

**ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS**

**CENTRAL OHIO
CHAPTER BYLAWS**

**As Ratified by Chapter Members on:
May 19, 2008**

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ARTICLE I

Name

The name of the organization is the Association of Government Accountants – Central Ohio Chapter (hereinafter referred to as “the Chapter”). The Chapter is a part of the Association of Government Accountants (hereinafter referred to as “the Association”).

ARTICLE II

Chapter Mission, Purpose and Objectives

Section 1. Mission and Purpose.

The Chapter serves accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

The purpose of the Chapter is to be a professional organization dedicated to the advancement of government financial management. The Chapter 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 Chapter 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 Central Ohio that support that end.

Section 2. Objectives.

The 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.

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- (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 government, the Association has developed a Code of Ethics as guidance for the members of the Association, certified government financial managers (CGFMs), and for the information of their employers. Association members and/or CGFMs are expected to abide by the Association's Code of Ethics and the Chapter has adopted the Association's Code of Ethics. Amendments to the Code of Ethics shall be approved by the National Board of Directors (NBD) in accordance with Article VI, Section 1.(c)(1) of the Association's Bylaws. The Code of Ethics shall be published and distributed to the membership and CGFMs.

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 and Group 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.

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Section 6. 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 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 of time. The Chapter Executive Committee shall submit a request to the National Executive Committee to recognize a lifetime member.

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 government, private sector or retired member will be considered. The Chapter Executive Committee shall submit a request to the National Executive Committee to recognize an honorary member.

Section 9. Corporate Members.

This class of membership is available to commercial activities/ventures (e.g., company, corporation, partnership, sole-proprietor) that are activity engaged in and support the Association's mission, 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 Code of Ethics; and
- (c) Cooperate with the Association's Professional Ethics Board in any investigations of alleged 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 an alleged 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 Association's 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

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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) Membership in the Association may be suspended by the National Executive Committee as provided in the Association's Policies and Procedures.

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 Meetings.

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.

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 ten days prior to the meeting.

Section 3. Quorum.

Ten percent of the members or twenty 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 Chapter 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 Association's National Board of Directors.

Section 5. Voting Actions.

Matters requiring a vote of 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 XV, Sections 1. and 3.).

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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; and
Chapter Directors

(b) CEC Meetings and Quorum: The CEC shall meet preferably monthly at the call of the Chapter President. A quorum for the CEC meetings is five 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 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 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; and
- (5) Review all actions and programs of the Chapter's Committees. The CEC may require a Committee to appear before it at appropriate times.

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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.
- (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 and Secretary shall be elected annually for a one-year term as provided in Article VIII.

Section 2. Chapter Directors.

- (a) The Chapter President may appoint as many Directors as may be needed to assist the CEC and the Chapter in carrying out the programs and operations of the Chapter. The Chapter Directors shall include at least the following positions:

- Director of Bylaws and Procedures
- Director of Communications (Website/Newsletters)
- Director of Community Service
- Director of Education
- Director of Membership
- Director of Professional Certification
- Director of Programs
- Director of Scholarships and Awards
- Director of Sponsorship
- Director of Social Activities

- (b) Each Chapter Director may appoint an Associate Director to assist in fulfilling their responsibilities to the Chapter.

Section 3. Assistant Treasurer.

The Treasurer may request that an Assistant Treasurer be appointed, with the approval of the CEC. The Assistant Treasurer shall be an ex-officio member of the CEC.

Section 4. Chapter Recognition Report.

The President-elect shall prepare the Chapter recognition report.

Section 5. 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 CEC 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.

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ARTICLE VIII

Nomination, Election and Filling of 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, and Secretary not later than March 10th of each year. All nominees must indicate their willingness to serve if elected.
- (b) Ten percent of the Chapter members may submit an independent nomination for President-elect, Treasurer, or Secretary. 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 March 15th of any year.
- (c) To be eligible for office as President-elect, Treasurer, Secretary or as a 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, 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 Procedures Committee may designate.
- (b) If an election for the President-elect, Treasurer, or Secretary is required, the Chapter members shall cast the votes after March 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 President-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 CEC. Such procedures shall allow for an independent nomination and a special election, if necessary.

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- (b) In the event of a vacancy occurring in the office of Secretary or Treasurer 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 Treasurer position, and the appointment shall be ratified by the CEC.

ARTICLE IX

Committees

Section 1. Formation.

The Chapter President, upon ratification by the CEC, may establish such Committees as may be needed to assist the CEC and the Chapter President in carrying out the programs and operations of the Chapter. **There shall be at least three standing committees: Executive, Nominating, and Education.**

Section 2. Membership.

- (a) The number of members comprising Committees 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 Chairs.** The chairs may serve more than one year. The CEC shall ratify chair assignments.
- (c) **The Committee Chair shall appoint the members of each Committee in consultation with the CEC,** ensuring that the Committee, taken as a whole, is representative of the Chapter membership.
- (d) All members of Committees must be members in good standing of the Association and Chapter.
- (e) Nominating committee. The Nominating Committee shall consist of the President-elect, the Immediate Past Chapter President, and three Chapter members selected by the CEC. The 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 one-year term.
- (b) Nominating Committee members will serve one-year terms, which may be renewed.

Section 4. Responsibilities.

The responsibilities of the Committees shall be specified in these Bylaws and/or stated in the Policies and Procedures adopted by the CEC.

ARTICLE X

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Fiscal, Membership, and Program Years

Section 1. Fiscal Year.

The fiscal year of the Chapter shall end at the close of business on June 30 of each year.

Section 2. Membership and Recognition Year.

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

ARTICLE XI

Financial Responsibilities

Section 1. Authority.

The CEC 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 Rates.

- (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.
- (b) 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 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.

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**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 CEC shall determine. Any assets not so distributed shall be disposed of by the United States District Court for the State of Ohio 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 CEC, provided that any such action of the CEC 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 of the Chapter shall be submitted in one of the following manners:

- (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 10 percent of the membership of the Chapter.

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 Association'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 Association's National Office. Modifications to the Policy and Procedures Manual shall become effective upon approval by a majority of the CEC.

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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 CEC and those elected and appointed members of the Chapter's duly constituted Committees.

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.