



# Institute of Certified Bookkeepers

## Making you Count

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## Bookkeepers helping Bookkeepers helping Business

January 2018

Welcome to ICB's January 2018 Newsletter.



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# Additional Information for Members Only

In this month's [Members Newsletter](#) you will find the following additional information:

## Important News

- Changes to Casual and Part-Time Entitlements
- Are You A Trusted Advisor?
- Keeping the Motivation

## Best Practice Bookkeeping

- Purchased Annual Leave – New Resource

## The BAS Agent World

- How To Do Payment Plans Digitally

## Other Things Happening in the World

- Enterprise Agreement Calculator

## From the ICB

- A Member's Reinvention of Business
- 2018 Fellow Membership Nominations – Closing Soon!
- January 2018 eBrief for your Clients and Business

### ICB Conference 2018



“Bookkeeping 2018” delivers insights and training in the matters that are imposed into your world. Bookkeepers are at the forefront of businesses, ensuring compliance with the law, whilst providing efficient business solutions to drive success. The 2018 Conference is about developing your knowledge and skills to be the professional Certified Bookkeeper!

2017 has been a dramatic whirlwind of government liaison and initiatives that directly impact how you do bookkeeping and business from now on. The ICB 2018 Conference will draw on topics such as the development of processes to combat cyber security threats and data breaches (e.g. two-factor authentication). In addition, ICB will discuss the final implementation and operating impact of Single Touch Payroll (with the design process completed, we can now instruct you on how to apply it). The 2018 Conference will also include the ATO Operational Framework, the DTA’s Trusted Digital Identity Framework, and the AG’s Anti-Money Laundering.

Interact with presenters and ask your questions throughout the day using the ICB Conference app.

**Host:** *Amanda Linton*, Certified Bookkeeper, CEO and Director of ICB

**Keynote:** *Matthew Addison*, Executive Director of ICB

### Agenda

#### Key Topics for Discussion

- The Big Picture: The impact of what is happening around you
- Data Security, Cyber Security, Software Security, 2FA: How to manage these security developments
- The Definitive Guide on How to Implement Single Touch Payroll: For businesses and clients
- Anti-Money Laundering: It is progressing, but how will it affect you?

#### Technical Bookkeeping

Technical changes to GST in 2018 – A bookkeepers guide to the specifics of applying GST including:

- GST on Imports and Exports: Providing the framework of operations of importing and exporting with the GST implications for the business within Australia. Includes areas of Customers GST, Deferred GST, TradeX and Reverse GST
- Changes to GST on Low Value Goods and Digital Goods and Services: GST changes for importing low value goods and digital goods and services to Australia. Includes the debate on how does the bookkeeper know if GST has been applied?
- GST on Sharing Economy – AiRbnb and Uber: Review the sharing economy via websites and apps of ride sharing, accommodation and others. Considering how GST is applied to both income and expenses

#### Government in the Firing Line

- Fair Work: Our aim is to bring Fair Work Ombudsman into the discussion
- TPB: Their impact during 2017 and moving forward
- ATO: Raising the standards for BAS Agents

#### ICB Members Interaction

- Final ratification of the 2018 governance changes
- Awarding Fellow Membership
- Recognition of 5 and 10 year members
- Providing an opportunity for your reflection and input into the ICB year that was and the years to follow

## Registration Details

**9:00am for 9:30am start until 4:00pm**

- Earn 5.5 hours of CPE for ICB and 4.5 for TPB purposes

Prices	
Full Member	\$330.00
Student Member	\$330.00
Non Member	\$495.00

**To register for the 2018 Conference, please click the location you wish to attend:**

**Please Note:** Sydney and Melbourne offer a choice of two dates.

<b>Hobart</b> 28 February, 2018	<b>Sydney</b> 6 March, 2018 <b>OR</b> 7 March, 2018	<b>Brisbane</b> 13 March, 2018
<b>Cairns</b> 14 March, 2018	<b>Darwin</b> 16 March, 2018	<b>Adelaide</b> 20 March, 2018
<b>Canberra</b> 21 March, 2018	<b>Perth</b> 22 March, 2018	<b>Melbourne</b> 27 March, 2018 <b>OR</b> 28 March, 2018

## Presenters

**ICB Team:** Matthew Addison, Amanda Linton, Rick Van Dyk, Chris McComb, John Birse, Pauline Walton, as well as a panel of bookkeepers.

Partner Supporters and Sponsors including MYOB, Reckon, Xero, GovReports, Intuit QuickBooks, Workforce Guardian, Insurance Made Easy among others are engaged to attend the 2018 Conference. The 2018 Conference partners are being selected as providers of solutions that will be directly related to processes and concepts presented to you.

## Members' Meeting

The Formal ICB Members' Meeting will be held by webinar on the 11th April as notified elsewhere.

The Conference in each of the 9 locations will incorporate the highlights of matters for consideration by members, the award of Fellow memberships and recognition of years of membership. We will present an update on the Bookkeeping Profession and ICB's contribution to the development of the community.

All meeting material (the finances, the operations report, the accomplishments, and the future) will be made available prior to the 2018 Conference including the constitution changes and appointment of Directors. Members discussions will be more extensive at the 11th April meeting with electronic voting by members enabled during this time.

Members are invited to submit any items for discussion at the meeting to [Celina@icb.org.au](mailto:Celina@icb.org.au)

## Dietary Requirements

Tea and coffee on arrival, morning tea, lunch and afternoon tea provided.

All special dietary requirements **must** be provided at the time of making your booking.

All venues require 14 days notice.

**If you have any further enquiries, please do not hesitate to contact us.**

## Charities Must Submit by 31st January

### 2017 Annual Information Statement Due Soon!

Over half of Australia's registered charities are required to submit their 2017 Annual Information Statement by 31st January, 2018.

More than two-thirds of charities have already filed their reports, demonstrating their commitment to transparency and accountability.

Need assistance with your charity's reporting?

The [2017 AIS Guide and Checklist](#) are available now on the ACNC website.

## Best Practice Bookkeeping

### New Charge Rates for Bookkeepers

The December 2017 ICB survey of bookkeepers reveals absolutely no change in the general trend of charge rates by bookkeepers since 2016; this being \$50 to \$70 per hour.

In an era of:

- Increased expertise through the use of best of breed technology
- Positive CPI
- Increasing wages
- Accountants charge rates increasing
- The Fair Work Award for Clerical Services increased pay rates for similar services

We observe:

- That many experienced bookkeepers are providing an enhanced expertise in the services delivered.
- That as more accountants begin to utilise the business software which bookkeepers have been implementing into business, the accountants are charging more for the same services.
- Even in 2016, accounting firms were documented as charging typically \$120 per hour for bookkeeping services.

Manual data processing work should be charged at no less than \$60 per hour.

Business system design and implementation should be charged at no less than \$120 per hour.

**Note:** Rates can go as high as \$300 per hour and are acceptable based on the subject matter, as well as the level of expertise.

With regard to BAS assurance work, review of the business systems reports and transactions and preparation of the BAS in circumstances that are to be relied upon should be charged at a minimum of \$150 per hour.

### References

- [Who do you want to be in 2018](#)
- [Using current technology](#)
- [Charge Rate Calculator](#)
- [Clerical Award](#)

# ATO Requirements for Software Companies - 2FA/MFA

## Introduction

If a Digital Service Provider (DSP) – best understood to be a software company – provides a software product or service that reads, modifies, or routes any tax or superannuation related information, then that DSP is in scope of the ATO Operational Framework. This includes DSPs that use an intermediary (such as a gateway or sending service provider (SSP)) to interact with the ATO.

## Context

This update is only about the 2FA (2 factor) or MFA (multi factor) authentication requirements. For the purpose of this document we will use the term “2FA”.

## ATO requirements

1. If the product is hosted by the business (desktop, on premise, own server): 2FA is optional according to the ATO requirements.
2. If the product or service is hosted by the DSP (cloud, browser based, DSP hosted, accessible from any device type): **2FA is mandatory.**



## Impact on the DSPs

Software that has the mandatory requirement must implement and mandate a 2FA solution for all users with access to tax or super related information.

The proposed implementation date for the DSP to have this option is:

- For tax practitioners' products: available by 31st March, 2018 and mandated use by 30th June, 2018.
- For products with access to large volumes of tax and super data: available by 30th June, 2018 and mandated use by 30th September, 2018.
- All other mandated products: available by 30th September, 2018 and mandated use by 31st December, 2018.

Alternatively, they must provide assurances that sufficient controls are in place to mitigate the risk.

Moving into the future the government will develop the Trusted Digital Identity Framework (TDIF) which may alter (hopefully improve) the software and user experience as it replaces the Cloud Authentication & Authorisation solution (CAA) that is based around AUSKey, Access Manager and the Unique Software ID.

## Impact on you and your clients

The burden is on the software companies to deliver this solution to us.

If your software is unable to implement (or obtain an extension from the ATO) you may lose the ability to lodge tax and super information, or retrieve information back from the ATO through that software.

MYOB, Xero, and Intuit QBO all have 2FA solutions available.

## ICB Comment

We believe 2FA is a mandatory requirement for all business software – any software that has access to the business records or personal information, whether it is provided as a desktop, hosted or cloud-based application.

As professional bookkeepers we are protected if better security is in place on our software, and also on that of accessing client data.

The ATO are solving part of the problem and are able to mandate a requirement within their regime. As professionals we should require it of the software we use and recommend.

The ATO are increasing other areas of the security around the DSPs. Further information will be provided by ICB to you about the impact of these requirements on the software solutions we use, in future months.

## References

- [ICB – Multi-factor Sign-in Will be Compulsory](#)
- [ICB – Upgrade Your Software Or Else...](#)

## Payment Terms Should Be Hours, Not Days

**‘Why should it take 20 days?’: payment times changes gets mixed response**

**The government’s decision to introduce shorter payment times for small businesses has drawn mixed reactions from the bookkeeping industry, with one association calling for payments to be processed in ‘hours not days’.**

**accountantsdaily**

Earlier this week, the government announced that federal government departments and agencies will now be required to pay invoices for contracts worth up to \$1 million within 20 calendar days, following a recommendation of 15 business days put forward by the Australian Small Business and Family Enterprise Ombudsman (ASBFEO).

Institute of Certified Bookkeepers executive director Matthew Addison said the announcement was a “great step forward but not necessarily far enough”, calling on the government to mandate electronic invoicing (e-invoicing) that will see payments processed “within hours”.

“Why should it take government 20 days to process a requirement to pay funds for a legitimate and approved obligation?,” said Mr Addison.

“Government needs to mandate that all its purchasing will be with e-invoicing enabled suppliers — digital invoices received according to the Digital Business Council’s e-invoicing interoperability standard. Technically this standard is being enabled by technology that will be in place by April 2018.”

“We call on the government to mandate that government departments only receive e-invoices and that they only issue e-invoices to be implemented by June 2019,” he added.

“Using contemporary technology that receives an e-invoice we should then have a process to authorise and then pay within hours and not within 20 days.”

However, Diane Management director Diane Lucas said the announcement would bring relief to clients, who often had to contend with delayed payments.

“A 20-day cycle has to be better than previous terms,” said Ms Lucas.

“It may not be the requested 15 days, but in all fairness, an SMB may not be the most prompt in providing their invoice to the department.

“So if payment terms are based on invoice date, then a 20-day turnaround is a reasonable expectation.”

Mr Addison also believes shorter payment times can filter into the commercial environment and urged bookkeepers to embrace better invoicing programs in light of impending change.

“If the government enables the economy-wide infrastructure we will progress the Australian payment environment into the commercial business-to-business environment,” added Mr Addison.

“Professional bookkeepers should be embracing techniques to deliver invoices digitally using today’s technology, which is more than emailing PDF invoices.

“They must be enabling the receiving of invoices using digital technology, even those that read the PDF or scan the receipt and using OCR services to turn the paper or PDF into data that is automatically received into the accounting programs.”

*Original publication: [Jonatham Lian – Accountants Daily](#)*

## Confidentiality of Data and Cloud Storage

There are questions that must be asked when it comes to the storage of confidential documents and data.

These include:

- Where is it presently located?
- Who has access to these copies?
- What procedures are in place should the cloud provider disconnect or cease operations?
- Do you have sufficient knowledge on this matter, and has this been shared with the business owner?
- What is the relevance of Software to tax and super information?



The Tax Practitioners Board (TPB) is definitive, and this must be understood and known by your clients.

The TPB confidentiality provisions allow for information to be provided when the client has provided consent. This extends to any data that you as a BAS agent, and as required by the TASA code of conduct; is being held within the software that is being provided. This is the same software for which you provide certainty, advice, and any recommendations in circumstances where it is to be relied upon.

- Does your client know that this is the case?
- Have they consented for you to have access to this data?

The recent TPB webinar re-stated what they have previously prescribed in the Practice Note: Your client is to be informed and know.

### Where Do We Get the Required Information?

A common comment made is: “it is too hard for a professional to obtain this information”, or “it is not our responsibility, it is up to the software”.

While sympathetic to the burden that this places on professionals, it comes down to the terms of the engagement with the client; specifically what is your client relying on you for?

If you are engaged as the expert in providing information and advice that assists the client to make pertinent and consequential decisions on what actions and solutions to put in place, then it is imperative to be competent across this area.

### Today's World

There are increased obligations being placed on the ATO to improve their security arrangements, and to make it known. As such, the ATO are increasing their level of scrutiny over software.

The information the TPB is requiring to be available, or should be made available, is to be in a simple, concise information sheet provided by each software company. ICB are again calling out the software companies to provide this. This will be updated and provided once ICB has been made aware of the publication of the required information.

### Other Requirements

ICB has provided previous guidance on the TPB requirements; including the following extract:

#### **ICB Practical Implementation of the Confidentiality Provisions**

##### **General Principle**

If you are allowing, providing or know that another person or entity is accessing business information, you have a responsibility to ensure that the business is aware and has consented to that access.

## Software Subscriptions

1. If you “own” or hold the subscription to a software product that has a business’ data entered by you or anyone else; or
2. You have recommended the software; or
3. You have assisted the implementation of a software solution

Then the client must have specifically consented to every person or entity that has access to that file.

This includes notifying the business of the rights that the software providers typically hold; to use or access the data. It additionally includes notifying the business of the ability and protocol of the software provider for their support to access the data. In these situations you must also have taken reasonable steps to ensure that the software provider has a process in place to protect the client data.

## Offshoring

When a client’s work is sent overseas (offshore) or access is provided to another person to process the client’s information, then it is imperative that the client has been informed and consented prior to any action taking place.

## Inadvertent Disclosure

Additionally, BAS agents must take care of situations in which inadvertent or accidental disclosure may occur.

Be sure to secure information in the office so that external service providers do not have access to client information. If using public computers for internet access, make sure to use browsers in “incognito” mode so that no history is retained.

Paper documents must be shredded. Computers or other electronic devices must be wiped of all data, and reformatted to factory settings before being disposed of.

By following these types of steps, it ensures the safety of data for the client and for you as a professional.

## References

- [ICB – TPB Code of Conduct](#)
- [ICB – TPB Information Sheet – Cloud Computing](#)
- [TPB – Confidentiality Client Information Sheet](#)
- [TPB – Video on Confidentiality](#)

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## What Type of ATO Debt Plans Do We Want

The ATO typical debt payment plans require an upfront payment, normally 10% of the amount outstanding and then monthly payments over 12 months. Apparently the ATO can “tailor” these to suit circumstances, but we don’t see many non-standard plans put in place.

The ATO have recently improved the ATO online payment plan experience for Individuals and Sole Traders, and will bring this new functionality into the new Portals for Agents, which is now scheduled for public release by June this year.



## ICB Proposes

1. Upfront payments are not always possible.
2. We may not always need 12 months.
3. We sometimes need 2 months for this debt, but then we might need another arrangement for the next BAS.
4. We have been told that we should always lodge, and then we should sort out any payment issues.

The ATO have asked for real examples of what types of arrangements we would like to be able to put in place. This includes the type of terms that would be good to have for some of your clients.

Some of these include:

1. Nothing upfront and then make a payment of a 1/3 each fortnight
2. Nothing upfront and pay the balance off over a 12 months period
3. Nothing upfront and pay the balance off monthly over 12 months, however, with only 8 payments; i.e. missing each BAS Payment month. This means having to pay the March BAS amount in May, miss out the month of May in any payment amount.
4. For those that need to catch-up, organise a piggy-back arrangement. This could entail:
5. An arrangement for all outstanding amounts and then when lodging the next BAS come to a different arrangement for the new debt amount; i.e. have two plans in place.

### What Type Would You Like?

We have also noted issues with the ATO policy:

- ATO stating that lodgement extensions do not apply when there is a payment plan in place (which normally isn't true, but some ATO people try this)
- ATO defaulting payments plans because the taxpayer misses the next payment by a few days

We have been told that we should always lodge, and then we should sort out any payment issues.

To clarify some of these issues the ATO advised as follows:

The ATO can grant payment plans to eligible clients online or via our automated phone service up to \$100,000. Payment plans entered through the online or automated phone service can run for a maximum of 24 months. The automated services consider the client's circumstances and risk profile.

Some clients may not be eligible to enter into a payment plan through the automated services because they do not meet the criteria built into the online system – more information may be required in order to make a decision on whether or not to grant a payment plan, and those clients will be directed to the ATO to negotiate a payment arrangement verbally.

The ATO staff may need to know more about a client's financial situation so that they can offer a tailored payment plan that is manageable and will suit their needs.

A full list of the factors that will be taken into account in determining whether to accept payment by instalments can be found at [PSLA 2011-14](#).

The amount of the upfront payment required to secure a payment plan is a minimum of 10% and will vary depend on the clients risk profile. The high risk clients that still meet the eligibility requirements will need to make a larger upfront payment.

Generally, if a client has defaulted on past payment plans, already has a payment plan on the account or has some other unresolved issues linked to their accounts, then the payment plan will be refused.

## References

- [ATO – PSLA2011-14](#)
- [ATO – Payment Plans](#)
- [ICB – Debt Plans](#)

# Continued Professional Education

## Continuing Professional Education

ICB Events and Webinars	Classroom	Online
<p>ICB Conference 2018 Multi-locations, Multi-date</p> <p>ICB Technical Webinar - Business Series - Starting Your Business Online, 8th February, 2018</p> <p>ICB Technical Webinar - Business Series - Understanding Your Costs Online, 1st March, 2018</p> <p>ICB Technical Webinar - Business Series - Working With Clients Online, 8th March, 2018</p> <p>ICB Technical Webinar - Back Payments and How to Process Online, 20th March, 2018</p> <p>ICB Technical Webinar - Business Series - Growing Your Business Online, 29th March, 2018</p> <p><b>Note:</b> Webinars are recorded and available for members to listen to in your own time in the <a href="#">ICB Webinar Library</a></p>	<p>Xero Accounting &amp; Xero Payroll Multi-locations, Multi-dates</p> <p>MYOB Bookkeeping Multi-locations, Multi-dates</p> <p>Foundations of Payroll Multi-locations, Multi-dates</p> <p>Budgeting and Cashflows on Calxa Perth, Multi-dates</p> <p>Budgets and Cashflow Management Perth, Multi-dates</p> <p>Understanding Financial Reports - including Non Reporting Entities Perth, Multi-dates</p>	<p>Excel Training Courses Excel Courses, Multi-dates</p> <p>MYOB Training Courses MYOB Courses, Multi-dates</p> <p>Xero Training Courses Xero Courses, Multi-dates</p> <p>Quickbooks Online Product Update Webinars Webinar, Multi-dates</p> <p>ACNC Webinars Webinar, Multi-date</p>
		

## ICB Terminations Workshops - Online

These comprehensive Terminations Workshops have been presented to over 500 people in classroom and online.

The Learning Material, based on the 2017 ICB Termination Workshop Series, is now available:  
[Online Terminations Learning Package](#)

The Learning Package contains the following resources:

- **Terminations Knowledge & Exercise Based Training**
  - ▶ Termination Workshop Online Recording (2 × 1 hour sessions)
  - ▶ Termination Presentation
  - ▶ Workshop Manual (as a PDF and a hard copy will be sent to you)
- **Terminations in Software**
  - ▶ MYOB Webinar Recording and Presentation
  - ▶ Intuit Webinar Recording and Presentation
  - ▶ Xero Webinar Recording and Presentation
  - ▶ Reckon Webinar Recording and Presentation

### How to Access the Learning Material

*Only available to ICB members!*

**\$150 plus GST**

Order at the ICB Shop:

[Online Terminations Learning Package](#)

### CPE

This course qualifies you for 3.5 hours CPE.

## MYOB - Make 2018 the Year of Your Success



### 1. Bookkeeping for beginners

This course introduces the fundamentals of bookkeeping, including manual bookkeeping as well as MYOB AccountRight skills. Topics include basic accounting concepts, invoicing, maintaining your cashbook, financial reporting and bank reconciliations.

**Cost \$1,159 / Subscriber Price \$985.15**

### 2. Setting up AccountRight

Get up and running with MYOB AccountRight quickly and confidently. Learn how to set up your accounts, tax codes, contacts and inventory. Also learn how to use your existing financial information to get started, and how to keep your data safe.

**Cost \$399 / Subscriber Price \$339.15**

### 3. Day-to-day processes with AccountRight

Covering all the essential processes, this course will take you from entering sales and purchases right through to reconciling bank accounts.

**Cost \$399 / Subscriber Price \$339.15**

#### 4. **End of period reconciliation and BAS with AccountRight**

Learn how to reconcile your company file. Prepare for regular, periodic and end-of-year reporting, (including completing your BAS using BASlink) Correct data imbalances, reconcile GST and super, preparing data for your accountant and more.

**Cost \$399 / Subscriber Price \$339.15**

#### 5. **Payroll Management with AccountRight**

We'll show you how to set up payroll categories, record pays, manage leave, report PAYG withholdings and pay your employee's superannuation directly from AccountRight.

**Cost \$399 / Subscriber Price \$339.15**

#### 6. **Inventory management with AccountRight**

Manage your stock smarter with MYOB AccountRight's Inventory Module. Topics include using the Auto Build function to construct inventory items, back ordering, performing stocktakes, adjusting inventory item prices and reconciling inventory.

**Cost \$399 / Subscriber Price \$339.15**

#### 7. **Advanced processes: beyond the basics of AccountRight**

Know the basics of AccountRight and want to learn how to improve your business operations? This course covers tips, tricks and troubleshooting techniques to help you use AccountRight to run your business at its best.

**Cost \$399 / Subscriber Price \$339.15**

#### 8. **Business reporting and analysis with AccountRight**

Using the reporting tools in MYOB AccountRight, together with Microsoft Excel templates and formulas, you'll learn how to get accurate, just-in-time information, analyse how your business is tracking and how to improve your business performance.

**Cost \$399 / Subscriber Price \$339.15**

[Book now](#)

**For more information or to book call 1300 555 151 or request a [call back](#).**

We look forward to seeing you there.

Regards

The MYOB Team

## Reckon Training Academy

Our upcoming featured training include short and in-depth classroom training on Reckon Accounts and Accounts Hosted facilitated by Reckon Accredited Partners. Attend these training (held Australia wide) to get the most out of your Reckon software and manage your finances better.



### Featured Classroom Training

#### **Short classroom training on Reckon Accounts / Hosted**

Learn how to use various features in Reckon Accounts efficiently and streamline your business practices. The 3-hour sessions will be held in these cities over the next few months: Adelaide, Brisbane, Cairns, Gold Coast, Hervey Bay, Maroochydore, Melbourne, Perth, Sydney, Toowoomba, Townsville.

Topics include:

- Basics of Reckon Accounts
- Manage transactions and inventory
- Prepare a BAS
- Manage adjustment notes and reports

[Learn more](#)

## **In-depth classroom training on Reckon Accounts / Hosted**

Deep dive into the features of Reckon Accounts and Hosted, and improve the productivity of your business. These comprehensive sessions are held Australia wide.

Courses include:

- Certificate (beginners)
- Advanced certificate
- BAS and company reoprtng
- Paying your employees
- Certificate for bookkeepers

[Register now](#)

## **Product Webinars**

### **Navigating Reckon One Essentials**

Join the talented Reckon Training Team on a fast-moving, interactive navigation of the Reckon One modules. Let us guide you through the features and functionalities – making you the expert on Reckon One.

[Attend a webinar](#)

### **Getting started with Reckon Accounts Hosted**

Get a good grounding in the basic features, tips and tricks of Accounts Hosted:

- File management and best practice
- Upload, download and copy functionality
- File sharing, and more!

[Attend a webinar](#)

## **Industry Webinars**

### **Monthly tax update from Nexia Australia**

Explained in everyday language by Roelof, you will learn about recent tax updates and issues affecting business owners, accountants and bookkeepers, helping you remain compliant with the ATO. Topics include indirect tax, superannuation developments and more.

[Roelof van der Merwe](#) is the National Taxation Director of Nexia Australia and New Zealand, focusing on all aspects of specialist tax training.

[Learn more](#)

### **Managing conflict in the workplace**

Resolving conflicts is key to having a good relationship with your clients and colleagues. Through this webinar, you will learn how to identify the cause of conflict, negotiate better, de-escalate tense situations and more.

[Learn more](#)

Can't attend any webinars?

[Sign up for a free account](#) and access the recorded webinars in the Training Academy.

### **Contact Us**

[training@reckon.com](mailto:training@reckon.com)

1300 655 975

[academyau.reckon.com](http://academyau.reckon.com)

# ICB Network Meetings

## Upcoming Network Meetings

<b>Webinars</b>				
Online 9th February, 2018	Online 12th February, 2018			
<b>ACT</b>				
Canberra - Northside 20th February, 2018	Canberra - Phillip 13th February, 2018			
<b>NSW</b>				
Albury 2nd February, 2017	Ballina 9th February, 2018	Balmain 12th February, 2018	Bathurst 20th February, 2018	Bella Vista 15th February, 2018
Bellingen 20th February, 2018	Blue Mountains 12th February, 2018	Brookvale 12th February, 2018	Central Coast 21st February, 2018	Dubbo 26th March, 2018
Hawkesbury Region 27th February, 2018	Hills Districts 21st February, 2018	Hornsby 1st February, 2018	Lower North Shore 19th February, 2018	Moorebank 7th February, 2018
Newcastle 19th February, 2018	Newport 13th February, 2018	Orange 23rd March, 2018	Port Macquarie 13th February, 2018	Randwick - Bondi 14th February, 2018
Southern Highlands 12th February, 2018	Shoalhaven 12th February, 2018	Sutherland 14 February, 2018	Tweed Coast 7th February, 2018	Wollongong TBC, 2018
<b>NT</b>				
Darwin 12th February, 2018				
<b>Queensland</b>				
Atherton Tablelands 7th February, 2018	Brisbane Central 15th February, 2018	Brisbane North 6th February, 2018	Brisbane South 20th February, 2018	Bundaberg 20th February, 2018
Burpengary 21st February, 2018	Cairns 9th February, 2018	Dalby 25th January, 2018	Gold Coast - AM 13th February, 2018	Gold Coast - PM 13th February, 2018
Hervey Bay 20th February, 2018	Ipswich 13th February, 2018	Logan 21st February, 2018	Moreton Bay 12th February, 2018	North Sunshine Coast 8th February, 2018
Port Douglas 19th January, 2018	South Sunshine Coast 8th February, 2018	Toowoomba 16th February, 2018	Townsville 9th February, 2018	
<b>South Australia</b>				
Adelaide West 16th February, 2018	Mt Barker 20th February, 2018	Para Hills 14th February, 2018	South Adelaide 8th February, 2018	Unley 15th February, 2018
<b>Tasmania</b>				
Hobart 16th February, 2018	Launceston 15th February, 2018			
<b>Victoria</b>				
Brunswick 20th February, 2018	Bulleen 13th February, 2018	Burwood 7th February, 2018	Chadstone 12th February, 2018	Cobram TBC
Craigieburn 13th February, 2018	Docklands 9th February, 2018	Echuca 16th February, 2018	Frankston 15th February, 2018	Geelong 20th February, 2018
Lilydale TBC, 2018	Macedon Ranges 6th February, 2018	Mitcham 8th February, 2018	Mordialloc 13th February, 2018	Mornington 23rd February, 2018
Mt Waverley 6th February, 2018	Narre Warren 13th February, 2018	Sale 8th February, 2018	Warragul 19th February, 2018	Wyndham 9th February, 2018
Yarra Valley 9th February, 2018				
<b>Western Australia</b>				
Broome 2nd February, 2018	Bunbury 6th February, 2018	Busselton 23rd February, 2018	Cockburn Central 21st February, 2018	Geraldton 9th February, 2018
Joondalup 15th February, 2018	Kalgoorlie 15th February, 2018	Melville 14th February, 2018	Noranda 14th February, 2018	Northam 29th January, 2018
Welshpool 20th February, 2018				

## January 2018 Question of the Month: Overtime for Xmas casual

This month's question for you all to debate at your network meeting is:

I have had a casual employee over the Xmas break. They have worked the main days from 27th December through to the 5th January. Do I pay overtime for all of this period? Is there casual loading included?



Let us know your thoughts here

## December 2017 Answer of the Month: When to deduct notice period

### Last Month we Asked You:

When is the employer allowed to deduct the notice period not worked from an employee's pay from the net value of the termination pay?

### ICB's Response:

There are two situations where the employer is able to deduct the notice period worked:

- The first is where the employee abandons their employment when they do not return to work, and have not notified the employer. This often comes into effect after being absent for three days or more. This is in addition to the employer attempting various ways to contact the employee however, to no avail.
- The second is when the employee has resigned and has requested to work out only part of their notice period however; the employer has not agreed to this and would like them to work the full period. The employee then only works what they choose and do not return for the balance of the notice period.

### References

- [Fair Work – Notice and Final Pay](#)
- [ICB – Abandonment of Employment](#)

## From the Support Team

*"I only joined this year; wish I had joined years ago. I love the local network meetings to have training and time with other bookies is such a bonus!"*

### From the Support Team

The Support Team consists of qualified and experienced individuals that are part of ICB, who are honoured to assist you with your questions and queries.

The bookkeeping journey, at this time, is diverse and layered, and the Support Team understands this.

It is important to remember that as much as we're here, we can only advise and guide – as much as it is done exceptionally well.

As we come into a New Year, with new challenges, new legislative changes, STP coming into effect, GST on overseas low-value items arriving in July and much more, help us help you through using our extensive resources, providing feedback on what you need and know that we are one of you – bookkeepers on the bookkeeping path.

*"ICB is there to have your back when it goes belly up. Fantastic support!"*

### References

- [ICB – Single Touch Payroll](#)
- [ICB – GST on Overseas Low Value Items](#)

## Other Things Happening in the World

### SBSCH to Join ATO Online Services

*Article taken from ATO website on Tuesday 16th January, 2018*

On February 26, the Small Business Superannuation Clearing House (SBSCH) will join the ATO's online services. This will streamline how you use the SBSCH on behalf of your clients. It will also include extra functionality, such as the ability to sort employee listings and payment by credit card.

The SBSCH will be accessible via the Tax and BAS Agent Portals under the 'Manage Employees' menu. Your clients will be able to access the SBSCH within the Business Portal.

The SBSCH will be unavailable from February 20–25 while the ATO transfer the data into their online services. If you have clients that pay super guarantee monthly, the ATO recommend they complete their transactions before this period.

The ATO are holding some webinars from February 6–8 that will provide information to guide you through the new SBSCH. You and your clients can register to attend a session.

#### References

- [ATO – Small Business Super Clearing House](#)
- [ATO – The new SBSCH webinars](#)
- [ICB – SBSCG Moves to the Portals](#)

### TPB BAS Renewals - Voting Members

When it comes to the renewal of TPB BAS registration, the members of ICB that are **Affiliate Members and above** can say "Yes" – they are a voting member.

#### References

- [TPB – Renewing your BAS agent registration](#)
- [TPB – Registration](#)
- [TPB – Renewing your registration](#)

### Fair Work Breaches and Court Cases

#### Fair Work vs Peter Jones

**"Political party leader penalised for short-changing workers"**

##### The Case

A political party leader who promised to pay workers \$30 an hour to hand out how-to-vote cards but paid them nothing has been penalised in Court and criticised by a Judge for his "arrogant" attitude and lack of remorse.

Peter Jones, who was the secretary and lead upper house candidate for the No Land Tax Party at the 2015 NSW election, has been penalised \$13,315 in the Federal Circuit Court. His party has also been penalised a further \$67,575.

The penalties, imposed by Judge Tom Altobelli, are the result of legal action by the Fair Work Ombudsman. Jones and the No Land Tax Party recruited about 3600 workers to hand out how-to-vote cards for up to 10 hours on NSW Election Day in 2015 by offering to pay \$30 an hour. The Fair Work Ombudsman investigated after being contacted by workers and commenced legal action after Jones and the No Land Tax Party failed to co-operate.

In Court, Jones and the Party admitted contravening workplace laws by failing to pay the workers but submitted that “it cannot seriously be accepted by the Court that not being paid approximately \$300 for the day has had a material impact on their lives, well-being or finances”. Judge Altobelli labelled the submission “arrogant”.

The Fair Work Ombudsman’s litigation focused on a sample of 21 of the underpaid workers who were short-changed a total of \$6219. The sample included teenagers, students and people who were otherwise unemployed, among others.

Jones and the No Land Tax Party recruited workers by mailing flyers to homes around NSW, stating “your base pay is \$30 an hour – you will get paid this regardless of what vote your local candidate obtains...” Additional bonuses up to \$500 were also offered if candidates polled well. Jones also emailed many of the workers on Election Day, and on three separate occasions after the election, assuring them they would be paid.

However, Jones stated in Court that the No Land Tax Party was reliant on receiving public funding to meet the wages, with this funding to be received only if a candidate was elected to the NSW Parliament. Not one No Land Tax Party candidate was elected.

Jones and the Party also contravened workplace laws by failing to keep basic employee records and failing to comply with a Notice to Produce issued by the Fair Work Ombudsman during its investigation, submitting that the non-payment of workers was “a grave miscalculation that arose from blind optimism”. However, Altobelli accepted the Fair Work Ombudsman’s submission that, when considered in its entirety, the contraventions of Jones and the Party were deliberate.

“The difficulty for the Respondents is that there is no evidence that satisfies the Court that they had a legitimate and considered expectation of winning one or more seats in the NSW Election on 28 March 2015,” Altobelli said. “Moreover, even if they had won, on their own evidence (or lack thereof) they could not have reasonably satisfied the requirements for payment from the Election Campaign Fund due to lack of records.”

## **The Judgment**

Jones and the Party rectified underpayments of the 21 sample workers – who represent less than one per cent of all workers engaged – only after the Fair Work Ombudsman commenced litigation. There is no evidence that other workers have been back-paid.

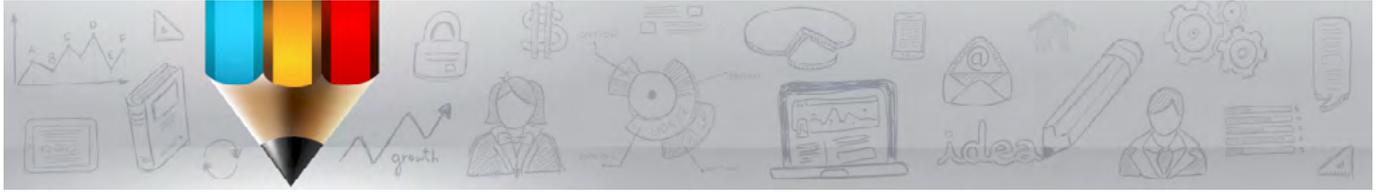
Altobelli found that Jones and the Party “do not appear to take full responsibility for their contraventions” and that there had been “limited demonstration of contrition or remorse”.

Altobelli ordered the No Land Tax Party to audit entitlements owing to all workers it engaged on NSW Election Day in 2015 and to advise the Fair Work Ombudsman of the steps it will take to rectify identified underpayments.

## **References**

- [ICB – Fair Work Ombudsman Case Studies](#)
- [Inside Small Business Article](#)

### ICB Members Meeting 2018 - Make It Count!



#### All Members of ICB are invited to attend our Annual Members Meetings

- Webinar 11th April 2018
- ICB Conference-based meetings in 9 locations

Have you got the willingness, capacity and expertise to be involved in ICB, and want to [help take ICB into the next era](#)?

The formal ICB members meeting will be an exclusive members webinar session to finalise the voting on the formal resolutions to be held on [Wednesday 11th April, 2018](#) at 2:00pm (AEST), which you can [register for here](#).

The 2018 meeting will include:

- Constitution reform including
- Change to the composition of the Board of Directors
- Appointment of new Directors

The members annual meeting is also held as a series of meetings in conjunction with our [annual conference](#), from 2:30pm (approximately) to 3:30pm in 9 locations.

Due to the substantial nature of decisions to be made in the 2018 meeting a formal electronic voting system will be enabled to allow members to cast their vote in conjunction with the opportunity to meet and be informed by the face-to-face meetings and webinar.

Voting will open on 28th February and close at 4:00pm on the 11th April 2018.

If you plan to attend the annual conference then please [click here to register for one of these events](#). You may attend the Members Meeting without attending the conference.

#### Members Meeting Agenda

Face to Face meetings in each of 9 locations include:

- [Recognition of recipients of Fellow Membership](#)
- Recognition of Members Years of Service

Conference-based meetings will highlight the following items with the detailed discussion at the formal members meeting on the 11th April

#### Presentation and Receive Reports

- [Constitution Changes](#)
- Ratification of Directors appointments
- 2017 Financials (Balance Sheet and Profit and Loss)
- Operations and Management framework for acceptance and clarification
- Membership Statistics
- Network Meetings
- Policy and Philosophy of ICB

## Highlights for Discussion

- ICB Achievements
- Key Activities and Initiatives
- Government Involvement

The webinar meeting will include time for open forum responses to members requests or questions.

The meetings held in conjunction with conference will address member issues raised by prior notice by email to [celina@icb.org.au](mailto:celina@icb.org.au). Any topics or questions asked on the day may need to be received and responses provided at the formal webinar meeting on the 11th April.

Membership of ICB is granted in accordance with our corporation documents and membership guides, explanation is provided:

- In our [Constitution](#)
- In our [membership grade explanation](#)
- In our [ICB Code of Conduct](#)

## Discussion Paper

The concepts being reviewed and drafted into the proposed Constitution changes are available [here](#).

## What's New this Month from ICB

New and updated resources for January 2018

- [Casual Employees](#)
- [WET \(Wine Equalisation Tax\)](#)

Other news for January 2018

- [ATO 2017 Year in Review](#)

[Click here to view the latest news for the month.](#)

[ICB Q&A Space](#) – You can check out all the latest threads here.

Feel free to ask your questions regarding any issue you may be having or if you require clarification, we are here to help.

The [Latest Updates](#) lists all the topics in order of replies.



## From Strategic Partners

### Trend turnarounds to look out for in 2018

*Originally published in Inside Small Business*

**Seven trend turnarounds that will shape business success in the year ahead.**



*By Roland Farrugia, Virtual Services Advisor, Serviced Offices International*

Every year sees a round of trend predictions, usually based around a host of new and “exciting” acronyms such as MA (marketing automation), AI (artificial intelligence), AR (augmented reality), VR (virtual reality) and, the latest, FBA (fulfilment by Amazon).

But there are heaps of those on the internet. So, instead, I thought we’d look at the trend turnaround, aka a trend that’s reversing and heading in the other direction.

## **1. Resting on one's historic laurels**

Once upon a time Fortune 500 companies (started mid last century) were likely to have a lifespan of around 75 years. However, even Fortune 500's aren't immune from the massive shift that's taking place in business – now only having an average life span of 15 years. Australia's larger businesses (according to the ABS) are declining in number, having dropped about 11 per cent in the last five or so years. Staying ahead relies on an ability to keep up and move quickly. And let's face it, most small-business owners have that in spades. The issue, therefore, becomes [finding the extra time it takes to keep up and still retaining a level of work-life balance](#).

## **2. Bigger is better (um, no, not so much)**

More and more friends is no longer better. Going somewhere with 1000 of your “closest personal friends” is so 2017. Now, particularly if you're a millennial, it's all about more intimate, face-to-face, gatherings. Think about how you might use that in your business.

## **3. Standard-issue products and services**

Just like Henry Ford's “you can have any colour as long as it's black” mantra, standard issue is going the same way. The trend in 2018 and beyond is to work with clients to customise, highly personalising their products and services. It might be designing a custom-print Lego mosaic, or working with a customer to build a tailored set of virtual services that are just right just for their business.

## **4. Perfect models**

Airbrushed, young, white is now oh so old school. These days your marketing messages need to include photography that demonstrates a diversity of race, gender, size, orientation, and so on – all preferably without any airbrushing having taken place. It's all about keeping it real.

## **5. Consumption rules**

Err, not any more. Given that a considerable portion of the world's landfill is taken up by “use once or twice and chuck” items, this was a trendy that had to swing back the other way. 2018 will see more and more businesses jump on the “buy once, wear/use forever(ish)” bandwagon. How can you embrace that in your business?

## **6. Millennials and Gen X as “the” entrepreneurs**

Gen Y aren't the only entrepreneurs out there. Lots of retired boomers aren't staying retired – they're getting bored and starting businesses, and there's a host of Gen Z (think kids from five to 20) that are starting businesses thanks to technology and their au-fait-ness with it. There might be opportunity in that for you.

## **7. Collaborative co-working spaces**

Turns out that even at work, people are creatures of habit. They like having a space to call home with their stuff where and how they left it and a door that shuts the world, the noise and distractions out. 1300 Apple staff can't be wrong. They all want to boycott Apple's new \$5 billion state-of-the-art open plan co-working space – despite all its “trendy” inclusions. They just want control over their environment. As do most business owners – who also want flexibility in their office environment so that it can grow and downsize with them.

I hope the start to your 2018 has been amazing and you arrive rested and refreshed, having regained a modicum of work-life balance over the break.

## Major Updates to Accounts Hosted

We're excited to announce a complete upgrade of our server infrastructure that will **improve the performance of Accounts Hosted**. The update will be released today with no action required from you.



The benefits include:

- **Faster & more responsive.** The upgrade will improve your productivity and operational efficiency when performing day to day tasks in Accounts Hosted.
- **Increased stability and reliability.** The new infrastructure means less issues and outages, providing a more reliable service.
- **Greater capacity.** The upgrade provides greater capacity and user load functionality that means performance stays the same no matter how many people are logged in.
- **Improved printing & clipboard.** We have reduced the number of clicks required for you to print your documents so you can print faster. You can now also copy and paste directly Ctrl+C and Ctrl+V on your keyboard without using the clipboard.

For more information on the update [click here](#).

This update prepares the groundwork for future updates and releases including Single Touch Payroll and integrations within the Reckon eco-system coming in the first half of 2018 as well as annual compliance updates.

We're committed to the future development and enhancement of Accounts Hosted and hope this update will help improve your user experience.

Kind regards,  
**The Reckon Team**

## From the ATO

### ATO Portal Maintenance

See [this link for scheduled times](#) for the full guide to system maintenance and issues.

The portals will be unavailable at the following times for scheduled system maintenance.

#### Planned System Maintenance

Start Time	End Time
Thursday 25 January 2018 – 11.30pm EDT	Monday 29 January 2018 – 7.00am EDT
Saturday 3 February 2018 – 9.00pm EDT	Sunday 4 February 2018 – 9.00am EDT
Saturday 3 March 2018 – 9.00pm EDT	Sunday 4 March 2018 – 9.00am EDT
Saturday 7 April 2018 – 9.00pm EST	Sunday 8 April 2018 – 9.00am EST

For more details regarding BAS Agent portal maintenance, [click here](#).

## ICB Membership Statistics

**5,600 Members** at 31 December 2017

3,961 Members maintain Fellow, Member, Associate, Affiliate and Educator Membership. ICB also has 15 Accredited Training Provider Members and 1,623 Student Members.

## ICB Supporters and Sponsors



Please note that, in between newsletter issues, articles may be published straight to the Latest News section of the website.

The Institute of Certified Bookkeepers complies with the Spam Act 2003 and we have a documented [Spam Policy](#) on our website. You can unsubscribe from ICB newsletters and updates [here](#).

ICB's Newsletter contains news articles, links and regular sections that we feel will be of interest. If there is anything that you would like to see, whether a regular feature or a one-off, please let us know. Email your ideas to [admin@icb.org.au](mailto:admin@icb.org.au)

**The** monthly Newsletter for members of the Institute of Certified Bookkeepers.

A selection of those articles listed are accessible by ICB Members **only** – ICB Members, you will need to be logged onto the ICB website to view all the articles in full.

The newsletter of ICB is designed as information and resources for Bookkeepers with clients and also bookkeepers in employment.

The content of the newsletter maybe relevant in part or in whole to other publications or other purposes.

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Kind regards,  
ICB Newsletter Team

[To unsubscribe from receiving this newsletter, please click here](#)

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