



## Annual Child Safety Statement of Compliance 2026

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 seek to maintain a culture of accountability, transparency, and continuous improvement in child safety practices.

### Compliance with the Commonwealth Child Safe Framework

The AASB and AUASB have addressed the four key requirements of the Commonwealth Child Safe Framework:

- 1. Undertaking an annual child safety risk assessment**

The AASB and AUASB completed an annual assessment of their activities to identify potential interactions with children and associated child safety risks and implemented appropriate measures to manage any identified risks.

- 2. Establishing and maintaining a system of training and compliance**

The AASB and AUASB maintain a Child Safety Policy outlining staff obligations and reporting responsibilities. During 2025–26, staff were required to review and acknowledge the policy. The entities continue to review their training and compliance arrangements, having regard to their low level of interaction with children.

- 3. Adopting and implementing the National Principles for Child Safe Organisations**

The AASB and AUASB support the National Principles for Child Safe Organisations and promote a culture of accountability, transparency and continuous improvement in child safety practices.

- 4. Publishing an annual statement of compliance**

This Annual Child Safety Statement of Compliance outlines the AASB and AUASB's compliance with the Commonwealth Child Safe Framework and is published in accordance with the Framework's annual reporting requirement.

### Child Safety Risk Assessment

In accordance with the Commonwealth Child Safe Framework, the AASB and AUASB conducted an annual child safety risk assessment for the 2025-26 financial 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 was assessed as low**, given the absence of child-related activities and interactions.

### Child Safety Policy

The Child Safety Policy outlines employees' responsibilities for acting ethically and appropriately in relation to children and young people and for reporting conduct or material that may place a child at risk. It also provides a framework for identifying and addressing any relevant legal and reporting obligations.

### Declaration

Based on the annual risk assessment and review of the AASB and AUASB's child safety arrangements for 2025–26, the AASB and AUASB confirm their commitment to child safety and compliance with the [Commonwealth Child Safe Framework](#). The entities will continue to monitor their activities, review their child safety risks annually and strengthen their controls where necessary.