



**ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS**

PHILADELPHIA CHAPTER BYLAWS

Approved by the Chapter Membership on May 3, 2019

TABLE OF CONTENTS

1 ARTICLE 1 – NAME

1 ARTICLE II – MISSION AND OBJECTIVES

1 Section 1. Vision, Mission, Values

1 Section 2. Goals and Objectives

2 ARTICLE III – CODE OF ETHICS

2 ARTICLE IV – MEMBERSHIP

2 Section 1. Categories

3 Section 2. Duties of Members

3 Section 3. Discipline and Suspension of Members

4 Section 4. Resignation of Members

4 Section 5. Reinstatement

4 Section 6. Communications

4 Section 7. Voting Members and Non-Voting Members

4 ARTICLE V – MEETINGS OF MEMBERS

4 Section 1. Calls to Meetings

4 Section 2. Notice of Meetings

5 Section 3. Conducting Meetings

5 Section 4. Quorum

5 Section 5. Voting Rights

5 ARTICLE VI – CHAPTER GOVERNANCE

5 Section 1. Chapter Executive Committee

6 Section 2. CEC Meetings

6 Section 3. CEC Quorum and Voting Action

6 ARTICLE VII – CHAPTER OFFICERS AND DIRECTORS

6 Section 1. Chapter Officers

7 Section 2. Chapter Directors or Vice Presidents or Chairs

7 Section 3. Removal of Chapter Officers

7 ARTICLE VIII – NOMINATION, ELECTION, AND FILLING OF VACANCIES

7 Section 1. Nominations

8 Section 2. Campaigning

8 Section 3. Balloting

8 Section 4. Election Results

8 Section 5. Filling of Vacancies

TABLE OF CONTENTS

9	ARTICLE IX – COMMITTEES, SUB-COMMITTEES, AND TASK FORCES
9	Section 1. Formation
9	Section 2. Membership
10	Section 3. Terms of Office
10	Section 4. Responsibilities
10	ARTICLE X –YEAR-END DATES
10	Section 1. Fiscal Year
10	Section 2. Membership Year
11	Section 3. Recognition Year
11	Section 4. Leadership/Program Year
11	ARTICLE XI – FINANCIAL RESPONSIBILITIES
11	Section 1. Authority
11	Section 2. Budget
11	ARTICLE XII – DUES
11	Section 1. Dues
11	Section 2. Waiver of Dues – Military Dues
12	ARTICLE XIII – DISSOLUTION
12	ARTICLE XIV – PARLIAMENTARY AUTHORITY
12	ARTICLE XV – AMENDMENTS
12	Section 1. General
12	Section 2. Origination of Bylaws and Policies and Procedures Amendments
13	Section 3. Processing Procedures
13	ARTICLE XVI – LIABILITY OF OFFICERS AND INDEMINIFICATION -
13	Section 1. Limitation on Liability
13	Section 2. Indemnification

Association of Government Accountants Philadelphia Chapter

The National Association of Government Accountants was founded on September 14, 1950.
The Philadelphia Chapter of the Association of Government Accountants was founded on February 6, 1953.

BYLAWS

Article I

NAME

The name of the organization is the Association of Government Accountants – Philadelphia 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

MISSION AND OBJECTIVES

SECTION 1. VISION, MISSION, VALUES

VISION: To be the premier association for advancing government accountability.

MISSION: AGA is a professional association advancing accountability, transparency, and leadership by promoting education, certification, innovation, and collaboration across all levels of government and to stakeholders.

VALUES: Service, Accountability, Integrity, Leadership

SECTION 2. GOALS AND OBJECTIVES

The Association’s goals and objectives are detailed in its strategic plan which is published via the AGA website (<https://www.agacgfm.org/About/Strategic-Goals.aspx>).

Article III

CODE OF ETHICS

In order to foster the highest professional standards and behavior, and exemplary service to all levels of government, the 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 which has been developed by the national organization and is published via the AGA website to the membership and CGFMs.

Article IV

MEMBERSHIP

SECTION 1. CATEGORIES

As established by the Bylaws of the Association, the members of the chapter shall consist of Government Members, Private Sector Members, Young Professional Members, Student Members, Retired Members, Lifetime Members, Honorary Members, Corporate Members, and Group Members, and as such are voting members of the chapter.

- (a) **GOVERNMENT MEMBERS** – This category of membership is available to government employees. It is also available to individuals with government financial management 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 paragraph (h) below] that are actively engaged in and support AGA's vision, mission, values, goals and objectives.
- (c) **YOUNG PROFESSIONAL MEMBERS** – This category of membership is available to individuals with fewer 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.

- (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 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 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, sole proprietor) that are actively engaged in and support AGA’s vision, mission, values, goals and objectives.
- (i) **GROUP MEMBERS** – This category of membership is available to government, academia or nonprofit entities whose employees meet the requirements for Government Membership under paragraph (a) above.

SECTION 2. DUTIES OF MEMBERS

It is the duty and responsibility of members to:

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

SECTION 3. DISCIPLINE AND SUSPENSION OF MEMBERS

- (a) Disciplining of members is performed by the Chapter and/or 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.
- (c) Membership in the Association may be suspended by the Chapter and/or National Executive Committee as provided for in the Association's Policies and Procedures.

SECTION 4. RESIGNATION OF MEMBERS

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

SECTION 5. REINSTATEMENT

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

SECTION 6. COMMUNICATIONS

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

SECTION 7. 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.

Article V

MEETINGS OF MEMBERS

SECTION 1. CALLS TO MEETINGS

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 thirty (30) 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:
 - The Chapter President (Chair of the CEC)
 - The Chapter First Vice-President (Vice-Chair of the CEC)
 - The Chapter Second Vice-President
 - The Immediate Past Chapter President
 - The Chapter Secretary
 - The Chapter Treasurer
 - The Chapter Assistant Treasurer
 - The Chapter Directors/ Chairs

- (b) If the Chapter President is absent from the CEC meeting, the officer to preside shall be determined in the following succession: Chapter First Vice-President, Immediate Past Chapter President, Chapter Second Vice-President, Secretary, Treasurer or Assistant Treasurer.

SECTION 2. CEC MEETINGS

During the program year, meetings of the CEC are generally held bi-monthly (i.e., every 2 months) on such date and time and manner as may be designated by the Chapter President.

SECTION 3. CEC QUORUM AND VOTING ACTION-

- (a) A quorum for a CEC meeting is at least one-third or five (5), whichever is less, of the voting members of the CEC.
- (b) Matters requiring a vote by the CEC shall be approved by a majority of voting members present for which a quorum is present.
- (c) 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.
- (d) Unless precluded by other sections of these 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 Chapter.
 - (2) Adopt an Annual Budget and approve revisions.
 - (3) Establish a Chapter dues schedule for Chapter members.
 - (4) Develop policies for the Chapter and see that they are implemented.
 - (5) Review all actions and programs of the Chapter's Committees, Sub Committees, or Task Forces. The CEC may require Committees, Sub Committees, or Task Forces to appear before it at appropriate times.

Article VII

CHAPTER OFFICERS AND DIRECTORS

SECTION 1. CHAPTER OFFICERS

The Officers of the Chapter shall be the Chapter President, the Chapter First Vice-President, the Chapter Second Vice-President, the Immediate Past President, the Secretary, the Treasurer, and Assistant Treasurer. There shall also be no more than eleven (11) Directors.

- (a) The President shall be the prior year's First Vice-President 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.
- (b) The First Vice-President, Second Vice-President and Secretary shall be elected annually for a one-year term as provided in Article VIII.

SECTION 2. CHAPTER DIRECTORS and/or use VICE PRESIDENTS OR CHAIRS

- (a) The Chapter Directors include the following positions:
 - 1. Membership
 - 2. Education
 - 3. Awards
 - 4. Program Meetings
 - 5. Public Service
 - 6. Professional Certification
 - 7. Research
 - 8. Chapter Recognition
 - 9. Chapter Historian
 - 10. Bylaws and Procedures
 - 11. Webmaster
- (b) Chapter Director will be elected for two-year terms as provided for in Article VIII.

SECTION 3. REMOVAL OF CHAPTER OFFICERS AND DIRECTORS

The responsibilities of Chapter Officers and Directors are set forth in the chapter’s practices and/or policies. Chapter Officers and Directors are expected to perform those duties.

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. “Cause” under this Section 3 shall be defined to include not meeting the position’s stated responsibilities, 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.

Article VIII

NOMINATION, ELECTION, AND FILLING OF VACANCIES FOR OFFICERS

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 First Vice-President, Second Vice-President, Treasurer, Assistant Treasurer, and Secretary, and not more than eleven (11) candidates for Directors, not later than March 1st of each year. All nominees must indicate their willingness to serve if elected.
- (b) Ten (10) percent of the Chapter members or twenty-five (25) members (whichever is less) may submit an independent nomination for First Vice-President, Second Vice-President, Treasurer, Assistant 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 First Vice-President by February 15th of any year.
- (c) To be eligible for office as First Vice-President, Second Vice-President, Treasurer, Assistant Treasurer, Secretary or Director in the Chapter, a member must be a member in good standing.
- (d) The Chapter Nominating Committee shall ensure that the professional background of the First Vice-President, Second Vice-President, Treasurer, Assistant Treasurer, 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 Bylaws and Procedures Committee may designate.
- (b) If an election for the Chapter First Vice-President, Second Vice-President, Chapter Treasurer, Assistant Treasurer, Secretary, or Director is required, the chapter members shall cast votes after March 1st and no later than May 10th.

SECTION 4. ELECTION RESULTS

Results of elections shall be tabulated as designated by the Chapter Bylaws and Procedures Committee, which shall certify the results to the Chapter President no later than May 15. When there is no 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 First Vice-President will succeed. The Second Vice-President will then succeed to the office of the First Vice-President.
- (b) In the event of a vacancy occurring in the office of the Treasurer, the Assistant Treasurer will succeed to the office of Treasurer.
- (c) 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:
 - First Vice-President;
 - Past Chapter Presidents appointed by the Chapter President, including the Immediate Past Chapter President;
 - the Immediate Past Chapter Treasurer; and
 - Chapter members selected by the CEC.
- (f) The Nominating Committee Chair shall be the Chapter First Vice-President.
- (g) Chapter members seeking a chapter officer or director position are ineligible to serve on the Nominating Committee.

SECTION 3. TERMS OF OFFICE

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

SECTION 4. RESPONSIBILITIES

- (a) The responsibilities of the Committees, Sub-Committees and Task Forces shall be specified in these Bylaws and/or stated in the Policies and Procedures approved by the Chapter Executive Committee.
- (b) The Chapter President shall communicate an annual request for member interest seeking qualified members to serve on Boards and Committees.

Article X

YEAR-END DATES

SECTION 1. FISCAL YEAR

The fiscal year of the Chapter shall end at the close of business on the 30th day of April of each year.

SECTION 2. MEMBERSHIP YEAR

The Association's membership year shall end at the close of business on the 31st day of March each year.

SECTION 3. RECOGNITION YEAR

The Association's recognition year shall end at the close of business on the 31st day of May each year.

SECTION 4. LEADERSHIP/PROGRAM YEAR

The Association's leadership/program year shall end at the close of business on the 30th day of June 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 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. The Association's Policies and Procedures outline how long a member may be suspended before becoming a former member.

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 Eastern District of Pennsylvania 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 the proceedings 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 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 of the Chapter shall be submitted in the following manner:

- (a) By proposal, in writing, to the First Vice-President, or President if the First Vice-President position is vacant, from any Chapter Committee or the AGA National Office.
- (b) By proposal, in writing to the First Vice-President signed by twenty (20) percent of the membership or thirty (30) 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 AGA's 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 Chapters 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. INDEMINIFICATION

The Chapter may indemnify any current or former director, current or former officer, or any person 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.

- (a) 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 a written of a 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 is ultimately determined by a court of law or AGA's Ethics Committee that the individual who 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 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 officer or employee 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.