



Child care service record keeping

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It is a condition of approval and continued approval for Child Care Benefit (CCB) purposes that services must comply with Family Assistance Law.

Child care service record keeping obligations are governed by sections 219F and 219G of the *A New Tax System (Family Assistance) (Administration) Act 1999* and are detailed in the associated statutory rules, *A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Rules 2006*.

Failure to meet these obligations is a criminal offence and may incur a penalty of up to \$6 600 for an individual and up to \$33 000 for a body corporate. Financial penalties under the civil penalty and infringement notice scheme may also be imposed (see Instruction sheet 7 for more information about the Civil Penalty and Infringement Notice Scheme). A service that does not comply with its obligations may also be sanctioned under the Act.

Record keeping

An approved child care service must keep records. Records must be kept for 36 months from the end of the year in which the care was provided. This rule also applies to the former operator of a service.

All service types must retain:

- electronic Enrolment and Attendance Record Reports (or access to copies)
- attendance records including absences – see Instruction sheet 3
- copies of supporting documentation for Additional Absences for each child
- documents to support claims for Special Child Care Benefit and 24-hour care
- copies of receipts issued to people, who have paid child care fees
- enrolment forms
- if applicable, the licence to operate a child care service issued by the state and territory in which the service operates
- current service insurance records and policies
- accounting records, including cashbooks and journals
- In-home care agreement (if applicable).

Additional obligations for Family Day Care services

- A list of the names of carers, their contact details and addresses of the premises where care is provided.

Additional obligations of former operators of approved child care services

- The former operator of an approved child care service must notify the Department of Education, Employment and Workplace Relations of the location of records that are required to be kept under Family Assistance Law, within 14 days of the service ceasing to be approved. This notification must be provided to the Department in writing.

Note: If the location of the records changes during the period in which records are required to be kept, then the former operator must notify the Department of the new location within 14 days of the change of location.