



**ASSOCIATION OF
GOVERNMENT ACCOUNTANTS**

CHAPTER BYLAWS

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Association of Government Accountants Chattanooga Chapter

The Association of Government Accountants was founded on September 14, 1950. The Articles of Incorporation are dated May 17, 1951, pursuant to Title 29, Chapter 7 of the Code of the District of Columbia. The Chattanooga Chapter received its charter from the association on September 26, 1989.

BYLAWS

Article I

NAME

The name of this organization is the Association of Government Accountants – Chattanooga Chapter (hereinafter referred to as the “Chapter”). This Chapter is a part of the Association of Government Accountants (hereinafter referred to as the “the Association” or “AGA”).

Article II

ASSOCIATION VISION, MISSION, CORE VALUES, PURPOSE

SECTION 1. VISION, MISSION, CORE VALUES, PURPOSE

VISION: AGA is the premier association for advancing government accountability. AGA defines government accountability as a government’s obligation to the people for its actions and use of resources.

MISSION: AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability.

CORE VALUES: Service, Accountability, Integrity, Leadership

PURPOSE: AGA is the member organization for government accountability professionals and the thought leader in government financial management.

SECTION 2. GOALS AND OBJECTIVES

The Association’s goals and objectives are detailed in its strategic plan which is published via the AGA website (agacgfm.org).

Article III

CODE OF ETHICS

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. The Code of Ethics is published via the AGA web site to the membership and CGFMs.

Article IV

MEMBERSHIP

SECTION 1. CATEGORIES

As established in the Bylaws of the Association, the members of the Chapter shall consist of Full Government Members, Private Sector Members, Early Career Members, Student Members, Retired Members, Lifetime Members, Honorary Members, Corporate Members and Group Members, and as such are voting members of the Chapter.

- (a) **Full Government Members** - This category 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 category is also available to individuals with similar experience outside the government, such as academia and nonprofit entities, who are engaged in educational activities having the same objectives as the Association, or who have made a contribution toward advancing government accountability.
- (b) **Private Sector Members** - This category of membership is available to individuals working for commercial enterprises or ventures (e.g., see (h) below) that are actively engaged in and support AGA's vision, mission, core values, purpose, goals and objectives.
- (c) **Early Career Members** - This category of membership is available to government employees with less than three years of experience.
- (d) **Student Members** - This category of membership is available to full-time college and university students. This category of membership is not available to individuals who have been employed in the financial management field for one (1) year or more or to individuals attending a college or university part-time while working.
- (e) **Retired Members** - This category of membership is available to individuals who have permanently retired from government, academia, nonprofit or commercial enterprise or ventures.

- (f) **Lifetime Members** - This category of membership is to be designated at the discretion of the National Executive Committee (NEC) to recognize a member's distinguished service to the Association over a sustained period of time.
- (g) **Honorary Members** - This category of membership is to be designated at the discretion of the National Executive Committee to recognize distinguished service to the Association and/or exemplary contributions to advancing government accountability. Only highly noteworthy nationally recognized individuals who cannot meet the requirements for a full government, private sector, or retired member will be considered.
- (h) **Corporate Members** - This category of membership is available to commercial enterprises or ventures (e.g., company, corporation, partnership, and sole-proprietor) that are actively engaged in and support AGA's vision, mission, core values, purpose, goals and objectives.
- (i) **Group Members** – This category of membership is available to government, academia or nonprofit entities whose employees meet the requirements for full government membership under item (a) above.

SECTION 2. DUTIES OF MEMBERS

It is the duty and responsibility of members to:

- (a) Endorse the vision, mission, core values, purpose, goals and objectives of the Chapter and the Association.
- (b) Uphold and be guided in their professional conduct by the Association's Code of Ethics.
- (c) Cooperate with AGA's Professional Ethics Board in any investigations of violations of the Code of Ethics.
- (d) Maintain current membership.

SECTION 3. REMOVAL OF CHAPTER OFFICERS AND CHAPTER DIRECTORS

An appointed or voting member of the Chapter Executive Committee may be removed with cause by vote of two-thirds (2/3) of the voting CEC members at a meeting for which a quorum of CEC has been established, provided that the meeting notice includes reference to the proposed removal. In addition, any officer appointed or elected by vote of the membership (or by a particular group of the membership) may be removed with cause by the person making the appointment or by vote of the membership (or, if voting in their election was limited only to a particular group of the membership, then removal shall be only by that group at a meeting called for such purpose). "Cause" under this Section 3 shall be defined to include violations of AGA's Code of Ethics as determined by the Ethics Committee and as provided by law and in the Association's Policies and Procedures.

SECTION 4. DISCIPLINE AND SUSPENSION OF MEMBERS

- (a) Disciplining of members is performed by the Association under the terms of the AGA Bylaws and as provided in the Association's Policies and Procedures.

- (b) A member who has been properly invoiced and fails to pay his or her membership dues for a period of two months after the due date shall be suspended automatically as a member of the Association. Suspended members who continue to fail to pay their membership dues shall automatically be removed from the rolls of the Association four months after the suspension date.
- (c) Membership in the Association may be suspended by the National Executive Committee as provided for in the Association's Policies and Procedures.

SECTION 5. 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 6. REINSTATEMENT

The Association's National Executive Committee may prescribe the conditions, policies and procedures under which members may be reinstated.

SECTION 7. COMMUNICATIONS

AGA communications to members may be disseminated in writing or electronically (e.g., website, email, or other type and form which the recipient is able to retrieve the communication).

SECTION 8. VOTING MEMBERS AND NON-VOTING MEMBERS

Voting members are those individuals who have the authority to vote on certain matters and have met their duties and responsibilities in this Article IV, Section 2. Ex-officio members may serve on a Board or Committee in a non-voting capacity and do not have the authority to vote as a member of the Board or Committee.

Article V

MEETING OF MEMBERS

SECTION 1. CALLS TO MEETING

General membership meetings to advance the objectives of the Chapter may be called on such dates and at such times and places as designated by the Chapter President. Special membership meetings may be called by members having at least twenty (20) percent of the votes entitled to be cast at such meeting.

SECTION 2. NOTICE OF MEETINGS

Notice of each general membership meeting of the Chapter must be communicated to each member of the Chapter not less than thirty (30) days but not more than fifty (50) days prior to the meeting. Notice of a special membership meeting must be communicated to each member of the Chapter at least three (3) days before the date of the meeting.

SECTION 3. CONDUCTING MEETINGS

Annual and special membership meetings can be held at a geographic location or by means of the Internet or other electronic communications technology in a fashion pursuant to which the members have

the opportunity to substantially read or hear the proceedings concurrently with their occurrence, vote on matters submitted to the members, pose questions and make comments.

SECTION 4. QUORUM

Twenty (20) percent of the voting members or (14) members, whichever is less, shall constitute a quorum for the transaction of official business presented at any Chapter meeting of the membership.

SECTION 5. VOTING RIGHTS

Each chapter member, through the member's right to vote on chapter matters, has the right to vote on selecting the Chapter President who represents the chapter on the National Board of Directors.

Article VI

CHAPTER GOVERNANCE

SECTION 1. CHAPTER EXECUTIVE COMMITTEE (CEC)

- (a) The governing body of the Chapter shall be the CEC which may consist of the following members:
- Chapter President (Chair of the CEC)
 - Chapter President-Elect (Vice-Chair of the CEC)
 - Immediate Past Chapter President
 - Chapter Secretary,
 - Chapter Treasurer
 - Chapter Treasurer-Elect, optional
 - Chapter Directors/Vice-Presidents/Chairs
 - Chapter Board Director (s)
 - Nominating Committee Director/Chair
- (1) 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, Treasurer or Treasurer-Elect.
- (b) CEC Meetings
- Meetings of the CEC are strongly recommended to be held at least monthly on such date and at such time and manner as may be designated by the Chapter President.
- (c) CEC Quorum and Voting Action
- (1) A quorum for a CEC meeting is at least one-third (1/3) of the voting members of the CEC.
- (2) Matters requiring a vote by the CEC shall be approved by the majority of the voting CEC members present for which a quorum is present.

- (3) 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. For poll votes, a majority of the CEC members is required to approve a matter presented. Any vote taken in this manner that is not unanimous must be resubmitted to the CEC as its next meeting for ratification.
- (d) Unless precluded by other sections of the Bylaws and without limitations regarding other matters, the CEC shall have responsibility for the following matters, based on voting as prescribed in this Article:
 - (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

The Chapter Officers of the Chapter shall be the Chapter President, the Chapter President-Elect, the Immediate Past President, the Secretary, and the Treasurer. There shall also be no more than (6) Directors.

- (a) 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.

The Treasurer shall be the prior year's Treasurer-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 Treasurer.

- (b) The President-elect, Treasurer-elect (optional) and Secretary shall be elected annually for a one-year term as provided in Article VIII.

SECTION 2. CHAPTER CHAIRS

The Chapter Directors may include at least the following positions:

Chair of Communications (Newsletter/website, publicity)
Chair of Community Service
Chair of Early Careers
Chair of Education/Programs
Chair of Membership
Chair of Professional Certification
Chair of the Nominating Committee

(a) Directors shall be elected annually for one-year terms as provided in Article VIII.

SECTION 3. REMOVAL OF CHAPTER OFFICERS AND/OR DIRECTORS

The responsibilities of Chapter Officers and/or Directors are set forth in the chapter's policies and procedures manual. Chapter Officers and/or Directors are expected to perform those duties. The Chapter Executive Committee may remove any Chapter Officer and/or Director by a majority vote, if the applicable Chapter Officer and/or Director is not meeting the stated responsibilities.

Article VIII

NOMINATION, ELECTION AND FILLING VACANCIES FOR OFFICERS AND DIRECTORS

SECTION 1. NOMINATIONS

- (a) 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-elect, and Secretary, and not more than (6) candidates for Directors, not later than January 1st of each year. All nominees must indicate their willingness to serve if elected.
- (b) (20) percent of the Chapter members or (14) members (whichever is less) may submit an independent nomination for President-elect, Treasurer-elect, 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 15th of any year.
- (c) To be eligible for office as President-elect, Treasurer-Elect, Secretary or Director in the Chapter, a member must be a member in good standing. The President and Treasurer may not succeed him/herself by election, unless such a person is filling the unexpired term of another duly elected officer.
- (d) 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

- (a) When there is a contest for an elective office, ballots will be communicated in such form as the Chapter's Bylaws and Procedures Committee may designate.
- (b) If an election for the Chapter President-elect, Chapter Treasurer-elect, Secretary or a Director is required, the Chapter members shall cast the votes after February 15th and not later than April 30th.

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 15. When there is not a contest for an elective office, the Chair of Bylaws and Procedures Committee shall certify the election to the Chapter President without ballot.

SECTION 5. FILLING OF VACANCIES

- (a) 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 Treasurer, the Treasurer-elect will succeed to the office of Treasurer. In the event of a vacancy occurring in the offices of President-elect, and/or Treasurer-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.
- (b) In the event of a vacancy occurring in the office of 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 Secretary or Director position, and the appointment shall be ratified by the CEC.

Article IX

COMMITTEES, SUB-COMMITTEES AND TASK FORCES

SECTION 1. FORMATION

There shall be at least three standing committees, Executive, Nominating and Bylaws and Procedures. In addition, the Chapter President, upon ratification by the CEC, may establish such Committees, Sub-Committees and Task Forces as may be needed to assist the CEC and the Chapter President 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) 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 chair assignments.
- (c) The Chapter President shall appoint the members of each Committee or Task Force in consultation with the Chapter President-Elect and the Committee and Task Force Chair, ensuring that the Committees and Task Forces, taken as a whole, are representative of the Chapter membership.
- (d) All members of Committees or Task Forces must be members in good standing of the Association and Chapter.
- (e) Nominating Committee: The Nominating Committee shall consist of: the President-Elect; (enter number) Past Chapter Presidents appointed by the Chapter President, including the Immediate Past Chapter President; the Immediate Past Chapter Treasurer; and (enter number) Chapter members selected by the CEC. [Select option 1, 2, or 3: (1) The Chapter President shall appoint the Chairperson of the Committee from among its members. (2) The Immediate Past Chapter President shall chair the Nominating Committee. OR (3) The Chapter President-Elect shall chair the Nominating Committee.] Chapter members seeking a Chapter Office are ineligible to serve on the Nominating Committee.

SECTION 3. TERMS OF OFFICE

- (a) Members of Committees shall be appointed for a (2)-year term. The terms shall be such that one-third (1/3) of the membership shall be appointed each year. Members may be re-appointed for an additional term(s).
- (b) Nominating Committee members will serve one-year terms, which may be renewed.
- (c) Members of Sub-committees and Task Forces shall be appointed for the duration of the Sub-committee or Task Force.

SECTION 4. RESPONSIBILITIES

The responsibilities of the Committees, Sub-Committees, and Task Forces shall be specified in these Bylaws and/or stated in the Policies and Procedures adopted by the Chapter Executive Committee.

Article X

FISCAL, MEMBERSHIP AND PROGRAM YEARS

SECTION 1. FISCAL YEAR

The fiscal year of the Chapter shall end at the close of business on the (30th) day of (June) of each year.
NOTE: The Association fiscal year ends on March 31st.

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 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 Chapter Executive Committee 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 Chapter Executive Committee

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 (d)(3)).
- B. A member who has been appropriately invoiced and who fails to pay his or her membership dues for a period of two months after the due date shall be suspended automatically as a member of the Association and the Chapter. Suspended members who continue to fail to pay their

membership dues shall be removed automatically from the rolls of the Association four months after the suspension date.

- C. The National Executive Committee as provided in the Association's Policies and Procedures may suspend membership in the Association.

SECTION 2. WAIVER OF DUES - MILITARY DUES

Any civilian member who is required to serve an initial tour of duty with the United States Armed Forces or who, as a reservist, is called upon to perform extended active duty shall be granted a leave of absence from the Chapter while performing such military duty. Upon request, the member's dues shall be waived for each fiscal year in which the tour occurs without any loss of rights and privileges to which the member was entitled prior to entering the military services.

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, after paying or making provisions for payment of all liabilities of the Chapter, dispose of all assets exclusively for the purpose of the Chapter or to such Association or organization as shall at the time qualify as exempt under Section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding provisions of any future Internal Revenue Law), in such manner as the Chapter Executive Committee shall determine. Any assets not so distributed shall be disposed of by the United States District Court for the (State of Tennessee) exclusively for such purposes or to such corporations or organizations as said court shall determine are organized and operated solely for public purpose.

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

AMENDMENTS

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. ORIGATION OF BYLAWS AND POLICIES AND PROCEDURES AMENDMENTS

Proposed changes in these Bylaws and the Policies and Procedures 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 AGA National Office.
- (b) By proposal, in writing to the President-Elect signed by (20) percent of the membership or (14) 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 Committees and Task Forces.

SECTION 2. INDEMNIFICATION

- (a) The Chapter may indemnify any current or former director, current or former officer, or any Chapter member who may have served at AGA'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, *if such person acted in a manner required by the law of the Chapter's state of incorporation in order to be eligible for indemnification.*
- (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 Chapter Executive Committee in the specific case, upon receipt of written affirmation of his or her good faith belief that he or she has met the relevant standard of conduct for indemnification and a written commitment to repay any funds advanced if it is ultimately determined by a court of law or AGA's Ethics Committee that the individual has not met the relevant standard of conduct.

- (b) 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.
- (c) 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.