



Annual Child Safety Statement of Compliance 2025

The Australian Accounting Standards Board (AASB) and the Auditing and Assurance Standards Board (AUASB) are committed to promoting the safety and well-being of children and young people. We support the National Principles for Child Safe Organisations and uphold a culture of accountability, transparency, and continuous improvement in child safety practices.

Compliance with the Commonwealth Child Safe Framework

We confirm compliance with the Framework's key requirements:

- Adoption of the National Principles for Child Safe Organisations.
- Completing an annual child safety risk assessment and implementing strategies to manage those risks.
- Maintenance of a Child Safety Policy outlining staff obligations and reporting responsibilities.
- Annual review and staff acknowledgement of child safety obligations.

Child Safety Risk Assessment

In accordance with the Commonwealth Child Safe Framework, we conducted an annual risk assessment on child safety for the 2024-25 year. The assessment considered all forms of interaction with children, including physical, verbal, written, and online communications. During the reporting period, staff engaged in duties for the AASB and AUASB did not have direct or indirect contact with children. The overall child safety **risk rating was low**, given the absence of child-related activities and interactions.

Child Safety Policy

Our Child Safety Policy outlines that 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 has been developed in line with guidance in the CCSF.

Declaration

The AASB and the AUASB are committed to and compliant with the [Commonwealth Child Safe Framework](#)