

THE AUDIT AND ASSESSMENT ORDINANCE 2023

A measure for an Ordinance for the Auditing of Synod Funds and for Synodal Assessment.

WHEREAS it is expedient to provide for the Assessment, Payment of Synodal Assessment and Auditing of the accounts of funds under the control of Synod and the appointment of auditors **NOW THE SYNOD HEREBY DETERMINES**

Title

1. This Ordinance may be cited as "The Audit and Assessment Ordinance 2023".

Structure

2. This Ordinance is structured as follows-

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Part A: Preliminary

Financial Year

3. The financial year of the Diocese and of the Parishes shall end on the 31st day of December.

Budget

4. Diocesan Council shall present to each annual session of Synod an estimate of Diocesan Income and Expenses for the year commencing on the 1st day of January of the next year and it shall be competent for Synod to amend such estimate.

Audited Report to Synod

5. An audited statement of income and expenditure for the preceding financial year of all funds under the control of Synod shall be presented to the Annual Session of Synod by Diocesan Council.

Part B: Audit

Appointment of Auditor

- 6.1 At the first meeting of Diocesan Council following the first Session of each triennial Synod, Diocesan Council shall appoint an auditor who subject to Section 6.2 shall be responsible for the continuous auditing of all funds under and within the control of Synod.
- 6.2 Diocesan Council may appoint a separate auditor for particular funds under and within the control of Synod who shall be responsible for the continuous auditing of such funds.
- 6.3 Any casual vacancy occurring in the position of auditor may be filled by Diocesan Council.

Term of Office

7. The duties of the auditor so appointed shall commence on the first day of January next following that appointment and shall retire on the 31st day of December next following the end of each triennial Synod but shall be eligible for re-appointment, provided that any auditor not so re-appointed shall continue their examinations of the accounts to the 31st day of December aforesaid until such examination is completed, and the auditor's report thereon duly furnished as required.

Qualifications of auditor

8. No person shall be eligible for appointment as an auditor unless the person is qualified to audit the accounts of an association under the provisions of the Associations Incorporation Act 1985 or the Corporations Act 2001 (Cth) or any Act amending or replacing those Acts.

Vacation of office

9. The office of auditor shall become vacant if Diocesan Council determines that the auditor has neglected or refused for a reasonable time to perform the duties of the office or if the auditor no longer complies with the provisions of Section 8 of this Ordinance.

Report to Synod

10. The auditor shall make an annual report to Synod on the accounts of all funds under the control of Synod and the report shall state-
 - (a). whether or not all the required information and explanations have been obtained.
 - (b). whether in the opinion of the auditor the financial statements referred to in the report are properly drawn up and exhibit a true and correct view of the state of each of the funds audited according to the best of the information and the explanations received and as shown by the books of each fund.

Access to books, records, and information

11. The auditor shall have the right to peruse the minutes of any committee affecting the books and accounts and shall always have a right of access to all books of accounts and vouchers and shall be entitled to require from the Registrar such information and explanation as may be necessary for the performance of the duty of the auditor.

Attendance at Synod

12. The auditor shall be entitled to attend any session of Synod at which any accounts which have been examined or reported on are to be laid before Synod and to make any statement or explanation the auditor desires with respect to the accounts.

Duties of Auditor

13. The auditor shall use diligence in ascertaining that the books of the various funds under the control of Synod have been properly kept and record correctly the affairs and transactions of each of the funds and that the assets and securities of the afore-mentioned funds do in fact exist and are in proper custody or under proper control.

Interpretations

14. In this Ordinance "auditor" includes two or more auditors and a firm of auditors, and where two or more auditors are, or a firm of auditors is appointed the provisions of this Ordinance shall apply to each of such auditors and all members of such firm of auditors.

Part C:Assessment

Determination of Assessment

15. Before each annual session of Synod, Diocesan Council shall determine the level or levels (if any) of assessable income at which different rates of assessment shall apply for the purposes of Section 16 of this Ordinance.

Assessment

16. At each annual session, Synod shall determine the rates of assessment applicable to assessable income above each of the levels determined under Section 15 of this Ordinance for the current year. Should a rate not be determined, the default rate shall be the rate in force for the previous year ending 31st December.

Payment of Assessment by Monthly Instalments

- 17.1 On or before the 15th of each calendar month, the Parish Council of each Parish shall calculate the assessable income of the Parish for the previous month and submit a monthly financial return in the form required by Diocesan Council to the Registrar of such assessable income and make payment of all monies due to Synod.
- 17.2 If a Parish has not paid a monthly assessment within 60 days of the last day of the applicable month, the Area Archdeacon shall request the Priest in Charge and Parish Treasurer of such Parish to confer with him so that the reason for non-payment may be investigated and rectified.

Annual Assessment

- 18.1 On or before the 15th day of March in each year the Parish Council of each Parish shall furnish to the Registrar a complete financial return in the forms required by Diocesan Council of the receipts and payments of all bank accounts of such Parish for the previous financial year together with the opening and closing bank balances, and any other pertinent information, so that the annual income, the assessable income, and the assessment thereon may be calculated.

- 18.2 The Registrar shall, as soon as convenient, after the receipt of such financial return calculate the assessment payable for the financial year ended on the previous 31st day of December based on the actual assessable income of that year.
- 18.3 If the levels of assessment income and/or the rates of assessment have changed during the financial year the assessment levels and/or the rates of assessment shall be calculated pro rata for the financial year.
- 18.4 The Registrar shall inform each Parish how the assessment was calculated and the balance due from or to the Parish (as the case may be) after considering the monthly or other instalments already paid. In respect of the Parishes which submitted the financial return complete in all respects by the 15th day of March this shall be done by the 30th day of April.
- 18.5 Diocesan Council may grant an extension of time for the calculation of assessment should this be necessary.
- 18.6 The Registrar shall also table in respect of all Parishes a summary of assessable incomes, assessments, total instalments already paid and resulting balances to Diocesan Council.
- 18.7 The Registrar may delegate all or any of the functions conferred by this section.

Objections

19. Within one calendar month of the receipt of such notification, the Parish Council of any Parish which is dissatisfied with the amount of the assessment may object in writing to the Registrar stating the grounds of objection. If the Registrar is not able to satisfy the Parish as to the objection, the matter shall be referred to Diocesan Council which may confirm, amend, or modify the assessment the subject of any objection.

Determination of Assessable Income by Diocesan Council

20. If the Parish Council of any Parish shall fail to furnish the annual return referred to in Section 18.1 of this Ordinance or to submit all the information required by the Registrar, the assessable income of the Parish shall be such amount as Diocesan Council shall determine.

Remission of Assessment

- 21.1 If Diocesan Council is satisfied there is no reasonable prospect of a Parish being able to pay its assessment or a previous assessment and that it is in the best interests of the Parish to take action under this section it may remit the whole or part of any assessment owing to the Diocese and thereupon the Parish shall only be required to pay the balance (if any) of such assessment and at the time or times determined by Diocesan Council.
- 21.2 Remissions of assessment under this section shall be reported to the next annual session of Synod.

Definitions

22. In this Ordinance:

“Annual Income” means the whole of the moneys raised by or contributed or payable to a Parish or to any congregation forming part of such Parish from whatever source and for whatever purpose. This is to be recorded on a Cash basis.

“Assessable Income” of a Parish means the annual income of the Parish less items which Diocesan Council from time to time determines are non-assessable receipts or payments which may be deducted.

“Assessment” means the amount to be contributed by each Parish in accordance with this Ordinance for or towards the payment of Diocesan expenses.

Repeal

23. The Auditors Ordinance 2001 is hereby repealed, but such repeal shall not affect any act, deed or thing lawfully done under the Auditors Ordinance 2001 prior to the passing of this Ordinance.

24. The Assessment Ordinance 2001 is hereby repealed but such repeal shall not affect any act, deed or thing lawfully done under the Assessment Ordinance 2001 prior to the passing of this Ordinance.