



**ASSOCIATION OF
GOVERNMENT ACCOUNTANTS
CENTRAL KENTUCKY CHAPTER**

**POLICIES
AND
PROCEDURES**

January 11, 2019

General Procedures

The policies and procedures described below should be re-evaluated biennially, in even years, by the Chapter Executive Committee to ensure the most up to date procedures are documented.

Pertinent Dates

- Chapter's retention period for documentation is 5 years for newsletters, CEC minutes, financial reports, and program event records, etc.
- Chapter Officer Listing is due to National by June 1 (April 30 for bonus Chapter Recognition Points)
- Chapter Officer/Director Plans are due to National AGA by August 31 of each year.
- The Chapter's audit or review report is due to the National AGA office no later than 90 days after the end of the chapter's fiscal year, which would be an August 30 deadline.
- The Chapter Historian report is due to National AGA by September 1 of each year.
- The President or President-Elect should submit the Chapter Recognition quarterly report to National each quarter during the year.

Helpful Resources

- Contact the current Chapter Services Manager at AGA National for any questions.
- The Chapter Services Manager at National AGA can provide the chapter with AGA promotional items such as: ink pens, CGFM brochures, membership brochures, early careers brochures, items with the AGA logo on them to use as door prizes, AGA lanyards, etc.
- The National AGA website has templates for Chapter logos, information about the organization and CGFM, and a "members only" section that can be used to get information about the Chapter membership, recognition program, etc.
- Past AGA Chapter officers can provide insight, ideas, and good information.

Things We Have Learned Through The Years

The Central Kentucky Chapter of the Association of Government Accountants is incorporated as a 501(c)(3) non-profit organization, serving government financial management professionals throughout the Commonwealth of Kentucky. AGA is *the* member organization for government financial management professionals. Through [training and events](#), [professional certification](#), publications and ongoing education, AGA helps members build their skills and advance their careers.

We do not have a stationary location for our accounting records and thus are not eligible to hold a raffle under Kentucky law unless the prizes donated total less than \$250 in value and the raffle raises less than \$150 in donations. We can hold a silent auction because it is a game of skill instead of a game of chance.

Chapter Meetings

The Central Kentucky Chapter of AGA will hold monthly meetings from 11:30 AM to 1:00 PM. At the welcome table, attendees will sign the attendance log, pay for lunch, and pick up their Continuing Professional Education (CPE) certificate if CPE is available for the meeting. The treasurer and two other members shall be at the table while attendees are arriving to ensure everyone signs in, picks up CPE certificates, if applicable, and pays for lunch. For the meal and CPE, members pay \$10 and nonmembers pay \$15. Due to content being shared, some meetings may be longer than 1:00 PM and CPE will be adjusted accordingly. As a recruitment measure, the first meeting and lunch cost will be paid by the chapter.

The majority of the meetings shall qualify attendees to receive up to one hour of CPE. The Attendance Chair will complete CPE forms for all attendees who sign the attendance log. Attendees pay \$5 if they elect to receive CPE, but no meal. CPE certificates shall be signed by the Attendance Chair and distributed at the welcome table.

Meetings are scheduled for the second Wednesday of every month, unless circumstances (speaker or location availability and holidays) necessitate the selection of another date.

Speakers will be asked by the Education Committee to select a charity and the Treasurer will send a \$25 check to the charity in honor of the speaker.

Chapter Executive Committee (CEC) Meetings

The Central Kentucky Chapter of AGA will hold a CEC meeting the second week of each month, unless there is no business to discuss. Items to be discussed at the meeting will be submitted to the President. The President will create an agenda with all items received to be discussed and distribute the agenda at the meeting. The meeting will be held at a restaurant on a date and time decided upon during the previous meeting. If a quorum will be unable to attend and there are minimal items to discuss, the president may elect to conduct discussion and vote via e-mail.

Education Program Committee (EPC)

The EPC is responsible for assimilating the CPE Calendar on a continuous basis with the objective of providing quality, affordable CPE to government accountants and auditors who work in state, local and federal government.

The EPC will plan and coordinate all Chapter training events offering continuing professional education (CPE) including monthly meetings and full day seminars. The committee will consist of two EPC Co-Coordinator, the President, the Past President, the President-Elect and AGA Member volunteers.

The EPC will contact Training Stakeholders on a semi-annual basis to determine training needs and wants and suggestions for speakers. From this information, the EPC will determine a training agenda of CPE to be offered for the year.

The Chapter holds the following program of events:

- A two-day seminar in the fall (between September and November) offering eight hours of CPE related to auditing and eight hours of CPE related to accounting.
- A one-day training seminar in the spring (generally in May) offering eight hours of CPE.
- A monthly meeting offering one to two hours of CPE in months a full day seminar is not scheduled.
- Other seminars may be scheduled based on the needs identified by the EPC.
- Due to professional work demand, the month of July will be a dark month without a CEC meeting or training.

The EPC will coordinate the following:

- Contact, schedule, and confirm speakers
- Speaker fees
- Provide the AGA travel voucher for speakers to use when seeking reimbursement
 - Will use the National AGA reimbursement rate for travelers, updated annually
- Speaker needs, i.e. laptop, projector, lapel microphone
- The allowed distribution of speaker's materials, i.e. email, posting on website
- Speaker's choice of donation as thank you
- Reserve space for training and confirm space reservation
- Prepare training brochure (provide copy to Historian)
- Prepare registration tracking spreadsheet including email listing for event evaluation from survey monkey
- Coordinate with caterer
- Determine promotional items to be offered
- Communicate CPE certificate information for printing
- Coordinate with Community Service Chair for candy sale and prize drawings
- Follow-up with the speaker a few weeks before a scheduled meeting to coordinate location, CPE requirements, and any other concerns or questions the speaker may have.

Scholarship Committee

The Chapter offers two annual scholarships in the amount of \$1,500 to an undergraduate accounting student of junior standing or greater at a Kentucky college. The Chapter will also offer two annual scholarships in the amount of \$1,000 to a graduate student with a business, financial or public administration discipline at a Kentucky college. By April 30th of each year, the Young Professionals Director updates and distributes scholarship information and applications to colleges around Kentucky. By May 31st, winners will be announced and by July 31st the checks will be sent directly to the schools the winners attend. The Scholarship Committee is composed of three CEC members who volunteer to review the scholarship applications submitted. A person not on the Committee receives the applications, blanks out the applicant's name, and makes copies of the information submitted. Copies are given to each Committee member. The members use a grading

system to score each scholarship on the Chapter's determined criteria. Once each Committee member has scored the scholarships, the Committee meets and combines the scores. The highest scoring application receives the scholarship. The scholarship recipient is invited to the monthly meeting to be presented the award check. If the recipient is not able to attend the meeting, the recipient's name will be announced and the check will be mailed.

Nominating Committee

The Nominating Committee consists of the President-Elect; Immediate Past Chapter President; and two Chapter members selected by the CEC. The President-Elect shall chair the Nominating Committee. The Committee meets in December to discuss nominations and invite members to serve on the CEC the following year.

Audit

The Chapter receives recognition points if an audit of the chapter's books is conducted by August 30 of each year. The CEC annually evaluates the necessity for an audit.

Duties and Responsibilities of Each Officer or Director

President

The President will lead the CEC and membership in discussing and voting on issues that affect the chapter. The President will strive to motivate members to be involved with chapter events and improve government accountability through professionalism, education, and leadership.

The President is responsible for:

- Keeping membership informed
- Submitting quarterly reports of chapter activities and points earned to National
- Preparing the President's message for the monthly Newsletter
- Presiding at CEC and Chapter Membership meetings, including agenda preparation
- Training the President-Elect.
- Submitting chapter plans to RVP, SVPRS, and National Office by August 31 deadline (Meetings, Education and Professional Development, CGFM, Community Service, Membership, Early Careers and Students, Accountability Outreach)

Immediate Past-President

The Immediate Past-President will assist the President in any way needed including but not limited to:

- Training the President-Elect
- Presiding at CEC and Chapter Membership meetings in President's absence

President-Elect

The President-Elect will assist the President in any way needed and preside over meetings in the President's absence. The President-Elect will receive training by the President and Immediate Past-President in preparation for his or her future term.

The President-Elect is responsible for:

- Chairing the Nominating Committee
- Representing the Chapter at the National Sectional Leadership Meeting (SLM)
- Represent the Chapter at the National Professional Development Training (PDT)
- Presiding at CEC and Chapter Membership meetings in President's absence

Treasurer

The Treasurer is responsible for:

- Managing the account for the chapter by issuing checks for meeting-related bills, speakers, and any other training-related costs
- Depositing registration fees for Chapter events
- Reconciling account monthly and providing a brief income statement monthly to the CEC and membership (published in the monthly chapter newsletter)
- Tracking costs of Chapter events and providing budget information to the CEC
- Filing federal form 990 postcard in August of each year.
- Maintaining Chapter post office box and keys
- Providing records to the auditor as required
- Send quarterly offerings to the entity that houses the monthly meetings

Secretary

The Secretary is responsible for:

- Maintaining records of CEC meeting minutes and membership meeting minutes
- Submitting all meeting minutes to the CEC for approval and inclusion in the monthly newsletter.
- Performing other administrative duties for the Chapter as needed

Communications Director

The Communications Director is responsible for sending the following to people on the distribution list:

- Newsletters
- Meeting announcements;
- Training event announcements
- Other Chapter information as needed

Newsletter Editor

The Newsletter Editor responsible for assimilating and distributing the monthly newsletter by the 3rd Monday of each month.

The newsletter includes, but is not limited to:

- Chapter President's Message and/or quote;
- Monthly membership meeting information
- CEC meeting minutes and membership meeting minutes
- Announcements for local, regional, or national AGA training events
- Chapter events
- Membership updates
- CEC directory

- Treasurer report
- Government financial management articles submitted by AGA members
- Updates from CEC members
- At least eight newsletters should be produced in a year

Website Director

The Website Director is responsible for maintaining the Chapter website and keeping information current, including:

- Archiving chapter newsletters
- Including information about upcoming meetings and/or training events
- Adding registration forms and agenda for training events
- Updating the CEC Directory
- Other administrative chapter changes/decisions/documents as needed

Young Professionals Director

The Young Professionals Director is responsible for:

- Promoting AGA to college students interested in careers in government financial management through college visits, collaboration with college professors, etc.
- Promoting AGA to government financial management employees in the first few years of their career
- Coordinating the Chapter's scholarship award process by:
 - Updating the scholarship application and information
 - Preparing and signing the scholarship information letters to be sent to universities
 - Creating a committee for the review and scoring of scholarship applications
 - Inviting award recipients to the May meeting

Certification (CGFM) Director

The Certification Director is responsible for:

- Promoting the CGFM certification
- Assisting interested members in obtaining certification through organization of study groups and providing study guides to members
 - Create/manage Materials Log to ensure CGFM materials shared are being returned in a timely fashion
 - Members will not be reimbursed for their CGFM costs unless the materials are returned and the tests are passed
- Submitting CGFM promotion plan to President.
- Reporting yearly progress to Historian including the number of applicants for CGFM, number in study group, and number completing certification

Membership Director

The Membership Director communicates with the membership to encourage them to maintain their membership in AGA, and promote others to become AGA members. The Membership Director addresses any concerns membership may have. Coordinates at least one recruitment event, per year.

Attendance Director

The Attendance Director tracks the attendance list for each membership meeting to create CPE certificates for those who attended, if the CPE certificates for those who attended, if the topic met CPE requirements. The Attendance Director signs the CPE certificates. The Attendance Director should send the number who attended the meeting to the Chapter for the annual Historian's report. The Attendance Director also has the responsibility of reserving the meeting space and setting up catering needs for the monthly meetings. Coordinates with Treasurer on attendance and payments received.

Community Services Director

The Community Services Director contacts various charities and gathers information on needs of the charity (monetary or nonmonetary) and volunteer opportunities. The Director prepares a proposed community service plan for the program year and submits it to the President. The President will submit the final plan to National AGA and to the Secretary, Treasurer, and Historian. Throughout the year, at least two volunteer opportunities will be presented to the membership. This Director will also be charged with keeping track of volunteer hours of the membership. As community needs arise, the Director encourages participation by providing the information to members via Newsletter.

Historian

The Historian maintains information about each monthly meeting including: number of guests and members who attended, speaker's name, topic, whether the meeting topic was for CPE, and the date and location. The Historian will also summarize membership, community service, and training events, and accumulate this information into one report to be submitted by August 31 to National AGA each year.

Awards Director

The Awards Director maintains a spreadsheet of member activity throughout the program year. Members are awarded points for meeting attendance, attending Chapter Executive Committee meetings, attending training, participating in community service, sponsoring new members, writing article for the newsletter, passing the CGFM exam, and participating in regional or national committees. Following the May meeting, the member with the most points is awarded certificates for free lunch at six luncheon meetings in the next program year.

Accountability Outreach Chair (Director)

AGA's vision is to advance government accountability. The Accountability Outreach Coordinator (AOC) is responsible for promoting AGA's performance and accountability programs to the chapter members and the community. To date AGA promotes two primary accountability and performance programs:

- 1) Certificate of Excellence in Accountability Report Review Program (CEAR)–
Federal Government Program <http://www.agacgfm.org/cear>
- 2) Citizen Centric Reporting Initiative <http://www.agacgfm.org/ccr>

Chapter responsibilities should include:

- Promote public awareness and confidence in the integrity, competence, and professionalism of government accountability professionals
- Be a leading source of information and knowledge on accountability within the chapter
- Promote speakers and educational/training sessions that focus on government accountability and performance best practices for chapter events
- Publicize accountability and performance activities that have been adopted by governments in the chapter newsletter
- Build relationships with other professional associations and private sector organizations to expand AGA's accountability and performance programs
- Encourage the adoption of AGA Accountability activities through speaking engagements and personal contacts
- Participate in quarterly conference calls with other AOCs and the director of performance reporting
- Encourage chapter members to participate as CEAR reviewers and Citizen Centric Report Reviewers

A renewed focus on performance and accountability has prompted AGA to establish the Accountability Outreach Chair. It is important for the chapter AOC to accept this responsibility with the knowledge that AGA is a thought leader and catalyst for change in promoting government accountability.

Student Intern (College)

- Accounting student interns, suggested by members or Kentucky colleges, will be invited to join the Central Kentucky Chapter of AGA under the student membership provided by the Chapter
- Upon completion of volunteering for one year as the student intern, they will be given the opportunity to attend a National AGA professional development event, of the President's choosing

Chapter Incentives

Board Member Incentives

- After the successful completion of one year on the CEC board, members will receive one (1) full day of PDT training (8 hours) and the corresponding CPE hours.
 - The free training must be used within one year and the Community Service Director will monitor this information
- The Central Kentucky Chapter of AGA will cover all travel expenses not covered by National AGA, when representing the chapter at National AGA events.
- For each board member that passes the CGFM, those expenses will be reimbursed by the Chapter
 - The Chapter will also pay for the 1st year of CGFM dues

Member Volunteer Incentives

- Upon completion of volunteering time for an event or committee,
 - Each volunteer will receive one (1) CPE coupon to receive a luncheon event

free of charge, at their discretion

- This coupon must be used within one year and the Community Service Director will monitor this information
- Volunteers who are interested, will be entered into a drawing to attend a National AGA conference, at no cost to the attendee
- For each member that successfully receives the CGFM designation, they will be reimbursed by the Chapter for the expense of the exams
- For every 4 members recruited within the same fiscal year, the recruiting member will receive a \$50 gift card