

Interdepartmental Accounting Group Incorporated

Constitution

The Interdepartmental Accounting Group (IAG) is a not for profit organisation providing value for money training and networking opportunities for public sector financial staff to hear and discuss the latest policy directions and system developments and to obtain information on trends in current financial management practices.

IAG was incorporated in 1986 and is a level 1 association under the *Associations Incorporation Act 1981*.

Current as at April 2016

Interdepartmental Accounting Group Incorporated Constitution

1 Interpretation

(1) In these rules—

Act—means the *Associations Incorporation Act 1981*.

present—

(a) at a management committee meeting, see rule 17(6); or

(b) at a general meeting, see rule 28(2).

(2) A word or expression that is not defined in these model rules, but is defined in the Act has, if the context permits, the meaning given by the Act.

2 Name

(1) The name of the incorporated association is Interdepartmental Accounting Group Incorporated (*the association*).

3 Objects

(1) The objects of the association are—

To contribute to the improvement of financial management in Queensland Government by providing a network of specialist professional advice, conducting information sharing conferences and seminars and by utilising the skills and knowledge of officers of the Queensland Public Sector and external specialists as appropriate.

4 Powers

(1) The association has the powers of an individual.

(2) The association may, for example—

(a) enter into contracts;

(b) acquire, hold, deal with and dispose of property;

(c) make charges for services and facilities it supplies; and

(d) do other things necessary or convenient to be done in carrying out its affairs.

5 Classes of members

(1) The membership of the association consists of ordinary members, who must be employees of the State of Queensland.

(2) The number of ordinary members is unlimited.

6 Delegates

(1) Members are referred to as “delegates” with respect to their attendance at the annual conference or other training and networking opportunities.

(2) With the agreement of the association management committee, delegates at the annual conference or other training and networking opportunities may also include attendees who are not employees of the State of Queensland, such as but not limited to employees of local governments, other state governments or non-government organisations.

7 Membership fees

(1) There is no joining or annual membership fee.

(2) Delegates, or their relevant government agency or sponsoring organisation, may be required to pay a fee with respect to their attendance at the annual conference or other training and networking opportunities.

8 Prohibition on use of information on delegates

(1) A member of the association or any other person associated with the annual conference or other training and networking opportunities must not—

(a) use information obtained from any register or list of delegates to contact, or send material to, another delegate for the purpose of advertising for political, religious, charitable or commercial purposes; or

(b) disclose information obtained from any register or list of delegates to someone else, knowing that the information is likely to be used to contact, or send material to, another member of the association for the purpose of advertising for political, religious, charitable or commercial purposes.

(2) Subrule (1) does not apply if the use or disclosure of the information is approved by the association management committee.

9 Appointment or election of secretary

(1) The secretary must be an individual residing in Queensland, or in another State but not more than 65km from the Queensland border, who is—

(a) a member of the association elected by the association as secretary; or

(b) any of the following persons appointed by the management committee as secretary—

(i) a member of the association's management committee;

(ii) another member of the association;

(iii) another person.

(2) If a vacancy happens in the office of secretary, the members of the management committee must ensure a secretary is appointed or elected for the association within 1 month after the vacancy happens.

(3) If the management committee appoints a person mentioned in subrule (1)(b)(ii) as secretary, other than to fill a casual vacancy on the management committee, the person does not become a member of the management committee.

(4) However, if the management committee appoints a person mentioned in subrule (1)(b)(ii) as secretary to fill a casual vacancy on the management committee, the person becomes a member of the management committee.

(5) If the management committee appoints a person mentioned in subrule (1)(b)(iii) as secretary, the person does not become a member of the management committee.

(6) In this rule— *casual vacancy*, on a management committee, means a vacancy that happens when an elected member of the management committee resigns, dies or otherwise stops holding office.

10 Removal of secretary

(1) The management committee of the association may at any time remove a person appointed by the committee as the secretary.

(2) If the management committee removes a secretary who is a person mentioned in rule 9(1)(b)(i), the person remains a member of the management committee.

(3) If the management committee removes a secretary who is a person mentioned in rule 9(1)(b)(ii) and who has been appointed to a casual vacancy on the management committee under rule 9(4), the person may remain a member of the management committee by majority vote of the management committee.

11 Functions of secretary

(1) The secretary's functions include, but are not limited to—

(a) calling meetings of the association, including preparing notices of a meeting and of the business to be conducted at the meeting in consultation with the president of the association;

(b) keeping minutes of each meeting; and

(c) keeping copies of all correspondence and other documents relating to the association.

12 Membership of management committee

(1) The management committee of the association consists of the executive team (president, vice-president, treasurer and secretary, unless appointed under 9(1)(b)(iii)) and any other committee members the association members elect at a general meeting up to a total of 10 committee members.

(2) The management committee may also include up to 2 additional associate members, who are non-voting members of the committee and assist the management committee as required.

(3) A member of the management committee, other than a secretary appointed by the management committee under rule 9(1)(b)(iii), must be a member of the association.

(4) At each annual general meeting of the association, the members of the management committee, including associate members, must retire from office, but are eligible, on nomination, for re-election.

(5) A member of the association may be appointed to a casual vacancy on the management committee under rule 15.

13 Electing the management committee

(1) A member of the management committee may only be elected as follows—

(a) any member of the association may nominate themselves (the *candidate*) to serve as a member of the management committee;

(b) the nomination must be—

(i) in writing; and

(ii) signed by the candidate;

(iii) approved in writing by the candidate's supervisor or another senior representative of their agency; and

(iv) given to the secretary at least 7 days before the annual general meeting at which the election is to be held;

(c) each member of the association present and eligible to vote at the annual general meeting may vote for 1 candidate for each vacant position on the management committee;

(d) if, at the start of the meeting, there are not enough candidates nominated, nominations may be taken from the floor of the meeting.

(2) A person may be a candidate only if the person—

(a) is an adult; and

(b) is not ineligible to be elected as a member under section 61A of the Act.

(3) A list of the candidates' names in alphabetical order must be posted on the association website in the week immediately preceding the annual general meeting.

(4) If required by the management committee, balloting lists must be prepared containing the names of the candidates in alphabetical order.

(5) The management committee must ensure that, before a candidate is elected as a member of the management committee, the candidate is advised—

(a) whether or not the association has public liability insurance; and

(b) if the association has public liability insurance—the amount of the insurance.

14 Resignation, removal or vacation of office of management committee member

(1) A member of the management committee may resign from the committee by giving written notice of resignation to the secretary.

(2) The resignation takes effect at—

(a) the time the notice is received by the secretary; or

(b) if a later time is stated in the notice—the later time.

(3) A member may be removed from office at a general meeting of the association if a majority of the members present and eligible to vote at the meeting vote in favour of removing the member.

- (4) Before a vote of members is taken about removing the member from office, the member must be given a full and fair opportunity to show cause why he or she should not be removed from office.
- (5) A member has no right of appeal against the member's removal from office under this rule.
- (6) A member immediately vacates the office of member in the circumstances mentioned in section 64(2) of the Act.

15 Vacancies on management committee

- (1) If a casual vacancy happens on the management committee, the continuing members of the committee may appoint another member of the association to fill the vacancy until the next annual general meeting.
- (2) The continuing members of the management committee may act despite a casual vacancy on the management committee.
- (3) However, if the number of committee members is less than the number fixed under rule 18(1) as a quorum of the management committee, the continuing members may act only to—
 - (a) increase the number of management committee members to the number required for a quorum; or
 - (b) call a general meeting of the association.

16 Functions of management committee

- (1) Subject to these rules or a resolution of the members of the association carried at a general meeting, the management committee has the general control and management of the administration of the affairs, property and funds of the association.
- (2) The management committee has authority to interpret the meaning of these rules and any matter relating to the association on which the rules are silent, but any interpretation must have regard to the Act, including any regulation made under the Act.

Note—

The Act prevails if the association's rules are inconsistent with the Act—see section 1B of the Act.

- (3) The management committee may exercise the powers of the association—
 - (a) to borrow, raise or secure the payment of amounts in a way the members of the association decide;
 - (b) to secure the amounts mentioned in paragraph (a) or the payment or performance of any debt, liability, contract, guarantee or other engagement incurred or to be entered into by the association in any way; and
 - (c) to invest in a way the members of the association may from time to time decide.

17 Meetings of management committee

- (1) Subject to this rule, the management committee may meet and conduct its proceedings as it considers appropriate.
- (2) The management committee must meet at least once every month to exercise its functions.
- (3) The management committee must decide how a meeting is to be called.
- (4) Notice of a meeting is to be given in the way decided by the management committee.
- (5) The management committee may hold meetings, or permit a committee member to take part in its meetings, by using any technology that reasonably allows the member to hear and take part in discussions as they happen.
- (6) A committee member who participates in the meeting as mentioned in subrule (5) is taken to be present at the meeting.
- (7) A question arising at a committee meeting is to be decided by a majority vote of members of the committee present at the meeting and, if the votes are equal, the question is decided in the negative.

- (8) A member of the management committee must not vote on a question about a contract or proposed contract with the association if the member has an interest in the contract or proposed contract and, if the member does vote, the member's vote must not be counted.
- (9) The president is to preside as chairperson at a management committee meeting.
- (10) If there is no president or if the president is not present within 10 minutes after the time fixed for a management committee meeting, the vice-president will preside, or the members may choose one of their number to preside as chairperson at the meeting.

18 Quorum for, and adjournment of, management committee meeting

- (1) At a management committee meeting, more than 50% of the members elected to the committee as at the close of the last general meeting of the members form a quorum.
- (2) If there is no quorum within 30 minutes after the time fixed for a management committee meeting called on the request of members of the committee, the meeting lapses.
- (3) If there is no quorum within 30 minutes after the time fixed for a management committee meeting called other than on the request of the members of the committee—
 - (a) the meeting is to be adjourned for at least 1 day; and
 - (b) the members of the management committee who are present are to decide the day, time and place of the adjourned meeting.
- (4) If, at an adjourned meeting mentioned in subrule (3), there is no quorum within 30 minutes after the time fixed for the meeting, the meeting lapses.

19 Special meeting of management committee

- (1) If the secretary receives a written request signed by at least 33% of the members of the management committee, the secretary must call a special meeting of the committee by giving each member of the committee notice of the meeting within 14 days after the secretary receives the request.
- (2) If the secretary is unable or unwilling to call the special meeting, the president must call the meeting.
- (3) A request for a special meeting must state—
 - (a) why the special meeting is called; and
 - (b) the business to be conducted at the meeting.
- (4) A notice of a special meeting must state—
 - (a) the day, time and place of the meeting; and
 - (b) the business to be conducted at the meeting.
- (5) A special meeting of the management committee must be held within 14 days after notice of the meeting is given to the members of the management committee.

20 Minutes of management committee meetings

- (1) The secretary must ensure full and accurate minutes of all questions, matters, resolutions and other proceedings of each management committee meeting are recorded and distributed to members of the management committee prior to the next meeting.
- (2) To ensure the accuracy of the minutes, the minutes of each management committee meeting must be endorsed by the chairperson prior to distribution to the management committee and approved by the management committee at the next meeting.

21 Appointment of subcommittees

- (1) The management committee may appoint a subcommittee consisting of members of the association considered appropriate by the committee to help with the conduct of the association's operations.
- (2) A member of the subcommittee who is not a member of the management committee is not entitled to vote at a management committee meeting.
- (3) A subcommittee may elect a chairperson of its meetings.

(4) If a chairperson is not elected, or if the chairperson is not present within 10 minutes after the time fixed for a meeting, the members present may choose 1 of their number to be chairperson of the meeting.

(5) A subcommittee may meet and adjourn as it considers appropriate.

(6) A question arising at a subcommittee meeting is to be decided by a majority vote of the members present at the meeting and, if the votes are equal, the question is decided in the negative.

22 Acts not affected by defects or disqualifications

(1) An act performed by the management committee, a subcommittee or a person acting as a member of the management committee is taken to have been validly performed.

(2) Subrule (1) applies even if the act was performed when—

(a) there was a defect in the appointment of a member of the management committee, subcommittee or person acting as a member of the management committee; or

(b) a management committee member, subcommittee member or person acting as a member of the management committee was disqualified from being a member.

23 Resolutions of management committee without meeting

(1) A written resolution approved by each member of the management committee is as valid and effectual as if it had been passed at a committee meeting that was properly called and held.

(2) A resolution mentioned in subrule (1) may consist of several documents in like form, each endorsed by 1 or more members of the committee or email exchange between members of the management committee.

24 Annual general meetings

(1) Each annual general meeting must be held—

(a) at least once each year; and

(b) within 6 months after the end date of the association's reportable financial year.

25 Business to be conducted at annual general meeting

(1) The following business must be conducted at each annual general meeting of the association—

(a) receiving the association's financial statement, and audit report, for the last reportable financial year;

(b) presenting the financial statement and audit report to the meeting for adoption;

(c) electing members of the management committee;

(d) appointing an auditor or an accountant for the present financial year.

26 Notice of general meeting

(1) The secretary may call a general meeting of the association.

(2) The secretary must give at least 14 days' notice of the meeting via email to prior delegates and other interested members and via notice on the website.

(3) If the secretary is unable or unwilling to call the meeting, the president must call the meeting.

(4) The management committee may decide the way in which the notice must be given.

(5) However, notice of the following meetings must be given in writing if the meeting is called to hear and decide a proposed special resolution of the association.

(6) A notice of a general meeting must state the business to be conducted at the meeting.

27 Quorum for, and adjournment of, general meeting

(1) The quorum for a general meeting is at least the number of members elected or appointed to the management committee at the close of the association's last general meeting plus 1.

(2) No business may be conducted at a general meeting unless there is a quorum of members when the meeting proceeds to business.

- (3) If there is no quorum within 30 minutes after the time fixed for a general meeting called on the request of members of the management committee or the association, the meeting lapses.
- (4) If there is no quorum within 30 minutes after the time fixed for a general meeting called other than on the request of members of the management committee or the association—
 - (a) the meeting is to be adjourned for at least 7 days; and
 - (b) the management committee is to decide the day, time and place of the adjourned meeting.
- (5) The chairperson may, with the consent of any meeting at which there is a quorum, and must if directed by the meeting, adjourn the meeting from time to time and from place to place.
- (6) If a meeting is adjourned under subrule (6), only the business left unfinished at the meeting from which the adjournment took place may be conducted at the adjourned meeting.
- (7) The secretary is not required to give the members notice of an adjournment or of the business to be conducted at an adjourned meeting unless a meeting is adjourned for at least 30 days.
- (8) If a meeting is adjourned for at least 30 days, notice of the adjourned meeting must be given in the same way notice is given for an original meeting.

28 Procedure at general meeting

- (1) A member may take part and vote in a general meeting in person, by proxy, by attorney or by using any technology that reasonably allows the member to hear and take part in discussions as they happen.
- (2) A member who participates in a meeting as mentioned in subrule (1) is taken to be present at the meeting.
- (3) At each general meeting—
 - (a) the president is to preside as chairperson; and
 - (b) if there is no president or if the president is not present within 15 minutes after the time fixed for the meeting or is unwilling to act, the vice-president will preside or the members present must elect 1 of their number to be chairperson of the meeting; and
 - (c) the chairperson must conduct the meeting in a proper and orderly way.

29 Voting at general meeting

- (1) Only members can vote at the association annual general meeting or other association general meetings.
- (2) At a general meeting, each question, matter or resolution, other than a special resolution, must be decided by a majority of votes of the members present.
- (3) Each member present and eligible to vote is entitled to 1 vote only and, if the votes are equal, the chairperson has a casting vote as well as a primary vote.
- (4) The method of voting is to be decided by the management committee.
- (5) However, if at least 20% of the members present demand a secret ballot, voting must be by secret ballot.
- (6) If a secret ballot is held, the chairperson must appoint 2 members to conduct the secret ballot in the way the chairperson decides.
- (7) The result of a secret ballot as declared by the chairperson is taken to be a resolution of the meeting at which the ballot was held.

30 Special general meeting

- (1) The secretary must call a special general meeting by giving each member of the association notice of the meeting within 14 days after—
 - (a) being directed to call the meeting by the management committee; or
 - (b) being given a written request signed by—
 - (i) at least 33% of the number of members of the management committee when the request is signed; or

- (ii) at least the number of ordinary members of the association equal to double the number of members of the association on the management committee when the request is signed plus 1.
- (2) A request mentioned in subrule (1)(b) must state—
 - (a) why the special general meeting is being called; and
 - (b) the business to be conducted at the meeting.
- (3) A special general meeting must be held within 3 months after the secretary—
 - (a) is directed to call the meeting by the management committee; or
 - (b) is given the written request mentioned in subrule (1)(b).
- (4) If the secretary is unable or unwilling to call the special meeting, the president must call the meeting.

31 Proxies

- (1) An instrument appointing a proxy must be in writing and be in the following or similar form—
Interdepartmental Accounting Group Incorporated:

I, *[insert name of person]* of *[insert name of agency]*, appoint *[insert name of person]* of *[insert name of agency]*, as my proxy to vote for me on my behalf at the *annual general meeting/*general meeting [*delete as required*] of the association, to be held on *[insert date]* and at any adjournment of the meeting.

Signed this day of 20 .
Signature

- (2) The instrument appointing a proxy must be properly authorised in writing by the appointor.
- (3) A proxy may be a member of the association or another person.
- (4) The instrument appointing a proxy is taken to confer authority to demand or join in demanding a secret ballot.
- (5) Each instrument appointing a proxy must be given to the secretary before the start of the meeting or adjourned meeting at which the person named in the instrument proposes to vote.
- (6) Unless otherwise instructed by the appointor, the proxy may vote as the proxy considers appropriate.
- (7) If a member wants a proxy to vote for or against a resolution, the instrument appointing the proxy must be in the following or similar form—

Interdepartmental Accounting Group Incorporated:

I, *[insert name of person]* of *[insert name of agency]*, appoint *[insert name of person]* of *[insert name of agency]*, as my proxy to vote for me on my behalf at the *annual general meeting/*general meeting [*delete as required*] of the association, to be held on *[insert date]* and at any adjournment of the meeting.

Signed this day of 20 .
Signature

This form is to be used *in favour of/*against [*delete as required*] the following resolutions—
[List relevant resolutions]

32 Minutes of general meetings

- (1) The secretary must ensure full and accurate minutes of all questions, matters, resolutions and other proceedings of each general meeting are recorded and must be posted on the association website in the week immediately preceding the general meeting.
- (2) To ensure the accuracy of the minutes—
 - (a) the minutes of each general meeting must be verified and approved by the chairperson of the meeting, or the chairperson of the next general meeting; and

- (b) the minutes of each annual general meeting must be verified and approved by the chairperson of the meeting, or the chairperson of the next meeting of the association that is a general meeting or annual general meeting.
- (3) If asked by a member of the association, the secretary must, within 28 days after the request is made—
 - (a) make the minutes for a particular general meeting available for inspection by the member at a mutually agreed time and place; and
 - (b) give the member copies of the minutes of the meeting.

33 By-laws

- (1) The management committee may make, amend or repeal by-laws, not inconsistent with these rules, for the internal management of the association.
- (2) A by-law may be set aside by a vote of members at a general meeting of the association.

34 Alteration of rules

- (1) Subject to the Act, these rules may be amended, repealed or added to by a special resolution carried at a general meeting.
- (2) However an amendment, repeal or addition is valid only if it is registered by the chief executive.

35 Common seal

- (1) The management committee must ensure the association has a common seal.
- (2) The common seal must be—
 - (a) kept securely by the management committee; and
 - (b) used only under the authority of the management committee.
- (3) Each instrument to which the seal is attached must be signed by a member of the management committee and countersigned by—
 - (a) the secretary; or
 - (b) another member of the management committee; or
 - (c) someone authorised by the management committee.

36 Funds and accounts

- (1) The funds of the association must be kept in an account in the name of the association in a financial institution decided by the management committee.
- (2) Records and accounts must be kept in the English language showing full and accurate particulars of the financial affairs of the association.
- (3) All amounts must be deposited in the financial institution account as soon as practicable after receipt.
- (4) All payments by the association must be made by cheque or electronic funds transfer.
- (5) If a payment is made by cheque, the cheque must be signed by any 2 of the following—
 - (a) the president;
 - (b) the vice-president;
 - (c) the secretary;
 - (d) the treasurer;
 - (e) any other member of the association authorised to sign cheques issued by the association.
- (6) However, 1 of the persons who signs the cheque must be the president, the vice-president, the secretary or the treasurer.
- (7) Cheques must be crossed not negotiable.
- (8) There will be no petty cash arrangements.
- (9) All expenditure must be approved or ratified at a management committee meeting.

37 General financial matters

(1) On behalf of the management committee, the treasurer must, as soon as practicable after the end date of each financial year, ensure a financial statement for its last reportable financial year is prepared.

(2) The income and property of the association must be used solely in promoting the association's objects and exercising the association's powers.

38 Documents

(1) The management committee must ensure the safe custody of books and documents of the association.

39 Financial year

(1) The end date of the association's financial year is 31 December in each year.

40 Distribution of surplus assets to another entity

(1) This rule applies if the association—

(a) is wound-up under part 10 of the Act; and

(b) has surplus assets.

(2) The surplus assets must not be distributed among the members of the association.

(3) The surplus assets must be given to another entity—

(a) having objects similar to the association's objects; and

(b) the rules of which prohibit the distribution of the entity's income and assets to its members.

(4) In this rule— *surplus assets* see section 92(3) of the Act.