

# FinPro Member Update October 2020 (Edition 1)

## President's Message

Good afternoon all,

I'm writing this, sitting outside in beautiful weather!! 26 degrees and it's amazing how much better the sun makes you feel. A week is certainly a long time! Last Friday we had snow, and now spring really has begun, and its Footy Finals too!

With everyone in Caretaker mode, I know a number of members have been able to take a small break, or slow down a bit with no briefings and Council Meetings. It's great to be able to relax a little.

Thanks to Marc Giglio for his fantastic presentation on Councillor Inductions yesterday as part of our webinar sessions. His tips, tricks and insight will hopefully be an assistance to many as you plan your Councillor induction process. Both a recording of the webinar and a copy of the slides available on our [website](#). Remember that this time, more than ever, with the increasing financial pressures on Council, it will be important that financial sustainability is a key concept reviewed as part of the induction process.

Thanks to the many members that have already submitted their member and signed up to our PD Levy – it is greatly appreciated.

I'm pleased that many of our FinPro members participated in LGV's co-design process for the Integrated Strategic Planning & Reporting Framework. The current stage finishes up this week after each session. LGV will digest the results and re-engage with the sector over the coming weeks and our working group is scheduled to meet on the 15<sup>th</sup> October – after which we will be able to provide a detailed update.

October would usually see us gearing up for our annual conference (the highlight my all our calendars!!) but unfortunately, we won't be seeing each other in person this year at beautiful Cape Schanck 😞 In place we will be running a number of webinar sessions on the 21<sup>st</sup> and 22<sup>nd</sup> October, including virtual drinks to close the 'conference'. Further details are included in this Member Update.

Have an enjoyable weekend,

Bradley



**Bradley Thomas - FinPro President**  
**Director Community and Corporate Services – Hepburn Shire**

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## Membership News

We welcome the following new members to FinPro:

- Christine Feng, Revenue Officer at Banyule City Council
- Abby Mahra, Finance Analyst at Wyndham City Council
- Sandya Amaratunga, Finance Analyst at Wyndham City Council
- David Spall, Financial Modelling Analyst at Wyndham City Council
- Xavier Flanagan, Coordinator Management Accounting at Brimbank City Council
- Paul Dupes, Management Accountant at Brimbank City Council
- Sujatha Kannen, Assistant Management Accountant at Brimbank City Council

We farewell a long-standing member – **Adip Kumar**. Adip is transitioning to retirement at the end of today. He has been at Manningham City Council for over 12 years, and prior to that worked at Moonee Valley and Essendon Councils. He has always been a supporter of FinPro and attending many events over the years. Good luck and thank-you Adip.

If you have any news to share with the FinPro membership please forward this to [Gab](#).

## FinPro Professional Development

### Councillor Onboarding (with a finance them) - Thursday 1 October 2020

Councillor elections only come around once every four years....and the induction of a new Council is vital in establishing the framework for their term as Councillors.

Our webinar on 1 October highlighted some key principles, tips and tricks that members might want to include in the Finance induction of our new, and returning Councillors.

Financial understanding will be even more important than ever for Councillors as the impacts of COVID continue throughout the community and the council organisation. It is imperative too that our councillors understand how the everyday finance operations of Councils link to the new integrated framework of the 2020 LG Act.

Bradley Thomas, President FinPro facilitated the session which was presented by Marc Giglio, Director Corporate Services at Banyule City Council.

- [webinar recording](#)
- [webinar presentation slides](#)

## Upcoming events

For the remaining 3 months of 2020 these will include:

- 22 October 2020 – LTFP Software Offerings Update
- 23 October 2020 – Virtual mini-conference
- 27 November 2020 – FinPro AGM and special guest speakers
- 10 December 2020 – Regional Group Catch-ups

## FinPro Membership Renewals – due 1 October 2020

As we move towards our next financial year, we ask you to renew your FinPro Membership.

Membership rates have been kept at 2019/20 levels:

- Individual Membership - \$150 [Individual Membership Form](#)
- Council Membership - \$740 (unlimited members from within the council included) [Council Membership Form](#)

Based on queries we have had from a number of external organisations, we will also be introducing a Corporate Partnership opportunity for 2020/21. This enables us to acknowledge the important role many other organisations play in partnering and supporting Local Government Sector: [Corporate Partnership Form](#)

- Corporate Membership – small business - \$400
- Corporate Membership – Large Business - \$900

All membership renewals are due by 1 October 2020 and can be paid by either credit card or EFT.

We have also introduced a [Professional Development Levy](#) for 2020/21. For the past 7 months, FinPro has absorbed all the costs associated with the provision of services utilizing retained surplus' from prior years, however we recognise that as it remains uncertain as to when we will be able to provide any form of 'live' professional development for the foreseeable future, the Executive have however been actively engaged in looking at enhancing our online PD offerings for the next 12 months (up to 30 September 2021). Online offerings do come at a cost to FinPro and therefore an upfront Professional Development 'Levy' is being introduced for the coming financial year;

- Individual Professional Development Levy - \$100
- Council Professional Development Levy - \$500

This Levy will enable members to take part in all online programs offered by FinPro until 30 September 2021 and represents extremely good value. Members take out their Professional Development Levy when completing their membership renewal.

Thank-you to the following councils that have already renewed their membership:

- |                                   |                              |
|-----------------------------------|------------------------------|
| ➤ Banyule City Council            | ➤ Melbourne City Council     |
| ➤ Boroondara City Council         | ➤ Melton City Council        |
| ➤ Casey City Council              | ➤ Mildura Rural City Council |
| ➤ East Gippsland Shire            | ➤ Moira Shire                |
| ➤ Glen Eira City Council          | ➤ Northern Grampians Shire   |
| ➤ Glenelg Shire                   | ➤ Southern Grampians Shire   |
| ➤ Greater Bendigo City Council    | ➤ Mount Alexander Shire      |
| ➤ Greater Shepparton City Council | ➤ West Wimmera Shire         |
| ➤ Hobsons Bay City Council        | ➤ Whitehorse City Council    |
| ➤ Mansfield Shire                 | ➤ Wyndham City Council       |

## FinPro Technical Committee News / Updates

### Local Government Act 2020 – Information issued by LGV on 2 October 2020.

If you are not separately receiving this information but would like to, see the link at the end for details on how to register.

#### **IMPLEMENTATION MATTERS - ISSUE 6**

Welcome to our sixth edition of Implementation Matters. With candidate nominations having closed on 22 September and all councils now entering 'caretaker' period, this edition highlights some important information that councils need to consider following the election.

Building the foundations for a new council

Our most recent LGV Connects event held on 18 September 2020 focused on getting ready for the new council. We were fortunate to hear from a retiring Councillor and a CEO who together provided an interesting perspective to consider. You can access a recording of this event [here](#).

Resources for councils

#### **Councillor Induction Training**

A Councillor must complete Councillor Induction Training within 6 months after the day the Councillor takes the oath or affirmation of office. The proposed Local Government (Governance & Integrity) Regulations list the topics that are required to be undertaken as follows:

The Councillor Induction Training must:

- be conducted either in person or by electronic means; and
- address the following matters:
  - the role of a Councillor, a mayor and a deputy mayor;
  - the role of the chief executive officer;
  - any practices, protocols or policies in relation to the interaction between council staff and Councillors;
  - the overarching governance principles and the supporting principles;
  - the standards of conduct;
  - misconduct, serious misconduct and gross misconduct;
  - the internal arbitration process and the Councillor conduct process;
  - engagement and reconciliation with the traditional owners of land in the municipal district of the Council;
  - giving effect to gender equality, diversity and inclusiveness; and
  - any other matters relating to governance and integrity which the Council's Chief Executive Officer has determined should be addressed.

Local Government Victoria has been working with sector members to produce a priority topic list (in addition to the proposed Regulations) and resources for Councillor Induction Training. We are now asking the sector to be involved in the development of a resource library for

these topics by sharing good practice information through EngageVic at: [Councillor Induction Training](#).

### **Councillor Code of Conduct**

LGV have worked with a 'Think Tank' of Council staff to develop an example structure for a Councillor Code of Conduct. The structure is based on the headings of the proposed [Standards of Conduct](#) to ensure that the standards are embedded within the Code.

It is important for Councillors to be aware of how the Standards of Conduct fit within the overall Councillor Conduct Framework, as a breach of the standards will constitute misconduct and be subject to sanctioning by an arbiter. It is therefore critical for all Councillors to be familiar with the Standards of Conduct and the distinction between the standards and the rest of the Councillor code of conduct. More information can be found in the EngageVic link here: [Code of Conduct](#).

### **Conflict of Interest**

Conflict of Interest is covered in Section 126 – 131 of the *Local Government Act 2020* and set for proclamation on 24 October 2020. Find out what the Think Tank has been working on and the draft Guides that are now available for comment on the EngageVic link here: [Conflict of Interest](#)

### **Other Resources**

Resources to support your work in meeting the requirements for a new council, including model governance rules, Audit and Risk Committees and many others are available on EngageVic [here](#).

Local Government Elections

There has been an increase this year in the number of candidates for Victoria's local government elections. Some preliminary analysis suggests that female candidates have increased by as much as 17% on 2016 to more than 850 candidates of the 2187 candidates. Based on candidate training data we also expect that the numbers of candidates from diverse backgrounds has also increased. Based on the candidate training data, we anticipate that more Aboriginal Victorians may have put their hands up as candidates in council elections across Victoria.

The key dates that all councils need to note are as follows:

- Election period commenced at 12 noon on 22 September 2020 and ends at 6pm on 24 October 2020.
- VEC expects declaration of final results to be in November 2020.

Due to a lack of candidates nominating there will be by-elections in two wards of two councils: Northern Grampians Shire Council (1 vacancy) and Hindmarsh Shire Council (1 vacancy). The Victorian Electoral Commission has set the following dates for these by-elections:

- Northern Grampians 28 November 2020 – Nominations open 22 October 2020
- Hindmarsh – 5 December 2020 – Nominations open 29 October 2020

### Safe Campaigning

In consultation with DHHS, and to support candidates, LGV have developed Safe Campaign Guidelines for [Metropolitan Melbourne](#) and [Regional Victoria](#). Metropolitan Melbourne has moved to Step 2 of the Roadmap to Reopening following the Premier's announced changes on Sunday, 27 September 2020.

### Forthcoming Engagement Opportunities

#### Climate change webinar

The Department of Health and Human Services would like to invite all councils and interested stakeholders (such as Local Government, Victorian Greenhouse Alliances, primary care partnerships, and community health services) to attend a webinar where we will present an overview of the newly released *Tackling climate change and its impacts on health through municipal public health and wellbeing planning: Guidance for local government, 2020*, case studies of council programs and answer audience questions.

The guidance and a summary document are available for download from the *Municipal public health and wellbeing planning and climate change, Health. Vic* webpage: <https://www2.health.vic.gov.au/public-health/environmental-health/climate-weather-and-public-health/climate-change-and-health/municipal-public-health-wellbeing-planning>

#### **Event details:**

Time and date: 1pm–2pm, Thursday 8 October 2020

Where: Online webinar via a Microsoft Teams Live Event.

Registration: Register through [Eventbrite](#) to receive a link to the online webinar:

<https://www.eventbrite.com.au/e/webinar-climate-change-and-health-guidance-for-local-government-registration-121326786685>

#### **Presenters:**

- Dr Angie Bone, Deputy Chief Health Officer (Environment), Department of Health and Human Services: Opening remarks
- Vanora Mulvenna, Manager Climate and Health Team, Department of Health and Human Services: Overview of guidance presentation
- Robert Kretschmer, Healthy Lifestyles Officer, Strategy & Policy, City of Greater Bendigo: Case study presentation – *Walk, Cycle Greater Bendigo Strategy*
- Lisa Brassington, Food Circles Collective Impact Facilitator, Healthy Communities, Cardinia Shire Council: Case study presentation – *Cardinia community food strategy 2018-26*
- Dr Nick Rose, Executive Director, Sustain: The Australian Food Network, Cardinia Food Circles

This webinar is part of a series held throughout October 2020 on climate change responsibilities and considerations for the local government sector, organised by Department of Environment, Land, Water and Planning, Department of Health and Human Services, and Local Government Victoria. Invitations for these upcoming webinars will be available soon.



## Professional Engineers Registration Act 2019 – Public Consultation opens

Department of Justice and Community Safety are introducing a professional engineers registration scheme for five areas of engineering: civil, structural, mechanical and fire safety. They have undertaken a substantial amount of stakeholder engagement and worked closely with industry. The scheme commences in July 2021.

As part of preparing for the implementation next year there are a number of matters open for consultation on [Engage Victoria](#), and provides local government engineers, industry and others to become involved and have their say. Please circulate this opportunity to contribute to the relevant people within your organisation.

### For Latest News

For the latest news please consider bookmarking the [LGV Website](#) where you will be able to access the latest information on implementation of the Local Government Act 2020.

This email has been sent to all CEOs of Victorian Local Councils, our peak bodies and other stakeholders.

### **Hannah Duncan-Jones**

Director Policy and Strategy – Director responsible for *Local Government Act 2020* Implementation | Local Government Victoria | Local Government and Suburban Development Group

### **Department of Jobs, Precincts and Regions**

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## LG Sector Update from VAGO – September 2020

The following updated was distributed by VAGO to the sector on Friday 25 September 2020 and is shared now for those who missed it.

### **Update on current audit program:**

- *From our end, 2019-20 audit program seem to have gone relatively smoothly despite a very challenging year with Cv19 impacts, remote auditing, new Accounting Standard implementation and significant changes at VAGO LG sector management team. I am also conscious of few audits that had/are having significant challenges to get over the line, and we are working with them.*
- *With 106 entities and 185 opinions to clear, I can report that we are well and truly past the halfway mark. I am hopeful that most of the remaining signoffs will happen in the next couple of weeks. With State Government report lodgement extension till 30 November 2020 in place, I believe, it is a good outcome for the sector under these circumstances.*
- *I want to thank each of you for your help with this year's audit program. If you have any concerns about the turnaround or timing of VAGO reviews/ opinions that are with us currently, please do reach out asap and we will try and prioritise. I am not aware*

of any major delays at this stage. As always, I am keen to get your feedback to improve any of our processes for the next year audit program.

**2019-20 Roads to Recovery acquittal is due by 31 October 2020:**

- We will resource up during the last weeks of October to meet your R2R submission timeline. We have a first-in first-out clearance process on this acquittal work, so do provide R2R supporting information asap.
- I am not aware of an extension for this grant acquittal deadline at this stage.

**LG 2019-20 VAGO Parliamentary Report (and associated questionnaire):**

- The LG Parliamentary report is on track for tabling in Parliament by 31 March 2021. This will also include a refreshed data dashboard.
- A questionnaire supporting our Parliamentary Report focus area is getting drafted and will be issued directly to Councils for completion in the coming weeks.

[VAGO performance audit and other integrity bodies September 2020 update is available](#) for your reference:

**Other matters:**

- FYI that we will be meeting with LGV in the next couple of months to provide feedback on financial reporting and performance statement reporting matters that came up during 2019-20 audit program.
- Our performance audit colleagues indicated their interest in attending Council audit committee meetings to discuss / take questions on VAGO performance audit programs, specific PA reports etc., Do let me know if there is interest in taking up this proposal.

If you have any queries, please feel free to reach out. Have a great weekend!

This email is sent to audit committee members, senior management in local government sector and LGV. This email with some additional audit related matters will also be forwarded to VAGO audit service providers. Feel free to pass this information to anyone who will benefit from it.

Kind regards, Sanchu

**Sanchu Chummar**  
**Acting Sector Director, Local Government**  
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## **FBT: COVID-19 AND FBT: UPDATED ATO ADVICE**

The following is taken from the [HLB Mann Judd Tax Alert, October 2020](#)

The ATO has updated its COVID-19 and fringe benefits tax (FBT) advice, providing a useful outline of some issues that may arise due to an employer's response to COVID-19.

*TIP: Although the following summary deals with FBT specifically, it is worth thinking through the related income tax consequences. [Contact HLB Mann Judd](#) to find out more.*

### **Working from home devices**

Items provided to employees to allow them to work from home (or otherwise offsite) due to COVID-19 will usually be exempt from FBT if they are primarily used by employees for work.

Also, the minor benefits exemption or the otherwise deductible rule may apply if an employer:

- allows an employee to use a monitor, mouse or keyboard that they otherwise use in the workplace;
- provides them with stationery or computer consumables; or
- pays for their phone and internet access.

The minor benefits exemption may apply for minor, infrequent and irregular benefits under \$300.

In addition, the otherwise deductible rule may allow an employer to reduce the taxable value of benefits by the amount that an employee can claim as a once-only deduction.

### **Garaging work cars at employees' homes, and logbooks**

Employers may have been garaging work cars at their employees' homes due to COVID-19. There may not be an FBT liability depending on:

- the type of vehicle;
- how often the car is driven; and
- the calculation method chosen for car benefits.

Employees' driving patterns may have changed due to the effects of COVID-19. If an employer uses the operating cost method, it may have an existing logbook. If so, the employer can still rely on this logbook to make a reasonable estimate of the business kilometres travelled. However, the employer can also choose to keep a new logbook that is representative of its business use throughout the year.

The issue of logbooks is also addressed in more detail in the COVID-19 and car fringe benefits fact sheet. There is also a separate ATO fact sheet on these matters.

### **Emergency accommodation, food and transport**

An employer will not have to pay FBT if it provides emergency accommodation, food, transport or other assistance to an employee where:

- the benefit is emergency assistance to provide immediate relief; and
- the employee is, or is at risk of being, adversely affected by COVID-19.

An employer will also not have to pay FBT for benefits that are considered "emergency assistance".

### **Items that help protect employees from COVID-19**

An employer may need to pay FBT on items it gives employees to help protect them from contracting COVID-19 while at work. These include gloves, masks, sanitisers and antibacterial spray.

The ATO says, however, that these benefits are exempt from FBT under the emergency assistance exemption if employers provide them to employees who:

- have physical contact with – or are in close proximity to – customers or clients while carrying out their duties; or
- are involved in cleaning premises.

Where employment duties are not of this kind, the minor benefits exemption may apply if an employer provides an employee with minor, infrequent and irregular benefits under the value of \$300.

### **Emergency health care**

There is a limited exemption from FBT if an employer provides emergency health care to an employee who is affected by COVID-19.

If an employer pays for its employee's ongoing medical or hospital expenses, FBT applies. However, if an employer pays to transport an employee from the workplace to seek medical help, that cost is exempt from FBT.

### **Flu vaccinations for employees working from home**

Providing flu vaccinations to employees is generally exempt from FBT because it is work-related preventative health care. COVID-19 testing also qualifies for the FBT exemption for work-related medical screening, under certain conditions.

### **Cancelled events**

An employer will not have to pay FBT if it is required to pay non-refundable costs for cancelled events that its employees were due to attend.

However, an employer may have to pay FBT if its employees were required to pay for their attendance at the cancelled event and the employer reimbursed them. This would be an expense payment fringe benefit – unless the otherwise deductible rule applies.

## **Job Vacancies**

FinPro is happy to place advertisements on our website for any finance related positions our members councils are advertising. Please send the following details through to [Gab](#)

- **Manager Finance**
- Central Goldfields Shire
- <https://www.davidsonexecutive.com.au/job/manager-finance-cgsc/>
- For further details please contact Seamus Scanlon on 0455 118 868 or Carla Bent on 0422 583 992
- Applications close Sunday 4 October 2020
- **General Manager Corporate Performance**
- Central Goldfields Shire
- <https://www.davidsonexecutive.com.au/job/manager-finance-cgsc/>
- For further details please contact Seamus Scanlon on 0455 118 868 or Carla Bent on 0422 583 992
- Applications close Sunday 4 October 2020

## FinPro Members Virtual Art Gallery



**HAVE YOU BEEN CREATIVE DURING THE COVID-19 LOCKDOWN?  
HAVE YOU ACHIEVED A GOAL, MASTERED A NEW SKILL, BUILT SOMETHING, MADE  
SOMETHING, WRITTEN SOMETHING?**

We would like to celebrate and share your success with our FinPro family.

And so – we make an official call out to all our wonderful members to share your success, no matter how big or how small.

PAINTING, DRAWING, COLOURING PAGES, COLLAGES, DIGITAL ART,  
KNITTING, CROCHET, TEXTILE ART, CRAFT, POTTERY, SCULPTURE,  
WOODWORK, POETRY, WRITING, MACRAME, JEWELLERY, GARDENING,  
LANDSCAPING, MASTERING A NEW SKILL, COOKING.... THE LIST IS  
ENDLESS!

We would like to celebrate your success with you. If you are willing, please send through a photo and a short description of what you have achieved during these 'interesting' times of isolation.

All contributions will be collated and displayed in a 'FinPro Virtual Gallery' in late October. Please send a clear jpeg (portrait) photo or photos and description to [Gab](#) by Sunday **11 October 2020**.

We thank Monash City Council for sharing with us their Gallery – this provided us with the seed for the idea we now present to our members. 😊

## FinPro Executive Members

**President** – Bradley Thomas (Hepburn Shire Council)

**Executive Officer** – Gab Gordon

**Vice-President:** Chair Technical Committee – Tony Rocca (Maroondah City Council)

**Technical Committee members:**

- Danny Wain (Monash City Council)
- Kristy Stephens (Bass Coast Shire)
- Liz Rowland (Western Water)
- Mark Montague (Yarra City Council)
- Nathan Morsillo (Greater Bendigo City Council)
- Vishantri Perera (Yarra Ranges Shire Council)

**Vice-President:** Chair Professional Development committee – Binda Gokhale (Wyndham CC)

**Professional Development Committee members:**

- Belinda Johnson (Southern Grampians Shire)
- Charles Nganga (Casey City Council)
- John Brockway (Surf Coast Shire) – also leads the FinPro Mentoring Program
- Kim Jaensch (Frankston City Council) – leads the FinPro Leadership Program

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**Thank-you to our 2019 Conference sponsors**

**We look forward to seeing you back at our next annual conference from 20 – 22 October 2021 at RACV Cape Schanck**

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**To Contact FinPro:**

**Gabrielle Gordon – Executive Officer**

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