folders or envelopes.
  - We separate different paper records into categories (bank statements, communication, bills, receipts).
  - We separate the paper records by reporting periods (financial years)?
  
- Keep all records for seven years?**
  - Our record keeping policy includes the requirement to keep all records for seven years.
  - We have enough storage space (which may include electronic storage) to keep the records for seven years.
  
- Report to other regulatory bodies which have their own record-keeping requirements?**
  - Our record-keeping policy recognises our other record-keeping compliance requirements under state or Commonwealth legislation, statutory contracts or accreditation requirements.
  - Our board receives at least an annual update of whether we are meeting record-keeping requirements or not.

**If your charity can tick these off and follows good record-keeping practice it is likely to meet ACNC record-keeping obligations.**