



Association of Government Accountants

Chapter Bylaws

Revised May 30, 2016

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**Association of Government Accountants
New Mexico Chapter**

The Association of Government Accountants – New Mexico Chapter was founded on June 11, 1962. This Chapter is part of the National Association of Government Accountants (AGA)

BYLAWS

Article I

NAME

The name of this organization is the Association of Government Accountants – New Mexico Chapter (hereinafter referred to as the “Chapter”). This Chapter is a part of the Association of Government Accountants (hereinafter referred to as the "the Association" or “AGA”.

Article II

ASSOCIATION PURPOSE and OBJECTIVES

SECTION 1. PURPOSE

PURPOSE: The purpose of the Chapter is to be a professional organization dedicated to the advancement of governmental 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 insure full and fair accountability for all public monies and by providing a variety of pro bono services throughout New Mexico.

SECTION 2: OBJECTIVES

The objective of the Chapter shall be consistent with those of the Association.

- 1) Primarily to instruct, train and inform government financial professionals in the fields 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.
- 2) To encourage and provide educational events for the interchange of ideas among financial managers in the government services and among government and non-government financial managers;

- 3) 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;
- 4) To bring together professional financial managers in the government and the community for educational and other constructive endeavors;
- 5) To promote the observance of professional standards and ethics in the accomplishment of government financial management activities; and
- 6) 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

In order to foster the highest professional standards and behavior, and exemplary service to all levels of 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. CATEGORIES

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, Corporate Members and Group Members, and as such are voting members of the Chapter.

Full Government Members

This class of membership requires three or more years of government experience acceptable to the Membership Committee, involving 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 of government who are engaged in educational or private sector activities having the same objectives as the Association, or who have made a contribution toward the improvement of government financial management.

Private Sectors Members

This class 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.

Early Career Members

This class of membership is available to individuals whose experience does not meet the quantitative (i.e., 3 or more years) and/or qualitative requirements for full membership.

Student Members

This class of membership is available 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.

Retired Members

This class of membership is available to individuals who have retired from and are no longer working in the government financial management community.

Lifetime Members

This class of membership is to be designated at the discretion of the National Association of Government Accountant's National Executive Committee to recognize a member's distinguished service to the National Association of Government Accountants over a sustained period of time.

Honorary Members

This class of membership is to be designated at the discretion of the National Association of Government Accountant's National Executive Committee to recognize distinguished service to the National Association of Government Accountants 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.

Corporate Members

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

SECTION 2. DUTIES OF MEMBERS

It is the duty and responsibility of members to:

- 1) Endorse the purpose and objectives of the Chapter and of the Association;
- 2) Uphold and be guided in their professional conduct by the Chapter's and the Association's Code of Ethics; and
- 3) Cooperate with the appropriate authority in any investigation of the violations of the Code of Ethics.

SECTION 3. REMOVAL OF CHAPTER OFFICERS AND CHAPTER DIRECTORS

- 1) Disciplining of members is performed by the Chapter and/or Association under the terms of these Bylaws and as provided in the Chapter's or Association's Code of Ethics.
- 2) A member who has been appropriately invoiced and who fails to pay his or her membership for a period of two months after the due date shall be suspended automatically as a member of the Chapter and Association. Suspended members who continue to fail to pay their

membership dues shall be removed automatically from the rolls of the Association, and in turn by the Chapter, four (4) months after the suspension date.

- 3) Membership in the Chapter and Association may be suspended by the Association's National Executive Committee as provided in the Association's Policies and Procedures.
- 4) The Chapter Executive Committee (CEC) can sanction members for violations of the Chapter's Bylaws and Policies and Procedures. The CEC may refer the findings of the determination to the Association for appropriate action.

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SECTION 5. 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 6. REINSTATEMENT

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

SECTION 7. COMMUNICATIONS

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

SECTION 8. VOTING MEMBERS AND NON-VOTING MEMBERS

Voting members are those individuals who have the authority to vote on certain matters and have met their duties and responsibilities in this Article IV, Section 2. Ex-officio members may serve on a Board or Committee in a non-voting capacity and do not have the authority to vote as a member of the Board or Committee.

Article V

MEETING 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 designated by the Chapter President. Special membership meetings may be called by members having at least twenty (20) percent of the votes entitled to be cast at such meeting.

SECTION 2. NOTICE OF MEETINGS

Notice of each general membership meeting of the Chapter must be communicated to each member of the Chapter not less than thirty (30) days but not more than fifty (50) days prior to the meeting. Notice of a special membership meeting must be communicated to each member of the Chapter at least three (3) days before the date of the meeting.

SECTION 3. CONDUCTING MEETINGS

Annual and special membership meetings can be held at a geographic location or by means of the Internet or other electronic communications technology in a fashion pursuant to which the members have the opportunity to substantially read or hear the proceedings concurrently with their occurrence, vote on matters submitted to the members, pose questions and make comments.

SECTION 4. QUORUM

Twenty (20) percent of the voting members or 25 members, whichever is less, shall constitute a quorum for the transaction of official business presented at any Chapter meeting of the membership.

SECTION 5. VOTING RIGHTS

Each chapter member, through the member's right to vote on chapter matters, has the right to vote on selecting the Chapter President who represents the chapter on the National Board of Directors.

Article VI

CHAPTER GOVERNANCE

SECTION 1. CHAPTER EXECUTIVE COMMITTEE (CEC)

The governing body of the Chapter shall be the CEC which may consist of the following members:

- Chapter President (Chair of the CEC)
- Chapter President-Elect (Vice-Chair of the CEC)
- Immediate Past Chapter President
- Chapter Vice President
- Chapter Secretary
- Chapter Treasurer
- Chapter Committee Chairs

If the Chapter President is absent from the CEC meeting, the officer to preside shall be determined in the following succession: Chapter President-Elect, Immediate Past Chapter President, Secretary or Treasurer.

CEC Meetings

Meetings of the CEC are strongly recommended to be held at least monthly on such date and at such time and manner as may be designated by the Chapter President.

CEC Quorum and Voting Action

- 1) A quorum for a CEC meeting shall be four (4) CEC members.
- 2) Matters requiring a vote by the CEC shall be approved by the majority of the voting CEC members present for which a quorum is present.
- 3) 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. Any vote taken in this manner that is not unanimous must be resubmitted to the CEC as its next meeting for ratification.

Unless precluded by other sections of the Bylaws and without limitations regarding other matters, the CEC shall have responsibly for the following matters, based on voting as prescribed in this Article:

- 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.
- 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

The Chapter Officers of the Chapter shall be the Chapter President, the Chapter President-Elect, the Immediate Past President, the Vice President, the Secretary and the Treasurer.

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.

Terms of Office

The President, President-Elect and Vice President may serve for a term of one (1) year. The Secretary and Treasurer may serve for a term of two (2) years, providing they win the majority vote each year of the term.

Officers and members of the committees shall be appointed for one (1) year. Appointments may be renewed at the option of the Chapter Executive Committee and the agreement of the members.

SECTION 2. CHAPTER COMMITTEE CHAIRS

The Chapter Committee Chairs may include at least the following positions

- Education Chair
- Certification Chair (CGFM)
- Communication Chair (Newsletter/webmaster)
- Membership Chair
- Community Services Chair
- Accountability Chair
- Early Career Chair

The President shall appoint the Committee Chairs. For projects outside the scope of the permanent committees, the CEC may establish task forces to assist in carrying out the programs and operations of the Chapter. Their existence shall be recognized by the CEC for the duration of the project as defined by the CEC.

SECTION 3. DUTIES OF CHAPTER CHAIRS

- 1) Each Chapter Chair plans and carries out arrangements for all Chapter activities as scheduled by the CEC.
- 2) Chairs may be split between individuals. However, only one of the individuals serving as chair can serve on the CEC at any one time.
- 3) The responsibilities of Chapter Officers, CEC and/or Chairs are set forth in the AGA's Leadership Handbook for National, Regional, and Chapter Leaders.

- 4) These individuals are expected to perform those duties. The Chapter Executive Committee may remove and Chapter Officer, CEC Member and/or Committee Chair by a majority vote, if the applicable individual is not meeting the stated responsibilities.

SECTION 4. REMOVAL OF CHAPTER OFFICERS AND/OR COMMITTEE CHAIRS

The responsibilities of Chapter Officers and/or Chairs 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 are not meeting the stated responsibilities.

Article VIII

NOMINATION, ELECTION AND FILLING VACANCIES FOR OFFICERS AND DIRECTORS

SECTION 1. NOMINATIONS

- 1) The CEC Committee shall select from the names it receives from the membership at least one candidate for the office of President Elect, Vice President, Secretary, and Treasurer not later than April 1 of each year. All nominees must indicate their willingness to serve if elected.
- 2) The President-Elect must be a CGFM in active status or be CGFM eligible and received a letter of eligibility from the AGA Office of Professional Certification.
- 3) Any Chapter member may submit an independent nomination for open CEC positions. Such nominations must reflect the willingness of the individual to serve and be filed with the CEC.
- 4) To be eligible for office in the Chapter, a member must be a full member in good standing.
- 5) The CEC shall ensure that the professional background of the President-Elect, Vice-President, Treasurer, Secretary, and Chairs commensurate with the duties of these positions.

SECTION 2. CAMPAIGNING

Campaigning by candidates for elective office is not permitted.

SECTION 3. BALLOTING

- 1) Only the President-Elect, Vice-President, Treasurer, and Secretary are elected positions. (The President-Elect becomes the President, and the President becomes the Immediate Past President in subsequent years).
- 2) Balloting will be needed if there are two or more individuals desiring the same position. Ballots will be distributed either electronically and/or in paper. The results will be tabulated by the CEC. The new office(s) assume their positions on June 1. Where there is no contest for an elective office, the President shall certify the election without ballot.

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 15. When there is not a contest for an elective office, the Chair of Bylaws and Procedures Committee shall certify the election to the Chapter President without ballot.

SECTION 5. FILLING OF VACANCIES

In the event of a vacancy occurring in the offices of the President, the President Elect will succeed. In the event of a vacancy in the office of the President Elect, the office will remain vacant until the CEC shall convene and select an individual for the position. In the case of a vacancy in any other officer position, the President shall make an appointment to fill the vacancy and the appointment shall be ratified by the CEC.

Article IX

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 March of each year.

SECTION 2. MEMBERSHIP AND RECOGNITION YEAR

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

Article X

FINANCIAL RESPONSIBILITIES

SECTION 1. AUTHORITY

The Chapter Executive Committee shall have authority to prescribe such procedures as it deems appropriate to assure adequate budgetary and financial controls for the Chapter.

SECTION 2. BUDGET

Approval of the budget by the Chapter Executive Committee shall constitute authority for the responsible officials of the Chapter to obligate funds as provided in the budget. However, no commitment shall be made that will cause the pertinent category of expense in the budget to be exceeded by more than 10 percent (10%), unless this expense has the advance approval of the Chapter Executive Committee.

SECTION 3. Examination of Financial Records

- 1) The Treasurer shall reconcile the bank statement on a monthly basis and submit to the CEC for review.
- 2) The Treasurer shall complete the annual 990 Tax Return and submit to the CEC by July 30 for review.
- 3) The Treasurer shall prepare annual financial statements at the close of the fiscal year.
- 4) The Chapter will include the annual financial statements in the Citizen Centric Report (CCR) that is available to the membership.

Article XI

DUES

SECTION 1. DUES

- 1) 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. (See Article VI, Section 1 (d)(3)).
- 2) 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.
- 3) 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 waived for each fiscal year in which the tour occurs without any loss of rights and privileges to which the member was entitled prior to entering the military services.

Article XII

DISSOLUTION

In the event of liquidation, dissolution or winding up of the business and affairs of the Chapter, whether voluntary or involuntary or by operation of law, the Chapter Executive Committee shall, after paying or making provisions for payment of all liabilities of the Chapter, dispose of all assets exclusively for the purpose of the Chapter or to such Association or organization as shall at the time qualify as exempt under Section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding provisions of any future Internal Revenue Law), in such manner as the Chapter Executive Committee shall determine. Any assets not so distributed shall be disposed of by the United States District Court for the Santa Fe, New Mexico exclusively for such purposes or to such corporations or organizations as said court shall determine are organized and operated solely for public purpose.

Article XIII

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 XIV

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 in these Bylaws and the Policies and Procedures of the Chapter shall be submitted in the following manner:

- 1) By proposal, in writing, to the President-Elect, or President if the President-Elect position is vacant, from any Chapter Committee or the AGA National Office.

- 2) An affirmative vote by two-thirds (2/3) of those Chapter members present and voting is required for approval. After ratification, the modification to the Chapter bylaws shall be provided to the AGA National Office.

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 a vote. An affirmative vote by two-thirds of those Chapter members present and voting is required for approval. After ratification by the chapter membership the amendments to the chapter bylaws should be provided to the AGA National Office. Modifications to the Policy and Procedures Manual shall become effective upon approval by a majority of the CEC.

Article XV

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

- 1) The Chapter may indemnify any current or former director, current or former officer, or any Chapter member who may have served at AGA's request as a director or officer of another Corporation, against expenses actually and necessarily incurred by him or her in connection with the defense of any action, suit, or proceeding in which he or she is made a party by reason of being or having been such director or officer, *if such person acted in a manner required by the law of the Chapter's state of incorporation in order to be eligible for indemnification.*
- 2) 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 written affirmation of his or her good faith belief that he or she has met the relevant standard of conduct for indemnification and a written commitment to repay any funds advanced if it is ultimately determined by a court of law or AGA's Ethics Committee that the individual has not met the relevant standard of conduct.

- 3) 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.
- 4) 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.