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## GOVERNANCE

### Super to be paid with salary

Legislation to require employers to pay their employees' super at the same time as their salaries and wages has passed parliament.

From 1 July, employers will be required to deposit employees' super into accounts within seven business days of payday.

While most employers do the right thing, the Australian Taxation Office estimates that \$6.25 billion worth of super went unpaid in the past financial year.

The new law will:

- Require employers to ensure super contributions are received by the employee's fund within seven business days of payday or they will be liable for the superannuation-guarantee charge
- Help the ATO enforce the law and more quickly identify employers not making contributions, and
- Redesign the superannuation-guarantee charge to be fit for purpose and make Payday Super work.

The ATO will monitor compliance for 12 months after the change. Its approach will differentiate between low and high-risk employers.

Employers that try to pay contributions in line with pay cycles can fall into a low-risk category.

### Payday Super regulations released

The federal government has published regulations supporting the implementation of Payday Super reforms.

The *Treasury Laws Amendment Payday Superannuation Regulations 2026* mark a significant milestone in implementing reforms legislated last year.

Among other things, the regulations confirm the kinds of payments that do not attract super and the consequences of an employer voluntarily disclosing any missed payments.

They provide a reduced three day timeframe for superannuation funds to approve or

reject contributions. This aims to ensure that contributions are allocated to a member more quickly and correctly, including resolution of errors. It benefits employees by getting contributions credited earlier.

The taxation office's first year transitional approach *Practical Compliance Guideline 2026/1* has been published. In 2026–27, employers will not be penalised if they do what they can to obey the new regulations as system and software upgrades are rolled out.

### New boardroom-ethics guide released

Ethical decision-making is central to effective governance and to directors meeting their duties.

*Ethics in the Boardroom (2nd edition) – decision-making guide for directors* has been developed jointly by the Australian Institute of Company Directors and The Ethics Centre. It provides directors with practical tools to work through complex ethical issues with rigour and confidence.

The guide covers:

- The ‘four-lenses’ model – a framework for surfacing ethical considerations
- A five-phase decision-making framework – providing a structured and repeatable approach to working through ethical issues in a way that is thorough and defensible
- Ethics and AI – the governance of AI is a central issue that boards of all organisations are grappling with. As AI continues to accelerate, a case study supports directors to look beyond questions of business benefit, technical feasibility, and compliance, and to interrogate the ethical dimensions of AI. This includes fairness, accountability, transparency, and human wellbeing, all core to a board’s oversight role

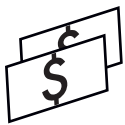
- Common ethical traps – the patterns of board behaviour that can undermine sound ethical reasoning, including ‘groupthink’, the pressure for concurrence, and reactive decision-making under time pressure and how boards can counter them, and
- The role of the chair – how chairs can create the conditions for open ethical deliberation, support all voices, and encourage evidence based, principled disagreement.

**GAAPinar No.6** on 30 April 30 addresses *AI – ethical, governance, and audit risks*, with Carmen Ridley and Colin Parker.

**Government proposes big DIN changes**

The federal government has released exposure draft legislation, *Treasury Laws Amendment (Business Registries Stabilisation and Uplift) Bill 2025*, accompanying draft regulations and explanatory material that propose significant changes to the Director Identification Number regime.

The proposed reforms are intended to enhance the integrity of corporate data, address unlawful phoenix activity, strengthen regulatory oversight, and improve confidence in the accuracy of information held on the Companies Register.



**WAGES UNDERPAYMENT**

**Poor payroll compliance is entrenched**

The Yellow Canary 2026 *State of Payroll Compliance Report* finds that payroll non-compliance remains entrenched across Australian organisations despite years of regulatory focus and public scrutiny.

Error rates are still significant, many employees underpaid because of misinterpretation of awards, incorrect classification, and failures in handling overtime, allowances, and leave entitlements.

Most mistakes are systemic rather than accidental. Organisations often operate fragmented payroll environments where HR, finance, and payroll are poorly integrated, creating data inconsistencies and control gaps. Manual ‘workarounds’ and over-reliance on payroll staff knowledge further increase risks.

The report highlights that remediation exercises are costly, time-consuming, and reputationally damaging, and regulators continue to increase enforcement activity and penalties. Many organisations identify issues only after they have become material, indicating weak monitoring.

While there is increased adoption of automation, artificial intelligence, and rules ‘engines’ to interpret awards, technology alone is insufficient, the report says. Effective governance, clear accountability, and robust internal controls are critical to sustainable compliance.

The report concludes that leading organisations are shifting towards proactive compliance – embedding continuous

assurance, improving data integrity, and elevating payroll compliance to a board-level risk priority rather than a back-office function.

**Uniting Communities back-pays \$2.6m**

Uniting Communities Incorporated will return more than \$2.6 million in underpayments, including interest and superannuation, to about 1500 current and former underpaid staff as part of an enforceable undertaking with the Fair Work Ombudsman.

Uniting operates across 65 sites in South Australia. Most underpaid employees were in Adelaide, some in regional South Australia, and workers included those in full-time, part-time, and casual roles.

The underpayments occurred across a decade because the organisation’s payroll team misapplied enterprise agreements, failed to apply annual wage increases, and other payroll-system deficiencies.

Uniting became aware of potential underpayments after managers raised issues about their entitlements. Uniting confirmed its non-compliance and began a broader review and remediation program.

Uniting self-reported its non-compliance to the Fair Work Ombudsman in May 2023. It backpaid \$2.6 million to 1483 current and former employees between November 2015 and December 2025. Underpaid wages exceeded \$2 million, interest amounted to more than \$360,000, and superannuation more than \$216,000.

Under the EU, Uniting must implement a range of measures to ensure future compliance, including:

- Finishing a review, making back-payments in full, and giving the FWO a final report of its outcomes
- Explaining to the FWO its system improvements and training for relevant staff to prevent future underpayments
- Running a hotline for employees to raise queries about their entitlements, plus a formal complaints and review mechanism to ensure such complaints are handled in a timely manner
- Prioritising workplace relations compliance monitoring through its Financial Risk Management and Audit Committee with periodic reporting to the FWO, and
- Telling staff direct about the EU and through intranet posts.

Fair Work Ombudsman Anna Booth said: ‘The matter serves as a warning of the significant long-running problems that can result from an employer failing to have appropriate checks and balances to ensure workplace compliance. We expect employers to meet their legal obligations under their own enterprise agreements’.

**GAAPinar No.5** on April 30 addresses *NOCLAR – risks, responsibilities, and audit responses*, with Carmen Ridley and Colin Parker.

## UNSW fined \$213K for 'systemic' breaches

The Fair Work Ombudsman has secured a \$213,120 penalty against the University of New South Wales in response to systemic record-keeping failures that hindered FWO's investigation into its underpayments.

The Federal Circuit and Family Court imposed the penalty after UNSW admitted breaching the *Fair Work Act* between 2017 and 2022 by failing to make and keep records on 63 casual academic employees, including hours worked, rates of pay, and details of casual loading entitlements.

UNSW also admitted to failing to include casual loading information on pay slips.

'It is completely unacceptable for an employer's record-keeping practices to be so poor that they prevent our inspectors from assessing what hours its employees have worked and whether employees have received their full lawful entitlements', Ms Booth said.

'A litigation was the only appropriate response.

'Record-keeping is a crucial part of compliance with workplace laws, and the penalty imposed is a warning to all employers to prioritise getting their records right.'

Judge Brana Obradovic found that 'UNSW's failures were systemic, long-standing and long-lasting and that despite UNSW senior management being alerted to the record-keeping failures in 2018, it took them many years to rectify the breaches.'

## Sydney childcare centre penalised again

The Fair Work Ombudsman has secured \$45,072 in penalties against childcare centre The Ella Group (NSW) Pty Ltd in western Sydney.

The Federal Court fined the company \$37,560 and its sole director Louise Ramona Yaacoubian \$7512. Ella Group operates Funtime Childcare in Greenacre.

The penalties were imposed after the company failed to comply with a compliance notice that required it to calculate and back-pay underpayments owing to a young worker that it employed as a full-time early childhood educator between April 2021 and May 2023.

The court had previously ordered The Ella Group to abide by the notices, including calculating and rectifying underpayments, plus interest and superannuation.

It is the second time the Fair Work Ombudsman has secured penalties against The Ella Group and Ms Yaacoubian concerning Funtime. They were fined \$34,650 in September 2025.

Fair Work Ombudsman Anna Booth said employers that failed to act on compliance notices should be aware that they could face court-imposed penalties on top of having to comply.

## Queensland disability-services company faces court

The Fair Work Ombudsman has begun legal action against a Queensland-based disability-support-services company Agape Reablement and Support Services NSW Pty Ltd and its sole director Rowell Ian Mammah Llorente.

The regulator investigated after receiving requests for assistance from two workers the company had employed.

The Fair Work Ombudsman alleges that the company, without a reasonable excuse, failed to fully comply with a compliance notice, which required it to calculate and back-pay workers' entitlements.

It is alleged that the total required to be paid to comply with the notice was \$7789.42, including \$4936.85 for a casual worker and \$2852.57 for a full-time colleague. It is alleged Mr Llorente was involved in the contravention.

The FWO is seeking penalties in court for the alleged failure to comply with the notice. Penalties of up to \$99,000 apply for small businesses and up to \$495,000 for other businesses, and Mr Llorente faces a penalty of up to \$19,800.

The regulator is also seeking an order requiring the company to comply with the notice, including paying the alleged outstanding amounts to the workers, plus superannuation and interest.

Fair Work Ombudsman Anna Booth said the regulator would continue to enforce workplace laws and take businesses to court where lawful requests are not complied with.

'Where employers do not comply, we will take appropriate action to protect employees. A court can order a business to pay penalties and make payments to workers', Ms Booth said.

'Employers should also be aware that taking action to improve compliance in the disability support services sector is a priority for the Fair Work Ombudsman.

'Any employees with concerns about their pay or entitlements should contact us for free advice and assistance.'

The FWO has a national Disability Support Services Sector Inquiry underway, which is looking into why there is non-compliance with workplace laws. The FWO wants to hear from employers, employees, contractors, clients, and others involved in the sector.



## FINANCIAL-REPORTING INSIGHTS

### AASB issues new standard on uncertainties

The Australian Accounting Standards Board has issued AASB 2026-1, adding new illustrative examples of disclosures about uncertainties in estimating the recoverable amounts of assets. Decommissioning and restoration liabilities are also covered.

The standard accompanies *AASB 136 Impairment of Assets* and *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*, showing:

- AASB 136 – How entities disclose information about the key assumptions used to determine the recoverable amounts of assets, and
- AASB 137 – How entities might disclose information about plant decommissioning and site-restoration obligations even if their effect on the carrying amount of decommissioning and site-restoration provisions are immaterial.

AASB 2026-1 applies to annual periods beginning on or after 1 July 2025 that end on or after 28 February. The examples can be considered when preparing financial statements for the 2025-26 financial year.

The International Accounting Standards Board has added new examples to four standards – IFRS 7 *Financial Instruments: Disclosures*, IFRS 18 *Presentation and Disclosure in Financial Statements*, IAS 1 *Presentation of Financial Statements*, and IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*.

These new examples were not included in AASB 2026-1. They are available on the AASB website via the *IASB's Support Materials* page.

The first GAAPinar in the series *What's new in audit and financial reporting* on 19 March updated participants on major developments since November-December, including changes for 2026. This session launched the 14-part GAAPinar program.

Carmen Ridley and Colin Parker summarised key updates in audit, financial reporting, sustainability, AI, ethics, and regulatory priorities, offering practical steps for risk registers, audit planning, and training. A recording is available and it's free.



## SUSTAINABILITY REPORTING

### Use form 398 to report sustainability online

The Australian Securities & Investments Commission's form 398 *Copy of sustainability report and auditor's report* is available for companies lodging sustainability reports online through a company office-holder, registered agent, and auditor portals.

The form must be completed and lodged together with a sustainability report (and the accompanying auditor's report) for each financial year.

Companies should ensure that they lodge their annual financial reports (and accompanying auditor's reports) and directors' reports using form 388.

Entities that are not required to prepare a sustainability report under Chapter 2M of the *Corporations Act* can also use Form 398 to lodge with ASIC:

- A sustainability report prepared as a condition of, or to obtain the benefit of, an exemption granted by ASIC under sections 340 or 341 of the *Corporations Act*, or
- A sustainability report prepared on a voluntary basis – for example, to meet investor expectations.

Sustainability reports lodged with ASIC will be available on the public register at ASIC Connect using a company-name search under Organisations & Business Names.

For further information see information sheet 82 *Apply for relief*. For ASIC's general approach to granting relief, see regulatory guides 51 *Applications for relief* and 280 *Sustainability reporting*

**GAAPinar No.13** on 11 June addresses *Climate-related disclosures – key focus areas and lessons from 31 December reporters*, with Carmen Ridley and Colin Parker.

### New ASIC modules help companies understand sustainability reporting

ASIC has released its first set of educational materials to help smaller companies understand the basic concepts underpinning Australia's new sustainability-reporting requirements.

PDF versions of eight modules may be found on its web page:

- Module 1 sets out how stakeholders should engage with the materials and introduces the basics of the new sustainability-reporting requirements in the *Corporations Act*
- Module 2 covers the basics of climate change
- Module 3 covers climate-related physical risks and how they may affect an entity

- Module 4 focuses on explaining climate-related transition risks and how they may affect an entity
- Module 5 introduces climate-related opportunities and shows how they may apply to an entity through practical examples
- Module 6 introduces emissions accounting and provides foundational knowledge on scope 1, 2 and 3 greenhouse-gas emissions
- Module 7 focuses on the process of climate-related scenario analysis, and
- Module 8 provides an overview of how entities might integrate climate risks and opportunities into governance and risk management.

ASIC has just released two digital modules that are primarily aimed at Group 2 and 3 entities that are not yet subject to sustainability-reporting demands but are expected to satisfy them from financial years beginning on or after 1 July.

Module 1 sets out how stakeholders should engage with the materials and introduces the basics of the act's requirements.

Module 2 covers the basics of climate change and module 3 covers climate-related physical risks.

ASIC will release five more modules in coming months.



## FRAUD

### Support for fraud-busters

The Association of Certified Fraud Examiners has partnered with a Statistical Analysis System software suite for the fourth edition of the *Anti-Fraud Technology Benchmarking Report*.

The report provides insights into the opportunities and vulnerabilities presented by technologies to support anti-fraud professionals and decision-makers.

The new edition includes information on how fraudsters are using technology in their schemes. It also explores how anti-fraud

professionals are using artificial intelligence tools, automation, and cloud-computing in their work.

**GAAPinar No.4** on April 23 addresses *Fraud risk in the 2026 audit*, with Colin Parker.

**Anti-fraud blueprint released**

The Association of Certified Fraud Examiners has released *Anti-Fraud Blueprint: A Foundational Approach to Fraud Risk Management*, which highlights changes in fraud risks and technologies in recent years and how entities

can build, mature, and enhance financial-risk-management programs.

The blueprint provides updated, practical guidance in alignment with the *Fraud Risk Management Guide, Second Edition* published in 2023 by the ACFE and the Committee

of Sponsoring Organisations. It contains detailed analysis, points of focus, and key questions and checklists that will help with assessing and strengthening FRM programs.



**ACNC ACTIVITIES**

**Take action against cyber crime**

Cyber security remains an issue for charities as reports of cyber-crime rise. Charities often handle sensitive information and financial data, making them vulnerable to cyber attacks

Consequences of cyber assaults can be significant, including high costs to restore data, loss of critical information, disruption to operations, and damage to charities’ trust and reputations.

The Australian Charities and Not-for-profits Commission is urging charities to take the time to review and update cyber-security measures.

Four steps charities can take to help protect against cyber incidents are:

- Identify and assess the risks
- Prevent incidents and mitigate risks
- Engage people in the charity and relevant third parties to manage risks, and
- Take action and respond effectively when concerns, suspicions, and complaints arise.

The *Governance Toolkit: Cyber security* contains practical tools and guidance to help charities strengthen their cyber security. It includes a template for responding to a data breach, and a cyber-security checklist to help ensure the right policies and procedures are in place to manage cyber-security risks.

**ACNC tools to strengthen governance**

The ACNC has developed two new online resources to support good governance practices for charities.

New governance tools focus on financial management and safeguarding - protecting staff, volunteers, and others connected with charities, including vulnerable users of charity programs.

They will help organisations reflect on policies and processes, as well as identify and manage risks and comply with legal obligations.

Safeguarding and financial management are critically important for charities that operate overseas, and the resources aim to help charities understand additional measures that might be needed.

They are the latest addition to the ACNC’s online library of free materials designed to help charities strengthen governance. Other topics covered are managing conflicts of interest, related-party transactions, record-keeping, and maintaining entitlement to registration.

**Registration decisions for overseas charities**

The ACNC has expanded its library of summaries, featuring new cases that outline how the commission makes registration decisions for organisations working across international borders.

The cases include charities operating in high-risk environments, undertaking missionary work, and delivering programs to vulnerable communities.

Each summary is drawn from a real charity registration application the ACNC has previously assessed. The summaries outline the questions the ACNC asks applicants, the information sought, and how the commission communicates throughout the process.

They showcase how the commission determines if an applicant will comply with its external-conduct standards, which govern how a registered charity must manage its activities and resources outside Australia.

The standards include requirements for managing funds and resources to be used overseas, protecting a charity from fraud and corruption, protecting vulnerable people who might be at risk, and reviewing activities and record-keeping.

The summaries explore a range of other issues that arise during the application process, including:

- Operating in high risk and unstable regions

- Operating as Basic Religious Charities and conducting overseas missionary work, and
- Demonstrating that their overseas activities are genuine, planned, and properly controlled.

Other summaries explore matters such as incidental or ancillary purposes, ‘necessitous’ circumstances, conflicts of interest, private benefit, and working in partnership with other organisations.

**Charities and elections: what you need to know**

A charity may advocate for or against an issue, for example a change to a law or policy, if advocacy aligns with its charitable purpose. However, it cannot promote or oppose a political party or candidate.

Through advocacy, charities can make important contributions to national and local conversations.

Charities should have clear procedures, checks, and processes for approval of material, comments, and actions.

**ACNC confirms an investigation**

The ACNC has confirmed that it is investigating Shincheonji, Church of Jesus, the Temple of the Tabernacle of the Testimony.

The disclosure is permitted under new secrecy provisions introduced on 5 December.

Commissioner Sue Woodward said: ‘I can confirm we are investigating the charity. We take a range of regulatory actions, including issuing advice to charities. The ACNC can open an investigation into any concern we have about potential significant breaches of charity obligations’.

Amended ACNC secrecy provisions set out certain tests, including considering the impact on public trust and confidence, and the risk of public harm. Unless these strict tests are met, the ACNC cannot publicly comment on concerns about charities and whether the ACNC is investigating.

Disclosures apply only to new and ongoing investigations about a charity’s compliance with the ACNC Act, ACNC governance and external-conduct standards. The provision allows the commissioner to disclose that the ACNC is investigating but does not permit disclosure of more information and reasons for investigation.

**Tools to support good governance**

The ACNC website provides free online tools to help charities strengthen processes, improve accountability, and ensure that they continue to meet obligations.

Governance tools aim to help charities understand governance practices and identify issues that might affect good governance.

They cover key topics such as conflicts of interest, related-party transactions, and record-keeping.

Charities may work through topic areas at their own pace, making it easier to fit into schedules. Answers and action items aim to help charities’ boards to discuss how governance may be improved.

**Insights into how charities manage risks of terrorism financing**

The ACNC has released findings on how charities manage the risks of funds being misused, including for terrorism financing.

They focused on how small charities operating overseas protected funds and assets in line with obligations set out in External Conduct Standard 1. Participating charities completed self-audits and took part in meetings.

ACNC Commissioner Sue Woodward said it was pleasing that most charities had some

governance measures in place to manage risks of terrorism financing.

‘The majority understood the seriousness of the issue and demonstrated a willingness to comply with Australian and international laws’, she said.

‘Importantly, they supported their board and staff to develop strong financial-literacy skills and had strong risk-management procedures in place.’

Charities with strong governance achieved it by:

- Having a specific counter-terrorism policy or embedding counter-terrorism measures within a financial-management policy
- Checking partners and personnel against listed terrorist organisations under the criminal code and the Department of Foreign Affairs and Trade’s consolidated list of individuals and entities subject to Australian sanctions, including financial sanctions and travel bans
- Conducting due diligence before working with overseas partners
- Having documented agreements with overseas partners and monitoring service delivery against agreed expectations
- Identifying risks related to their activities and the countries they operate in
- Maintaining a risk register and undertaking periodic risk assessments of projects
- Having a skilled board and employees or volunteers with financial expertise
- Transferring funds from the charity’s account via bank-to-bank or using established remittance-service providers
- Keeping records, including project reports to acquit the use of transferred funds, and
- Being aware of relevant legal obligations.

Charities with less effective governance were generally familiar with the risks of terrorism financing but assumed that they were low or negligible where they operated overseas.

Some charities:

- Lacked key documents, such as formal financial management and counter terrorism policies, formal agreements with overseas partners, and an incident-response plan
- Failed to understand relevant laws, particularly those related to terrorism financing, money-laundering, and other criminal activities
- Failed to have processes that were based on trust and personal relationships with overseas partners, rather than formal vetting and documentation, and
- Transferred funds via personal bank accounts and conducted transactions in cash.

**WA streamlines fundraising**

The ACNC has supported a recent Western Australian law that streamlined charities’ fundraising.

The law makes fundraising simpler and more consistent for charities by streamlining separate fundraising licensing requirements and enabling improved information-sharing between WA and the ACNC.

The law also adopts national fundraising principles agreed to by Commonwealth, state, and territory treasurers as part of a national framework providing clarity for charities and donors on responsible fundraising practices.

Commissioner Woodward said ACNC-registered charities would no longer need to apply for a separate Western Australian fundraising licence. Instead, charities could fundraise in WA by notifying Consumer Protection WA.



**NDIS**

**Tasmanian disability provider cops biggest fine**

The Federal Court has fined Oak Tasmania \$1.1 million for failures to keep NDIS participants safe and failing to report hundreds of serious incidents within required deadlines.

It was the biggest fine imposed on a Tasmanian NDIS provider.

Initiated by the NDIS Commission, the case

concerned many incidents in which NDIS participants failed to receive competent supports and services while in Oak Tasmania’s care, putting their health and safety at risk.

The court found instances where care-management plans were not followed, staff were not adequately trained to meet participants’ support needs, medical devices and medication were not properly administered, and an adolescent was not properly supervised.

Oak Tasmania admitted six contraventions of the NDIS practice standards and code of conduct as well as 474 contraventions of reportable-incidents rules.

Judge Timothy McEvoy said that Oak’s conduct caused or risked causing harm ‘of the utmost seriousness’ to people with disability and that families and carers ‘likely experienced stress and anxiety in entrusting Oak as the provider of a necessary service’ in circumstances of non-compliance with rules designed to protect them.

The judgment also noted that delays in reporting meant some individuals ‘may have been deprived of prompt, adequate and necessary treatment or responses’.

NDIS Quality and Safeguards Commissioner Louise Glanville said the court’s decision reinforced the importance of safeguarding the rights, safety, and dignity of the disabled.

‘This penalty sends a clear message that the safety of people with disability is non-negotiable’, she said.

‘NDIS providers have a fundamental obligation to deliver safe and competent supports. Registered providers must also report serious incidents to the NDIS Commission so risks can be identified and addressed.

‘When providers fail to meet these obligations, the NDIS Commission will take strong enforcement action to hold them to account.’

As a condition of registration, NDIS providers are legally required to report serious incidents to the NDIS Commission within specified timeframes. Reporting obligations are a critical safeguard designed to protect participants from harm.

Providers that failed to comply with their registration requirements could expect significant regulatory action and penalties.

Oak Tasmania’s fines included \$750,000 for failures to comply with the NDIS code of conduct and practice standards and \$350,000 for failures to comply with the

NDIS reportable-incident rules. The court also ordered Oak Tasmania to pay the NDIS Commission’s legal costs of \$200,000.

**NDIS fraudster jailed**

The County Court has sentenced Kim Michael Schubert to three years’ jail for fraudulent disability claims.

A National Disability Insurance Agency investigation found that Mr Schubert abused his position as an employee at a disability employment-services company. He provided details of 90 NDIS participants to the operator of another provider and shared in more than \$190,000 obtained from fraudulent claims.

The co-offender was sentenced to two years and nine months’ jail and was released on a three-year good-behaviour bond following sentencing. He repaid \$94,030 to the Commonwealth and Mr Schubert paid \$40,000 in restitution.

**New laws crack down on NDIS fraudsters**

The Senate has passed the *National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Bill 2025* that delivers tough new laws to protect the disabled and safeguard the NDIS from exploitation.

Key measures include:

- Making it a crime to fail to comply with a banning order –a maximum sentence of five years’ jail

- Making it a crime to provide supports that require registration without being registered –maximum sentence of two years’ jail
- Increasing fines by up to 40 times for serious code-of-conduct breaches, including from a maximum of \$412,500 to more than \$15 million when serious misconduct leads to death or serious injury
- New anti-promotion orders designed to crack down on businesses that advertise NDIS supports in ways that undermine the scheme’s integrity and trick NDIS participants into misuse of their funding
- Expanding banning-order categories, including banning bad actors from being NDIS auditors, business advisors, and consultants
- Stronger whistleblower protections to ensure individuals can safely report concerns about unsafe or unlawful practices within the scheme, and
- Strengthened monitoring, compliance, and enforcement powers of the NDIS Quality and Safeguards Commission.

The legislation also modernises NDIS claims by introducing mandated electronic claim forms to prevent fraud and abuse of the system. It creates a new power for the NDIA to request evidence before claims are paid.



**REGULATORS**

**Thousands of WA NFPs at risk of deregistration**

Nearly 5000 incorporated associations around Western Australia are at risk of being deregistered for failing to provide information required by law.

The warning follows ongoing efforts by WA Consumer Protection to identify not-for-profit clubs and associations that are no longer operating as evidenced by their failure to lodge annual information statements.

Western Australian not-for-profit groups at risk of having incorporated-association status cancelled include school parents and citizens associations, sporting clubs, and religious organisations.

Commissioner for Consumer Protection Trish Blake said: ‘Deregistration means an association will lose its legal identity, its name protection and ability to use “incorporated”, its members risk personal liability for debts, and any remaining assets are seized by the state government.

‘We strongly encourage all associations to keep their reporting current to avoid losing their registration.’

Consumer Protection has published a list of associations that need to submit overdue information statements or face having their registration revoked.

Groups that are still operating need to complete their outstanding AISs immediately or Consumer Protection might take further action, issuing a show-cause notice to begin cancellation.



## INSIDE GAAP CONSULTING

### GAAPinars underway

Our 14-session program brings you right up to speed with the latest in audit, financial and sustainability reporting, AI, ethics, AFSL, and SMSFs.

Designed with a focus on audit quality and professional judgment, the program addresses key areas such as audit planning, auditing impairment, fraud, NOCLAR, and meeting AFSL audit requirements. We'll also explore current financial-reporting challenges – including fair-value measurement and the application of reporting frameworks – and provide guidance on the fast-evolving landscape of climate-related reporting.

Check out the program and register at the *GAAP Training* website. Recordings are provided.

Questions about the *GAAPinars* and tailored training are answered at [andrew@gaaptraining.com.au](mailto:andrew@gaaptraining.com.au).

### More training riches on demand

Looking for contemporary training in financial reporting, business risks, ethics, SMSF, and auditing? Want to hear from the experts – Carmen Ridley, Chanelle Pienaar, Jessica-Anne Saayman, Shelley Banton, and Colin Parker?

Check out the 'on-demand' sessions in *GAAP Training's* extensive library of more than 170 topics. The library has already been updated with the most recent sessions. More than 260 CPD hours are just a mouse-click away at [www.gaaptraining.com.au](http://www.gaaptraining.com.au). Use the *GAAPinars* as a refresher and to bring new members up to speed.

### How we can help

As well as our advisory services on the interpretation of accounting, auditing, and ethics standards, *GAAP Consulting* can help you with:

**Financial reporting** – financial statement preparation, implementation of new and revised accounting standards, preparation of accounting policy position papers and pre-issuance reviews of financial statements

**Risk management** – quality-assurance reviews of audit files and risk-management systems (under auditing and ethical standards rules), engagement quality review and root-cause analysis services, help with enquiries from regulators and accounting bodies, and managing litigation risks

**Training** – face-to-face and web-based (*GAAPinars*) training on standards, legislative developments, and business risks as well as client briefings on contemporary issues. There is also an extensive library of *GAAPinars* ([www.gaaptraining.com.au](http://www.gaaptraining.com.au))

**Information services** – use of proprietary technical content from *GAAP Alert*, *Special GAAP Reports*, and *NFP Risks and Compliance* newsletters to enhance the brand awareness and expertise of existing and potential clients.

ASIC has made repeated references to the importance of position papers to support key accounting decisions. Help is coming with our publication *Why and How of Accounting Policy Position* by lead author Rob Mackay. To obtain a copy please contact Colin 0421-088-611 or [colin@gaap.com.au](mailto:colin@gaap.com.au).

**Improving communication skills** – we can help you to communicate better, editing and rewriting professionally your tenders, client communications, and internal manuals. They'll be clearer, simpler, more powerful, and easier to read and to understand. We can also help you to prepare formal and informal talks, speeches, and seminars.

The *GAAP Consulting* members and their areas of expertise and locations are:

- **Colin Parker**, aka the 'gate-keeper' (financial reporting, audit, ethics, risk management, and host of the *GAAPinar* training series) – Canberra (contact Colin 0421-088-611 or [colin@gaap.com.au](mailto:colin@gaap.com.au))
- **Carmen Ridley** (financial and sustainability reporting and ethics) – Melbourne
- **Robert Mackay** (financial and sustainability reporting) – Melbourne
- **Stephen La Greca** (financial reporting, audit, and risk management) – Sydney
- **Chanelle Pienaar** (audit and risk management) – Brisbane
- **Jessica-Anne Saayman** (audit and risk management) – Brisbane
- **Shelley Banton** (self-managed superannuation funds) – Newcastle
- **Andrew Parker** (training, marketing, and event management) – Melbourne, and
- **Stephen Downes** (client communications) – Melbourne

We use the services of **Stephen Newman**, corporate lawyer, Hope Earle, Melbourne, when matters have a legal aspect.



**Colin Parker**  
*GAAP Consulting*

### Contact Us

Should you require any further information about the services provided or our team, please contact:

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