

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

BYLAWS

ARTICLE I

NAME

The name of this organization is the Association of Government Accountants – Charleston, West Virginia Chapter (hereinafter referred to as "the Chapter"). This Chapter is a part of the Association of Government Accountants (hereinafter referred to as "the Association" or "AGA").

ARTICLE II

ASSOCIATION AND CHAPTER PURPOSE AND OBJECTIVES

SECTION 1. PURPOSE

AGA serves professionals in the government financial management community by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

The purpose of the Association and Chapter is to be a professional organization dedicated to the advancement of government financial management. The Association shall serve its members by providing or sponsoring appropriate educational programs, encouraging professional development, influencing governmental financial management policies and practices and serving as an advocate for the profession. The Association shall serve government officials and the public by sponsoring efforts to ensure full and fair accountability for all public monies and by providing a variety of pro bona services throughout the United States and its territories that support that end.

SECTION 2. OBJECTIVES

The Association and Chapter shall have the following objectives:

- (a) Primarily to instruct, train and inform government financial managers in the fields of accounting, auditing, budgeting, systems, and financial management. This continuing education process will provide for the professional development of government financial managers so that they may better serve the public.
- (b) To encourage and provide educational events for the interchange of ideas among financial managers in government service and among government and non-government financial managers.
- (c) To contribute to the advancement of financial management principles and standards and through educational events promote appropriate utilization of financial management methods and techniques to improve management control and accountability to the public.
- (d) To bring together professional financial managers in the government and the

- community for educational and other constructive endeavors.
- (e) To promote the observance of professional standards and ethics in the accomplishment of government financial management activities.

*ARTICLE III
CODE OF ETHICS*

SECTION 1. PURPOSE

In order to foster the highest professional standards and behavior, and exemplary service to all levels of government, the AGA Code of Ethics has been developed as guidance for the members of the Association, certified government financial managers (CGFMs), and for the information of their employers. AGA members and/or CGFMs are expected to abide by the Association's Code of Ethics and the Chapter has adopted the AGA Code of Ethics.

*ARTICLE IV
MEMBERSHIP*

SECTION 1. MEMBERS

As established in the Bylaws of the Association, the members of the Chapter shall consist of Full Members, Early Career Members, Special Early Career Members, Professors, and Retired Members.

SECTION 2. FULL MEMBERS

This class of membership requires three or more years of government experience acceptable to the Membership Committee, involving the professional performance of financial management activities in an operational, administrative and/or supervisory capacity. This class is also available to individuals with similar experience outside the government who are engaged in educational or private sector activities having the same objectives as the Association, or who have made a contribution toward the improvement of government financial management.

SECTION 3. EARLY CAREER MEMBERS

This class of membership is available to individuals whose experience does not meet the quantitative (i.e., less than 3 years) and/or qualitative requirements for full membership.

SECTION 4. SPECIAL EARLY CAREER MEMBERS

This class of membership is available to individuals in their first year of employment and/or college/university students. This class of membership is not available to individuals who have been employed in the financial management field for one (1) year or more.

SECTION 5. RETIRED MEMBERS

This class of membership is available to individuals who have retired from and are no

longer substantially working in the government financial management community.

SECTION 6. DUTIES OF MEMBERS

It is the duty and responsibility of members to:

- (a) Endorse the purpose and objectives of the Chapter and the Association;
- (b) Uphold and be guided in their professional conduct by the Association's Code of Ethics; and
- (c) Cooperate with AGA's Professional Ethics Board in any investigations of violations of the Code of Ethics.

SECTION 7. RESIGNATION OF MEMBERS

Members may resign at any time, except that no member shall be permitted to resign while under investigation for a violation of the Association's Code of Ethics.

SECTION 8. REMOVAL OF MEMBERS

- (a) Membership may be revoked or suspended by the Association only. If the Chapter Membership committee and the Chapter Executive Committee determine that any member has acted detrimentally to the objectives of the Association or Chapter, as set forth in the Bylaws, or violated the Code of Ethics of the Association, they shall furnish the Association's Membership Committee with the complete details of the situation.
- (b) Membership may also be revoked for non-payment of dues. The National Executive Committee as provided in the Association's Policies and Procedures may suspend membership in the Association.

*ARTICLE V
MEETINGS OF MEMBERS*

SECTION 1. CALLS TO MEETING

Meetings of members to advance the objectives of the Chapter may be called on such dates and at such times and places as may be designated by the Chapter President.

SECTION 2. NOTICE OF MEETINGS

Notice of each meeting of the Chapter must be provided to each member of the Chapter at least seven (7) days prior to the date of the meeting.

SECTION 3. QUORUM

Twenty percent of the members or five (5) members, whichever is less, shall constitute a quorum for the transaction of official business presented at any Chapter meeting of the membership.

SECTION 4. VOTING RIGHTS

All members shall have the right to vote on Association and Chapter matters. The usual occurrence will be the voting for National Officers and Chapter Officers and Directors.

SECTION 5. VOTING ACTIONS

Matters requiring a vote by the Chapter members shall be approved by a plurality (i.e., most votes) of those voting, except for Bylaw changes and Chapter dues increases. (See Article XV, Sections 1. and 3.).

*ARTICLE VI
CHAPTER GOVERNANCE*

SECTION 1. CHAPTER EXECUTIVE COMMITTEE (CEC)

- (a) The governing body of the Chapter shall be the CEC consisting of the following:
Chapter President (Chair of the CEC)
Chapter President-elect (Vice-Chair of the CEC)
Immediate Past Chapter President
Chapter Secretary, Chapter Treasurer
Chapter Directors
- (b) CBC Meetings and Quorum: The CEC shall meet monthly at the call of the Chapter President or any 3 members of the CEC. A quorum is 5 persons.
- (c) CEC Voting Action: Matters requiring a vote by the CEC shall be approved by a majority of those present and voting.
- (d) The President shall preside at all meetings. In the absence of the President, the officer to preside shall be determined in the following succession: President-elect, Immediate Past President, Secretary, and Treasurer.
- (e) In lieu of a meeting, the Chapter President may call for a poll vote (via mail, email or telephone) on matters requiring CEC vote. For poll votes, a majority of the CEC members is required to approve a matter presented.
- (f) Unless precluded by other sections of the Bylaws and without limitations regarding other matters, the CEC shall have among its responsibilities the following matters:
 - (1) Promulgate the policies and programs of the Association and Chapter.
 - (2) Adopt an Annual Budget and approve revisions thereof in excess of ten percent of budgeted expenditures.
 - (3) Establish a Chapter dues schedule for all classes of Chapter members.

- (4) Develop a Policy and Procedures Manual for the Chapter and see that it is implemented. Also approve all changes in the manual.
- (5) 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.

*ARTICLE VII
CHAPTER OFFICERS AND DIRECTORS*

SECTION 1. CHAPTER OFFICERS

- (a) The Chapter Officers shall be the President, President-Elect, Immediate Past President, Secretary, and Treasurer. There shall also be no less than seven (7) Directors.
- (b) The President shall be the prior year's President-elect and shall serve for a one-year term in addition to any period in which he/she filled a vacancy in the office of President.
- (c) The President-elect, Treasurer, Secretary, and Directors shall be elected annually for a one-year term as provided in Article VIII.

SECTION 2. CHAPTER DIRECTORS

- (a) The Chapter Directors shall include at least the following positions:
 - Director of Bylaws and Procedures
 - Director of CGFM
 - Director of Community Service
 - Director of Early Careers
 - Director of Membership
 - Director of the Nominating Committee
 - Director of Education / Programs
 - Director of Newsletter and Web Page
 - Director of Communications
 - Meetings Chair
- (b) Directors shall be elected annually for 1 year terms.

*ARTICLE VIII
NOMINATION, ELECTION AND FILLING OF VACANCIES*

SECTION 1. NOMINATIONS

- (a) The Nominating Committee shall select from the names it obtains from the Chapter membership at least one candidate for the offices of President-elect, Treasurer, Secretary, and not less than seven (&) candidates for Directors, not later than March

1 of each year. All nominees must indicate their willingness to serve if elected.

- (b) Twenty percent of the Chapter members or 7 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 April 1 of any year.
- (c) To be eligible for office in the Chapter a member must be a member in good standing, except that a retiring member will be allowed to serve out the term to which elected. The President or President-Elect may not succeed him/herself by election, unless such a person is filling the unexpired term of another duly elected officer.
- (d) To remain as an officer, the officer must be active and attend a minimum of 50% of board meetings on a rolling basis, with the exception of medical excuses. If an officer falls below 50% attendance, they are no longer an active officer and the position is vacated.
- (e) The Chapter Nominating Committee shall ensure that the professional background of the President-elect, Treasurer-elect, Secretary, and Directors are commensurate with the duties of these positions.

SECTION 2. CAMPAIGNING

Campaigning by candidates for elective office is not permitted.

SECTION 3. BALLOTING

Ballots will be prepared in such form as the Bylaws and Procedures Committee may designate and shall be submitted to the membership after March 31, and no later than April Chapter Meeting.

SECTION 4. ELECTION RESULTS

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 7. 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 Election results will be published in the May Chapter Newsletter.

SECTION 5. FILLING OF VACANCIES

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 office of President-Elect, the office will remain vacant until a special or regular election is held. In the case of a vacancy in any other office or Director Position, the CEC shall fill the vacancy.

*ARTICLE IX
COMMITTEES, SUB-COMMITTEES AND TASK FORCES*

SECTION 1. FORMATION

There shall be at least three standing committees, Nominating, By-Laws and Executive. In addition, the Chapter President, upon ratification by the CEC, may establish Committees, Sub-Committees and Task Forces to assist in carrying out the programs and operations of the Chapter.

SECTION 2. MEMBERSHIP

- (a) The number of members comprising Committees and Task Forces shall be determined by the scope of responsibility and work assigned.
- (b) Nominating Committee: The Nominating Committee shall consist of: the President-Elect; one Past Chapter President appointed by the Chapter President, and three Chapter members selected by the CEC that is representative of the general membership. The President shall appoint the Chairperson of the Committee from among its members.
- (c) Bylaws Committee - The Bylaws Committee shall consist of the President, President elect and the Director of the Bylaws and Procedures.

SECTION 3. TERMS OF OFFICE

Members of Committees shall be appointed for one-year.

SECTION 4. RESPONSIBILITIES

The responsibilities of the Committees, Sub-Committees, and Task Forces are set forth in the Policy and Procedures Manual.

*ARTICLE X
FISCAL, MEMBERSHIP AND PROGRAM YEAR*

SECTION 1. FISCAL YEAR

The fiscal year of the Chapter shall end at the close of business on the thirtieth (30th) day of March of each year.

SECTION 2. MEMBERSHIP AND RECOGNITION YEAR

The membership and recognition year of the association shall end at the close of business on the 30th day of April of each year.

SECTION 3. PROGRAM YEAR

The program year of the Association shall end at the close of business on the thirtieth (30th) day of June of each year.

*ARTICLE XI
FINANCIAL RESPONSIBILITIES*

SECTION 1. AUTHORITY

The Chapter Executive Committee shall have authority to prescribe such procedures as it deems appropriate to assure adequate budgetary and financial controls for the Chapter.

SECTION 2. BUDGET

Approval of the budget by the CEC shall constitute authority for the responsible officials of the Chapter to obligate funds as provided in the budget. However, no commitment shall be made that will cause the pertinent category of expense in the budget to be exceeded by more than 10 percent (10%), unless this expense has the advance approval of the CEC.

*ARTICLE XII
DUES*

SECTION 1. DUES

- (a) The Chapter portion of the annual dues rates for the different classes and categories of membership shall be set by a two-thirds (2/3) vote of the CEC. (See Article VI, Section 1.(e)(3)).
- (b) Any member who is delinquent in the payment of dues for two months from the billing date shall automatically cease to be a member of the Association and Chapter.
- (c) The Membership Committee may recommend reinstatement of a member whose membership has been forfeited for nonpayment of dues. Note \$5 for early career and \$10 for general members.

*ARTICLE XIII
DISSOLUTION*

In the event of liquidation, dissolution or winding up of the business and affairs of the Chapter, whether voluntary or involuntary or by operation of law, the Chapter Executive Committee shall, pay or make provisions for payment of all liabilities of the Chapter. Any money or other assets remaining after the payment of all legal obligations shall be distributed in such manner as the CEC may determine and direct, and in every case the decision and determination of the CEC shall be final and conclusive upon all persons in any way interested.

ARTICLE XIV

PARLIAMENTARY AUTHORITY

Robert's Rules of Order, Newly Revised, shall govern all meetings of the Chapter unless otherwise provided by statute, the Articles of Incorporation of the Chapter, or these Bylaws.

ARTICLE XV AMENDMENT'S

SECTION 1. GENERAL

The power to make, alter, amend or repeal the Bylaws shall be vested in the Chapter membership. The power to make, alter, amend or repeal the Policies and Procedures is vested in the Chapter Executive Committee, provided that any such action of the Chapter Executive Committee can be overturned by a two-thirds (2/3) vote of the Chapter membership.

SECTION 2. ORIGINATION OF BYLAWS AND POLICIES AND PROCEDURES AMENDMENTS

Proposed changes in these Bylaws and the Policies and Procedures Manual of the Chapter shall be submitted in the following manner:

- (a) By proposal, in writing, to the President-Elect, or President if the President-Elect position is vacant, from any Chapter Committee or the National Office.
- (b) By proposal, in writing to the President-Elect signed by 20 percent of the membership or seven (7) members of the Chapter, whichever is less.

SECTION 3. PROCESSING PROCEDURES

Proposals shall be submitted to the Chapter's Bylaws and Procedures Committee. The Chapter bylaws cannot contradict nor contain any ambiguity in relation to the AGA National Bylaws. After review and coordination with the initiator, appropriate changes along with Committee analysis shall be submitted to the CEC who shall submit Bylaws changes to the Chapter membership for a vote. An affirmative vote by two-thirds of those Chapter members present and voting is required for approval. After ratification by the chapter membership the amendments to the chapter bylaws should be provided to the AGA National Office. Modifications to the Policy and Procedures Manual shall become effective upon approval by a majority of the CEC.

ARTICLE XVI LIABILITY OF OFFICERS AND INDEMNIFICATION

SECTION.1. LIMITATION ON LIABILITY

Notwithstanding any provision to the contrary, the real and personal property of the Chapter officers shall not be available to satisfy any of the Chapter's corporate debts to any extent whatever.

Chapter officers shall include those elected and appointed officers of the Chapter, members of the Chapter Executive Committee and those elected and appointed members of the Chapter's duly constituted Boards, Committees and Task Forces.

SECTION 2. INDEMNIFICATION

- (a) The Chapter may indemnify any current or former director, current or former officer, or any person who may have served at the Chapter's request as a director or officer of another Corporation, against expenses actually and necessarily incurred by him or her in connection with the defense of any action, suit, or proceeding in which he or she is made a party by reason of being or having been such director or officer, except in relation to matters as to which he or she shall be adjudged in such action, suit, or proceeding to be liable for negligence or misconduct in the performance of a duty.
- (b) Expenses, including attorney's fees, incurred in defending a civil or criminal action, suit or proceeding may be paid by the Chapter in advance of the final disposition of the action, suit or proceeding as authorized by the CEC in the specific case, upon receipt of an undertaking by or on behalf of the chapter officer or director of the Chapter to repay such amount unless it shall ultimately be determined that he or she is entitled to be indemnified by the Chapter as authorized herein.
- (c) The indemnification provided hereunder shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under any applicable statute as amended from time to time, any bylaw, agreement, vote of the members of the Chapter or disinterested directors or otherwise, both as to action in their official capacity and as to action in another capacity while holding such office. Such indemnification shall continue as to a person who has ceased to be a chapter officer or director of the Chapter and shall inure to the benefit of the heirs, executors and administrators of such person.
- (d) The Chapter may purchase and maintain insurance on behalf of any person who is or was a chapter officer or director of the Chapter, against any liability asserted against him or her and incurred by his or her status as such, whether or not the Chapter would have the power to indemnify him or her against such liability under the provisions herein.