

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

NASHVILLE CHAPTER BYLAWS

October, 2003

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Association of Government Accountants Nashville Chapter

BYLAWS

Article I

Name

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

Article II

Association Mission, Purpose and Objectives

SECTION 1. MISSION AND PURPOSE

AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

The purpose of the Association and Chapter is to be a professional organization dedicated to the advancement of government financial management. The Association 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 Association shall serve government officials and the public by sponsoring efforts to ensure full and fair accountability for all public monies and by providing a variety of pro bono services throughout the United States and its territories that support that end.

SECTION 2. OBJECTIVES

The Association and Chapter shall have the following objectives:

- (a) Primarily to instruct, train and inform government financial managers in the fields of accounting, auditing, budgeting, systems, and financial management. This continuing education process will provide for the professional development of government financial managers so that they may better serve the public.
- (b) To encourage and provide educational events for the interchange of ideas among financial managers in government service and among government and non-government financial managers.

- (c) 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.
- (d) To bring together professional financial managers in the government and the community for educational and other constructive endeavors.
- (e) To promote the observance of professional standards and ethics in the accomplishment of government financial management activities.
- (f) 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

SECTION 1. PURPOSE

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. (*see Appendix I*)

Article IV

Membership

SECTION 1. MEMBERS

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 and Corporate Members.

SECTION 2. FULL GOVERNMENT MEMBERS

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

SECTION 3. PRIVATE SECTOR MEMBERS

This class of 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.

SECTION 4. EARLY CAREER MEMBERS

This class of membership is available to government employees with less than three years experience.

SECTION 5. STUDENT MEMBERS

This class of membership is available to 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.

SECTION 6. RETIRED MEMBERS

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

SECTION 7. LIFETIME MEMBERS

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

SECTION 8. HONORARY MEMBERS

This class of membership is to be designated at the discretion of the National Executive Committee to recognize distinguished service to the Association 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.

SECTION 9. CORPORATE MEMBERS

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

SECTION 10. DUTIES OF MEMBERS

It is the duty and responsibility of members to:

- (a) Endorse the purpose and objectives of the Chapter and the Association;
- (b) Uphold and be guided in their professional conduct by the Association's Code of Ethics; and
- (c) Cooperate with AGA's Professional Ethics Board in any investigations of alleged violations of the Code of Ethics.

SECTION 11. RESIGNATION OF MEMBERS

Members may resign at any time, except that no member shall be permitted to resign while under investigation for an alleged violation of the Association's Code of Ethics.

SECTION 12. REMOVAL OF MEMBERS

- (a) Disciplining of members is performed by the Association under the terms of the AGA Bylaws and as provided in the Association's Policies and Procedures.
- (b) 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. 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.
- (c) Membership in the Association may be suspended by the National Executive Committee as provided in the Association's Policies and Procedures.

SECTION 13. REINSTATEMENT

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

Article V

Meetings 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 may be designated by the Chapter President. Special membership meetings may be called by members having at least 50 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 provided to each member of the Chapter at least 10 days prior to the meeting. Notice of a special membership meeting must be provided to each member of the Chapter at least 10 days before the date of the meeting.

SECTION 3. QUORUM

Twenty percent of the members or 50 members, whichever is less, shall constitute a quorum for the transaction of official business presented at any Chapter meeting of the membership.

SECTION 4. VOTING RIGHTS

All members shall have the right to vote on Association and Chapter matters. The usual occurrence will be the voting for National Officers and Chapter Officers and Directors. Each chapter member, through the member's right to vote on chapter matters, elects the representatives to the Associations National Board of Director's.

SECTION 5. VOTING ACTIONS

Matters requiring a vote by the Chapter members shall be approved by a plurality (the most votes) of the members present at a meeting at which a quorum is present. Exceptions to the plurality rule are: changes in the Chapter's Bylaws, and the reversal of action of the Chapter Executive Committee (CEC) in regard to formal policies and procedures of the Chapter, which require approval of two-thirds (2/3) of those Chapter members. (See Article XV, Sections 1. and 3.).

The Chapter members may act by written ballot, providing ballots, together with a brief description and rationale of the matter to be voted on, are sent to each Chapter member. Ballots not returned within the period provided in the notice accompanying that such ballot should be counted as abstentions. The number of ballots returned must equal at least the number of Chapter members necessary for a quorum for an in-person meeting, and that the ballots cast in favor of the particular matter is equal to at least a majority of the quorum.

Article VI

Chapter Governance

SECTION 1. CHAPTER EXECUTIVE COMMITTEE (CEC)

- (a) The governing body of the Chapter shall be the CEC consisting of the following:
 - Chapter President (Chair of the CEC)
 - Chapter President-elect (Vice-Chair of the CEC)
 - Immediate Past Chapter President
 - Chapter Secretary
 - Chapter Treasurer
 - Chapter Directors

- (b) CEC Meetings and Quorum: The CEC shall meet preferably monthly at the call of the Chapter President or a majority of the members of the CEC. A quorum for the CEC meetings is 8 persons.

- (c) CEC Voting Action: Matters requiring a vote by the CEC shall be approved by a majority of those present and voting.

- (d) The President shall preside at all meetings. In the absence of the President, the officer to preside shall be determined in the following succession: President-elect, Immediate Past President, Secretary, and Treasurer.
- (e) 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.
- (f) Unless precluded by other sections of the Bylaws and without limitations regarding other matters, the CEC shall have among its responsibilities the following matters:
 - (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

- (a) The Chapter Officers shall be the President, President-Elect, Immediate Past President, Secretary, and Treasurer. There shall also be no more than 10 Directors.
- (b) 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.
- (c) The President-elect, Treasurer and Secretary shall be elected annually for a one-year term as provided in Article VIII.

SECTION 2. CHAPTER DIRECTORS

- (a) The Chapter Directors may serve as Chairs or members of Chapter Committees or Task Forces as established by Article IX including the committees of:

Bylaws and Procedures
Communications
Community Service
Early Careers
Education
Membership
Professional Certification
Programs/ Technical Meetings

- (b) Directors shall be elected annually for 2 year terms. Half of the Directors will be elected in odd number years, and the other half of the Directors will be elected in even number years.

SECTION 3. REMOVAL OF CHAPTER OFFICERS AND/OR DIRECTORS

- (a) The responsibilities of Chapter Officers and/or Directors 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 is not meeting the stated responsibilities.

Article VIII

Nomination, Election and Filling
Vacancies for Officers and Directors

SECTION 1. NOMINATIONS

- (a) The Nominating Committee shall select from the names submitted to it by the chapter membership, including a member of the Nominating Committee, one candidate each for the offices of President-elect, Treasurer, and Secretary, and not more than five candidates for Directors, not later than February 1st of each year. All nominees must indicate their willingness to serve if elected.
- (b) Twenty percent of the Chapter members or 50 members (whichever is less) may submit an independent nomination for President-elect, Treasurer-elect, Secretary or Director. Such nominations, which will be included on the ballot, must reflect the willingness of the individual to serve and be filed with the Chapter President-Elect by March 15th of any year.

- (c) To be eligible for office as President-elect, Treasurer, Secretary or Director in the Chapter, a member must be a member in good standing.
- (d) The Chapter Nominating Committee shall ensure that the professional background of the President-elect, Treasurer, Secretary, and Directors are commensurate with the duties of these positions.

SECTION 2. CAMPAIGNING

Campaigning by candidates for elective office is not permitted.

SECTION 3. BALLOTING

- (a) When there is a contest for an elective office, ballots will be prepared in such form as the Chapter's Bylaws and Procedures Committee may designate.
- (b) If an election for the Chapter President-elect, Treasurer, Secretary or a Director is required, the Chapter members shall cast the votes after March 15th and not later than April 15th.

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 April 30th. When there is not a contest for an elective office, the Bylaws and Procedures Committee shall certify the election to the Chapter President without ballot.

SECTION 5. FILLING OF VACANCIES

- (a) In the event of a vacancy occurring in the office of President, the President-elect will succeed. In the event of a vacancy occurring in the office of President-elect and such vacancy occurs prior to November 1, then the current Nominating Committee shall convene and select a nominee for the vacant position under procedures promulgated by the Chapter Executive Committee. Such procedures shall allow for an independent nomination and a special election, if necessary.
- (b) In the event of a vacancy occurring in the office of Treasurer, Secretary or Director before the term is completed, a Chapter member will be appointed to serve the unexpired term. The current Nominating Committee will select a candidate from among the most current candidates for office, and names submitted to it by the chapter membership, and will make its recommendation to the Chapter President. The President shall appoint the individual to fill the vacant position, and the appointment shall be ratified by the CEC.

Article IX

Committees, Sub-Committees and Task Forces

SECTION 1. FORMATION

There shall be at least three standing committees, Executive, Nominating and Bylaws and Procedures. In addition, the Chapter President, upon ratification by the CEC, may establish such Committees, Sub-Committees and Task Forces as may be needed to assist the CEC and the Chapter President in carrying out the programs and operations of the Chapter.

SECTION 2. MEMBERSHIP

- (a) The number of members comprising Committees and Task Forces shall be determined by the scope of responsibility and work assigned.
- (b) The Chapter President shall, in consultation with the Chapter President-Elect, appoint the Committee and Task Force Chairs. The chair may serve more than one year. The Chapter Executive Committee shall ratify chair assignments.
- (c) The Chapter President shall appoint the members of each Committee or Task Force in consultation with the Chapter President-Elect and the Committee and Task Force Chair, ensuring that the Committees and Task Forces, taken as a whole, are representative of the Chapter membership.
- (d) All members of Committees or Task Forces must be members in good standing of the Association and Chapter.
- (e) Nominating Committee: The Nominating Committee shall consist of: the President-Elect; one Past Chapter President appointed by the Chapter President, and three Chapter members selected by the CEC. The Chapter President-Elect shall chair the Nominating Committee.

SECTION 3. TERMS OF OFFICE

- (a) Members of Committees shall be appointed for a one-year term. Members may be re-appointed for additional terms.
- (b) Nominating Committee members will serve one-year terms, which may be renewed.
- (c) Members of Sub-committees and Task Forces shall be appointed for the duration of the Sub-committee or Task Force.

SECTION 4. RESPONSIBILITIES

The responsibilities of the Committees, Sub-Committees, and Task Forces shall be specified in these Bylaws and/or stated in the Policies and Procedures adopted by the Chapter Executive Committee.

Article X

Fiscal, Membership, and Program Years

SECTION 1. FISCAL YEAR

The fiscal year of the Chapter shall end at the close of business on the 30 day of June 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 30th day of April of each year.

SECTION 3. PROGRAM YEAR

The program year of the Association shall end at the close of business on the 30 day of June of each year.

Article XI

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

Article XII

Dues

SECTION 1. DUES

- (a) 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.(e)(3)*).
- (b) 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.

- (c) 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 suspended 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 XIII

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 exclusively for such purposes or to such corporations or organizations as said court shall determine are organized and operated solely for public purpose.”

Article XIV

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 XV

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:

- (a) By proposal, in writing, to the President-Elect, or President if the President-Elect position is vacant, from any Chapter Committee or the National Office.
- (b) By proposal, in writing to the President-Elect signed by twenty percent of the membership or 50 members of the Chapter, whichever is less.

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.

Article XVI

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

- (a) The Chapter may indemnify any current or former director, current or former officer, or any person who may have served at the Chapter'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, except in relation to matters as to which he or she shall be adjudged in such action, suit, or proceeding to be liable for negligence or misconduct in the performance of a duty.

- (b) 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 an undertaking by or on behalf of the chapter officer or director of the Chapter to repay such amount unless it shall ultimately be determined that he or she is entitled to be indemnified by the Chapter as authorized herein.
- (c) 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.
- (d) 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.

Appendix I

Association of Government Accountants **Code of Ethics**

Introduction

Overview

The Association of Government Accountants believes that its members first and foremost serve the public interest in accordance with the highest ethical principles. This Code of Ethics is both a standard of behavior to aspire to and a guide for making ethical decisions. The code contains specific language regarding conduct that sets the minimum expected levels of behavior. Violators are subject to disciplinary action. However, the code is not simply a set of rules. It also creates an expectation that the Association's members will do the right thing in any given situation.

Ethics ultimately is a matter of personal responsibility. Consistently making ethically correct decisions is not easy. It requires commitment and practice, which require first an awareness and then a motivation to act ethically. This code, and the Association as a whole, provide guidance and support to members.

The public should reasonably expect that those who serve government are trustworthy. By accepting the opportunity to serve, Association members must also recognize the obligation to be accountable, which includes:

- Becoming familiar with and abiding by the expectations, standards and rules of the position and seeking out necessary information to interpret and apply them.
- Accepting personal responsibility for the foreseeable consequences of actions and inactions.
- Taking into account the long-term interest of the government and its citizens.

On this basis, AGA has developed its Code of Ethics and the objectives, principles and interpretations that support the code. Unless a limitation is specifically stated, the guidance in this code applies equally to members and Certified Government Financial Managers (CGFMs), whether they are in federal, state or local government, industry, or education or are retired. Holders of future certifications that may be developed by or with AGA shall abide by the code

Government Financial Management Profession

A profession is distinguished by certain characteristics including:

- Mastery of a particular skill, acquired by training and education;
- Adherence by its members to a common code of values and conduct established by its administrative body, including maintaining an outlook that is essentially objective; and
- Acceptance of a duty to society as a whole (usually in return for restrictions in use of a title or in granting of a qualification).

The government financial management profession is characterized by its efforts to achieve common objectives and by its observance of certain fundamental principles. The code sets standards of conduct

for members and states the fundamental principles members must observe in order to achieve common objectives.

A member's duty to the government financial management profession and to society may at times seem to conflict with the individual's immediate self-interest or duty of loyalty to his/her employer. Against this background, the Association sets ethical requirements for its members to ensure the highest quality of performance and to maintain public confidence in the profession.

The Public Interest

The distinguishing marks of a profession are its acceptance by the public and the profession's acceptance of its responsibility to the public. The government financial management public consists of citizens, taxpayers, customers, employers, employees, investors, the business and financial community, and others who rely on the objectivity and integrity of government financial managers to maintain the orderly functioning of government. This reliance imposes a public interest responsibility on the government financial management profession. The public interest is defined as the collective well-being of the community of people and institutions the government financial manager serves.

A government financial manager's responsibility is not exclusively to satisfy the needs of an employer or client. The standards of the government financial management profession are heavily determined by the public interest, for example:

- Independent auditors help to maintain the integrity and efficiency of the financial statements presented to the public and to financial institutions in partial support for loans and financing;
- Financial executives and professionals serve in various financial management capacities in organizations and contribute to the efficient and effective use of the organization's resources;
- Internal auditors provide assurance about a sound internal control system (enhancing the reliability of the external financial information of the employer) and provide objective evaluations upon which management can base decisions and policy;
- Budget executives and professionals assist in formulating and implementing plans/programs to acquire and apply financial resources to address public policy issues; and
- Systems executives and professionals develop and implement systems, policies and procedures to effectively apply information technology in the implementation of government programs.

Government financial managers play an important role in society. Employers, creditors and other sectors of the business community, as well as the government and the public at large rely on government financial managers for sound accounting and reporting and effective financial management. The attitude and behavior of government financial managers in providing these services has an impact on the economic well-being of their community and country as well as the confidence of the people in their government.

Government financial managers provide the public with unique services at a level that demonstrates that the public confidence is firmly founded. To keep the confidence of government's most important customer, the public, members follow an established Code of Ethics.

Objectives

The code recognizes that the objectives of the government financial management profession are to work at the highest standards of professionalism, to attain the highest levels of performance and generally to meet the public interest requirement set out above. These objectives require that four basic needs be met:

- *Credibility*
Society needs credibility in government information and information systems.
- *Professionalism*
The public, employers, clients and other interested parties need to easily identify professionals in the government financial management field.
- *Quality of Services*
The public needs the assurance that all services obtained from a government financial manager are carried out to the highest standards of performance.
- *Confidence*
Users of the services of government financial managers should be able to feel confident that there is a framework of professional ethics that governs the provision of those services.

Principles

In order to achieve the objectives of our profession, government financial managers must observe certain fundamental principles, which are:

- *Integrity*
Be straightforward and honest in performing professional services.
- *Objectivity*
Be fair and do not allow prejudice or bias, conflict of interest or influence of others to override objectivity.
- *Professional Competence and Due Care*
Perform professional services with due care, competence, and diligence. Recognize the continuing duty to maintain professional knowledge and skill at a level required to ensure that an employer or client receives the advantage of competent professional service based on up-to-date developments in practice, legislation and techniques.
- *Confidentiality*
Respect the confidentiality of information acquired during the course of performing professional services and do not disclose or use any such information without proper and specific authority or unless there is a legal or professional right or duty to disclose.

- *Professional Behavior*
Act in a manner consistent with the good reputation of the profession and refrain from any conduct that might bring discredit to the profession.
- *Technical Standards*
Carry out professional services in accordance with the relevant technical and professional standards. Recognize the duty to carry out with care and skill, the instructions of the employer or client insofar as they are compatible with the requirements of integrity, objectivity, and, where applicable, independence.

Professional Conduct

Personal Behavior

1. Actively promote and encourage the highest level of ethics within the government financial management community.
2. Conduct yourself with integrity, dignity and respect for others.
3. Transmit or use confidential information obtained in your professional work only for the purpose intended and not for personal gain or other advantage or to the disadvantage of others.
4. Adhere to the standards of conduct of your employer and any professional associations or organizations of which you are a member.

Professional Competence and Performance

5. Strive to perform the duties of your position and supervise the work of your subordinates with the highest degree of professional care.
6. Continually seek to increase your professional knowledge and skills to improve your service to employers, associates and fellow members.
7. Render opinions, observations or conclusions for official purposes only after appropriate consideration of the pertinent facts and after assuring yourself that you have the appropriate expertise and are free from real or perceived conflicts of interest.
8. Exercise diligence, objectivity and honesty in your professional activities and be aware of your responsibility to disclose improprieties that come to your attention to the appropriate parties.
9. Be aware of and strive to apply work-related requirements and standards prescribed by authorized government agencies and employers.

Responsibilities to Others

10. Consider the public interest to be paramount in carrying out your duties.

11. Avoid any activity that creates or gives the appearance of a conflict with your employer-related responsibilities.

Guidance and Enforcement

Members and CGFMs have an affirmative duty to be familiar with the code and to identify and resolve ethical issues before acting.

The National Executive Committee (NEC) has delegated the authority for review of inquiries to the Ethics Committee.

The Association will strive to maintain confidentiality on all inquiries and investigations. It is acknowledged that as a necessary part of replying to an inquiry or conducting an investigation, others may become aware of confidential information.

Inquiries must be in writing and may be submitted by mail, e-mail or fax to the Association's Office of Professional Development. Inquiries of a sensitive nature should be by mail only and should be clearly marked "Ethics Confidential." Inquiries will be acknowledged.

The following guidelines apply to ethics investigations:

1. Investigations of violations of the code can result from inquiries or complaints from members or non-members or from information received from any other sources.
2. The Association will not accept the resignation of a member or CGFM while the individual is under investigation for violations of the code. AGA reserves the right to pursue and disclose the result of an investigation regardless of the person's intent to resign membership or their CGFM certificate.
3. Before disciplinary action is taken, the member or CGFM will be provided an opportunity to respond and to provide relevant information.
4. Disciplinary action may include:
 - a. Remedial action by the member or CGFM, such as additional education.
 - b. A warning.
 - c. Censure (written reprimand to membership and/or CGFM file).
 - d. Suspension of membership and/or CGFM certificate for specified time.
 - e. Termination of membership and/or CGFM certificate.
 - f. Payment of the investigation costs.
5. The Ethics Committee is authorized to investigate allegations or inquiries, determine the validity of the allegations and issue disciplinary action to members and CGFMs.
6. The member or CGFM will receive written notice of the disciplinary action and has the right to appeal the decision and/or the disciplinary action to the NEC.
7. A person whose CGFM certificate has been revoked may petition for reinstatement of his or her certificate. Based on its merits, a reinstatement request may be accepted by the NEC.

8. A person whose AGA membership has been revoked may petition for reinstatement of his or her membership. Based on its merits, a reinstatement request may be accepted by the NEC.
9. The Association may publicize any disciplinary action taken.

Note: This listing is a summary, reflecting concepts and intentions of the ethics investigation process. Resolution of cases is intended to follow the due process set out in the Association's current Ethics Handbook.

Definitions

The Association – The Association of Government Accountants

CGFM – Certified Government Financial Manager (Note: Unless otherwise indicated, all references to members apply to CGFMs who are not members).

Code – The Code of Ethics of the Association of Government Accountants

Diligence – Pursuing an event, action or assignment to a timely and sufficient end or close.

Government Financial Management – Activities associated with the operation and control of the fiscal and administrative matters of government(s), including but not limited to auditing, accounting, budgeting and systems as well as associated activities such as human resource administration, training and education.

Government Financial Manager – An individual engaged in or responsible for government financial management activities.

Independence – Freedom from actual or perceived impairments, whether mental, physical, relationships, financial or other.

Members – An active member of the Association, including full, early career, special early career, and retired. Unless otherwise indicated, all references to members apply to CGFMs who are not members.

Objectivity – A combination of impartiality, intellectual honesty and a freedom from prejudice, bias and conflicts of interest or the influence of others.

Professional Associations and Organizations – Any body or group of individuals bound together by a professional discipline or interest related to public financial management to enhance and further the goals and objectives prescribed by that body or group. In addition to the Association of Government Accountants, examples include the American Institute of Certified Public Accountants, state CPA societies, American Society of Military Comptrollers, Institute of Internal Auditors, and Government Finance Officers Association.

Professional Work – Any service performed by a member requiring government financial management or related skills whether or not compensated.