

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

PHILADELPHIA CHAPTER

BYLAWS

EFFECTIVE APRIL 2, 2010



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ASSOCIATION OF GOVERNMENT ACCOUNTANTS PHILADELPHIA CHAPTER

BYLAWS

Article I

Name

The name of this 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

Association Mission, Purpose, and Objectives

SECTION 1. MISSION AND PURPOSE

AGA serves government accountability professionals 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 bono 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 field of accounting, auditing, budgeting, systems, and financial management. This continuing education process will provide for the professional development of the 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 the 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.
- (f) To recognize the unique skills and knowledge required of professionals who specialize in government financial management by sponsoring a professional certification program.

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 the 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 Government Members, Private Sector Members, Early Career Members, Student Members, Retired Members, Lifetime Members, Honorary Members and Corporate Members.

SECTION 2. FULL GOVERNMENT 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 activities having the same objectives as

the Association, or who have made a contribution toward the improvement of government financial management.

SECTION 3. PRIVATE SECTOR MEMBERS

This class of membership is available to individuals working for commercial activities/ventures (e.g., see Section 9 below) that are actively engaged in and support AGA's purpose and objectives.

SECTION 4. EARLY CAREER MEMBERS

This class of membership is available to government employees with less than three years experience.

SECTION 5. STUDENT MEMBERS

This class of membership is available to 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 6. RETIRED MEMBERS

This class of membership is available to individuals who have permanently retired from and are not working in the field of financial management.

SECTION 7. LIFETIME MEMBERS

This class 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 time.

SECTION 8. HONORARY MEMBERS

This class 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 governmental financial management. Only highly noteworthy nationally recognized individuals who cannot meet the requirements for a full or retired member will be considered.

SECTION 9. CORPORATE MEMBERS

This class of membership is available to commercial activities/ventures (e.g., company, corporation, partnership, and sole-proprietor) that are actively engaged in and support AGA's purpose and objectives.

SECTION 10. GROUP MEMBERS

This class of membership is available to government entities whose employees meet the requirements for Full Government Membership under Section 2 above.

SECTION 11. 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 Codes of Ethics; and
- c. Cooperate with AGA's Professional Ethics Board in any investigations of violations of the Code of Ethics.

SECTION 12. 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 13. REMOVAL 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 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. 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 14. REINSTATEMENT

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

Article V

Meetings 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 may be designated by the Chapter President. Special membership meetings may be called by members having at least a quorum (see section 3 below) of the votes entitled to be cast at such a meeting.

SECTION 2. NOTICE OF MEETINGS

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

SECTION 3. QUORUM

Twenty percent of the Chapter members or 30 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. Each Chapter member, through the member's right to vote on Chapter matters, elects the representatives to the Associations National Board of Director's.

SECTION 5. VOTING ACTIONS

Matters requiring a vote by the Chapter members shall be approved by a plurality (i.e., most votes) of the members present at a meeting at which a quorum is present. Exceptions to the plurality rule are: changes in the Chapter's Bylaws, and the reversal of action of the Chapter Executive Committee (CEC) in regard to formal policies and procedures of the Chapter, which require approval of two-thirds (2/3) of those Chapter members. (see Article XII, Section 1.a and Article XV Section 1. and 3).

IF PERMITTED BY STATE LAW: Written Ballots: The Chapter members may act by written ballot, providing ballots, together with a brief description and rationale of the matter to be voted on, are sent to each Chapter member. Ballots not returned within the period provided in the notice accompanying that such ballot should be counted as abstentions. The number of ballots returned must equal at least the number of Chapter members necessary for a quorum for an in-person meeting, and that the ballots cast in favor of the particular matter is equal to at least a majority of the quorum.

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)
- Chapter Second Vice President
- Immediate Past Chapter President
- Chapter Secretary
- Chapter Treasurer
- Chapter Treasurer-Elect
- and
- Chapter Directors

- (b) CEC Meetings and Quorum: The CEC shall meet preferably monthly at the call of the Chapter President or any seven members of the CEC. A quorum for the CEC meetings is seven 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, Treasurer and Treasurer-Elect.
- (e) 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.
- (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 as 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 to 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 (First Vice President), Second Vice President, Immediate Past President, Secretary, Treasurer, and Treasurer-Elect. There shall also be no more than the number of Directors specified in Section 2.
- (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. The Treasurer should be the prior year's Treasurer-Elect and shall serve any period in which he/she filled a vacancy in the office of Treasurer.
- (c) The President-Elect, Secretary, and Treasurer-Elect shall be elected annually for a one-year term as provided in Article VII.

SECTION 2. CHAPTER DIRECTORS

- (a) The Chapter Directors shall include at the following positions:
 - 1) Director of Awards
 - 2) Director of Bylaws and Procedures
 - 3) Director of Professional Certification
 - 4) Director of Chapter History
 - 5) Director of Chapter Recognition
 - 6) Director of Chapter Research
 - 7) Director of Chapter Website
 - 8) Director of Education
 - 9) Director of Membership
 - 10) Director of Public Service
- (b) Directors shall be elected annually for three year terms as provided in Article VIII. Half of the Directors will be elected in odd number years, and the other half of Directors will be elected in even number years.

SECTION 3. REMOVAL OF CHAPTER OFFICERS AND DIRECTORS

- (a) 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 less than one candidate for each Director vacancy, not later than January 1st of each year. All nominees must indicate their willingness to serve if elected.
- (b) Ten percent of the Chapter members or 25 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 shall be filed with the Chapter President 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 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 prepared in such form as the Chapter's Bylaws and Procedure 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 15th. 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.

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 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 the 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 a Committee 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; two Past Chapter Presidents appointed by the Chapter President, including the Immediate Past Chapter President; the Immediate Past Chapter Treasurer; and three Chapter members selected by the CEC. The Chapter President shall appoint the Chairperson of the Committee from among its members.

SECTION 3. TERMS OF OFFICE

- (a) Members of Committees shall be appointed for a two 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 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 April 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 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 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 ten 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 two-thirds (2/3) vote of the CEC (see Article VI. Section 1 (f)(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. WAIVERS 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 suspended 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 the 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 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. ORIGINATION OF BYLAWS AND POLICIES AND PROCEDURES AMENDMENTS

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

- (a) By proposal in writing to the First Vice-President or President from any Committee.
- (b) By proposal, in writing to the President-Elect signed by twenty percent (20%) of the Membership or fifty 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 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 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 Chapter Executive Committee in the specific case, upon receipt of an undertaking by or on behalf of the 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 provision herein.