



**PROCEDURES MANUAL**

**ADOPTED MAY 3, 2005**

# ASSOCIATION OF GOVERNMENT ACCOUNTANTS

## DES MOINES CHAPTER

### PROCEDURES MANUAL

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## **Chapter Executive Committee Duties**

The Chapter Executive Committee (CEC) consists of the Chapter Officers, Directors and Chairs. The Chapter President serves as the presiding officer. The CEC is responsible for the following matters:

- Promulgate the policies and programs of the Association and Chapter.
- Adopt an Annual Budget and approve revisions thereof in excess of ten percent of total budgeted expenditures.
- Establish a Chapter dues schedule for all classes of Chapter members.
- Develop a Policy and Procedures Manual for the Chapter and see that it is implemented. Also approve all changes in the manual.
- Review all actions and programs of the Chapter's Committees, Sub-Committees, and Task Forces. The CEC may require a Committee, Sub-Committee or Task Force to appear before it at appropriate times.

## Chapter Officer Duties

### **President:**

The Chapter President leads and directs the Chapter through its various programs and events. Chapter Presidents receive information about the goals of AGA through association communications and subsequently plan programs at the local level to attain these goals.

In addition to the general leadership of the Chapter, the president is responsible for managing committee or board activities personally or through an appointed representative.

President duties can include:

- Participating in the Regional Chapter Officer Workshops.
- Attending annual meetings of the National Board of Directors of which the Chapter President is a member.
- Adhering to the national and Chapter bylaws as well as resolutions and rules regulating the administration of the Chapter.
- Keeping the Regional Vice President, the National President and National Executive Committee (Through the National Office staff) fully informed about Chapter activities.
- Calling meetings of the membership as prescribed in the Chapter bylaws or as may be deemed necessary.
- Presiding at meetings of the Chapter Executive Committee.
- Chairing meetings of the membership.
- Appointing committee chairs, as prescribed in the Chapter bylaws.
- Communicate with non-members who attend the CPE events through the year to thank them for attending, invite them to a monthly meeting, direct them to the website for more information to introduce them to AGA and see if there are any questions about AGA they can answer.
- Other duties to be determined

### **President-Elect:**

The primary duty of the President-Elect is to assist the Chapter President in fulfilling his/her responsibilities and to assist other board members in carrying out their duties. The main function of the President-Elect is to provide for a smooth transition in the next year for the members of the Chapter as well as the Chapter Executive Committee (CEC). This is accomplished by becoming involved in all projects that AGA promotes, and

taking part in and learning the various aspects of the organization, both nationally and locally.

President-Elect duties can include:

- Appointing a nominating committee, which is responsible for deciding the formation of the next year's Chapter Executive Committee (CEC). The President-Elect is primarily responsible for the recruitment of members to serve in leadership positions of the CEC.
- Hold the Chapter Recognition Chair position.
- In the event that the President's position becomes vacant, the President-Elect will assume the office of Chapter President until the expiration of the President's term, or until the election of a new Chapter President.
- Other duties to be determined.

The President-Elect serves a one-year term, with the following year, the President-Elect becoming the Chapter President.

### **Treasurer:**

The Chapter Treasurer is the custodian of Chapter funds and is responsible for Chapter budget, financial records and reports, including the maintenance of adequate records of all transactions involving Chapter funds.

Treasurer duties can include:

- Preparing the Chapter's annual consolidated budget.
- Promptly depositing all receipts of the Chapter in a bank account maintained in the name of the Chapter.
- Making disbursements from the Chapter account only on behalf of the Chapter and supported by appropriate documentation. Dual signatures should be considered for large disbursements.
- Upon approval by the Chapter Executive Committee, paying bills with a check drawn upon the Chapter's account.
- Presenting, at least once a month, a financial report to the Chapter Executive Committee.
- Recording revenues for all Chapter activities and paying any expenses in connection with these functions. These collections and payments must be included in the reports of Chapter receipts and disbursements.
- Preparing financial reports required by federal, state, or local government jurisdictions in a timely manner, submitting these reports to the Chapter President prior to transmitting them to the agency involved.
- Determining if the Chapter is required to file an IRS Form 990 or Form 990EZ. Currently required for any organization that does not meet any of the exemptions listed in General Instruction B of the Form 990

Instructions and has annual gross receipts that are normally more than \$25,000.

- Other duties to be determined.

The Chapter's books and records should be made available to the Chapter Executive Committee at any time and are subject to audit at least annually. Following Chapter policy, the auditor(s) may be an appointed committee or a person selected by the president or the Chapter Executive Committee, or a Certified Public Accounting Firm.

The Chapter Executive Committee, often at the recommendation of the Chapter Treasurer, usually approves the selection of the bank in which the Chapter will establish its checking account. Bank resolutions and appropriate signature cards are required to establish a bank account in the name of the Chapter. Unless it is inconvenient to the Treasurer, the same bank should normally be used from year-to-year. When choosing the depository, the Chapter Executive Committee must also decide the number of signatures required to withdraw funds from the checking account.

The treasurer is responsible for ensuring that the signature authorization forms from the approved bank are signed by the designated Chapter officials and returned to the bank.

### **Secretary:**

The Chapter secretary is primarily responsible for maintaining the minutes of the Chapter Executive Committee meetings and the regular monthly Chapter meetings, while also ensuring that these minutes are published in the Chapter newsletter and/or on the Chapter website.

- Other duties to be determined.

### **Past President:**

Past President duties can include:

- Provide guidance to the president.
- Serve as a special projects leader or chair of a designated task force.
- Help identify future Chapter leaders.
- Function as a liaison with other associations and organizations, academia, etc.
- Other duties to be determined.

## **Director Duties**

### **Membership Director:**

The Membership Director is responsible for attracting new members to the Chapter and retaining current members. The Membership Director is a key contributor to a successful Chapter.

Membership Director duties can include:

- Distributing membership applications.
- Notifying delinquent and suspended members of their status and encourage renewal.
- Analyze monthly membership reports and rosters for trends, errors, corrections, etc.
- Publicize Chapter and national membership competition awards.
- Prepare a monthly membership column for the Chapter newsletter. Announce new members in the newsletter.
- Make new members feel they belong to the chapter's AGA family.
- Coordinate membership outreach activities with the education and program directors. These directors will have a list of potential new members who attend Chapter activities.
- Attend the regional training workshop to exchange ideas with other membership directors in the region.
- Offer guests at member meetings a coupon for a free lunch to be redeemed at the first meeting they attend as an AGA member.
- Other duties to be determined.

### **Communications Director:**

The Communications Director is primarily the newsletter editor. The newsletter editor is the key communicator with Chapter members regarding upcoming events and Chapter activities.

Communications Director duties can include:

- Make the newsletters functional and attractive to the reader.
- Provide interesting articles written by members and other professionals, as well as reprint articles from other Chapters' newsletters, National AGA publications and professional trade journals.
- Be aware of the Chapter Recognition program requirements and make sure to include information in the newsletter that captures points for the program.
- Other duties to be determined.

### **Programs and Technical Meetings Director and Co-Director:**

The Programs and Technical Meetings Director is responsible for deciding the topics for Chapter meetings and arranging speakers for Chapter meetings.

Programs and Technical Meetings Director and Co-Director duties can include:

- Arranging speakers and their required audio-visual equipment needs for the monthly membership meetings.
- Preparing and submitting a tentative schedule of monthly membership meetings and speakers to the CEC for approval. The approved schedule should be given to the Chapter President to be sent to the National Office by the established due date.
- Arranging adequate accommodations for speakers and guests.
- Securing biographical data from speakers.
- Arranging the place and menu for the monthly membership meetings.
- Preparing Chapter meeting notices for inclusion in the monthly newsletter and on the website.
- Introducing speakers at the Chapter meetings.
- Sending a letter of appreciation to each speaker.
- Other duties to be determined.

### **Education Director:**

The Education Director normally serves as the education chair and coordinates quality educational events for the Chapter members and other government financial management professionals.

Education Director duties can include:

- Brainstorming with other CEC members to discuss potential topics.
- Arranging speakers and their required audio-visual equipment needs.
- Preparing a plan of educational events for the year.
- Arranging adequate accommodations for speakers and guests.
- Securing biographical data from speakers.
- Arranging the facilities to be used for the seminar, conference or workshop.
- Making food arrangements.
- Preparing an agenda, registration form, and evaluation forms.
- Coordinating with the Treasurer for registration payments and receipts.
- Introducing speakers.
- Sending a letter of appreciation to each speaker.

- Prepares anticipated cost of each educational event.
- Other duties to be determined.

**Community Service Director:**

Community Service Director duties can include:

- Develop and promote community service projects, which allow members to contribute skills, manpower, or funds to community-based activities.
- Prepare an annual community service plan as part of the Chapter Recognition Program.
- Other duties to be determined.

Community Projects can include:

- Public television fund-raisers
- Food drives
- Toys for Tots
- Jolly Holiday Lights (Make-A-Wish Foundation)
- Walk-a-thons
- Blood Drives
- Assisting a family in need
- Working a soup kitchen
- Working with Special Olympics
- Highway Clean up

The Community Service Director publicizes the event, provides event details, and encourages members to volunteer.

**Professional Certification Director:**

The Professional Certification Director's role is to promote the Certified Government Financial Manager (CGFM) program.

Professional Certification Director Duties can include:

- Identifying Chapter members who do not have the CGFM designation.
- Contacting other groups that might have potential candidates for CGFM designation.
- Sharing at CEC meetings pertinent communications from the CGFM Listserv.
- Answering questions about the CGFM program.
- Preparing certificates for continuing professional education (CPE) for participants at qualifying programs and seminars sponsored by the Chapter.

- Working with the membership coordinator who maintains the attendance/CPE record and with the program and education coordinators who maintain a record of the programs and seminars sponsored by the Chapter.
- Offering to support and coordinate a study group to help CGFM candidates prepare for the exam.
- Working with members who will seek support from senior level government financial officials to gain recognition of the CGFM designation at the state and local government level for job placement and promotion.
- Placing articles in the Chapter newsletters recognizing individuals attaining the CGFM designation.
- Other duties to be determined.

### **Early Careers Director:**

The Early Careers Director duties can include:

- Prepare an annual early careers plan as part of the Chapter Recognition Program
- Promoting educational activities targeted toward early career members and potential members.
- Determining the interests of current and potential early career members related to Chapter activities.
- Coordinates the Chapter Scholarship program.
- Offer Scholarship recipient an opportunity to serve on the CEC in an advisory capacity.
- Other duties to be determined.

### **By-Laws and Procedures Director (Historian):**

The By-Laws and Procedures Director (Historian) ensures Chapter bylaws are consistent with AGA National bylaws.

The By-Laws and Procedures Director (Historian) duties can include:

- Maintain the historical information of the Chapter, including but not limited to Chapter Newsletters and annual GARS reports.
- Prepares an annual report of the past year's activity.

Goals of the Historian are to summarize the following since the Chapter started in 1979:

- Chapter Officers
- Chapter Members (numbers, members of the year, membership summary)
- Chapter Programs
- Chapter Educational Events
- Chapter Community Service Event

- Chapter Financial Summary
- Other duties to be determined.

The Historian may also periodically have a “Remember When” section in the Chapter Newsletter.

## **Chairs**

### **Chapter Recognition Chair:**

The Chapter Recognition Chair is responsible for managing the Chapter Recognition Program administered by the National Office.

Chapter Recognition Chair duties can include:

- Preparing and submitting the quarterly Chapter Recognition Report to the National Office, Regional Vice President, and the Senior Vice President for Region II by the due dates established by the National Office.
- Reporting the accumulated Chapter Recognition points to the Communications Director for inclusion in the newsletter each quarter.
- Reporting the accumulated Chapter Recognition points to the Chapter Web Site Chair for inclusion on the Chapter’s web page.
- Communicating with other members of the Chapter Executive Committee (CEC) and the general membership for items that should be included in the Chapter Recognition Report to the National Office.
- Other duties to be determined.

The Chapter Recognition Chair serves a one-year term. The current President-Elect will hold this position.

### **Chapter Website Chair:**

Chapter Website Chair duties can include:

- Develop and maintain a functional and attractive website to communicate with its members and potential new members.
- Work closely with the CEC and other committees and members to ensure that the information on the website conveys the information in a way that encourages members and future members to return to the website often.
- Other duties to be determined.

### **Member Recognition Chair:**

The Member Recognition Chair is responsible for tracking member points based upon criteria established by AGA National.

Member Recognition Chair duties can include:

- Attend AGA monthly meetings and other AGA events/activities, as applicable.
- Attend monthly CEC meetings.
- Assist with AGA sponsored events/activities, as applicable.
- Track member points on a monthly basis.
- Submit top ten members and points to Communications Director for monthly newsletter.
- Identify member with most points at the end of the Chapter year.
  - Des Moines AGA ends Chapter year for points assessment as of March.
  - Des Moines AGA does not consider President eligible for member recognition award.
  - In the event of a tie, each member with the highest points will receive a plaque and a savings bond.
- Obtain information from top member(s) for savings bond.
  - Purchase from bank and submit for reimbursement from Secretary/Treasurer.
- Order plaque for top member(s).
  - Des Moines AGA has used American Marking, Inc at 440 East Grand. Phone number is 515-282-0495 / FAX is 282-6203.
- Order plaque for Chapter President.
  - Plaque title is “Past President” for Chapter year.
- Determine individuals and number of times to be included in year-end drawing based upon:
  - Sponsoring new members
  - Perfect attendance at Chapter meetings
  - Guests at meeting
  - Name drawn at monthly Chapter meetings
- Other duties to be determined.

### **Miscellaneous**

#### **AICPA, GASB, FASB, NASB Liaison:**

The past president acts as the liaison for AICPA, GASB, FASB, and NASB. This person is the main communicator between these organizations and the Chapter.

## **Chapter Policies and Procedures**

### **Chapter Meetings:**

Chapter meetings are held once a month. Cost of the meeting is the cost of the meal. A guest at the meetings will receive a coupon for a free lunch to be redeemed at the first meeting they attend as an AGA member.

A CEC member will communicate with guests to thank them for attending the meeting, direct them to the website for more information to introduce them to AGA and see if there are any questions about AGA that they can answer.

### **Seminars:**

Seminars are held at least twice a year. Cost for the seminars is kept at a minimum so the Chapter can meet its goal of providing quality CPE at an affordable cost.

AGA membership materials will be made available at the meetings to any non-member in attendance that wishes to join AGA.

A CEC member will communicate with non-members to thank them for attending, invite them to a monthly meeting, direct them to the website for more information to introduce them to AGA and see if there are any questions about AGA they can answer.

### **Nominations and Elections:**

The Nominating Committee shall select from the names submitted to it by the Chapter membership, including a member of the Nominating Committee, one candidate each for the offices of President-elect, Treasurer, and Secretary, and not more than ten candidates for Directors, not later than January 1<sup>st</sup> of each year. All nominations must indicate their willingness to serve if elected.

Twenty percent of the Chapter members or fifteen members (whichever is less) may submit an independent nomination for President-elect, Treasurer, Secretary or Director. Such nominations, which will be included on the ballot, must reflect the willingness of the individual to serve and be filed with the Chapter President-Elect by February 15<sup>th</sup> of any year.

To be eligible for office as President-elect, Treasurer, Secretary Director, Co-Director or Chair in the Chapter, a member must be a member in good standing.

The Chapter Nominating Committee shall ensure that the professional background of the President-elect, Treasurer, Secretary, Directors, Co-Directors and Chairs are commensurate with the duties of these positions.

Campaigning by candidates for elective office is not permitted.

When there is a contest for an elective office, ballots will be prepared in such form as the Chapter's Bylaws and Procedures Committee may designate.

If an election for the Chapter President-elect, Chapter Treasurer, Secretary or a Director is required, the Chapter members shall cast the votes after *February 15<sup>th</sup>* and not later than *April 30<sup>th</sup>*.

Results of elections shall be tabulated as designated by the Chapter's Bylaws and Procedures Committee, which shall certify the results to the Chapter President no later than *May 15<sup>th</sup>*. When there is not a contest for an elective office, the Bylaws and Procedures Committee shall certify the election to the Chapter President without ballot.

In the event of a vacancy occurring in the office of President, the President-elect will succeed. In the event of a vacancy occurring in the offices of President-elect, and such vacancy occurs prior to November 1, then the current Nominating Committee shall convene and select a nominee for the vacant position under procedures promulgated by the Chapter Executive Committee. Such procedures shall allow for an independent nomination and a special election, if necessary.

In the event of a vacancy occurring in the office of Treasurer, Secretary or Director before the term is completed, a Chapter member will be appointed to serve the unexpired term. The current Nominating Committee will select a candidate from among the most current candidates for office, and names submitted to it by the Chapter membership, and will make its recommendation to the Chapter President. The President shall appoint the individual to fill the vacant Treasurer, Secretary or Director position, and the appointment shall be ratified by the CEC.

### **Expense Reimbursement:**

#### **Travel**

##### **National PDC**

The Chapter will pay for the additional cost above what is reimbursed by National for the President or other CEC member to attend the National PDC:

The Chapter will reimburse the following costs:

- Early registration fee for the conference
- Travel Expenses (mileage, airfare, parking, etc.) at the current state rates.
- Meals not provided at the conference at the current state rates.
- Lodging, starting with the night prior to the first event attended and each night through the conclusion of the conference (at conference rate).

### **Regional Planning Meetings**

The Chapter will pay for any additional cost above what is Reimbursed by Regional or National offices for the President and any CEC member to attend the Regional Planning meetings.

Two regional planning meetings will be held each program year. The first meeting will be held in the fall.

- Current officers should attend.
- Officers will be reimbursed by the national office for mileage for one vehicle and any meals not provided.
- The National Office will pay for lodging expenses.

The second meeting will be held in conjunction with the Mid-Western Regional PDC.

- All incoming officers should attend the planning meeting.
- National will reimburse mileage for one vehicle and any meals not provided.
- The Chapter will reimburse up to \$500 of expenses above those reimbursed by Regional or National offices to be divided among those members attending the Mid-Western Regional PDC.

Expenses should be submitted on an approved AGA expense reimbursement form.

### **Meeting and Seminar Expenses:**

Meeting and Seminar expenses will be reimbursed upon submission of receipts to the Treasurer.

### **Chapter Recognition Program:**

Early each calendar year, AGA's National Membership Department will distribute the updated Chapter Recognition Report and will help Chapters prepare for the upcoming program year.

The President-Elect prepares the quarterly Chapter Recognition Report as a leadership learning tool.

The Chapter Recognition Program is designed to support, encourage and promote the accomplishment of AGA's mission and to provide flexible guidelines for a well-rounded Chapter.

The Chapter Recognition Director communicates with other CEC members to determine what the Chapter has accomplished during the quarter. Each quarter, the report is submitted to AGA's Membership Department and at the end of the program year, AGA presents Chapters with Chapter Recognition Awards.

## **Chapter Records:**

Each Officer, Director, Co-Director or Chair is responsible for the maintaining the records in their respective areas. If there is a change in Officers, Directors, Co-Directors or Chairs the incoming and outgoing Officer, Director, Co-Director or Chair should jointly review the files, retaining materials of future or permanent value.

## **Chapter Awards:**

Chapter Award points are assessed as earned on a monthly basis. Members with the top ten points are published in the newsletter as “Member Recognition”. Members are responsible for informing the Member Recognition Chair of any points they have earned.

At the end of the Chapter year, the member with the most points receives a recognition plaque and a \$50 savings bond.

Point assessment includes:

### Attendance:

- Regular Chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)
  - Des Moines AGA allows same guest – maximum two times per member
  - Members are not allowed guest points for speaker

### Membership:

- Each new member sponsored and accepted (35)

### Chapter Programs:

- Member who is a speaker or panel participant at regular meeting (50)

### Educational:

- Each Chapter sponsored presentation at high schools or colleges (50)
- Conducting Chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

### Publications:

- Manuscript of research project accepted by National Research Committee (100)

- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in Chapter newsletter (30)

Service:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other Chapter position other than an office (40)

Des Moines AGA considers “office” to include: Chapter President; President-Elect; Immediate Past President and Secretary/Treasurer.

**Scholarships:**

**Early Careers Scholarship:**

- The Chapter awards a \$500 scholarship to an area college accounting major. The Early Careers director contacts the college and the college chooses the scholarship recipient.
- The Chapter also offers a free one-year membership to the scholarship recipient.

**CGFM Scholarship:**

The Chapter awards 2 CGFM scholarships.

Scholarship for all members:

- \$500 per year will be awarded to any member in good standing who passes all 3 exams.
- If more than 1 member passes in any given year, the award will be divided among the members in good standing who passed all 3 exams.

Scholarship for long time members who have shown leadership qualities:

- \$500 will be awarded to any member in good standing who meets the following criteria:
  - Has been a member in good standing for 5 consecutive years.
  - Has served on the CEC for 2 of those 5 years.
  - Has attended at least half of the member meetings.