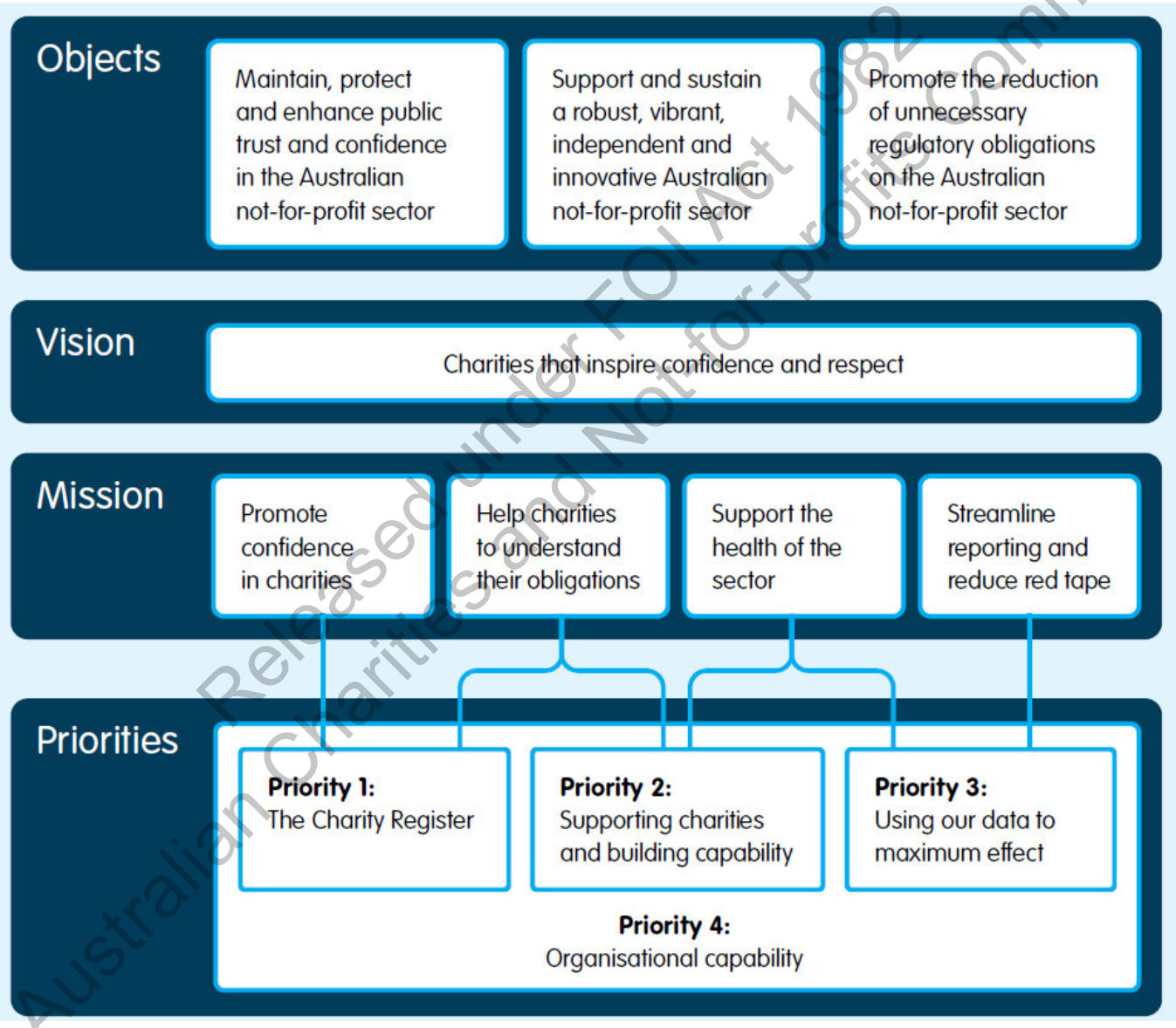
Australian Government | Australian Charities and Not-for-profits Commission

2025-26 Directorate plan

Compliance



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Compliance

Our priorities

Our regulatory focus area is recordkeeping, as well as the enduring harms of safeguarding, terrorism financing, financial mismanagement and fraud, and disqualifying purpose

s 22

External factors that may impact our work

s 22

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How we will promote a vision of a 'One ACNC'

Shared purpose

We come together as a team to meet our objectives. We regularly engage and collaborate with other directorates in the delivery of activities towards the ACNC mission.

Continually evolving

We aspire to continually evolve and refine how we conduct compliance activities. We look for ways to use our resources most efficiently and support a culture of debriefing investigations and sharing our learnings.

Supported and connected

We contribute to a supported and connected workplace through fortnightly face-to-face meetings in the office. Regular case conferencing and coming together to discuss and debrief cases. We support a hybrid working environment that recognises individual needs.

People belong

We value;
- fairness
-accountability and transparency
-independance
-integrity
-respect

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Our contribution to the forward workplan

Key: Planning P Consultation C Delivery D

Activities		Main deliverables	Accountable individuals	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	What does success look like?
	Sub-activity															
Maintaining the integrity of the Register	2025-26 regulatory focus areas	Record keeping is foundational in our work with charities s 37	**APS 4** **APS5** **APS6** **EL1**													Charities are aware of what the ACNC compliance focus is. Charities moving from non-compliance to compliance with the ACNC Act and Regulations
	Reactive compliance work (reactive to complaints, concerns and media)	Finalising investigations within 90 business days of receiving all information necessary to make a decision on outcomes. Finalising 90% of investigations with a form of regulatory action. s 37	**APS 4** **APS5** **APS6** **EL1** **EL2**													The investigations we undertake are completed efficiently, and we have allocated resources to the right investigations – because the result of regulatory action indicates that a change in the charity's way of working was required and the ACNC's intervention was necessary. We maintain positive and productive relationships with

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	Sub-activity															
																other government agencies, and are able to act on intelligence they have (and refer matters of concerns that our outside for our remit for appropriate consideration by others).
	Responding to objections within 60 days	Review of objection claims and investigation Preparation of a report of the delegate	**APS6** **EL1** **EL2**													Decisions are made within 60 days
	s 22															

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Activities		Main deliverables	Accountable individuals	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	What does success look like?
	Sub-activity															
Stakeholder management	Stakeholder management	s 37	**EL1** **EL2**													Productive working relationships and two-way information sharing – that enables the ACNC to better identify and respond to concerns that affect the way charities operate – maintaining overall trust and confidence in the sector.
		s 37	**APS6** **EL1** **EL2**													Productive working relationships and two-way information sharing – that enables the ACNC to better identify and respond to concerns that affect the way charities operate – maintaining overall trust and confidence in the sector.
		International Regulators Meeting	**EL2**													Productive working relationships and two-way information sharing – that enables the ACNC to learn from international peers

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	Sub-activity															
																about best-practices and emerging trends and issues across our sector.
		Charities Compliance and Information Forum (CCIF) (State and territory regulator forum)	**EL2**													Productive working relationships and two-way information sharing – that enables the ACNC to better identify and respond to concerns that affect the way charities operate – maintaining overall trust and confidence in the sector. Productive working relationships Two-way information sharing
Assisting charities to understand and comply with their obligations	Updating the Regulatory Approach Statement (RAS)	Review exisiting RAS Review other regulators approach to regulation Draft statement for consultation (internal & external) Internal education and information sharing about our RAS and how it applies	**EL2** **Legal** **EPA**													A contemporary RAS that reflects and guides the ACNC's current practices in engaging with charities in fulfilling our statutory role. External stakeholders should be able to clearly understand and reasonably predict

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	Sub-activity															
		Regulatory Approach Statement published on ACNC website														how we will engage with them, and our staff's engagement with charities should always be guided by this anchoring document.
	Self Evaluation Tools	Published on website	**APS6** **EL1** **EL2** **EPA**													Charities are able to self-evaluate their compliance on 7 topics, and access advice on how to improve their practices with limited intervention from the ACNC
	s 22															

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	Sub-activity															
	Self-Audits	s 37 Bulk mailout to charities with support of EPA Trialling use of Microsoft Forms to collect responses. Tailored advice provided to charities s 22	**APS 4** **APS5** **APS6**													Positive change in behaviour with charities engaged with Meeting the ACNC's obligations to contribute to the 2026 FATF mutual evaluation. s 22
	Self-evaluations	400 charities prompted to conduct self-evaluation using the online tools addressing 7 key topics	**APS 4** **APS6**													Charities are clicking through to online forms and referring to guidance available on the website

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Activities	Sub-activity	Main deliverables	Accountable individuals	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	What does success look like?
						s 22										
Training						s 22										

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Opportunities/Parking lot

Activities	Description of opportunity	Benefit	Dependencies
	s 22		

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Activities	Description of opportunity	Benefit	Dependencies
	s 22		

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Business risks

Description	Risk Owner	Mitigation strategy	Current risk rating	Next review date
		s 22		

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Likelihood	Description
Rare	The risk will only occur in exceptional circumstances. There is a high level of justifiable certainty that the risk will not be realised. There is a less than 10% chance that the risk will occur in the life of the plan, project or activity being assessed.
Unlikely	The risk is unlikely to occur. Whilst there is a credible possibility that the risk may occur, it is unlikely There is a 10-40% chance that the risk will occur in the life of the plan, project or activity being assessed.
Even Chance	It is possible for the risk to eventuate. There is a reasonable probability that the risk could occur. There is a 40-60% chance that the risk will occur in the life of the plan, project or activity being assessed.
Likely	The risk is likely to occur. Whilst there may not be certainty that the risk will occur, all information indicates that the risk has a high probability of eventuating. There is a 60-90% chance that the risk will occur in the life of the plan, project or activity being assessed.
Almost Certain	The risk is expected to occur. There is a high level of certainty that the event will occur. There is a greater than 90% chance that the risk will occur in the life of the plan, project or activity being assessed.

Consequence	Rare	Unlikely	Even Chance	Likely	Almost Certain
Catastrophic	High	High	Very High	Very High	Extreme
Severe	Medium	Medium	High	Very High	Very High
Major	Low	Medium	Medium	High	High
Moderate	Very Low	Low	Medium	Medium	Medium
Insignificant	Very Low	Very Low	Low	Low	Low
	Likelihood				

Further information: Risk Management Ratings.pptx

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