



# Compliance Policy and Procedure

## **Purpose**

1. This Policy provides a framework and guidance for the Australian International Institute of Higher Education's ('the Institute') compliance with applicable legislative and regulatory obligations and should be read in conjunction with the documents listed in the Associated Information section of this Policy.

## **Scope**

2. This Policy applies to:
  - a) all staff of the Institute whether full-time, part-time, casual or contract;
  - b) members of the Institute's Governing Bodies;
  - c) individuals engaged in providing services to the Institute, such as contractors or consultants;
  - d) visitors to the Institute campus.

## **Definitions**

3. For the purposes of this Policy:
  - a) **Act** is a proposed law which has been passed by the Federal or Qld Parliament and assented to by the Governor-General or Governor, respectively.
  - b) **Compliance** is any state, fact, action, process or decision taken in conformity with defined obligations.
  - c) **Legislation** means laws enacted by the Federal or Qld Parliament.
  - d) **Regulation** is any instrument made under an Act and includes Regulations, Standards, Codes of Practice, Specifications, and Awards.
  - e) **Risk** is the effect of uncertainty on the Institute's objectives.

## **Policy**

4. The Institute aims to comply with its legislative and regulatory obligations at all times. The Institute will take reasonable steps to prevent and mitigate material, legal or regulatory penalties, including by establishing and maintaining an adequate compliance program.

## **Procedure**

### **Compliance obligations**

5. The Institute adopts a risk-based approach to compliance and manages legislative and regulatory obligations in accordance with the Institute's *Risk Management Plan*.
6. The Institute has established a *Register of Legislative and Regulatory Obligations* (Appendix 1) to track applicable obligations. Responsible Officers as identified in the Register must follow the steps below and should refer to the *Risk Management Plan* for additional guidance.



### Identifying obligations

7. Responsible Officers will:
  - a) identify applicable obligations;
  - b) understand the obligations and their impact on the Institute;
  - c) identify potential consequences of non-compliance, i.e. compliance risk;
  - d) keep abreast of developments and changes to laws and regulations;
  - e) communicate changes to key legislative and regulatory obligations to the Student Services Manager for updating the *Register of Legislative and Regulatory Obligations*.

### Incorporating obligations into policies, procedures, systems and processes

8. Responsible Officers will:
  - a) document compliance requirements arising from applicable obligations;
  - b) implement controls for maintaining compliance risk within appropriate limits;
  - c) ensure effectiveness of existing controls after organisational and external changes.
9. The Chief Executive Officer (CEO) will monitor sector practice for the management of compliance risk.

### Communicating and training staff

10. Responsible Officers will deliver ongoing communication and arrange training to relevant staff on compliance requirements.
11. The CEO will promote a culture of compliance at the Institute, including by reminding staff of key compliance requirements.

### Monitoring compliance

12. Responsible Officers will:
  - a) monitor documented risks and related trends;
  - b) monitor compliance with implemented controls;
  - c) assist with internal and external investigations or audits.
13. The CEO will review and challenge the identification, assessment and treatment of compliance risks at least on a quarterly basis.

### Identifying and rectifying incidents and issues

14. Responsible Officers will:
  - a) identify and promptly record incidents and issues;
  - b) escalate material issues and incidents to the CEO;
  - c) implement remedial action of incidents and issues;
  - d) determine if incidents or issues resulted in a breach of obligation.

### Reporting breaches and performance

15. Responsible Officers will:
  - a) promptly report material breaches to the CEO;
  - b) sign an annual attestation on compliance with allocated legislative and regulatory obligations over the course of the year;
  - c) collect and collate data on compliance incidents, issues, and breaches;



- d) monitor trends in incidents, issues, and breaches;
  - e) prepare quarterly reports on compliance performance for the CEO's consideration.
16. The CEO will:
- a) report on compliance performance to the Audit and Risk Committee, Academic Board and Governing Council;
  - b) promptly escalate or report material incidents, issues or breaches to the Audit and Risk Committee;
  - c) sign an annual attestation on the Institute's compliance with applicable legislative and regulatory obligations over the course of the year for submission to the Audit and Risk Committee, Academic Board, and Governing Council.
17. The Audit and Risk Committee will escalate or report material incidents, issues or breaches to the Academic Board or Governing Council as appropriate.

### **Reviewing and improving performance**

18. Responsible Officers will:
- a) assess residual risk and control effectiveness after any material incident and organisational or external change;
  - b) analyse and report to the CEO on precursors, triggers, and impact of material breaches.
19. The Audit and Risk Committee will make recommendations for improvement where found suitable to the Academic Board and Governing Council.
20. The Academic Board and Governing Council receive an annual report on the adequacy and effectiveness of the Institute's compliance program.

### **Responsibilities**

21. The Governing Council is accountable to Institute stakeholders and the broader community to ensure the Institute is managed prudently, efficiently and in compliance with all relevant regulations.
22. The Academic Board determines academic policy and has responsibility for compliance with relevant regulatory standards.
23. The Audit and Risk Committee is responsible for monitoring the adequacy of arrangements for ensuring compliance with educational and other regulatory requirements and recommending appropriate improvements to the Academic Board or Governing Council for approval as appropriate. It is also responsible for ensuring that non-compliance issues are notified, monitored and actioned.
24. All staff are responsible for:
- a) abiding by policies, procedures, and processes established by the Institute to satisfy applicable obligations;
  - b) reporting any compliance incident or issue to the Responsible Officer.
25. The CEO is responsible for:
- a) allocating legislative and regulatory obligations to Institute staff;
  - b) reporting to the Audit and Risk Committee on compliance risk and performance;
  - c) coordinating the maintenance of the *Register of Legislative and Regulatory Obligations*;
  - d) advising Responsible Officers on good practices for managing compliance risk.



26. The Student Services Manager is responsible for maintaining the *Register of Legislative and Regulatory Obligations*.
27. Responsible Officers are responsible for:
  - a) managing compliance risk in accordance with this Policy and the Institute's *Risk Management Plan*;
  - b) reviewing obligations for which they are accountable at least every year.



### Associated information

<b>Approving body</b>	Governing Council
<b>Date approved</b>	23 October 2020
<b>Date of effect</b>	Commencement of operation
<b>Next scheduled review</b>	Two years from when policy commence
<b>Policy owner</b>	Chief Executive Officer
<b>Policy contact</b>	Chief Executive Officer
<b>Related AIIHE Documents</b>	<i>Authority Delegation Policy (including Schedule of Delegations of Authority)</i> <i>Governance Charter</i> <i>Quality Assurance Framework</i> <i>Records Management Policy and Procedure</i> <i>Risk Management Plan</i> <i>Staff Code of Conduct</i> <i>Student Code of Conduct</i>
<b>Higher Education Standards Framework (Threshold Standards) 2015 (Cth)</b>	B1.1 “Higher Education Provider” Category Standard 6.1, ss 1 Standard 6.1, ss 3 Standard 6.2, ss 1 Standard 6.3, ss 1-2
<b>Other related external instruments/documents</b>	<p><b>Related Legislation</b></p> <ul style="list-style-type: none"> <li>• <i>Tertiary Education Quality and Standards Agency Act 2011 (Cth)</i></li> <li>• <i>Education Services for Overseas Students Act 2000 (Cth)</i></li> <li>• <i>National Code of Practice for Providers of Education and Training to Overseas Students 2018 (Cth)</i></li> </ul> <p><b>Good Practice Documents</b></p> <ul style="list-style-type: none"> <li>• <i>TEQSA, Material Change Notification Policy</i></li> <li>• <i>TEQSA Guidance Note: Corporate Governance, Version 2.4</i></li> <li>• <i>AS 3806-2006 Compliance Programs</i></li> <li>• <i>AS 31000-2009 Risk management - Principles and guidelines</i></li> </ul>

### Document history

Version	Author	Changes	Approval Date
1.0	Not applicable	Original version	23 October 2020



Australian International  
Institute *of*  
Higher Education

TEQSA Registered in the "Institute of Higher Education" category

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## Appendix 1 – Register of Legislative and Regulatory Obligations

Current as at: 23/10/2019

Source of obligation	Headline requirement	Responsible Officer
A New Business Tax System (Capital Gains Tax) Act 1999 (Cth)	Report capital gains as per the Act	Chief Executive Officer
A New Tax System (Australian Business Number) Act 1999 (Cth)	Register and use ABN as per the Act	Chief Executive Officer
A New Tax System (Goods and Services Tax) Act 1999 (Cth)	Collect and remit GST as per the Act	Chief Executive Officer
Age Discrimination Act 2004 (Cth)	Provide a discrimination-free environment	Chief Executive Officer
Anti-Discrimination Act 1991 (Qld)	Provide a discrimination-free environment	Chief Executive Officer
Australian Qualifications Framework 2013	Comply with qualification standards	Academic Board Governing Council
Business Names Registration Act 2011 (Cth)	Register and use business names as per the Act	Chief Executive Officer
Cheques Act 1986 (Cth)	Use cheques as per the Act	Chief Executive Officer
Competition and Consumer Act 2010 (Cth)	Ensure trade practices are not misleading or deceptive	Marketing and Recruitment Officer
Copyright Act 1968 (Cth)	Respect intellectual property rights	Chief Executive Officer
Corporations Act 2001 (Cth)	Act in the best interests of the company Display company name and ACN Keep accurate financial records Keep records of members and meetings Prepare a financial report Have the financial report audited Prepare a directors' report Give annual reports to members Pay annual company review fee Check company details annually Pass an annual solvency resolution Notify ASIC of certain changes	Board of Directors Governing Council Chief Executive Officer



Source of obligation	Headline requirement	Responsible Officer
Corporations Regulations 2001 (Cth)	Ensure governance and financial processes are as per the Regulations	Board of Directors Governing Council Audit and Risk Committee Chief Executive Officer
Disability Discrimination Act 1992 (Cth)	Provide a discrimination-free environment	Chief Executive Officer
Disability Standards for Education 2006 (Cth)	Provide a discrimination-free teaching and learning environment	Chief Executive Officer
Education Services for Overseas Students Act 2000 (Cth)	Register on CRICOS Notify TEQSA of certain events Provide accepted student information Notify student of visa breaches Comply with National Code (see Appendix 3)	Chief Executive Officer
Education Services for Overseas Students Regulations 2001 (Cth)	Maintain certain records as per the Regulations Collect student information as per the Regulations	Chief Executive Officer
Education Services for Overseas Students (Calculation of Refund) Specification 2014 (Cth)	Calculate amount of refund of tuition fees in the event of default as per Specification	Chief Executive Officer
Education Services for Overseas Students (Registration Charges) Act 1997 (Cth)	Pay annual charge as per the Act	Chief Executive Officer
Education Services for Overseas Students (TPS Levies) Act 2012 (Cth)	Pay annual TPS levy as per the Act	Chief Executive Officer
Electronic Transactions Regulations 2000 (Cth)	Conduct business and keep records in electronic form where permitted	Chief Executive Officer
Fair Work Act 2009 (Cth) including the National Employment Standards	Comply with minimum standards of employment	Chief Executive Officer
Fringe Benefits Tax Assessment Act 1986 (Cth)	Provide annual fringe benefits tax return to ATO	Chief Executive Officer
Higher Education Industry-Academic Staff-Award 2010 (Cth)	Comply with minimum conditions of employment	Chief Executive Officer
Higher Education Industry-General Staff-Award 2010 (Cth)	Comply with minimum conditions of employment	Chief Executive Officer
Higher Education Standards Framework (Threshold Standards) 2015 (Cth)	Comply with registration, category, course accreditation and qualification standards	Governing Council Academic Board
Income Tax Assessment Act 1997 (Cth)	Pay income tax as per the Act	Chief Executive Officer
Independent Contractors Act 2006 (Cth)	Enter into fair contractual agreements with independent contractors	Chief Executive Officer
Insurance Contracts Act 1984 (Cth)	Provide accurate and complete information	Chief Executive Officer





Source of obligation	Headline requirement	Responsible Officer
Migration Act 1958 (Cth)	Monitor student visa compliance Report student visa non-compliance	Chief Executive Officer
National Code of Practice for Registration Authorities and Providers of Education and Training to Overseas Students 2018 (Cth)	Comply with standards relating to the provision of educational services to overseas students	Chief Executive Officer
Paid Parental Leave Act 2010 (Cth)	Pay paid parental leave as per the Act	Chief Executive Officer
Payroll Tax Act 1971 (Qld)	Pay payroll tax as per the Act	Chief Executive Officer
Privacy Act 1988 (Cth) including the Australian Privacy Principles	Handle personal information as per the Australian Privacy Principles	Chief Executive Officer
Racial Discrimination Act 1975 (Cth)	Provide a discrimination-free environment	Chief Executive Officer
Sex Discrimination Act 1984 (Cth)	Provide a discrimination-free environment	Chief Executive Officer
Social Security (Administration) Act 1999 (Cth)	Provide information as per the Act	Chief Executive Officer
Spam Act 2003 (Cth)	Ensure marketing practices do not constitute sending unsolicited commercial electronic messages	Marketing and Recruitment Officer
Superannuation Guarantee (Administration) Act 1992 (Cth)	Pay contributions as per the Act	Chief Executive Officer
Taxation Administration Act 1953 (Cth)	Complete tax returns as per the Act Handle tax file numbers as per the Act	Chief Executive Officer
Taxation Administration Act 2001 (Qld)	Complete tax returns for Qld-based tax liabilities as per the Act	Chief Executive Officer
Tertiary Education Quality and Standards Agency Act 2011 (Cth)	Register as per the Act Comply with Threshold Standards (see Appendix 2) Lodge annual financial statements Report student, staff and financial data Notify TEQSA of certain events	Governing Council Chief Executive Officer
Work Health and Safety Act 2011 (Qld)	Ensure, as far as reasonably practicable, the health and safety of workers Apply safety framework as per the Act	Chief Executive Officer
Work Health and Safety Regulations 2011 (Qld)	Prevent or minimise health and safety risks in the workplace	Chief Executive Officer
Workplace Gender Equality Act 2012 (Cth)	Comply with minimum standards	Chief Executive Officer
Workers' Compensation and Rehabilitation Act 2003 (Qld)	Have a WorkCover policy Appoint a return to work coordinator Have workplace rehabilitation policy and procedures	Chief Executive Officer



Source of obligation	Headline requirement	Responsible Officer
	Take all reasonable steps to assist or provide the worker with rehabilitation	