

Local Government Accounting Advisory Committee (LGAAC)

Terms of Reference

ROLE AND PURPOSE OF THE COMMITTEE

To provide advice to the Minister of Local Government and the Department of Local Government, Housing and Regional Services on:

- (a) contemporary financial management and accounting practices relevant and appropriate to local government; and
- (b) appropriate legislative changes necessary to improve standards of local government financial management and accounting.

MEMBERSHIP

The Committee is constituted of the members (not exceeding 10) appointed by the Minister.

The members will consist of:

- (a) up to 2 nominees of the Agency with experience in local government; and
- (b) 2 nominees of ICA/CPA Australia, 1 of whom must be a registered company auditor and the other a professional provider of financial management services to local government; and
- (c) up to 2 nominees of Local Government Managers Australia; and
- (d) up to 2 representatives of the NT Finance Reference Group; and
- (e) up to 2 nominees of LGANT.

A member of the Committee is to be appointed by the Minister for a term (not exceeding 3 years) specified in the member's instrument of appointment.

The terms and conditions of membership are to be as determined by the Minister.

The Minister must appoint 1 member to be the Chair, and another to be Deputy Chair, of the Committee.

TERMS OF APPOINTMENT

Members of the Committee shall be appointed to the Committee for fixed terms not exceeding three years in the first instance. Rotation of members shall apply with Members being eligible for immediate appointment for a maximum of three years.

COMMITTEE MEETINGS

The Committee is to meet at least once in each quarter.

A meeting may be convened by the Chair of the Committee, or the Minister.

A quorum for a meeting of the Committee consists of 4 members attending by any means.

The meeting may be chaired by the Chair, the Deputy Chair or the Minister and, in the absence of both the Chair and the Deputy Chair, a member chosen to preside by the members present.

Decisions are to be made by majority vote of the members present and, if the votes are equal, the person presiding may exercise a second or casting vote.

The validity of proceedings of the Committee is unaffected by a vacancy or vacancies in its membership.

ADMINISTRATIVE SUPPORT

The Department's Local Government division will provide secretariat and administrative support for the Committee to exercise its statutory functions. All such resources must be used only for Committee related business.

The Department shall be responsible for:

- distributing agendas and papers to Committee members no later than five (5) working days prior to meeting
- recording minutes of meetings
- preparing the minutes and decision register from all meetings and distributing them within three (3) weeks of a meeting to Committee members for final comment for the accuracy of discussion.
- preparing and distributing correspondence as requested by the Committee Chair.

The Committee Chair shall be responsible for:

- preparing or organising agendas for Committee meetings
- presiding at Committee meetings
- performing other duties as recorded in this Charter.

RESPONSIBILITIES

The Committee shall consider as much technical or practical content of Australian Accounting Standards, the Code and relevant financial management concepts that could or should apply to Northern Territory local government with a view to providing substantive advice to the Minister and/or Department on contemporary financial management and accounting practices and recommendations for legislative change necessary to improve standards of financial management and accounting within Northern Territory local government.

ADDENDUM TO THE TERMS OF REFERENCE

Please see next page attached.

MEETING TRAVEL AND ACCOMMODATION ARRANGEMENTS

At the Local Government Accounting (Advisory) Committee's (LGAAC's) meeting of 22 September 2011, it was unanimously agreed that:

1. LGAAC members will meet face to face once a year;
2. when this happens, *Secretariat will assume responsibility for booking flights and accommodation for committee members and arrange for the Department to cover travel and accommodation expenses only;*
3. *prior to each meeting, the Secretariat must be given a minimum of five working days notice to arrange travel and accommodation;*
4. *The Department will pay transport and accommodation costs directly to the establishment concerned. This process allows the Department to be GST compliant and to claim reimbursement of the GST.*
5. *Where taxi fares are anticipated in connection with official travel, arrangements can be made with Secretariat for the issue of Cab charge docketts.*

There is no change for members claiming a mileage allowance. A Claim for Kilometre Allowance (By-Law 32) must be submitted with receipts, as per usual.