

In Our Business we:

Uphold and adhere to being a “Professional Bookkeeper”.

Uphold and adhere to the Institute of Certified Bookkeepers (ICB) Professional Code of Conduct requirements.

Uphold and adhere to the TASA2009 Code of Conduct requirements for Registered BAS Agents (The Code).

Uphold and promote the ethical standards of the tax profession.

Comply with our personal and business tax and compliance obligations.

To Achieve This, in Our Business we:

- Have a Quality Management System.
- Undertake at least 30 hours per year of Continuing Professional Education.
- Provide training and resources to ensure we understand and apply our clients' current business and compliance obligations.
- Provide training and resources to ensure we understand and apply the Code.
- Actively endorse, promote and require adherence to the Code.
- Have a culture of transparency, accountability, ethical conduct and compliance with the Code and the tax laws.

Our Quality Management System Includes Processes for:

- Our approach to providing services.
- Our approach to communication with Clients.
- Review of work performed.
- Supervision and control.
- Record keeping in relation to services provided.
- Recognition of required actions in relation to amending or correcting previous work, including any false or misleading statements made to the ATO or other government agency.

If there was ever an issue in relation to the performance of any of our team in relation to their performance including in relation to breaches of the Code:

- We have systems to enable team members to report concerns.
- Our policy is to protect team members who raise any such concerns.
- We have processes to manage and address any underperformance.
- Appropriate records of actual or potential breaches of the Code are maintained.

Our Team Members:

- Are supervised and reviewed as necessary to ensure service quality.
- Are trained and enabled to be updated with necessary skills and knowledge.
- We ensure that any team member, person or entity providing services to you on our behalf has not been disqualified by the Tax Practitioners Board.
- We have conducted police checks as required to ensure the team meets the requirements of being a fit and proper person.
- Are remunerated in accordance with consideration of their skill, experience and adherence to the Code.

We specifically note that in accordance with the requirements of the Code, we uphold the principles of Honesty & Integrity, Independence, Confidentiality and Competence. We take reasonable care in ascertaining a client's state of affairs and in ensuring that taxation laws are applied correctly to your circumstances in relation to the statements we are making on your behalf or the advice we are providing to you. We will advise you of your rights and obligations under relevant taxation laws.

We also advise that we will advise you of any matter that could significantly influence your decision regarding our engagement to provide services.

Please also refer to our Disclosure Statement and Engagement Letter.

The ABBS disclosure statement can be found on our website: <https://myabbs.com.au>

Accountability BAS and Bookkeeping Services (ABBS)

Registered Agent Number 80294000