

FinPro Member Update – Edition 4, 2024

President's Message

The five core activities we undertake for our members are: Advocate; Educate; Communicate; Innovate; and Collaborate. This week we issued two separate updates that we hope respond to these activities and will assist our members.

- A discussion paper developed in partnership with the AEC Group for the sector to inform a submission to the upcoming Legislative Council Economy and Infrastructure Committee Inquiry in local Government Funding and Services. Please take the time to read the paper. We encourage input to assist us in the development of the final submission to the inquiry.
- On Tuesday we released an update regarding our ongoing advocacy efforts in relation to the waste service charges, and in partnership with Maddocks we were able to provide some legal advice that may assist in your understanding and application of the guidelines.

Thanks to everyone's attendance at last Friday's Professional Development Day in Melbourne, it was a fantastic turnout with nearly 350 members in attendance. Part of the day included our AGM and election of the Executive 2024. Congratulations and thank you to [Aaron Gerrard CPA](#) (Whittlesea), [Alan Wilson](#) (Melbourne), [Belinda Johnson](#) (Horsham), [Binda Gokhale FCPA, GAICD](#) (Consultant), [Wei Chen](#) (City of Yarra), [Fiona Rae \(MBA, FCPA\)](#) (Golden Plains), [Gabrielle Gordon](#) (Secretary/Treasurer, FinPro), [John Brockway](#) (Warrnambool), [Melissa Baker](#) (Casey), [Nathan Kearsley](#) (La Trobe) [Nathan Morsillo](#) (Bendigo), [Navec Lorkin](#) (Knox), [Simone Wickes](#) (Monash) and [Tony Rocca](#) (Maroondah). In particular we welcome new members John and Navec to the team.

Post the AGM it was a pleasure for me to have the Executive endorse me as President for the year – I look forward to a great year, working hard for our members especially working with you to respond to the challenges set down by the Minister Local Government in her presentation to us Friday.



Lastly, a big thanks to the many Councils across the state that have been dealing with fires this week and continue the clean-up of storms of recent months. You do an incredible job to support our communities – thank you!

Bradley Thomas,
President FinPro and CEO Hepburn Shire

Membership News

We welcome the following new members, Jen Church, Senior Advocacy Officer at Stonnington City Council and **Francis Chen**, Finance Business Partner (Reporting and Compliance) at Port Phillip City Council to FinPro.

Professional Development

Upcoming webinar – Advocacy (7 March 2024 at 2pm)

Bradley Thomas, President FinPro will provide a short webinar for our members at 2pm next Thursday 7 March, 2024 to provide additional information in relation to FinPro advocacy on the guidelines and other matters – please [register here](#) - the webinar will be run on Microsoft Teams.

FinPro Seminar – Friday 23 February 2024

Last Friday, 23 February 2024, we ran a highly successful Professional Development Day at the Melbourne Convention and Exhibition Centre. With over 330 in attendance, the day was a mix of technical development, personal development and networking.

Our Key-Note addresses bookended the day and both were highlights of the program. We opened with The Hon. Melissa Horne MP (Minister for Local Government) who provided the opening Keynote Address and closed with internationally renowned Leadership Speaker, Holly Ransom.

Some of our presenters have provided copies of their presentations to share with FinPro members:

- [Economic Outlook](#) – Phin Ziebell, Head of Research, TCV)
- [Diversity and Inclusion](#) – Dr Niki Vincent, Public Sector Gender Equality Commissioner, and Tracey Egan, Gender Diversity & Equity Coordinator, Monash CC
- [Launch of the Model Budget 2024/25 and Model Financial Statement 2023/24](#) – Daniel O’Shea and Kevin Waller, Local Government Victoria
- [VAGO Update](#)

The FinPro AGM was also held during the day and we congratulate the new FinPro Executive Team for **volunteering** their time to assist the sector.

A very special thanks was given to Danny Wain, former President and Vice-President of FinPro, who resigned from the FinPro Executive at the AGM. After decades of service to the sector, and over 20 years of service to FinPro, Danny leaves a legacy of collaboration and dynamic facilitation to the sector and will be greatly missed.

Thank-you to everyone who attended for making this day so successful, and finally, thanks to our Networking Sponsors, Payble Pty Ltd.



FinPro Asset Workshops – Regional Session 12 – 16 February 2024

Attended (or didn't attend) the Asset Workshops last month, and would like to refresh your knowledge or learn more? Here are some links to various documents in relation to the sessions David ran around the State in February:

- [Presentation Notes](#)
- [Visual Guide to AASB's – August 2023](#)
- [Draft RFQs for the WA guide](#)
- A range of Technical Papers: www.apv.net/insights

Thanks to David Edgerton from APV for running these workshops.



2024 FinPro Leadership Program

New Year! New career aspirations!

FinPro are delighted to offer 12 local government finance professionals a 3-day leadership experience once again with leading practitioners.

This year's program will commence on Sunday 5 May and conclude on Wednesday 8 May. The Program takes place in beautiful Kalorama where you can escape the everyday work pressures to focus on key skill development and knowledge sharing with a group of like-minded people.

Professional development sessions help to increase your depth of knowledge in finance, governance & rates (amongst others) with personal development sessions focused on understanding yourself as a leader and applying those skills within your own teams and the broader organisation.

Further information on how to apply for this awesome opportunity will be available soon.

Technical Update

FinPro Advocacy: Waste service charge and legal advice

FinPro sent an email out to all members on Tuesday 27 February and a copy is included here in case it was missed:

We are writing to you today to provide an update regarding our ongoing advocacy efforts at FinPro in relation to waste service charges.

We are also able to provide some legal advice that may assist you in applying the Guidelines - Ministerial Guidelines (LG Rates and Service Charges) effectively.

Background:

Based on input we have had from FinPro members, we remain concerned that for many councils, applying fully the recently announced Ministerial Guidelines will have a negative impact on the financial sustainability of the sector and that it will be difficult for many councils to ensure compliance with for the 2024/25 financial year. This is a view we are seeing also widely shared by other sector representing bodies, and many Councils.

We wrote to the Minister and requested consideration of a delay in the implementation of the guidelines by 18 months to allow Local Government Victoria to fully understand the impact of the changes, to consult with the sector and to work with Councils and the Essential Services Commission (ESC) to ensure Councils do not lose funding as a result of the changes. A copy of that letter is available at [Ministerial Guidelines \(LG Rates and Service Charges\)](#) – Subsequently we received a response from the Minister indicating the following ([attached is a full copy of the response](#)).

“The Good Practice Guidelines, published under section 87 of the Local Government Act 2020, provide clarity on the utilisation of service rates and charges for the collection of kerbside waste and recycling from properties. The Guidelines take effect from 1 March 2024 and are expected to be applied by councils’ 2024-25 annual budgets and onwards. The Guidelines set out my clear expectations for the use of service rates and charges under section 162 of the Local Government Act 1989 and are a response to the identification of a number of councils incorporating various additional costs to their service rates and charges that do not accord with good practice, consequently eroding public transparency and trust in local government. I note that your correspondence has identified that many more councils may be currently engaged in such practices. I expect that councils, supported by peak bodies such as FinPro, will endeavour to promptly address these issues. Failure to adopt good practice as per the Guidelines may necessitate further action. I have requested Local Government Victoria to continue to monitor practices and advise me accordingly.”

Legal Advice:

Given the short time frame to make changes to follow the guidelines we have sought legal advice on behalf of our members to answer the question - ***Are the 'Local Government Service Rates and Charges – Minister's Good Practice Guidelines for their use' (Guidelines) binding on Victorian councils?***

Maddocks have provided the [attached legal advice](#) and consented to us to share this advice with our members. We thank Kate Oliver and Maddocks for allowing this.

We hope that this legal advice is useful to you, as our conversations with many members has indicated that many Councils will consider no changes to the method of calculations for 2024/25 and will therefore not be compliant with the guidelines, however, will work towards compliance in future financial years.

ESC engagement - Rate Cap Variation

We know that many Councils are considering their need to apply for a rate cap variation in order to transfer the revenue associated with their waste/service charges that is now not valid with the new guidelines, across to general rates. We also acknowledge that this rate cap variation will be difficult to obtain in a short period of time, and particularly in a Council election year.

We have contacted the ESC and confirmed with them that the final date for a rate cap variation to apply to the 2024/25 is 31 March 2024, by resolution of Council. As we have previously indicated, the ESC understand that a number of rate cap variations may be applied for this year, and they have indicated that they will support Councils as much as possible. They did however remind us they do need to ensure all variation requests are considered in line with current legislation. They did note that in 2019 Mansfield Shire Council applied for a single year higher cap of 13.94 per cent for 2019–20 in order to transfer \$1.2 million from waste charges into general rates on a revenue neutral basis, and that they approved this - [Higher cap applications 2019 | Essential Services Commission](#)

Next Steps Proposed:

We fully respect the Minister's view of the need to uphold public transparency and trust in local government and the need for clarity on the utilisation of service rates and charges.

However, we believe that the guidelines as they stand, do not fully reflect the true cost of the service and may be further detrimental to the financial sustainability of the sector. Our recent survey indicated that the majority of Councils have included costs such as public bins, and the operations of transfer stations, in the good faith that these were reasonable costs to include in such charges.

The Minister presented at our Professional Development Day on Friday 23rd February, for which we were very appreciative, and outlined her requirement that the guidelines are followed. The Minister also indicated that providing data on the impact of these guidelines on Councils will be helpful to her.

Given feedback from members, we have subsequently written to the Minister to request the delay of 12 months in the guidelines. We would also encourage your Councils to write to the Minister requesting such a delay and detailing the impact the guidelines will have on your Council, and to keep

the Minister informed about your decision and timeframe in relation to the compliance with the guidelines.

At FinPro we respect the role of State Government, Ministerial decisions and respect the decision making of individual Councils. We provide the above information in the spirit of providing information to assist our members.

We will provide a short webinar for our members at 2pm next Thursday 7 March, 2024 to provide additional information in relation to FinPro advocacy on the guidelines and other matters – please [register here](#) - the webinar will be run on Microsoft Teams.

FinPro Advocacy: Inquiry into Local Government funding and services

The FinPro Executive has partnered with the AEC group [AEC Group | ECONOMICS | FINANCE | MARKET RESEARCH | Australia \(aecgrouppltd.com\)](#) to prepare and release a discussion paper for the sector to inform a submission to the upcoming Legislative Council Economy and Infrastructure Committee Inquiry in local Government Funding and Services.

We are now seeking your feedback on the discussion paper. We will continue to delve deeper into data and complete our submission to the inquiry in mid/late April. We plan to provide our final submission to our members to assist in your own advocacy or submission.

A copy of the discussion paper is available - [AEC Report \(finpro.org.au\)](#)

The Legislative Council of the Victorian Parliament on 3 May 2023, required the Economy and Infrastructure Committee to [inquire](#) into, consider and report, by 30 June 2024, on local government funding and service delivery in Victoria.

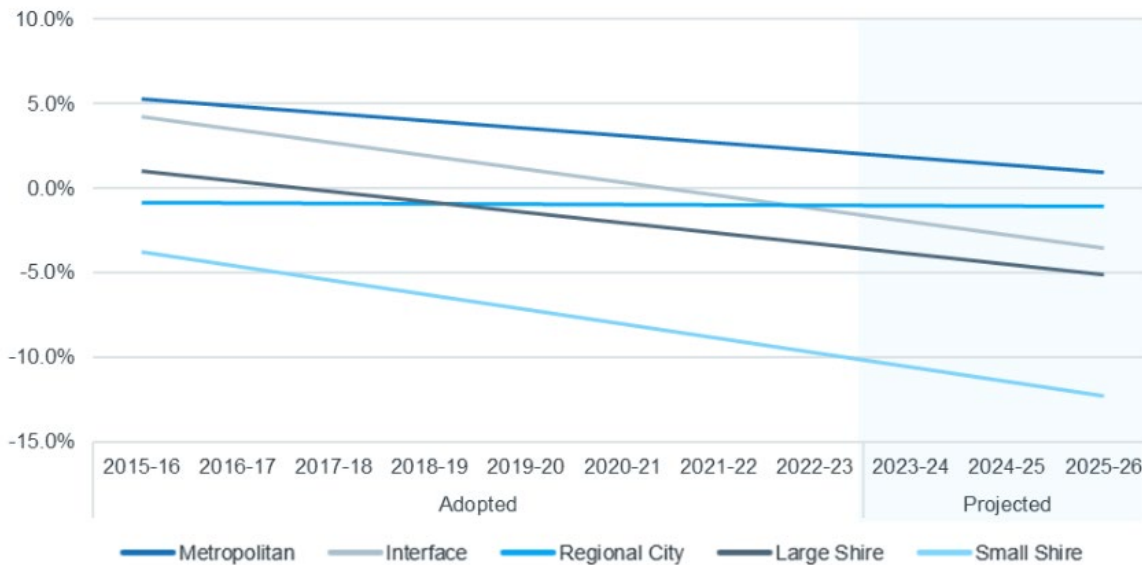
Given the current financial sustainability challenges being faced by the sector FinPro acknowledges the importance of the Committee Inquiry and has initiated the preparation of this discussion paper to:

- Inform members of the inquiry;
- Provide a shared understanding of the key issues to be considered by the Committee Inquiry;
- Identify information gaps and raise discussion questions for the consideration of members;
- Inform the development of a survey to all members to obtain views, opinions and address gaps in information;
- Inform the development of the FinPro submission to the Committee Inquiry; and
- Provide the discussion paper and insight to other Peak bodies to assist in the development of their own submissions, or to work in partnership with FinPro on a final submission to the Committee.

The paper underscores the challenges in defining core services for local government and notes the limited literature on recent cost shifting in Victoria—topics that the inquiry will investigate.

Analysis completed by AEC indicates a deteriorating adjusted underlying result and a deteriorating unrestricted cash position for local government in Victoria. The unrestricted cash position across all council groups has deteriorated since 2016-17.

Figure 4.2. Adjusted Underlying Result Ratio Trendlines



Source: AEC Analysis (unpublished), LGV Budget Summary Report data (various years)

Supported by data, the paper highlights risks to financial sustainability within the sector. In recent advice to the Minister Local Government the Essential Services Commission (ESC) noted that:

In our view, the gap between the rate cap and inflation, rising construction costs, and the expectation of future wage increases have the potential to present major cost pressures on councils going forward’.

FinPro acknowledges that the sector has a vital role to play in responding to the current situation, including a review of services and how they are delivered; significantly improving our capital works cash flow forecasting and delivery programs; and communicating the current situation to government, partners and our community. However, the discussion paper also notes the fundamental imbalance in Local Governments revenue sources compared to other tiers of government.

FinPro encourages our members and the sector to review the discussion paper and provide input to assist in the development of the final submission to the inquiry, via this survey <https://forms.office.com/r/XxmHqkhYHu> by 22nd March.

If you have any questions, please reach out to our Executive Team via gabrielle@finpro.org.au

ESC – Annual compliance template and guidance for 2024-25

The following information was distributed to councils on February 15 and is shared here for member information:

The annual compliance information template and guidance for 2024–25 is now available on our [website](#).

The annual compliance information is due to the Essential Services Commission by 30 September 2024. As part of the submission, councils must provide a completed annual compliance information template, CEO certification, rating system reports as at 30 June 2024 and 1 July 2024, and the better practice property and rates database checklist.

The [CEO certification statement](#) and the [better practice property and rates database checklist](#) are available as fillable PDF forms.

The template now also includes a data request on the distribution of rate increases for our biennial outcomes report.

We have received some queries around the Minister’s Good Practice Guidelines Relating to Service Rates and Charges. If you have concerns about what the guidelines mean for compliance with the rate cap, or any other queries, please contact the local government team at localgovernment@esc.vic.gov.au.

Local Government Team, Price Monitoring & Regulation



Budget Constraints and Financial Sustainability – reporting examples

As councils work through their 2024/25 Budget Cycle, we are seeing a number of councils reporting to their councillors and community about budget constraints and financial sustainability. As we see these reports coming through, we will share them with our wider membership in the spirit of ‘making our members work lives a little easier’.

Thank-you to Golden Plains Shire and Mornington Peninsula Shire for alerting us to these reports and sending them through to share with our membership.

- [Golden Plains Shire](#) – Item 7.3
- [Mornington Peninsula Shire](#)

Local Government Update: Bulletin 2/2024

This Bulletin was distributed to Councils on 28.2.24 and is shared here for member information:

LOCAL GOVERNMENT PLANNING AND REPORTING GUIDANCE

Local Government Victoria has published the 2023-24 suite of better practice guides (BPG) and templates for planning and reporting to support councils to fulfill their planning and reporting obligations.

Local Government Victoria reviews and updates the suite annually. The annual update includes amendments driven by changes to regulation and legislation, Australian Accounting Standards, better practice and Local Government Performance Reporting Framework (LGPRF) Steering Committee recommendations.

The guidance was launched at the FinPro Professional Development Day on Friday 23 February 2024 and comprises:

2023-24

- Local Government BPG - Preparing Council's Annual Report - 2023-24
- Local Government BPG - Model Report of Operations - 2023-24
- Local Government BPG - Model Performance Statement - 2023-24
- Local Government BPG - Submitting performance data - 2023-24
- Local Government - Model-Sector-Performance-Report - template-2023-24
- Local Government Performance Reporting Framework - Practice Note 20 - Data Submission 2023-24
- Local Government Model Financial Report 2023-24

2024-25

- Local Government LG BPG - Performance Reporting Indicator Guide 2024-25
- Local Government LG BPG - Performance Target Guide - 2024-25
- Local Government Performance Reporting Framework - Target-Setting-Calculator-2024-25
- Model Budget 2024-25
- Model Budget BPG
- Model Financial Plan 2024-25 to 2033-34
- Model Financial Plan BPG

All performance reporting guidance can be found at the [Performance Reporting](#) on the Local Government Victoria website. All financial planning and reporting guidance can be found at the [Planning and Reporting](#) page on the Local Government Victoria website.

For any further questions please contact the Performance Reporting team performance@ecodev.vic.gov.au

LGPRF Data Submission 2023-24

This practice note provides key information and timing in relation to submission of data to Local Government Victoria (LGV) for the 2023-24 Local Government Sector Performance Reporting. The reporting cycle is conducted between July to November 2024 and takes the 2024 caretaker conventions and council elections into consideration. It is essential for councils to recognise that the obligations below include legislative requirements as per the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2021.

[DGS Sans-Cover Template \(localgovernment.vic.gov.au\)](https://localgovernment.vic.gov.au)

TCV Loan and Investment Rates as of 28 February 2024

Maturity	Fixed Rate (Interest Only)		Fixed Rate (Principal and Interest)*		Floating Rate (margin to BBSW)	
	Quarterly	Semi	Quarterly	Semi	Quarterly	Semi
1 year	4.5322	4.5546	4.6050	4.6300	0.3042	0.1380
3 year	4.3931	4.4140	4.4500	4.4700	0.4388	0.2747
5 year	4.5217	4.5440	4.4550	4.4800	0.5294	0.3854
7 year	4.7814	4.8066	4.5650	4.5950	0.6534	0.5322
10 year	5.1459	5.1752	4.7950	4.8300	0.8401	0.7426
12 year	5.3308	5.3625	4.9400	4.9800	0.9402	0.8530
15 year	5.5378	5.5721	5.1400	5.1800	1.0783	0.9968
11am (at Call)	4.6650				BBSW	
30 day	4.5650				1 Month	4.2995
60 day	4.5850				3 Month	4.3398
90 day	4.6050				6 Month	4.4778
180 day	4.7450					

TCV Investment rates

TCV note the current TCV 11am/At Call deposit rate has recently increased to 4.30%. The 11am deposit can be easily utilised for council's daily working capital requirements. Instructions to invest/withdraw funds are requested prior to 3pm for transactions to be processed on the same day. We encourage councils to review the rates currently paid on their at-call accounts with their transactional bank and consider this facility to maximise returns on any surplus cash balances.

TCV Investment rates

Cash	4.3000		4 Month	4.3500
1 Month	4.2895		5 Month	4.4292
2 Month	4.3075		6 Month	4.4678
3 Month	4.3298		1 Year	4.2296

These loan interest rates and margins are indicative only and current as at the time of calculation. The rates and margins indicated include the TCV administration fee of 0.115%, the DTF Guarantee Fee of 0.15% and Execution of 0.05%

*Fixed rate (Principal and Interest) assumes principal balance is reduced to zero over equal instalments until maturity.

Markets have drifted in recent weeks, with relatively limited dataflow. The most significant events have been around Fed commentary hosing down market expectations of imminent US rate cuts. Fed Chair Jerome Powell expects around three Fed cuts this year, well below market expectations at the start of the year. Australian labour force data continues to disappoint, but we still see only two RBA cuts this year.

Disclaimer

Treasury Corporation of Victoria (TCV) provides indicative borrowing rates information to its clients for general information purposes only, based on facts and data available to TCV at the time of preparation. Rates, market values, yields and outcomes will be subject to variations due to fluctuations and changed market conditions. TCV therefore does not warrant or represent that these rates will be complete, accurate or suitable for use for any Client purposes. The information provided is not to be taken as indicative of the actual trading price at which TCV, or a third party, is or would be prepared to execute a new transaction or to liquidate or unwind and existing transactions.

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The indicative rates information provided by TCV is not, without TCV’s prior written consent, to be disclosed to any other person.

General Information

Vision Super VBI Update

The following information was distributed to Councils by Vision Super on 27 February 2024 and is shared here for member information:

Local Authorities Superannuation Fund Defined Benefit Plan (LASF DB) - Vested Benefit Index (VBI) update

The 31 December 2023 VBI results have been finalised as follows:

As at	30 Jun 2020 (actual)	30 Jun 2021 (actual)	30 Jun 2022 (actual)	30 June 2023 (actual)	30 Sept 2023 (est.)	31 Dec 2023 (est.)
LASF DB	104.6%	109.7%	102.2%	104.1%	102.3%	103.8%

The 31 December 2023 VBI has increased compared to that at 30 September 2023. This is mainly due to positive investment returns for the quarter of 4.39% which have increased the asset pool supporting the defined benefit liabilities of the sub-plan. This increase was then offset by average salary increases of 0.85% for the quarter and the half-yearly pension indexation of 2.22%.

The VBI of 103.8% as at 31 December 2023 satisfies APRA’s Superannuation Prudential Standard 160 (SPS 160). Vision Super is closely monitoring the investment markets to identify potential threats/opportunities that we may be able to avoid/take advantage of to improve the funding position of the sub-plan.

Shortfall limit

Under the superannuation prudential standards, VBIs must generally be kept above a fund’s nominated shortfall threshold, currently 97%. When an actuarial review/investigation is in progress,

a fund's VBI must be at least 100%. The 31 December 2023 VBI calculation of 103.8% exceeded the applicable 97% shortfall limit.

In the event the VBI falls below the shortfall threshold, the fund's Trustee is required under the superannuation prudential standards (SPS 160) to formulate a restoration plan to restore the VBI to 100% within three years.

Next update

The next VBI review is scheduled as at 31 March 2024, with results expected to be distributed to employers around mid-May 2024.

Next Victorian Ombudsman Appointed (Media Release 27.2.24)

The Victorian Government has announced the appointment of Marlo Baragwanath as the next Victorian Ombudsman.

Ms Baragwanath brings more than 25 years of legal, integrity and public sector experience to the leadership of the VO. She is the current Chief Executive Officer of the Independent Broad-Based Anti-Corruption Commission (IBAC) and before that was the Victorian Government Solicitor.

At IBAC, Ms Baragwanath supported the Commissioner and led the entity's staff to deliver major integrity investigations and reports. She also undertook a significant review of IBAC's approach to witness welfare and developed a strategic plan to ensure IBAC delivered on its mandate.

As Victorian Government Solicitor, Ms Baragwanath led a period of reform and capacity building while providing strategic legal advice and services to the Victorian public sector.

Prior to those roles, she held senior positions in the Office of the Chief Executive at the Victorian Building Authority and as General Counsel at WorkSafe.

Ms Baragwanath is returning to the Ombudsman's office, as her first Victorian public sector appointment was as a policy officer at the VO in 2001-2002 following her time as a legal officer at the Bristol Royal Infirmary Inquiry in the United Kingdom, set up in 1998 to investigate the deaths of infants following paediatric cardiac surgery.

After graduating from law at Monash University, Ms Baragwanath spent time in private legal practice before commencing work in the public sector.

Ms Baragwanath's appointment follows a thorough and competitive recruitment process. She was recommended to the Premier by a selection panel. The Premier supported that recommendation, and her appointment was endorsed by Cabinet before being approved by the Governor-in-Council.

Ms Baragwanath will commence her legislated 10-year appointment on 30 March 2024 at the immediate conclusion of the term of Ms Deborah Glass OBE, who has been the Victorian Ombudsman since 2014.

Current Job Vacancies

FinPro is happy to provide information about any relevant employment opportunities available at our member councils.

To have your organisation's employment vacancies included on our website and in our Member Update please contact our Executive Officer, [Gabrielle Gordon](#)

[Senior Financial Accountant](#) – Moira Shire - Applications close 10 March 2024

[Capital Program Advisor](#) – City of Greater Bendigo - Applications close 13 March 2024

[Strategic Asset Management Advisor](#) – City of Greater Bendigo - Applications close 13 March 2024

Thank-you to our 2023 Conference sponsors.

- American Express – www.amex.com.au
- APV Valuers & Asset Management – [APV Case Study – October 2022](#)
- Australian Payments Plus – www.auspayplus.com.au
- Commonwealth Bank – www.cba.com.au
- CT Management – www.ctman.com.au
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- Datacom – www.datacom.co.nz
- Ibis Information Systems – www.ibisinfosys.com.au
- Imperium Markets – www.imperium.markets
- Laminar Capital – [2023 FinPro Conference – Case Study Laminar Capital Perpetual](#)
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- National Australia Bank – www.nab.com.au
- NetNet International – www.xetta.com
- Satori – www.satoriassured.com
- TCV – www.tcv.vic.gov.au
- VFMC – [2023 FinPro Conference – Case Study VFMC](#)
- Westpac – www.westpac.com.au
- Maddocks Recoveries – www.maddocksrecoveries.com.au
- TechnologyOne Corp – www.technologyonecorp.com

FinPro Executive Team 2024

President	Bradley Thomas (Hepburn SC)
Vice-President – Chair PD PD Committee Members	Belinda Johnson (Southern Grampians SC) Alan Wilson (Melbourne CC) Melissa Baker (Casey CC) Nathan Kearsley (Lalor CC) Aaron Gerrard (Whittlesea CC) John Brockway (Warrnambool CC)
Vice-President – Chair Technical Technical Committee Members	Tony Rocca (Maroondah CC) Binda Gokhale (Contractor) Fiona Rae (Golden Plains SC) Nathan Morsillo (Greater Bendigo CC) Simone Wickes (Monash CC) Wei Chen (Yarra CC) Navec Lorkin (Knox CC)
Secretary / Treasurer	Gabrielle Gordon

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