

South Australian Local Government Financial Management Group
WORKSHOP AND CONFERENCE

BACK TO THE FUTURE

CELEBRATING

30
YEARS



**Thursday & Friday,
5 & 6 December 2019**

Adelaide Convention Centre
North Terrace, Adelaide

Keynote Speaker: *Paul Barry*



SALGFMG

South Australian Local Government
Financial Management Group Inc.

Register online at
www.salgfmfg.com.au

Back to the Future

9:30am Registrations

9:50am Introduction

MC: Lisa McAskill

10:00am Welcome

President: Kate George, SA Local Government Financial Management Group

10:05am New Standards

Presenter:

Carmen Ridley, Principal, Australian Financial Reporting Solutions

Description:

This session will discuss the new standards and in particular the new leasing standard, its implications for Local Government and how it can be practically implemented in the real world.

10:45am Local Government Cost and Efficiency

Presenter:

Dr Matthew Butlin, Commissioner, South Australian Productivity Commission

Description:

This session will provide an update on the South Australian Productivity Commission's inquiry into Local Government cost and efficiency.

11:25am Morning Tea

11:55am Panel Session - Model Financial Statements

Facilitator:

Lisa McAskill, MC

Panelists:

Tim Muhlhausler, Partner, Galpins, **Samantha Creten**, Partner, Dean Newbery & Partners, **Corinne Garrett**, Director, UHY Haines Norton, **David Papa**, Partner Risk & Assurance Services, Bentleys SA

Description:

This session will provide an opportunity to provide feedback or ask questions on the Model Financial Statements and your Council's Audit.

12:45pm SA GST Class Ruling on Fees and Charges

Presenter:

Pat McCarthy, Director, Genesis Accounting

Description:

This session will discuss the new SA GST Class Ruling on fees and charges. The session will aim to analyse the Ruling and illustrate the categories of fees covered by the first Ruling, then examine each category to see what fees have been included and any that will be included in the second ruling. The session will also look at how the ATO dealt with some difficult issues and the important inferences to be drawn from what they say. Finally a comparison will be made to how some of the fees have been ruled on in other states and whether the SA Ruling is a turning point for the ATO on some fees.

1:25pm Lunch

Day 1 – Workshop Thursday 5 December 2019

2:15pm Internal Controls and LTFPs – The Trials and Tribulations

Presenter:

Clive Hempel, Director of Corporate and Financial Services,
Mid Murray Council

Description:

Having the experience of working at 6 Regional and Rural SA Councils for a period of over 20 years, Clive has found himself in several challenging positions, but on the flip side has also found some Councils that have solved some difficult issues by using some very innovated methods. This session will share some of Clive's encounters, some common misconceptions, and also some solutions and principals that helped Clive satisfy the requirements of internal financial controls and the Long Term Financial Plan.

2:55pm Who Really Has Access to Your Data?

Presenters:

Corinne Garrett, Director, UHY Haines Norton
Michael Koukourou, Managing Director, Control Z

Description:

This session will discuss the people who have access to your information systems, cyber security, emerging risks and how you can feel safe again.

3:35pm Afternoon Tea

4:00pm Corporate Frauds and Lessons Learned

Presenter:

David Francis, Partner Audit & Assurance, Bentleys SA/NT

Description:

A synopsis of two corporate frauds (Theranos and Bernie Madoff) and how they were allowed to occur and the lessons that can be learned.

4:45pm Close

6:30pm Pre-Dinner Drinks

7:00pm Dinner

7:45pm Keynote Speaker & Entertainer

Presenter:

Henry Olunga



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Day 2 - Conference Friday 6 December 2019

9:00am Registrations

9:30am Introduction

MC: Lisa McAskill

9:40am Welcome

President: Kate George, SA Local Government Financial Management Group

9:50am State of Reform in South Australia

Presenter:

Lisa Teburea, Executive Director Public Affairs, Local Government Association of SA

Description:

With the Parliament taking a keen interest in Local Government reform, there are opportunities for sensible and effective changes that will benefit communities. But what are the risks? In this session, the LGA's Executive Director Public Affairs will discuss the state of reform in South Australia.

10:30am The Construction Industry Training Levy - how it works and how to pay the correct amount

Presenter:

John Morgan, Executive Manager Finance & Business Services, Construction Industry Training Board

Description:

This session will provide background of the Construction Industry Training Board, how levies are collected and how levies are paid back to the building and construction industry. It will also provide advice on how local councils can accurately pay the levy itself, or monitor payment by its sub-contractors and information on paying the levy in arrears based on actual values.

11:10am Morning Tea

11:35am Contemporary Treasury Management

Presenter:

Davin Lambert, Senior Manager Treasury, Local Government Finance Authority of South Australia

Description:

What is treasury management? Are you a contemporary treasury manager? LGFA representative, Davin Lambert, will talk about treasury management from a bank and corporate point of view and how these approaches can be implemented by the South Australian Local Government sector.

12:15pm Platinum Sponsor



Presenter:

Davin Lambert, Senior Manager Treasury, Local Government Finance Authority of South Australia

12:30pm Does It Pass the 'Pub Test'?

Presenter:

Suzanne Hopkins, Strategic Risk Client Advisory Services, Pacific, Jardine Lloyd Thompson Pty Ltd

Description:

Commonly, the 'pub test' involves seeking the view or opinion of the average Australian and determining if the engagement in certain activities is acceptable or substantiated. If we apply the test literally it can begin to lose its appeal as we start to realise that our comparison of a well thought out or considered activity could be at the trial of a belligerent drunk. But how do we better understand community expectations and moral values of the "ordinary" Australian without a loosely veiled test of the average person?

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With the state enquiry in to Local Government spending and performance and the recent changes to state legislation that aims to encourage the identification of corruption, misconduct and maladministration, there needs to be some insight or guidance that Local Government can rely on to inform better practice.

In this presentation, Suzanne will discuss surveys, statistical data and case studies that may assist Local Government in navigating the path ahead.

1:10pm Gold Sponsor



Presenter:

John O'Connor, Manager, LG Solutions

1:15pm Lunch & Door Prize

2:40pm Keynote Presentation

Presenter:

Paul Barry

Description:

Paul Barry is one of Australia's top journalists, who has spent his career exposing white-collar crims. He'll be telling tales of chasing Alan Bond and Kerry Packer. And he'll also be asking, 'What will the Australian media look like in the future?'.



3:40pm Afternoon Tea

4:00pm Presentation of sponsor business card draws

4:10pm Economic Update

Presenter:

James Arnold, Associate Director, Corporate Interest Rates, Institutional Banking and Markets, Commonwealth Bank of Australia

Description:

This session will provide a global and domestic snapshot of the financial markets. What's going on and where will it end?

4:50pm Closure

MC: Lisa McAskill

4:55pm Networking Drinks

Speaker Bios

Carmen Ridley



Carmen has been in auditing and accounting roles for over 20 years and worked in the Technical Department of a Big 4 firm prior to running the technical auditing and accounting divisions of a couple of mid-tier firms. Carmen is a member of the GAAP Consulting Network, and Principal of Australian Financial Reporting Solutions. She provides the role of a Technical Auditing and Accounting Division for a range of clients and ensures that she keeps up-to-date and aware of current accounting and auditing issues and has established her as a recognised expert in the Financial Reporting Arenas. Carmen is a Board member of the Australian Accounting Standards Board and is also a key speaker for CPA Australia, having written and presented a number of their Financial Reporting Professional Development Courses as well as a number of accounting firms and corporates.

Clive Hempel



Clive has had a varied career, firstly working for nearly 12 years with Dalgety Farmers a rural company in various roles of Sales and Accounting. This included the last 4 years as an Internal IT Auditor. In 1992 he started his career in Local Government and in the next 9 years worked at the District Council of Hawker, Lamaroo, Victor Harbor and the Town of Gawler. He was approached in 2001 by IT Vision a provider of Local Government software and there he spent 7 years as their Senior Financial Consultant. Eager to once again work for Local Government he commenced working for the Wakefield Regional Council in 2008 and has since been employed for the past 2 years as the Director of Corporate and Financial Services at the Mid Murray Council. In total this means that he has either worked for Local Government or in association with the Local Government sector for the past 27 years. Clive has been a member of the FMG for 16 years and has been on the Executive Committee for the past 10 years.

Corinne Garrett



Corinne has more than 30 years' experience in Local Government finance. As a consultant for the past 6 years she has worked with many Councils on numerous diverse projects. She has a Bachelor of Business, is a member of the Australian Institute of Company Directors, the Institute of Internal

Auditors and is completing a Graduate Certificate in Internal Auditing. Corinne is an independent member of 3 Audit Committees acting as Chair of 2 of them. Corinne is Managing Director of UHY Aspire Advisory, a new consulting subsidiary of UHY Haines Norton.

David Francis



David leads a high performing and expanding audit and assurance team to facilitate the compliance and growth of a broad range of enterprises. As a member of Bentleys SA's Executive team and chair of Bentleys' National Audit Group, David is instrumental in designing strategies and services that respond to the changing needs of enterprises across the country. David's expertise includes financial audits and reviews, fraud investigation and forensic audits, special projects for Federal and State Government, risk management analysis, corporate governance advice, due diligence, statutory compliance and trust account audits. David joined Bentleys SA in 1994 after working with a Big Four firm. In 1997, David worked from London with a Bentleys affiliated firm. As an active member of our local community, David holds a number of board and committee positions.

David Papa



David works with a diverse range of organisations to provide assurance services, support their strategic growth and to foster enterprise sustainability. With expertise in conducting external audits, implementing and managing internal audit frameworks and internal audit functions, David has a detailed knowledge of government agencies and Councils, and their risk and assurance needs. David's specialisations include financial audits, operational audits, compliance audits, systems reviews, management accounting, fraud investigation and system improvement. David has worked with over twenty SA Councils in providing assurance services and is an Audit Committee member of 3 Councils/ regional subsidiaries. An active member of the Internal and External Audit community, David is the Chair of the local chapter of the Institute of Internal Auditors (IIA) and a member of SALGAG (South Australian Local Government Auditors Group).

Davin Lambert



Davin Lambert is the Senior Manager, Treasury at the Local Government Finance Authority of South Australia (LGFA). He is responsible for the LGFA's day to day treasury operations and deposit offerings to South Australian Councils. He is also a member of the LGFA's Asset and Liability Committee which actively manages the Authority's balance sheet position and other market related risks.

Henry Olonga



Henry Olonga achieved international recognition (along with team mate Andy Flower) in 2003 by wearing a black armband in a Cricket World Cup match to protest against the policies of Zimbabwe's government, led by Robert Mugabe. This act led to death threats which forced him to retire from international cricket and temporarily go into hiding.

The first black cricketer and youngest-ever player to represent Zimbabwe at international level, Henry Olonga came back from being called for throwing in a Test in early 1995 and rebuilt his action completely. Henry sought advice from Dennis Lillee, modified his action slightly and the question marks disappeared. At full pace he was rated as the fastest bowler in the country but also one of the least accurate, with a tendency to bowl more no-balls and wides than most. He also had difficulties with injury. His ability as a strike bowler was shown in the 1998-99 tour of Pakistan when he ripped through the experienced Pakistan top-order to set up a win in the first Test.

From 1998 onwards Henry was a fairly permanent fixture in the Zimbabwe side. Selected for the 2003 World Cup, Henry made international headlines when, along with Andy Flower, he donned a black armband to protest against the "death of democracy" in Zimbabwe.

Widely praised for his bravery, the act ensured that Henry played no meaningful part in the remainder of the competition and also that he could not return to his homeland after the tournament. He fled Zimbabwe and found a new home in England where he was in demand as a media pundit and commentator.

Henry's autobiography *Blood, Sweat and Treason - My Story*, has been nominated for various awards. It won Cricket Web Book of the Year 2010, was longlisted for the William Hill Sports Book of the Year 2010 and shortlisted for Best Cricket Book and Best Autobiography at the British Sports Book of the Year Awards 2011.

In 2015, Henry emigrated to Australia and now lives in Adelaide with his Australian wife and their two children.

James Arnold



James has been actively involved in financial markets risk management for well over 20 years. His previous roles have included corporate treasury analytics and grain trading with ABB Grain (now Viterro), grain export and trading with Elders International and now as a price risk management consultant with the CBA. As an associate director for corporate interest rates in the Institutional Banking and Markets division, he consults to the bank's clients specialising in interest rate, foreign exchange and commodity price risk management.

John Morgan



John Morgan is Executive Manager Finance & Business Services for the Construction Industry Training Board (CITB), reporting to the Chief Executive. CITB is a not for profit independent statutory authority that collects levies for building and construction projects which are then invested back to the industry for eligible training and apprentice support. Prior to CITB, John was as a Director for five years for the mid-tier accounting firm, Bentleys, specialising in management consulting and internal audit and assurance. At Bentleys, his clients included numerous SA Government departments and local Councils. Prior to working at Bentleys, he held several positions in the SA Government, including the inaugural Director, Financial Services Reform for Shared Services SA and Director, Oracle Corporate Systems for SA Health. John also worked for EY and PwC in their consulting divisions.

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Lisa McAskill



Lisa is best known for her role as a presenter on Channel 9's Postcards program, a role she enjoyed for 14 years. Lisa also appeared on Postcards Australia which aired nationally on the Win Network and internationally on the Discovery Channel. Lisa has had on camera crash courses in all manner of extreme sports. All in the name of a good story. Her enduring TV career includes more than 70 local, national and international TV commercials and numerous tourism, corporate and training documentaries. In 2011, Lisa established Lisa McAskill Presenting with a focus on the training of presenters and media mentoring. The business has evolved to include a production arm that includes writing, producing and directing online video content for individuals and businesses, social impact video content and TV commercials.

Lisa Teburea



Lisa Teburea has a background in Urban and Regional Planning, and for the past three years has been the Executive Director of Public Affairs with the Local Government Association. Lisa is responsible for the LGA's advocacy functions and leads a dedicated and highly capable team of 20 policy, legal and communications professionals. Lisa lead the development of the LGA's proactive Local Government reform agenda, and her current mission is to work with member Councils and the South Australian Parliament to implement sensible Local Government reforms that will deliver real and lasting benefits to South Australian communities.

Dr Matthew Butlin



Dr Butlin is the Chair and Chief Executive of the South Australian Productivity Commission, appointed in October 2018. Dr Butlin previously held the role of Red Tape Commissioner in Victoria from September 2015 to June 2018. In that capacity he consulted widely with business and other stakeholders to identify regulatory inefficiencies and red tape. He was Chairman of the Victorian Competition and Efficiency Commission (VCEC) from 2008 to 2015, a body that performed a similar role to the SAPC, and prior to that, a Commissioner with the Commonwealth Productivity Commission. At VCEC he conducted 12 public inquiries and several studies and investigations.

Between 1975 – 2008 he held senior executive roles in the Australian Public Service and in mining (CRA Ltd and Newcrest Mining) and management consulting. Dr Butlin is a part-time Senior Associate of ACIL Allen Consulting. He is the immediate past national President and an Honorary Fellow of the Economic Society of Australia. He is the Chair of the Advisory Board of Melbourne University's Melbourne Institute of Applied Economic and Social Research since 2013. He is also an honorary Enterprise Professor at Melbourne Institute since 2018.

Michael Koukourou



Michael Koukourou is the Managing Director of Control Z and brings over twenty years' experience in Information Technology and Cyber Security. Michael has worked directly for Microsoft and provided services to some of the world's largest financial institutions including JP Morgan Chase and UBS Investment Bank. Michael and his team at Control Z are based right here in South Australia and provide Managed IT Services, Cloud Services and Cyber Security consulting.

Pat McCarthy



Pat McCarthy is a Chartered Accountant specialising in Local Government taxation since 1999. For around 250 Local Government clients Pat has provided extensive advice, and obtained hundreds of ATO rulings on a wide variety of FBT and GST topics. He has presented papers at many Local Government finance professionals conferences.

Paul Barry



Paul Barry studied Politics, Philosophy and Economics at Oxford University. In 1973 he graduated with 1st Class Honours. Born in England, he has lived in Australia since 1986 and is now one of the country's most respected journalists. His films for the ABC's Four Corners in the early 1990s won him every major TV award. Paul Barry's work as a journalist has won numerous awards, including a Walkley in 2001 for an expose on tax-dodging barristers. He is a former host of the ABC's 'Media Watch' and Channel 7's 'Witness'. He has also reported for Channel 9's 'A Current Affair' and '60 Minutes' and written for the Sydney Morning Herald. Paul's investigations of Alan Bond's and Kerry Packer's business affairs in the 1980s and 1990s led to three best-selling books. The Rise & Fall of Alan Bond

was described by one reviewer as “essential reading for anyone with even a passing interest in business and its morality during the turbulent 1980s.” The Age wrote: “Paul Barry’s Four Corners expose of Alan Bond had a devastating impact on public perceptions of Bond and his empire. This book is even more powerful: it carries a kick like a mule’s.” The Packer book was short listed for the Banjo Awards in 1994. The judges commented: “The Rise & Rise of Kerry Packer combines the highest standards of investigative journalism with admirable professional balance and a refusal to be intimidated by perceptions of power.” The Adelaide Advertiser labelled it: “Brilliant ... a tribute to Barry’s wide and deep journalistic skills.” Paul’s book, Rich Kids, published in April 2004, charts the rise and fall of One-Tel, in which the Packer’s and Murdoch’s lost almost \$1 billion. His latest book published in August 2006, is an unauthorised biography of Shane Warne, called Spun Out.

Samantha Creten

Samantha has over twenty years’ statutory audit and commercial taxation experience. Samantha has been a Partner of Dean Newbery & Partners since 2002 and has an extensive knowledge of technical Accounting Standards issues and performing audits in full compliance with the requirements under the Corporations Act 2001 and Australian Auditing Standards. Samantha is a Senior Local Government Audit Partner and has broad experience in servicing clients both in audit and taxation services across a wide range of industries which span across Local Government, aged care, automotive, importers and exporters, civil construction and not-for-profit entities.



Suzanne Hopkins

Suzanne is a skilled professional with a background in law and strong claims management experience. Suzanne’s primary skill set is analysing, identifying and managing risk exposures. She provides advice on a range of practice areas, such as risk management, fraud and corruption, privacy and data security. Suzanne has worked across various industries including legal, insurance, housing and local government. Having worked in Australia and the United Kingdom, Suzanne offers pragmatic, tangible, solution focussed advice that balances risks against business objectives. Suzanne joined in early 2018 as a Senior Consultant in the Melbourne office.



Tim Muhlhausler

Tim is a Chartered Accountant and Partner with Galpins. He brings over 15 years’ experience in the provision of external audit, internal audit and consulting services to a wide range of organisations in the government, not-for-profit and commerce sectors, with particular expertise in Local Government. Tim has primary responsibility for around 20 Local Government audit clients, and also works extensively with the State Government sector and the Auditor General’s Department, including delivering the audit of infrastructure, major plant, land and building valuations for SA Health. Tim is Chair of the SA Local Government Auditors’ Group, Presiding Member for the City of Mitcham Audit Committee, Independent Audit and Risk Committee Member for East Waste and was Chair of the Institute of Internal Auditor’s SA Chapter Council for four years to July 2018.





SALGFMG

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Financial Management Group Inc.

Registrations

Register online at <https://salgfmg.arlo.co/w/upcoming/>
For further information, contact the Event Coordinator
on 0408 801 026 or admin@salgfmg.com.au.

Registration Fees

Members

- Day 1 Workshop (includes Dinner) - \$200 incl. GST
- Day 1 Dinner Only - \$125 incl. GST
- Day 2 Conference (includes the Day 1 Dinner) - \$400 incl. GST
- Full Event (Workshop, Conference & Dinner) - \$555 incl. GST
- Regional Subsidy** - Council participants (Members Only) outside of a 100km radius of the Adelaide CBD may be eligible for a \$100 subsidy (per participant and excluding GST) to assist with travel and accommodation. For further information and to apply for this subsidy, please email admin@salgfmg.com.au.

Non Members

- Day 1 Workshop (includes Dinner) - \$350 incl. GST
- Day 1 Dinner Only - \$125 incl. GST
- Day 2 Conference (includes the Day 1 Dinner) - \$550 incl. GST
- Full Event (Workshop, Conference & Dinner) - \$865 incl. GST

Cancellation Policy

Cancellation must be received in writing five (5) working days prior to date of the conference or registration fees still apply. Substitutes are welcome.

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