Directors' Corporate Compliance Checklist

For company directors and company secretaries

Published October 2026 · Last reviewed 30 October 2026

Directors remain responsible for their company's compliance even when the work is delegated. Use this checklist each year, and whenever directors, shareholders or company details change.

Tick each item that is in place. Anything left unticked is worth discussing with your adviser.

01 Directors and appointments

- [ ] Each director holds a director ID from Australian Business Registry Services.
- [ ] Each director gave written consent before appointment, and the company keeps it.
- [ ] ASIC is notified of appointments, resignations and changes to directors' details within 28 days.
- [ ] A company secretary is appointed where required. Public companies must have one; proprietary companies may.

02 ASIC filings and annual review

- [ ] Company details on the annual statement are checked at each annual review date.
- [ ] The annual review fee is paid by the due date, usually two months after the review date.
- [ ] A solvency resolution is passed within two months of the review date, unless a financial report was lodged with ASIC in the past 12 months.
- [ ] Changes to addresses, share structure and members are notified to ASIC within 28 days.
- [ ] Financial reports are lodged on time where required: four months after year-end for large proprietary and non-disclosing public companies, and three months for disclosing entities.

03 Records and registers

- [ ] Financial records correctly record and explain transactions and are kept for seven years.
- [ ] The register of members is up to date, along with registers of options where relevant.
- [ ] Minutes of directors' and members' meetings are recorded within one month.
- [ ] The constitution, shareholder agreements and key resolutions are held securely.

04 Governance

- [ ] The board receives regular financial reports covering cash flow, forecasts and covenant headroom.
- [ ] Directors read and understand the financial statements before approving them.
- [ ] Conflicts of interest are declared and recorded.
- [ ] Delegations of authority are documented and reviewed.
- [ ] Solvency is reassessed when forecasts deteriorate, and advice is sought early.
- [ ] Climate reporting status is assessed (Group 2 from 1 July 2026, Group 3 from 1 July 2027), with board oversight assigned where it applies.

05 Tax obligations

- [ ] PAYG withholding and GST are reported and paid on time.
- [ ] Super guarantee reaches employees' funds within 7 business days of each payday.
- [ ] Directors understand their potential personal liability under the director penalty regime.
- [ ] Company income tax returns and instalments are up to date.
- [ ] Loans and payments to shareholders and their associates are reviewed for Division 7A.

HOW RESET GROUP CAN HELP

Corporate Secretarial

We act as company secretary, manage ASIC filings and registers, and support boards of private, public and listed companies with governance and reporting.

Call +61 2 8208 3314 or email info@resetgroup.com.au. Offices in Sydney CBD and Homebush.
resetgroup.com.au

This checklist is general information only. It does not take your circumstances into account and is not a substitute for professional advice. Requirements are current at 30 October 2026 and may change. Liability limited by a scheme approved under Professional Standards Legislation.