

# Record - Keeping Requirements

## Why do we need to keep records?

*One of the responsibilities of operators of child-care centres is the maintenance of accurate and up-to-date records. These should be set up in the establishment phase of a service. If this has not been done adequately, you will need to review existing record-keeping practices and implement changes to ensure that you are able to meet the requirements of government and statutory bodies. It is also a feature of effective and ethical management practice to ensure that good records are kept.*

## Family Assistance Law

Section 219F of the A New Tax System (Family Assistance) (Administration) Act 1999 and A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Rules 2006 requires the service to keep 'electronic enrolment and attendance record reports, attendance records (including absences), copies of supporting documentation for additional absences for each child, documents to support claims for Child Care Benefit and 24-hour care, copies of receipts issued to people who have paid child-care fees, enrolment forms, the approval to operate a child-care service, current service insurance records and policies, accounting records (including cashbooks and journals) and, if applicable, an in-home care agreement'. The Act also requires 'family day care services to retain a list of the names of carers, their contact details and addresses of the premises where the care is provided. **These records must be kept for 36 months' from the end of the calendar year in which care was provided.**

Section 219G of the A New Tax System (Family Assistance) (Administration) Act 1999 requires former operators of approved child-care services to notify the Department of Education (DOE) of the location these records will be kept at within 14 days of the service ceasing to be approved. If the location changes during the time the records are archived, the former operator must notify DOE of the new location within 14 days of the change of location.

See the *Child Care Service Handbook 2012-2013*, (DEEWR, 2012) by visiting the DOE website [www.education.gov.au](http://www.education.gov.au) and following the pathway: > Early Childhood > Child Care Information for Service Providers > Information for existing childcare services > Child Care Service Handbook > Child Care Service Handbook

Additional copies of the handbook can be obtained by contacting the MyChild Information Line on 133 684.

## Education and Care Services National Law

Section 175 of the Education and Care Services National Law Act 2010 and Section 177 - 183 of the Education and Care Services National Regulations 2011 requires a service to keep various types of records for compliance under the Act. These include documents such as 'attendance records, child enrolment records, medication records, accident, injury, trauma (including death of a child) and illness records, staff records, and rosters, records of the educational programs provided by the service including access to early childhood teachers, and a record of the service's compliance history'. The Act requires that these records/documents are kept in a safe a secure place and readily accessible if requested by an authorised officer from the Department of Education and Early Childhood Development (DEECD).

The Australian Children's Education and Care Quality Authority (ACECQA) have published a *Guide to the Education and Care Services National Law and the Education and Care Services National Regulations*. This guide contains a table of records and documents required to be kept by services in accordance with Regulations, and includes who is responsible for record keeping, time frames to be kept, and the reference to the National Law.

To access this table see the *Guide to the Education and Care Services National Law and the Education and Care Services National Regulations* (ACECQA, p. 115-118) by visiting the ACECQA website [www.acecqa.gov.au](http://www.acecqa.gov.au) and following the pathway: > Search NQF Library > Guide to the National Law and National Regulations.PDF

## Business Records

You are required by the Australian Taxation Office (ATO) to keep business records for a **minimum of five years**, in plain English and in a way the tax office can access them if they need to. Records relating to all financial transactions of the business are generally required by the tax office to be kept for a period of **seven years**.

For further information, visit the ATO website [www.ato.gov.au](http://www.ato.gov.au) and select 'Businesses' or 'Non-Profit'.

Business records may include items governed by legislation and others that are not, for example:

- Contracts and leases such as building lease agreements, maintenance contractors, waste removal and internet service provision. Business Victoria suggests best practice of a five-year period for these items however they are not governed by legislation
- Financial records such as accounting documents, taxation records, bank statements, receipt books and salary payment records. The federal government can request this information for a period of up to seven years.

## Registered Business and Incorporated Management Bodies

The time that records such as minutes of ordinary and annual general meetings, annual reports and financial reports are kept is a local level management decision. The Office of Fair Trading and Business Affairs maintains their own copies of these records and imposes no requirement regarding services keeping these records, provided they have been submitted in accordance with legislation governing these management bodies.

## Insurance records

Business Victoria suggests best practice of a minimum five-year period for records such as policy details and records of claims. These are not governed by legislation, however, depending on the nature of the record, the federal government can request this information for a period of **up to seven years**.

There are no legislative requirements for workers compensation claims, however WorkCover recommends retaining records for **seven years**.

## Electronic Records

If you store financial records electronically, you must be able to produce a hard copy if it is requested.

## Death or Personal Injury

The Victorian *Wrongs and Limitation of Actions (Insurance Reform) Act 2003*, limits the time for a person to issue court proceedings for damages. In the case of a child sustainably injured in child care, the concept of a 'discoverable date' is applied, which under Section 27F of the Act is the first day it is known, or should have been known, that personal injury has occurred and that it was caused by the fault of the children's service, and the injury was sufficiently serious to justify the bringing of an action. For Victorian children's services, where negligence has occurred concerning a child, the date of discoverability is the child's 18th birthday and this date commences a limitation period of six years, during which court proceedings may be issued.

## References

Australian Children's Education and Care Quality Authority (ACECQA) 2011, *Guide to the Education and Care Services National Law and the Education and Care Services National Regulations*, viewed 7 February 2012 <http://acecqa.gov.au/links-and-resources/national-quality-framework-resources>

Department Education Employment and Workplace Relations (DEEWR) 2012, *Child Care Service Handbook 2012–2013*, Commonwealth of Australia, ACT

## Legislation:

- ▶ *A New Tax System (Family Assistance) (Administration) Act 1999*
- ▶ *A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Rules 2006*
- ▶ *Education and Care Services National Law Act 2010 (No. 69, 2010)*
- ▶ *Education and Care Services National Regulations 2011 (No. 653, 2011)*
- ▶ *Victorian Wrongs and Limitation of Actions (Insurance Reform) Act 2003*

## Contacts:

**Australian Children's Education and Care Quality Authority (ACECQA)** [www.acecqa.com.au](http://www.acecqa.com.au)

**Phone** 1300 422 327

**Email** [enquiries@acecqa.gov.au](mailto:enquiries@acecqa.gov.au)

**Australian Taxation Office (ATO)** [www.ato.gov.au](http://www.ato.gov.au)

**Business tax enquiries** - 13 28 66

**Non-profit enquiries** - 1300 130 248

**Business Victoria Department of Business and Innovation** [www.business.vic.gov.au](http://www.business.vic.gov.au)

**Phone** (+61 3) 9651 9999

**Business Victoria (Local call)** 13 22 15

Email via the Business Victoria website 'contact us' page

**Department of Education (DoE)** [www.education.gov.au](http://www.education.gov.au)

**Phone** 13 33 97

**Community Child Care** [www.cccvic.org.au](http://www.cccvic.org.au)

Check our website regularly for professional support opportunities, resources and sector updates

**Phone** (03) 9486 3455 or **free call** 1800 177 017 and ask for a Professional Support Consultant



*CCC provides leadership, advocacy and support to build the capacity of the children's services sector and promote public support for community owned, not for profit services.*

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