

20 December 2023

Blueprint Expert Reference Group Not-for-Profit consultation
Community Cohesion Branch
Department of Social Services
GPO Box 9820
Canberra, ACT 2601

Via email: BERGSecretariat@dss.gov.au

Dear Blueprint Expert Reference Group (BERG)

Developing a Not-for-Profit Sector Development Blueprint

Thank you for the opportunity to provide a submission to the consultation into developing a Not-for-Profit Sector Development Blueprint (**Blueprint**)

The Australian Institute of Company Directors' (**AICD**) mission is to be the independent and trusted voice of governance, building the capability of a community of leaders for the benefit of society. The AICD's membership of 51,000 reflects the diversity of Australia's director community, comprised of directors and leaders of not-for-profits (**NFPs**), large and small and medium enterprises (**SMEs**) and the government sector.

The NFP sector is a major focus of the AICD's work with a majority of our members involved in the governance or management of NFPs, many of them making contributions as directors on a voluntary basis. The AICD is committed to advocating for a fit-for-purpose regulatory regime for the NFP sector that supports and promotes good governance. The AICD supports governance in the NFP and charities sector in a range of ways¹, including AICD's Not-for-profit Governance Principles, NFP governance tools, and NFP governance education, including more than 200 scholarships provided to leaders of small NFPs annually, to undertake the Governance Foundations for NFP Directors course.

The AICD strongly supports the development of the Blueprint to ensure a strong and effective NFP sector over the coming decade. This submission reiterates many of the key points made by AICD in previous consultations. Our submission is focused on several questions of importance for NFP boards, highlighted in the Issues Paper. The AICD's position has been informed by engagement with senior NFP directors, legal experts, and industry bodies.

Executive Summary

Our key points are as follows:

- The AICD has long advocated for promoting sound NFP governance practices, reducing the regulatory burden on NFPs and charities, and incentivising sector innovation and efficiency. The AICD strongly supports the objectives of the BERG and the Blueprint. The NFP sector as a whole is underappreciated for its contribution to the community, including through delivering key services to all Australians. It faces considerable challenges in an increasingly resource constrained environment,

¹ AICD Not-for-Profit Resource Centre, available [here](#).

including declining rates of volunteering, and all governments have a key role in supporting this sector.

- A comprehensive review, led by the Australian Law Reform Commission (**ALRC**), of the legal structures and frameworks that apply to the NFPs and charities in Australia is long overdue. The current complexity across both the Commonwealth and State legal frameworks increasingly appears outdated and unnecessary. Areas to be examined should include the differences in regulatory regimes and governance duties across registered charities, NFPs under state law, NFPs established as companies limited by guarantee and Corporations (*Aboriginal and Torres Strait Islander Act 2006 (CATSI Act)*) organisations. The review should also examine the taxation framework in totality as it applies to NFPs and charities, including the deductible gift recipient (**DGR**) regime, of which the Productivity Commission recently recommended reforms to simplify the regime.
- The AICD reiterates its call for increased stability in NFP funding arrangements through longer term contracts. This includes investment in internal governance and capacity building as a component of government and state funding agreements.² Governments have a key role to play in supporting resourced constrained NFPs, particularly smaller volunteer run organisations, to build their governance, cyber resilience and digital capabilities. Supporting NFPs in these key areas will assist in protecting the often-sensitive information held by NFPs but also importantly empower the organisations to utilise digital assets to provide more effective services.
- The AICD reiterates its strong support for the findings and recommendations of the 2010 Productivity Commission Contribution of the Not-for-Profit Sector Report (**2010 PC NFP Sector Report**). Very few of the recommendations have been fully implemented, including on improving data collection and building knowledge on effectiveness and excellence.³ These recommendations are even more relevant today where there is a greater focus on how NFPs and charities deploy their resources and demonstrate effectiveness.

The not-for-profit sector in Australia

- **What is your vision or aspiration for the NFP sector over the next 10 years?**
- **What core values and considerations should guide a 10-year vision for Australia's NFP sector?**
- **What core themes for action should be prioritised in realising this vision? What will be the consequences of no action on these?**

Vision for NFP sector

A 10-year vision for Australia's NFP sector should encompass national policy settings that:

- support good governance practices,
- reduce the regulatory burden on NFPs and charities, and
- incentivise sector innovation and efficiency.

The AICD's vision is that NFPs are considered as part of policymaking by all governments. We call for policymaking that recognises the disproportionate impact that uncoordinated and inefficient regulation

² AICD Governance of the Nation: A Blueprint for Growth 2017, available [here](#).

³ McGregor-Lowndes, M. (2023) Are any more recommendations worth implementing from nearly 30 years of Commonwealth nonprofit reform reports? (ACPNS), QUT. Available at <https://eprints.qut.edu.au/237821/>

has, especially on the majority of charities that operate on limited revenue, and the half of all charities that operate without paid staff.⁴

The AICD is committed to advocating for a fit for-purpose regulatory regime for the NFP sector that supports and promotes good governance.⁵ The AICD's aspiration is for NFP regulation that is coordinated, proportional, and promotes financial sustainability. We also encourage targeted cyber policies that lift national resilience for resourced constrained NFPs, particularly smaller volunteer run organisations.

Consequences of no action

As ACNC Commissioner Sue Woodward AM notes,⁶ “charities have many of the same obligations as other organisations and businesses but often fewer resources.” Unlike for-profit businesses, when NFPs and charities face rising demand for their services there is not necessarily an increase in revenue or resources to deliver. As a consequence, uncoordinated and inefficient regulation increases the risk that NFPs and charities have less resources to meet that increased demand for their services.

Measurement, outcomes and quality of services

- **What would an outcomes focused approach look like in your area(s) of work? What would be needed to move towards this and what unanticipated consequences should government and the sector consider?**
- **What role(s) should government play in helping NFPs become data capable and informed by evidence?**
- **Could common resources or platforms support the technical aspects of outcomes measurement? What might these look like?**

Outcomes focused approach for boards

The AICD recently published an introductory guide on impact measurement and governance for NFP boards seeking to better understand impact measurement and report more effectively to beneficiaries, donors, communities, volunteers, employees and other stakeholders.⁷ We note that impact measurement is increasingly recognised as a core expectation of NFP good governance and this resource is a component of the AICD's focus on equipping NFP directors with the resources to meet changing community expectations.

Role of Government

The 2010 PC NFP Sector Report made several recommendations which remain relevant and even more necessary to implement regarding measurement and outcomes. Our view is that the lack of comprehensive whole-of-sector data has inhibited evidence-based policy reform and an undervaluing of the sector's role and contribution. It can also serve to hold back innovation in the sector and a focus on effectiveness and outcomes.

Key recommendations include:⁸

⁴ ACNC Australian Charities Report – 9th Edition, available [here](#).

⁵ AICD FY2023-2024 Pre-Budget submission, available [here](#).

⁶ ACNC 2023-24 Corporate Plan, available [here](#).

⁷ AICD resource – Impact measurement and governance, available [here](#).

⁸ Productivity Commission (2010) – Contribution of the Not-for-Profit Sector – Report, available [here](#).

- Recommendation 5.1 – Creation of an Information Development Plan to provide a “coherent strategy for future statistical data development and research relevant to the sector.”
- Recommendation 5.3 – To minimise compliance costs and maximise the value of data collected, Australian governments should agree to implement a reform agenda for reporting and evaluation requirements for organisations involved in the delivery of government funded services.
- Recommendation 5.4 – Funding for the establishment of a Centre for Community Service Effectiveness to promote ‘best practice’ approaches to evaluation, with an initial focus on the evaluation of government funded community services.

The AICD welcomes the Government’s recent work in establishing the Australian Centre for Evaluation (ACE), designed for Commonwealth entities and companies to help ensure government programs deliver value for money.⁹ We consider there may be a role in the Government leveraging these learnings from the ACE to provide practical guidance on ‘best practice’ approaches to evaluation for NFPs with Government funding, especially for NFPs without the expertise to do so internally.

Policy, advocacy, communications and engagement.

- **How can the role of advocacy by NFP organisations be better embedded and preserved in policy and legislation?**
- **What mechanisms are needed so that the expertise of the NFP sector is better used in designing policy and services?**

Role of NFPs in advocacy

The AICD has consistently recommended freedom of voice for NFPs, which receive government funding.¹⁰ They should be empowered to publicly advocate in pursuit of their charitable purpose and the communities they serve, without risk of regulatory action or self-censorship. We note mixed views amongst NFPs on the ACNC’s understanding and support of charities engaging in advocacy in pursuit of their charitable purpose.¹¹ Given nearly half of charities reported receiving government revenue,¹² governments have already entrusted a significant proportion of the sector to serve the public interest.

NFPs in policy development

The Issues Paper notes there is currently no mechanism for sector-wide consultation or engagement between charities and the Australian Government. The diverse spectrum of NFPs in Australia means that many voices are currently not heard and there is not always a full appreciation of the impact of new regulation on smaller NFPs by policymakers.

We believe there is strong merit in embedding the views of NFPs during policymaking. The Productivity Commission also recently recommended explicitly considering the effects on volunteers when designing policies and programs.¹³ This could be achieved through updating guidance for policymakers to ensure the voice of charities is meaningfully considered throughout. For example:

⁹ Australian Centre for Evaluation – About, available [here](#).

¹⁰ AICD Governance of the Nation – A Blueprint for Growth 2017, available [here](#); AICD submission to ACNC Review, available [here](#).

¹¹ Voices for Change Survey 2023 – Researching not-for-profit advocacy in Australia, available [here](#). The survey found that 19 per cent of respondents believed the ACNC has a good understanding of advocacy in the charitable and not-for-profit sector. Additionally, 24 per cent of respondents disagreed that the ACNC is supportive of advocacy in the sector.

¹² ACNC Australian Charities Report – 9th Edition, available [here](#).

¹³ Productivity Commission (2023) – Future foundations for giving – Draft Report. Recommendation 7.5. Available [here](#).

- The **Australian Government Guide to Policy Impact Analysis** (the **Guide**)¹⁴ requires policymakers to consider eight different questions under the 'business costs' sub-section. However, within the 'What are the costs of regulations?' section, there are only three questions under the 'community organisation impacts' section and no reference to volunteers in the Guide. This section should explicitly require policymakers to consider the impact of new regulation on volunteers. For example, 'are there special burdens on community organisations arising from the fact they often lack the required specialist legal, accounting or HR skills and frequently rely on volunteers?'
- The **Cabinet Handbook**¹⁵ requires policymakers to consider during the Cabinet process whether consultation is needed with the National Indigenous Australians Agency and the Office for Women. A similar consideration could be made to ensure policymakers consult with an NFP sector engagement body, which could be established within the Treasury portfolio.
- The **Budget Process Operation Rules (BPORs)**¹⁶ requires all budget-related decision-making to be underpinned by core budget and policy development objectives, including how the community-controlled sector will direct funding to First Nations organisations to leverage their unique expertise to deliver essential services. There is also a wide range of government agendas and policies that cannot be fulfilled without the support of an effective and diverse NFP. Once the NFP Blueprint is finalised, it should be embedded within the BPORs objectives.

Governance, organisation and legal environment

- **What might a regulatory framework for the sector that overcomes the complexity of our federation look like?**
- **Are currently available legal structures, governance standards and tax concessions fit for future purpose? How might these be improved or changed?**
- **What does the sector need in its boards to be effective?**
- **How could regulatory data be better used and shared with the NFP sector and wider public to support future practice?**

Increasing governance complexity

The NFP sector has experienced a paradigm shift in governance practices and expectations over the past decade. This has been driven by not only changing regulatory obligations but importantly stakeholder and community expectations. For example, the recent Disability Royal Commission highlighted the importance of including people with lived experience in boards and leadership structures.¹⁷ Additionally, more directors are being remunerated and this is a trend likely to continue as boards upskill to deal with increasing governance requirements.¹⁸

Directors of NFP organisations have been grappling with a broadening scope of risks and issues that boards are increasingly expected to oversee, including cyber security risk and climate risk. As reflected in the Issues Paper this shift has occurred against a backdrop of the NFP sector facing significant challenges with increasing funding uncertainty and declining rates of volunteerism.

¹⁴ Commonwealth of Australia, Australian Government Guide to Policy Impact Analysis, March 2023, available [here](#).

¹⁵ Commonwealth of Australia, Department of the Prime Minister and Cabinet, Cabinet Handbook 15th Edition, available [here](#).

¹⁶ Commonwealth of Australia, Budget Process Operational Rules, December 2022, available [here](#).

¹⁷ Disability Royal Commission. Final Report – Volume 10: Disability services. Promising practice – disability leadership. Page 115. Available [here](#).

¹⁸ AICD Not-for-Profit Governance and Performance Study 2023. The percentage of directors being remunerated has increased to 22 per cent, compared to 14 per cent, five years ago. Available [here](#).

Regulatory framework and legal structures

As reflected in the Issues Paper and the recent Productivity Commission draft report, NFPs and charities currently face a complex, overlapping and inconsistent regulatory framework. Differences in legal structures, Commonwealth and State laws and taxation arrangements has resulted in confusion and complexity.

Based on feedback from AICD members we consider that this state of affairs is holding the NFP sector back and is undermining the excellent work that many NFPs and their boards undertake, often in an unpaid capacity, to provide key services to the Australian community. We agree with the finding of the Productivity Commission that:

“More should be done to improve the regulatory framework. The presence of multiple regulators creates inconsistencies, confusion and unnecessary regulatory burden, which may affect trust and confidence overall in the charitable sector and affect outcomes for donors, taxpayers and beneficiaries. It may also deter volunteers.”¹⁹

How can the regulatory framework be improved?

The AICD recommends a comprehensive review of the regulatory frameworks that apply to NFPs by a trusted independent body, such as the Australian Law Reform Commission (**ALRC**). Our view is that the BERG’s Terms of Reference and the timing and resourcing of the BERG is not sufficient to examine in necessary detail the potential reform options.

The Productivity Commission’s recent draft findings and recommendations seek to improve, in part, the existing regulatory regime. For instance, the Productivity Commission proposed that a more consistent approach on regulating Basic Religious Charities, measures to strengthen the role of the ACNC and targeted changes to the Deductible Gift Recipient (**DGR**) regime. The AICD in-principle supports these draft recommendations, however we consider that a ‘root and branch’ review is required to examine the regulatory regime in totality, including the overlapping Commonwealth and state approaches to regulating this important sector.

Fundraising reform

As noted in the Issues Paper, the States and Territories are currently gradually implementing the National Fundraising Principles (**Principles**). The AICD urges the remaining States and Territories to implement the Principles in full as a legislative priority. As a member of the #FixFundraising Coalition, the AICD has long advocated for harmonising fundraising and registration requirements for NFPs and charities across Australia.

The AICD in-principle welcomes steps to implement the Principles to date, such as in NSW²⁰, South Australia, and Tasmania²¹, however there is a risk that the approach to implementation will diverge across the states undermining the objectives of the reform. For example, in South Australia it is proposed the Principles will apply to registered charities in addition to existing fundraising code of practice requirements, rather than the intent of the reform which was to remove state-based obligations.

Our view is that a piecemeal, inconsistent approach to implementing the Principles is an indicative case study of why the current regulatory framework applying to charities and NFPs in Australia may be out of date and should be subject to a comprehensive review.

¹⁹ Productivity Commission (2023) – Future foundations for giving – Draft Report. Page 209. Available [here](#).

²⁰ Parliament of NSW – Customer Service Legislation Amendment Bill 2023. Available [here](#).

²¹ Parliament of Tasmania – Charities and Associations Law (Miscellaneous) Amendment Bill 2023 (26 of 2023). Available [here](#).

We consider that a comprehensive review would include the following areas:

- The different legal structures and corresponding regulatory regimes that can apply to NFPs in Australia, including the Corporations Act, State and Territory association legislation and the CATSI Act;
- The mandate, powers and objectives of the key regulators of charities and NFPs, including the ACNC, State-based fair trading offices, Australian Securities and Investments Commission, Australian Taxation Office, Australian Competition and Consumer Commission and Office of the Registrar of Indigenous Corporations;
- Clarification of the governance obligations on directors and responsible persons of NFPs and charities, including the application of the 'turned off' director duties regime under the Corporations Act. We note the 2018 ACNC review recommended that these duties be reinstated;²²
- Whether the Charities Act remains fit-for-purpose, including the appropriateness of the concept of and limitations associated with 'charitable purposes'; and
- The effectiveness and fairness of the DGR regime.

Governance standards and effective boards

As noted above, the obligations and expectations on directors of NFPs and charities in Australia continues to grow. This is a particularly challenging dynamic where the director is often an unpaid volunteer in this role and is contributing to the NFP from a sense of purpose and giving back to the community. We agree with the Productivity Commission that *"it is important to ensure that any potential changes to legislation do not have a deterrent effect that could undermine the ability for charities to attract board members."*

Directors of all sizes of NFPs have reflected these pressures in feedback to the AICD, including via our annual NFP Study.²³ Directors are committing more time, with over 40 per cent spending more than three days per month on a single NFP. This is occurring against a backdrop of significant financial pressure, with almost a quarter (24 per cent) of respondents noting their NFP made a loss or had a deficit, compared to 15 per cent last year.

Our view, informed by feedback from AICD members, is that the discrepancies and inconsistency of governance obligations and expectations adds complexity to the role of a NFP director. For instance, in respect of governance obligations, directors of a registered charity that has been established as a company limited by guarantee have had the directors' duties regime in the Corporations Act 'turned off'. Instead, these directors are obliged to meet the governance standards under the ACNC Act.

Separately, directors of the estimated 157,000 NFPs that are not charities have a lack of clarity on what director or responsible person duties they should be seeking to meet: whether it is those of the ACNC governance standards; obligations under state or territory associations legislation; or the directors duties regime of the Corporations Act. This context informs our view that the governance obligations on all NFPs should be a key component of a comprehensive review, such as via the ALRC, with a view to their clarification.

A comprehensive review would be a key development in providing clarity on how different governance obligations apply to directors and which regulators have responsibility for overseeing compliance with these obligations.

²² Australian Government – 2018 Review of the ACNC Legislation. Available [here](#).

²³ AICD Not-for-Profit Governance and Performance Study 2023. Available [here](#).

Additional governance obligations across different sectors

Separately, directors or responsible persons in particular industries or sectors can face additional overlays of specific governance obligations. In the aged care sector, the Government has recently commenced consultation on a new responsible person duty under proposed reforms to the *Aged Care Act 1997*. This would impose a new form of liability on directors in a sector that is already seeking to implement significant reforms resulting from the Aged Care Royal Commission and faces pressing financial and labour challenges. The AICD is not satisfied that such a new form of liability, on top of existing director obligations, is necessary and we are worried that it could severely limit the ability of small, NFP and regionally based aged care providers to recruit experienced directors and executives.²⁴

To support directors in the aged care sector meeting their new governance obligations which apply from 1 December 2023, the AICD recently published a guide.²⁵

Regulator data

The AICD supports the ACNC in recent years providing greater data on information that is reported to it by registered charities, including via its annual Australian Charities Report. We also support recent measures to improve disclosure of ACNC charity registration decisions as a valuable mechanism to share regulator expectations with the sector.

The AICD also strongly supports the Productivity Commission's draft Philanthropy inquiry report recommendation 9.5 for the Australian Bureau of Statistics (**ABS**) to collect information on volunteering via the Census.²⁶ We also consider that visibility on the contribution of the NFP sector is poor with the ABS ceasing regular publication of specific NFP statistics in 2013 with the Non-Profit Institutions Satellite Accounts.

While the AICD has sought to provide sector wide insight and data on trends through the annual NFP Study there is a significant gap in comprehensive statistics and therefore understanding of the NFP sector. Our view is that this lack of data has held back evidence-based policy making in a number of areas. We consider that the ABS restarting NFP sector statistics would be a valuable contribution to visibility on the NFP sector.

The Australian Taxation Office (**ATO**) collects significant and insightful data on the NFP sector, including on size, level of donations, revenue and expenses. Currently the ATO publishes this data in a limited and ad-hoc manner. Our view is that this data would provide meaningful insight into the size and importance of the NFP sector in Australia and inform policymakers on the costs of regulation on NFPs. We recommend the BERG assess whether the ATO can do more to disclose this data, potentially as a component of a revitalised NFP sector statistics published by the ABS.

Government funding, contracting and tendering

• How should government improve the way it funds and contracts charities?

Longer-term funding cycles

The AICD reiterates its call for longer-term funding cycles, and investment in internal governance and capacity building as part of all government NFP funding agreements.²⁷ Our annual NFP Study reveals the

²⁴ AICD submission on the foundations of a new Aged Care Act. Available [here](#).

²⁵ AICD resource – Governing for quality aged care – A director's guide. Available [here](#).

²⁶ Productivity Commission (2023) – Future foundations for giving – Overview. Page 49. Available [here](#).

²⁷ AICD Governance of the Nation: A Blueprint for Growth 2017, available [here](#).

pressure on NFPs across a wide spectrum of sectors, finding that social services, health and residential aged care and environment organisations were the most likely to make a loss.²⁸

Short-term and unpredictable funding arrangements presents significant challenges for NFPs in delivering services, planning for the future, investing in capacity building, and recruiting and retaining talented staff and volunteers. We have received feedback that NFPs can end up focusing on securing funding to the detriment of the delivery of services and meeting the best outcomes of beneficiaries. Longer-term funding agreements would be a practical step in provides NFPs with more certainty, allowing a focus on service delivery and enabling them to plan and invest in the future.

Targeted support for specific governance skills

We agree with the Issues Paper that the good governance requires “*ensuring continuity of quality services and supporting decent work and development of staff, volunteers, and organisational capacity.*”²⁹ This should encapsulate having motivated and skilled directors to support the pursuit of an NFP’s purpose.

With that in mind, the Government should provide targeted support and co-investment for training and upskilling for NFP directors, for instance on cyber and digital skills as discussed in the following section. As most directors of NFPs are unpaid, support in enhancing their skills would be a practical step in lifting NFP capability, especially in areas of increasing regulatory complexity and where the client base is particularly vulnerable (e.g. care services).

Information Technology, communication and marketing

- **What standards of digital capability should the sector aim for and how might these be achieved?**
- **How might the sector aggregate support to maximise the digital capabilities of smaller organisations?**

Digital risks

NFP organisations often hold very sensitive personal information of clients, beneficiaries and volunteers, for instance health records. The ACNC’s submission to the 2023-2030 Australian Cyber Security Strategy also notes that financial details of donors and individual and corporate philanthropists may make some charities attractive targets for cyber security attacks.³⁰ Additionally, the impact of a cyber security attack on a charity may have implications on public trust and confidence on the charity sector as a whole. The ACNC also notes that “*Part-time and volunteer workforces are also less likely to absorb and retain information about cyber security procedures.*”

Digital capability

One of the key findings from the AICD’s annual NFP Performance and Governance Study, was that improving the use of digital technology was one of the top three actions for NFP boards.³¹ Regarding digital capability, the AICD supports the aim of the Government’s 2023-2030 Australian Cyber Security Strategy to provide cyber governance initiatives that are “*principles-based, technology neutral and applicable to a range of organisations, regardless of their cyber maturity*”, building on existing resources

²⁸ AICD Not-for-Profit Governance and Performance Study 2023. Available [here](#).

²⁹ Department of Social Services (2023) – Not-for-Profit Sector Development Blueprint Issues Paper. Page 30, available [here](#).

³⁰ ACNC submission to the 2023-2030 Australian Cyber Security Strategy consultation, available [here](#).

³¹ AICD NFP Performance and Governance Study 2022-23, available [here](#).

such as the AICD Cyber Security Governance Principles, which also includes a small and medium enterprise (**SME**) and NFP Checklist.³²

Digital support

NFPs face very significant resourcing challenges that are a barrier to them adequately protecting information and also harnessing it to provide better services. The Government has a key role in supporting NFPs, particularly smaller volunteer run organisations, build their cyber resilience and digital capabilities.

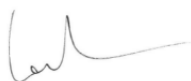
The AICD welcomes the cyber strategy focus on SMEs and additional funding and encourage confirmation that it would also apply to NFPs and charities. This is an area where direct Government support is urgently needed and would be welcomed by NFP directors, particularly of smaller organisations. The AICD has previously recommended building the cyber security resilience of NFPs should be a priority area.³³ This includes providing focused support through expanded training, guidance and education programs.

In the context of regulatory reforms to improve cyber security, consistent language and objectives across Commonwealth legislation and frameworks is vital, as highlighted by the ACNC. Especially, for those charities that receive funding from multiple departments which currently may have to meet multiple cyber security standards to receive funding to provide services.

Next Steps

We hope our submission will be of assistance. If you would like to discuss any aspects further, please contact Sean Dondas, Policy Adviser at sdondas@aicd.com.au or Simon Mitchell, Senior Policy Adviser at smitchell@aicd.com.au.

Yours sincerely,



Louise Petschler GAICD

General Manager, Education & Policy Leadership

³² AICD Cyber Security Governance Principles (2022), available [here](#).

³³ AICD submission to the 2023-2030 Australian Cyber Security Strategy consultation, available [here](#).