



**ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS**

DALLAS CHAPTER POLICIES AND PROCEDURES MANUAL

Revised July 24, 2020

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INTRODUCTION

This document outlines Roles, Responsibilities, Forms and Key Completion dates for the Dallas Chapter of the Association of Government Accountants Chapter Executive Committee (CEC). This document is referred to as the Policy and procedure manual since it is reviewed, updated and ratified by a majority vote on July 24, 2020 by a vote of the Chapter Executive Committee (CEC).

REQUIRED CHAPTER FORMS AND KEY DATES

Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations

- The chapter is Not Required to File Form 990 or Form 990EZ¹.
- Form 990-N is due every year by the 15th day of the 5th month after the close of our fiscal year which is May 31. **The Form 990-N is due by November 15.** The form cannot be filed before October 11.
- The form is filed electronically by accessing <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>.
- Under Ready to File, click on the link to access the Form 990-N electronic filing system page.

Texas State Board of Public Accountancy (TSBPA) Continuing Professional Education (CPE) Sponsorship

- The Dallas chapter term of registration is from 10/1/20XX – 9/30/20XX each year.
- The TSBPA generally sends the chapter the renewal application to the chapter's PO Box in late August.
- The chapter must complete the application and submit it to the TSBPA along with the payment before the term of registration expires each year on 9/30/20XX.
- **The application has a due date of 9/30/20XX to complete and return.**

Post Office Box

- The Dallas chapter PO Box is an annual renewal and fee, typically in late August.
- **The annual renewal occurs one year from the date of the current renewal.**
- The renewal date in a subsequent year may vary based on the actual renewal date in the current year (i.e., the renewal date will not always be the same date but is typically in late August).

Secretary of State Filings

- The Dallas AGA chapter is organized and filed with the Texas SoS as a domestic nonprofit corporation (original filing on March 30, 1977).
- The Texas Business Organizations Code requires every domestic or foreign filing entity (the chapter qualifies as a domestic filing entity) to maintain a registered agent and office in Texas.
- The chapter must keep the registered agent updated.
- **The chapter, at the same time it submits the new CEC member list to AGA National, reviews the registered agent and determines if it should be updated with the SoS.**
- The SoS sends official notices to the corporation (i.e., the chapter) through the registered agent and registered office address.
- The chapter is required by law to file an informational report (Form 802 Periodic Report of a Nonprofit Corporation) not more than once every four years upon request by the SoS.

¹ <https://www.irs.gov/charities-non-profits/annual-electronic-filing-requirement-for-small-exempt-organizations-form-990-n-e-postcard>

- This is in response to the SoS requesting the report, which the SoS will do by sending a request to the registered agent at the registered office address.

CHAPTER ROLES AND RESPONSIBILITIES (POSITION DESCRIPTIONS)

Note: Tasks denoted in Blue are critical.

President

The chapter President leads and directs the chapter through its various programs and events.

Responsibilities include:

- Initiate monthly CEC meetings (in-person or conference call), and prepare the meeting agendas.
- Ensure Chapter and Membership adheres to the national and chapter bylaws, as well as resolutions and rules regulating the administration of the chapter.
- Keep the National Council of Chapters (NCC) Representative informed about chapter activities.
- Call meetings of the membership as prescribed in the chapter bylaws or as may be deemed necessary, and preside at these meetings.
- Appoint committee chairs, as prescribed in the chapter bylaws.
- Serve as an ex-officio member of all committees.
- Monitor the election of chapter officers.
- Champion the AGA and Dallas chapter with employers, colleges and universities, the media, etc.
- Maintain chapter registration with the TSBA in order to offer CPE credits to chapter members.
- Provide oversight of mission critical tasks and activities of each CEC position to promote their timely and accurate completion.
- Prepare, update and maintain a rolling three-year plan for the chapter with objectives and key actions. Circulate the plan and periodic updates, as necessary, for review and approval by the CEC.
- Monitor and assess chapter progress against the chapter plan and initiate action as needed to adjust the plan and/or chapter performance.
- In coordination with the CEC, identify and register three individuals for attendance at the annual AGA LEAD (one will be the President-Elect, one is the National Council of Chapters (NCC) Representative, one is to be determined by the CEC—generally the Treasurer-Elect).
- Monitor chapter compliance with IRS tax filing requirements and TSBPA CPE sponsorship requirements and initiate corrective action when necessary.

President-Elect

The chapter president-elect assists the chapter president to prepare for the next year when they become President. Responsibilities include:

- Attend CEC Meetings
- Participate in AGA's annual leadership training (i.e., LEAD).
- Assist the chapter president and other officers, chairs and directors in carrying out their duties.
- Accept assigned specific functions from the chapter president.
- Provide direction in selecting officers and directors for the next year.
- If the Chapter President's position becomes vacant, discharge the responsibilities of the office of the President until the expiration of the President's term or until the election of a Chapter President to complete the term.
- Monitor chapter succession planning and initiate actions to fulfil vacant and/or upcoming CEC positions.
- Monitor transition activities to promote continuity and reduce impact of CEC turnover between program years.

- In coordination with the Membership Director, spearhead monthly email messages to members promoting the chapter, upcoming events and other items of interest.
- Serve as Chair of the Achievements in Chapter Excellence Committee, promoting achievement of the chapter's ACE goal for each year.
- Manage, or delegate responsibility for and provide oversight of, ACE reporting activities to AGA National.
- Identify and train a successor President-Elect for the next program year.

Immediate Past President

The Immediate Past President consults with the Chapter President and provides feedback on Chapter operations. Specific duties of the Past President include:

- Attend CEC Meetings
- In coordination with the President-Elect, monitor the Chapter Recognition Program, promoting achievement of the chapter's CRP credit goal for each year. Manage, or delegate responsibility for and provide oversight of, CRP reporting activities to AGA National.
- In coordination with the President, monitor chapter compliance with IRS tax filing requirements and TSBPA CPE sponsorship requirements and initiate corrective action when necessary.
- Check the post office box in the event that the Treasurer is unable to do so.
- In coordination with the President-Elect, help ensure transition activities between roles and program years are executed to promote continuity, including the archival of supporting documentation.

Secretary

The chapter secretary provides continuity between years and record keeping. Responsibilities include:

- Attend CEC Meetings
- In coordination with the chapter president, issue notices of meetings; prepare the meeting agenda, keep a record of attendance; and prepare the minutes.
- Maintain the minutes of the CEC meetings, obtain approval of the minutes by the CEC, and publish the minutes in the chapter newsletter and/or on the chapter website.
- Serve as a communications liaison between the chapter, the NCC Representative and the national office.
- Serve as custodian of the official chapter files.
- Document and circulate for review and approval meeting minutes within ten business days of each meeting. Upon CEC approval, provide the meeting minutes to the webmaster for posting to the website.
- Initiate an annual CEC review of the bylaws to determine if updates are necessary. Spearhead the update process by soliciting updates from the CEC, incorporating the updates in the bylaws document, and circulating the updated document to the CEC for review, comment, and vote.
- In coordination with the President and Treasurer, prepare the annual registration form for TSBPA CPE sponsorship, obtaining the President's signature on the form and payment from the Treasurer, and submit to the TSBPA for approval before September 30 of each program year.
- Support the Programs Director as needed in preparing name tags, CPE certificates, evaluation forms, certificates of recognition for speakers and other documentation as necessary for monthly, quarterly and/or annual CPE events.
- Initiate an annual review of the Secretary of State (SoS) filings, in particular the registered agent, and determine, in coordination with the CEC, necessary updates to SoS filings to be made on behalf of the chapter.
- Identify and train a successor Secretary for the next program year.

Treasurer

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

Responsibilities include:

- Attend CEC Meetings
- Prepare the chapter's annual budget.
- Make the chapter's books and records available to the CEC at any time. These books and records are subject to external review annually.
- Follow the guidance documented in the AGA's Resources and Guidelines for Chapter Treasurers, prepared by AGA National Office and Finance and Budget Committee.
- Make disbursements from the chapter bank account for expenses approved by the CEC.
- File the IRS Form 990-N for each chapter fiscal year end, within five months of the close of the chapter fiscal year end.
- Safeguard and deposit chapter receipts in the chapter bank account within five business days of collection².
- Remit payment either through check or electronic funds transfer for all chapter expenses in full by the due date stated on the invoice³.
- For each chapter event, process an invoice, if applicable, to each registered attendee within five business days of registration and monitor/follow up as needed to collect⁴.
- Prepare a monthly and annual statement of activity that encompasses all financial activity for the reporting period across all chapter accounts (savings, checking, PayPal, Eventbrite, petty cash) and submit to the CEC for review by the tenth day following the end of the reporting period.
- If the CEC determines an analysis is warranted, coordinate with another chapter to request an annual external analysis of the Dallas chapter's financial activity and to prepare a letter documenting the outcome of this effort.
- Renew, on an annual basis, the chapter's PO Box.
- Identify and train a successor Treasurer for the next program year.

Programs Director

The programs director develops a set of programs for general chapter membership through meetings and other activities. Responsibilities include all aspects of planning continuing professional education events and social events including:

- Attend CEC Meetings
- Spearhead event planning sessions with CEC members and other volunteers for monthly, quarterly and/or annual events to identify session topics and potential speakers (for education events) and locations and activities for social events.
- Identify event planning actions and assign responsibility to CEC members and other volunteers for execution.
- Hold regular progress meetings (either conference calls or via emails) to assess progress and status of planned events.
- Follow up on overdue or outstanding planned event actions.
- Negotiate services and rates with the event location (e.g., City Club).

² If the Treasurer is unable to make the deposit, in coordination with the President, arrange for another CEC member to make the deposit within the five business day timeframe.

³ If the Treasurer is unable to remit payment by the due date, in coordination with the President, arrange for another CEC member to remit payment.

⁴ If the Treasurer is unable to attend the event, in coordination with the President, arrange for another CEC member to attend and collect the cash/checks remitted.

- Provide and maintain the official sign in / attendance sheet for attendees that will be used as the basis for awarding CPE certificates.
- In coordination with the Secretary, prepare and distribute name tags, CPE certificates, evaluation forms, speakers recognition certificates and other documentation for monthly, quarterly and/or annual CPE events.
- In coordination with CEC members and other volunteers, provide informational material from AGA National, AGA lapel pins, CGFM recognition ribbons, pens, bags and other AGA/CGFM promotional giveaways to event attendees.
- Attend the events and greet each attendee.
- Obtain or solicit other volunteers for assistance.
- Prepare the annual registration form for CPE sponsorship, obtaining the President's signature on the form and payment from the Treasurer, and submit to the TSBPA for approval before September 30 of each program year.
- Identify and train a successor for the next program year.

Membership Director

The membership director is responsible for attracting new members to the chapter and retaining current members. Responsibilities include:

- Attend CEC Meetings
- Distribute membership applications to potential members.
- Notify members that have not renewed of their status and encourage renewal.
- Analyze membership reports for trends, errors and make any required corrections.
- Contribute to the membership column of the chapter newsletter by announcing any new members or CGFM's.
- Invite new members to attend chapter activities, education sessions, etc. and to serve as volunteers for event planning.
- Maintain a current email distribution list of members and other potential members (e.g., past event non-member attendees).
- Send email to new members upon notification from AGA. This should include any individual joining or transferring to the Dallas chapter.
- In coordination with the Communications Director, spearhead monthly email messages to members that promote the chapter, upcoming events and items of interest.
- Lead membership planning sessions with CEC members to identify and discuss ways to attract and retain members.
- In coordination with the Communications Director, identify members for recognition at chapter events and/or in the monthly newsletter.
- Identify and train a successor Membership Director for the next program year.

CGFM Director

The CGFM Coordinator serves as a leader to promote the CGFM credential to members and non-members by:

- Attend CEC Meetings
- Supporting individuals striving to attain the CGFM
- Answering questions raised by current and potential CGFMs
- Setting up training sessions.
- Promoting the CGFM to the government accountability community.
- Preparing a budget to cover anticipated expenditures.
- Recognizing new CGFMs in the newsletter and on the website.

- Submitting an annual plan to the President outlining the Chapter's CGFM activities by September 30.
- Providing CGFM brochures at meetings and training sessions.

Communications Director

- Attend CEC Meetings
- The chapter Communications Director writes and creates the chapter newsletter that is distributed to members while ensuring the chapter's website remains attractive to communicate with current and potential members.
- Develop content for a monthly or quarterly newsletter that includes chapter news, member highlights, volunteer opportunities, and CEC positions that need to be filled.
- Conduct a monthly review of the chapter website to maintain the accuracy of chapter leadership roles, names and contact information.
- Make and/or initiate with AGA National any required website updates.
- Solicit ideas for website content. Discuss ideas with the CEC during monthly meetings or via email communications and initiate action to update the website based on CEC feedback and consensus.
- Post CPE event materials (including agendas, speaker bios, session presentation materials, etc.) to the training webpage. This is generally completed within three business days upon receipt from the event's coordinator.
- Maintain historical electronic records necessary to support CPE sponsorship (sign in sheets, evaluation forms, etc).

National Council of Chapters (NCC) Representative

- Attend CEC Meetings
- Participate in AGA's annual leadership training (i.e., LEAD).
- Attend obtain an approved alternate for all NCC meetings, as required.
- Communicate AGA programs and initiatives to the chapter. Secure chapter involvement, as required.
- Serve as a resource to, and provide support for, the CEC.

NOMINATING CANDIDATES FOR OFFICE

- Any CEC member may nominate a Member for a CEC office. Such nominations must reflect the willingness of the individual to serve and should be filed with the Chapter President-Elect by February 15 of any year⁵.
- To be eligible for nomination as President-Elect, Secretary or Director in the Chapter, a member must be a member in good standing of the AGA and the Dallas Chapter.
- The nominating CEC member shall ensure that the professional background of the President-Elect, Secretary, and Directors are commensurate with the duties of these positions.

VOTING

Chapter Executive Committee (CEC)

- The governing body of the Chapter shall be the CEC (which will consist of the Officers and Directors as referenced in Article VI of the chapter bylaws),

⁵ Nominations may be made to the Chapter President in the event that President-Elect is vacant.

- Each CEC member shall have one vote.
- Officers and Directors must be a member in good standing of the Association and the Chapter.
- If the Chapter President is absent from the CEC meeting, the officer to preside shall be determined in the following succession: Chapter President-Elect, Immediate Past Chapter President, Secretary, or Treasurer.
- A quorum required to be present for the meeting.

CEC Meetings

Meetings of the CEC are strongly recommended to be held at least monthly on such date, time, and manner as may be designated by the Chapter President and/or designee.

CEC Quorum and Voting Action

- A quorum for a CEC meeting is at least one-third of the voting members of the CEC.
- Except as otherwise provided in this policy and procedures manual, matters requiring a vote by the CEC shall be approved by a majority of voting members present for which a quorum is present. The exceptions to the majority rule, which require approval of two-thirds of the voting members, are removal of Chapter Officers or Directors (see Article VI, Section 3) and setting the annual Chapter dues rate (see Article XII).
- In lieu of a meeting, the Chapter President may call for a poll vote (via mail, email or phone) on matters requiring a CEC vote.
- Unless precluded by other sections of this policy and procedures manual and without limitations regarding other matters, the CEC shall have responsibility for the following matters, based on voting as prescribed in this Article:
 - Promulgate the policies and programs of the Association and the Chapter.
 - Adopt an Annual Budget and approve revisions thereof in excess of ten percent of budgeted expenditures.
 - Establish a Chapter dues schedule for all classes of Chapter members.
 - Develop a Policy and Procedures Manual for the Chapter.
 - Ensure the Chapter's Policy and procedure manual is implemented through voting.
 - Approve all changes to the Policy and Procedure manual.
 - Review all actions and programs of the Chapter's Committees and Task Forces. Note: The CEC may require Committees or Task Forces to appear before it at appropriate times.

VACANCIES

In the event of a vacancy occurring in an Officer or Director position, the position will remain vacant until filled, or if the functions are critical (Treasurer, Secretary, Communications, and President) they must be filled by other CEC members.

REMOVAL OF CHAPTER OFFICERS AND DIRECTORS

A member of the Chapter Executive Committee may be removed for any reason by vote of two-thirds of the voting CEC members.

COMMITTEE MEMBERSHIP, TERMS AND RESPONSIBILITIES

- The Chapter President, upon ratification by the CEC, may establish Committees and Task Forces as may be needed to assist the Chapter in carrying out the programs and operations. The Chapter President shall, in consultation with the Chapter President-Elect, appoint those chairs.
- The number of members comprising Committees and Task Forces shall be determined by the scope of responsibility and work assigned.
- The Chapter President shall, in consultation with the Chapter President-Elect, appoint the Committee and Task Force Chairs.
- The chair may serve more than one year.
- The Chapter Executive Committee shall ratify all chair assignments.
- All members of Committees or Task Forces must be members in good standing of the Association and the Chapter.

Committee Terms

- Members of Committees shall be appointed for a one (1)-year term.
- Nominating Committee members will serve one-year terms, which may be renewed.
- Members of Sub-committees and Task Forces shall be appointed for the duration of the Sub-committee or Task Force.

Responsibilities

The responsibilities of the Committees, Sub-Committees, and Task Forces shall be specified by the Chapter President in writing and ratified by a majority vote of the CEC.