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CHARITY GOVERNANCE

SOME THOUGHTS ON PAYING NFP BOARDS

Chartered Accountants Australia and New Zealand has released Remunerating Not-for-profit Directors, which covers key factors NFPs should consider in determining whether those charged with governance should be paid.

The paper includes a checklist highlighting aspects to be considered when contemplating the move.

Among factors are an entity's constitution, funding constraints, potential tax implications, and key agreements. An analysis of the pros and cons of remunerating boards is outlined.

The case for remunerating boards centres on a need to attract skilled and diverse people and recognise their time and effort.

The argument for not remunerating them is focused on reducing potential liability risks associated with being a director.

Paying directors might also be seen as contrary to the spirit of the sector. Many believe that all of an NFP's resources should go to furthering the organisation's purpose.

Download the paper from the CA ANZ website

KNOW YOUR FUNDRAISING LAWS

Australian states and territories have their own rules for regulating fundraising activities, a frustrating situation.

The laws are complicated and fail to cover fundraising activities using online platforms. A donation made online is not necessarily received in the same state or territory where it was made. This means fundraisers must ensure that they comply with the laws of states and territories where funds are raised and to which money is transferred.

Download NFP Law Guide to Fundraising Laws in Australia at https://www.nfpas.com.au/technical-news/is-your-not-for-profit-complying-with-fundraising-laws/ to learn more

‘IN AUSTRALIA’ RULING ISSUED

Taxation rulingTR2019/6 Income tax: the ‘in Australia’ requirement for certain deductible-gift recipients and income-tax-exempt entities has been issued.

It sets out the ATO commissioner’s view on what the phrase ‘in Australia’ means in divisions 30 and 50 of the Income Tax Assessment Act 1997.

The divisions set out rules for working out whether certain funds, authorities, and institutions are eligible to be deductible-gift recipients and whether the income of certain NFPs is tax exempt.

The DGR ‘in Australia’ condition refers to the special condition that NFPs must be in Australia to be entitled to DGR endorsement. The ruling provides examples of when an entity is established or legally recognised in Australia and makes operational or strategic decisions mainly in Australia.

The ‘in Australia’ condition for exempt entities refers to special conditions that certain NFPs need to meet to be tax-exempt. The ruling provides examples of how an entity meets the physical-presence requirement and demonstrates that it incurs expenditure and pursues objectives principally in Australia.

The finalised ruling is consistent with guidance published in draft taxation ruling TR 2018/D1dd in July 2018.

WHISTLEBLOWING POLICY REMINDER

Public companies, among others, were required to have a whistleblower policy by 1 January.

This is a reminder to act if your policy is not yet up and running and made available to officers and employees.

Large charities that are companies limited by guarantee are required to have a whistleblower-protection policy that meets requirements set out in the Corporations Act.

Small and medium-sized charities that are companies limited by guarantee don’t need a policy but are required to manage whistleblowing in line with the act.

IIA ISSUES HELPFUL TOOLS

The Institute of Internal Auditors in Australia has issued:

- Procurement integrity
- 20 Critical Questions – What to ask yourself during a pandemic lockdown
- 20 Critical Questions – What directors should ask of business continuity, and
- 20 Critical Questions – What directors should ask of compliance.

ACNC ACTIVITIES

DGR CONDITIONS FOR ANIMAL-WELFARE CHARITIES

ACNC-registered animal-welfare charities may be eligible for DGR if their principal activity is care.

They must mainly provide short-term care to animals that have been lost, mistreated or without owners, or rehabilitate orphaned, sick or injured animals that have been lost, mistreated or are without owners.

The taxation office has stated that animal-welfare charities cannot solely focus on native wildlife. Charities assisting native wildlife must also provide care to other animals.

GOVERNEMENT EXTENDS TRANSITIONAL REPORTING

The federal government is continuing to support philanthropic work by announcing a further extension of ACNC transitional-reporting arrangements.

The arrangements aim to reduce the burden on charities required to report to several regulators.

The ACNC may use its discretion to accept documents that were originally prepared for another regulator.

‘The extension will reduce red tape for over 7000 charities and allow them to focus on philanthropy and giving,’ said Assistant Minister for Finance, Charities and Electoral Matters Zed Seselja.

It will be in place for five financial years from 2019-20. The previous extension of the arrangements applied until the 2018-19 financial year.

Since 2012, the ACNC has streamlined reporting requirements for incorporated associations with several states and territories, including the Australian Capital Territory, New South Wales, Northern Territory, South Australia, Tasmania, and Victoria.

It has streamlined requirements for charitable fundraisers with the ACT and South Australia, and is continuing to work with the remaining states and territories on similar moves.

CHARITY CHANGES IN A COVID-19 WORLD

Many charities' operations are affected by COVID-19. This might mean that some or all of them might need to be modified or even temporarily halted.

The Australian Charities and Not-for-profits Commission has stressed the importance of charities keeping stakeholders informed about what they are doing and why. Regular communication about charities' changed activities should be a priority.

The commission has stressed that if charities' activities change, they need to match their charitable purpose – what the charities were set up to achieve.

Charities need to consider financial moves that might include:

- Consider using financial reserves
- Assessing their eligibility for federal, state, and territory stimulus packages
- Considering any other financial assistance available (for example, business-relief packages from banks and financial institutions)
- Assessing future cash flows and doing a forecast – or adjusting their forecasts – in light of current events
- Speaking to funders about the effects of cancelling or delaying activities that are part of funding agreements
- Knowing fixed costs and when they will need to be paid. Not committing to any more expenditure if possible, and
- Reviewing existing liabilities (for example, exploring options with banks and financial institutions, including deferring loan repayments).

Responsible persons should speak to their charity's accountant and auditor in preparation of budgets, forecasts and financial statements.

A charity that has decided to cancel or postpone a fundraising event might need to decide what to do with money already committed (for example, through ticket sales or other purchases).

Questions needing answers might include:

- Will the money be refunded – either immediately or in time?
- Will the charity hold the money until the fundraiser is rescheduled? and
- Will the charity commit the money towards a future event or effort?

The ACNC emphasises that transparency is paramount.

It is important that a charity communicates clearly with supporters and other stakeholders on why it made the decision as well as measures it has in place to ensure that funds are properly refunded or used in line with donors' original intent and the charity's charitable purpose.

ANNUAL INFORMATION STATEMENT EXTENSIONS

The ACNC commissioner has granted a blanket extension to charities with a 2019 annual information statement due between 12 March and 30 August.

They will now need to submit their AISs by 31 August. The extension will be monitored as the COVID-19 crisis progresses.

THE IMPORTANCE OF GOOD GOVERNANCE

The bushfire crisis has seen an unprecedented number of donations to a range of not-for-profit organisations. As a result, the need for good governance and record-keeping are as important as ever, the ATO has stressed.

You need to make sure that your NFP is operating for purpose. If your organisation is a DGR, you can use tax-deductible gifts only for the purpose of the DGR category in which you are endorsed.

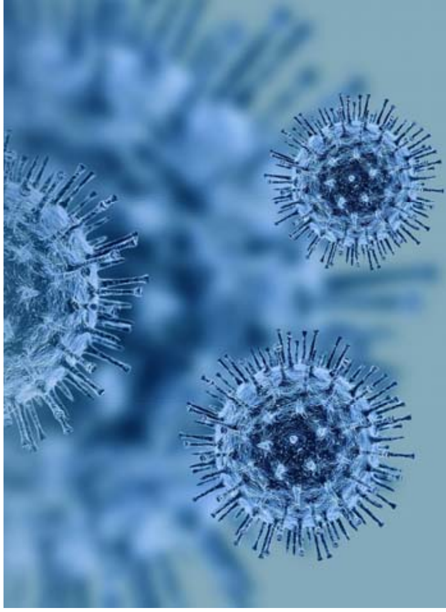
You must also keep records relevant to your organisation's status as a DGR. Records must show that gifts and deductible contributions are being used for your principal DGR purpose.

Good records help you to manage your obligations and make it easier to report and pay on time. Some of the basic records you may need to keep include:

- Governing documents
- Financial reports and operational records
- Tax invoices and income tax records
- Copies of reviews of entitlement to tax concessions, and
- Records to help prepare tax statements and returns.

Your records must be kept for five years and be in English or easily converted to English. You should review regularly your circumstances and entitlement to DGR.

The ACNC has several useful resources for charities, including a record-keeping checklist (https://www.acnc.gov.au/for-charities/manage/keep-charity-records/record-keeping-checklist) and self-evaluation checklist (https://www.acnc.gov.au/for-charities/manage-your-charity/governance-hub/governance-standards/self-evaluation-charities).



COMPLIANCE IN A COVID –19 WORLD

In recognition of unique challenges brought about by COVID-19, the ACNC has ruled out investigating certain breaches of governance and external-conduct standards from 25 March until 25 September.

This approach is explained below.

STANDARD	CIRCUMSTANCES	CONDITIONS ON WHICH ACTION WILL NOT BE TAKEN
Governance Standard 1 and External Conduct Standard 1 – A charity cannot operate outside its charitable purposes	A charity seeks to operate outside its purposes.	Activities align with the charity's purpose or purposes on a broad interpretation or are incidental or ancillary to its charitable purpose or purposes. If a charity takes on activities in response to COVID-19 that do not clearly align with its charitable purpose or purposes, it must: ▪ Reasonably show that its members would approve of the activity, and ▪ Document how it believes the new activities align with its charitable purpose or purposes, or are incidental or ancillary to its charitable purpose or purposes.
Governance Standard 5 – The charity requires respon-sible people to ensure it does not operate while insolvent	The charity incurs debts such that it becomes insolvent.	The commissioner's approach will follow amendments made to the Corporations Act 2001 by the Coronavirus Economic Response Package Omnibus Act 2020, except that it will apply to all charities and not just those that operate as companies limited by guarantee. The debt is incurred in the ordinary course of business, during the relevant period and before the appointment of an administrator or liquidator. The charity must ensure that its responsible people are aware of the issue and have an achievable aim to return to viability when the crisis has passed. The charity must inform its members and the ACNC if it is trading while insolvent.
External Conduct Standard 1 – A charity is required to obtain and keep records for its operations outside Australia	The charity is unable to obtain reporting from its overseas operations or partners. AASB 1054)	The charity should: ▪ Record the reasons it is unable to obtain reporting, and ▪ Obtain reporting as soon as practicable.

The commission believes that this short-term position is appropriate to allow charities to operate effectively and to enhance public trust and confidence in the NFP sector.

If the ACNC identifies significant breaches that harm the public interest, even if they involve activities related to COVID-19, the commission might still investigate and take regulatory action.

ACNC URGES PBIs TO CHECK THEIR DETAILS

The ACNC is urging charities with deductible-gift-recipient endorsement to check their registration details.

In July, the commission will begin reviewing DGR reforms announced by the federal government in 2017.

The DGR review is designed to strengthen governance arrangements and bolster confidence in the NFP sector by ensuring that tax concessions are held only by eligible charities, that the integrity of the ACNC register is protected, and donors are confident that donations are used for a charitable purpose.

The commission will review about 500 charities a year to assess whether they are still eligible to be registered as a charity, charity subtype, and for DGR status. An initial focus will be on public benevolent institutions.

PBIs are the biggest demographic in the DGR population (about 11,000), they can access the highest rate of tax concessions, and, because they service such a diverse section of the community, have a substantial impact on trust and confidence in the sector.

They will be reviewed according to a risk profile, which will include that they were registered as a charity and PBI before 3 December 2012, that they are not regulated by the Office of the Registrar of Indigenous Corporations, and have no, or only one responsible person listed or no governing document.

There should be no impact on charities under review unless an issue is identified,' ACNC commissioner Gary Johns said.

In line with its commitment to transparency and education and to ensure procedural fairness, the ACNC is encouraging charities to self-assess using an online tool available at https://www.acnc.gov.au/for-charities/charity-tax-concessions/deductible-gift-recipients-dgrs-and-acnc/deductible-gift.

'By using our self-assessment tool, charities will be able to identify and rectify most issues, such as nominating responsible persons and uploading their governing document to the register,' Dr Johns said.

Charities don't need to notify us of those changes or send us their self-assessment. They can make changes easily through the ACNC charity portal.

To promote good practice, we encourage charities to assess themselves periodically.'

ACNC LEGISLATION REVIEW

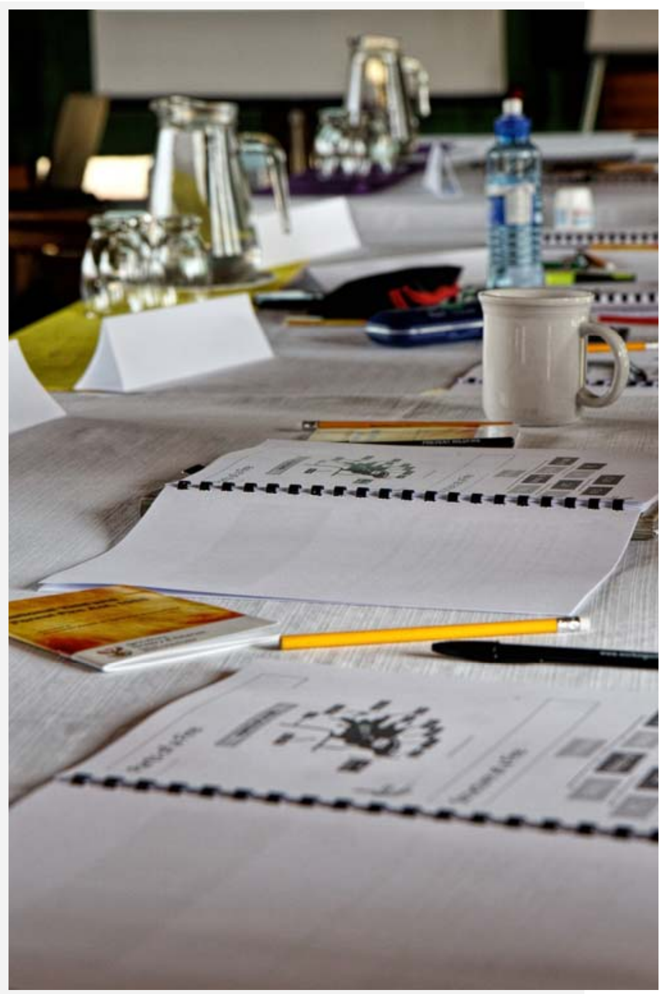
The federal-government commissioned Strengthening for Purpose: Australian Charities and Not-for-profits Commission Legislative Review 2018 made 30 recommendations, which centred on the ACNC's objects, functions, and powers, the overall regulatory framework, and red-tape reduction for charities.

In its response, the government has agreed with 18 of them.

Key recommendations supported by the government are:

TOPIC	RECOMMENDATION
Supporting ACNC as an effective regulator	▪ Enabling swifter decision-making through expanded delegation powers ▪ Enhancing ACNC powers to detect breaches of governance standards and deal with misconduct ▪ Allowing ACNC to continue its strong focus on education and research
Reducing red tape	▪ Adjusting the reporting thresholds for registered charities ▪ Streamlining and harmonising the regulatory requirements across all jurisdictions ▪ Simplifying reporting requirements for small entities ▪ Sharing data on charities among commonwealth agencies
Strengthen-ing trust	▪ Mandating the disclosure of related-party transactions and, for large charities, aggregated remuneration paid to responsible persons ▪ Sharing information on ACNC investigations when in the public interest ▪ Disqualifying responsible persons who have certain criminal convictions

The report is available at https://treasury.gov.au/publication/p2020-61958.



2018 ERRORS TOTAL MORE THAN $195 MILLION

Errors totaling $195,522,440 in information statements and financial reports have been disclosed by the ACNC.

The faults were reported in the commission's Reporting statistics for the 2018 reporting period.

Based on review, amendments made to the ACNC register to correct errors totaling $195,522,440 in total revenue and $614,226,373 in total assets.

Key findings included:

- 68 per cent of charities selected the correct type of financial report to submit with their AIS. Of the remainder, the most common errors were the misclassification of the reduced-disclosure requirement in general-purpose financial statements and special-purpose financial statements as general-purpose statements
- 21 per cent incorrectly stated they were using transitional reporting arrangements – where the ACNC accepts financial reports prepared for and submitted to other regulators. These charities stated that they had to report to another regulator when in fact there was a streamlined reporting arrangement in place with that regulator – their charity was only required to submit a financial report to the ACNC
- 17 per cent incorrectly identified their financial report as 'consolidated' when it was in fact a single-charity report
- 42 per cent of charities that submitted a consolidated report provided figures for the group instead of information for an individual charity
- 75 per cent of financial reports included a complete set of financial statements. Of the remaining 25 per cent, the most common missing figures were statements of changes in equity and cash flow, and
- A lack of disclosures about whether charities were for-profit or not-for-profit for financial reporting purposes and the absence of whether a legislative frame-work under which the financial report was prepared complied with the ACNC Act.

The commission stressed that it would continue to review charities' reports to ensure compliance with ACNC requirements. It would ensure that financial information charities provided matched the information in their formal statements.

INDIGENEOUS CORPORATIONS NEWS

ORIC GRANTS REPORTING EXTENSIONS

The Office of the Registrar of Indigenous Corporations has approved a two-month extension for lodging reports.

Corporations with financial years ending 31 December may lodge until 31 August. An earlier deadline was 30 June.

The range of reports varies depending on corporation size and income – all corporations are required to lodge a general report and some are required to provide a financial report and directors' report.

Bushfire-affected corporations already with extensions will also get until 31 August to lodge their reports.

A small number of corporations with a financial year that ended on 31 December are required to report to ORIC by 30 June. The range of reports vary depending on corporation size and income – all corporations are required to lodge a general report, some are required to provide a financial report and directors' report.

EXTENSION OF TIME TO HOLD AGM

The impact of COVID-19 will most likely affect newly-registered corporations that are required to have a general meeting within three months of registration.

Corporations with a financial year ending 31 December that are required to hold their AGM by 31 May might also be COVID-affected.

The registrar has decided that corporations registered from 1 January will get an extra six months to hold their first AGMs (under s. 201-145).

A corporation registered on 20 January and due to hold its first meeting by 20 April will now have until 20 October to convene it.
The registrar will review the extension in July.

RESPITE-CARE PROVIDER IN NEED OF REFORM

The registrar has placed the Aboriginal & Torres Strait Islander Corporation for Disabled and Respite Care under special administration.

The Townsville corporation was established in 1988 to give clients respite from their usual routines and carers a break from their responsibilities.

In August, the registrar authorised an examination of the corporation's books, identifying serious concerns about the standard of corporate governance and the corporation's financial management, solvency, and viability.

'Over three consecutive years, the corporation's auditor has been unable to provide an audit opinion due to lack of evidence' said Mr Button.

'The examination verified that financial record-keeping at the corporation is almost non-existent. At the time of the examination, the corporation appeared insolvent, with overdrawn cash and a tax debt of more than $600,000 – and the directors have failed to provide a sufficient response to address these serious financial issues.'

ORIC PUTS ADNYAMATHANHA CORPORATION UNDER ADMINISTRATION

Registrar Selwyn Button has placed the Adnyamathanha Traditional Lands Association under special administration.

ATLA was established as the peak body for all matters relating to land, culture, heritage, language, and native title. In particular, it was to deal with national parks, indigenous land-use agreements and mining negotiations.

An examination in November of the corporation's books revealed a range of governance issues, including a lack of records of meetings, memberships, directorships and spending.

In announcing the special administration, Mr Button suggested that ATLA's issues were systemic.

'ATLA represents and serves the Adnyamathanha people in all matters relating to land, culture, heritage, language and native title. In its current form, ATLA's problems are chronic and severe. It has no office, no staff, poor record-keeping and a board of up to 30 directors, which makes it difficult to make decisions.'

ORIC PUTS LANDMARK MEDIA BODY INTO ADMINISTRATION

The registrar has also placed the Central Australian Aboriginal Media Association under special administration.

The corporation gives Aboriginal people in Central Australia a strong media voice and plays a major role in sustaining Aboriginal languages and cultures.

ORIC has been monitoring CAAMA's financial position over recent years as it implemented strategies and changes to policy and structures that were intended to address solvency concerns.

The position has worsened. In 2018–19, CAAMA generated about $4.1 million in revenue, 63 per cent of which was from grants. Its considerable liabilities have been growing.

In making the announcement, Mr Button said: 'CAAMA is a landmark media corporation approaching its 40th anniversary. Unfortunately, over the [past] couple of years it has been unable to demonstrate improvements to its financial position or that it can trade itself out of debt.

'Despite having a repayment plan with the Australian Tax Office, its tax debt has more than doubled, reaching a critical level that is not sustainable. The special administrators will look at all options to help CAAMA improve its financial position.'

FINANCIAL— REPORTING INSIGHT

REVISIT GOING CONCERN

AASB 101 Presentation of Financial Statements is the reference on the going-concern basis of accounting and will require much more consideration in the COVID-19 environment.

The rules are:

- When preparing financial statements, management must make an assessment of an entity's ability to continue as a going concern
- Financial statements are prepared on a going-concern basis unless management either intends to liquidate the entity, to cease trading, or has no realistic alternative but to do so
- When management is aware of material uncertainties about events and conditions that may cast significant doubt on an entity's ability to continue as a going concern, the entity must disclose those uncertainties, and
- When an entity does not prepare financial statements on a going-concern basis, it must disclose it, together with the basis on which it prepared the financial statements and the reason why the entity is not seen to be a going concern.

In assessing whether the going-concern basis is appropriate, management takes into account all available information about the future, which is at least, but not limited to, 12 months from the end of the reporting period.

The degree of consideration depends on the facts.

When an entity has had a history of profitable operations and ready access to financial resources, management may reach a conclusion that the going-concern basis is appropriate without detailed analysis.

In other cases, management may need to consider a wide range of factors, including current and expected profitability, debt-repayment schedules, and potential sources of replacement financing before it can satisfy itself that the going-concern basis is appropriate.

In the current environment, management will need to make more detailed assessments of going-concern suitability.

Disclosures in financial statements will have to be more extensive, including management plans to address uncertainties about going concern thrown up by COVID-19.

NEW SPFs DISCLOSURES TAKE EFFECT

Under AASB 2019-4 Amendments to Australian Accounting Standards – Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements, new disclosure requirements take effect for financial years ending on or after 30 June.

You will need to make new disclosures about your compliance with recognition and measurement requirements in Australian accounting standards'

They apply to:

- Charities registered with the ACNC with an annual revenue of $250,000 or more preparing special-purpose financial statements, and
- NFPs lodging SPFSs with the Australian Securities & Investments Commission under the Corporations Act 2001 (for example, companies limited by guarantee).

Your SPFSs will need to disclose:

- Why the decision was made to prepare an SPFS
- For each material accounting policy that does not comply with the recognition and measurement requirements, an indication of where it does not comply or that the assessment has not been made
- The overall compliance of your SPFS with the recognition and measurement requirements of accounting standards (except for consolidation and equity accounting), or whether this assessment has not been made, and
- How the consolidation-and-equity accounting requirements have been applied.

AASB 2019-4 makes amendments to AASB 1054 Australian Additional Disclosures.

RECOGNISING VOLUNTEER SERVICES

Under AASB 1058 Income of Not-for-Profit Entities, local governments, government departments, general government sectors and governments must recognise volunteer services as an asset (or an expense, when the definition of an asset is not met).

There are two conditions for recognition:

- The fair value of those services can be measured reliably, and
- The services would have been purchased if they had not been donated.

Any other not-for-profit entity may, as an accounting policy choice, elect to recognise volunteer services, or a class of volunteer services, if the fair value of those services can be measured reliably, whether or not the services would have been purchased if they had not been donated.

Volunteer services must be measured at fair value.

Disclosure is required of income recognised from volunteer services. Disclosure of qualitative information about the nature of an entity's dependence on volunteer services, including those not recognised, is also encouraged.

AASB 1058 applies to 30 June year-ends for the first time.

NEW DISCLOSURE STANDARD TIER 2

Disclosures relevant to Tier 2 entities have been detailed in a new standard – shading will no longer be used to show which disclosures in other standards may be omitted.

AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities will apply for financial years beginning on or after 1 July next year.

It aims to reduce the reporting 'burden' of for-profit and not-for-profit entities using current Tier 2 reporting requirements for preparing general-purpose financial statements. Some existing disclosures have been re-moved and new disclosures required.

AASB 1060 does not change which entities are permitted to apply Tier 2 reporting requirements nor Tier 2's recognition and measurement requirements, which are the same as for Tier 1 entities.

If you have to step up from special-purpose to general-purpose financial reports you will see an overall increase in disclosures (for example, in related parties, tax and financial instruments), but you will also be able to remove some disclosures as a result of not having to comply fully with:

- AASB 101 Presentation of Financial Statements
- AASB 107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 1048 Interpretation of Standards, and
- AASB 1054 Australian Additional Disclosures.

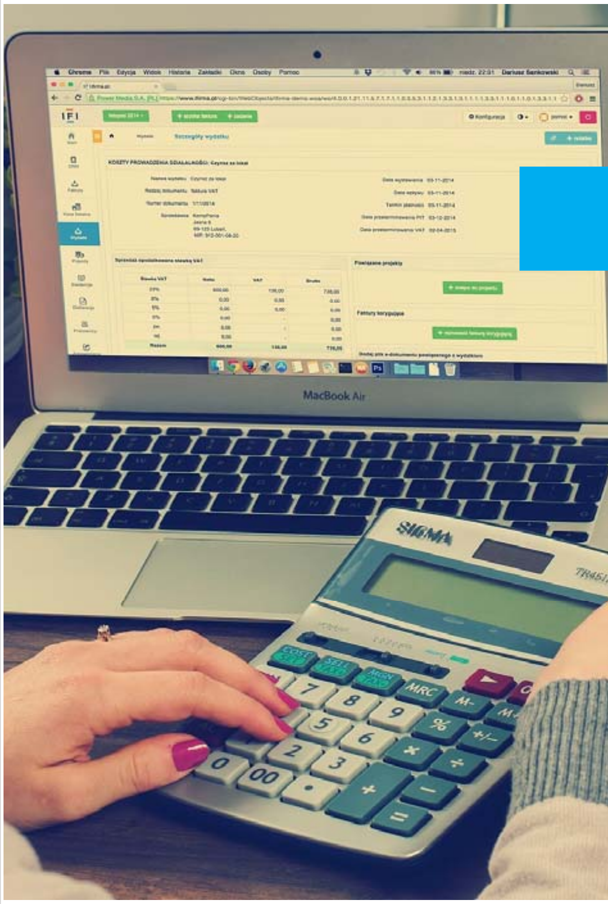
Early adoption of AASB 1060 is encouraged via special transitional relief (provided in AASB 2020-2) from disclosing certain comparative Information in the first year.

FAQs ON RESEARCH GRANTS UPDATED

The AASB staff FAQs for not-for-profit entities on accounting for research grants have been updated.

The updates include:

- More Q&As
- Clarifying Scenario 1B on grants payable in instalments subject to agreed research activities being carried out, and
- Removing Scenario 2A, which has been included in the illustrative examples accompanying AASB 15.



NEW RESEARCH REVIEWS NFPs SERVICE-PERFORMANCE REPORTING

Under the Australian reporting framework, disclosure of service-performance information is mostly unregulated for NFPs.

Due to a general lack of emphasis on non-financial information in both national and state legislations, efficiency information being reported by NFPs is insufficient to meet users' need.

For charities, stakeholders compare their overall objectives with service-performance information disclosures.

Appropriate guidance is required on mandatory disclosures about linking efficiency information to mission-related objectives and long-term goals.

AASB research report 14 Literature Review: Service Performance Reporting for Not-for-Profits reviews both Australian and international literatures on the topic. It suggests that the introduction of a tiered service-performance reporting framework could assist in alleviating operational and cost pressures on smaller NFPs.

The report supports the AASB's Management Commentary and Service Performance Reporting project to determine whether the International Accounting Standards Board's practice statement 1: Management Commentary being updated by the IASB can be adequately adapted to become mandatory.

LIABILITIES CLASSIFICATION AMENDED

The new AASB 2020-1 aims to promote consistency in Australian financial reporting.

Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current aims to help companies determine whether debt and other liabilities with an uncertain settlement date should be classified as current (due, or potentially due to be settled within a year) or non-current.

The amendments include clarifying the classification requirements for debt that an entity settles by converting it into equity.

The amendments aim only to clarify, and therefore do not change any existing requirements. They are not expected to affect significantly an entity's financial statements.

Entities might, however, reclassify some liabilities from current to non-current, and vice versa, affecting loan covenants.

The standard applies to annual reporting periods beginning on or after 1 January 2022, early application permitted.

ETHICS

ETHICAL CONFLICTS REVISED

The Accounting Professional and Ethical Standards Board has issued a revised APES GN 40 Ethical Conflicts in the Workplace – Considerations for Member in Business to replace the 2015 version.

Key changes include:

- Revisions to reflect the restructured APES 110 Code of Ethics for Professional Accountants (including Independence Standards)
- Amendments to the scope and application sections to align with other APESB pronouncements
- Guidance that refers members to requirements in the code on responding to non-compliance with laws and regulations
- References and guidance on the updated whistleblowing legislation
- Guidance for members when they face pressure to breach fundamental principles, and
- An updated layout for case studies.

The revised APES GN 40 was effective as of date of issue.

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