

# VIRGINIA LOCAL GOVERNMENT

## AUDITORS ASSOCIATION

**Commented [BAW1]:** Note: Format clean up needed after executive committee review to verify table of contents, header/footers, and section Headers prior to distribution to general membership.

## BYLAWS

Updated: December 26, 1998; March 7, 2001; October 9, 2003; October 4, 2005; October 2008; November 15, 2011; March 15, 2012; and September 20, 2019.

**Commented [BAW2]:** The Bylaws and Operations Manual were separated into two documents streamlining what the executive committee needs to share with members for approval. This also allows the executive committee more time to refine the procedures which will be effective with the implementation of the new membership and registration system.

As a result a redlined version of the document was difficult to use for distribution. Changes are highlighted in yellow and summarized in comment boxes. For ease of review, 3/10/14 version information also included in the comment boxes.

3/10/14 Version stated "Bylaws and Operations Manual"

**Commented [AG3]:** Requires notice at least 30 days prior to membership.

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DRAFT - 8/19/2019

# BYLAWS

## ARTICLE I – PURPOSE AND NAME

The name of this statewide organization of individuals involved in the auditing of local government organizations, programs, activities and functions shall be the VIRGINIA LOCAL GOVERNMENT AUDITORS ASSOCIATION (VLGAA), hereinafter referred to as the "Association".

## ARTICLE II - MISSION AND OBJECTIVES

**Section 1.** Assist members in performing their professional responsibilities and promote the local government auditing profession.

**Section 2.** The primary objectives shall be to:

- a. Promote compliance by local government auditors with the Government Auditing Standards established by the Comptroller General of the United States, the Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors, and other generally accepted auditing standards.
- b. Provide a forum for the exchange of ideas and methodologies between local government auditors.
- c. Provide an association to work together for common interests of local government auditors.
- d. Contribute to the improvement of education and training available to local government auditors.
- e. Encourage and uphold the highest standards of professional ethics.

## ARTICLE III- MEMBERSHIP

**Section 1.** Full Membership. Any person employed by a Virginia local government as a local government auditor shall be eligible for full membership in the Association. A Virginia local government shall be defined as any authority, city, county, school board, or town of the Commonwealth of Virginia. A local government auditor shall be defined as someone whose primary duties are auditing the local government.

**Section 2.** Associate Membership. Government officials, other than those employed by a Virginia local government as a local government auditor, and other individuals indirectly associated with, or interested in, the furtherance of the Association's purpose and objectives, shall be eligible for associate membership in the Association. An associate member is not eligible to vote or hold office.

## ARTICLE IV - DUES

The annual membership dues and payment due date shall be established by the Executive Committee. Any member of the Association who shall be more than six (6) months in arrears of dues shall be terminated automatically in membership.

**Commented [BAW4]:** Moved description of organization from Article II and referenced ALGAA acronym. Changes highlighted in yellow.

3/10/14 version stated:  
The name of this organization shall be the *VIRGINIA LOCAL GOVERNMENT AUDITORS ASSOCIATION*, hereinafter referred to as the "ASSOCIATION"

**Commented [BAW5]:** Moved purpose statement to Article 1. Added Mission statement. Added an objective to regarding ethics. Changes highlighted in yellow.

3/10/2014 version stated:  
**Section 1.** The Association is a statewide organization of individuals involved in the auditing of local government organizations, programs, activities and functions.

**Section 2.** The primary objectives for which this association is formed shall be to:

- a. Promote compliance by local government auditors with the Government Auditing Standards established by the Comptroller General of the United States, the Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors, and other generally accepted auditing standards.
- b. Provide a forum for the exchange of ideas and methodologies between local government auditors.
- c. Disseminate and promote knowledge and information concerning local government auditing.
- d. Provide an association to work together for common interests of local government auditors.

**Commented [BAW6]:** Changes in yellow. Establishment of dues and payment dates aligned with ALGA and VGFOA bylaws.

3/10/2014 version stated:

The dues of members shall be recommended by the Executive Committee and approved by a majority vote of the members present at any meeting of the Association. Changes in the dues structure may be initiated from the floor at any business meeting, and upon approval of a majority vote of those present, shall be adopted effective the next January 1. Any member of the Association who shall be more than six (6) months in arrears of dues shall be terminated automatically in membership.

# BYLAWS

## ARTICLE V - ASSOCIATION OFFICERS

**Section 1.** The right to vote and hold office is reserved for full members as described in Article III, Section 1, who are in good standing in the Association.

**Section 2.** Nominating Committee. The initial nominations for elected officers will be made from the floor immediately following adoption of these bylaws. The committee shall consist of the President, Vice President, and the previous President, who shall chair the committee. This committee shall select not less than one (1) name from the full membership in good standing as a candidate for each office which is to be filled at the meeting scheduled for elections. Additional nominations may be made from the floor by any full member in good standing.

**Section 3.** Officers of the Association shall be: President, Vice President, Secretary, Treasurer, and an At-large Board Member. Elected officers of the Association shall serve without compensation and will also comprise the Association Executive Committee. Election of officers will be by simple majority of those eligible members present. Elections will be held annually at the last regularly scheduled meeting of each calendar year. Those elected will assume office on January 1 of the year following.

**Section 4.** The President, Vice President, Secretary, Treasurer, and At-large Board Member shall be elected annually in accordance with Sections 2 and 3 of this article. The term of office for all elected officers shall be one (1) year or until their successors are elected. A member's status as an officer of the Association shall terminate sixty (60) days after the termination of eligibility as a full member of the Association.

## ARTICLE VI - EXECUTIVE COMMITTEE

**Section 1.** The President shall be chairman of the Executive Committee, shall preside at all meetings, shall designate such other committees as may be deemed necessary, and shall have such other powers and duties, consistent with provisions of these bylaws, as may be delegated to him/her by the Executive Committee. The President shall appoint an audit committee to perform an annual audit of the Association's financial accounts and records. The Annual Audit Report shall be posted on the Association's website with results communicated at the next scheduled general membership meeting.

**Section 2.** The Vice President shall serve to assist the President and shall perform the duties of President when he/she is unable or unavailable to perform the duties of such.

**Section 3.** The At-large Board Member shall serve as a member of the Executive Committee.

**Section 4.** The Secretary shall:

- a. Conduct the correspondence of the Association including: mailing notices of all regular and special meetings, distributing meeting minutes, and other correspondence as necessary.
- b. Keep minutes and record the proceedings of all meetings of the Association and of the Executive Committee, and preserve all records and letters of continuing value to the Association in a permanent file.

# BYLAWS

**Section 5.** The Treasurer shall:

- a. Establish and require compliance with procedures for the receipt, disbursement and proper accountability of Association funds.
- b. Maintain records of Association funds and financial transactions.
- c. Report to the general membership at each regularly scheduled meeting on the financial condition of the Association.
- d. The fiscal year of the Association shall be the calendar year unless otherwise established by the Executive Committee.

## ARTICLE VII - MEETINGS

**Section 1.** Meetings of the general membership shall be held with dates and times established by the Executive Committee.

**Section 2.** The Executive Committee shall meet each year at the scheduled meetings and upon call of the Chairman.

**Section 3.** Special meetings may be called by the President or a majority of the members of the Executive Committee. Each member must be notified in writing not less than fifteen days before the date of said meeting. The notice shall contain the date, time and place of the special meeting and shall also contain a statement of the reason(s) for such special meeting.

**Section 4.** A minimum of six (6) full members in good standing is required to hold a meeting of the Association.

## ARTICLE VIII- AMENDMENTS

These bylaws may be amended at any semi-annual meeting by a two-thirds vote of those members present. Amendments may be proposed by the Executive Committee, or by a petition signed by at least twenty-five percent (25%) of the members eligible to vote and presented to the chairman of the Executive Committee. A copy of the proposed amendments shall be distributed to each member not less than thirty (30) days prior to the semi-annual meeting. Every member of the Association shall be provided a copy of the amendments as approved.

## ARTICLE IX - QUORUM

A simple majority of voting members present at any semi-annual meeting of the Association shall constitute a quorum. A simple majority of the members of the Executive Committee shall constitute a quorum of that body.

**Commented [AG7]:** We should consider splitting bylaws into a separate document. Would streamline what we actually need to share with members for approval, and allow us more time to refine the procedures (should insert in procedures that are subject to Board vs. Membership approval). Article VIII just describes amendments to bylaws section, which are minimal so far.

**Commented [BAW8R7]:** Proposing separation of the manuals.

# BYLAWS

## ARTICLE X - PARLIAMENTARY PROCEDURE

"Robert's Rules of Order" (revised) shall govern the procedure of this Association in all cases where they are applicable.

## ARTICLE XI- VACANCIES

**Section 1.** In the event of a vacancy in the offices of either President or Vice President, the Vice President and/or another member of the Executive Committee shall advance to the next higher office to complete the remainder of the unexpired term.

**Section 2.** The Executive Committee shall fill a vacancy occurring in the offices of At-large Board Member, Secretary or Treasurer by appointment to complete the remainder of the unexpired term. The Executive Committee shall obtain consent of the appointee before the appointment is made.

## ARTICLE XII - PROFESSIONAL CONDUCT

The professional conduct of all members of the Association shall be consistent with the highest standards of honesty, integrity, loyalty to employer, objectivity, truthfulness, and diligence in the performance of their duties and responsibilities. The President shall appoint, as situations arise, a committee of three (3) to five (5) full members, as defined herein, for the handling of complaints against members and investigations thereof.