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ICB Australia

My QMS Workbook



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My QMS Workbook

# My QMS Workbook

## Introducing the ICB Quality Management System (QMS) Workbook

All registered tax practitioners must ensure that BAS or Tax Agent services provided on their behalf are delivered competently and in accordance with professional and legal obligations. This includes establishing and maintaining a system of quality management that supports consistent, accurate, and ethical service delivery.

To support this requirement, ICB has developed a structured Quality Management System (QMS) workbook tailored to BAS Agents—whether operating as sole practitioners or within an organisation. The template is practical and adaptable, aligning with TPB expectations and real-world bookkeeping practice.

The following chapters provide access to essential tools, templates, and checklists that support quality outcomes across every stage of your business practice, including:

* Client engagement and relationship management.
* Internal team oversight and supervision.
* Ongoing compliance with the TPB Code of Professional Conduct.
* Continuing Professional Education (CPE).
* Access to trusted knowledge resources.
* Professional communication with clients.

Each component of this QMS framework is designed to help you document, assess, and continuously improve your service delivery—ensuring professionalism, compliance, and confidence in your practice.

# INDEX

## ICB Quality Management System Outline

* **Our Skills / Our Services**: This Quality Management System (QMS) outlines the structure the business follows to ensure the accuracy, compliance, and professionalism of your services.

## Chapter 1: My Business Information

### Client Onboarding & Engagement

These templates ensure smooth onboarding and set the foundation for clear communication and mutual understanding with clients and business owners.

* **Disclosure Statement:** [Tax Agents Services Act Disclosure Statement](https://www.icb.org.au/cms/delivery/media/MCPL6MGFS6DNAYZBNUFCK7H775EU) Outlining an agent’s adherence to regulatory requirements.
* **Policy Statement:** [Policy Statement Template](https://www.icb.org.au/cms/delivery/media/MCXLGDLCX7KBARZPJXO5LBA67AJE). Defines the BAS Agent’s commitment to professionalism, ethical standards, regulatory compliance, and a quality management system to ensure the integrity and accuracy of their bookkeeping and BAS services**.**
* **Information for Clients (TPB)**: [Information for clients fact sheet](https://www.tpb.gov.au/sites/default/files/2024-12/Factsheet_Information%20for%20clients.pdf) This fact sheet informs clients and businesses about their rights and obligations under the TPB Code of Conduct.
* **Engagement Letter**: [Client Engagement Letter](https://www.icb.org.au/s/Resources/Engagement-Letter): Formalises the relationship, detailing the services provided, timelines, and fees.

### Service Delivery & Management

Templates to facilitate ongoing management of client relationships and ensure high-quality service delivery.

* + - **Providing a Service** (Code of Conduct Evaluation): Assesses whether services provided align with professional conduct standards.
    - **New Client Information Sheet:** [New Client Information Sheet](https://www.icb.org.au/s/Resources/New-Client-Information-Sheet):Collect and document key client information and service requirements to ensure consistent, accurate, and tailored bookkeeping service delivery.
* **Record Keeping Checklist & Work Table:** [Record Keeping Checklist](https://www.icb.org.au/s/Resources/Record-Keeping-Checklist)This is a checklist for ensuring that all essential business, financial, and compliance records are accurately maintained, readily accessible, and meet regulatory and operational requirements.
* **Checklist for Review of Client and Bookkeeper Engagement:** [Review Professional and Ethical Considerations](https://www.icb.org.au/s/Resources/Review-Professional-and-Ethical-Considerations). Assess client suitability, ensure ethical and professional standards are met, and document key risks and responsibilities**.**
  + - **Client Verification Process**: [Client](https://www.icb.org.au/cms/delivery/media/MC3MPO2TQ7WNG7LNMCQIUHTVWCVI) Verification Process Template. Confirm the identity and authority of individuals and entities, ensuring client verification complies with legal and ethical standards before engagement.
    - **Data Integrity Review Guide:** [Data Integrity Review Guide Checklist.](https://www.icb.org.au/s/Resources/Data-Integrity-Review-Guide-Checklist)This guide ensures that data remains accurate, consistent, and reliable, which is essential for maintaining compliance and making informed decisions**.**
* **Client Consents –** [Authority](https://www.icb.org.au/s/Resources/Authority-to-Act-on-Clients-Behalf) to Act on Client’s Behalf. [Authority to Lodge](https://www.icb.org.au/s/Resources/Authority-to-Lodge): [Authority to Lodge SGC Statement](https://www.icb.org.au/s/Resources/Authority-to-Lodge-SGC-Statement). Ensures you have clear permission to act and lodge on the client’s behalf, supporting compliance and reducing risk.

#### Workpapers

* Phone Call Meeting Notes
* Meeting & Agenda Notes
* Bookkeeper’s Task Report: [Bookkeepers Task Report](https://www.icb.org.au/s/Resources/Bookkeepers-Task-Report)
* Bookkeeper Client Meeting Pack: [Bookkeeper Client Meeting Pack](https://www.icb.org.au/s/Resources/Bookkeeper-Client-Meeting-Pack)
* Accountant Checklist: [Checklist Information for Accountants](https://www.icb.org.au/s/Resources/Checklist-Information-for-Accountants)

## Chapter 2: My Team

Effective team management, training, and compliance are crucial components of a successful Quality Management System. The following templates and checklists are designed to streamline team-related processes, ensure continuous development, and maintain consistent quality across all operations. These tools provide structure and clarity, helping to manage performance and ensure compliance at every level.

**Key Templates & Checklists:**

* **New Employee Checklist & Kit**: [New Employee Checklist](https://www.icb.org.au/s/Resources/New-Employee-Checklist) – Ensures smooth onboarding of employees.
* **Engaging an Entity Checklist** – Assesses external service providers for compliance with organisational standards and requirements.
* **Team Skill Improvement Plan –** racks and supports the ongoing training and development of staff to maintain and improve their skills.
* **Supervision Agreement Template**: [Supervision Agreement Template](https://www.icb.org.au/s/Resources/Sample-Supervision-Agreement): Establishes clear expectations and responsibilities between supervisors and staff to ensure effective oversight.
* **TASA Supervisory Plan:** This plan defines the supervision requirements for tax service providers to comply with the *Tax Agent Services Act (TASA*).
* **Supervision Log Template:** Records details of supervisory activities, ensuring proper documentation and accountability.
* **Pre-Lodgement Review Checklist:** Ensures tax-related work is thoroughly reviewed for accuracy and completeness before submission.

## Chapter 3: My Obligations to the Code

The TPB Code of Professional Conduct consists of five key areas: Honesty and Integrity, Independence, Confidentiality, Competence, and Other Responsibilities. Adhering to these principles ensures professionalism and compliance.

**Key Templates & Checklists:**

* **Applying the Code of Conduct:** Refer to pages 145-150 of the QMS Resource and Reference Guide.
* **Confidentiality Checklist**: Ensures client information is protected and only disclosed with consent or legal requirement.
* **Conflict of Interest Checklist**: Helps identify and manage potential conflicts of interest that could affect impartiality.
* **Conflict of Interest Policy**: This policy provides guidelines on how to disclose, address, and mitigate conflicts of interest in your practice.
* **Conflict of Interest Register**: To ensure transparency, maintain integrity, and manage risks by identifying and addressing conflicts of interest that could impact professional judgement or service quality.
* **Cyber Security Checklist**: [Agents Cyber Security is Expected.](https://www.icb.org.au/s/Resources/Agents-Cyber-Security-is-Expected) Assesses and helps strengthen security measures to protect against data breaches and cyber threats.
* **Contingency/ Incapacity Plan**: [Navigating Agent Incapacity.](https://www.icb.org.au/s/Resources/Navigating-Agent-Incapacity) This plan ensures the continuity of your practice in the event of an unforeseen incapacity or emergency.
* **Letter of Engagement to Client—Appointment of Caretaker:** [Navigating Agent Incapacity.](https://www.icb.org.au/s/Resources/Navigating-Agent-Incapacity) This letter notifies clients of the appointment of a caretaker to manage their affairs in the event of your temporary incapacity.
* **Notification to Correct a False or Misleading Statement**: Refer to page 189 of the QMS Resource and Reference Guide. This guide teaches you how to notify clients and authorities when false or misleading statements are identified.
* **Example Letter to Client: False and Misleading Statement**: Refer to page 190 of the QMS Resource and Reference Guide. This letter provides a template for communicating with clients about correcting false or misleading statements.
* **TPB Breach Reporting Factsheet**: [Breach reporting](https://www.tpb.gov.au/sites/default/files/2024-07/Breach%20reporting%20-%20TPB%20factsheet.pdf): Offers clear instructions for reporting breaches of the TPB Code of Conduct.
* **Breach Reporting (Others)** [Breach Reporting Others](https://www.icb.org.au/cms/delivery/media/MCFEY4WGSEDFA6VGLHI656ZBWWSM): This guides you on how to report breaches caused by others.
* **Breach Reporting (Self)**: [Breach Reporting Self​](https://www.icb.org.au/cms/delivery/media/MCSIJQ7BR5Q5BVRLB33TOJSTMPIA): Explains the process of reporting self-identified breaches of professional conduct.
* **My Compliance Checklist**: designed to help BAS Agents meet their obligations under the *Tax Agent Services Act 2009* (TASA) and the TPB’s Code of Professional Conduct:

## Chapter 4: My CPE (Continuing Professional Education)

Continuing Professional Education (CPE) is essential for BAS Agents to stay informed and maintain compliance with industry standards.

**Key Templates & Checklists:**

* **My CPE Plan**: Helps you map out your professional development goals and track your ongoing education to ensure you meet the TPB’s requirements.
* **TPB Continuing Professional Education Factsheet**: This document provides detailed information on what counts as CPE, who needs to complete it, and how to remain compliant.
* **Continuing Professional Education (CPE) Log** – Allows you to record completed training, webinars, reading, and other learning activities, along with supporting evidence.
* **ICB Your Partner in CPE Success**: ICB offers resources, guidance, and support to help you meet your CPE obligations with confidence and less stress.

## Chapter 5: My Knowledge Base

1. Bookkeepers use these essential resources and tools to ensure accuracy, comply with regulations, and stay current with industry developments.

* **ICB Resources**: [ICB Resources Catalogue](https://www.icb.org.au/s/Resource-Categories). Provides trusted, practical guidance to support bookkeepers in maintaining compliance and delivering quality services.
* **The ICB Bookkeepers Reference Guide**: [ICB Bookkeepers Reference Guide](https://www.icb.org.au/s/Resources/Bookkeeper-Reference-Guide). This practical leaflet is designed to help organise and inform. It includes key dates, important contacts, and essential resource links. It is a convenient tool for staying on top of essential tasks and deadlines
* **Other Sources of Knowledge:** Integrate reputable external information to ensure ongoing professional development and awareness of industry changes.
* **Software**: Quick access to technical help to maintain service continuity and compliance.
* **Other Services and Support**: Offer additional tools and expert assistance to help bookkeepers resolve issues, enhance performance, and meet client needs.
* **Bookkeeping Systems**: ICB checklists and bookkeeping system resources
* **App Stack**: ICB Resource: [App & Tech Stack Spreadsheet](https://www.icb.org.au/s/Resources/App-Tech-Stack-Spreadsheet)
* **News/Subscriptions:** List of news sources and subscriptions

## Chapter 6: Client Communications & Guidance

Effective communication is essential to building trust and maintaining strong client relationships. In a dynamic and regulated environment, clients must receive accurate, timely, and relevant advice to support their decision-making and ensure compliance.

Our approach to client communication includes a range of tools and channels designed to deliver updates, guidance, and insights in a clear and accessible manner:

* **Advice that I can give to Businesses**—BIS Sheets: Business Information Sheets are tailored documents that provide clients with practical advice and key recommendations on topics affecting their business. These sheets help clients understand complex matters and implement best practices with confidence.
* **Client eBrief**: Regular briefings or newsletters update clients on relevant industry changes, best practices, or key information.
* **News Channel**: A communication channel to share updates, industry news, or service offerings with clients.
* **Beyond the Books with ICB**: ICB’s LinkedIn newsletter, **Beyond the Books with ICB**, is your go-to source for industry insights, professional tips, and updates for bookkeepers and the small business community.

## Chapter 7: My QMS Compliance Guide

* **My Compliance Check**: Supports consistent, high-quality bookkeeping by ensuring individual practices meet professional and regulatory standards.
* **Review Process for Individual Bookkeepers**: Helps maintain quality and compliance through regular checks and continuous improvement.

My QMS Workbook

# My QMS Workbook Overview

This Quality Management System (QMS) sets out the structure we follow to ensure our services are accurate, compliant, and professional.

It covers what we do, who we work with, how we deliver our services, and how we keep ourselves accountable. Our QMS helps us stay on track, meet our responsibilities, and give our clients confidence in the work we do.

## ICB Quality Management System Outline

### What We Do:

#### Our Approach

* + - Engagement Letter
    - Professional Bookkeeper
    - Policy Statement
    - New Laws, New Disclosures (Dear Client)
    - Disclosure Statement
    - Complying with the Legal Code of Conduct
    - ICB Code of Conduct
    - Strategy Guide for Members

#### Our Skills / Our Services

* + - Doing Business (Clients/Suppliers)
    - Transaction recording
    - GST
    - Payroll – PAYGW / STP / SG
    - BAS
    - Software
    - HR / IR
    - Industry/s

1. Engagement Letter: list of services
2. New Client Information Sheet

#### Our Expertise (Competence)

* + - ICB Updates / Accreditation
    - Software Partnership accreditation
    - Solution updates
    - Knowledge updates
    - Industry connections
    - Peer discussions
    - ICB Website and services
    - ATO Newsletters
    - ICB Explains Competence

### Who We Do It For:

#### Our Clients

* + - Choosing who you want to work for.
    - Choosing who you have the skills to work for.
    - Ensuring you aren’t conflicted or compromised when working for this client.
    - Best-Clients
    - Building and Managing your Bookkeeping Practice

#### Client Selection & Engagement

* + - Checklist for Review of Client and Bookkeeper Engagement: Can we work for this client?
    - Client verification/identity of your clients.
    - Client – Agent Linking.

### How We Do It

#### Our Systems

**Process Checklist**

* + - [www.icb.org.au](http://www.icb.org.au)
    - ICB Resource Categories (refer to Appendix)
    - Authority to Lodge / Make Statements
    - Authorisations & Declarations
    - Bookkeepers Task report
    - Checklist Information for Accountants
    - Contingency Plan / Incapacity
    - Data Integrity Review Guide Checklist
    - End of Year Project Plan
    - GST Compliance Review Checklist. (Is there more like this?)
    - HR Advice / HR Intermediary
    - Security & Privacy
    - Cyberwardens.com.au
    - Agents Cyber Security explained
    - Superannuation

**Records We Keep**

* + - Business record Keeping Obligations & Agreeing on the respective Roles & Responsibilities
    - Are your Clients Keeping Good Records
    - Record Keeping Checklist
    - Keep your own proof
    - Bookkeepers Task Report

**Adhering to the Code of Conduct**

* + - Review Professional and Ethical Considerations
    - Managing Conflicts of Interest
    - Confidentiality of Client Information
    - Breach of Confidentiality
    - Notification to Correct a False or Misleading Statement & Process
    - Breach Reporting Resource & Checklist
    - Other responsibilities
    - [www.tpb.gov.au](http://www.tpb.gov.au)

### How We Prove It

#### Quality Control / Review

1. Were we right?
   * + Review Professional and Ethical Considerations.
     + Applying the Code of Conduct
     + Considering Materiality
     + False & Misleading Statements
     + Your Personal End-of-Year Review

**Review & Supervision**

* + - Supervision & Control
    - Supervising BAS Agents Guidelines

### Who We Are

#### Our Team Is

* + - Ongoing Development and Update
    - CPE

#### Team Selection and Engagement

* + - Police Checks
    - Not using Disqualified Entities

#### Updates & Responsibility

1. This Document was last updated \_\_\_\_\_\_\_\_\_\_\_\_
2. The Responsible person (to ensure this is up to date) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. The Responsible person to monitor compliance with this System \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. The Responsible person for dealing with Consequences of Breaches of this system\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Appendix – TPB Provided Processes

[www.tpb.gov.au](http://www.tpb.gov.au)

To assist you in complying with certain aspects of the Code, TPB has provided guidance material on matters such as:

* + - [Enhancing client verification process for tax practitioners](https://www.tpb.gov.au/client-verification-process-tax-practitioners)
    - [Acting lawfully in the best interests of clients](https://www.tpb.gov.au/acting-lawfully-best-interests-clients)
    - [Letters of engagement](https://www.tpb.gov.au/letters-engagement)
    - [Holding money or other property in trust](https://www.tpb.gov.au/holding-money-or-other-property-trust)
    - [Reasonable care](https://www.tpb.gov.au/reasonable-care)
    - [Managing conflicts of interest](https://www.tpb.gov.au/managing-conflicts-interest)
    - [Confidentiality of client information](https://www.tpb.gov.au/confidentiality-client-information).
    - [Code obligations when you employ, use or have an arrangement with a disqualified entity](https://www.tpb.gov.au/code-obligations-when-you-employ-use-or-have-arrangement-disqualified-entity)

For a detailed explanation of various Code categories, refer to [TPB(EP) 01/2010 Code of Professional Conduct](https://www.tpb.gov.au/explanatory-paper-tpbep-012010-code-professional-conduct)

# Appendix – ICB Resource Categories

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