



Administrative Guidelines

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Table of Contents

I. MISSION	5
II. PURPOSE	5
III. CODE OF ETHICS	5
IV. CONSTITUTION.....	5
V. CONTRACTS	6
VI. BOARD DUTIES	6
A. Past President	6
B. President	6
C. President Elect	7
D. Secretary	7
E. Treasurer.....	7
F. State Representatives.....	7
G. TML Representative	7
H. GFOA National Representative	7
VII. COMMITTEE DUTIES	9
A. Governmental Affairs Committee Chair - Volunteer Responsibilities	9
B. CGFO Committee Chair - Volunteer Responsibilities	11
C. Program Committee Chairs - Volunteer Responsibilities	12
D. Ethics and Internal Controls Committee Chairs - Volunteer Responsibilities	13
E. Scholarship, Fellowship, and Foundation Committee Chairs - Volunteer Responsibilities	14
F. Membership Committee Chairs - Volunteer Responsibilities	16
G. Communications Committee Chair - Volunteer Responsibilities	17
VIII. ADMINISTRATIVE POLICIES.....	17

- A. Executive Administration 17
 - 1. Executive Committee 17
 - 2. Administration and Management 18
- B. Conference Logistics 18
 - 1. Board 18
 - 2. Program Committee 19
 - 3. TML duties and responsibilities are outlined in the annual agreement. 19
- C. Board Actions 19
- D. Budgeting 20
- F. Financial Management Policy 20
- The Government Finance Officers Association of Texas adopted a Financial Management Policy to manage its finances prudently and to plan for the adequate funding of the organization’s operations 20
- G. Travel Policies 20
 - 1. Officers and Board Members 20
 - 2. Executive Director 21
 - 3. Committee Chairs 22
 - 4. Other Special Travel 22
- H. Special Occasions 23
 - 1. Retirements – attendance/gifts 23
 - 2. Deaths – attendance/gifts 23
- I. Website Administration (annual agreement overrides conflicts with guidelines) 23
 - 1. Design 23
 - 2. Maintenance 24
 - 3. Content 24

- J. Sponsorship Recruitment and Retention 24
 - 1. Board/Officers..... 24
 - 2. Executive Director..... 24
 - 3. TML..... 25
- K. CGFO Certification 25
 - 1. Board Role..... 25
 - 2. CGFO Committee Role..... 25
 - 3. CGFO Candidate and Member Roles and Responsibilities 26
- L. Texas State Board of Public Accountancy..... 26

I. MISSION

Promoting excellence in government finance.

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.

III. CODE OF ETHICS

The Government Finance Officers Association of Texas has adopted the Government Finance Officers Association of the United States and Canada's Code of Professional Ethics.

IV. CONSTITUTION

Article I - Name

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

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.

V. CONTRACTS

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

VI. 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 the 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 the Spring Institute.

B. President

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

Appoints all Committee Chairs, Co-Chairs, and 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.

- 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 review the Constitution 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.

I. TMRS Advisory Board Representative

Must be employed by a jurisdiction that participates in TMRS. The President will also appoint an alternative TMRS Advisory Board Representative.

VII. 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.

Duties of Committee Chairs and Volunteers:

A. Governmental Affairs Committee Chairs - Volunteer Responsibilities

The primary responsibility of the Governmental Affairs Committee Chairs is to proactively respond to proposed regulations and improve financial reporting and disclosure practices and facilitate the distribution of information relating to legislative bills and issues relevant to municipal finance and related topics. Specific tasks include the following:

- Monitor the activities of the Government Accounting Standards Board (GASB)
- Provide written or oral testimony as needed for GASB projects
- Coordinate due process responses to other regulatory bodies
- Provide updates to the Board on Committee activities
- Assist the Conference Planning Committee on selecting relevant topics and speakers
- Act as a facilitator to bring interested members together to discuss legislative issues that impact municipal finance.
- Monitor proposed bills of the State Legislature that have an impact on municipal finance.
 - Provide information to the membership concerning key legislation as time and resources allow.
 - Coordinate with the Legislative Budget Board (LBB) in order to direct the LLB to appropriate members who can provide fiscal notes on how proposed legislation would affect their cities.
 - Provide information to the membership concerning hearings on key legislation so the individual members can choose to testify in support or opposition.
- Monitor proposed bills at the federal level that have an impact on municipal finance.

- For issues where different local governments are on opposing sides of an issue, provide neutral, factual information concerning the issue to the membership.
- For issues where TML has taken a position, provide neutral, factual information concerning the issue to the membership and refrain from opposition to TML's stated position.
- Serve as a liaison between the organization and TML, bringing up concerns of the membership to the attention of the TML legislative program.

Monitor GASB Activities

Keep track of GASB's ongoing activities and their standards setting process. Keep the Board or GFOAT membership informed of specific activities that would be of interest or concern.

Provide Testimony:

During GASB's standards setting process, provide written or oral testimony to the GASB on activities that are of interest or concern to GFOAT membership. Coordinate response efforts with other professional organizations when appropriate.

Coordinate Due Process Responses:

Provide due process responses to rating agencies, the Securities and Exchange Commission, and other state or national regulatory groups on activities that are of interest or concern to GFOAT membership. Coordinate with the Legislative Committee and other professional organizations where appropriate.

Provide Updates to the Board:

Provide updates at each Board meeting on the status of GASB's activities and actions taken by the Committee. Make recommendations to the Board for when membership should be updated about a specific topic at a general session of the membership or through electronic means.

Assist with Conference Planning:

Make recommendations to the Conference Planning Committee on the need for GASB update sessions at conferences or whether specific accounting topics should be considered for presentation. As needed, make recommendations for speakers who could present on these topics.

B. CGFO Committee Chairs - Volunteer Responsibilities

The primary responsibility of the CGFO Committee Chairs is to oversee and administer the CGFO Program. Specific tasks include the following:

- Advise and recommend changes to guidelines and operating procedures to the Board
- Lead a study group for the CGFO exam
- Proctor exams and present awards
- Update exam and study materials
- Represent the CGFO Committee at Board meetings

Recommend Changes to Guidelines:

Work with the Committee and TML to review guidelines. Recommendations are then presented to the Board for discussion and approval.

Guidelines –

Lead a Study Group:

Assist in leading a study group before each conference (spring and fall) as necessary. Coordinate with TML when appropriate.

Proctor the Exam:

Coordinate with TML as necessary for proctoring exams, including assessing the potential site and providing the proctors with required reading and sign-in information.

Update Materials:

Update one exams and materials as needed. Chair works with experts, vendors, and current CGFOs to update the study materials and exams, and maintain a pool of questions for exams.

Represent the Committee:

Provide Committee updates at each Board meeting. Make recommendations to the Board for items discussed at Committee meetings. Update members during a general session or through electronic means.

C. Program Committee Chairs - Volunteer Responsibilities

The primary responsibility of the Conference Planning Committee Chairs is to create an educational program for members by selecting topics and speakers for the spring and fall conferences as well as other educational offerings. Specific tasks include the following:

- Selecting topics and speakers for each conference
- Recommend conference locations and social events to the Board
- Conduct Committee meetings and provide Board reports
- Moderate conference sessions
- All duties are done working closely with TML

Select Topics and Speakers:

This is the most time consuming portion of the position. Using member suggestions, the topic forum, and conference guides from other conferences (GFOA national, TSCPA, etc.), a list of possible topics and speakers are created for each upcoming conference.

- Committee members are assigned topics and/or speakers to contact and confirm availability for upcoming conference(s).
- The goal is to always have most of the speakers and topics identified one meeting in advance and then firm up the program 90 days before the actual conference dates.
- Committee members arrange the program for appropriate length and variety of topics as well as make sure that sponsor provided programs are not too concentrated to a single firm.
- Once speakers are confirmed, TML will contact each to arrange materials, AV needs, and biography material.

GFOAT may pay out-of-pocket expenses and/or waive conference fees for concurrent session speakers, *if requested*. Keynote speakers may also be paid a speaking fee.

Recommend Conference Locations:

Spring conference sites are traditionally always in the Austin area and fall conference sites rotated among the other major metropolitan areas (DFW, Houston, and San Antonio). TML gets bids at least 18 to 24 months in advance and brings those to the Committee for consideration of the hotel and conference facilities, including the costs. Once the Board has given direction to proceed with a contract, TML coordinates the details.

Conduct Committee Meetings:

The Committee Chair(s) keep a current list of members and typically schedule meetings during the committee meeting time at each conference. At the meeting: (1) moderators and thank you cards are signed for each upcoming session; (2) topics and speakers are identified for the one or two upcoming conferences; and (3) TML provides updates and gets direction on future locations.

Moderate Conference Sessions:

Assigned moderators introduce each speaker; provide reminders to the audience of upcoming events, silencing of cell phones, etc.; assist the speakers in monitoring the time remaining; and assist with contacting TML or hotel staff in the event of any AV or room issues.

D. Ethics and Internal Controls Committee Chairs - Volunteer Responsibilities

The primary responsibility of the Ethics Committee Co-Chairs is to serve as a liaison between the Committee and the GFOAT Board. The Co-Chairs will personally contact Ethics Committee members to encourage them to attend the scheduled committee meetings and participate in activities of the Committee to promote ethical behavior among GFOAT members. More specifically, Co-Chairs will be responsible for the following:

- Monitor/Conduct Ethics Committee meetings
- Represent the Ethics Committee at Board meetings
- Provide leadership to Ethics Committee
- Provide educational materials
- Respond to Committee contact/inquiries

Recruitment/Succession planning:

The Co-Chairs will promote open Committee membership and leadership positions through networking opportunities at GFOAT conferences and activities, committee meetings, and on the GFOAT website.

Accountability and Transparency: Ensure that the Board is informed of the Ethics Committee activities by preparing reports and preparing presentations that address the activities of the Committee.

Communication: The Co-Chairs will communicate with Committee members in order to keep members informed. Communication will be presented clearly and include all pertinent information regarding the committee activities and expectations. Follow up to requests received by the Committee will be provided so that all Committee members understand the specifics. The Co-Chairs will keep Committee members involved by email and phone, and will converse with others who are interested in the Committee's activities.

Attendance: Encourage and monitor members' attendance at Committee meetings. The importance and value of each Committee member's attendance and participation on the Committee and at Committee meetings will be emphasized.

E. Scholarship, Fellowship, and Foundation Committee Chairs - Volunteer Responsibilities

The primary responsibility of the Scholarship, Fellowship, and Foundation Committee Chair is to promote the profession of government finance through scholarships and college visitation. Specific tasks include the following:

- Revise the conference scholarship and fellowship applications on an annual basis
- Promote the availability of scholarships on the GFOAT website and campus visits
- Receive, distribute, and tabulate scores on scholarship applications
- Represent the Committee on the Scholarship Foundation Board of Directors
- Promote government finance through a university outreach program

Revise Applications:

The fellowship and conference scholarship applications are reviewed and revised as necessary on an annual basis. This could mean just changing dates, locations, or Committee member information or totally revamping both applications.

Promote Scholarships:

Work with TML to promote the conference scholarships by utilizing the GFOAT website, and promote the conference scholarships with other TML affiliate organizations. Promote the Fellowship Scholarship by emailing information to the colleges and universities that we have made contact with.

Process Scholarship Applications:

Applications are sent to a Co-Chair. Then the Co-Chairs email all applications and rating sheets to the Committee members, who will then evaluate and rate the applicants. The rating sheets are emailed back to the Co-Chairs, who compile the results to determine a recipient. The Co-Chairs notify the Committee, recipient, and TML.

Serve on Scholarship Foundation Board:

The Lynn F. Anderson Fellowship requires a foundation to be in place. As members of the Foundation Board the Co-Chairs meet once a year with the other Board members to review finances, review and approve the Scholarship Foundation budget, and any other business concerning the Foundation.

Promote government finance to students:

To promote a career in government finance, a Co-Chair works with Texas universities to raise awareness of GFOAT and the professional opportunities available in the field. This involves maintaining a list of universities and department contacts, and reaching out to the universities each semester to offer our willingness to serve as partners as appropriate. The primary partnership offered is sending a local GFOAT member to serve as a guest speaker in a college class or for a student group.

F. Membership Committee Chairs - Volunteer Responsibilities

The primary responsibility of the Membership Committee Chairs is to promote active membership for GFOAT. The Membership Committee Chair will coordinate with representatives from each region as well as the administrative arm of the organization to do the following:

- Serve as ambassador for GFOAT in order to share information throughout the regions.
- Recognize tenured members for their length of service
- Actively recruit new members through networks and outreach
- Promote active participation among current membership

Serve as an Ambassador for GFOAT:

The Chair is responsible for communicating the Committee's goals and objectives to all 15 regions of the organization.

Recognize Tenured Members:

The Chairs are responsible for coordinating the recognition of tenured members within the organization. This can be accomplished by distributing the service awards, either by mail or by presenting the awards at the conferences.

Actively Recruit New Members:

The Chairs are responsible for coordinating the recruitment process. This can be accomplished through periodic roundtable meetings in which potential members are invited to attend. Not only would they obtain continuing education credits, but they can learn about the benefits of the organization. In addition, the recruitment process can also be accomplished through networking or appealing to conference attendees to join committees.

Promote Active Participation:

The Chairs are responsible for communicating openings on committees to encourage active participation in the organization.

G. Communications Committee Chair - Volunteer Responsibilities

The primary responsibility of the Communications Committee Chair is to facilitate the distribution of information to members through the GFOAT website and social media. Specific tasks include the following:

- Coordinate with TML staff to correct any issues with the website
- Maintain a GFOAT presence on social media sites
- Represent the Committee at GFOAT Board meetings

Website Update:

Maintain contact with Committee chairs, Board members, and TML to ensure all information on the website is correct. Coordinate with TML staff to request updates and/or changes to the website.

Social Media:

Create content for regular postings on approved social media platforms to engage membership and promote the organization. Respond to messages as received through the utilized sites.

Represent the Committee:

Provide Committee updates at each Board meeting. Make recommendations to the Board for items discussed at Committee meetings.

VIII. 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 Executive 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 \$1,000 should go before the entire Board.

2. Administration and Management

c. 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.

d. 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 of conferences:

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. Program 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
 - f. Provides on-site support for speaker gifts and door prize
 3. TML duties and responsibilities are outlined in the annual agreement.

C. Board Actions

1. Quorums –A majority (6) is necessary for a quorum. The TML Representative, GFOA Representative, and the TMRS Representative are non-voting positions.
2. Board Meetings/Minutes – The Secretary will keep minutes of each Board meeting (approximately four per year) and general member business meeting (approximately two per year) 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.

D. Budgeting

1. Annual adoption – At the Spring Conference, the Board and Committee Co-Chairs will offer ideas and suggestions to changes to the budget. A budget will be presented 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. Financial Management Policy

The Government Finance Officers Association of Texas adopted a Financial Management Policy to manage its finances prudently and to plan for the adequate funding of the organization's operations.

G. 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.

- 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 usually covered.
- c. 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.
- d. The President will be provided with lodging for fall and spring conferences as part of the master hotel contract.
- e. The President will be reimbursed for registration and travel costs (transportation, lodging, meals) associated with attending national GFOA conferences.
- f. Any other travel should be pre-approved by the Executive Committee.

2. Executive Director

- 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 additional conferences to promote sponsor relations or develop ideas for conference improvement
 - 5. Any regional meetings/training
 - 6. Any required meetings

7. Bond Buyer Texas Public Finance
 8. Texas City Management Association (TCMA)
 9. 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.
 - c. 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.
 - d. Conference Planning Committee Co-Chairs will have their registration fees waived for the fall and spring conferences.
 - e. TMRS Advisory Board member, FRRR Chair(s), and Legislative Chair(s) will have expenses covered or reimbursed for representation at legal and regulatory meetings.
 - f. 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 Representative (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.

H. Special Occasions

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

I. 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, and 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 they are 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.

J. Sponsorship Recruitment and Retention

1. Board/Officers

Should help identify potential sponsors and submit their information to the Executive Director.

2. Executive Director

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.

c. Conferences – Complimentary registration, signage throughout, resource tables, and used as speakers, where appropriate.

- d. 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 benefit management

K. 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 ensure 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, or 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 four 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 online 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)

L. Texas State Board of Public Accountancy

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