

VIRGINIA LOCAL GOVERNMENT AUDITORS ASSOCIATION

BYLAWS AND OPERATIONS MANUAL

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BYLAWS

ARTICLE I - 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". The Association is a registered 501(C)(6) not for profit organization. All appropriate documentation is filed with the Internal Revenue Service (IRS) and the State Corporation Commission (SCC) of Virginia.

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.

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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.

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:

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- 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.

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.

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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.

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. Consent of the appointee shall be obtained by the Executive Committee before the appointment is made.

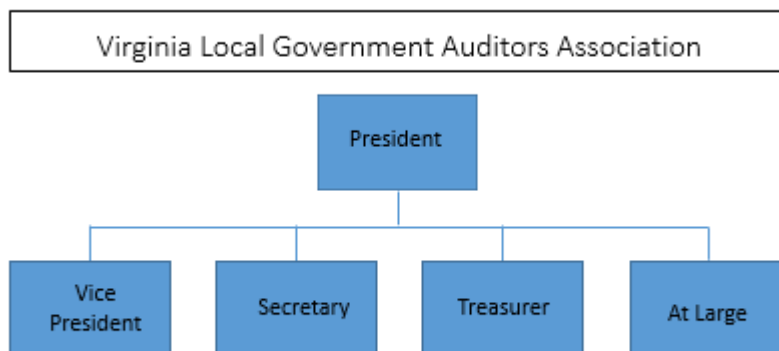
ARTICLE XII - PROFESSIONAL CONDUCT

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.

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Operations Manual

Organizational Chart



Schedule of Activities

Month	Activity
JAN	New officer terms begin January 1st Prepare new bank signature cards Recruit candidates for committees President appoints new committees Executive Committee Meeting Audit of Association finances
MAR	Audit report on prior year due to Executive Committee
APR	Corporation registration due to SCC Update membership directory
MAY	Spring Meeting Executive Committee and Committee Meetings Form 990 Tax Return Due to the Internal Revenue Service, if required
JUL	Executive Committee Meeting Annual review of bylaws, policies and procedures
OCT	Fall Meeting Election of new officers Executive Committee and Committee Chairs Meeting
DEC	Distribute Bylaws and Operations Manual to new officers Send Membership renewal notices

OFFICER RESPONSIBILITIES

PRESIDENT

The President is elected to a one-year term. The duties and responsibilities shall include, but not be limited to, the following:

- To preside at all Executive Committee and membership meetings of the Association.
- To develop a working knowledge and enforce the Association's Bylaws, Policies and Procedures.
- To appoint all committee chairpersons and committee members.
- To appoint an audit committee to perform an annual audit of the Association's financial accounts and records. The Annual Audit Report shall be communicated to the Association membership.
- To establish Association goals with input from other officers and committee chairpersons.
- To identify and provide services to meet the needs of the membership.
- Review monthly financial activity and bank reconciliations performed by the Treasurer.

VICE PRESIDENT

The Vice President is elected to a one-year term and reports to the President. The duties and responsibilities shall include, but not be limited to, the following:

- To perform the duties of the President in the absence of same.
- To coordinate the activities of those committees reporting to the Vice President.
- To advise and assist the President in staffing the committees.
- To attend Executive Committee meetings.
- To assist in identifying and providing services to meet the needs of the membership.
- To develop a working knowledge of the Bylaws, Policies and Procedures.
- To perform other duties as may be assigned by the President.

AT-LARGE BOARD MEMBER

The At-large Board Member is elected to a one-year term and reports to the President. The duties and responsibilities shall include, but not be limited to, the following:

- To perform the duties of the President in the absence of the President and Vice President.
- To coordinate the activities of the committees reporting to the At-large Board Member.
- To advise and assist the President in staffing the committees.
- To attend Executive Committee meetings.
- To assist in identifying and providing services to meet the needs of the membership.
- To develop a working knowledge of the Bylaws, Policies and Procedures.
- To perform the duties as may be assigned by the President.

SECRETARY

The Secretary is elected for a one-year term and reports to the President. The duties and responsibilities shall include, but not be limited to, the following:

- To conduct the correspondence of the Association including: mailing notices of all regular and special meetings, distributing meeting minutes, and other correspondence as necessary.
- To keep minutes and record the proceedings of all meetings of the Association and Executive Committee, and preserve all records and letters of continuing value to the Association in a permanent file.
- To develop a working knowledge of the Bylaws, Policies and Procedures.

TREASURER

The Treasurer is elected to a one-year term and reports to the President. The duties and responsibilities shall include, but not be limited to, the following:

- To maintain records of the Association's funds and financial transactions.
- To establish and require compliance with procedures for the receipt, disbursement and proper accountability of Association funds.
- To report to the general membership each regularly scheduled meeting on the financial condition of the Association.
- To invest excess funds as directed by the Executive Committee.
- To file required financial documents or other legal documents with the Internal Revenue Service.
- To deposit collections monthly except when total collections on hand exceed \$500; in that case, the funds will be deposited within one week.
- To provide program chairperson with a membership list based upon current paid status.
- To reconcile the final list of meeting attendees with the financial records.
- To ensure that conference program attendees are paying the proper fee (member vs. non-member and no fee for speakers).
- To develop a working knowledge of the Bylaws, Policies and Procedures.

Expenditure Approval Procedures

The Treasurer can approve and pay reasonable Association expenditures under \$100. Expenditures in excess of \$100 require the approval of the Treasurer and one other Executive Committee member. The Treasurer will maintain documentation including who provided the approval, their title and date. The Treasurer must disclose the expenditures to the Executive Committee during their report.

The Treasurer may disburse funds in excess of \$100 for an event (i.e. seminar) expenditure if an approved budget exists. The Treasurer may pay a seminar coordinator's request for expenditure of funds and exceed a seminar budget line item as long as the total net expenditures approved have not been exceeded.

Seminar Procedures

Each seminar coordinator will submit an expenditure budget for approval to the Executive Committee prior to the seminar date. The Executive Committee will review and approve an expenditure worksheet for each seminar event.

Basis of Accounting

The Treasurer maintains the financial records on a modified accrual basis. All dues/seminar fees are posted in the year received (cash basis). Only significant known receivable and payable transactions (i.e. conference receivables/payables and membership dues) are noted.

The standard reports shall consist of:

- a. a comparative balance sheet providing beginning of calendar year balances and reporting date balances.
- b. an income statement for the period being reported on.

The form of the income statement report is approved by the Executive Committee and can be revised if needed.

COMMITTEE RESPONSIBILITIES

AUDIT COMMITTEE

The Audit Committee shall be appointed by the President and no member of this committee shall be a member of the Executive Committee. The objective of the committee is to arrange an audit of Association records as soon as possible after the close of the calendar year and submit the audit report to the Executive Committee no later than March 31 for the year just concluded.

Association Audit Procedures of Financial Activities

The Association's audit procedures of financial activities shall include:

1. To review the monthly bank reconciliations, and Treasurer's reports. Verify bank balances at year end and perform a 12 month cash proof to verify completeness of annual financial activity.
2. To determine reasonableness of recorded revenue from membership dues, meeting fees, and other revenue by:
 - obtaining a membership list from the Membership Committee Chair and extending number of members by annual dues amount;
 - securing a list of meeting attendees from the Treasurer and extending the number of attendees by the meeting fees; and
 - identify other sources of revenue from Executive Committee minutes and the financial records.
3. To determine each disbursement was approved in accordance with Association procedures and properly supported by appropriate documentation.
4. To account for numerical sequence of checks.
5. To verify that all required state and federal reports(i.e. Internal Revenue Service (IRS) and the State Corporation Commission (SCC) of Virginia.) have been filed.

6. To review for timely deposits.
7. To submit a report on the results of these procedures to the Executive Committee with a comparative financial report no later than March 31.
8. To maintain a file of records and correspondence to pass on to successors at the close of the Association year.
9. To make recommendations based on procedures performed and follow up on previous unresolved recommendations.

MEMBERSHIP COMMITTEE

The Membership Committee shall be appointed by the President of the Association. The objective of the committee is to promote the interest of prospective members in the Association and to maintain that of existing members. The duties and responsibilities shall include, but not be limited to, the following:

- To promote the Association to outside organizations.
- To identify local government audit organizations across the state to consider opportunities for prospective membership and invitation to association meetings.
- To evaluate resignations and non-renewals to consider opportunities for improvement.
- To maintain a membership records including updates for promotions, transfers and replacements.
- To maintain a file of pertinent records and correspondence, passing it on to successor at the conclusion of the calendar year. Maintain the organizational membership roster and help reconcile the roster to dues paid to the Treasurer as of December 31 each year.
- To send renewal applications out in the last quarter of the calendar year.

NOMINATING COMMITTEE

The Nominating Committee shall consist of the President, Vice President, and the previous President, who shall chair the committee. The objective of the committee is to submit to membership formal nominations, as provided for by the association bylaws, for all association officers. The duties and responsibilities shall include, but not be limited to, the following:

- To keep in contact with membership, especially with new and active members, in order to identify prospective talent for the various Association offices.
- To keep in touch with officers and committees in order to maintain a continuing evaluation of the capabilities, interests, and performance of officers and committees.
- To meet several times during the year before formal nominations are required to consider, in depth, the potential candidates for nomination.
- To confirm with the candidates their availability to accept any position for which nominees have been considered.
- To make recommendations (at least one (1) candidate per office) to the Executive Committee that will promote optimum Association benefit in terms of membership resources and utilization.
- To prepare and have available at the October meeting appropriate ballots for use if needed.
- To maintain a file of pertinent records and correspondence concerning nominees and transfer this file to the succeeding nominating committee at calendar year end.

BYLAWS AND OPERATIONS MANUAL COMMITTEE

The Bylaws and Operational Manual Committee shall be appointed by the President of the Association. The objective of the committee is to propose revisions to the Bylaws and Operations Manual to the membership or Executive Committee as necessary. The duties and responsibilities shall include, but not be limited to, the following:

- To review the Bylaws and Operations Manual and obtain input from the membership for proposed revisions.
- To present proposed revisions of the Bylaws to the Executive Committee for consideration for proposal to the membership.
- To present proposed revisions of the Operations Manual to the Executive Committee for consideration.
- To maintain the Bylaws and Operations Manual in an automated format.
- To maintain a file of correspondence to pass on to successor at the end of the calendar year.

COMMUNICATION COMMITTEE

The Communication Committee shall be appointed by the President of the Association. The objective of this committee is to engage and inform Association members and followers through communications. The duties and responsibilities shall include, but not be limited to, the following

- Maintain an effective, informative website and related technologies with frequently updated content.
- Maintain general association information and periodically notify general membership regarding upcoming activities, membership information, and other information supplied by VLGAA Board that would be of interest to the general membership.
- Provide oversight for content delivered to the membership and followers, including website, email and/or other media.

EDUCATION PROGRAM COMMITTEE

The Education Program committee shall be coordinated by the President of the Association. The Chair of the Committee shall be a designated staff member of the Internal Audit office hosting the continuing professional education program. The objective of the committee is to coordinate and organize the semi-annual programs for the membership by providing the highest quality training in the most cost effective and efficient manner possible. The duties and responsibilities shall include, but not be limited to, the following:

- To prepare a program budget approved by the Executive Committee. Recommend program speakers, facilities, food, etc. for approval by VLGAA Board.
- To establish guidelines to ensure compliance with the Procedures for the Continuing Professional Education Programs contained in the Operations Manual. A draft of the program flyer needs to be provided to the Continuing Professional Education Committee Chair for review to ensure the accuracy of the CPE earned prior to distribution to the membership.
- To develop conference program and registration form. The registration form should state that no refunds will be given, but substitutes are allowed.
- To handle advertising and promotion of the conference.
- To prepare a list of attendees as received from the Treasurer. Notation should be made for no shows, substitutes, last minute additions, and late arrivals.

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

The Continuing Professional Education Committee shall be appointed by the President of the Association. The chairperson of the committee shall be assigned as the administrator of the Continuing Education Program. The objective of this committee is to maintain the required records of a Virginia approved sponsor for Continuing Professional Education conducted by the VLGAA. The duties and responsibilities shall include, but not be limited to, the following

- To assure compliance with requirements of the Virginia State Board for Accountancy Rules and Professional Regulations for Continuing Education sponsors.
- To obtain a list of conference program attendees from the Treasurer or Program Committee.
- To maintain the following records for each CPE program:
 - The date and location of the presentation.
 - The name of each instructor and qualifications.
 - Listing of participants and CPE hours earned by each.
 - Outline of the presentation.
 - Evaluation forms or summary of evaluations with sample of actual participant evaluation form.
- To provide participants with a certificate upon successful completion indicating the course, location, date, CPE credits, field of study and sponsor identification number. Outside sponsoring organizations may issue CPE instead of VLGAA. In such instances, recordkeeping requirements become the CPE issuer's responsibility.
- To make records available and respond to any State Board inquiry.
- Inform participants of VLGAA agreement with State Board by use of the following language only:
 - VLGAA is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number 306-000057) through 9/30/01, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board of Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917.
- Maintain a file of pertinent records and correspondence, passing it on to successor.

Procedures for Continuing Professional Education (CPE) Programs

To achieve compliance with Continuing Professional Education Rules and Professional Regulations adopted by the State Board for Accountancy for Approved Sponsors on August 5, 1991, published September 23, 1991, and effective October 23, 1991. The following procedures from Section 2 (numbers 1-7) of the State Board Rules and Professional Regulations must be performed to achieve compliance:

1. **Entry**--The Association shall possess the financial resources and supportive organizational structure for this effort. Programs under these procedures shall contribute to the competence of participants. CPE credits shall be allowed for formal programs only.
2. **Program Development**--Program developers shall document the learning objectives, knowledge level, prerequisites (if any) for each planned program in the Program announcement. Program presenters shall be qualified in the subject matter and be knowledgeable in instructional design. All program materials shall be accurate, current and

- meet program objectives.
3. **Program Presentation**--Program announcements shall inform participants about objectives, prerequisites, level of knowledge, content, advance preparation (if any), special teaching methods (if any), CPE hours and fields of study, and special administrative policies. Appropriate individuals shall be encouraged to attend. Instructors shall be qualified and evaluated along with the quality of the program and appropriateness of the facilities. This language only shall be used to inform course participants of registration as an approved sponsor:
The *Virginia Local Government Auditors Association* is registered with the Virginia Board for Accountancy as an approved sponsor of continuing professional education. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board for Accountancy.
 4. **Program Measurement**--CPE credit shall be given for formal learning that maintains or increases knowledge. 50 minutes shall equal 1 CPE contact hour. The shortest program shall be 1 contact hour. Self-study programs shall be pre-tested to determine completion time and non-interactive programs given half time credit. Instructors shall be given CPE for their initial preparation time up to two times the presentation hours.
 5. **CPE Reporting**--Certificates shall be provided to participants indicating the participant's name, course title, date and location of course, CPE hours and field of study along with the VLGAA registration number. Records of the participants, program materials, dates, location, instructor, number of CPE hours, and evaluations shall be provided to and maintained for five years by the CPE Administrator.
 6. **Programs of two hours or less**--At an absolute minimum, programs of two hours or less shall include a written outline; qualified instructors; programs at an appropriate level; certificates of completion; be 50 minutes in length; retain attendance records, program materials and completed evaluations for five years; and be provided in adequate facilities.
 7. **Fields of Study**--Programs shall be classified into CPE hours by these fields of study (as more precisely defined in the Rules and Professional Regulations): Accounting and Auditing; Advisory Services; Management; Personal Development; Specialized Knowledge; and Tax. (For Government Auditing Standards, programs should specify the number of CPE in subjects and topics directly related to the government environment and government auditing.)
 8. **Program Announcement**--The Program Announcement is produced by the Program Chairperson and provided to all participants as a means to register for the program. It will be reviewed by the CPE Administrator prior to distribution and cover:
 - A. Date, time, and location of the Program
 - B. Learning objective(s)
 - C. Prerequisites to attendance (if any)
 - D. Level of knowledge (basic, intermediate, advanced, or update)
 - E. Program content and presenters
 - F. Advanced preparation (if any)
 - G. Special teaching methods (if any)
 - H. For each session: CPE hours planned; field of study (accounting and auditing, advisory services, management, personal development, specialized knowledge, tax); and if directly related to the government environment and auditing
 - I. Administrative matters (cost, refunds, payment arrangements, etc.)
 - J. Acknowledgement of approved sponsor status with this language:

VLGAA is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number 306-000057) through 9/30/01, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board of Accountancy.

9. **Roster**--A roster of participants should be provided to the CPE Program Administrator showing all attendees. This is to facilitate the preparation of Certificates to be provided upon documentation of full attendance.
10. **Program Materials**--Any program materials should be provided to all attendees during the program. The qualifications of presenters should be provided to the Program Administrator.
11. **Course Attendance Form**--A form is provided to all attending and must be submitted to obtain any credit for attending the course. The Form will be the basis for documenting course attendance in the Association records. It must be legible, complete and accurate. The number of CPE units is determined by dividing the presentation time in minutes by 50 minutes and rounding down to whole numbers. The completed Form is submitted to the CPE Program Administrator and retained along with other records of the CPE Program for five years.
12. **Course Evaluation**--The Course Evaluation Form is optional and used by the Association to measure the training. It covers the learning objectives, prerequisites, materials, content, presentation and facilities. The completed Form is submitted to the CPE Program Administrator.
13. **Certificate**--The Certificate of Continuing Professional Development is provided to successful participants based on their documented Course Attendance Form. It is prepared and signed by the CPE Program Administrator and provides the Association Sponsor Registration Number. It is the participant's documentation of attendance for reporting of credits obtained.

CHECKLIST FOR CPE PROCESS

Program:

Date:

Program Development:

Date, time and location of program

Learning objectives

Prerequisites (if any)

Knowledge level (basic, intermediate, advanced, up-date) Content

Advance preparation (if any) Special
teaching methods

For each session: CPE hours offered and field of study

Administrative policies (cost, refunds) Acknowledgement of
approved sponsor status:

VLGAA is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number 306-000057) through 9/30/01, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding registered sponsors may be

addressed to the Virginia Board of Accountancy.

- Program Measurement:** Ensure adequate length of time has been allotted to earn CPEs.
- Attendance Form:** Prepare adequate forms to record attendance. These forms should include name and address for mailing certificates.
- Evaluation Forms:** Ensure there is one evaluation form for each participant to complete and hand in.
- Certificates:** Generate certificates for participants. Verify number of CPE hours for each participant (some may have had to leave early).
- Notification of Evaluation Results:** Provide summary of evaluations to participants (optional).
- Records:** Maintain record of participants, course title, date, program materials, location, instructors, CPE hours and evaluation forms.