



Annual Child Safety Statement of Compliance

The Australian Accounting Standards Board (AASB) and the Auditing and Assurance Standards Board (AUASB) are committed to child safety and well-being and promoting children's rights by the organisation and its leadership.

As part of our commitment, AASB and AUASB:

- undertake an annual risk assessment to evaluate the risk of harm to children and young people and put in place strategies to manage those risks,
- ensure staff are aware of and comply with our child safety requirements and
- adopt and implement the National Principles for Child Safe Organisations.

The annual risk assessment on Child Safety for the 2022-23 year reported staff have had no contact with children and young people during the course of their work. The risk level is low.

Our Child Safety Policy outlines all employees have legal obligations to always act ethically and responsibly towards children and young people, including reporting any conduct or material that may put a child at risk. The policy is up to date with the release of the Commonwealth Child Safe Framework second edition.

AASB and AUASB have undertaken a risk assessment and are committed to regularly reviewing and monitoring our compliance with the Commonwealth Child Safety Framework.