

Bookkeepers Advising on JobKeeper

The role of a bookkeeper with the businesses for JobKeeper et al, is no different to the level of your role and responsibility when preparing a BAS or running a payroll.

The Business is ultimately responsible and must be engaged, consent and declare what is being stated to the ATO.

What is our process to properly perform BAS work?

- We need to understand the requirements of the law.
- We come to an understanding (an engagement letter) with the business as to what they expect of you.
- We then consider the business circumstances and consider how to apply the law to those circumstances.
- We inform the Business as to the requirements.
- We seek their direction as to what services we are to provide to improve their systems or to check that they are complying. We do not do anything that they have not engaged us to do. The Business must make the decisions about what you are engaged to do.
- We do the work we are engaged to do. We use our knowledge and expertise to provide the service.
- We obtain information from the Business.
- We prepare the BAS etc.
- We obtain their Declaration that they have provided us with complete, true and correct information to enable us to provide true and correct statements.
- We obtain their consent to lodge the end results.
- Your declaration to the tax office is that you obtained the declaration from the client and that you are authorised to lodge.

Let's talk JobKeeper

If you are going to be involved in the implementation of JobKeeper for a Business then;

- You must seek to understand JobKeeper
 - You and everyone else is struggling with the rapid implementation of JK.
 - Follow ICB guidance and apply your professional approach
- Have checklists and processes
- Follow those checklists and processes
- Provide the business with information
- Perform the work the business engages you to do
- We seek their Declaration that they have provided us with complete, true and correct information to enable us to provide true and correct statements.

- We prepare the information, the self assessment of their eligibility for JobKeeper including the decline in turnover, the process to determine the eligibility of the employees and then it just gets into payroll and reporting.

Our responsibility is to apply the code of conduct as a BAS Agent or as a Certified Bookkeeper to the role that we perform.

In relation to all areas of that client you must still:

- a) Act honestly and with integrity
- b) Act lawfully in the best interest of your client (generally)
- c) Act lawfully in the best interest of your client over any personal interest you may have in that client or their business affairs (be and act independent)
- d) Advise the client of their rights and obligations of the relevant tax laws that are materially related to the work you are doing

In relation to the areas that you HAVE been engaged to perform work then you must:

- e) Have and provide competent service
- f) Have knowledge and skills
- g) Take reasonable care to ascertain/understand the clients relevant state of affairs
- h) Take reasonable care to ensure tax laws are applied correctly
- i) Advise the client of their rights and obligations of the relevant tax laws

[ICB Guidance – BAS Agent Code of Conduct – Applying to a Specific Client](#)

[ICB Guidance – BAS Agent Code of Conduct – Applying to a specific engagement](#)

[ICB Guidance – Competence / Diligence / Taking reasonable care](#)

[ICB Definitive Guide Applying the Code of Conduct \(V2 2012\)](#)