

AEA INC MISSIONS INTERLINK MEMBER ACCREDITATION STANDARDS

INTRODUCTION

In addition to the Missions Interlink Standards Statement (2011), Missions Interlink Members must also comply with the following standards

POLICY

1. Members must be Australian organisations that:

- a) are located, resident and incorporated in Australia
- b) are managed and controlled independently in Australia
- c) have some staff (paid or volunteer) in Australia

2. Member Financial Standards

The financial report of each Member shall be prepared annually in accordance with Australia Accounting Standards and shall be independently audited, reviewed or examined in accordance with the statute under which the Member is incorporated.

[Mission Interlink's preferred position is that the financial report of all Members should be audited, but as a concession to Members not required by law to be audited, at a minimum, the financial report must be reviewed by an independent auditor, in a manner compliant with the Australian Auditing Standards.]

Members should ensure that any audit qualifications or control recommendations receive the appropriate attention of their Board.

The Member has adopted an anti-terrorism policy, and checks that it is not making payments to individuals or organisations on Australian government proscribed lists.

Where funds are remitted overseas, Members should ensure that the funds are used in a manner consistent with the charitable purposes of the Member.

3. Governance and Accountability Structure

Members must have a board structure that provides for a demonstrated satisfactory composition. It must include a majority of independent directors who are not staff or direct family of staff; and it must be of an appropriate size and have members with appropriate qualifications.

Members must be able to demonstrate compliance with the minimum governance requirements of the ACNC, as applicable.

Members must have in place policies and procedures to safeguard the well being of children accessing their services and programs.

Members must demonstrate they actively identify and manage risks impacting their organisation.

4. Tax Status

Members must meet the ATO requirements for endorsement as a Tax Concession Charity (TCC), or meet these requirements subject to being prescribed by Missions Interlink under Regulation 50.50.02 of the Income Tax Regulations 1997.

Members must undertake an annual self-evaluation of tax status using the ATO provided worksheet (reference NAT 74141 available on-line from the ATO website), or an appropriate alternative.

5. Accreditation Confirmation

When requested, members must provide MI with evidence of compliance with the MI Standards Statement and these Member Accreditation Standards.

**APPROVED BY THE MISSIONS INTERLINK NATIONAL LEADERSHIP TEAM, 11TH JUNE 2013
FOR IMPLEMENTATION ON 1 JULY 2014**