



LOCAL GOVERNMENT MANAGERS AUSTRALIA
QUEENSLAND INC.

NOTICE OF 2019 ANNUAL GENERAL MEETING

Notice is hereby given to members of Local Government Managers Australia (Qld) Inc. that the seventieth Annual General Meeting of Local Government Managers Australia Queensland will be held at The Ville Resort-Casino, Townsville, Queensland, and will commence at 3.00pm on Wednesday, 11 September 2019

AGENDA

1. Welcome and Apologies
2. Confirmation of Minutes of the 2018 Annual General Meeting
3. Presentation of the 2018/2019 Financial Statements
4. Appointment of Auditor
5. President's Address
6. Local Government Professionals Australia (National)
7. Declaration of Office Bearers
8. Recognition of Membership
9. General Business
 - Policy Platforms



1. Welcome and Apologies

LGMA President, Susan Jarvis will open the meeting.

Apologies

The President will present apologies received from members for the meeting. An attendance list will also be circulated for completion by attendees.

Vale

A minute's silence will be observed for the passing of members over the past year.

2. Confirmation of Minutes

The minutes of the 2018 Annual General Meeting, held on Wednesday 12 September 2018 at the Novotel Twin Waters, are attached (Attachment 1).

Recommendation:

It is recommended that the minutes of the 2018 Annual General Meeting held on Wednesday 12 September 2018 on the Sunshine Coast be accepted as a true and accurate record of proceedings.

3. Presentation of the 2018/2019 Financial Statements

The 2018/2019 Financial Statements are attached in Attachment 2. These will be formally presented by the CEO in the absence of the Treasurer, Ray Burton.

The Management Letter will also be tabled.

In addition to the Financial Statements tabled, members should also note that LGMA Queensland administers the Local Government Management Foundation which is a trust created to support research into matters affecting the sector. In 2018/2019, there were no transactions associated with the trust other than the accrual of interest. Financial statements for the Foundation are attached (Attachment 3).

Recommendation:

It is recommended that the Financial Statements for 2018/2019 be adopted as presented.

4. Appointment of Auditor

Specialised Audit and Assurance Services (SAAS Audit) was appointed in 2017 to undertake the 2017-18 audit and continued in 2018-19. The service is considered satisfactory. It is recommended that SAAS be re-appointed as Auditor for the 2019/20 financial year.

Recommendation:

That SAAS be appointed as LGMA Queensland auditors for the 2019/2020 financial year.



5. **President's Address**

The President, Susan Jarvis' address will be presented at the meeting.

Recommendation:

That the President's report on the 2018/2019 year be accepted.

6. **Local Government Professionals Australia (National)**

Local Government Professionals Australia President and Queensland Director, Mark Crawley will provide an update on activities at the national level over the course of the past year.

7. **Declaration of Office Bearers**

The results of the Board elections will be officially declared by the Returning Officer.

8. **Recognition of Membership**

Recognition of Membership Certificates will be presented to members who have held membership for 20, 30 and 40 years.

9. **General Business**

Policy Platforms

LGMA Queensland publishes a suite of policy platforms which are reviewed annually. The current platforms are tabled in Attachment 4 for information and confirmation.

Note:

Members wishing to propose a change to the LGMA Queensland Policy Platforms are requested to provide advice to the CEO prior to the meeting so appropriate changes can be drafted and tabled.

Recommendation:

That the LGMA Queensland Policy Platforms be noted.

Members are invited to table items of general business.

Meeting Close



LOCAL GOVERNMENT MANAGERS AUSTRALIA
QUEENSLAND INC.

2018 ANNUAL GENERAL MEETING

**Twin Waters, Queensland
3.15pm on Wednesday 12 September 2018**

MINUTES

1. Welcome and Apologies

Susan Jarvis opened the meeting at 3.15pm and welcomed all members and the International Manager Exchange attendees. Susan also acknowledged the Traditional Owners of the land on which this meeting is being conducted.

Susan Jarvis asked that all attendees complete the attendance list being circulated. She noted that a number of apologies had been received and asked that any additional be recorded on the apologies list.

Susan invited members to stand to observe a minute's silence for members who had passed away in the past 12 months: Charlie Grant, Bernie Mead, Todd Sleeman, Simon Benham, Keith Stuckey, Ken Ryan, Chris Lawson and John Smith.

2. Confirmation of Minutes of the 2017 Annual General Meeting

Susan Jarvis confirmed that members had received copies of the minutes of the 2017 Annual General Meeting, held on Wednesday, 13 September 2017 on the Gold Coast. She sought confirmation that the minutes offered a true and accurate reflection of proceedings.

RESOLVED:

That the minutes of the 2017 Annual General Meeting held on Wednesday, 13 September on the Gold Coast be accepted as a true and accurate record of proceedings.

Moved: Matthew Magin
Seconded: Brett de Chastel
Carried: Yes

3. Presentation of the 2017/2018 Financial Statements

The 2017/2018 Financial Statements were circulated to members via email and made available on the LGMA Queensland website. The Treasurer, Ray Burton, presented the 2017/2018 Financial Statements highlighting the following:

1. The unqualified audit was presented, and he offered his congratulations to Peta Irvine for a job well done

2. There was a total surplus of \$280 which was slightly down on budget and related largely to treatment and calculation of long service leave accruals
3. Revenue was down slightly compared to prior year high
4. Variation from the budget was small
5. Auditor signed off on the financials on the 27th July 2018 and recognised that records are well maintained and that the Board had good oversight of the financials
6. The Management Foundation account has been inactive with the exception of interest, however, a Foundation project is currently being developed.

The Treasurer said overall it is a positive operating result for the year and the balance sheet looks strong.

Ray Burton tabled the Auditors Management Letter which shows an unqualified result and no significant items for noting. He invited questions from the floor. In the absence of questions, he moved that the statements be adopted as presented.

RESOLVED:

That the Financial Statements for 2017/2018 be adopted as presented.

Moved: Ray Burton

Seconded: Mark Crawley

Carried: Yes

4. Appointment of Auditor

Treasurer, Ray Burton, moved that the SAAS Specialised Audit and Assurance Services be retained as the auditor for the 2018/19 financial year

RESOLVED:

That SAAS Specialised Audit and Assurance Services be retained as Auditor for the 2018/2019 year.

Moved: Ray Burton

Seconded: Evan Pardon

Carried: Yes

5. President's Address

The President, Susan Jarvis, had tabled her report with the Agenda. She highlighted that the reputation of the sector has taken a hit in 2017/18 and something to work on into the future.

RESOLVED

That the President's report on the 2017/2018 year be accepted.

Moved: Liza Perrett

Seconded: Mark Watt

Carried: Yes

6. Local Government Professionals Australia (National)

Mark Crawley, the Queensland representative and Treasurer on the National Board of LG Professionals Australia, extended an apology from the President Tony De Fazio on his inability to attend the Annual Conference. Mark provided an update on Local Government Professionals Australia National activities.

- The National body has relocated from Melbourne to Canberra
- There are a number of Goals set out for the national body including:
 1. Advocate on behalf of members
 2. Engage with key stakeholders
 3. Member (federation partners) to develop members professionally
 4. Increase revenue to support advocacy activities
 5. Be renowned
 6. Create value for members
 7. Adopt the right governance structures and processes
 8. Create a strong national office that supports a collaborative approach between all members of the federation
- The International Mentor Programme connects young leaders in Nepal and Cambodia with professionals in Australia. Over 200 community projects have been implemented including a mobile library for children.
- The International Professional Exchange Programme offers members an opportunity to attend international conferences and exchanges with international affiliates.
- In 2018, 100 teams participated in the Management Challenge, an increase from 86 teams in 2017.
- The National Congress took place in Canberra with over 300 attendees participating

7. Rules of Association – Proposed Amendment

The LGMA Qld Board is proposing an amendment to the Rules as outlined in the papers. Susan Jarvis outlined that with the introduction of member ‘join online’ facilities, the traditional requirement for nominating members to have two current members endorse their nomination via signature is cumbersome and time consuming. It is proposed that this requirement be removed on the basis that LGMA can quickly and easily check local government credentials (i.e. the requirement to be employed in a council at the time of nomination and the role held) in order to verify the nominee is eligible.

At the same time, it is proposed that clause 6.8 be amended to allow the Board to approve membership under a different category where eligibility criteria require it. It is not uncommon for members to indicate the incorrect category and this is currently resolved with a phone call but also requires resubmission of the application. By making the amendment to the Rules of Association as proposed, resubmission would not be required.

Current Wording	Proposed Wording
<p>6.7 Application for Membership</p> <p>An application for membership, or for a change in class of membership, must be:</p> <p>(a) in writing, in the form decided by the Board; and</p> <p>(b) signed by the applicant and:</p> <p>Two (2) current Ordinary Members; or</p> <p>Two (2) current Fellows; or</p> <p>Two (2) current Life Members who have not retired from employment; or</p> <p>a combination of any two of a current Ordinary Member, a current Fellow, or a Life Member who has not retired from employment.</p>	<p>6.7 Application for Membership</p> <p>An application for membership, or for a change in class of membership, must be in writing, in the form decided by the Board.</p> <p>Applications will be verified to ensure that the nominee is eligible for membership.</p>
<p>6.8 Admission and Rejection of Members</p> <p>...</p> <p>3) If the Board decides to accept the application, the applicant must be accepted as a Member to the class of membership specified in the application.</p> <p>...</p>	<p>6.8 Admission and Rejection of Members</p> <p>...</p> <p>3) If the Board decides to accept the application, the applicant must be accepted as a Member to the class of membership appropriate to their position.</p> <p>...</p>

RESOLVED

That the Rules of Association be amended to facilitate online member applications by dropping the requirement for member endorsements and replacing with an internal verification process.

Moved: David Keenan
 Seconded: Mark Crawley
 Carried: Yes

RESOLVED

That the Rules of Association be amended to allow LGMA to reclassify membership applications to the appropriate class and approve accordingly.

Moved: Warren Collins
 Seconded: Daniel Bradford
 Carried: Yes

Peta Irvine, the Returning Officer, assumed the Chair

7. Declaration of Office Bearers

Peta Irvine provided the following election report:

Four Board positions were vacant this year. These were the position of President, Central Queensland Director, Southern Queensland Director and Director at Large.

The following nominations were received:

Position Nominated	Nominee
President	Susan Jarvis
Director (CQ)	Liza Perrett
Director (SQ)	Warren Collins
Director (at large)	Brett de Chastel

In accordance with Rule 11.7 (1) (b) of the LGMA Qld Rules of Association, where there is only one valid nomination for each position, the nominated persons are taken to be elected to that position.

Peta congratulated returning President, Susan Jarvis, new incoming Director, Liza Perrett and returning Directors Warren Collins and Brett de Chastel.

RESOLVED

That the Election report for 2018 be received and the successful candidates taken as elected.

Moved: Peta Irvine
Seconded: Evan Pardon
Carried: Yes

Susan Jarvis assumed the Chair

8. Recognition of Membership

Susan Jarvis stated that it was her pleasure to recognise members who have shown an ongoing commitment to LGMA Queensland and the sector over many years through the presentation of Recognition of Membership Certificates.

Certificates were awarded to the following members:

20 Years	30 Years	40 Years	50 Years
Ken Timms	Norm Garsden	Rick Adamson	George Bavinton
George Frangos	Craig Manson	Philip Spencer	Gordon Wallace
Bill Simpson	Dale Dickson		
Michael Whittaker	Dan Mulcahy		
	Mark Watt		

Mark Watt was present to receive his Certificate at the AGM and all other Certificates were awarded in absentia.

9. General Business

Members were invited to table items of general business.

Policy Platforms

Susan Jarvis advised that the suite of policy platforms was tabled at the AGM for member information and comment. The Platforms are reviewed each year and capture a range of critical issues for the profession and professionals working in the industry. They represent a good reference point for members as well as for other stakeholders such as the Department of Local Government and LGAQ.

No amendments have been proposed at this time, however members were encouraged to propose changes and Susan invited questions from the floor.

RESOLVED

That the LGMA Queensland Policy Platforms be endorsed.

Moved: David Keenan
Seconded: Evan Pardon
Carried: Yes

Member Club

LGMA launched the new Member Club. The Member Club provides members with access to a range of discounted services and support. This is in addition to the EAP programme which was introduced earlier this year.

Meeting Close

In the absence of any other General Business, the meeting closed at 3.37pm and Susan Jarvis thanked everyone for their attendance.

Attendance

Name	Organisation	Name	Organisation
Ian Badham	Retired	David Keenan	Southern Downs Regional Council
Dan Bradford	Cassowary Coast Regional Council	Leon Love	Diamantina Shire Council
Terry Brennan	Burdekin Shire Council	Matthew Magin	Balonne Shire Council
Dave Burges	Quilpie shire Council	Scott Mead	Mead Perry Group
Ray Burton	Locum CEO	John Oberhardt	Redland City Council
Linda Cardew	Cook Shire Council	Evan Pardon	Rockhampton Regional Council
Andrew Chesterman	Redland City Council	Craig Patch	South Burnett Regional Council
Nick Clarke	Mead Perry Group	Rosemary Pennisi	Hinchinbrook Shire Council
Deb Colledge	Council Business Solutions	Liza Perrett	Isaac Regional Council
Warren Collins	Cherbourg Aboriginal Shire Council	Ed Perry	Qld Ombudsman Office
Justin Commons	Tablelands Regional Council	John Perry	Mead Perry Group
Mark Crawley	Mount Isa City Council	Mark Pitt	South Burnett Regional Council
Graham Cray	Lockyer Valley Regional Council	Bruce Ranga	Torres Strait Island Regional Council
Brett de Chastel	Noosa Council	Chris Rose	Crest Performance
Casey De Pereira	Quilpie Shire Council	Ash Saward	Noosa Council
Kim Driver	Sunshine Coast Council	Gurbindar Singh	Cassowary Coast Regional Council
Allan Hazell	Noosa Council	Brett Walsh	Barcaldine Regional Council
Peta Irvine	LGMA	Mark Watt	Mead Perry Group
Susan Jarvis	Blackall-Tambo Regional Council		

Guests

Name	Organisation	Name	Organisation
Michele Wallace	LGAQ	Cindy Donald	LGMA

Apologies

Name	Organisation	Name	Organisation
Rick Adamson	Retired	Rob Noble	Noble Works
Ray Currie	Retired	Herb Oliver	Retired
Cale Dendle	Queensland Government	Bryan Ottone	Retired
Dale Dickson	City of Gold Coast	Glen Potter	City of Gold Coast
Noel Gorrie	Retired	Gary Stevenson	Isaac Regional Council
Gary Kellar	Reinforcements	Warren van Wyk	Logan City Council
Mark Kelleher	Queensland Government	Graham Webb	Reinforcements

Attachment 2

Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

Financial Statements

For the Year Ended 30 June 2019

Contents

For the Year Ended 30 June 2019

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Local Government Managers Australia (Qld) Inc.

ABN 97 968 931 841

**Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2019**

		2019	2018
	Note	\$	\$
Revenue	4	1,204,324	1,106,966
Employee benefits expense		(562,740)	(577,003)
Administration support		(19,289)	-
Depreciation and amortisation expense		(2,088)	(2,355)
Conferences and event expenses		(180,979)	(180,692)
Professional development and training expenses		(159,520)	(134,524)
Members servicing costs		(86,358)	(118,310)
Other expenses		(85,600)	(89,331)
Profit before income tax		107,750	4,751
Income tax expense		(10,461)	(4,471)
Profit from continuing operations		97,289	280
Profit for the year		97,289	280
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		97,289	280

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2019

Statement of Assets and Liabilities

As At 30 June 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	400,959	296,441
Other cash investments	6	883,104	853,903
Trade and other receivables	7	179,878	90,047
Current tax receivable		-	468
Other assets	8	42,175	103,089
TOTAL CURRENT ASSETS		1,506,116	1,343,948
NON-CURRENT ASSETS			
Plant and equipment	9	3,238	3,719
TOTAL NON-CURRENT ASSETS		3,238	3,719
TOTAL ASSETS		1,509,354	1,347,667
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	75,888	33,880
Employee benefits	11	112,827	101,812
Current tax liabilities		5,014	-
Other liabilities	12	367,365	346,869
TOTAL CURRENT LIABILITIES		561,094	482,561
NON-CURRENT LIABILITIES			
Employee benefits	11	13,945	28,080
TOTAL NON-CURRENT LIABILITIES		13,945	28,080
TOTAL LIABILITIES		575,039	510,641
NET ASSETS		934,315	837,026
MEMBERS' FUNDS			
General reserve	13	250,000	250,000
Retained profits	13	684,315	587,026
TOTAL MEMBERS' FUNDS		934,315	837,026

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2019

The financial statements cover Local Government Managers Australia (Qld) Inc. as an individual entity. Local Government Managers Australia (Qld) Inc. is a not-for-profit Association incorporated in Queensland under the *Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007)* ('the Act').

The principal activities of the Association for the year ended 30 June 2019 were to provide education, advocacy and information services to members.

The functional and presentation currency of Local Government Managers Australia (Qld) Inc. is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Board of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards and Accounting Interpretations.

The financial statements have been prepared on an accruals basis and are based on historical costs.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Income from conferences, events, training and professional development

Revenue from conferences and other events (including related sponsorship income) is recognised in the period in which the conference or event is held. Any income received in advance of the conference or event is included within other liabilities.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the subscription period. That portion of the subscription relating to the subsequent financial period is included within other liabilities. Admission fees are recognised when received.

If the outcome cannot be reliably estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Notes to the Financial Statements For the Year Ended 30 June 2019

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Interest revenue

Interest revenue is recognised when receivable.

(b) Income Tax

Only non member income of the association is assessable for tax, as members income is executed under the principle of mutuality.

The income tax expense/(revenue) for the year comprises current income tax expense/(income) and deferred tax expense/(income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. Current tax liabilities/(assets) are therefore measured at the amounts expected to be paid to/(recovered from) the relevant taxation authority.

(c) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

(e) Plant and equipment

Plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Depreciation

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Office Equipment	30%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Notes to the Financial Statements

For the Year Ended 30 June 2019

2 Summary of Significant Accounting Policies

(e) Plant and equipment

Depreciation

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of profit or loss and other comprehensive income.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Term deposits with original maturities of more than three months are classified as other cash investments.

(g) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. The board of management do not make any adjustments related to expected pay increases or the time value of money as the net effect of these factors is not considered significant. Changes in the measurement of the liability are recognised in profit or loss.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

3 Critical Accounting Estimates and Judgments

The board of management make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - receivables

The value of the provision for impairment of receivables is estimated by considering the ageing of receivables, communication with the debtors and prior history.

Key estimates - income tax provision

Some of the Association's income is taxable. Judgement is required in determining the provision for income tax. The Association recognises a tax liability based upon its current understanding of tax law. Where the final tax outcome is different from initial estimate, such differences will impact the tax charge and provision in the period in which determination is made.

Notes to the Financial Statements

For the Year Ended 30 June 2019

4 Revenue

	2019	2018
	\$	\$
- Member subscriptions and admission fees	252,252	219,566
- Provision of member services	71,398	77,545
- Interest income	29,455	21,548
- Conferences and events income	381,784	374,234
- Professional development and training	469,417	413,678
- Other trading revenue	18	395

5 Cash and Cash Equivalents

Cash at bank and in hand	400,959	296,441
	<u>400,959</u>	<u>296,441</u>

6 Other cash investments

CURRENT		
Bank term deposits	883,104	853,903
	<u>883,104</u>	<u>853,903</u>

7 Trade and Other Receivables

CURRENT		
Trade receivables	179,878	90,047
	<u>179,878</u>	<u>90,047</u>

8 Other Assets

CURRENT		
Prepayments and deposits paid	37,860	96,445
Accrued income (interest on term deposit)	4,315	6,644
	<u>42,175</u>	<u>103,089</u>

9 Plant and equipment

Office equipment		
At cost	22,235	20,628
Accumulated depreciation	(18,997)	(16,909)
Total plant and equipment	<u>3,238</u>	<u>3,719</u>

Notes to the Financial Statements

For the Year Ended 30 June 2019

9 Plant and equipment

Movement in the carrying amounts of plant and equipment in the current financial year:

	Office Equipment	Total
	\$	\$
Balance at the beginning of year	3,719	3,719
Additions	1,607	1,607
Depreciation expense	(2,088)	(2,088)
Balance at the end of the year	3,238	3,238

10 Trade and Other Payables

	2019	2018
	\$	\$
Current		
Other payables	75,888	33,880
	75,888	33,880

11 Employee Benefits

Current liabilities		
Provision for annual leave	56,392	46,951
Long service leave	56,435	54,861
	112,827	101,812
Non-current liabilities		
Long service leave	13,945	28,080
	13,945	28,080

12 Other liabilities

CURRENT		
Income received in advance	367,365	346,869
Total	367,365	346,869

The above amounts relate to sponsorship and other income which has been billed in advance in relation to future events or services yet to be supplied at the year end.

Notes to the Financial Statements

For the Year Ended 30 June 2019

13 Retained Earnings and General Reserve

Retained Earnings

	2019	2018
	\$	\$
Opening balance	587,026	586,746
Profit for the year	97,289	280
Retained earnings at end of the financial year	684,315	587,026

General Reserve

The general reserve of \$250,000 (2018: \$250,000) records funds set aside for future expansion of Local Government Managers Australia (Qld) Inc..

14 Auditors' Remuneration

Remuneration of the auditor SAAS Audit, for:

- auditing or reviewing the financial statements	5,200	6,500
- assistance with the preparation of the financial statements	2,750	3,250
Total	7,950	9,750

The above amounts relate to the prior years financial statements.

15 Contingencies

In the opinion of the Board of Management, the Association did not have any contingencies at 30 June 2019 (30 June 2018: None).

16 Capital Management

The Board of Management controls the capital of the Association in order to ensure that adequate cash flows are generated to fund its activities. This includes monitoring future cash flow requirements and available cash reserves.

The Association does not have any borrowings and there are no externally imposed capital requirements.

There have been no changes in the strategy adopted by the Board of Management to control the capital of the Association since the previous year.

17 Events after the end of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

18 Association details

The registered office and principal place of business of the Association is:

Level 7, Quay Central
95 North Quay
Brisbane QLD 4000

Statement by Members of the Board of Management

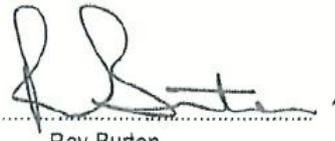
The board of management has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the board the financial report as set out on pages 1 to 9:

1. Presents fairly the financial position of Local Government Managers Australia (Qld) Inc. as at 30 June 2019 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Local Government Managers Australia (Qld) Inc. will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the board and is signed for and on behalf of the board by:

President 
Susan Jarvis

Treasurer 
Ray Burton

Dated: *Sixth day of August 2019*

Independent Audit Report to the members of Local Government Managers Australia (Qld) Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report, being a special purpose financial report of Local Government Managers Australia (Qld) Inc. (the Association), which comprises the statement of assets and liabilities as at 30 June 2019, the statement of profit or loss and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the board of management.

In our opinion, the accompanying financial report of the Association for the year ended 30 June 2019 presents fairly, in all material respects, the financial position of the Association as at 30 June 2019, and of its financial performance for the year then ended in accordance with the financial reporting requirements of the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in complying with the reporting requirements of the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act (QLD) 1981 (as amended by the Associations Incorporation and Other Legislation Amendment Act (QLD) 2007), and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Independent Audit Report to the members of Local Government Managers Australia (Qld) Inc.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

SAAS Audit Pty Ltd (Authorised Audit Company number 458246)

James Kenward Director

138 Juliette Street
Greenslopes QLD 4120

Dated:

Queensland Local Government Management Foundation

Financial Statements

For the Year Ended 30 June 2019

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For the Year Ended 30 June 2019

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Queensland Local Government Management Foundation

Income Statement

For the Year Ended 30 June 2019

	2019	2018
	\$	\$
Income		
Interest income	8,787	5,820
Total income	8,787	5,820
Surplus for the year	8,787	5,820

The accompanying notes form part of these financial statements.

Queensland Local Government Management Foundation

Statement of Financial Position

As At 30 June 2019

	Note	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	3	279,107	270,320
TOTAL CURRENT ASSETS		<u>279,107</u>	<u>270,320</u>
TOTAL ASSETS		<u>279,107</u>	<u>270,320</u>
NET ASSETS		<u>279,107</u>	<u>270,320</u>
EQUITY			
Settlement sum		10	10
Retained earnings	4	<u>279,097</u>	<u>270,310</u>
TOTAL EQUITY		<u>279,107</u>	<u>270,320</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2019

1 Basis of Preparation

The trustees of the Foundation believe the not for profit Foundation is a non reporting entity because there are no users dependent on general purpose financial reports. These financial statements are therefore a special purpose financial report that has been prepared in order to meet the requirements of the trustees.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below which the trustees have determined are appropriate to meet the purposes of preparation.

The financial statements have been prepared on an accruals basis and are based on historical costs.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Foundation and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable.

Interest revenue

Interest is recognised when receivable.

(b) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(c) Income Tax

The Foundation is an income tax exempt charitable entity under Division 50 of the *Income Tax Assessment Act 1997*.

(d) Goods and Services Tax (GST)

The Foundation is not registered for GST.

Queensland Local Government Management Foundation

Notes to the Financial Statements

For the Year Ended 30 June 2019

3 Cash and cash equivalents

	2019	2018
	\$	\$
Cash deposit account	23,730	23,387
Bank term deposit	255,377	246,933
	<u>279,107</u>	<u>270,320</u>

4 Retained Earnings

Retained earnings at the beginning of the financial year	270,310	264,490
Surplus for the year	8,787	5,820
Retained earnings at end of the financial year	<u>279,097</u>	<u>270,310</u>

5 Contingencies

In the opinion of the trustees the Foundation did not have any contingencies at 30 June 2019.

6 Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Foundation, the results of those operations or the state of affairs of the Foundation in future financial years.

Queensland Local Government Management Foundation

Trustee's Declaration

The trustees have determined that the Foundation is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

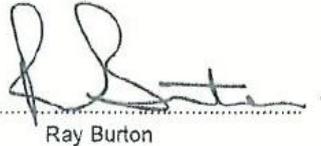
The trustees declare that:

1. The financial statements and notes, as set out on pages 1 to 4, present fairly the Foundation's financial position as at 30 June 2019 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and
2. In the trustee's opinion, there are reasonable grounds to believe that the Foundation will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the trustees of the Foundation.



Trustee
Susan Jarvis


Ray Burton

Dated this *Sixth day of August 2019*

Queensland Local Government Management Foundation

Compilation Report For the Year Ended 30 June 2019

We have compiled the accompanying financial statements of Queensland Local Government Management Foundation, which comprise the statement of financial position as at 30 June 2019, and the income statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in the notes to the accounts.

The Responsibility of the Board of Management

The Board of Management of Queensland Local Government Management Foundation is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of the information provided by the Board of Management we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting and APES 315: *Compilation of Financial Information*.

We have applied our professional expertise in accounting and financial reporting to assist management in the preparation and presentation of these financial statements in accordance with the basis of accounting described in the notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Board of Management who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

SAAS Audit Pty Ltd

James Kenward
Director

138 Juliette Street
Greenslopes QLD 4120

Dated this day of August 2019

POLICY PLATFORMS

Introduction

LGMA Queensland leads, advocates for and supports local government managers through actively contributing to the advancement of local government in the state. In fulfilling this role, LGMA:

- advocates for the interests of members through representation to government, industry and other stakeholders;
- maintains watching briefs on issues of interest to members; and
- facilitates communication and the provision of information and expert advice to members, government and stakeholders.

The local government sector encompasses a wide range of interests and issues. Some are of direct relevance to the role of local government officers, some relate only to elected members, some are relevant to specific technical areas and some overlap many areas or affect the operation of local government as a sector.

LGMA Queensland is conscious of the fact that there will be a diversity of views amongst members. In undertaking to represent its members, LGMA Queensland seeks to represent the collective view of members and will therefore consult widely with members in the development of submissions, briefs and policy statements. LGMA Queensland is not a political entity and does not approach its representation from a political angle. Specifically, LGMA Queensland is not an industrial advocate and does not seek to represent individual members in employment matters, although it will advocate about general employment conditions in the interests of ensuring professional managers are attracted and retained in the sector.

In the interests of transparency, the Board of LGMA Queensland has determined to publish the key policy platforms which LGMA Queensland seeks to promote and achieve for local government in the state. These platforms reflect the preferred position of LGMA Queensland on current issues facing local government practitioners. Through the implementation of the positions identified, LGMA Queensland seeks to create the most effective and appropriate working environment for local government officers and best practice in local government. This may be through legislative, funding, operational and/or other elements of local government.

The overarching principles applying to the development of these platforms ensure that future advocacy and representation is appropriate to member needs and enhances LGMA Queensland's credibility as a professional, member-representative organisation. They provide stakeholders with a clear understanding of LGMA Queensland's stance.

These policy platforms sit under the LGMA Queensland Strategic Plan as adopted by the Board of Directors in November 2014 and as amended from time to time. The Policy Platforms will be reviewed and amended on a regular basis to reflect the changing nature of Queensland local government and the needs of LGMA Queensland members. They are not exhaustive and LGMA may undertake lobbying activities in areas not listed in order to respond to emerging issues and challenges. For ease of understanding, Policy Platforms have been divided into three categories:

- **Sector-Wide Context** –issues impacting on the wider operation of local government.
- **Legislative framework** –the legislative environment within which local governments officers operate.
- **Officer environment** –issues which directly affect well-being and quality of working life.

1.0 Sector Wide Context

The business of local government covers many areas and disciplines and it is incumbent on officers to keep abreast of best practice initiatives and trends. However, local government officers are the experts in their own fields and through LGMA Queensland have a key role to play in shaping and developing those best practice initiatives as applied to the sector. Therefore, LGMA Queensland will represent members' knowledge and experience across a range of issues to ensure that initiatives support better operation, recognising the innovative and effective solutions developed within the sector.

LGMA Queensland will monitor and advise on national and international trends that may affect the operation of local government in Queensland. Issues such as climate change, skills and labour shortages, constitutional reform and cost shifting, can all have significant impacts on the delivery of local government services.

The position of LGMA Queensland in relation to such issues is outlined in the table below and reflects the key objective of supporting and developing a dynamic, accountable, responsive and effective local government system in Queensland.

Theme	Element	Adopted Position
1.1 <i>Continuous Improvement</i>	1.1.1 Collaboration	<p>1.1.1.1 LGMA Queensland supports formal and informal arrangements between neighbouring Councils which aim to provide efficiencies in service delivery and improve effectiveness of decision making.</p> <p>1.1.1.2 LGMA Queensland supports the notion that Local Government is a key stakeholder in regional development and should be a key partner in initiatives of either the Commonwealth or State Governments.</p>
	1.1.2 Local Government Reform	<p>1.1.2.1 LGMA Queensland facilitates members' continued input into reform processes through information and exploration sessions.</p> <p>1.1.2.2 LGMA Queensland establishes communications with the Government and the Opposition on reform issues.</p> <p>1.1.2.3 LGMA Queensland advocates for sufficient resources to effectively manage the impact of reform on local government officers.</p>
	1.1.3 Governance	<p>1.1.3.1 LGMA Queensland supports the coordinated delivery of training to officers in contemporary corporate governance practice by the Department of Local Government as a complement to the training delivered by LGMA Queensland and notes that, where possible co-delivery is a preferred option.</p> <p>1.1.3.2 LGMA Queensland supports LGAQ and others in efforts to improve skills and knowledge of Councillors, particularly relating to the suite of contemporary corporate governance responsibilities.</p>
	1.1.4 Cost Shifting	<p>1.1.4.1 LGMA Queensland advocates for the full funding of mandates and other responsibilities shifted from Commonwealth and State Governments to local government.</p>

	1.1.5 Constitutional Recognition	1.1.5.1 LGMA Queensland advocates for recognition of Local Government in the Constitution of Australia.
	1.1.6 Performance measurement and reporting	<p>1.1.6.1 LGMA Queensland supports appropriate and consistent measurement and reporting of the performance of local government.</p> <p>1.1.6.2 LGMA Queensland supports the publication of reports and data that enable more informed judgements about the comparative performance of local government by interested parties.</p>
	1.1.7 Labour Market Equity/Gender Balance	<p>1.1.7.1 LGMA Queensland advocates for merit-based appointments to vacancies in local government.</p> <p>1.1.7.2 LGMA Queensland supports the principles of Equal Employment Opportunity.</p> <p>1.1.7.3 LGMA Queensland advocates that gender balance issues in local government should be addressed.</p>
	1.1.8 Financial Self-Sufficiency	<p>1.1.8.1 LGMA Queensland believes that local governments should seek to increase own-source revenue and to become less reliant on government funds to cover operating expenditure.</p> <p>1.1.8.2 LGMA Queensland advocates for the removal of any legislative or policy barriers (e.g. rate pegging, or developer contribution caps) that might inhibit own-source revenue generation.</p> <p>1.1.8.3 LGMA Queensland supports local governments owning, investing in and/or operating, commercial, revenue-raising ventures provided that proper due diligence has been employed and decisions to proceed taken in the overall public interest.</p> <p>1.1.8.4 LGMA Queensland recognises that Queensland is a vast State and that circumstances apply differently in different areas, particularly rural and remote locations.</p>

	<p>1.1.9 Best Value Service Delivery</p>	<p>1.1.9.1 LGMA Queensland believes that local government services are most effectively delivered using a mix of in-house (day labour) staff and outsourced providers (contractors and consultants), but absolutely supports the right of individual local governments (or collectives representing local governments) having the freedom to determine the best value means of delivering services to their communities.</p> <p>1.1.9.2 To avoid doubt, the term "best value" recognises that individual local governments may choose criteria other than simply service cost or effectiveness/efficiency to determine a method of service delivery that is in the overall public interest. For example, rural and remote communities might choose to favour local employment opportunity through day labour services to ensure stability in the local population.</p> <p>1.1.9.3 LGMA Queensland recognises that local government employees (including its own members) may be affected by decisions of local governments to choose to deliver services by means other than employed staff and advocates that suitable protections (i.e. redundancy provisions) exist in industrial agreements and employment contracts to compensate employees in such circumstances.</p>
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2.0 Legislative Framework

The broad objectives governing LGMA Queensland's approach to the regulation of local government officers and activities are:

- Legislation should be principles-based and should not seek to micro-regulate the day-to-day activities of local government;
- Legislation should encourage best practice within local government and protect communities from ineffective or inappropriate practices;
- Legislation should be sufficiently flexible to recognise the vast diversity which exists in Queensland;
- Funding is a critical element of successful delivery of services;
- Regulation must clearly articulate roles and responsibilities of all parties;
- Local decision making is supported; and
- State government has a responsibility to coordinate services and resources to assist in service delivery and reduce impost on local government in dealing with overlapping issues.

Theme	Element	Adopted Position
2.1 Legislation	2.1.1 Local Government Act/Regulations	<p>2.1.1.1 LGMA Queensland advocates for a significant review of the Local Government Act at least once every 15 years and for other minor changes as required.</p> <p>2.1.1.2 LGMA Queensland supports the (Westminster-style) separation of powers and clarity of roles between Officers and Councillors and advocates for legislation that supports this principle to ensure consistency and compatibility with respect to the unitary management role of the CEO.</p> <p>2.1.1.3 LGMA Queensland advocates that the CEO be responsible for the appointment and management of all staff.</p> <p>2.1.1.4 LGMA Queensland believes that effective management of local government best occurs when there is an honest, robust and respectful relationship between elected member and officers.</p> <p>2.1.1.5 LGMA Queensland advocates for a legislative and in-practice model whereby:</p> <ul style="list-style-type: none"> ○ Respective democratic roles are genuinely respected; and ○ Professional officers provide frank and fearless advice without fear of individual (or unreasonable) penalty or sanction for making recommendations in good faith, with honesty and professionalism. <p>2.1.1.6 LGMA Queensland advocates for the legislative indemnity of officers and assurances that the presumption of innocence is afforded when such indemnification might be sought.</p> <p>2.1.1.7 LGMA Queensland does not support a requirement for CEOs to verify the accuracy of contents of the material interest register for Councillors and officers.</p>

2.1.2 Local Government Electoral Act	<p>2.1.3.1 LGMA Queensland supports changes to the Electoral Act as outlined in the attached submission. </p> <p>2.1.3.2 LGMA Queensland does not support a compulsory Code of Conduct for Candidates as its enforcement would place an unnecessary burden on the CEO.</p> <p>2.1.3.3 Where elections are run independent of a local government, then the body running the election should be responsible for all matters pertaining to that election.</p>
2.1.3 Associated Legislation	2.1.3.4 LGMA Queensland will undertake consultation and provide input on behalf of our members in relation to relevant legislation and particularly during legislative review processes.
2.1.4 Crime and Corruption Act and related Acts/Regulations	<p>2.1.4.1 LGMA Queensland supports the legislative imposition of proper responsibility and accountability on employers in seeking to minimise Official Misconduct in the workplace.</p> <p>2.1.4.2 LGMA Queensland acknowledges the specific responsibilities of CEO's to ensure that the employers' obligations are discharged.</p> <p>2.1.4.3 LGMA Queensland supports initiatives by the CCC to streamline process and reporting of official misconduct by employees.</p> <p>2.1.4.4 To avoid frivolous and vexatious claims being made, LGMA Queensland advocates that a preliminary assessment of allegations of misconduct be made to ensure a prima facie case exists before referrals or investigations are commenced.</p> <p>2.1.4.5 LGMA Queensland advocates that CEO's not be responsible for the investigation or determination of complaints of misconduct against councillors.</p> <p>2.1.4.6 LGMA Queensland advocates that complaints of corrupt conduct against local government CEOs are dealt with by the CCC.</p>
2.1.5 Processes of Legislative Reform	2.1.5.1 LGMA Queensland advocates adequate opportunity to advise State and Commonwealth Governments in early stages of drafting bills and in the consideration of implications of legislative reform.

3.0 Officer Environment

LGMA Queensland monitors and makes representation on matters affecting members' employment, working conditions, superannuation and personal and professional development. However, LGMA Queensland is not an industrially registered organisation and does not retain legal or financial services. Therefore, LGMA Queensland cannot act as a representative of individual member interests on legal, financial or industrial issues. However, LGMA Queensland does provide mentoring support, collective advice and will refer individuals to experts for advice where appropriate.

LGMA Queensland also takes a lead role in the development of local government as a profession and seeks to enhance the professionalism of the sector as a whole as well as that of its individual members.

The position of LGMA Queensland in relation to various member issues is outlined in the table below and reflects the key principles of interest to local government officers:

- appropriate working conditions, job security and remuneration;
- clear allocation of roles and responsibilities including freedom from inappropriate intervention by Councillors or government;
- indemnity for actions; and
- access to appropriate professional development and training.

Theme	Element	Adopted Position
3.1 Members' Employment	3.1.1 Industrial Awards	3.1.1.1 LGMA Queensland is not a registered Union or Industrial Association and as such will not act as an industrial advocate in relation to general Award matters and disputes. 3.1.1.2 LGMA Queensland advocates for appropriate employment protection and redundancy compensation for Members particularly during periods of structural reform.
	3.1.2 Contract Employment	3.1.3.1 LGMA Queensland supports the use of contracts of employment for senior officers and endorses a Model Employment Contract 3.1.3.2 LGMA Queensland supports the inclusion of appropriate performance management and review processes in the model contract, including a requirement for the employer to identify and document any performance issues that need to be addressed. 3.1.3.3 LGMA Queensland advocates for the CEO and the Mayor and councillors to have the option of utilising independent external assistance when conducting the performance review of the CEO. 3.1.3.4 LGMA Queensland does not support the legislative imposition of maximum contract terms or mandatory advertising for CEO's and Senior Officers' roles.

		3.1.3.5 LGMA Queensland advocates for the inclusion of "no fault" termination clauses in employment contracts with a minimum severance equivalent to 12-months' salary.
3.2 <i>Welfare</i>	3.2.1 Remuneration	3.3.1.1 LGMA Queensland does not monitor remuneration benchmarking or trending. 3.3.1.2 LGMA Queensland supports the concept of labour market price and advocates that benchmarking should be undertaken by employer and employee to ensure that proposed remuneration is within the market price range. 3.3.1.3 LGMA Queensland supports the definition of the 'market' to include local and state government's both within Queensland and nationally as well as the private sector for the purpose of remuneration benchmarking. 3.3.1.4 LGMA Queensland does not support any form of legislative constraint on remuneration for senior officers and advocates for appropriate negotiation of contract terms between parties based on the specifics of the local government area and the responsibilities.
	3.2.2 Employment Practices	3.3.2.1 LGMA Queensland advocates the need for employers to adhere to professional employment practices for Senior Managers and will support the legislative imposition of appropriate standards on employers.
	3.2.3 Superannuation	3.3.3.1 LGMA Queensland monitors reforms relating to the Local Government superannuation scheme and may advocate on behalf of its members with respect to any reforms.
3.3 <i>Legal obligations and entitlements</i>	3.3.1 Role of Officers	3.4.1.1 LGMA Queensland supports the separation and clarity of roles between Officers and Councillors and advocates for legislative reform to support this and to ensure consistency and compatibility with respect to the unitary management role of the CEO.
	3.3.2 Liability/Indemnification	3.4.3.1 LGMA Queensland supports the legislative indemnification of Officers. 3.4.3.2 LGMA Queensland advocates for legislative reform to ensure that Officers subject to legal threat are afforded the doctrine of 'innocence until proven guilty' where indemnification is required in accordance with the entitlement under the statutory indemnity.

3.4 Professional Standards	3.4.1 Training and Education	3.5.1.1 LGMA Queensland advocates for appropriate planning and resource allocation to meet training and skills needs of officers.
	3.4.2 Professional Development	3.5.3.1 LGMA advocates for employer responsibility in resourcing required and reasonable professional development for Officers. 3.5.3.2 LGMA Queensland advocates for employer recognition of genuine 'Professional Development' efforts by Officers. 3.5.3.3 LGMA Queensland recognises that the credibility of a peak professional body is strengthened by its members being required to participate in a Compulsory Professional Development programme.
	3.4.3 Certification and Qualification	3.5.4.1 LGMA Queensland does not support the legislative imposition of mandatory certification for senior management positions. 3.5.4.2 LGMA Queensland advocates for employers' awareness of the need for appropriate qualifications for professional and trade positions and members' attainment of such qualifications. 3.5.4.3 LGMA Queensland advocates for employers' recognition of LGMA membership status.