

# Government Finance Officers Association of Texas

Administrative Guidelines

Approved January 2014

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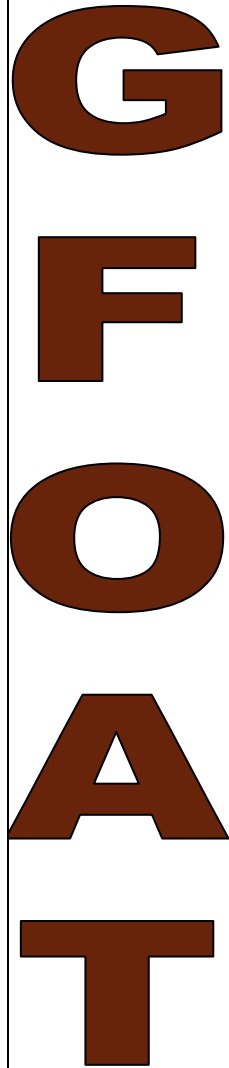
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## **I. MISSION**

The mission of the Government Finance Officers Association of Texas is to enhance the quality of local government finance by supporting finance professionals & promoting fiscal stewardship.

The Government Finance Officers Association of Texas (GFOAT) is a professional association whose objectives are the promotion of the professional practice of municipal financial management through sponsorship of educational opportunities for its members. The GFOAT seeks to represent its membership by active study of the problems of financial management and the encouragement of high professional standards. Although not formally affiliated with the Government Finance Officers Association of the United States and Canada, GFOAT shares many of the goals of this international organization and seeks to extend the same educational and professional opportunities to its members on a state-wide level.

The GFOAT is affiliated with the Texas Municipal League (TML), an organization dedicated to excellence in all aspects of municipal management. The TML representative serves as the GFOAT's liaison with this organization. To be appointed TML representative, a member must have served as President of GFOAT within the past five years.

GFOAT sponsors or co-sponsors several educational meetings each year, including, but not limited to, the GFOAT Fall Conference, the Spring Institute held annually in Austin, and numerous regional seminars that are conducted by regional directors whose regions include large concentrations of finance officers.

## **II. CODE OF ETHICS**

Government Finance Officers Association of the United States and Canada is a professional organization of public officials united to enhance and promote the professional management of governmental financial resources by identifying, developing and advancing fiscal strategies, policies and practices for the public benefit.

To further these objectives, all government finance officers are enjoined to adhere to legal, moral and professional standards of conduct in the fulfillment of their professional responsibilities. Standards of professional conduct as set forth in this code are promulgated in order to enhance the performance of all persons engaged in public finance. I. Personal Standards | II. Responsibility as Public Officials | III. Professional Development | IV. Professional Integrity - Information | V. Professional Integrity - Relationships | VI. Conflict of Interest

### **I. Personal Standards**

Government finance officers shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust and confidence of governing officials, other public officials, employees, and of the public.

They shall devote their time, skills and energies to their office both independently and in cooperation with other professionals.

They shall abide by approved professional practices and recommended standards.

### **II. Responsibility as Public Officials**

Government finance officers shall recognize and be accountable for their responsibilities as officials in the public sector.

They shall be sensitive and responsive to the rights of the public and its changing needs. They shall strive to provide the highest quality of performance and counsel.

They shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.

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They shall uphold both the letter and the spirit of the constitution, legislation and regulations governing their actions and report violations of the law to the appropriate authorities.

### **III. Professional Development**

Government finance officers shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues, and for providing encouragement to those seeking to enter the field of government finance. Finance officers shall promote excellence in the public service.

### **IV. Professional Integrity - Information**

Government finance officers shall demonstrate professional integrity in the issuance and management of information.

They shall not knowingly sign, subscribe to, or permit the issuance of any statement or report which contains any misstatement or which omits any material fact.

They shall prepare and present statements and financial information pursuant to applicable law and generally accepted practices and guidelines.

They shall respect and protect privileged information to which they have accessed by virtue of their office.

They shall be sensitive and responsible to inquiries from the public and the media, within the framework of state or local government policy.

### **V. Professional Integrity - Relationships**

Government finance officers shall act with honor, integrity and virtue in all professional relationships. They shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Code of Ethics.

They shall not knowingly be a party to or condone any illegal or improper activity.

They shall respect the rights, responsibilities and integrity of their colleagues and other public officials with whom they work and associate.

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They shall manage all matters of personnel within the scope of their authority so that fairness and impartiality govern their decisions.

They shall promote equal employment opportunities, and in doing so, oppose any discrimination, harassment or other unfair practices.

**VI. Conflict of Interest**

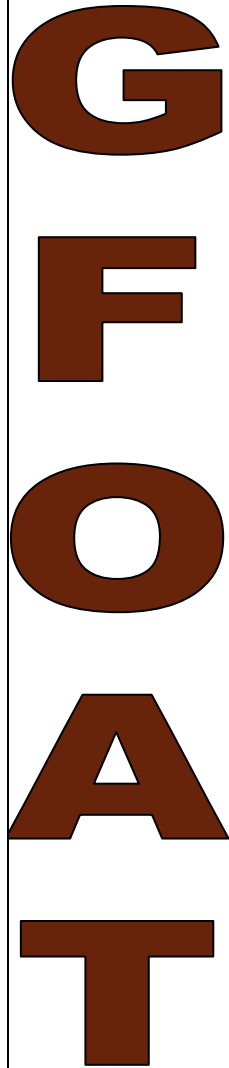
Government finance officers shall actively avoid the appearance of or the fact of conflicting interest.

They shall discharge their duties without favor and shall refrain from engaging in any outside matters of financial or personal interest incompatible with the impartial and objective performance of their duties.

They shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties.

They shall not use public property or resources for personal or political gain.





### **III. BY-LAWS**

#### **GFOAT Constitution and By-Laws**

##### **Article I - Name**

The name of this Association shall be the Government Finance Officers Association of Texas.

##### **Article II - Purpose**

The purpose of this Association shall be to promote the professional practice of government financial management including, but not limited to: accounting, budgeting, debt management, financial reporting, auditing, recruitment, treasury management, education, training, and other objectives of mutual interest to the members.

##### **Article III - Membership**

###### **Active**

Active membership may be held in the Association by any governmental official, whether elective or appointive, in a public jurisdiction of the Texas government, or subdivision thereof, provided the jurisdiction is eligible for membership in the Government Finance Officers Association of the United States and Canada.

###### **Associate**

Associate membership may be held in the Association by any other person not eligible for active membership, but who is interested in the principles and practice of governmental finance, and who subscribes to the purpose of the Association.

###### **Retiree**

A Retiree membership may be held in the Association by a person who was a member of GFOAT upon retiring from the profession and desires to maintain a relationship with the Association. A retiree membership will

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include recognition of the member in directories, the receipt of member communications and eligibility to serve on a committee. However, the Retiree member is not eligible to hold a GFOAT office or to Chair a committee.

## Faculty/Student

A faculty or student membership may be held in the Association by a person who is actively engaged and associated with a college or university in a program related to governmental finance. A faculty member must be a full-time instructor or professor in the field. A student may be either a full-time student in a related field or a part-time student who is not employed in the industry. Part-time students who are already working in a related field of public finance would qualify for the active or associate membership.

## Honorary

Upon recommendations by the Board of Directors, honorary membership may be bestowed by the active membership on any individual whose record of professional accomplishment in the public finance field make him/her an outstanding example for all finance officers, and whose contribution to the professional practice qualifies him/her for such recognition.

## Article IV - Dues

Annual dues to finance the functions of the Association shall be as determined by the Board of Directors and presented to the membership at a meeting for approval for the following year and shall continue until changed at a subsequent meeting. Dues are to become payable October 1 of each year and may be paid in advance in full to the Treasurer or designated contractor. Any member may be suspended from the Association for delinquency in payment of dues after six months.

## Article V - Officers

### *Elected Officers*

The elected officers of the Association shall include: President, President-Elect, Secretary, Treasurer, and Five Area Representatives. Terms of office for the President and President-elect shall be one year. The terms of office for the remaining elected officers shall be two years. The terms of office will coincide with the fiscal

year. Elected officers must hold an active membership in the Association and have been a member for a minimum of three years prior to nomination. No elected officer shall serve more than two consecutive terms in any one position.

*Qualification of Elected Officer*

A candidate for the office of President-elect must currently hold or have previously held an elected officer position in the Association for at least one full two year term. A candidate for the remaining offices must currently hold a position as member of a standing committee, as defined in Article VII: Committees.

The President-elect shall be elected every year and will advance the following year to the position of President.

The Secretary and three Area Representatives shall be elected every odd year. One Area Representative will be nominated from the membership of Regions 8 and 13 and will be known as the GFOAT North Representative. One Area Representative will be nominated from the membership of regions 7, 11, and 12 and will be known as the GFOAT South Representative. One Area Representative will be nominated from the membership of regions 2, 3, 4, 5 and 6 and will be known as the GFOAT West Representative.

The Treasurer and two Area Representatives shall be elected every even year. One Area Representative will be nominated from the membership of regions 9 and 10 and will be known as the Central Representative. One Area Representative will be nominated from the membership of regions 14, 15, 16. And will be known as the East Representative.

*Election Procedures*

Officer positions shall be filled by an election held at the Association’s annual Spring meeting. In instances when a spring conference is not held or when specially called by the board, the membership will be presented with a slate of officers and will vote via internet or direct mail.

At least three months prior to the election, the President of the Association shall appoint a nominating committee of at least five active members and notice of the appointment of the committee and the members thereof shall be published in membership communication of the Association as soon after the appointment as

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practical. One of the members shall be the immediate past president who shall act as chair of the committee. The remaining four members shall include two individuals who have served as a member of the Board of Directors and two individuals selected from the active membership of the Association.

The President shall serve as Advisor to the committee. The nominating committee shall name one qualified member from the active membership body as nominee for each of the positions to be filled and shall then notify the President of the nominees.

The election of the president-elect and each of the positions to be filled shall be at the Association's annual Spring meeting, or the internet or direct mail alternative when needed. The nominating committee chair shall present at the meeting a slate of candidates for the offices of president elect and positions to be filled. If not held at Spring meeting, the nominating committee chair shall present the slate of candidates to the general membership via the internet or direct mail in advance of the election deadline.

Additional nominations for the positions, except for the president-elect, may be made from the floor and voting shall be held for the positions. In the event of an internet or direct mail election, additional nominations can occur as write-in candidates and votes submitted on those candidates, providing they have filed with the executive director in accordance with established deadlines. The person receiving the largest number of votes cast for each position to be filled shall be declared elected. In case of tie vote, the office or position will be determined by lot. In the instance of electronic or direct mail voting, the vote will be tallied and ratified by the board at its next meeting or via phone or email conference.

### *Vacancy Among Elected Officers*

Should an elected officer other than President or President-elect resign their position or become inactive before their term of office is completed, the position will be filled by an individual eligible to serve as an officer by the next scheduled election, and will be appointed by a majority vote of the Board of Directors of the Association, to serve the unexpired term.

If the vacancy is for the position of President, the President-elect shall immediately succeed to the position of President and will serve as President for the remainder of their President-elect term as well as their normal President term and the position of President-elect shall remain vacant until the next regular election. If the

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vacancy is the President-elect, the offices of the President and President-elect will be filled at the next regular election.

Should both President and President-elect become vacant, the past President will serve as President until the next regular election.

### *Change in Membership Status Among Elected Officers*

Should an elected officer have a change in membership status which makes them ineligible to serve in an officer position, said officer shall have a grace period of ninety (90) days to re-obtain active membership status. If said officer fails to reestablish active membership status during the grace period, they shall be considered to have resigned their elected position and the section titled "Vacancy Among Elected Officers" shall apply. During the grace period, duties of the officer shall be performed by an individual appointed by a majority vote of the Board of Directors of the Association.

### *Duties of Officers*

The Secretary shall maintain minutes of all meetings and a current listing of members. The Treasurer shall maintain the financial records of the Association and make an annual report to the membership. If the functions of Secretary or Treasurer are performed by a contractor, the Secretary or Treasurer shall be responsible for oversight of the contractor. Duties of all other officers shall be determined by the President and outlined in a written form as administrative guidelines.

### *Appointed Officers*

The appointed officers of the Association shall include: the Texas Municipal League (TML) Board Representative, the Texas Municipal Retirement System (TMRS) Advisory Board representative, and Texas State Representative to the Government Finance Officers Association (National Representative).

### *Qualifications of Appointed Officers*

The positions of TML Board Representative, TMRS Advisory Board Representative, and National Representative shall be appointed by a majority vote of the Board of Directors of the Association, upon

recommendation by the President. Only active members employed by TML associated jurisdictions shall be considered for TML Board Representative. The term of the appointment shall be two years.

*Vacancy Among Appointed Officers*

Vacancies among appointed officers shall be filled by the same procedures used in their appointment. The TML Board Representative will be appointed in every odd year, and shall take office at the end of the TML Annual Conference. The National Representative will be appointed in every even year.

*Change in Membership Status Among Appointed Officers*

Should the National Representative or the TMRS Representative have a change in membership status which makes them ineligible to serve in an officer position, said officer shall have a grace period of ninety (90) days to re-obtain active membership status. If said officer fails to reestablish active membership status during the grace period, they shall be considered to have resigned their appointed position and the section titled "Vacancy Among Appointed Officers:" shall apply. During the grace period, duties of the officer shall be performed by an individual selected by the President.

*Regional Directors*

There may be at least one Regional Director for each of the regions designated by the Texas Municipal League. Each Regional Director will be selected by the members in that area. If lack of membership participation or geographic diversification within a region results in a region not having a Director, the Regional Director position for that region shall remain vacant until such time that conditions warrant the role of Regional Director. During any time span that a Regional Director position is vacant, members in that region can rely on their Board Area Representative for distribution of pertinent information.

*Executive Director*

The Board of Directors may appoint an Executive Director to assist the Board and Committees in the administrative, fiscal and leadership business of the Association. This position can either be an employee of the Association or be appointed in a contractual arrangement with the terms and compensation to be determined by the Board. The duties of the Executive Director can be defined by the Board; however, the constitutional duties

of the Board remain with the Board, and the Executive Director shall have powers only to the extent the Board has provided. The Board can terminate the function and duties of the Executive Director at any time and any contractual or employee agreement shall not bind the Board for more than thirty (30) days after the Board has voted to end the role of the Executive Director. The detailed roles and responsibilities of the Executive Director for board support, committee support or other administrative functions will be governed in written form through an executed contract and through detailed written administrative guidelines that may be changed by the Board and the Executive Director throughout the year.

**Article VI - Board of Directors**

There shall be a Board of Directors of the Association consisting of all elected officers and the Immediate Past President. A quorum shall consist of a majority of those members. The TML Board Representative, the National Representative, and the TMRS Representative shall serve as an ex officio and non-voting member of the Board of Directors.

It shall be the duty of the Board of Directors to transact the business of the Association, including arrangement of all meetings, as to time, place, and program. However, the Board of Directors may delegate their authority. The Board of Directors shall be responsible for reviewing the goals and objectives of each committee to ensure that they are in line with the general mission of the Association.

It is the intent of the organization that the Board of Directors shall make plans and actively promote educational activities for the membership, provide training opportunities, and, through the development of appropriate recognition programs, promote the professional development and education of the members.

**Article VII - Committees**

**Standing Committees**

The Association shall maintain eight standing committees for addressing various issues affecting the Association and making recommendations to the Board of Directors and the general membership. The standing committees are as follows:

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- CGFO Committee
- Scholarship, Fellowship, and Foundation Committee
- Legislative Committee
- Membership Committee
- Ethics Committee
- Conference Planning Committee
- Communications Committee
- Financial Reporting and Regulatory Response Committee

Each committee shall be chaired by one or more active members who shall be appointed by the President for a term of one year. Committee chairpersons may serve successive terms when confirmed by the President. Chairpersons shall be responsible for the development of the goals, objectives, work plan, and budget of their respective committees. Chairpersons shall be responsible for selecting the members of their respective committees and determining the committee's size.

Ad Hoc Committees

Nothing in this section is intended to prohibit the President from establishing ad hoc committees.

### **Article VIII - Meetings**

The Association shall hold at least one official meeting of the general membership each year as determined by the Board of Directors. In addition, the Association may hold such other meetings, including regional meetings during the year, as the President shall call, for the purpose of training or other business of the Association requiring official action of the membership. Special meetings of the Board of Directors may be called by the



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President for transacting official business on not less than ten (10) days notice to each of the Board members. At special meetings, only those matters specified in the call may be considered. Any and all directors may participate in a meeting of the Board of Directors by means of a conference telephone call or other means of communication by which all directors participating are able to hear each other at the same time. A written record shall be made of all actions taken. Reasonable expenses incurred by members of the Board of Directors and appointed officers while conducting official business of the Association will be reimbursed by the Association. The Board of Directors is responsible for defining rules and procedures for reimbursement of expenses, which will be outlined in written form in administrative guidelines.

Electronic voting of the board throughout the year will be allowed to provide more expeditious management of association affairs. The Executive Director and Secretary will track those events and responses and present to the Board for ratification at the next appropriate meeting so that the action can be entered into official minutes of the association.

## **Article IX - Budget**

The Budget for the Association shall be adopted by the Board of Directors no later than the last day of each fiscal year. The fiscal year begins July 1 and concludes June 30 of the following year.

Ad hoc budget amendments may be allowed throughout the year under the amounts and authorization procedures established in written administrative guidelines.

## **Article X - Amendments**

This Constitution and Bylaws may be amended at any regular or special membership meeting of the Association by a two-thirds vote of the active membership present provided that written notice that proposed amendments will be considered has been sent to all active members at least thirty (30) days before the meeting. The Constitution and Bylaws may also be changed by mail ballot or electronic voting, provided that such ballot shall be mailed to all active members and they be allowed thirty (30) days to respond by mail. When amendments to the constitution and by-laws have been approved by the membership, they will be submitted to the Texas Municipal League for ratification.

## **Article XI - Nonprofit**

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The Association shall be a nonprofit organization, and no part of its net earnings remaining after payment of its expenses shall inure to the benefit of any individual or member or organization to engage in an activity ordinarily carried on for profit.

**IV. CONTRACTS**

Per the by-laws of the association, the Board is authorized to contract with third parties regarding the efficient and effective administration of the organization.

- A. **TML**
- B. **Director of Resource Development**
- C. **CGFO Program Administrator**

**V. BOARD DUTIES**

All Board members are responsible for continued leadership of the organization throughout their term. This includes assisting with committee engagements, finding new talent for leadership, mentoring emerging leaders and staying active in on-going leadership of the organization. Personal interaction with committee chairs and members, as well as visible representation at meetings are essential to developing the talent and growth of the association.

**A. Past President**

Serves as voting member of Board to provide leadership continuity.

Serves on Executive Committee for purposes of evaluating the management contracts and other policy issues that arise.

Serves as Ex-Officio Chair of the Nominating Committee and presents motion of nominated slate to the membership at Spring Institute.

**B. President**

Serves as a voting Chair of all Board and membership meetings.

Appoints all Regional Committee Chairs, Co-Chairs, or Vice Chairs.

**C. President Elect**

Serves as Ex-Officio Chair of the Conference Planning Committee in conjunction with two other Co-Chairs who do not rotate except by appointment.

**D. Secretary**

Takes minutes of all official Board and membership meetings and submits those for approval at the subsequent board meeting.

Provides minutes to TML staff for record retention of official actions.

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**E. Treasurer**

Reviews monthly reports of association for anomalies or issues.

Provides leadership for budget deliberation as well as liaison for the audit report.

Provides board and membership reports at all official meetings.

**F. State Representatives**

The Five State Representatives – North, South, East, West, and Central – will be responsible for membership recruitment and retention. They will serve as a By-Laws committee to review the By-Laws every EVEN year and the Administrative Guidelines every ODD year to ensure timeliness and appropriateness.

**G. TML Representative**

Two-year term appointed by the Board, rotating in October at TML conference in odd years. Attends TML meetings on behalf of GFOAT.

**H. GFOA National Representative**

Two-year appointment to represent GFOAT at national GFOA conferences. Rotating each summer in even years in conjunction with fiscal year. Helps coordinate the use of volunteers to represent GFOA in the presentation of their budget and financial reporting awards to member jurisdictions.

**VI. COMMITTEE DUTIES**

All Committee Chairs, Co-Chairs, and Vice Chairs are responsible for the leadership, organization, and direction of their committee. They will track membership on the committee and communicate regularly with committee members. All chairs will provide their own meeting agendas, notes, and follow-up. All Committee chairs are responsible for providing updates to the Communications Committee and the website team at TML.

Unique considerations for each committee follow:

**A. Financial Reporting and Regulatory Response (FRRR)**

**B. CGFO Committee**

1. Must be a CGFO to be on this committee.

**C. Conference Planning**

**D. Ethics**

**E. Legislative**

**F. Scholarship & Foundation**

1. Chair of Committee is Ex-Officio member of Foundation Board membership.

**G. Membership**

1. The Committee must include one representative from each region.
2. The committee should be chaired or co-chaired by a Regional Representative or a State Director.

**H. Communications**

## **VII. ADMINISTRATIVE POLICIES**

### **A. Executive Administration**

1. Executive Committee
  - a. An Executive Committee may be used from time to time to help streamline decisions and minimize bureaucracy. For most purposes, the Exec-Committee will at least include the President and President-Elect, but may also add other board members as the topics change.
  - b. This committee can approve actions, including budget adjustments as they deem appropriate for the good of the organization, but must bring actions to the entire Board for consideration. Budget requests in excess of \$1000 should go before the entire board.
2. Administration and Management
  - a. Contract/Duties – The duties and responsibilities for the Website Management, CGFO Coordination, General Administration, and Resource Development will be outlined in annual contracts for services to be reviewed and approved by the entire Board at the summer Board meeting each year.
  - b. Evaluation – Prior to the meeting to adopt the annual budget of the Organization, an Executive Committee consisting of the President, President-Elect, and Immediate Past President shall evaluate the performance of the management contracts and complete a performance evaluation form. The performance evaluation form shall include the recommended changes in fees or compensation, if any, and the Committee’s justification for the change. The results of the evaluation and the performance evaluation form shall remain confidential until such time the Board of Directors take action upon it. At the meeting to adopt the annual budget, the Executive Committee shall have the option to make its recommendation to the Board of Directors in an executive/closed

session. Following the executive/closed session, a majority vote of the Board of Directors is required to approve the fees and compensation and the set the specific measures upon which they will be evaluated the following year.

**B. Conference Logistics**

1. Board

a. Sets policy for locations and duration:

Spring Institute occurs in April of each year in greater Austin area. This derives from both the tradition of the LBJ School at the Thompson Center, as well as the convenience of being accessible during legislative sessions for testimony.

Fall Conference rotates between the three remaining large metro regions to include DFW, Houston/Gulf Coast, San Antonio.

At any time, the Board may direct TML and the Program Committee to consider other venue options that are found conducive to the needs of the membership.

b. Approves final site selection and authorizes TML to enter into agreement with designated hotel. The sites and locations are chosen approximately two years in advance.

2. Conference Planning Committee

a. Reviews bids submitted by hotels and recommends location

b. Sets program topics, timing and content

c. Approves final publicity document, as well as final on-site program

d. Identifies speakers and approves networking events

e. Coordinates moderators for the speakers



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- f. Provides on site support for speaker gifts, door prize
- 3. TML (annual agreement overrides these guidelines)
  - a. Coordinates all hotel logistics and manages hotel contracts and on-site details
  - b. Coordinates solicitations of hotel bids, assist in analysis of various properties and makes recommendation to committee and Board.
  - c. Provides on-line and on-site registration support
  - d. Coordinates any other contracts (social, speakers) and prepares appropriate disbursements
  - e. Posts notices on website
  - f. Provides graphic support for publicity documents, final program, signage
  - g. Assists with housing arrangements for special guests
  - h. Acquires special gifts for speakers, board, committee chairs and Past President
  - i. Posts presentations and any video materials as provided.
  - j. Prepares CPE forms
  - k. Prepares, distributes and Reviews surveys and interprets for Committee, evaluates where changes are desired or necessary
  - l. Maintains and Assists with database of past and potential topics
  - m. Prepares Board Materials for consideration at board meeting and business meeting
  - n. Serves as administrative parliamentarian to ensure actions are made and followed to become official

- o. Director of Resource Development
- p. Works with Board, TML and sponsors to create a productive networking environment

**C. Membership Management (TML)**

1. Updates membership database as they are notified of changes
2. Provides membership renewals each summer
3. Performs a year-end purge around January of each year to remove obsolete or non-paying members
4. Notifies regional directors/area Board Reps of new members in their region
5. Supports membership committee with the selection of new member gifts, annual printing and preparation of service awards

**D. Board Actions**

1. Quorums –A majority (6) is necessary for a quorum. The TML Rep is a non-voting position, as is the GFOA Rep
2. Board Meetings/Minutes – The Secretary will keep minutes of each board meeting (apprx 4/year) and general member business meeting (apprx 2/yr) and will submit minutes for the review of the board before the next called board meeting.
3. Conference Calls/Email – Where issues are time sensitive, the board can vote electronically or by phone. The Secretary and TML Liaison will ensure that those items are ratified at the next board meeting.

**E. Budgeting**

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1. Annual adoption – At the Spring Institute, the Board and Committee Co-Chairs will offer ideas and suggestions to changes to the budget. TML will present a budget prior to the summer board meeting. The Board will discuss, adjust as appropriate and approve each year for the following July – June fiscal year.
2. Monitoring – TML will provide monthly financial reports to the Treasurer.
3. Adjustments/Amendments – Adjustments can be made at any time, following the procedures outlined above. The Exec-Committee may authorize up to \$1000 and all other items must poll the Board.
4. Audit – TML will oversee the annual audit and will solicit necessary materials from the Board members. The annual audit will be presented as a draft for review and will be accepted by Board at the subsequent fall board meeting.

**F. Travel Policies**

1. Officers and Board Members
  - a. Attendance of officers and board members at fall and spring conferences is expected. Travel is not usually reimbursed for those board and business meetings unless that officer is not attending the conference.
  - a. Attendance is also expected at specially called meetings and the regular winter and summer board meetings. For those meetings travel is usually reimbursed for transportation, such as mileage or airfare for out-of-town travel. Most meetings are contained within a day so lodging is not usually covered.
  - d. If an officer represents GFOAT at an out-of-town regional meeting, those travel expenses will also be reimbursed, with prior approval and within budget.
  - e. The President will be provided with lodging for fall and spring conferences as part of the master hotel contract.

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- f. The President will be reimbursed for registration and travel costs (transportation, lodging, meals) associated with attending national GFOA conferences.
  - g. Any other travel should be pre-approved by the Executive Committee.
2. Director of Resource Development
- a. Registration, Travel, Lodging and Meals will be either paid directly from GFOAT funds or reimbursed for:
    - 1. GFOAT spring and fall conferences
    - 2. TML annual conference
    - 3. GFOA national conference
    - 4. Any regional meetings/training
    - 5. Any required meetings
    - 6. Bond Buyer Texas Public Finance
    - 7. TCMA
    - 8. Representation at any special occasion authorized by Executive Committee (retirement, funeral, awards)
  - b. Expenses will be reimbursed for lodging and airfare. Per diem rates for mileage and food based on IRS rates in effect will be used. Director will use judgment to pro-rate any expenses if costs are offset or shared (i.e. meals provided at conferences). Expenses will also be reimbursed for marketing calls on potential new sponsors.
3. Committee Chairs
- a. Attendance at fall and spring conferences is expected. Travel is not usually reimbursed for those board and business meetings.

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- b. Attendance is also expected at specially called meetings and the regular winter and summer board meetings. For those meetings travel is usually reimbursed for transportation, such as mileage or airfare for out-of-town travel. Most meetings are contained within a day so lodging is not covered unless pre-approved.
  - c. Conference Planning Co-Chairs will have their registration fees waived for the fall and spring conferences.
  - d. TRMS Advisory Board Member, FRRR Chair(s), and Legislative Chair(s) will have expenses covered or reimbursed for representation at legal and regulatory meetings.
  - e. Any other travel should be pre-approved by the Executive Committee.
4. Other Special Travel
- a. GFOA Representative will be reimbursed for registration and travel related to attendance at national GFOA conferences. GFOA Rep (or designee) will be reimbursed for costs to attend and present any GFOA awards (budget, CAFR, popular reports).
  - b. TML Representative will be reimbursed for travel related to TML meetings.
  - c. TMRS Advisory Board representative will be reimbursed for travel related to TMRS meetings.

## **G. Special Occasions**

- 1. Retirements – attendance/gifts
  - a. An officer, TML Liaison, or the Director of Resource Development may represent GFOAT at retirement of legacy board members/presidents.

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- b. The Executive Committee may authorize travel and/or gifts (flowers, contributions, honorary membership, etc.) up to \$1000. This level should be commiserate with their contribution to GFOAT
- 2. Deaths – attendance/gifts
  - a. An officer, TML Liaison or the Director of Resource Development may represent GFOAT at memorial of legacy board members/presidents or their immediate family.
  - b. The Exec-Committee may authorize travel and/or gifts (flowers, contributions, memorials, etc.) up to \$1000. This level should be commiserate with their contribution to GFOAT

## **H. Website Administration (annual agreement overrides conflicts with guidelines)**

- 1. Design

Major design changes are submitted by the Communications Committee to the board for approval. The Committee will coordinate with TML staff as to timing and fees for said changes.
- 2. Maintenance

Per agreement, TML staff maintains all operational features of the GFOAT website. This includes any navigation issues, as well as on-line databases. Such databases include: membership, CGFO, Finance Forum. TML may contract with third party providers for any functionality, but is the association liaison to troubleshoot any issues.
- 3. Content

The majority of the website content is news, updates and committee data. The Communications Committee will communicate to the TML staff any pertinent news or updates of which he/she is aware. The Communications committee serves as the primary reviewer to help maintain content

and all committees are responsible for helping ensure their information is current, including forms and other online tools.

## **I. Sponsorship Recruitment and Retention**

1. Board/Officers  
Should help identify potential sponsors and submit their information to the Director of Resource Development.
2. Director of Resource Development
  - a. Will maintain active and potential sponsor lists and solicit their support each summer.
  - b. The sponsor benefits and levels will be provided in a sponsor packet that is renewed each year. The Director and Board will continue to look for ways to differentiate levels and to continue to provide a value-added program for those supporting our programs. Website ads, links and pages will be provided to Sponsors based upon their level of support.
    1. Conferences – Complimentary registration, signage throughout, resource tables, and used as speakers, where appropriate.
    2. Special Events – GFOAT will not assist with any special events planned by sponsors that compete with regular training programming. The sponsors may approach the hotel directly and where feasible and appropriate, GFOAT will attempt to help promote any non-GFOAT events of its sponsors.
3. TML
  - a. Sponsor database management
  - b. Sponsor annual billing
  - c. Sponsor ‘credit’ management

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**J. CGFO Certification**

1. Board Role
  - a. Approves contract with program administrator.
  - b. Approves budget of program.
  - c. Serves in official oversight capacity for any changes to the nature or design of the program.
2. CGFO Committee Role
  - a. Monitors design of the program for continued integrity and prestige.
  - b. Periodically reviews exams, either with member volunteers or with external agreements, to insure current and timely information is being provided and monitored.
  - c. Provides judgment calls on guidelines on a case by base basis as requested by member, program administrator
  - d. Assists candidates with questions on the program, including special mentors or coaches to candidates in the program.
  - e. Solicits CGFO member support to proctor exams.
3. CGFO Candidate and Member Roles and Responsibilities
  - a. (per guidelines) A candidate must have and maintain GFOAT membership. A candidate must complete an application correctly and honestly and provide appropriate documentation. The candidate will work through the program as quickly as feasible, with a goal of five years to finish all requirements.
  - b. Once completed, the CGFO member will continue to maintain GFOAT membership and will also continue to provide annual CGFO fees to cover the ongoing costs of



administering the program. The CGFO member will maintain continuing education hours as evidenced by their use and entry into the on-line system.

c. Any inaccurate data, inappropriate use of information or certification will be subject to review and possible suspension of the CGFO credential.

4. Program Administrator (see contract)

**K. Texas State Board of Public Accountancy**

TML monitors sponsorship requirements with the State Board for all training programs.

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