



Dear Member,

## AAT News

**Welcome to the November 2018 edition of the AAT Australia's eNews and Views. In this edition you'll find out all about:**

- Single Touch Payroll for small employers has passed the Senate
- A hub away from home
- TPB are checking CPD – What you need to know
- Cyber security risk assessment grants are here
- TPAR reporting regime has been extended to other 'at risk' industries
- Changes to modern awards around flexible working arrangements announced
- Workplace bullying and harassment – Key lessons to be learnt

## Single Touch Payroll for small employers has passed the Senate

The Bill proposing to extend the Single Touch Payroll (STP) reporting regime to 'small' employers with less than 19 staff has now passed the Senate and has now returned to the House of Representatives for approval of some minor amendments before it becomes law. The much anticipated legislation will mean that all employers are required to transition to the STP system from 1 July 2019.

The ATO Commissioner, Chris Jordan, has stated on the ATO webcast relating to STP that the transition will be progressive and digital solutions will not be mandatory in the first instance. "We're not going to force people to put in a business accounting system and payroll software" said Mr Jordan.

Mr Jordan also referred to great opportunities for BAS agents in assisting the transition for

employers to STP adding that “For micro employers, they can actually for the first couple of years do the STP requirements quarterly”.

In preparation for STP reporting for small employers, the ATO have sought expressions of interest for low or no cost digital reporting solutions with over 20 software providers advising intent to provide software to assist.

## A hub away from home

If you are planning a business trip to Canberra, make the most of it by securing a desk or an office or a meeting room at the new Small Business Hub (the Hub).

Located adjacent to the Office of the Australian Small Business and Family Enterprise Ombudsman (ASBFEO) in Canberra City, the Hub also provides small businesses, family enterprises and industry organisations representing small businesses with easy access to Parliament House and government departments.

It's the perfect venue to work as a collective on key small business issues and policy, and continue to build a fertile environment for small businesses to prosper and grow.

AAT Australia has proudly joined the collective of 28 Partners signed up to use the venue for Canberra based work and meetings, so get on board and make the voice of the small business sector stronger and consolidated. The Hub is open Monday to Friday from 8:00am until 5:00pm.

For more information or to book a space, visit the [ASBFEO website](#).

## TPB are checking CPD – what you need to know

The Tax Practitioners Board (TPB) have commenced a process of auditing the Continuing Professional Development (CPD) requirements compliance for registered tax professionals, including BAS agents. The first tranche of audits has been focused solely on those registered tax professionals who are not a member of a registered professional association. Alarming, the initial reviews by the TPB have uncovered that there are a relatively large number of tax professionals who are not compliant with their ongoing CPD obligations and others who have not made themselves aware of what the requirements are for ongoing registration and renewal with the TPB. Once the review on registered tax agents who are not members of professional associations is complete, the TPB will then commence reviews of agents who are members of associations without a formal audit and CPD review process, then ultimately all agents will be reviewed.

### What are the CPD requirements?

Registered BAS agents are required to undertake a total of 45 hours of CPD over a three-year period, with a minimum of 5 hours in any given year. In the case of an audit, individual agents are required to present a log of CPD events and where

possible provide evidence that the CPD activity had been undertaken and completed. There are many different forms of relevant CPD opportunities including:

- seminars, workshops, webinars, courses and lectures
- structured conferences and discussion groups (including by phone or video conference)
- tertiary courses provided by universities, registered training organisations (RTOs), other registered higher education institutions or other approved course providers
- other education activities, provided by an appropriate organisation
- research, writing and presentation by a registered tax (financial) adviser, tax or BAS agent of technical publications or structured training
- peer review of research and writing submitted for publication or presentation in structured training
- computer/internet-assisted courses, audiotape or videotape packages
- attendance at structured in-house training on tax related subjects by persons or organisations with suitable qualifications and/or practical experience in the subject area covered
- attendance at appropriate Australian Taxation Office (ATO) seminars and presentations
- a unit of study or other CPE activity on the [Tax Agent Services Act 2009 \(TASA\)](#) including the [Code of Professional Conduct](#) (Code).
- Information sessions related to Cyber Security risks and protections
- Undertaking the qualification FNS50217 Diploma in Payroll Services

The requirement for AAT members and fellows is also 15 hours of CPD in any year and there are plenty of free CPD opportunities and events on a regular basis, including reading the monthly newsletter, monthly 'Tech-Talk' events, regular roadshows, ATO and TPB online events advertised on the AAT events page and the AAT bespoke training programs.

AAT will be commencing a review of CPD compliance in the coming weeks for a random selection of members and we will shortly be sending out correspondence to remind members and fellow of the requirements around these audits. It is timely to remind you that your membership profile via the AAT website has a CPD log embedded to record your CPD hours and associated evidence, you can log in to view this [here](#).

[About Me](#)
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### Awarded CPD + ▲

▲ Date	CPD Type	Description	Notes	Hours
There are no records.				

### Self reported CPD + ▲

▲ Date	CPD Type	Course Title	Provider	Hours	Certificate
There are no records.					

If you prefer to manage your CPD requirements manually, you can download the CPD Log spreadsheet [here](#).

If you have any queries related to the CPD log or CPD requirements, please email [membership@aat.org.au](mailto:membership@aat.org.au).

## Cyber security risk assessment grants are here!

The Small Business and Family Enterprise Ombudsman, Kate Carnell, announced on December 3<sup>rd</sup> that small businesses with less than 19 employees, depending upon the number of devices tested, would be able to access grants of up to \$2,100 or up to 50% of project costs to assess their Cyber Security risk level and obtain expert advice from cyber professionals who are certified by The Council of Registered Ethical Security Testers (CREST).

AAT Australia are currently working on establishing a partnership with Cyber Security experts to support your practice and your clients with this important process of risk management and best practice. More announcements to follow.

Source: <https://www.asbfeo.gov.au/news/news-articles/grants-open-small-business-cyber-security-health-checks>

## TPAR Reporting regime has been extended to include other 'at risk' industries

The Taxable Payment Annual Reporting (TPAR) regime is now legislated to be extended to include six additional industries over coming financial year, as follows:

Industry	Financial Year of Commencement
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Cleaning	2018
Courier	2018
Road Freight Transport	2019
IT Services	2019
Investigation Services	2019
Security Services	2019

It is advisable for BAS agents to begin preparations for the new reporting regime for clients operating in the cleaning and courier businesses to clean up their supplier information in readiness for the reporting regime; and most importantly to ensure the validity of the ABN's used by their suppliers.

## Changes to modern award requirements around flexible working arrangements announced

Commencing 1 December 2018, the Fair Work Ombudsman has announced that employers will be required to negotiate reasonable flexible working arrangements with employees covered by modern awards.

Before replying to a request for flexible working arrangements, an employer is required to discuss the arrangements with the employee to attempt to reach an agreement around their working arrangements.

Reasonable arrangements may include request to changes of working hours, patterns of work or location for completing work, including working from home.

More information: <https://www.fairwork.gov.au/employee-entitlements/flexibility-in-the-workplace/flexible-working-arrangements>

## Workplace bullying and harassment – Key lessons to be learnt

Bullying and harassment are key workplace behaviour issues and very often affect the mental and physical health of people in a workplace.

Australia has one of the highest levels of workplace bullying in the world as found in recent research conducted by an Australian University. This same research indicated that about one in ten (1 in 10) people experienced some form of bullying in the first six months of this year.

In this newsletter, we define both bullying and harassment and briefly explain the core differences. The major portion of this newsletter is however devoted to examining what bullying is and what it is not. We conclude with some helpful advice based on lessons from court cases that have dealt with bullying in the workplace.

## **What is bullying?**

Workplace bullying is repeated, unreasonable and unwelcome behaviour directed towards an employee, a group of employees and contractors that creates a risk to health and safety. For ease, we will use the term “worker” to describe any and all of these people.

With respect to bullying, ‘repeated’ denotes this unwanted behaviour can take place over a period of time. ‘Unreasonable’ behaviour is simply behaviour that can be victimising, humiliating, intimidating or threatening.

Bullying is a health and safety issue, and your obligation to prevent bullying relates to your duty as an employer to provide a safe workplace for your workers. You can be investigated and prosecuted by your State regulator for a breach of health and safety legislation if you allow bullying to occur in your workplace.

Workers are also able to complain to the Fair Work Commission about workplace bullying to receive an order to stop the bullying.

## **What is harassment?**

Workplace harassment is unwanted behaviour that offends, humiliates or intimidates a person, and targets them on the basis of a characteristic such as gender, race or ethnicity.

Harassment relates to the prohibition in anti-discrimination laws against sexual harassment and sex-based discrimination in the workplace. These laws differ from health and safety laws in that a victim of harassment can make a complaint to an external agency – in effect, launching a legal proceeding against your company.

## **What legislation covers bullying at work?**

The legislation that covers bullying at work is the Fair Work Act 2009. The legislative definition is:

*Bullying at work occurs when a person or a group of people repeatedly behaviour unreasonably towards a worker or a group of workers at work and the behavior creates a risk to health and safety.*

*Bullying does not include reasonable management action carried out in a reasonable manner.*

We all have a duty to help prevent workplace bullying. Our current health and safety laws and discrimination laws require us to take reasonable care that workplace behaviour does not adversely affect the health and wellbeing of others. Our workers are also required to comply with policies and reasonable directions given to them about their behaviour in the workplace.

## **What are some examples of bullying?**

Following are some examples of behaviours, whether intentional or unintentional, that may be workplace bullying:

- abusive, insulting or offensive comments and language

- conduct that is aggressive and intimidating
- belittling or humiliating comments
- victimisation
- practical jokes or initiation ceremonies
- unjustified criticism or complaints
- withholding information that is vital for effective work performance
- setting unreasonable timelines or constantly changing deadlines
- setting tasks that are unreasonably below or beyond a person's skill level
- denying access to information, supervision, consultation or resources to the detriment of the worker
- spreading misinformation or malicious rumours
- changing work arrangements, such as rosters and leave, to deliberately inconvenience a particular worker or workers
- deliberately excluding someone from work-related activities

Cases of behaviour involving violence (for example physical assault or the threat of physical assault) should be reported to the police.

### **What is not workplace bullying?**

Single incidents of unreasonable behaviour are not workplace bullying. Despite this, the potential for a repeat means a single incident should not be ignored. One key management responsibility seen by many as bullying is the giving of directions.

The key aspect of giving directions is to do in a reasonable way. It is reasonable for managers to allocate work and give feedback on a worker's performance. A manager exercising their legitimate authority at work may bring about some discomfort for a worker; this discomfort sometimes being interpreted as bullying.

Here are some examples of reasonable management action:

- setting realistic and achievable performance goals, standards and deadlines
- fair and appropriate rostering and allocation of working hours
- transferring a worker to another area or role for operational reasons
- deciding not to select a worker for a promotion where a fair and transparent process is followed
- informing a worker about unsatisfactory work performance in an honest, fair and constructive way
- informing a worker about unreasonable behaviour in an objective and confidential way
- implementing organisational change or restructuring
- taking disciplinary action including termination of employment where appropriate in the circumstances.

### **What are some key lessons from court decisions on bullying?**

Over recent years in various courts and tribunals, there have been some key lessons to be learnt by treating alleged bullying seriously as part of safeguarding health and wellbeing in a workplace. The following key lessons are provided by a leading employer body.

#### **Lesson 1: Never ignoring complaints of bullying**

Regardless of the perceived merit of a bullying complaint, it is always wise and sensible to investigate every claim of bullying. To ignore it may not only worsen the situation but can be very easily seen as the employer condoning the bad behaviour.

### **Lesson 2: Ensuring your managers are trained in complaint handling procedures**

Managers need to be able to respond to a worker raising concerns with them about the behaviour of other workers. Managers that are not equipped to do so may ignore the unacceptable behaviour potentially resulting in harm (mental or physical) to the victim or legal action.

### **Lesson 3: Ensuring your workers know how to raise a complaint**

Employers have a duty of care to their workers to provide a safe working environment and it is important that your workers know what to do when they are subject to, or witness, bullying in the workplace.

### **Lesson 4: Promptly taking action**

It is always much more difficult to act a long time after any incident. Delaying taking action can also worsen any complaint of bullying and even allow it to continue – it effectively means the bullying behaviour is being condoned. Act promptly to avoid matters getting worse and harder and even more costly to manage.

### **Lesson 5: Do not tolerate bad behaviour**

One of the saddest bullying cases involved a young café worker, Brodie Panlock, who suffered bullying nearly every day for more than a year. The owner of the business was not only aware of some aspects of the bullying but was present on occasions and sometimes condoned it. Brodie ended up committing suicide.

Brodie's employer and the three offending workers were fined over \$300,000 between them (including a fine of \$220,000 for the employer).

This case also resulted in criminal legislation making bullying punishable by up to 10 years in prison.

### **Lesson 6: Be confident and reasonable in performance management**

Many managers are becoming increasingly reluctant to manage performance issues for fear of being accused of bullying. Fortunately, the Fair Work Commission matters clarify that in the context of performance management, actions taken by managers to correct unacceptable behaviour or under performance do not need to be perfect to be considered 'reasonable'. Key to this is that managers should follow established routines and have a policy to assure workers about that process that will be followed and to support building the confidence of managers to deal with performance issues.

### **Summary**

Workplace bullying can and does have a devastating impact on its victims. The various courts and tribunals are handing down decisions where substantial damages are being awarded to victims and equally substantial fines are being imposed on



business owners and bullying workers. In addition, in Victoria, there is the prospect of imprisonment in cases of serious bullying. These provide considerable incentive for businesses to have policies and practices related to bullying and other workplace behaviours.

### **Needing help?**

If you would like more information about AAT HR Advice powered by AB Phillips, please visit our website information [here](#).

*\*Please note that the above information is provided as comment and should not be relied on as a substitute for detailed professional advice from AB Phillips or professional legal or financial advice on any particular matter. Where you would like additional information and support about the content in this document please contact AB Phillips.*

## Join our Facebook Discussion Group

Feedback from members indicates that community is very important to accounting technicians. In response the AAT Team has established a Facebook group especially for AAT members to join in an online community and discuss your successes and your not-so-successes, ask questions, give support to your colleagues and enjoy networking with your peers. We will be posting articles, information pieces, event details plus more. Click through here to join in today:

[AAT Facebook Group](#)

## Continuing Professional Development

[GST and Real Estate](#)

## What is on in industry?

[Industry events](#)

### **2019 MYOB INCITE – Get Connected**

MYOB INCITE returns in 2019 packed with content to help you set your business up for success.

MYOB have been investing heavily in recent years bringing to life the Connected Practice – a strategy aimed at automating your manual workflows as much as possible, so you can spend more time doing what you do best, helping clients build

stronger, more profitable businesses.

MYOB's delivery of new tools and solutions is increasing exponentially and INCITE is the place to find out everything you need to know to get your 2019 off to the best possible start.

There are events all across Australia from January to March.

[Click here to find our more, discover your nearest event, or register.](#)

### **All you need to know about new clients for QuickBooks Online**

Considering a new QuickBooks Online client? Would you love to be able to audit their books without any guesswork? If so, we can help! Quickly understand the state of a new client's books using the Overview tab — a central place to find setup information, transaction history, key problem areas, and much more.

[Learn more today!](#)

### **Episode One of Bookie & Beano Podcast**

Join our resident bookie, Diane Lucas, and favourite beano, Kane Munro, for the first episode of their new podcast. Episode one covers the relationship between accountants and bookkeepers. There is a perception out there that accountants and bookkeepers are always at loggerheads over clients and that accountants look down at bookkeepers. That's often not the case at all. Check out the first episode [here](#).

## Feedback

AAT welcomes your feedback. Please share your thoughts and ideas, let us know what your concerns are as well as the support and CPD that you need, so that we can deliver the best possible outcome for all of our AAT community. [Contact us](#)



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