*Local Government Act 2019 (LGA) and Local Government (General) Regulations 2021 (LGGR)*

| Item | Legislative Reference | Essential Elements | Calendar Action | Status/Comments  Responsible Officer |
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| Financial Management Documents | | | | |
| Municipal, regional or shire plan | s33 LGA  Schedule 3 LGA | Each council must have a plan for its area which must be:   * accessible on the council’s website; * available for inspection at the at the council’s public office; and * available for purchase at a fee fixed by council from the council’s public office. | The current plan must be available for 3 years following the year it relates. | Officer:  Completed : Yes  No |
| Contents of municipal, regional or shire plan | s34 LGA | A council plan must include:   * a service delivery plan and council budget for relevant period; * for a regional plan – must take into account the projects and priorities identified by local authorities * the defined indicators for judging the standard of the council’s performance   Must include, or incorporate by reference:   * any long-term, community or strategic plan adopted for the relevant period; * the council’s long-term financial plan.   A municipal, regional or shire plan incorporates a plan or assessment by reference if it refers to the plan or assessment and includes a link or reference to a webpage on which the plan or assessment is accessible. | The current plan must be available for 3 years following the year it relates. | Officer:  Completed : Yes  No |
| Financial Management Documents | | | | |
| Long-term financial plan | s34 LGA  s200 LGA  r8 LGGR | A council must prepare and keep up-to-date a long-term financial plan, which must:   * relate to a period of at least 4 financial years; * contain, for the period to which the plan relates: * a statement of major initiatives council proposes to undertake; * projections of income and expenditure for each financial year; * any other matters prescribed by regulation. * be included in the municipal, regional or shire plan; and * be provided to the Agency by 30 June in the year preceding the first financial year of the plan. | The current plan must be available at all times.  By 30 June | Officer:  Completed : Yes  No |
| Annual review of municipal, regional and shire plan | s35 LGA | A council must:   * adopt by resolution the plan between 1 March and 30 June in each year; and * provide a copy to the Agency by 30 June.   Before adoption a council must:   * approve a draft plan at a council meeting – Elected Members must be provided with a copy of the draft plan at least 6 days before the meeting; * make the draft plan accessible on council’s website; * make copies available for public inspection at the council’s public offices; * invite written submissions via publication of a notice on its website and in a newspaper circulating generally in the area; and * consider the submissions and make any revisions the council considers appropriate. | Publish notice on council website and local newspaper.  At least 21-day period required for written submissions on draft plan from date of notice.  Adopt final plan by 30 June. | Officer:  Completed : Yes  No |
| Financial Management Documents | | | | |
| Annual budget | s201 LGA  s202 LGA  r10 LGGR  Guideline 5: Budgets | A council must prepare a budget for each financial year.  The budget must:   * outline the council’s objectives; measures proposed to achieve those objectives; and indicators intended to be used to assess efficiency in achieving those objectives; * contain the projected statement of income and expenditure (differentiating between operating and capital expenditure); * list council’s fees for services and estimates of revenue from each of those fees; * state the amount to be allocated to the development and maintenance of infrastructure for the financial year; * set out the rates structure and proposed rates amount to be raised; * include an assessment of the social and economic effects of rating policies; * state the allowances of council members and the amount budgeted to cover allowances; * contain a budget for each local authority in the council area; * contain any other information required by Ministerial guidelines; and * be in the form required by Ministerial guidelines or as prescribed by regulations.   The council must not budget for a deficit except in accordance with the regulations. | Initial adoption by 30 June.  The current budget must be available at all times. | Officer:  Completed : Yes  No |
| Financial Management Documents | | | | |
| Annual budget adoption or amendment | s203 LGA  s292 LGA  r29 LGGR  Guideline 5: Budgets | A council must adopt its budget on or before 30 June in the previous financial year.  Budget amendments must not:   * increase the amount of council member allowances for the financial year; or * change the amount of local authority member allowances except in accordance with any Ministerial guidelines.   As soon as practicable after adopting its budget or budget amendment council must:   * publish the budget or amendment on the council’s website; * notify the Agency in writing of the adoption of the budget or amendment; and * publish in a newspaper circulating in the area informing the public that copies may be downloaded from council’s website or obtained from the council’s public office.   If an amended budget is published on the council’s website, the budget as previously adopted must remain published on the council’s website clearly indicating that the budget has been superseded by an amended budget.  A council’s budget and amendments form part of council’s municipal, regional or shire plan.  Prior to council adopting its budget the CEO must:   * check all available records to ensure that all rateable land is recorded in the assessment record; and * certify, in writing, to the council that, to the best of the CEO's knowledge, information and belief, the assessment record is a comprehensive record of all rateable land within the area. | CEO certification of assessment record before budget adoption.  Initial adoption by 30 June.  Publish notice on council’s website and local newspaper.  Budget must be available on council website for 3 years from the last day of the financial year for which the budget or amended budget was adopted. | Officer:  Completed : Yes  No |
| Financial Management Documents | | | | |
| Annual report | s70 LGA  s290 LGA  s291 LGA  s292 LGA  r12 LGGR  Guideline 6: Annual Report | A council must provide the annual report to the Minister on or before 15 November each year. As soon as practicable, after the report has been delivered to the Minster, the council must:   * Publish the annual report on the council’s website; and * Publish a notice in the newspaper informing the public that copies of the report can be downloaded from the council’s website or obtained from council’s public office; and * Provide a copy of the report to the Agency.   The annual report of a council must include:   * A copy of council’s audited financial statement for the year; and * An assessment of:   + council’s performance against objectives stated in the plan (applying indicators of performance set in the plan)   + for regional councils – the activities of the local authorities within the council’s area. * An itemisation of any shared services the council has been involved with for the relevant financial year; * Details in relation to any delegations of council functions and powers to a council committee, local authority or local government subsidiary; * An itemisation of any amounts of fees or allowances paid to committee members; * A report on the consultations undertaken by the council in the year; * An assessment of council’s performance of service delivery and projects for the year, with reference to the advice and recommendations of local authorities; and * Any other information prescribed by regulation or Ministerial guidelines.   The annual report must be in the approved form – including a comparison of council’s original budget, the most recently adopted budget and actual results, with a report on the reasons for any material variations. | Submission to Minister by 15 November.  Publish notice on council’s website and local newspaper.  The report must be available on the website for 3 years from the last day of the period to which the report relates. | Officer:  Completed : Yes  No |
| Financial Management Documents | | | | |
| Annual financial statement | s207 LGA  s208 LGA  s211 LGA  General Instruction 2: Annual Financial Statement | A council must prepare a financial statement for each financial year that must conform with:   * the Australian Accounting Standards, * any other requirements from legislation and * any Ministerial guidelines.   The annual financial statements must be referred to council’s auditor for audit as soon as practicable after the end of the relevant financial year. The audited financial statements must be available no later than 15 November.  The auditor must, as soon as practicable, after the financial statement has been audited:   * report to the council on the results of the audit and any material irregularity in the council’s accounting practices or management of council’s financial affairs; * report to the Minister and the ICAC on any evidence of a contravention of the law or serious financial irregularity; * if the results of the audit provide for a disclaimer of opinion – provide a copy of the report of the results of the audit to the Minister.   The auditor’s report must be tabled at the next council meeting.  The CEO must prepare a report on any action to be taken to implement any of the auditor’s recommendations as a result of the audit and table the report at the next council meeting. | Audited financial statements to be available by 15 November.  Auditor to report to council on the results of the audit.  Table the audit report at the next council meeting.  Table CEO’s report on audit recommendations at the next council meeting. | Officer:  Completed : Yes  No |
| Financial Management Documents | | | | |
| Annual financial statement | r13 LGGR  r14 LGGR  General Instruction 2: Annual Financial Statement | Council’s annual financial statements must have:   * a separate line with total CEO remuneration for the year; * a statement on the nature (capital or operating), amount and source (Territory, Commonwealth or other) of each grant or subsidy received in the year; and * a disclosure of all reserves set aside for specific purposes. | Audited financial statements to be available by 15 November. | Officer:  Completed : Yes  No |
| Annual financial statement | r15 LGGR  r16 LGGR  General Instruction 2: Annual Financial Statement | **Certification**  The CEO must certify in writing that:   * the statement has, to the best of the CEO’s knowledge, information and belief, been properly drawn up in accordance with the applicable Australian Accounting Standards, the Act and Regulations so as to present fairly the financial position of the council and the results for the relevant financial year; and * the statement is in accordance with the accounting and other records of the council.   The Council CEO must, as soon as practicable after the financial statement audit, lay the statement before council.  The audited financial statements must not be provided to the Minister until after council has resolved to accept the financial statements and the CEO’s certification.  Council must forward their audited financial statements to the NT Grants Commission on or before 15 November each year. | Council resolution to accept audited financial statements and CEO certification, prior to submission to Minister by 15 November. | Officer:  Completed : Yes  No |
| Financial Management Documents | | | | |
| Financial reports to council or council committee performing council’s financial functions | r17 LGGR  r19 LGGR  Monthly Financial Report Form | The CEO must, in each month, give the council (or council committee performing the council’s financial functions for that particular month) a report setting out:   * the actual year-to-date income and expenditure of council; and * the most recently adopted annual budget; and * details of any material variances between the most recent actual income and expenditure, and the most recently adopted annual budget.   The report must be in the approved form.  The report must be accompanied by the CEO’s certification in writing, to the council, that to the best of the CEO’s knowledge, information and belief:   * the internal controls implemented by council are appropriate; and * the council’s financial report best reflects the financial affairs of council.   If the CEO cannot provide the certification, to submit written reasons for not providing the certification. | Report should be available within 3 working days before the council meeting, with the Agenda.  *(Good practice, not mandatory)*  Report to follow the Monthly Financial Report Form template.  CEO to provide monthly certifications. | Officer:  Completed : Yes  No |
| Financial reports to a local authority | s80 LGA  Guideline 1: Local Authorities | The local authority and the council must provide each other with reports in accordance with any guidelines that the Minister may make.  For each local authority meeting, or provisional meeting, the council must provide a current financial report of actuals against the latest approved budget for the area. *(See Guideline 1 clause 14.1 on Reporting).* | Local Authority (LA) financial reports for each LA meeting | Officer:  Completed : Yes  No |

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| Policy and Procedure Documents | | | | |
| Casual Vacancies – Elected Members | s54 LGA | The council must fill a casual vacancy (for a member other than a principal member) in accordance with its policy for filling casual vacancies, adopted by resolution. | In place at all times | Officer:  Completed : Yes  No |
| Limits on functions of Local Authority | s79 LGA  Guideline 1: Local Authorities | A local authority must comply with any guidelines the Minister may make.  A local authority is subject to control and direction by the council, subject to any guidelines that the Minister may make. | In place at all times | Officer:  Completed : Yes  No |
| Working with Local Authorities | s34 LGA  s81 LGA  Guideline 1: Local Authorities | A council with one or more local authorities must seek advice and recommendations from the local authorities regarding:   * council’s budget; * council’s expense priorities; * council’s service delivery; * council’s regional plans; * council’s strategic directions; and * council’s funding | In place at all times.  To consult local authorities prior to adoption of final council plan by 30 June. | Officer:  Completed : Yes  No |
| Attendance at meetings for Council, Committees, and Local Authorities | s95 LGA  s98 LGA | Council can authorise attendance at meetings (for council, council committee, audit committee or local authority) via audio or audio-visual conferencing systems in accordance with a council resolution establishing such a policy. | In place at all times | Officer:  Completed : Yes  No |
| Casting votes in council meetings | s95 LGA | Council’s policy allowing the chairperson to exercise a casting vote:   * may only be established by resolution passed at the first council meeting held after a general election; * cannot be altered or revoked during the term of council; and * lapses at the conclusion of the next general election. | Reviewed after every general election | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |
| Reasonable expenses for travel and accommodation | s109 LGA | A council may, by resolution, adopt a policy providing that members of an audit committee, a council, a council committee or a local authority are (subject to the conditions and limitations determined by the council) entitled to payment or reimbursement of reasonable expenses for travel and accommodation necessary for:   * attending a meeting of the audit committee, council, council committee or local authority for which the person is a member; or * attending to business of the council in accordance with a prior resolution of the council.   Such expenses or benefits must be included in council’s budget and identified in council’s monthly and annual financial reports. | In place at all times.  Monthly and annual reporting. | Officer:  Completed : Yes  No |
| Other reasonable expenses and non-monetary benefits | s109 LGA | A council may, by resolution, adopt a policy providing that members of the council are entitled to the following that may be incurred or required as a result of undertaking official duties:   * payment or reimbursement of other reasonable expenses; and * non-monetary benefits.   Such expenses or benefits must be included in council’s budget and identified in council’s monthly and annual financial reports. | In place at all times.  Monthly and annual reporting. | Officer:  Completed : Yes  No |
| Gifts and benefits policy | s112 LGA  s113 LGA | A council must, by resolution, adopt a policy for Elected Members’ relevant gifts or benefits. The policy must:   * differentiate between what is given to a council member for the council and what is given to the member as a relevant gift or benefit; and * be in accordance with any relevant guidelines the Minister may make.   A council member must notify the CEO as soon as practicable after receiving a relevant gift or benefit.  The CEO must keep a register of declared gifts and benefits received by council members. | In place at all times.  Register kept up to date by CEO. | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |
| Code of conduct – Elected Members | s119 LGA  s121 LGA  s122 LGA  r73 LGGR  Breach of Code of Conduct Complaint Form | A council must follow the code of conduct under Schedule 1 which:   * governs the conduct of members of an audit committee, a council, a council committee and a local authority; and * must be published on the council’s website.   A council must, by resolution, adopt a policy in relation to a contravention of the code of conduct.  The approved form for a complaint that a council member has contravened the council's code of conduct must be published on the council's website.  *See also Guideline 7: Procedural Fairness in Deciding Code of Conduct Complaints* | In place at all times.  Publication of form on council website. | Officer:  Completed : Yes  No |
| Caretaker policy | s161 LGA | A council must, by resolution, adopt a caretaker policy governing the conduct of the council and its staff during the period that:   * commences on the nomination day for a general election as prescribed by regulation; and * ends when the result of the general election is declared in accordance with the regulations. | In effect from nomination day until the declaration of election results. | Officer:  Completed : Yes  No |
| Human resource management policies | s172 LGA | A council must adopt policies on human resource management and ensure that those policies give effect to the following principles:   * selection processes for appointment or promotion must be based on merit and must be fair and equitable; * council’s staff must have reasonable access to training and development and opportunities for advancement and promotion; * council’s staff must be treated fairly and consistently and must not be subjected to arbitrary or capricious decisions; * suitable processes for dealing with employment-related grievances; * working conditions must be safe and healthy; and * there must be no unlawful, unreasonable or otherwise unjustifiable discrimination against a member or potential member of council’s staff. | In place at all times.  It is recommended councils schedule a document review (*e.g. annual or bi-annual).* | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |
| Human resource management policies | s173 LGA | The CEO must maintain up-to-date employment policies which cover:   * recruitment; * probation and performance assessment; * opportunities for advancement that are based on merit, fair and equitable; * access to training and development; * access to employment-related benefits; * resolution of employment-related grievances and may cover other employment-related subjects. | In place at all times.  It is recommended councils schedule a document review (*e.g. annual or bi-annual).* | Officer:  Completed : Yes  No |
| Allowances and other benefits policy | s174 LGA | Council must, by resolution, adopt a policy for the CEO’s allowances and other benefits.  The CEO must determine a policy in relation to allowances and any other benefits for the council's staff.  These policies must cover allowances, vehicles, accommodation and any other allowances and benefits. | In place at all times | Officer:  Completed : Yes  No |
| Code of conduct – CEO and Council Staff | s175 LGA | Council must, by resolution, adopt a code of conduct for the CEO.  The CEO must determine the code of conduct for council staff. | In place at all times | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |
| Investment Policy | s194 LGA  r17 LGGR | A council may, by resolution, adopt a policy for investing money that is consistent with the Act and the Minister’s guidelines.  A local government subsidiary may adopt a policy for investing money, approved by the constituent council or councils, that is consistent with the Act and the Minister’s guidelines.  An investment must be in accordance with the council’s policy or local government subsidiary’s policy for investing money.  If the council or local government subsidiary do not have a policy for investing money, the council or local government subsidiary may only invest money by banking money in an interest bearing account with an ADI.  The CEO must give the council monthly financial reports, including the details of all cash and investments held by council (including money held in trust). | In place at all times.  Monthly reporting to council on investments held. | Officer:  Completed : Yes  No |
| Borrowing policy | s197 LGA  Guideline 3: Borrowing | The Minister’s approval, given after consultation with the Treasurer, is required before a council or local government subsidiary borrows money. Exceptions are:   * The advance on overdraft not exceeding a term of 2 months, and the amount not exceeding 2% of council’s total revenue income for the last financial year for which the council has an audited financial statement; * Minor transactions so classified under guidelines issued by the Minister. *(See Guideline 3 clause 8 for definition of a minor transaction.)*   Council may borrow money if it has, by resolution, sought the Minister’s approval to borrow money. *(See Guideline 3 clause 9 on the procedure to seek the Minister’s approval to borrow.)*  Council’s resolution must specify the amount to be borrowed, the proposed lender, the purpose of the loan and the terms of the loan. | In place at all times.  Reports used to monitor and review the borrowing. | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |
| Privacy policy | s206 LGA | The accounting records must be available for inspection at any reasonable time by the council’s auditor or an inspector.  Subject to the council’s privacy policy, accounting records must be available for inspection at any reasonable time by a member of council.  A council must, by resolution, adopt a privacy policy protecting members and staff of the council from undue intrusion into their private affairs. | In place at all times | Officer:  Completed : Yes  No |
| Shared services policy | s216 LGA | Council must, by resolution, adopt a shared services policy. The policy must cover the following:   * Sharing the delivery of a council service with another council; and * Council jointly procuring from a third party the delivery of a service with another council. | In place at all times | Officer:  Completed : Yes  No |
| Access to Council’s rates assessment record | s230 LGA | Council must maintain an assessment record containing the prescribed information.  A person with sufficient interest in the assessment record may inspect or copy the assessment record, at a fee fixed by the council, at the council's public office.  Council may, by resolution, adopt a policy to provide for what constitutes ‘sufficient interest’ in the assessment record. | In place at all times | Officer:  Completed : Yes  No |
| Rate concessions policy | s247 LGA | Council must, by resolution, adopt a policy for rate concessions and publish the policy on its website. | In place at all times | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |
| Information to be maintained | r6 LGGR | Council must maintain the following information:   * an organisational chart showing council’s staff structure; * a list of relevant committees and their members (audit committees, council committees, etc.); * council’s internal accounting policies and procedures; * a policy, adopted by resolution, for the responsibility for and use of credit cards by council members and the CEO; * a policy made by the CEO for the responsibility for and use of credit cards by council staff; * a policy, adopted by resolution, for relevant gifts and benefits received by the CEO; and * a policy made by the CEO for gifts and benefits (including entertainment and hospitality) received by the council's staff. | In place at all times.  It is recommended councils schedule a document review (*e.g. annual or bi-annual).* | Officer:  Completed : Yes  No |
| Internal Controls | r6 LGGR | Council must maintain information on its internal controls including:   * Council's fraud and corruption control policy protection plan, made by the CEO; * Procedures made by the CEO to ensure all receipts are recorded and all cash is deposited in the council's bank account in a timely manner; * A policy, adopted by resolution, for the use of accountable forms by Elected Members and the CEO; * A policy made by the CEO for the use and management of accountable forms by the council's staff; and * A policy made by the CEO for asset management. | In place at all times.  It is recommended councils schedule a document review (*e.g. annual or bi-annual).* | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |
| Procurement policy | r33 LGGR | Council must, by resolution, adopt a procurement policy that takes into consideration:   * enhancement of the capabilities of local enterprises and industries; * employment of Aboriginal people; * ethical behaviour and fair dealings; * environmental protection and sustainability; * open and effective competition; * value for money; and * any other principles that council considers appropriate.   *See also General Instruction 1: Procurement* | In place at all times | Officer:  Completed : Yes  No |
| Confidential information | r53 LGGR | Council must, by resolution, adopt a policy on confidential information and business. The policy must address:   * the type of confidential information that should no longer be confidential after a specified period of time; and * the type of confidential information that should be subject to periodic review to determine if it should no longer be confidential.   At the conclusion of the consideration of confidential business at a meeting, the council must decide, in accordance with its policy, whether the type of confidential information considered is either of the types mentioned above. | In place at all times.  Review of confidential information for each council meeting. | Officer:  Completed : Yes  No |
| Policy and Procedure Documents | | | | |

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| Records and Registers | | | | |
| Register of annual returns of interests | s111 LGA  s117 LGA  s292 LGA  Schedule 3 LGA  r106 LGGR | The CEO must keep a register of annual returns of interests of council members.  The register must be published on the council’s website.  *See also Schedule 5: Annual return of interests for council members form.* | Publish register on council’s website.  Must be available for 3 years from the conclusion of the next general election after the entry was made. | Officer:  Completed : Yes  No |
| Register of declared gifts and benefits | s113 LGA  s117 LGA  s292 LGA  Schedule 3 LGA | The CEO must keep a register setting out the relevant gifts and benefits received by council members. The register must include:   * the name of the member that received the relevant gift or benefit; * the details of the relevant gift or benefit, in accordance with the council's policy mentioned in section 112 of the Act; and * any other matter prescribed by regulation.   The register must be published on the council’s website. | Register published on council’s website.  Must be available for 3 years from the conclusion of the next general election after the entry was made. | Officer:  Completed : Yes  No |
| Register of declared conflicts | s116 LGA  s117 LGA  s292 LGA  Schedule 3 LGA  r56 LGGR  r57 LGGR | The CEO must keep a register (register of declared conflicts) setting out conflicts of interests disclosed by council members as per s115 of the Act. The register must set out:   * the name of the member making the disclosure; * the nature of the interest that gives rise to the conflict of interest; * the nature of the question on which the conflict of interest arises; and * any other matter prescribed by regulation.   The register must be published on the council’s website.  The CEO must update the register within 10 business days after a meeting in which a conflict is declared. | Register published on council’s website.  Update register within 10 days of declaration.  Must be available for 3 years from the conclusion of the next general election after the entry was made. | Officer:  Completed : Yes  No |
| Records and Registers | | | | |
| Annual return of interests – CEO and Council Staff | s178 LGA  r107 LGGR | The CEO and council senior staff members must submit to council an annual return of interests, containing the details prescribed by regulation.  The annual return of interests must be submitted:   * within 14 days of commencing employment; and * by no later than 30 September each year. | On starting employment, and by 30 September annually | Officer:  Completed : Yes  No |
| Assessment record | s230 LGA | Council must maintain an assessment record which must contain:   * a brief description of each allotment and statement of assessed value; * if a charge is imposed on non-rateable land – a brief description of the land; * name and address of the owner of the land; * if the owner is not the principal ratepayer for the land – the name and address of the principle ratepayer; * if the land is subject to a differential rate based on use – the land use; and * other information the council directs to be included in the record.   The assessment record mustbe kept in an electronic form. | In place at all times | Officer:  Completed : Yes  No |
| Reviewable decisions | s322 LGA  Schedule 3 LGA | A list setting out each category of reviewable decisions must be accessible on council's website. | In place at all times. | Officer:  Completed : Yes  No |
| Information to be maintained | r6 LGGR | A council must maintain the following information:   * a register, maintained by the CEO, of all authorised persons appointed under section 183 of the Act, including any limitations and conditions of appointment; * a register, maintained by the CEO, of all delegations by the council and the CEO; | In place at all times | Officer:  Completed : Yes  No |
| Records and Registers | | | | |
| Register of assets | r26 LGGR  Guideline 4: Assets | A council and local government subsidiary must keep in electronic form:   * a register of the council's or local government subsidiary's major assets; and * a register of the council's or local government subsidiary's portable and attractive assets.   Such assets must be recorded in the respective registers as soon as practicable after the council or local government subsidiary obtains control of the asset or disposes of an asset. | In place at all times | Officer:  Completed : Yes  No |
| Assessment record | r29 LGGR | **Certification**  Before a council adopts its budget for a financial year, the CEO must:  (a) check all available records to ensure that all rateable land is recorded in the assessment record; and  (b) certify, in writing, to the council that, to the best of the CEO's knowledge, information and belief, the assessment record is a comprehensive record of all rateable land within the area.  The CEO must keep a rates record containing, for each allotment of rateable land, particulars of:   * all rates and charges levied on the allotment; * interest imposed; * the amount of rates written off (if any); * the amount of payments made; and * any rates concessions granted on the allotment. | CEO certification presented to Council before adoption of budget.  In place at all times. | Officer:  Completed : Yes  No |
| Records and Registers | | | | |
| Debt record | r31 LGGR | The CEO must ensure proper records are kept of debts owed to council.  Debt records must be kept in an electronic form and must be capable of being arranged according to the:   * category of the debt (distinguishing between rates and other debts); and * age of the debt.   *See also Monthly Financial Report Form.* | In place at all times | Officer:  Completed : Yes  No |
| Use of common seal | r55 LGGR  s38(2) LGA | Council must keep a register referencing all documents executed under the council's common seal. | In place at all times | Officer:  Completed : Yes  No |
| Register of correspondence | r55 LGGR | Council must keep a register of correspondence referencing all correspondence addressed to, or sent by, the council or its principal member. | In place at all times | Officer:  Completed : Yes  No |
| Register of council members | r55 LGGR | Council must keep a register of the following information for each elected member:   * name; * whether the member was appointed or elected to the council; * the date of appointment or election; * the member’s ward (if applicable); * whether the member is a principal member, deputy principal member or ordinary member of the council; * if membership type changes during the councillor’s term – the date of the change, and whether the change was a result of being appointed or being elected; and * the date of cessation of membership (if applicable). | In place at all times.  Register published on council’s website. | Officer:  Completed : Yes  No |
| Records and Registers | | | | |
|  |  | If a member is appointed to act in a position, or has been appointed to a position for an interim period, that information does not need to be kept in the register.  The register must be accessible on council’s website and at the council’s public office.  *(See Guideline1: Local Authorities clause 6.3 on Local Authority members)*. |  |  |
| Register of declared conflicts for Council Committees, Audit Committee and Local Authorities | r57 LGGR  r58 LGGR | The CEO must maintain in the register of declared conflicts the disclosures of a conflict of interest by a member of an audit committee, council committee or local authority.  The CEO must update the register of declared conflicts within 10 business days after a meeting in which a conflict is declared. | In place at all times.  Update register within 10 days of declaration. | Officer:  Completed : Yes  No |
| To ensure proper custody of council records | r61 LGGR | The CEO is responsible for ensuring the proper custody of council’s records, and must ensure they are properly filed and indexed to facilitate access. | In place at all times | Officer:  Completed : Yes  No |

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| Members and Meetings | | | | |
| Member of council disqualified | s47 LGA  r100 LGGR  r101 LGGR | A person is disqualified from office as a member of council if the person:   * holds a judicial office; or * is bankrupt; or * is sentenced to a term of imprisonment of 12 months or more for an offense against the law of the Commonwealth, State or Territory; or * is a staff member of the council*;* or * is a staff member of the local government subsidiary of which the council is a constituent council of the subsidiary; or * is indebted to the council and fails to discharge the debt within  6 months after the debt becomes due and payable in accordance with regulations; or * is certified mentally unfit to carry out the functions of a member; or * is disqualified from managing a corporation under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006*; or * is disqualified under s40 of the *Associations Act 2003* from being an officer or an incorporated association; or * is a member of the Commonwealth House of Representatives or the Senate; or * is determined by NTCAT to be unfit to be a member under s133 of the Act; or * is incapable of holding a local government office under s89(3) of the Criminal Code; or * ceases to be enrolled as an elector within the area; or * ceases to have a principal place of residence within the area; or * is absent, without permission of council, from 2 consecutive ordinary meetings of council.   *Note: A person is not qualified to be a member of the council if the person is a member of the Legislative Assembly of the NT.* | In place at all times | Officer:  Completed : Yes  No |
| Members and Meetings | | | | |
| Council committees | s82 LGA  s83 LGA  s84 LGA  s85 LGA | A council may, by resolution, establish or abolish one or more council committees, in accordance with any guidelines that the Minister may make.  Members of a committee are appointed by council resolution, and can include people who are not Elected Members.  The council determines the functions, terms and conditions of the council committees.  A council committee is subject to control and direction by the council.  Subject to any direction by the council, a council committee may determine its own procedures. | In place at all times. | Officer:  Completed : Yes  No |
| Audit committee | s86 LGA | Council must, by resolution, establish and maintain an audit committee.  Members of the audit committee are appointed by council resolution.  The members may consist of, or include, persons who are not Elected Members. However, the Chairperson of the audit committee must not be an Elected Member or council staff.  The committee’s terms and conditions are determined by council.  Council may, by resolution, abolish an audit committee. Council must establish or abolish an audit committee in accordance with any guidelines that the Minister may make. | In place at all times. | Officer:  Completed : Yes  No |
| Members and Meetings | | | | |
| Notice of meetings – Council, Committees and Local Authorities | s92 LGA  s93 LGA  s97 LGA  s292 LGA  Schedule 3 LGA  r103 LGGR  r104 LGGR  r105 LGGR | A notice convening a council, committee or local authority meeting must:   * be in writing; * state the date, time, place and agenda for the meeting; * for council meetings – include any business papers to be considered at the meeting (including confidential matters); * be given to the members at least 3 business days before the date of an ordinary meeting, and at least 4 hours before a special meeting; and * be published on the council’s website and posted on a notice board at council’s public office – at least 3 business days before the ordinary meeting and at least 4 hours for a special meeting.   A notice may be given to a member personally, by post, by email, by any other electronic means or in any other way arranged by the CEO with the member.  The CEO may, at the request of the chairperson of an audit committee, a council committee or a local authority, convene a meeting of the audit committee, council committee or a local authority. | Published at least 3 business days before ordinary meeting.  Must be available for 3 years from the last day on which the meeting was scheduled. | Officer:  Completed : Yes  No |
| Postponement of Meeting | s100 LGA  r105 LGGR | If a quorum is not present within 30 minutes of the start time for the meeting of an audit committee, a council, a council committee or a local authority, the chairperson, the majority of members present, the CEO or a person authorised by the CEO may postpone a meeting to a time later on the same day.  If it is impractical for a meeting to be postponed to a time later on the same day, the CEO may postpone the meeting for up to 21 days.  If a meeting is postponed, the CEO must, in writing, record the fact that the meeting was postponed. The record must be published on the council’s website and posted on the notice board at the council’s public office. | Notice of postponement of meeting must be published on website. | Officer:  Completed : Yes  No |
| Members and Meetings | | | | |
| Minutes | s101 LGA  s102 LGA  s292 LGA  Schedule 3 LGA  r60 LGGR  Guideline 1: Local Authorities | The CEO must ensure proper minutes of meetings of an audit committee, a council, council committee and local authority are kept.  The minutes must be in writing and set out:   * names of members present at the meeting; * business transacted at the meeting; * any confidential business considered at the meeting; * any other information required by the regulations; and * references to any written reports or recommendations considered, together with information about how to access the reports or recommendations.   The audit committee, council, council committee or local authority must, at its next meeting, confirm the minutes, including any confidential business considered at the meeting, as a correct record of the meeting.    Council must report back to the local authority on its response to the local authority’s minutes.  Minutes for a council, council committee or local authority must be publicly available within 10 business days after the date of the meeting:   * on the council’s website; and * at the council’s public office.   **Note**: *A confidential matter may be suppressed under s293 LGA.* | Publish on website within 10 business days from meeting.  Must be available for 3 years from the last day on which the meeting was scheduled. | Officer:  Completed : Yes  No |
| Members and Meetings | | | | |
| Member allowances | s106 LGA  s107 LGA  s292 LGA  Schedule 3 LGA  Guideline 1: Local Authorities  Guideline 5: Budgets | A member of council or local authority is entitled to be paid the allowance or allowances determined by the Remuneration Tribunal.  A council must publish members of council and local authority allowance amounts payable on its website.  If council fixes a council member allowance at a rate less than the maximum amount set by the Remuneration Tribunal the allowance payable must be proportionate for all council members. | Council to adopt allowances before, or at the same time as, the adoption of the annual budget.  Publish allowances on council website.  Must be available for 3 years from the last day of the relevant financial year. | Officer:  Completed : Yes  No |
| Member expenses | s109 LGA  s292 LGA  Schedule 3 LGA  Guideline 5: Budgets | Council may, by resolution, adopt a policy providing that members of an audit committee, council, council committee or local authority are (subject to council’s conditions and limitations) entitled to payment or reimbursement of reasonable expenses for travel and accommodation necessary for:   * attending an audit committee, council, council committee or local authority meeting for which the person is a member; or * attending to council business in accordance with a prior resolution of council.   The expenses or benefits must be provided for in council’s budget and identified in monthly and annual financial reports of the council.  *See also Monthly Financial Report Form.* | Monthly and annual reporting.  Must be available for 3 years from the last day of the relevant year. | Officer:  Completed : Yes  No |
| Members and Meetings | | | | |
| Disclosure of interest (members) | s115 LGA  s116 LGA  s292 LGA  Schedule 3 LGA | As soon as practicable after a member becomes aware of a conflict of interest in a matter that has arisen or is about to arise before an audit committee, council, council committee or local authority, the member must disclose the interest that gives rise to the conflict:   * at a meeting of the audit committee, council, council committee or local authority; and * to the CEO.   A member must not:   * be present at a meeting of the audit committee, council, council committee or local authority while a matter in which the member has a conflict of interest is under consideration; or * participate in any decision in relation to the matter; or * engage in behaviour that may influence the consideration of or decision in relation to the matter. | Must be available for 3 years from the conclusion of the next general election after the entry was made | Officer:  Completed : Yes  No |
| Committee to carry out financial functions | r19 LGGR  s292 LGA  Schedule 3 LGA | If a council does not schedule an ordinary meeting at least once in each month, the council must delegate to a council committee the necessary powers to carry out, on behalf of council, the financial functions in the months the council does not hold an ordinary meeting.  If a scheduled council or council committee meeting is not held in a particular month, the CEO must publish the previous month's monthly financial report on the council's website as soon as practicable.  **Note:** *Council must hold an ordinary meeting at least once every two months – s90 LGA*.  *See also Monthly Financial Report Form.* | Notice and minutes must be available for 3 years from the last day on which the meeting was scheduled | Officer:  Completed : Yes  No |

| Item | Legislative Reference | Essential Elements | Calendar Action | Status/Comments  Responsible Officer |
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| Council Employees | | | | |
| Appointment of CEO, Deputy CEO and council staff | s165 LGA  s167 LGA  s170 LGA  r13 LGGR  r109 LGGR  r110 LGGR  General Instruction 2: Annual Financial Statement | Council must appoint a CEO in accordance with any prescribed regulation and any relevant Ministerial guidelines.  The CEO may, in writing, appoint a Deputy CEO for no more than 2 years, and is eligible for reappointment.  The CEO is responsible for the appointment of council’s staff in accordance with a budget allocation approved by council. The CEO is also responsible for managing and, if necessary, terminating the appointment of the council's staff (other than the CEO).  **Note:** *See Part 9.1 of the Act for other Council CEO responsibilities*. | CEO’s probation period must be at least 6 months.  Total CEO remuneration for the financial year reported in annual financial statement.  In place at all times. | Officer:  Completed : Yes  No |
| Notifications for changes in council senior staff | s171 LGA  General Instruction 2: Annual Financial Statement | The CEO must notify all Elected Members if any of the following occurs:   * the CEO appoints a council senior staff member; * a council senior staff member resigns; * a council senior staff member's appointment is terminated; or * a council senior staff member's contract expires and is not renewed. | Related party disclosures for Key Management Personnel in annual financial statement.  In place at all times. | Officer:  Completed : Yes  No |
| Disclosure of interest (employees) | s179 LGA | A staff member commits an offence if the person has a personal or financial interest in a matter in regard to which the staff member is required or authorised to act or give advice; and the person does not:   * disclose the interest to the CEO, or if the staff member is the CEO – disclose to the council; and * act in the matter in a way that is authorised by the CEO or the council (as the case requires).   A staff member includes a person who:   * is not an employee but works for, or provides services to, the council on a contract basis; or * works for council under an arrangement with a labour hire agency; or * acts under powers of the council conferred by delegation (other than a member of council, council committee or local authority). | In place at all times | Officer:  Completed : Yes  No |
| Council Employees | | | | |
| Portability of long service leave rights | s180 LGA | A person who leaves the employment of one employer and enters the employment of another (to which this section applies) within 3 months, may elect to transfer their accrued and accruing rights to long service leave to the later employer.  An employer must, as soon as practicable after an employee enters into employment, require the employee to provide to the employer, not later than 28 days after the requirement, a written declaration stating the relevant employment details and whether the employee elects to transfer long service leave.  An employer in this section applies to:   * a council within the Territory; * a local government subsidiary formed with the Minister’s approval; and * LGANT. | Verify election to transfer leave within 28 days of commencement.  In place at all times. | Officer:  Completed : Yes  No |
| Assistance to be provided to the auditor | s213 LGA | The auditor may ask the CEO or another member of council’s staff to produce financial records or to answer questions relevant to the council’s financial affairs. | In place at all times | Officer:  Completed : Yes  No |
| Assistance at the request of an inspector of local government | s302 LGA | The CEO or any other member of council’s staff must, at the request of an inspector of local government:   * do anything reasonably necessary to facilitate the exercise of compliance review or investigation powers to examine and search council premises and records; * answer questions relevant to the compliance review or investigation; * produce specified records or documentary material relevant to the compliance review or the investigation; * give other assistance the inspector reasonably requires; or * do any combination of the above. * A person must comply with a request made by an inspector of local government. | In place at all times | Officer:  Completed : Yes  No |
| Procurement and Disposal of Assets | | | | |
| Dispose of property | s267 LGA  Guideline 4: Assets | Council may deal with or dispose council property of which council is the owner, subject to Minister’s guidelines.  This does not authorise council to act in contravention of trust or in contravention of conditions on which the property was accepted.  The sale or disposal or any major asset must be approved by council (or delegate) prior to sale or disposal.  The method of sale and disposal must be in line with Ministerial guidelines. | In place at all times | Officer:  Completed : Yes  No |
| Disbursements from authorised accounts | r21 LGGR  r22 LGGR | Authorised accounts kept by council must:   * include the name of the council in the account name; and * as the CEO’s responsibility, be reconciled at least monthly, with income and expenditure from that account.   Disbursement procedures must adhere to the following:   * cheques issued by council must be signed by at least 2 persons authorised by resolution of the council to sign the cheques on its behalf; * electronic disbursements must be processed by at least 2 persons authorised by resolution of council to process electronic disbursements on its behalf;   Authorisations may only be given to one or more of the following:   * council’s principal member, the CEO, a council staff member or a person approved by the CEO of the Agency under the regulations.   Authorisations may be subject to limitations and conditions as specified by council resolution. | In place at all times.  Accounts reconciled at least monthly. | Officer:  Completed : Yes  No |
| Procurement and Disposal of Assets | | | | |
| Write off money or assets | r28 LGGR  Guideline 4: Assets | If council is satisfied, on certification in writing from the CEO that money or an asset has been misappropriated, destroyed, damaged beyond economical repair or cannot be found, the council may authorise the writing off of the relevant amount or asset in council’s accounts.  **Certification**  The CEO’s certification must be accompanied by:   * a report detailing the improvements to internal controls to avoid the future write off of money or assets of the type detailed in the certificate; and * a statement that the misappropriation, loss, destruction or damage has been reported to the Police Force of the Northern Territory (if required under Regulation 27).   No report is required if an asset has been written-off because of normal wear and tear. | In place at all times | Officer:  Completed : Yes  No |
| Quotations | r34 LGGR  r37 LGGR  r49 LGGR  Schedule 1 LGGR | Subject to council’s policies, council need not obtain quotations for the provision of supplies if they cost less than $10 000.  For supplies at a cost of $10 000 but no more than $100 000 council must obtain:   * quotations from at least 3 suppliers, and council may only accept a quotation from the submissions made; or * public quotations under Regulation 35; or * tenders under Regulation 36.   If it is not practicable to obtain quotations from 3 possible suppliers, council must record its reasons in writing.  Council must obtain all quotations in writing and keep them in an electronic form in council’s records management system. | In place at all times. | Officer:  Completed : Yes  No |
| Procurement and Disposal of Assets | | | | |
| Public Quotations | r35 LGGR  r37 LGGR  r49LGGR  Schedule 1 LGGR | This applies if council elects to obtain public quotations under the Regulations.  If council proposes to obtain supplies at a cost of more than $100 000, but not more than $150 000, the council must:   * make a public request for quotations by notice published in a newspaper circulating in the council's area, and by notice on the council's website; or * obtain tenders under Regulation 36.   Council must allow at least 5 business days for the receipt of quotations after giving the notice.  Council must give notice of the successful quotation:   * in writing to each supplier that made a submission; and * by publishing the notice on council’s website.   The notice must include:   * the name of the successful supplier; and * the supplies to be provided; and * the quotation price.   Council must obtain all quotations in writing and keep them in an electronic form in council’s records management system.  *See Regulation 35 for other requirements on public quotations.*  *See Regulations 38 and 39 for quotation exemptions.* | In place at all times.  Publish the notice with at least 5 business days for receiving submissions.  Successful quotation must be publicly available for 3 years from the last day of the financial year in which council accepted the quotation. | Officer:  Completed : Yes  No |
| Procurement and Disposal of Assets | | | | |
| Tenders | r36 LGGR  r37 LGGR  r49 LGGR  Schedule 1 LGGR  General Instruction 1: Procurement | If council elects to go to tender, or if it proposes to obtain supplies worth more than $150 000, council must call for tenders by notice published in a newspaper circulating in the council's area, and by notice on the council's website.  Council must allow at least 5 business days for the receipt of tenders after giving the notice.  Council’s tender responses must be assessed by a panel that includes at least 3 members of the staff of the council or another council, or staff of a local government subsidiary.  The CEO may not be a panel member, but is required to provide a report from the panel to the council.  Council must give notice of the successful tender:   * in writing to each supplier that made a submission; and * by publishing the notice on council’s website.   The notice must include:   * the name of the successful supplier; and * the supplies to be provided; and * the tender price.   Council must obtain all tenders in writing and keep them in an electronic form in council’s records management system.  *See Regulation 36 for other requirements on tenders.*  *See Regulations 38 and 39 for tender exemptions.* | Publish the notice with at least 5 business days for receiving submissions.  The successful tender details must be published on council’s website.    Must be available for 3 years from the last day of the financial year in which the council accepted the tender. | Officer:  Completed : Yes  No |

| Item | Legislative Reference | Essential Elements | Calendar Action | Status/Comments  Responsible Officer |
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| Rates, Charges and Debts | | | | |
| Conditionally rateable land | s219 LGA  s292 LGA  Schedule 3 LGA | Conditionally rateable land is:   * land held under a pastoral lease; * land occupied under a mining tenement; * other land that is prescribed by regulations as conditionally rateable; and * only rateable in accordance with a Gazette notice published by the Minister in the Gazette at least 2 months before commencement of the financial year for which rates are declared.   The council may make submissions to the Minister in relation to conditionally rateable land.  As soon as practicable after the Gazette notice is published:   * council must publish the notice on its website; and * the Agency must publish the notice on the Agency's website. | Notice must be published as soon as practicable after the Gazette notice.  Must be available for 3 years from the last day of the financial year during which the notice was published. | Officer:  Completed : Yes  No |
| Basis of rates | s226 LGA  s227 LGA | When setting rates council may consider using:   * a fixed charge for each allotment; * a valuation-based charge, calculated as a proportion of the assessed value of each allotment, which may include a minimum charge; or * a combination of a fixed charge and a valuation-based charge.   Different fixed amounts, valuation-based amounts and minimum amounts may be set for:   * + - allotments within different parts of council’s area; or     - different classes of allotments; or     - a combination of both.   Council may adopt Unimproved Capital Value (UCV), Improved Capital Value (IMP) or annual value as the basis of assessed allotment value. | Rates declaration by  30 June | Officer:  Completed : Yes  No |
| Rates, Charges and Debts | | | | |
| General rates | s237 LGA | A council must, on or before 30 June, declare rates on allotments in the council area to raise funds for general purposes for the financial year. Council may, at the same time, raise an amount for special purpose.  The declaration must state:   * amounts to be raised for general and special purposes; * basis or bases of the rates; * if payable in instalments – the number of instalments and dates payable; and * the interest rate accrued on unpaid rates for the year. | Rates declaration by  30 June | Officer:  Completed : Yes  No |
| Special rates | s238 LGA | Council may, on or before 30 June, declare rates for a particular purpose, that is, special rates.  Before declaring special rates, council must:   * publish a notice on its website and in a newspaper circulating in the area, inviting written submissions on the proposed special rates, for at least 21 days from the date of the notice; * give the principal ratepayer for each allotment to which the special rates are proposed to be imposed a notice of intention to declare special rates; and * consider the submissions made and make any revisions council considers appropriate. | Publish notice for submissions on proposed rates, with 21-day submission period.  Rates declaration by  30 June | Officer:  Completed : Yes  No |
| Rates, Charges and Debts | | | | |
| Special rates | s238 LGA | A declaration of special rates must state:   * the purpose of the special rates being imposed; * the amount to be raised; * basis of the special rates; and * whether the special rates are imposed on rateable property generally or within a particular part of an area (identify the relevant part).   *See s238 for other requirements related to special rates*. | Rates declaration by  30 June | Officer:  Completed : Yes  No |
| Imposition of charges | s239 LGA  s292 LGA  Schedule 3 LGA | If Council carries out work, or provides services, for the benefit of land, or the occupiers of land, within its area, the council may declare a charge on the land.  A declaration of a charge must:   * + state the amount or basis of the charge;   + identify the land to which the charge applies; and   + state the purpose of the charge.   The provisions for rates concessions do not apply to charges.  *See s239 of the Act for other requirements related to charges*. | Declaration by 30 June  Notice must be available for 3 years from the last day of the financial year during which the notice was published. | Officer:  Completed : Yes  No |
| Public notice | s241 LGA  s292 LGA  Schedule 3 LGA  r30 LGGR | A council must, within 21 days after declaring rates, publish a notice of the rates:   * on council’s website; and * in a newspaper circulating generally in the council’s area.   The rates notice must state:   * the details of the rates, including the interest rate on unpaid rates; * the date on which payment of the rates falls due; * the due dates for each instalment payment, if applicable; and * the details of any discount, other concession or benefit the council resolved to allow for prompt payment of rates in full. | Declaration by 30 June  Publish rates notice within 21 days of rates declaration.  Notice must be available for 3 years from the last day of the financial year during which the notice was published. | Officer:  Completed : Yes  No |