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# Memorandum

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**TO** Adam Barnett – Chief Executive Officer, Volunteer Fire Brigades Victoria (VFBV)

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**COPY TO** Josh Ball, Manager Brigade Finance Policy & Strategy  
Greg Forck, Chief Financial Officer

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**FROM** James Cooper, Policy & Procedure Project Consultant

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**SUBJECT** Proposed Brigade Finance Policy Suite

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**DATE** 29 May 2023

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## 1 Purpose

To establish the Country Fire Authority's (CFA's) Brigade Finance Policy Suite, which consist of six policies directed at informing current and prospective brigade finance procedure.

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## 2 Background

The proposed brigade finance policy suite enhances and clarifies processes surrounding the management of brigade finances. The proposed policy suite maintains alignment with the *Country Fire Authority Act 1958* (the CFA Act) and *Country Fire Authority Regulations 2014* (CFA Regulations), which prescribe the manner in which all brigades and groups must operate.

The proposed policy suite formally sets out financial management requirements for volunteer brigades, which aligns with Direction 2.3.5 of the Assistant Treasurer's *Standing Directions 2018* under the *Financial Management Act 1994* (2018 Directions) whereby CFA must establish appropriate financial management requirements for volunteer brigades. This also applies to any future Directions or amendments as applicable to CFA volunteer brigades.

CFA looks forward to any feedback regarding how the policy suite can be improved and aligned to volunteer needs ahead of finalisation, noting more detailed updates to CFA's brigade management manual are also planned.

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## 3 Overview

The accompanying policies guide brigade activity and help to ensure that all processes relating to brigade finances are well designed, documented and performed in a consistent manner. This will assist in:

- Establishing guidelines and procedures for the stewardship of brigade managed funds/monies.
- Supporting member compliance with all legislative obligations that govern the conduct of any financial activities undertaken by CFA volunteers, brigades, groups and associations (auxiliaries and committees).
- Protecting CFA and its volunteers from legal and financial risks associated with the conduct of financial activities.
- Ensuring probity and transparency in the conduct of brigade financial activities.

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## 4 Scope

The policies apply to all brigades, groups, auxiliaries and committees established under the *Country Fire Authority Act 1958* (CFA Act) and to all financial activities conducted under the auspices of CFA, and all CFA volunteers involved in the planning, participation and management of brigade financial activities.

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## 5 Summary of each proposed policy

### **Brigade Financial Governance Policy**

This policy establishes CFA's approach to governing brigade financial activity to ensure brigade managed funds/monies are appropriately managed.

Under this policy brigades must:

- Use brigade managed funds/monies in accordance with other newly developed policies.
- Operate under CFA's ABN and subsequent GST registration.
- Have a financial plan (now supported by the release of tiered templates for brigade financial plans to cater to different sized brigades and groups).
- Engage and participate with audit/assurance activities (internal and external).

### **Brigade Finance – Revenue Policy**

This policy aims to implement and maintain an effective internal control framework over revenue transaction processing and management to ensure that revenue is completely and accurately identified, managed, recorded and reported.

This policy outlines the following:

- The linkage between brigade fundraising activities and brigade financial plans.
- Receipts and records requirements.
- Grants process, which constitutes fundraising and requires consistent application and pre-approval process.
- Requirement to engage with District and/or Communications & Stakeholder Relations (C&SR) for guidance on sponsorship arrangements.
- The requirement of donations and bequests to be banked through the CFA & Brigades Donations Fund bank account to ensure tax deductibility for the donor, whilst also considering the source of the donor to avoid reputation damage to CFA.
- Rules for the engagement of third parties.

### **Brigade Finance – Expenditure Policy**

This policy establishes CFA's approach to brigade expenditure management through the application of considered and relevant financial management principles. This approach is underpinned by prompt, complete and accurate identification, management, recording and reporting of expenses; and the timely and appropriate payment of expenses; whilst ensuring probity and transparency in the expenditure of brigade managed funds/monies.

This policy outlines the following:

- The linkage between brigade expenditure and brigade financial plans.
- Expenditure approval process and requirements, including petty cash approvals, unplanned brigade expenditures, conflict of interest, approved payment methods and reimbursement approvals.
- Expenditure reporting requirements.
- Prohibited forms of expenditure.

### **Brigade Finance – Assets and Liabilities Policy**

This policy aims to establish an effective internal control framework for brigade asset and liability management. The internal control framework will ensure that assets and liabilities are consistently identified, recorded accurately, and accounted for appropriately.

This policy outlines the following:

- The establishment of conditions for asset procurement and disposal (further guidance will be provided in prospective procedure).
- The restriction of brigades not loaning brigade-managed funds/monies to any party (internal or external), regardless of situation or any proposed terms.
- The requirement for volunteers to avoid committing brigades to excessive long-term liabilities or financial contracts.
- Brigade reporting requirements.

### **Brigade Finance – Bank Accounts, Petty Cash, Cash Handling Policy**

This policy establishes CFA's approach to brigade cash management and cash handling through the application of considered and relevant financial management principles. This includes prompt, complete and accurate identification, collecting, securing, and banking cash; and accurately recording transactions involving cash.

This policy outlines the following:

- Limitations for financial instruments that brigades can invest in (strictly Authorised Deposit-taking Institutions [ADIs]).
- Expense authorisation processes and oversight of the captain/group officer.
- The operation of a 'brigade social and welfare account' which is distinct from brigade managed funds/monies. Funds held in an account of this nature can be used by brigades wishing to support individuals, or public causes as a brigade, where they could not with the brigade managed funds/monies held in brigade/group general purpose or special purpose bank accounts.
- Petty cash, and cash handling/collection requirements.

### **Brigade Finance – Financial Reporting Policy**

This policy aims to implement and maintain the timely, accurate, and effective reporting of brigade financial performance and financial position. These reporting activities will assist brigades to meet their statutory reporting obligations and enhance brigade decision making capabilities.

This policy outlines the following:

- Reporting requirements of section 61 of the CFA Regulations.
- Reporting requirements to members at brigade meetings (including AGM).

- Adherences to acquittal requirements of fundraising activities.
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## 7 Definitions

**Brigade finance** – an umbrella term encompassing the financial transactions, brigade managed funds/monies, assets and liabilities relating to volunteer brigades and groups registered in accordance with sections 23(1)(b) and S23A(3) of the CFA Act (and for which CFA holds accountability including the related policy, enabling, accounting, governance and assurance arrangements).

**Brigade managed funds./monies** - means all funds derived from all sources by brigades in support of or in connection with their objectives or otherwise as a CFA brigade.

**CFA Financial Assurance Program** – the internal assurance program ('inspection and review') conducted by CFA Finance Officers to ensure appropriate financial oversight and monitoring of the effective financial management arrangements and requirements for volunteer brigades and groups.

**Current Financial Plan** – a document that details brigade planned financial activity for a set time period. This contributes to support CFA's responsibility to establish appropriate financial management requirements for brigades to ensure CFA's compliance with *Direction 2.3.5* of the *Standing Directions 2018* under the *Financial Management Act 1994 (2018 Directions)*.

**Financial management requirements** - means a set of compulsory standards that impose a necessary level of financial management, accountability, governance and compliance, having regard to the nature of the Authority's size, complexity and risk profile.

**Internal Control Environment/Framework** - means a range of processes established by the CFA Board, Executive, management, and other personnel, to provide reasonable assurance regarding:

1. The effectiveness and efficiency of operations, including financial and operational performance goals and safeguarding assets against loss,
2. The reliability of reporting, including internal and external financial and non-financial reporting; and
3. Compliance with applicable laws and standards to which CFA is subject.

**Brigade managed funds/monies** - all cash and investments managed by brigades, except for, those held in a brigade social and welfare account as outlined in the *Brigade Finance - Bank Accounts, Petty Cash, and Cash Handling Policy*.



# Brigade Financial Governance Policy

## Section 1 - Purpose and Objectives

(1) This policy establishes CFA's approach to governing brigade financial activity to ensure brigade managed funds/monies are appropriately managed.

## Section 2 - Scope

(2) This policy applies to all CFA volunteers involved in the planning, participation and management of brigade financial activities.

(3) All references to brigade(s) also applies to a group(s) of brigades except where specifically referenced.

## Section 3 - Policy

### Brigade Managed Funds/Monies

(4) Brigade-managed funds/monies must be used in accordance with the policies listed in Section 4 of this policy.

### Financial Planning

(5) All brigades must have a current financial plan.

### ABN and GST Governance

(6) All brigades must operate under CFA's Australian Business Number (ABN) – 39 255 319 010, and consequently fall under CFA's Goods and Services Tax (GST) registration.

### Financial Assurance

(7) Brigade members must co-operate and engage with CFA's Financial Assurance Program, as well as any other internal or external audit engagement.

## Section 4 - Related Policy

(8) Brigade Finance – Bank Accounts, Petty Cash, and Cash Handling Policy

(9) Brigade Finance – Revenue Policy

(10) Brigade Finance – Expenditure Policy

(11) Brigade Finance – Financial Reporting Policy

(12) Brigade Finance – Assets and Liabilities Policy

## Section 5 - Document Specific Definitions (for consultation purposes)

Financial Assurance Program	The inspection & review program provides oversight of, and reviews the financial activity and financial governance of volunteer brigades to ensure brigade managed funds are appropriately managed.
Internal Control Environment/Framework	Means a range of processes established by the CFA Board, Executive, management, and other personnel, to provide reasonable assurance regarding: <ol style="list-style-type: none"><li>1. The effectiveness and efficiency of operations, including financial and operational performance goals and safeguarding assets against loss;</li><li>2. The reliability of reporting, including internal and external financial and non-financial reporting; and</li><li>3. Compliance with applicable laws and standards to which CFA is subject.</li></ol>
Brigade managed funds/ monies	All cash and investments managed by brigades, except for, those held in a brigade social and welfare account as outlined in the Brigade Finance - Bank Accounts, Petty Cash, and Cash Handling Policy.
Current Financial Plan	A document that details the brigade/group's current financial circumstances and their short- and long-term financial goals, including details of the activities that which contribute to achieving them.

## Status and Details

<b>Status</b>	Not Yet Approved
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<b>Approval Date</b>	To Be Advised
<b>Expiry Date</b>	Not Applicable
<b>Accountable Officer</b>	Greg Forck Chief Financial Officer
<b>Responsible Officer</b>	Josh Ball Manager Brigade Finance Policy & Strategy
<b>Author</b>	Josh Ball
<b>Enquiries Contact</b>	Brigade Finance Policy and Strategy



# Brigade Finance - Revenue Policy

## Section 1 - Purpose and Objectives

(1) This policy aims to implement and maintain an effective internal control framework over revenue transaction processing and management to ensure that revenue is completely and accurately identified, managed, recorded and reported.

## Section 2 - Scope

(2) This policy applies to all CFA volunteers involved in the planning, participation and management of brigade financial activities.

(3) All references to brigade(s) also applies to a group(s) of brigades except where specifically referenced.

## Section 3 - Policy

### Fundraising Activities

(4) All brigade fundraising activities must be pre-approved by CFA and observe related procedures, authorisations and relevant fundraising legislation<sup>1</sup>.

(5) Applications to fundraise must be in accordance with the brigade's financial plan.

### General

(6) A receipt must be issued for all income received as required<sup>2</sup>.

(7) Records relating to brigade revenue must be retained for 7 years from the document's creation periods and be readily available for review.

### Grants

(8) Brigades are permitted to apply for grants to fund capital purchases and project expenditure.

- a. Grants are another form of fundraising activity and must follow the same application and approval process as outlined in clause (4) above.

### Sponsorships

(9) Brigades are permitted to explore sponsorship arrangements with local businesses and organisations.

- a. Brigades must seek guidance from their local District Office and/or CFA's Communications & Stakeholder Relations department where an arrangement creates a reciprocal obligation. (e.g Sponsor seeks use of CFA logo)



or branding in marketing and promotional materials, or photos of CFA personnel or assets with sponsor)

## **Donations and Bequests**

(10) Brigades must consider the source of the donation to ensure the donor's values align with CFA's. This to avoid any direct or indirect damage to CFA's reputation.

(11) All cash donations and bequests received by, and on behalf of brigades, must be deposited into the CFA and Brigades Donations Fund's (Trust) bank account to ensure tax deductibility for the donor.

(12) All cash donations and bequests accepted are bound by the requirements of the Trust Deed, including the general objectives:

- a. The general objects of the Trust are to raise and receive money and donations of goods and services from the public for distribution to the brigades in order to enable them to meet the costs of purchasing and maintaining fire-fighting equipment and facilities, providing training and resources and to otherwise meet those administrative expenses of the brigades which are associated with their fire-fighting functions.

## **Donations of goods and in-kind contributions**

(13) Any donation of goods or in-kind services with a value exceeding \$1,000 must be discussed with the relevant District Office before acceptance, to ensure the good or services meets CFA's standards.

## **Fire Emergency Equipment (FEM)**

(14) Proceeds from CFA's FEM business constitute brigade managed funds/monies, regardless of work being delivered by volunteer members or a third-party contractor.

## **Third Parties**

(15) Brigades are not permitted to engage third parties (such as service clubs or professional fundraisers) to fundraise on behalf of a brigade in order to circumvent CFA fundraising approval process (this does not prevent a brigade engaging a third-party platform to conduct an online fundraiser such as a crowd funding campaign or raffle).

(16) Brigades may fundraise on behalf of, or assist third parties with fundraising, such as The Royal Children's Hospital Good Friday Appeal.

# **Section 4 - Related Policy**

(17) Brigade Financial Governance Policy

(18) Brigade Finance – Assets and Liabilities Policy

(19) Brigade Finance – Bank Accounts, Petty Cash, and Cash Handling Policy

(20) Brigade Finance – Expenditure Policy

(21) Brigade Finance – Financial Reporting Policy

# **Section 5 - Document Specific References**

1	As directed by section 102 of the CFA Act 1958 and section 62 of the CFA Regulations 2014
2	Must give customers a receipt or proof of purchase for all transactions over \$75 (excl GST) or \$82.50 (inc GST), or where a customer requests - the brigade must supply within 7 days. Where a brigade receives a donation of money, a receipt must be issued to the donor for all donations exceeding \$10 - as a receipt is required to claim a tax deduction.

## Status and Details

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# Brigade Finance - Expenditure Policy

## Section 1 - Purpose and Objectives

(1) This policy establishes CFA's approach to brigade expenditure management through the application of considered and relevant financial management principles.

(2) This approach is underpinned by prompt, complete and accurate identification, managing, recording and reporting of expenses; and the timely and appropriate payment of expenses; whilst ensuring probity and transparency in the expenditure of brigade-managed funds/monies.

## Section 2 - Scope

(3) This policy applies to all CFA volunteers involved in the planning, participation and management of brigade financial activities.

(4) All references to brigade(s) also applies to a group(s) of brigades except where specifically referenced.

## Section 3 - Policy

### Expenditure Governance

(5) All brigade expenditure must benefit the brigade's local community. This includes, but is not limited to, purchasing and maintaining fire-fighting equipment and facilities, training and skills maintenance, enhancing fundraising abilities and to otherwise meet those administrative expenses of the brigades which are associated with their fire-fighting functions.

a. This excludes any funds held in a brigade social and welfare account<sup>1</sup>.

(6) Brigade expenditure must be undertaken and managed in accordance with the brigade's financial plan.

(7) All brigade expenditure must be supported and evidenced by appropriate source documentation, such as a purchase order, receipt or tax invoice. These records must be retained for 7 years from the document's creation periods and be readily available for review.

### Expenditure Approval

(8) Expenditure must be approved in the following:

a. Each brigade purchase, other than a purchase through the petty cash fund, must be approved by formal resolution of the brigade<sup>2</sup> and recorded in the minutes of the meeting.

b. Each group purchase, other than a purchase through the petty cash fund, must be approved by formal resolution of the group<sup>3</sup> and recorded in the minutes of the meeting.

- (9) Any unplanned brigade/group expenditure must be ratified at a subsequent brigade/group meeting.
- (10) Members must declare and remove themselves from meeting deliberation and voting on expenditure where they have a direct or indirect conflict of interest.
- (11) A brigade/group resolution to delegate authorisation to an individual brigade member or committee of members to expend brigade/group funds must be approved by the Authority<sup>4</sup>.
- (12) With the exception of petty cash, all payments must be made by cheque or electronic funds transfer (EFT).
- (13) Reimbursement or withdrawal from petty cash must:
- a. If a brigade, be approved by the brigade's highest ranking elected officer<sup>5</sup>.
  - b. If a group, be approved by the group officer<sup>6</sup>.

## **Expenditure Reporting**

- (14) All transactions must be reported at brigade/group meeting(s) and recorded in the minutes of the meeting(s)<sup>7</sup>.

## **Prohibited Activities**

- (15) Brigades must not use brigade-managed funds/monies to purchase alcohol for consumption on station or at brigade events.
- (16) Brigades must not remunerate volunteers for undertaking their duties and responsibilities consistent with their duties as a volunteer brigade member.
- (17) Brigades must not pay a third party to undertake a brigade function or role such as a Treasurer or Fire Equipment Maintenance (FEM) Officer.
- a. This does not apply to a brigade engaging a third-party contractor to perform FEM work, or a brigade engaging a bookkeeper or accountant to provide professional services.
- (18) Brigades are prohibited from donating brigade-managed funds/monies to third parties.
- a. This does not apply to the funds held in a brigade's social and welfare bank account<sup>8</sup>.

## **Section 4 - Related Policy**

- (19) Brigade Financial Governance Policy
- (20) Brigade Finance – Assets and Liabilities Policy
- (21) Brigade Finance – Bank Accounts, Petty Cash, and Cash Handling Policy
- (22) Brigade Finance – Revenue Policy
- (23) Brigade Finance – Financial Reporting Policy

## Section 5 - Document Specific References

1	As outlined in the Brigade Finance - Bank Accounts, Petty Cash and Cash Handling Policy.
2	As required by section 33(1) of Schedule 2 of the CFA Regulations 2014
3	As required by section 24(1) of Schedule 6 of the CFA Regulations 2014
4	As set out in section 33(2) of Schedule 2 of the CFA Regulations 2014, and section 24(2) of Schedule 6 of the CFA Regulations 2014 respectively.
5	As required by section 32(2)(b) of Schedule 2 of the CFA Regulations 2014
6	As required by section 23(2)(b) of Schedule 6 of the CFA Regulations 2014
7	As outlined in the Brigade Finance - Financial Reporting Policy
8	As outlined in the Brigade Finance - Banks Accounts, Petty Cash and Cash Handling Policy

## Status and Details

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# Brigade Finance - Assets and Liabilities Policy

## Section 1 - Purpose and Objectives

(1) This policy aims to establish an effective internal control framework for brigade asset and liability management. The internal control framework will ensure that assets and liabilities are consistently identified, recorded accurately and accounted for appropriately.

## Section 2 - Scope

(2) This policy applies to all CFA volunteers involved in the planning, participation and management of brigade financial activities.

(3) All references to brigade(s) also applies to a group(s) of brigades except where specifically referenced.

## Section 3 - Policy

### Assets

(4) The acquisition and disposal of assets must be in accordance with the brigade's financial plan.

(5) CFA determines the requirements for brigades procuring assets exceeding \$5,000.

(6) Brigades disposing of assets with a value exceeding \$5,000 must follow CFA's guidelines.

(7) A brigade's secretary or, if the brigade has a treasurer, the treasurer must maintain a register of the assets of, and assets held on behalf of, the brigade in a format prescribed by the Authority.

a. The register must ensure all items capital in nature are recorded, including any portable and attractive items.

(8) Brigades/groups must not loan brigade/group-managed funds/monies to a brigade/group member, and/or their associates.

(9) Brigades/groups must not loan brigade/group-managed funds/monies to third parties.

### Liabilities

(10) Volunteers must not enter into long term liabilities on behalf of their brigade, such as lease agreements, loan agreements or credit facilities with external parties.

(11) CFA may make extended credit available to brigades for the purpose of assisting brigades to fund:

a. The purchase of, or major upgrading of, brigade owned firefighting vehicles.



- b. New fire stations or major modifications to fire stations, or other building facilities.

## **Reporting**

(12) Brigades must report all capital purchases and expenditure that is capital in nature with a value exceeding \$5,000 to their District Office to ensure it is appropriately capitalised for financial reporting purposes.

## **Section 4 - Related Policy**

(13) Brigade Financial Governance Policy

(14) Brigade Finance - Bank Accounts, Petty Cash, and Cash Handling Policy

(15) Brigade Finance - Revenue Policy

(16) Brigade Finance - Expenditure Policy

(17) Brigade Finance - Financial Reporting Policy

## Status and Details

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<b>Author</b>	Josh Ball
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# Brigade Finance - Bank Accounts Petty Cash and Cash Handling Policy

## Section 1 - Purpose and Objectives

(1) This policy establishes CFA's approach to brigade cash management and cash handling through the application of considered and relevant financial management principles. This includes prompt, complete and accurate identification, collecting, securing, and banking cash; and accurately recording transactions involving cash.

## Section 2 - Scope

(2) This policy applies to all CFA volunteers involved in the planning, participation and management of brigade financial activities.

(3) All references to brigade(s) also applies to a group(s) of brigades except where specifically referenced.

## Section 3 - Policy

### Bank accounts and other facilities

(4) Brigades and groups must operate their bank account(s) in accordance with the CFA Regulations<sup>1</sup>.

(5) All brigade bank accounts and investments must be held with [Authorised Deposit-taking Institutions](#) (ADIs).

(6) All brigade bank accounts and other facilities must be opened and operated in the name of the brigade and not an individual member of the brigade, Sub-committee, Auxiliary or Association.

a. This applies to all new accounts opened from the date this policy takes effect.

(7) Brigades must operate the minimum viable number of bank accounts and other facilities<sup>2</sup>.

a. This includes one general purpose bank account, and as many special purpose bank accounts as are approved by the Authority.

(8) Groups must have one general purpose bank account<sup>3</sup>.

(9) All correspondence regarding a brigade's bank accounts and other facilities must be addressed to the secretary or, if the brigade has a treasurer, the treasurer.

(10) Brigade members who are relatives must not co-sign cheques or co-authorise EFT payments.

(11) Brigade Captains/Group Officers must maintain oversight of the brigade/group's banking activities including bank statements and bank reconciliations.

## **Brigade Social and Welfare Account**

(12) Brigades may operate one separate social and welfare bank account for the benefit of brigade members and the brigade's community.

(13) Funds held in the social and welfare bank account must be derived from CFA volunteer contributions.

(14) Expenses relating to brigade social and welfare activities must be paid out of the funds allocated to, and available in, the brigade social and welfare bank account.

## **Petty cash and cash handling**

(15) A brigade/group, by formal meeting resolution, may advance the secretary or, where applicable the treasurer, no more than \$500 to be used as petty cash<sup>4</sup>.

(16) Petty cash claims must be supported by receipt or tax invoice and be appropriately maintained for 7 years and readily available for review<sup>5</sup>.

(17) Appropriate segregation of duties must be implemented for administering petty cash, approving of petty cash reimbursements and replenishment of the petty cash float.

(18) A brigade/group member must not approve their own petty cash claim.

(19) Brigade/group member(s) must not, under any circumstances, borrow from petty cash or use petty cash for personal expenses.

## **Cash collections and banking of cash**

(20) Members must ensure appropriate controls are in place for all collection tins used in fundraising activities.

(21) Counting proceeds from collection tins must be performed by at least two unrelated members and count sheets signed by those involved.

(22) Proceeds from collection tins must be secured and/or banked in a timely manner.

- a. Proceeds less than \$1,000 can be stored at a CFA location (eg. station) if appropriate secure storage is available.
- b. Proceeds greater than \$1,000 must be deposited into the relevant bank account<sup>6</sup> within five business days.

## **Debit cards**

(23) A brigade or group, by formal meeting resolution, can seek relevant approval to apply for a debit card through their financial institution.

- a. Debit card(s) must be used in accordance with CFA guidelines.
- b. Debit card(s) linked to a new bank account must be in accordance with relevant legislation<sup>7</sup>.

# **Section 4 - Related Policy**

(24) Brigade Financial Governance Policy

(25) Brigade Finance – Bank Accounts, Petty Cash and Cash Handling Policy

(26) Brigade Finance – Revenue Policy

(27) Brigade Finance – Expenditure Policy

(28) Brigade Finance – Financial Reporting Policy

## Section 5 - Document Specific References

1	If a brigade, in accordance with section 31 of Schedule 2 or, if a group, section 22 of Schedule 6 of the CFA Regulations 2014.
2	In accordance with section 31(1)-(4) of Schedule 2 of the CFA Regulations 2014.
3	In accordance with section 22(1)-(2) of Schedule 6 of the CFA Regulations 2014.
4	If a brigade, in accordance with section 32(1) of Schedule 2 or, if a group, section 23(1) of Schedule 6 of the CFA Regulations 2014.
5	If a brigade, in accordance with section 29(2) of Schedule 2 or, if a group, section 20(2) of Schedule 6 of the CFA Regulations 2014.
6	As outlined in the Brigade Finance – Bank Accounts, Petty Cash and Cash Handling Policy
7	If a brigade, section 31(4) of Schedule 2 or, if a brigade group, section 22(2) of Schedule 6 of the CFA Regulations 2014

## Status and Details

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# Brigade Finance - Financial Reporting Policy

## Section 1 - Purpose and Objectives

(1) This policy aims to implement and maintain the timely, accurate, and effective reporting of brigade financial performance and financial position. These reporting activities will assist brigades to meet their statutory reporting obligations and enhance brigade decision making capabilities.

## Section 2 - Scope

(2) This policy applies to all CFA volunteers involved in the planning, participation and management of brigade financial activities.

(3) All references to brigade(s) also applies to a group(s) of brigades except where specifically referenced.

## Section 3 - Policy

### Reporting - End of Financial Year

(4) Brigades and groups must prepare and submit financial statements to the Authority and by the due date as set by the Authority<sup>1</sup>.

- a. Financial statements must be accompanied by a management certification which must be completed and co-signed by the secretary or, if the brigade has a treasurer, the treasurer and the captain/group officer.

(5) Brigades and groups are required to declare and substantiate details of all bank and investment accounts held with all financial institutions as at 30 June, and/or at any other time, by the due date as set by the Authority.

### Reporting - Brigade Meetings

(6) The secretary or, if the brigade has a treasurer, the treasurer must, at each annual general meeting:

- a. table the financial statements of the brigade in respect of the last financial year;
- b. make a full report of the activities and financial operations and position of the brigade; and
- c. ensure that full reports of the activities and financial operations and position of committees and auxiliary associated with the brigade are made.

(7) The brigade secretary, or if the brigade has a treasurer, the treasurer must prepare and table a report to all brigade meetings.

- a. All secretary/treasurer reports must be made available to CFA as required.

(8) The secretary, or if the brigade has a treasurer, the treasurer must table any Inspection & Review reports and findings issued as part of the Brigade Financial Assurance Program<sup>2</sup>.

## Reporting - Fundraising

(9) Brigades must submit a fundraising reconciliation report to their local District Office in the prescribed format and within the time frame as specified within CFA guidelines.

(10) Brigades must comply with reporting requirements established by external parties.

(11) Brigades must adhere to all acquittal requirements for both internal and external grant programs.

## Section 4 - Related Policy

(12) Brigade Financial Governance Policy

(13) Brigade Finance - Assets and Liabilities Policy

(14) Brigade Finance - Bank Accounts, Petty Cash, and Cash Handling Policy

(15) Brigade Finance - Revenue Policy

(16) Brigade Finance - Expenditure Policy

## Section 5 - Document Specific References

1	In accordance with section 61 of the CFA Regulations 2014
2	As outlined in the Brigade Financial Governance Policy



## Status and Details

<b>Status</b>	Not Yet Approved
<b>Effective Date</b>	To Be Advised
<b>Review Date</b>	To Be Advised
<b>Approval Authority</b>	
<b>Approval Date</b>	To Be Advised
<b>Expiry Date</b>	Not Applicable
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