



AGA

NORTHERN UTAH CHAPTER

Board Member

Policy & Procedure Manual



Northern Utah Chapter
Association of Government Accountants

Chapter Officers and Directors Procedures

NUAGA President

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 President shall also serve as the Immediate Past President the following year. The President is the chair of the Chapter Executive Committee (CEC). They attend and preside at the monthly CEC meetings and all other meetings when called.

Duties of the President include the following:

- After the Chapter has established goals and budgets, submit a Chapter strategic plan to the National AGA.
- Preside at all Chapter Executive Committee meetings (CEC-Chapter Board meetings) or other meetings as necessary. If the President is not able to attend, the officer to preside is selected in the following order: President-Elect, Immediate Past President, Secretary, and Treasurer
- Prepare agenda prior to monthly CEC meetings. Request input from other Board Members.
- Appoint committee and task force chairs. Consult with the President-Elect.
- Preside at all NUAGA sponsored conferences.
- Write the President's message for the monthly NUAGA newsletter.
- Review the NUAGA newsletter prior to release.
- Forward all AGA national correspondence to the appropriate NUAGA Director. Keep NUAGA Directors informed of AGA national happenings, deadlines, etc.
- Coordinate and assign responsibilities to NUAGA Directors as necessary.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent President.

Updated May 2004



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NUAGA President-Elect

The President-Elect is a one-year term elected each year. The President-Elect shall serve as the President the following year and the Immediate Past President the third year. The President-Elect serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

Duties of the President-Elect include the following:

- Conducts meetings in absence of the President.
- Assists the President as necessary.
- Assists the Treasurer collecting receipts and greeting members at the monthly luncheon.
- Serves as chair of the Nominating Committee.
- After election of new board members, complete the Chapter officer Directory in April and send to the National AGA.
- Coordinate any proposed change in the Chapter's Bylaws and the Policies and Procedures. Submit proposed changes to the Chapter's Bylaws and Procedures Committee.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent President-elect.

Updated May 2004



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NUAGA Immediate Past President

The Immediate Past President serves a one-year term the year following serving as President. The Immediate Past President serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

Duties of the Immediate Past President include:

- Serves as a member of the nominating committee
- Conducts meetings and educational events in the absence of the President and President-Elect
- Serves on various committees as needed, including the PDC committee
- Assists President when asked and/or needed

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Immediate Past President.

Updated May 2004



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NUAGA Secretary

The Secretary is a one-year term elected each year. The Secretary serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

The Secretary prepares minutes from all Chapter Executive Committee Board Meetings for publication in the newsletter. Other duties of the Secretary include:

- Serving as custodian of the Chapter Letterhead.
- Taking notes of all Chapter meetings and luncheon training speakers, which are published in the monthly newsletter.
- Writing member spotlights to be published in each newsletter.
- Request, in May of each year in preparation for the transition/planning meeting, each board member to update their procedures. Submit proposed changes, in writing, to the President-Elect, who will submit proposals to the Chapter's Bylaws and Procedures Committee for approval.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Secretary.

Updated May 2004



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NUAGA Treasurer

The Treasurer is a one-year term elected each year. The Treasurer serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

The Treasurer is the custodian of the Chapter funds and is responsible for Chapter financial records and reports. The Treasurer shall be familiar with internal control strengths and weaknesses and will implement internal controls as necessary.

Other duties of the Treasurer include:

- Assisting the President with preparation of the annual budget. Maintaining a listing of one-time billings.
- Ensuring the signature-authorization forms from the approved bank are signed by the designated Chapter officials.
- Cooperating with the person engaged to review the records of the Chapter. An annual review of the Chapter's books and records must be completed as soon as possible following the close of the fiscal year. A copy should be given to the Membership Director to send to the National Office by the established due date.
- Checking the post office box at least weekly, and distributing the mail to the appropriate CEC member.
- Promptly depositing all receipts of the Chapter in a bank account maintained in the name of the Chapter.
- Maintaining the insurance documentation for the Chapter. Paying the annual insurance payment with the President's approval.
- Presenting all bills for Chapter expenses to the President for approval.
- Disbursements from the account are to be made only on behalf of the Chapter.
- Reconcile bank account in a timely manner.
- Presenting a monthly financial report to the CEC.
- Sending the monthly financial report to the Communications Director for inclusion in the monthly newsletter and on the website.
- Recording fees for all chapter activities and paying any expenses in connection with these functions. Providing fee/expense information to the Education Director.
- Completing and mailing the necessary federal and state tax forms by the required due date. These forms should be completed after the review is complete. Retain a copy and send a copy to the Secretary to be included with the Chapter's official records.
- Maintaining tax-exempt status with the State of Utah. Completing and mailing the necessary forms by the required due date.
- Providing the appropriate CEC member with the sales tax exempt number as necessary. Requesting a sales tax refund as necessary.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Treasurer.

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NUAGA TREASURER-STANDARD INTERNAL CONTROLS

General

1. Maintain all Financial Records.
2. The authorized signature card is current and a copy is available for review.
3. Unused checks, and receipts prior to deposit, are kept in a safe place. Possibly in a locked box, desk, or cabinet.
4. All bank reconciliations are preformed timely. Have the reconciliation reviewed and signed by the chapter president.

Cash Receipting

5. Require the assistance of the President-elect with luncheon collections.
6. All checks/receipts are immediately endorsed or stamped "For Deposit Only".
7. Bank deposits are made within 3 days of collections.
8. Retain all deposit slips with supporting documentation (i.e., a listing of those attending luncheons, conferences, etc.

Cash Disbursements

9. Checks are never signed without full original documentation to support. Write the check number on the invoice or support documentation.
10. Checks are never blank or incomplete when signed
11. Advances given are always well documented and as soon as possible supporting receipts are attached.
12. Checks are signed by two authorized signers
13. Chapter obligations are paid promptly.
14. All disbursements are for purposes consistent with chapter by-laws.
15. All payments are approved in advance by the chapter president or an authorized designee.
16. Documentation for disbursements is complete and adequate.
17. Paid invoices show proper cancellation (invoices should be canceled as they are paid by marking the item "paid" and by recording the check number and the date in ink on the invoice.)
18. Paid invoices should be filed in numerical order by check number.
19. There are no missing blank checks. Void checks are to be defaced and retained.
20. Checks are issued in strict numerical order.
21. Investigate all outstanding checks.



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NUAGA Historian

The Historian is a two-year term elected in the odd number years. The Historian serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

The Historian maintains a record of Chapter events as they occur, for reference, research, and historical purposes. Specific duties include:

- Maintaining a diary of monthly chapter meetings, NUAGA Board meetings, key Chapter events including educational seminars and conferences hosted by the Chapter, and community service projects as recorded in the monthly newsletters.
- Maintaining a list of Chapter Officers and positions held in sufficient detail to include the time period served and the agency for which the officer worked.
- Maintaining a record of awards earned and awarded to the Chapter.
- Presenting information regarding the Chapter's History to the membership periodically through the newsletter, website or presentation.
- Taking pictures at events, and being the custodian of the Chapter-owned camera.
- Preparing an Annual History Report. A copy of the report should be included in the newsletter and sent to the national office by the established due date.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Historian.

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NUAGA Membership Director

The Membership director is a two-year term elected in the odd number years. The Membership director serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

Duties include being responsible for managing the Chapter Recognition Program administered by the National Office. Specific duties include:

- Preparing and submitting quarterly Chapter Recognition Reports to the National Office via the national website by established due dates.
- Reporting the accumulated Chapter Recognition Points to the CEC on a quarterly basis and for inclusion in one of the monthly newsletters and on the website.
- Reminding the appropriate member of the CEC when documents are due at the National Office.

The Director of Membership is also responsible for attracting members to the Chapter and maintaining the active interest of current members. Specific duties include:

- Maintaining up-to-date records of the names and addresses of all Chapter members, including CGFM Status. Provide listing to other board members as needed.
- Analyzing the Chapter's membership mix to determine areas that are not represented, and defining a recruitment process to attract those professionals to AGA.
- One month after the annual renewal deadline of March 31, prepare a listing for the next CEC Meeting of those members that did not renew their membership. Define a process to attract membership renewal.
- Reviewing registration rosters from recent Chapter events to identify participating nonmembers, and follow-up with these potential members.
- Maintaining records of the Chapter's membership goals as defined by the National Office, and keeping the CEC apprised of the status of these goals.
- Serving as the Chapter Membership Director and exchanging information with the Regional Membership Coordinator, RVP and National Membership Coordinator.
- Preparing new member profiles and other membership information for inclusion in the monthly newsletter and on the website.
- Contact local colleges and universities regarding opportunities to address students in relevant degree programs. This might involve:
 - addressing a group of interested students, addressing a class of students, briefing faculty, suggesting adjunct professors to teach government accounting or finance courses, briefing accounting advisory committees, and support individuals in attaining the CGFM by establishing the following: study groups, a mentoring program, a lending library based on the reading list for CGFM, and scholarship awards program.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Membership Director.



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NUAGA Community Service Director

The Community Service Director is a two-year term elected in the even number years. The Community Service director serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

The Community Service Director is responsible for the Chapter's community service activities, which include the following:

- Develops an annual written Community Service Plan outlining the events to be conducted during the year. Consider community service events/programs sponsored by the national AGA. The plan is approved by the CEC.
- Plans community service events to obtain the yearly maximum credits in the Chapter Recognition Program community service category.
- Conducts activities that benefit the community such as fundraisers, food drives/soup kitchens, Toys for Tots, walkathons, etc.
- Recruits individual members for participation in community service projects or activities.
- Publicizes community service events.
- Ensures all completed events are reported to the Chapter Recognition Program.
- Coordinates with Historian to ensure photographs are taken of each event.
- Authors articles for the newsletter and website, as appropriate.
- Evaluate the community service of the Chapter and consider nominating the Chapter for community service awards sponsored by the national AGA.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Community Service Director.

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NUAGA Meetings Director

The Meetings director is a two-year term elected in the even number years. The Meetings director serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

The Meetings Director is responsible for arranging location, lodging, meals, equipment and registration for Chapter activities, and specific duties include:

- Participates in sub-committees to work education events.
- With approval from the CEC or sub-committee, arrange for location and space needed for conferences or other Chapter sponsored activities.
- With approval from the CEC or sub-committee, arrange for meals and refreshments for a conference or other Chapter sponsored activities.
- With approval from the CEC or sub-committee, arrange for lodging and equipment for a conference or other Chapter sponsored activities.
- Negotiates contracts or renews contracts with approval of the CEC or sub-committee as necessary. Retain signed contracts.
- Coordinates with Education director the layout/equipment/setup of facility for Chapter sponsored activities.
- Coordinates with Program director the audiovisual needs of speakers for Chapter sponsored activities.
- Maintains a listing of Chapter sponsored events that include, the name of caterer, name of facility, and evaluation of the caterer and facility.
- Coordinates the registration for chapter events to include maintaining the RSVP list for luncheons, forwarding it to the Treasurer, and creating the sign-in list at registration.
- Forwards the menus to the Communication/Newsletter Director for inclusion in the monthly newsletter.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Meetings Director.

Updated May 2004



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NUAGA Programs Director

The Programs director is a two-year term elected in the even number years. The Programs director serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

The Programs Director is responsible for deciding the topics for Chapter meetings, and specific duties include:

MONTHLY MEETINGS

- Arranging speakers and their required audio-visual equipment needs for the monthly membership meetings and CEC Board Meetings. (This may include arranging for tables, screens, projectors, and required electrical cords).
- Preparing and submitting a tentative schedule of monthly membership meetings and speakers to the CEC for approval. The approved schedule should be given to the President to be sent to the National Office by the established due date.
- Arranging adequate accommodations for speakers and guests. When notified of a request for interpreters, as authorized by the CEC, make arrangements with Interwest (801)-224-7683.
- Securing biographical data from speakers.
- Introducing speakers at the Chapter meetings.
- Sending a letter of appreciation to each speaker.
- Preparation of the monthly dinner certificate drawing.
- Acquisition of dinner certificates for both speakers and participants.
- Preparation and distribution of the monthly CPE form and participant evaluation forms.
- Reserving a luncheon table for the President, speakers and guests (and Programs Director).
- Retain a listing, by year, of prior luncheon speakers and topics.
- Work with Education Director to maintain required documentation for CPE: sign in sheet, participants signed CPE/evaluation forms, speaker bio/credentials, speaker notes (taken by Secretary), and other items.

CONFERENCES

- Acquisition of gift certificates and door prizes for NUAGA sponsored conferences.
- Assisting speakers with audio-visual equipment needs for NUAGA sponsored conferences.
- Preparing CPE forms and evaluation forms for NUAGA sponsored conferences.

ADDITIONAL DUTIES

- Stay current with CPA or other licensing acts and rules.
- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Programs Director.

Updated May 2004



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Education Director

NUAGA Education Director

The Education director serves a two-year term elected in the odd number years. The Education director serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

Objectives:

The objective of the education director is to identify and organize quality educational events to provide professional development for the benefit of members and other participants. The director also functions as the CGFM Coordinator, serving as a leader in promoting the CGFM credential to members and nonmembers, supporting individuals striving to attain the CGFM, and answering questions raised by current and potential CGFMs.

Training:

The primary responsibility of the director is for the planning and development of a quality technical program for planned Professional Development Conferences (PDC), Symposiums, and periodic Rocky Mountain Regional PDC. Also plans and develops other quality educational programs to ensure achievement of goals established in the Chapter Recognition Program. Training is planned and presented to the CEC one year in advance of the event or at the CEC planning meeting held at the beginning of each year. Some of the functions are:

- Works with the CEC Board to establish budgets for conferences
- Develops sub-committees to work education events. At a minimum, sub-committees should include President and/or President-elect and/or Past President, Programs Director, Meetings Director, and Communications Director. In addition NUAGA members should be encouraged to serve on committees.
- Ensures the technical programs are responsive to the needs of governmental financial management policy makers and leaders.
- Determines the educational needs of Chapter members through questionnaires, evaluations forms, polls, speaking with members, etc.
- Maintains a resource list of speakers and topics to draw from.
- Provide information to Communications Director to assist in promoting the Chapter conferences to membership and/or public.
- Maintains a supply of seminar information, handouts to attendees, etc.
- Submits a copy of educational events attendance records to the Secretary.
- Coordinates with Meeting Director for location and space needed for conferences.
- Coordinate conference dates by checking program calendar for holidays, state events, other events, etc.
- Arranges for and contracts, if necessary, the speakers for the conference.
- Coordinates with the Meetings Director for meals and refreshments during the conference.
- Coordinates registration materials (name tags, enrollee list, payments/invoicing, handouts, etc.)
- Creates agenda for early notification in newsletter, on website and separate mailing for registrations.
- Coordinate any equipment needed for speakers at the conference with the Programs Director (microphone, overhead projector, computers, etc.)
- Coordinate speaker gifts (and any other gifts) with the Programs Director.
- Secures introduction of speakers and writes summary articles for the newsletter.
- Secures room monitors.
- Reconciles conference revenues and expenses with Treasurer. Reconciles budgets costs/revenues to actual. Prepares actual cost/revenue report to present at the next CEC Board Meeting.
- Should be familiar with the general requirements for Continuing Professional Education, options for attaining waivers, and points of contact on the National Staff.
- Retain required documentation for CPE: Sign in sheet, participants signed CPE/evaluation forms, speaker bio/credentials, luncheon notes (taken by Secretary), and other items.



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Education Director (cont'd.)

Regional/National:

- Sends notification of chapter educational events to Regional Vice President, and Regional Education coordinator.
- Coordinates educational events information with Regional Education Coordinator.
- Solicits ideas from the Regional Educational Coordinator.
- Serves as the Chapter Education Coordinator and exchanges information with the Regional Education Coordinator, RVP and the National Education Coordinator.
- Exchanges information with the Regional CGFM Coordinator, RVP, and the National CGFM Coordinator.
- Supports and implements National's efforts to advance awareness, knowledge and value of the CGFM designation at all levels of government.

CGFM:

- Answers questions raised by current or potential CGFMs.
- With the assistance of the Membership Director, tracks members' CGFM status.
- Promotes the CGFM credential, by establishing annual goals. Examples include:
 - Exams taken by Chapter members, briefing on the CGFM program, publicity for the CGFM program, sponsor a social function for members and nonmembers
 - Encourages local or state governments to offer pay incentives for those attaining the CGFM and/or reimbursement for the costs of exams.
 - Identifies key government officials, in the Chapter area, who can help promote the CGFM designation.
 - Sends informational letters to all key government officials regarding the benefits of AGA membership and the CGFM designation.
- Provides assistance to the Webmaster on updating and/or maintaining CGFM information on the website.
- Recognizes new CGFMs in the newsletter and on the website.
- Provides the newsletter and website with monthly CGFM articles, applications, and advertisements.
- Should be open to collaboration with local Chapters of other certification programs on promoting certification in general.

Outreach:

- In coordination with the Membership Director, contact local colleges and universities regarding opportunities to address students in relevant degree programs. This might involve: addressing a group of interested students, addressing a class of students, briefing faculty, suggesting adjunct professors to teach government accounting or finance courses, briefing accounting advisory committees, and support individuals in attaining the CGFM by establishing the following: study groups, a mentoring program, a lending library based on the reading list for CGFM, and scholarship awards program.
- Sends notification of Chapter educational events to other organizations and the general public.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Education Director.



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NUAGA Communications Director

The Communications director is a two-year term elected in the odd number years. The Communications director serves on the Chapter Executive Committee (CEC). They attend monthly CEC meetings and other meetings when called.

There are two areas of responsibility:

- Publishing newsletters and notices
- Website

Newsletter:

NUAGA publishes a monthly newsletter. This is important to encourage participation in monthly lunches and period conferences/training as well as being informative and of assistance to members and other readers.

- Obtaining articles to be featured in the newsletter.
 - Use information from National received by email, which has many current items and information about membership and CGFM.
 - There are consultants that publish helpful and informative articles that are free to use as long as you include their tag line information.
- Including a President's message, Board meeting minutes, Treasurer's report, Chapter Recognition Points, and the date, time, and speaker for the next Chapter meeting in each newsletter.
- When possible include spot light articles or profiles of members. The secretary provides these.
- Authoring articles for the newsletter, as appropriate.
- Visiting the National site for "News from National" page content.
- The newsletter should be reviewed and approved by the president or other designee.
- Maintain an email address book of those wishing to receive the newsletter.
- Make the newsletter for distribution in a PDF format for reduction in file size and universal platform.

Website:

The Website is currently contracted to King Secure. The owner is Dale Dansie @ ddansie@kingsecure.com, (801)-647-0071.

- Email copy of newsletter in pdf format for posting on Website.
- Email information for the monthly lunch meetings for posting on Website.
- Email pdf files for conferences and training for posting on Website.
- Check Website that items sent for posting are functional and all links are correct and working.
- Review Website for changes/improvements and bring before the CEC.
- Reviewing other websites for ideas for content and design.

Additional Duties:

- Serve on sub-committees and task forces as requested.
- Update procedures for procedure manual for subsequent Communications Director.

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