

# Statement of Expectations: Australian Charities and Not-for-profits Commissioner

January 2024

1. This Statement of Expectations outlines the Australian Government's expectations of how the Commissioner of the Australian Charities and Not-for-profits Commission (ACNC) will ensure the ACNC achieves its objectives, carries out its functions and exercises its powers, while acknowledging the ACNC Commissioner's statutory independence. It is to be read alongside the laws that apply to the ACNC and the laws that the ACNC administers.
2. For the purposes of this Statement of Expectations, the term ACNC and ACNC Commissioner includes the staff who are, under the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act), provided by the Commissioner of Taxation to support the functions of the ACNC Commissioner.

## ACNC'S ROLE

3. The Government expects the ACNC Commissioner will contribute to the Government's goals to build social capital and connectedness in Australian communities by ensuring the ACNC is supporting and sustaining a vibrant, transparent, well-governed and innovative charity sector. In keeping with this expectation, the Government expects the Commissioner to ensure that the ACNC, within the greatest extent of its powers, will:
  - 3.1. promote the sound functioning of the charity sector for the benefit of Australians and the overseas communities they support;
  - 3.2. promote high levels of trust in the sector, ensuring that volunteers, donors and the public have access to appropriate information about charities;
  - 3.3. where appropriate, encourage collaboration and information-sharing between different charities that wish to work together on addressing common challenges; and
  - 3.4. minimise the costs and burdens of regulatory requirements for registered entities, including by working with states and territories to remove unnecessary regulatory burdens and duplicate requirements.

## THE GOVERNMENT'S PRIORITIES AND OBJECTIVES

4. To ensure the ACNC is achieving its objectives, carrying out its functions, and exercising its powers, the Government also expects the Commissioner to ensure the ACNC will:
  - 4.1. ensure its actions are not inconsistent with the policies of the Government in accordance with section 21 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act);
  - 4.2. provide appropriate guidance to assist registered entities to understand and comply with the ACNC Act;
  - 4.3. provide public information about registered charities, including their obligations and the ACNC regulatory functions, through a register and website;
  - 4.4. identify and reduce the risk of misconduct through well-targeted and proportionate guidance and education and monitoring and enforcement activities; and

- 4.5. act independently in performing its regulatory functions including enforcement actions, monitoring activities and registration decisions.

## **RELATIONSHIP WITH STAKEHOLDERS**

5. With regard to the ACNC's relationship with external stakeholders, the Government expects the Commissioner to ensure the ACNC will:
  - 5.1. maintain an open and sound relationship with the charity sector, the public and other key stakeholders; and
  - 5.2. make charity registration decisions that are informed by open and transparent engagement with entities.
6. With regard to the ACNC's relationship with the Government and other agencies, the Government expects the Commissioner to ensure the ACNC will:
  - 6.1. engage and work collaboratively with other Commonwealth and State and Territory agencies;
  - 6.2. coordinate regulatory activities with other agencies to avoid duplication, including through sharing information where possible;
  - 6.3. work closely with the Government and Treasury, including by assisting the Commissioner of Taxation as Accountable Authority to provide information to Ministers in accordance with section 19 of the PGPA Act;
  - 6.4. share expertise with Treasury on administrative design to inform relevant policy issues being considered by the Government; and
  - 6.5. provide an annual report to the Minister in accordance with section 130-5 of the ACNC Act and section 46 of the PGPA Act.

## **ORGANISATIONAL MATTERS**

7. With regard to organisational matters, the Government expects:
  - 7.1. the Commissioner to have responsibility for the executive management of the ACNC, consistent with their role as set out in the ACNC Act;
  - 7.2. the Commissioner of the ACNC to work with the ACNC Advisory Board in accordance with section 110-20 of the ACNC Act; and
  - 7.3. ACNC to publish its Statement of Intent in response to this Statement of Expectations on its website, and subsequently incorporate the Statement of Expectations and intent in its Corporate Plan.
8. Wherever the PGPA Act is mentioned, the Accountable Authority for the ACNC is the Commissioner of Taxation. The Government's expectation is that the ACNC Commissioner will work closely with the Commissioner of Taxation.