

**FLORIDA GOVERNMENT FINANCE OFFICERS ASSOCIATION, INC.**  
**POLICIES AND PROCEDURES**  
**11/18/2009**

**PURPOSE**

The Florida Government Finance Officers Association (FGFOA) is dedicated to being a professional resource by providing opportunities through education, networking, leadership, and information. To be a successful resource, FGFOA intends to focus on these four areas as follows:

Education

- Create balanced and cost effective educational programs
- Utilize various venues and methods of delivery
- Develop and maintain cooperative training partnerships

Networking

- Establish a network of membership expertise
- Establish relationships with other organizations
- Establish partnerships between Chapters

Leadership

- Provide opportunities for individual development
- Recognize members as governmental finance experts
- Recruit, mentor, and promote leaders within FGFOA
- Recognize member achievements

Information

- Maximize technology resources
- Enhance information delivery
- Communicate technical and legislative issues

The Board of Directors provides general leadership and guidance for the FGFOA and its committees with the following purposes:

- To promote and improve the quality of financial accountability, management, and communication by and for all governmental units in the State of Florida.
- To provide training for governmental financial professionals in technical finance related areas, organizational behavior, and other aspects of public financial management.
- To provide overall planning and direction for the FGFOA's growth and development.
- To be available as an information resource for the membership of the FGFOA.
- To provide individual contact to members, to consider the ideas of individual members, and to bring forth appropriate ideas and issues to the full Board for consideration.
- To provide direction and to interact with standing and special committees and task forces.
- To encourage professional interaction through the exchange of ideas and information among governmental units represented by FGFOA members.
- To undertake or initiate new programs that are designed to expand educational opportunities and to recognize and promote the functional resources and professional capacity of the FGFOA.

## Board of Directors

The Board of Directors is comprised of the President, President-elect, Secretary/Treasurer, and eight at-large Directors who are elected by the active members of the FGFOA. Their responsibilities are described in the following paragraphs.

President - Serves as the chief executive officer of the FGFOA, presides over Board meetings, develops the agenda for Board meetings, and guides the FGFOA in the accomplishment of its overall goals and objectives. Appoints the Nominating Committee.

President-elect - Serves in the absence of the President during his term of office; serves as Chapter Relations Officer; assists the President with Standing Committee liaison responsibilities; may serve as Chair of Ad-hoc Committees as determined by the President; and proposes general goals and objectives for the coming year as President. Recommends Standing Committee Chairs and proposes an operating budget for his year as President.

Secretary/Treasurer – Serves as the official record keeper and is responsible for overseeing the financial affairs of the FGFOA, including its financial policies and procedures provided for in the Procedures for Transacting, Recording and Reporting FGFOA Financial Activity and the Statement of Investment Policy; reports quarterly to the Board on various financial activities. Specifically, the Secretary/Treasurer shall:

- be responsible for recording and/or taking complete notes of all proceedings at the Board meetings. No later than one month after the Board meeting, the Secretary/Treasurer shall prepare and submit to the Board full minutes of the Board meeting. Such minutes shall be included in the agenda of the next Board meeting for consideration and approval by the Board of Directors.

The production and distribution of agendas, minutes, and financial statements may be delegated by the Board of Directors to the Executive Director. Upon such delegation, it shall be the Executive Director's responsibility to comply with all timeline requirements specified herein. Any such agenda, minutes, or financial statements must be approved by the President or Secretary/Treasurer, as appropriate, prior to distribution.

- advise Chapters regarding continuing professional education (CPE) requirements to ensure Chapters are appropriately documenting CPE in accordance with State Board of Accountancy rules.
- advise Chapters of financial reporting requirements. The balance sheets, income statements, and other statements as requested of each Chapter for the previous fiscal year shall be filed with the Secretary/Treasurer no later than August 15th of each year.
- annually revise and/or distribute a Chapter Manual to each existing Chapter and to members seeking to establish a chapter in their locality. At a minimum, the Chapter manual will address CPE requirements, By-laws, and selected financial, tax, and insurance matters.
- coordinate the audit of the FGFOA's annual financial statements.

- file appropriate State and federal forms, such as IRS Form 990.

Director At-Large – Provides general leadership to the FGFOA, serves as liaison to a designated Standing Committee, and serves as Chair of Ad-hoc Committee as determined by the President.

All Board members serve as liaison to individual members by providing assistance as needed and bringing issues and other matters raised by the membership to the Board. In addition, Board members may be requested to assume other responsibilities as directed by the President.

All Board members are individuals who work for governmental entities within the State of Florida. Because they come from a variety of governmental entities, each Board member brings with him unique knowledge and experience. If a Board member should cease to work for a Florida governmental entity, he will have nine (9) months from the date of termination of employment to be re-employed by another Florida governmental entity. If after nine (9) months the Board member is not a working employee of a governmental entity within the State of Florida, he will be required to resign from the Board of Directors. If a member becomes self-employed or accepts employment outside government, then he must resign effective immediately.

All Board members are expected to fully participate in the Board meetings and FGFOA activities, and to complete projects as assigned. If a Board member fails to fulfill his responsibilities or fails to attend three consecutive meetings (any venue) or fails to attend 2/3 of the scheduled meetings (any venue), he will be required to resign from the Board of Directors unless there are extenuating circumstances approved by majority vote of all members of the Board of Directors.

### **Meetings of the Board of Directors**

Regular and special meetings of the FGFOA Board of Directors will be scheduled by the President. Except for scheduled Board of Directors conference calls, Board members must be physically present to participate in discussions and vote on issues before the Board. All policies and procedures applying to Board meetings will apply to those meetings taking place via scheduled Board of Directors conference calls.

The Board of Directors shall have regular meetings approximately once a quarter. Any Board member or committee chair who is unable to attend must notify the President as soon as he is aware that he will be unable to attend. Each FGFOA chapter president is invited and encouraged to attend Board meetings. Board meetings are open to all FGFOA members, although participation may be limited depending on the time constraints and at the President's discretion.

Roberts Rules of Order shall be used to govern the conduct of all official meetings, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures. In order to create a less formal environment, however, such rules shall be loosely applied at the discretion of the President.

At least three weeks prior to each regular Board meeting, each Standing Committee Chair is required to submit to the President, a report on the activities of the previous quarter, plans for the upcoming period, and any action items requiring Board approval. Any chapter president desiring to place an item on the agenda for Board consideration may do so by submitting the items in writing to the President no later than three weeks prior to the Board meeting. The agenda shall be distributed at least one week prior to the meeting date to all Board members, committee chairs, and chapter presidents along with committee reports, and supporting materials.

The President may call for a special Board meeting as circumstances or events may require. Any member of the Board of Directors may also request the President to call a special meeting. In the event that the President does not call a special meeting within three weeks of such request, any officer may do so with the written consents of at least five other Board members. In the event of a special Board meeting, all Board members must be notified at least twenty-four (24) hours in advance.

A quorum of the Board must be present in order to hold a regular or special Board meeting. In order to have a quorum, a majority of the Board, at least one of which must be an officer, must be present. Any vote taken by the Board must be approved by a majority of the members present in order to pass, unless otherwise provided by the Constitution and Bylaws or the Policies and Procedures; however, no motion shall be passed unless at least six Board members vote on such motion.

## **Committees**

Standing Committees – Established by the Board of Directors on a continuing basis and include the following: Certification (CGFO), Conference Host, Conference Program, Legislative, School of Governmental Finance, Small Government and Technical Resources. In establishing a Standing Committee, the Board of Directors will determine the need and purpose for the Standing Committee's existence consistent with the FGFOA's goals and objectives. The Board of Directors will also set forth the long-range direction for each Standing Committee. Standing Committees may be changed from time to time to meet the needs of the FGFOA.

Standing Committees are composed of active and associate members appointed by the President. The FGFOA actively encourages member participation in the various Standing Committees as these committees provide the talent and resources to enable the Board of Directors to meet FGFOA's goals.

Audit Committee – Comprised of the immediate Past President, the Secretary/Treasurer, and one At-Large Director selected by the President, recommends the selection of an external auditor and coordinates the preparation of the annual financial audit of the FGFOA. This Committee may also be called upon by the President or the Board of Directors to oversee other financial, tax, and liability issues affecting the FGFOA.

Nominating Committee – Solicits prospective nominees for Board of Director and Secretary/Treasurer positions and develops the slate of eligible candidates. The Nominating Committee oversees the election process. The Nominating Committee is composed of the President, President-elect, Immediate Past President and at least seven (7) active FGFOA members appointed by the President. The Nominating Committee

members shall represent a cross section of the FGFOA based on the member's knowledge of committee activities, local chapters, and functions of the Board of Directors.

Ad-hoc Committees – Appointed by the President as needed and serve for a specific purpose on an annual basis or for a limited period of time.

### **Standing Committee Requirements**

Each Standing Committee Chair is appointed for a one-year term as recommended by the President-elect for his year as President and confirmed by the Board of Directors. Standing Committee Chairs must be active FGFOA members. An associate member cannot be a Standing Committee Chair, or Subcommittee Chair. All Standing Committees will be assigned a Director as liaison to the Board. Standing Committee Chairs should actively involve the Board liaison in Committee meetings and communications. Each Chair will work with the incoming President to set forth the initiatives for the upcoming year. Committee Chairs are strongly encouraged to attend the quarterly Board meetings to gain a better understanding of the FGFOA needs and the Chair's responsibilities. Committee Chairs are required to submit quarterly reports to the Board of Directors and a summary report to the membership at the annual business meeting. At least three weeks prior to the quarterly Board meetings, the Standing Committee Chair shall provide the quarterly report and any agenda requests.

Standing Committees will establish objectives to include specific projects and activities on an annual basis. As appropriate, the Board of Directors or the President may direct or suggest that Standing Committees study and make recommendations on certain projects, programs or FGFOA policy positions. Standing Committees report at least quarterly to the Board on their activities and accomplishments. Standing Committees are not authorized to endorse programs, projects or adopt a policy position on behalf of the Board or the FGFOA and are required to seek the Board's guidance in such matters.

Membership on Standing Committees is open to active, retiree, and associate members. The majority of each committee shall consist of active members with consideration given to each member's field of expertise, professional experience, and the geographical location, size and type of the member's employing governmental unit. The President-elect has an active role in the appointment process for selecting Chairs and new committee members and is responsible for the appointment of members to each of the committees that will serve during his term as President.

All prospective members must indicate a willingness to fully participate in the committee's activities. Standing Committees have between twelve and fifteen members; however, the President may determine the exact number of members on each committee. With the exception of the Conference Host Committee, members are appointed for three-year staggered terms. Due to the rotation of the annual conference, members of the Conference Host Committee are appointed for a one-year term. The President-elect, in consultation with the current committee chair, can remove a member from next year's committee for lack of participation. The President can remove committee members for any reason. Vacancies for unexpired terms are appointed by the President.

Standing Committees may meet in person or via conference calls. Standing Committees function more effectively with in person meetings; therefore, all Standing Committees are encouraged to have at least two in person meetings. The number and type of committee meetings will be determined by the respective Committee Chair. Committee actions or recommendations should reflect the consensus of their members or the majority of those present at a regularly scheduled meeting.

### **Terms**

While the fiscal year runs from July 1 to the following June 30 of each year, the Officers, Directors, Committee Chairs and committee member terms shall begin at installation during the annual business meeting and end at the subsequent annual business meeting for their period of service. With regard to terms of office, reference to "elections" in the Bylaws shall mean "date of installation."

## **Administration and Staffing**

The Officers may delegate certain duties and responsibilities to the FGFOA Executive Director. Additionally, Committee Chairs with Board of Director's approval may delegate certain duties and responsibilities to the FGFOA Executive Director. The FGFOA currently contracts with the Florida League of Cities, Inc. (the "League") in Tallahassee, Florida to provide staffing and office support. As an independent contractor, the League provides professional, meeting and planning, and administrative services under work plans approved by the FGFOA Board of Directors. The designation of the FGFOA's Executive Director is subject to the approval of the FGFOA Board of Directors.

## **FGFOA Membership**

### **Membership Categories and Dues**

FGFOA membership is available in one of five distinct categories: Active, Retiree, Associate, Student and Life Honorary. The FGFOA's fiscal year begins July 1 and ends the following June 30 of each year. Membership fees are due and payable by the first day of the fiscal year, July 1. Any individual renewing his membership will have a thirty-day grace period (beginning July 1) during which to pay his dues. After July 31, the member will be given a courtesy final notice but he will be dropped from the current membership roster and will lose all privileges associated with membership until membership is renewed. New members are welcome to join at any time during the year; however, membership fees will not be prorated. Each member is responsible for notifying the FGFOA's office of changes in employment status, address, phone number, and similar member data. Life Honorary Membership, awarded in accordance with Article XI of the FGFOA Constitution and Bylaws, does not require the payment of annual membership dues.

### **Membership Inquiries**

Members are encouraged to call upon the Officers, Directors, Committee Chairs and committee members on issues related to their specific responsibilities. Members of the Board are also available to provide general assistance and direct specific inquiries to the appropriate Officer, Director, Committee Chair, or staff person for additional assistance.

Through the FGFOA website ([www.fgfoa.org](http://www.fgfoa.org)) and the newsletter, the FGFOA will provide information to members on how to initiate inquiries and to whom. All members are encouraged to submit information of general interest to the Board of Directors or appropriate Standing Committees.

## **Local Chapter Organizations**

### **Eligibility for Recognition**

Twelve or more active members may petition the Board of Directors for recognition as a local chapter of the FGFOA. Applications for chapter status must be submitted to the Board of Directors for approval. The Board shall have the sole discretion in recognizing local chapters. Chapters are largely self-governed, but the local chapter's bylaws must be consistent with those of the FGFOA. Any Chapter by-law amendment must be presented to the Board of Directors for approval prior to the Chapter membership voting on such amendment. All officers and directors of the local chapter must be active FGFOA members. An associate member cannot be an officer of the local chapter. Only one chapter may exist in a single geographic area.

The chapter must notify the Secretary/Treasurer of its officers within thirty (30) days of their election. The Secretary/Treasurer will notify the Board of Directors of the election results. Local chapters are responsible for their own financial affairs, but the chapter must file an annual financial report with the FGFOA Secretary/Treasurer no later than August 15 of each year. Such financial statements shall be for the previous fiscal year. Chapters may provide CPE under the auspices of the FGFOA; however, the local chapters must comply with FGFOA's CPE reporting requirements.

### **Revocation of Chapter Status**

A local chapter's charter may be revoked with cause provided the local chapter has had an opportunity for a hearing before the Board. Revocation requires a two-thirds vote of the members of the Board of Directors. The Board's decision is final and shall cancel all rights, interests or privileges of the recognized chapter in regard to its affiliation with the FGFOA.

### **Support Services to Local Chapters**

The FGFOA will assist local chapters in various support functions by providing mailing lists and notices, announcing meetings in the State newsletter, and providing other general support services as requested.

## **Nomination and Election of Officers and Directors**

The Nominating Committee shall have at least one meeting prior to the initiation of the nomination process. The Nominating Committee shall have at least one meeting in person to review the candidates. The Immediate Past President shall serve as the chair of the Nominating Committee. Upon appointment, the Nominating Committee shall actively solicit prospective nominees. Nominations may be submitted by any active member; however, all nominees will be required to complete an application form provided by the Nominating Committee. The Nominating Committee members shall not be permitted to submit nominations. Application forms submitted by each nominee shall be provided to the members of the Nominating Committee who shall review each nominee's willingness to serve, eligibility and qualifications for holding office.

In considering prospective candidates, the Nominating Committee will review all available information and recommend eligible members who are considered to be best suited qualified to serve in the office of Secretary/Treasurer or as Directors regardless of race, gender or age. Information submitted to the Nominating Committee may include input from members and other individuals familiar with the nominee's contributions, service, abilities and character.

No person shall be placed on the ballot, or elected in the event of a write-in, who is from the same governmental entity as any other member continuing to serve as an officer or Board member. Any entity that is included as part of the reporting entity for a particular governmental entity for financial reporting purposes under GASB Statement No. 14 or any subsequently adopted standards related thereto (e.g., primary government, blended component units, discretely presented component units) will be considered part of the same governmental entity. (For example, for counties, the board of county commissioners and the various elected county constitutional officers are currently part of the same reporting entity for financial reporting purposes and would, therefore, be considered to be from the same governmental entity. Similarly, any utility authority, airport authority, community redevelopment agency, etc. that is included as part of a city's reporting entity for financial reporting purposes would be considered to be from the same governmental entity.)

In the event that a currently serving Board member changes jobs and is employed by a government of another current Board member, then the Board member who did not change employment will not be excluded from consideration as an eligible nominee for a Director or Officer position. The person who did change jobs will be excluded from consideration for nomination at the time his seat expires if that would result in two persons from the same government entity serving at the same time. If both seats expire at the same time, then the Nominating Committee will decide.

In the event that there are multiple candidates from the same governmental entity, individuals recommended by the Nominating Committee will take precedence, followed by nominations by petition, and then by write-in candidates. In order to be eligible to serve as an Officer, the candidate must have, at the time of installation of Officers and Directors, served three complete years as a Director. In addition, no active member may run for more than one position (Board member or Officer) during any election and no member of the Nominating Committee, with the exception of the President-elect, may be considered for an Officer or Director position.

In order to be considered as a candidate for Director, individuals must have met all the following minimum criteria:

- Maintained active membership in the FGFOA for at least three years
- Served or be serving as (1) chair of an FGFOA Standing Committee or (2) as an officer of a recognized local FGFOA chapter
- Actively served at least two years on an FGFOA Standing Committee or Ad hoc Committee.
- Certified that he has not been convicted of a felony in the last ten years

Additionally, in order to be considered as a candidate for Secretary/Treasurer, individuals must be actively involved and have demonstrated leadership while serving as a Director.

In addition to the above criteria, the following guidelines, which are listed in their relative order of importance, are used by the Nominating Committee in making its recommendations:

**Contributions** – Consideration will be given to members based on their public and professional contributions. Public contributions include service to and participation in various public bodies and public interest groups (examples: FLC, NLC, NACO, FAC, etc.). Professional contributions include publishing, speaking, and committee and conference involvement in professional associations (examples: GFOA, FGFOA, AICPA, FICPA, ASPA, ICMA, etc.). Contributions on behalf of the FGFOA and any tenured service as a Board member will receive greater consideration.

**Professionalism** – Consideration will be given as to the professionalism of nominees who hold a CPA, CGFO, CPFO, or other similar business certification.

**Demonstrated Leadership** – Consideration will be given to the member's professional position with his employer, the level of work responsibility attained, and past or current service as an officer or committee chair of a professional, civic, fraternal, religious, or public interest group.

**Balanced and Diversified Representation** – Consideration will be given to nominees who provide a representative balance in the leadership of the FGFOA including such areas as the member's professional discipline and the member employer's governmental type, population size, and geographic location.

The Nominating Committee has the unilateral right to determine qualified nominees, and may reject any application. This unilateral right pertains to rejecting applications only. After evaluating potential nominees, the Nominating Committee shall recommend nominees best suited to serve as a Director and Secretary/Treasurer. These recommendations shall be listed on the ballot.

Pictures and biographical summaries of the nominees shall be posted on the FGFOA website. The committee shall provide for a notice of their recommendations to the membership through the newsletter or by separate mailing at least ninety (90) days prior to the annual business meeting. If this day falls on a holiday, Saturday or Sunday, the deadline will be the next business day.

The Nominating Committee shall provide an official election ballot indicating each office to be voted on by the membership and the name of all nominees listed below the respective office. Eligible candidates whose names have been placed on the ballot through the petition process shall be listed separately on the ballot. A biographical summary may be included on the ballot or provided separately. The Nominating Committee shall approve biographical summaries for each nominee to ensure conformity of content. A place for write-in candidates shall also be provided on the official ballot.

### **Petition for Candidacy**

Following the notice by the Nominating Committee to the membership, any eligible member who has not been recommended by the Nominating Committee through the nominating process may petition the Nominating Committee for purposes of placing his name on the ballot.

Any eligible member's name may be included on the ballot for the election of Officers and Directors provided a petition, signed by at least eight (8) active members from different governmental entities, has been delivered to the Chair of the Nominating Committee no later than seventy (70) calendar days prior to the annual business meeting. Such petition shall provide a brief biographical summary of the candidate in the manner prescribed by the Nominating Committee, which will be included on the ballot under the heading of "Nominations by Petition." The Nominating Committee shall determine the eligibility of any petition candidate to hold office for which the candidate's name has been submitted. The same minimum criteria used in the nomination process will be used to determine if the candidate is eligible to hold office. A petition candidate will be considered ineligible if he is from the same governmental entity as any other duly elected Officer or Director. If deadline for the receipt of petitions for candidacy should fall on a holiday, Saturday or Sunday, the deadline will be the next business day.

### **Write-in Candidacy**

Voting members may write-in a member name on the official ballot in the space provided. The Nominating Committee shall determine the eligibility of any write-in candidate to hold the office for which the candidate's name has been submitted. The same minimum criteria used in the nomination process will be used to determine if the candidate is eligible to hold office. A write in candidate will be considered ineligible if he is from the same governmental entity as any other duly elected Officer or Director.

### **Voting Procedure**

Ballots shall be distributed via mail no later than sixty (60) days prior to the annual business meeting to all individuals, who at that point in time are active members of the FGFOA. In order to assure the validity of the election process, all ballots shall be sequentially numbered for control purposes and randomly mixed prior to distribution. In order to assure secrecy of votes, there shall be no record maintained of assignment of ballots to members. Members desiring to vote shall mark their ballot pursuant to the instructions contained therein and return the ballots via mail or fax to the FGFOA administrative offices for tabulation. Ballots must be returned no later than thirty (30) days prior to the annual business meeting. If either of the balloting deadlines falls on a holiday, Saturday or Sunday, the deadline will be the next business day. No ballots received after that time shall be accepted. If on line voting is available, these same dates shall be applicable.

### **Election Canvassing Board**

The Election Canvassing Board is to be comprised of the Executive Director and two active members of the FGFOA, who will be appointed by the President and who are not members of the Nominating Committee. The Executive Director will be responsible for monitoring the online voting process and securing the ballots as they are received into the administrative offices. The Executive Director is responsible for announcing the election results by notifying only the Immediate Past President of the results of the

election, who will announce the results at the annual business meeting. If necessary by dispute of the online voting system, the Election Canvassing Board will be responsible for auditing the records of the online vote. The candidates receiving the highest number of votes, consistent with the number of vacancies being filled, will be declared the winner. The Election Canvassing Board may disqualify a ballot if: (1) it is received after the noticed submission deadline, (2) the Election Canvassing Board determines that a ballot was voted by someone other than an eligible member, or (3) the ballot is illegible or improperly completed so as to be unable to accurately determine the voter's intent. A validation of the election results will occur when a candidate loses by less than one percent of the total number of the votes cast. Unsuccessful nominees may not request a recount. A tie will be resolved by a coin toss.

### **Installation of Officers and Board Members**

The newly elected officers and Board members will be installed at the annual business meeting and shall take office immediately following the installation of Officers and Directors.

## **Amendment of the FGFOA Bylaws**

### **Development of a Bylaw Amendment and Placement on Referendum**

An amendment to the Bylaws of the FGFOA may be placed on referendum only by a majority vote of the Board of Directors. When drafted, the amendment shall show all Bylaw changes in add-delete format as well as amended format, and shall contain an effective date.

### **Notice to Members, Development of Position Paper**

No later than sixty (60) days prior to the distribution of the ballots, a copy of all Bylaw amendments approved for referendum by majority vote of the Board shall be mailed to all active members, along with a solicitation of written comments by the membership. No later than thirty (30) days prior to the distribution of the ballots, any active member may make written comment to the Board on his position as related to the proposed Bylaw amendment. The Immediate Past President, as Bylaw Committee Chair, shall receive all comments so submitted by the membership and shall incorporate such comments into an unbiased position paper. The Immediate Past President may edit and consolidate comments for purposes of brevity and clarity; however, all positions represented by the membership shall be included in such position paper. The position paper and Bylaw amendments shall be posted on the FGFOA website.

### **Referendum Process**

The referendum ballots process shall be the same as the voting procedures for election of Officers and Directors.

### **Referendum Canvassing Board**

The members of the Election Canvassing Board shall serve as the Referendum Canvassing Board for purposes of conducting the referendum on a Bylaw amendment and all duties, requirements, and responsibilities of the Election Canvassing Board shall apply to the referendum canvassing process.