

**GEORGIA GOVERNMENT FINANCE OFFICERS  
ASSOCIATION**

**POLICIES AND PROCEDURES**



# GGFOA POLICIES AND PROCEDURES

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## GGFOA Committees

### Annual Conference

To organize an informative, educational annual conference in which relevant issues concerning cities, counties and other governmental agencies are addressed.

### Career Development

To establish and promote educational programs with the membership and develop information resources needed by the government finance professional.

### Communications

To provide a source of timely information concerning the organization, members and any other relevant topics which affect the membership. The Communications Committee disseminates the information via the website, e-newsletter, e-mail blasts, and social media.

### Government Relations/Strategic Planning

To monitor legislative actions affecting governmental finance, promote inter-governmental cooperation, and monitor and administer the long-range strategic plan.

### Membership

To promote and encourage an increase in membership and involvement in the Association by broadening the base of participation and increasing awareness of the Association's benefits.

### Nominating

To make recommendations for the various office and at-large executive board positions.

### Past Presidents

To develop effective strategies for communicating with elected officials to increase their understanding of the government finance officer's role in managing complex financial issues.

### Scholarship/Awards

To encourage members and students preparing for a career in government by providing meaningful awards and scholarship programs.

## Technical Resources

To respond to technical inquiries and requests for information and assistance and develop information resources needed by the government finance professional.

## Committee Members

Each committee consists of a chairperson appointed by the President Elect of GGFOA and other members recruited from the membership at large. The size of the committee may vary from year to year. It is the responsibility of the chairperson to recruit the members of the committee. The chairperson may appoint a co-chairperson or any other sub-committee chairperson(s) as deemed appropriate. The term of service of the members of the Committee is two years. However, the members and/or chairperson may serve additional terms if appointed.

## GGFOA Executive Board Meetings - Administrative Procedures

### Possible Attendees of Executive Board Meetings

- 6 of 11 Officers and Board Members are needed for a quorum to take board action. The quorum does not include committee chairs.
- Officers – President, First Vice President, Second Vice President, Secretary, Treasurer = 5 total
- Board Members = 4 directors
- Immediate Past President = 1 person
- Historian = 1 person
- Committee Chairs = 9 committees per bylaws

### Number of Meetings Required

At least one meeting of the membership at-large is needed per year, per the association's bylaws. The annual meeting at the annual conference constitutes this meeting.

### Board Meetings via Telephone Conference Call

- The GGFOA President may contact the board members to request coordination of a board meeting or he/she can delegate this duty to the Secretary.
- The President and/or Secretary communicates with board members to determine a date for the meeting, and the President or Secretary arranges the telephone, virtual or in-person meeting.
- If a board member is unable to attend a board meeting, he/she has the option of calling in to attend via telephone.

### Agenda

Two weeks before the board meeting, the Secretary e-mails the board asking for any agenda items, adds these items to the agenda, forwards to the President, and based on his or her input makes any changes prior to e-mailing to the board members and committee chairs. The Secretary will also bring copies to the board meeting.

### Financial Statements

Quarterly and before the board meetings, the Treasurer sends draft financial statements (Balance Sheet, Operating Statement), a Detailed Transaction List by Account, and bank reconciliations to the President for approval before distribution to remainder of board and committee chairs.

### Minutes

After each board meeting, the Secretary prepares draft meeting minutes and distributes to the officers, board, and committee chairs for review. Based on feedback received, the Secretary makes any necessary changes and re-distributes the minutes prior to the next board meeting.

The President asks the board if they will or will not be attending in order to determine if a quorum is present. Committee chairs are not voting members. A quorum is when a majority of voting members is present. There are five officers, four board of directors, a Past President, and an Historian for a total of eleven. For a quorum, six of the eleven must be present.

### Finalizing

- The President e-mails the board members four to five days before the event detailing the responses of who and who will not be attending and to ask if anyone's status has changed.
- After receiving feedback and making any necessary changes, the Secretary e-mails an agenda for the meeting and the minutes from the previous board meeting need to be approved by the officers, board, and committee chairs in preparation of their meeting.
- The Treasurer distributes financial statements (Balance Sheet, Operating Statement and Detailed Transaction List by Account) and bank reconciliations to the officers, board, and committee chairs in preparation of their meeting.
- The day before the board meeting, the Secretary lets the President know if he/she has a quorum present for board action.

### Items to Take to Meeting

- Agenda
- Financial Statements – Balance Sheet, Operating Statement, Details of Transactions by Account and bank reconciliation reports.
- Minutes Needing Action

- Committee Reports

#### Committee Chairs/Board Members

- As new board members and committee chairs take office they are given a copy of the Policies and Procedures, Strategic Plan, and the By-Laws.
- When the Nominating Committee is setting the roster for the next year, special consideration is to be given to a member who has been active in the committee process over someone who has not been a committee chair.
- Committee chairs are responsible for recruiting and training their replacement as the end of their term approaches.
- Regardless of the member type, any entity that GGFOA pays to perform a service is considered a vendor. No vendor of GGFOA shall have a voting position on the board. If a voting member is transitioning from a member to a vendor, they will be asked to step down.



## Annual Conference Policies and Procedures

### Reimbursement

Reimburse Annual Conference Committee Chair for reasonable expenses incurred for the planning of the Annual Conference, in line with the existing GGFOA travel policy. - October 1, 2000.

### Annual Conference Chair Fees

Lodging and registration fee will be paid for Annual Conference Chair to attend annual conference in accordance with GGFOA travel policy. –August 21, 2001.

### ACCG/GMA Fees

If a reciprocal agreement can be worked out beginning next year, ACCG and/or GMA will be charged a regular participant registration fee for exhibit space instead of the normal exhibitor registration fee. - August 21, 2001.

### Site Selection

No less than two (2) years in advance, sites for each Annual Conference are confirmed with signed contracts by the President of GGFOA. The Annual Conference Committee selects sites, and The Carl Vinson Institute of Government negotiates contract based on direction from the committee.

### Topic Details

The Annual Conference Committee determines the topics, speakers, and agenda for the conference. Speaker confirmation letters are sent out by the committee chairperson or a designated member of the committee.

### Budget

After site fees have been identified, a budget is established for the conference based on registration fees and exhibitor fees set by the board.

### Exhibitor/Sponsor Information Packet

Based on direction from the committee, exhibitor/sponsor letters are mailed and/or e-mailed in February each year by the Conference Committee to those in GGFOA exhibitor database. The forms will also be available on the website.

## Brochure Development

Approximately sixteen (16) weeks prior to the conference, course description, agenda, and speaker information is needed from the committee in a Word document for the electronic brochure development. The Carl Vinson Institute of Government incorporates site and lodging information and coordinates the digital file layout.

The brochure will be on the CVIOG website by June 30, unless the President and conference committee chair agree to delay. The Carl Vinson Institute of Government forwards a PDF version of the brochure to the Communications Committee for inclusion on the web site. The brochure and registration will be available and open in early July, unless the President and committee chair agree to a delay.

## Site

The Conference Chair secures lodging on the master bill for the GGFOA President, GGFOA Annual Conference Chair, and Co-Chair, the CVIOG representative, committee chairs, and GGFOA board members. However, GGFOA only covers the cost of the rooms for the GGFOA President, Conference Chair and Conference Co-Chair

The Carl Vinson Institute of Government works with the facility to secure food & beverage, appropriate rooms sets and AV equipment based on direction from committee.

## Materials

- The Carl Vinson Institute of Government reviews speaker materials that the Conference Committee receives electronically from speakers, by the deadline noted in the speaker letter.
- The preferred method of delivery of speaker materials is via electronic dissemination to registered participants.
- The Carl Vinson Institute of Government or Conference Committee Chair submits approved speaker materials to the GGFOA Technical Resources Committee Chair for placing on GGFOA's website. The GGFOA Technical Resources Committee will disseminate materials electronically via the GGFOA website provided they are received two (2) weeks before the event is scheduled to occur.
- The GGFOA Communications Committee will notify conference enrollees via e-mail blast when all materials have been posted to the website.
- If the conference has a mobile app, speaker materials should be loaded to the mobile app as well.

- Speakers may supply materials and bring the supplies with him/her to the site.

#### Mail-In or On-line Registration

- Approximately twelve (12) weeks prior to the event, CVIOG, in conjunction with the GGFOA Technical Resources Committee and Communications Committee, arranges on-line registration on the CVIOG website.
- The GGFOA Technical Resources Committee updates the GGFOA website with links to the brochure and registration form located on CVIOG's website.
- CVIOG or the GGFOA Communications Committee will e-mail "Opening of Registration" e-mail blast to the membership announcing the conference including website links to the registration form and brochure.
- Exhibitor registration opens at the same time as general registration. The GGFOA Communications Committee should send an email to prospective exhibitors announcing the opening of exhibitor registration including website links to the exhibitor registration form and brochure. The email should be sent to the master sponsor, exhibitor, and speaker contact list located in the Gmail account, [ggfoa1985@gmail.com](mailto:ggfoa1985@gmail.com). The Gmail account was established in 2019 for the sole purpose of maintaining the master sponsor, exhibitor, and speaker prospect list. The list is maintained and updated regularly by the Technical Resources Committee.
- Conference reminder emails with links to the registration form and conference brochure may be e-mailed to the membership of GGFOA periodically during the registration period to potentially increase enrollment if event maximums have not been reached.
- Registration confirmations are e-mailed to conference registrants from the Carl Vinson Institute of Government.
- The Carl Vinson Institute of Government registers the GGFOA President, Conference Chair and the conference co-chair with a zero fee.

#### On-Site Registration

- CVIOG provides on-site event management and registration services to the Annual Conference Committee.
- CVIOG brings the GGFOA signs for display for the registration desk and the exhibits room.

Registration supplies brought to site by CVIOG include:

- Printed Name Badges and Holders for Registered Participants
- Printed Receipts for Pre-Registered Participants
- Receipt Book for Walk-ins
- Blank Registration forms for Walk-ins
- Blank Name Badges and Holders
- Printed CPE Forms (2 copies for each participant)
- Printed Evaluation Forms (1 copy for each participant)

#### Completion

- Annual Conference Chair or Representative collects completed evaluations and returns to the Carl Vinson Institute of Government for tabulation.
- The Carl Vinson Institute of Government reviews expenses from site and obtains a signed voucher for payment from Annual Conference Chair based on contracts signed with site.
- Treasurer uses final information provided by CVIOG and reconciles the Conference expenses and enters journal entry into GGFOA ledger to finalize both the revenues and expenses related to the Conference.

## Career Development Policies and Procedures

### General

In accordance with the GGFOA Strategic Plan the Career Development Committee is responsible for coordinating professional development training opportunities for the GGFOA membership. These training opportunities include career development seminars (traditional face to face training), remote webinar training opportunities via Wednesday's News You Can Use, and asynchronous learning via self-guided and interactive tutorials.

The Career Development Committee is responsible for ensuring that all association training programs qualify for continuing professional education (CPE/CEU) credits for the Carl Vinson Institute of Government's Local Finance Officers Certification Program and the Government Finance Officer Association's Certified Public Finance Officer Program (CPFO).

### Venue Selection

The Carl Vinson Institute of Government (CVIOG) will help to identify an appropriate training location for career development seminars (traditional face to face training) after the committee decides the general area and dates of the seminars.

### Fees for Chair

Lodging and registration fee will be paid for Career Development Committee Chair to attend career development seminars in accordance with GGFOA travel policy.

### Career Development Seminars

#### Site Selection

By annual conference, sites for new fiscal year are confirmed with signed contracts by President of GGFOA. Committee selects sites and the Carl Vinson Institute of Government will negotiate contract based on direction from the committee. Generally, there will be two (2) two-day sessions (April and July) and one (1) one-day session (January). This may vary due to availability of speakers and seminar sites.

#### Topic Details

Committee determines topics, speaker, and agenda for either a one-day or a two-day session. At each career development seminar and at the annual conference, participants should be requested to supply topic suggestions for upcoming seminars to provide

direction to the chair and committee members in determining topics and arranging speakers.

#### Budget

After site fees have been identified a budget is established for the sessions based on the registration fee set by board at the beginning of the fiscal year. Budget is to be completed and submitted to the incoming President by annual conference.

#### Brochure Development

- Approximately twelve (12) weeks prior to the event, course description and bios for the speakers are needed in a Word document from the committee for the brochure development. The Carl Vinson Institute of Government incorporates site and lodging information and coordinates with CVIOG Communications on layout and publishing of the brochure.
- Approximately ten (10) weeks prior to the event, CVIOG publishes the seminar brochure (PDF version) and registration form on its website. CVIOG sends a link to the GGFOA Communications Committee Chairperson for posting to the GGFOA website. Once the link is posted, the GGFOA Communications Committee will send an e-mail blast to the membership announcing that registration is open. The e-mail will include a link to the page on CVIOG's site where the brochure and registration are located.
- Approximately three (3) weeks prior to the conference, brochure is e-mailed to the membership of GGFOA to potentially increase enrollment if event maximums have not been reached.

#### Lodging

The Carl Vinson Institute of Government secures lodging on the master bill for the GGFOA President, GGFOA Career Development Chair, and speakers, if applicable.

#### Materials

- The preferred method of delivery of speaker materials is via electronic dissemination to registered participants. The Carl Vinson Institute of Government will disseminate materials electronically provided they are received two (2) weeks before the event is scheduled to occur.
- If the Carl Vinson Institute of Government is duplicating speaker materials, receipt of materials three (3) weeks before the scheduled event is preferred.

- If speaker is supplying materials and brings the supplies with him/her to the site, the Carl Vinson Institute of Government confirms number to the committee chair and speaker to ensure adequate supply when arriving to the site.
- The presentation folder given at registration includes the following:
  - Blank Notebook Paper
  - Registration List
  - GGFOA Membership Application
  - CPE Forms (2 copies)
  - Evaluation
  - Speaker Handouts, if Provided

#### Mail-In Registration or On-Line Registration

- Approximately ten (10) weeks prior to the event, the Communications Committee, in conjunction with the Carl Vinson Institute of Government, arranges on-line registration on the GGFOA website.
- Confirmations are mailed or e-mailed from the Carl Vinson Institute of Government unless they are received too close to the registration date and mailing would not produce benefit to the participant.
- The Carl Vinson Institute of Government registers GGFOA President and Career Development Chair with a zero fee if they will be attending.

#### On-Site Registration

- The Carl Vinson Institute of Government provides on-site event management and registration services to the Career Development Committee.
- Registration supplies brought to site by the Carl Vinson Institute of Government include:
  - Printed Name Badges and Holders for Officers, Committee Chairs, and Speakers
  - Printed Name Badges and Holders for Registered Participants and Tent Cards
  - Printed Receipts for Pre-Registered Participants
  - Receipt Book for Walk-ins
  - Blank Registration forms for Walk-ins
  - Blank Name Badges and Holders

- Printed CPE Forms (2 copies for each participant)
- Printed Evaluation Forms (1 copy for each participant)
- GGFOA Poster for Display

#### Introductions

Career Development Chair or Representative introduces the guest speakers and other logistics such as restrooms, breaks, beginning and ending times, cell phones, parking, etc. Also, upcoming seminars and annual conference dates are announced.

#### Completion

- Career Development Chair or Representative collects completed evaluations and returns to the Carl Vinson Institute of Government for tabulation and reporting to the GGFOA Board.
- One (1) completed copy of the CPE form is collected from participants by Career Development Chair or Representative. Information from these forms is compiled and maintained by the Carl Vinson Institute of Government in their Learning Management System, Continuity.
- The Carl Vinson Institute of Government will provide a summary of revenues and expenses for the seminar to the GGFOA Treasurer. The GGFOA Treasurer will be responsible for preparing and recording the necessary journal entries to accurately reflect in the GGFOA general ledger the revenues and expenses related to the seminar.

#### Wednesday's News You Can Use Webinars

The Carl Vinson Institute of Government will suggest webinar topics, schedule speakers, schedule webinar, host webinar, record webinar, and provide access to recorded webinars. All speakers (GGFOA business partners) will be responsible for their respective topic and webinar content.

#### Topic Details

- The Carl Vinson Institute of Government (CVIOG) will work with the Career Development Committee to identify four to six webinar topics annually. The committee and CVIOG will leverage the subject matter expertise of GGFOA's business partners to present on the topics identified.



- CVIOG will secure a webinar presenter agreement from the GGFOA business partner that: 1.) enables the recording of the live webinar event and archiving for future use by members of GGFOA; 2.) states that the speaker's time for the presentation of the webinar will be complimentary in exchange for advertising their business/agency logo during the presentation; and 3.) states the speaker agrees to schedule a digital platform prior to the scheduled webinar event.

#### Webinar Logistics

#### CVIOG will:

- Create a master course creation form for the scheduled webinar event that outlines a brief description of the topic and learning objectives. This form will be used to create a course section in the Institute of Government's Learning Management System, Continuity.
- Prepare an announcement promoting the webinar event that includes a message from the GGFOA President, brief description of the topic, learning objectives, CEU credit information, and link to registration for the live event.
- Forward webinar announcement to the GGFOA Communications Committee for dissemination to the GGFOA membership that contains the link to registration.
- Provide a PowerPoint Template to Speaker for their presentation. The PowerPoint Template includes the GGFOA and CVIOG logos. The speaker is allowed to use their logo on the title slide and the last slide of the presentation.
- At least two days prior to each webinar, CVIOG should provide a list of registrants to the GGFOA Technical Resources Committee Chair who will check the participant list against the GGFOA membership and contact all non-members asking them to join GGFOA in order to participate in the webinar.
- Send webinar details to registered participants as well as a webinar reminder.
- Coordinate registration status "open" and "closed" with the GGFOA Communications Committee to ensure that the GGFOA website accurately reflects the status of registration.
- Send PDF of webinar slides to registered participants.
- Work with registered participants to ensure proper connection for the day of the live event.
- Facilitate and record the webinar the day of the live event.
- Send webinar participants link to survey.

- Send speaker a GGFOA thank you card and speaker gift.
- Alert Communications Committee once the recorded/archived webinar is ready for viewing by the GGFOA membership. The Communications Committee is responsible for ensuring that the GGFOA web site is updated to reflect all recorded webinars for viewing by the membership.
- Send survey results to speaker once participant names have been removed.
- Send survey results to GGFOA President once participant names have been removed.
- Record attendance in Continuity – CEU credit for participants.
- Send completion checks (CEU credit) to attendees.
- Invoice GGFOA for hosting the webinar event.

## Communications Committee Policies and Procedures

### E-Newsletter

The Communications Committee compiles a quarterly e-newsletter and sends by e-mail blast to all members and posts on website.

### E-mail Communications

The Communications Committee distributes important GGFOA news and event notifications via e-mail to the membership. Common e-mail notifications include:

- The quarterly e-newsletter
- E-mail blasts
- Social Media postings
- The opening of registration for an upcoming webinar
- Announcements of webinar archives available for viewing at ggfoa.org
- Scholarship offerings and deadlines
- Annual Conference notifications

### Website Maintenance

The Communications Committee is responsible for monitoring and updating website content. Primary responsibilities include:

- Posting articles and news releases to the homepage
- Removing outdated information from the website
- Continuously monitoring and updating the Education/Training page and Online Calendar of Events

### Social Media

The Communications Committee is responsible for posting important news and announcements to GGFOA's social media sites, including Facebook, LinkedIn, and Twitter.

## **Government Relations/Strategic Planning Committee Policies**

### Lobbyist

Discontinue use of lobbyist – March 26, 2000; Reinstate use of lobbyist - October 1, 2000.

### GGFOA Position

The organization does not need to take sides on issues where cities and counties are involved; information is important; GGFOA should have a representative on the GMA and ACCG policy committees.

## Membership Committee Policies and Procedures

### Dues

Dues are payable one calendar year after joining GGFOA and will be due each subsequent year on that date.

### Membership Dues Notices

- Renewal notices are sent by e-mail automatically by the website 14 days, 7 days, and 3 days prior to membership expiration. A final expiration notice is e-mailed at the end of the grace period, or 30 days after the member's expiration date.
- Dues may be paid by credit card on the website.
- If a member mails a check to pay their membership dues, processing can take up to six weeks. It is the responsibility of the Treasurer to e-mail the member stating that it could take up to six weeks for their membership to be activated. Once the member's check payment is deposited and the payment has been manually entered into the system by the website administrator, the Membership Committee should e-mail the member to notify them that their payment has been processed and their membership is now active. The e-mail should include instructions for logging onto the website.
- There are six categories of memberships
  - Members
  - Associate Members
  - Education Members
  - Student Members
  - Retiree Members
  - Honorary Members

### Delinquent Memberships

- Memberships officially expire at the end of the 30-day grace period. At this time, the website automatically deactivates the membership and sends a final expiration notice via e-mail.
- The Committee Chair will download the membership roster monthly and compare to previous months' list. The Committee Chair will e-mail any members who have been deactivated to verify they do not want to renew their membership.

## Membership Database

- The Membership Chair periodically checks the accuracy of the membership database and makes sure all corrections are made. These corrections will be made either by the Membership Chair or the Technical Resources Chair.
- The membership directory is available to membership on the GGFOA website. Members can update their own contact information through the website, or it can be updated by website administrators.

## New Member Packets

- Membership Committee Chair determines if any changes are needed to the new member packets.
- New member packets are e-mailed to new members when they pay the membership fee and become a member. New member packets include a:
  - GGFOA Membership Certificate will be given to new member either at the annual conference or mailed.
  - Letter from the Membership Committee Chair signed by the Committee Chair on GGFOA letterhead
  - Code of Ethics of GGFOA
  - Membership Directory
  - Strategic Plan
  - Policies and Procedures

## Conference Activities and Reports

- CVIOG prepares and coordinates with the Membership Committee Chair the following:
  - Schedule of the First-time Attendee Orientation held at the annual conference
  - List of new members and first-time attendees to be invited to conference orientation event
  - Members' statistical information to be reported to the Association by the committee chair at the GGFOA annual meeting

- Other information as needed to report by the Membership Committee Chair
- To ensure that non-members do not register for the conference at the reduced member rate, the Membership Committee requests a list of all conference registrants who registered as members (including regular members and Associate members) from CVIOG and compares the list to an active member list. The Committee Chair should identify and e-mail all who are not current members to request that they join GGFOA. The e-mail should indicate that they need to become a member in order to gain access to the annual conference speaker presentations.
- Non-member conference registrants who have not received a free membership in the past are eligible to receive their first year of membership free. Prior to the conference, the Membership Committee manually adds those qualifying for free one-year memberships to the website using the Membership Committee Instructional Guide provided on the Board Member Resources page of the website. The free memberships should be activated prior to the start date of the conference in order to provide attendees with access to conference speaker presentations, which are loaded to a member-restricted area of the website approximately one week before the conference.
- The Membership Committee prepares and provides the following:
  - Welcome gift for first-time conference attendees
  - Invitations to first-time conference attendees to attend the orientation event held on the afternoon of conference registration
  - Informative orientation speech at the event held for first-time attendees

## Scholarship/Awards Committee Policies and Procedures

### Scholarship Committee General Duties

- Committee determines specific criteria for award process each year.
- Committee posts information about the scholarships and applications on the GGFOA website in a timely manner.
- The committee sends information such as scholarships available, scholarship recipients, sponsors, funding projects, and general information to the Communications Committee to post on the website.
- The committee actively participates at the conference to educate members about the available scholarships and raise vendor participation.
- The committee participates in projects to raise funds for the scholarships.
- The committee informs the board of activities.

### Applications

- Applications should not be accepted past the due date.
- Prior to reviewing applications, the Scholarship Committee Chair should send a list of applicants to the Technical Resources Committee Chair to verify their membership status. Non-members are not eligible for scholarships and should be removed from the applicant pool.
- All committee members should participate in reviewing the applications and a vote should be held for each applicant. Committee members should refrain from voting when there is a conflict of interest. For example, an applicant works at the same organization as a person on the committee.

### Notifications and Announcements

- All applicants should be notified in writing by e-mail or mail no later than 30 days following the application due date.
- A list of all scholarship recipients should be sent to the GGFOA President and Treasurer. In addition, the Treasurer should receive contact information.
- The Certificate in Public Financial Management (CPFM) Scholarship recipient's name and contact information should be provided to The Center for State and



## Local Government Finance.

- The Jim Pehrson Conference Scholarship recipient's name and contact information should be sent to the GGFOA Conference Committee Chair.
- The Leadership Academy Scholarship nominee's name, contact information, and applications should be sent to GFOA for acceptance.
- The Level 1 and Level 2 Certified Finance Officer Scholarship recipients' names and contact information should be provided to the Carl Vinson Institute of Government.
- All scholarship recipients' names should be posted on the GGFOA website. The Scholarship/Awards Committee is responsible for updating scholarship recipient names on the "Awards & Certifications" page of the website.
- Scholarship recipients' names and photos, if provided, should be included in the quarterly e-newsletter. The Scholarship/Awards Committee is responsible for providing names and photos of scholarship recipients to the Communications Committee for inclusion in the e-newsletter.

## Disbursement of Scholarship Funds

The Treasurer is responsible for disbursing funds once proper documentation has been presented. Following is how each scholarship is administered.

- Leadership Academy Scholarship – The tuition is paid directly to GFOA. The remaining scholarship funds can be paid in advance or on a reimbursement basis to the recipient. Typically, the recipient will need the funds in advance since the recipient will make the hotel/transit reservations.
- Certificate in Public Financial Management (CPFM) Scholarship – The scholarship is paid directly to the Center for State & Local Finance as the recipient registers for the class to cover the cost of the course.
- The Jim Pehrson Conference Scholarship – The Treasurer includes the rooms and conference registration in the regular payment to the vendors; therefore funds are not distributed to the recipient.
- Annual College Scholarship – The check is written directly to the scholarship recipient after the annual conference. The Scholarship Committee Chair will e-mail the Treasurer the recipient's information and the Treasurer e-mails the check to the recipient.

- Level 1 and Level 2 Finance Officer Scholarships – The checks are written directly to the Carl Vinson Institute of Government as the recipients register for the classes; therefore funds are not distributed to the recipient.
- Public Finance Leadership Academy Scholarships - The checks are written directly to the Carl Vinson Institute of Government as the recipients register for the classes; therefore funds are not distributed to the recipient.

Available Scholarships

<b>Name</b>	<b>Due Date</b>	<b>Number Available</b>	<b>Total Maximum Annual Cost</b>
Certified Public Finance Manager Scholarship	TBA	1	\$ 500
GFOA Leadership Academy Scholarship	TBA	1	\$ 4,000
Level 1 Certified Finance Officer Scholarship	August 1st	3	\$ 7,500
Level 2 Certified Finance Officer Scholarship	August 1st	1	\$ 2,500
GGFOA Jim Pehrson Conference Scholarship	July 1st	2	\$ 1,700
Annual College Scholarship	September 1st	1	\$ 1,500
Public Finance Leadership Academy - UGA CVIOG	TBA	2	\$ 5,600
		<b>Total</b>	<b>\$ 23,300</b>

## Technical Resources Committee Policies and Procedures

### Website Maintenance

- The Technical Resources Committee Chair may serve as a back-up to the Communications Committee regarding website updates, e-mail blasts, and social media postings.
- Each fall after the annual conference, the committee updates the Board Member and Committee pages on the website with the new inductees' contact information and photos.
- The committee monitors the website, troubleshoots technical issues, and works with the website developer to resolve issues that cannot be resolved internally.
- The committee posts speaker presentations to the website prior to the annual conference. CVIOG or the Annual Conference Committee Chair should send all speaker materials to the Technical Resources Committee Chair within two weeks of the conference start date.
- The committee posts board meeting minutes to the website once they are voted on and approved.
- The committee grants the appropriate website administrative roles to board members and committee chairs.
- The committee keeps the website updated with financial documents and the most current Policies/Procedures and Constitution and Bylaws.
- The committee keeps the Board Member Resources page, which is restricted to board members and committee chairs, updated with the most current committee instructional guides, W-9s, and audit files.

### GGFOA E-mail Account Monitoring and Technical Support

- The Technical Resources Committee monitors the GGFOA e-mail account on a regular basis and responds to member inquiries or forwards them to the appropriate committee chairperson.
- The committee provides technical support to members, assisting with login issues, website navigation, and account management.
- To properly assist members with inquiries related to membership payments, membership expiration dates, and payment options, the Technical Resources Committee should be familiar with the GGFOA website's reporting tools,

Stripe.com payment reports, and the manual payment process (for check payees).

- The committee may issue refunds of membership dues when warranted.
- The committee may update members' contact information via the administrative side of the website upon their request.
- Upon request, the committee may create and e-mail invoices to individuals wanting to renew their memberships or join GGFOA.

#### Membership Database

- The Technical Resources Committee monitors the membership database periodically against Stripe.com and the manual payment lists to ensure membership dates are consistent with payment records.
- The committee periodically reviews the membership database for duplicate accounts, taking corrective action when necessary.
- The committee periodically monitors renewal notices to ensure they are being distributed at the appropriate times. Members should receive renewal notices 3, 7, and 14 days prior to their anniversary/expiration date.
- The committee periodically reviews the membership database against the member directory to ensure consistency.
- Upon request, the committee assists with the annual audit, providing payment records and membership lists.

#### Maintenance of Master Sponsor, Exhibitor, and Speaker Contact Lists

The Technical Resources Committee maintains and regularly updates the master sponsor, exhibitor, and speaker contact list in the Gmail account, [ggfoa1985@gmail.com](mailto:ggfoa1985@gmail.com), and an account set up in 2019 for the sole purpose of maintaining a master list of prospective sponsor, exhibitor, and speakers for future conference solicitations. The committee updates Gmail contacts after each conference, adding any new sponsors, exhibitors, and speakers. Additionally, the committee adds new contacts throughout the year, upon request from businesses.

## GGFOA Adopted General Policies

### Fee Changes

The practice for any fee changes has been for the committee chair to recommend a new fee/rate to the Executive Board for approval.

### Travel Policy

Approved as amended – March 14, 1999

### President's Travel

The organization will pay the following expenses for its President each year: (a) the registration fee, lodging, and meals based on the GGFOA travel policy for the President or the President's designee to attend the annual conference and the GFOA national convention, (b) allow the President to attend all career development seminars annually without paying the registration fee, (c) establish a travel budget to cover travel by the President to present awards, to go to other state association meetings, to attend training seminars and to attend the GGFOA annual conference and the GFOA annual convention. - January 23, 2000

### Minority Scholarship Fund

GGFOA will send \$500 per year to the GFOA Minority Scholarship Fund. – December 2, 1999. Item removed July 7, 2017.

### GASB Funding

GGFOA will send \$500 per year to support GASB. – December 2, 1999. Item removed July 7, 2017.

### Auditor Selection

GGFOA's auditor must be a licensed CPA and a member of GGFOA. - September 23, 1999.

### Annual Audit

GGFOA must have an annual audit of GGFOA. - January 23, 1999.

## Investment Policy

Adopted with amendments. -- April 18, 1999. - Revised July 7, 2017.

## Credit Cards

Cards distributed to the President, the First Vice President and the Administrative Assistant each year. - March 14, 1999. Cards distributed to the President, the First Vice President, and the CVIOG Administrative Assistant. – February 24, 2003. Cards distributed to the President, the First Vice President, the Treasurer, and the Conference Committee Chair - Revised July 7, 2017.

## Fiscal Year

Fiscal year will begin November 1 and end October 31 of the following year. - October 1, 1996.

## GAAP Financial Reporting

GGFOA will present its financial statements on a GAAP basis. - October 1, 1996.

## Refund Policy

Regarding conference cancellation:

- a) If cancellation occurs within 7 days of the conference, no refund is granted, but conference materials will be sent to a registered participant.
- b) When the cancellation occurs between one and two weeks prior to the conference, 75% of the money will be refunded.
- c) When the cancellation occurs two weeks prior to the conference, 100% of the money will be refunded.
- d) Substitutions are permitted. - August 14, 1996. - Request for refund for the Annual Conference must be written. Unless otherwise specified in the conference brochure, if the request is postmarked 30 days or more before the conference, a total refund will be granted; if the request is postmarked between 24 and 29 days prior to the conference, a 75% refund will be granted; if the request is postmarked within 23 days of the conference, it will not be eligible for a refund.

Career Development Seminars refunds will remain at 7 days prior to seminar. Since conference materials are now available on the website, they will not be sent to a registered participant. Revised – July 7, 2017. Unless otherwise specified in the conference brochure, if the request is postmarked 23 days or more before the conference, a total refund will be granted; if the request is postmarked between 15 and 22 days prior to the conference, a 75% refund will be granted; if the request is postmarked within 14 days of the conference, it will not be eligible for a refund. Revised – February 15, 2021.

#### Indirect Cost

It is the policy of GGFOA to not pay any indirect cost on any contract with any agency for administrative and other services to be provided to our association. - December 5, 2001.

#### Investment Accounts

The Association will allocate 22% of all investment balances for scholarship purposes to be utilized at a later date for a purpose to be approved by the Board. –August 21, 2020. The President, First Vice President, and Treasurer will be listed on the Vanguard Corporate Resolution and two signatures will be required to conduct business. - May 20, 2001 and February 24, 2002.

#### Liability Insurance

Liability insurance at minimum of \$1,000,000 will be purchased for the Officers and Board effective October 1, 2001. - September 30, 2001. GGFOA will also carry a policy for the Board of Directors. - Revised July 7, 2017.

#### Check Detail Approval

A detailed transaction list by account, including all checks written since last Board meeting, will be presented with the financial statements for Board's review and approval. – Revised August 21, 2020.

#### Internal Control Policies

August 21, 2001 (Updated July 1, 2008 to reflect new management firm) (Updated July 7, 2017 to reflect current procedures)

#### A. Disbursements

Approval process: Payment of any invoice will require approval from the

appropriate committee chair or from the President. E-mail or paper approvals can be used to approve payment. Approvals are to be printed and attached to the check payment backup. The President is authorized to approve payments for any Association expense.

Routine Payments: On an annual basis, the President may authorize the Treasurer to process routine monthly payments under authorized contracts such as payments for website maintenance. The Approval Process outlined above will apply.

Scholarship Payments: Payments made to Scholarship recipients require approval from the Scholarship Committee Chair. The approval should indicate the scholarship recipient's full name, school, payment amount, and the expense account number/name where funds are budgeted. Checks should be made out to the scholarship recipient - unless we are paying the school directly.

Registration refunds: The Carl Vinson Institute of Government will process registration refunds under the Refund Policy adopted August 14, 1996, and forward checks to the Treasurer for signature.

Treasurer's Responsibilities: All checks will be forwarded to the Treasurer for signature, review, and mailing. No Executive Board review is required prior to the mailing of the checks.

Executive Board Review: Treasurer will present a list of issued checks for Board review at each Board meeting. This list will be e-mailed to the Executive Board for review one week prior to the meeting. The minutes of each Executive Board meeting should reflect the Board's review and approval of the disbursements.

Committee Chairs: All committee chairs should check any expenses they have incurred to assure coding is correct.

## B. Credit Card Usage

Purchases by Conference Committee Chair: The Conference Committee Chair can make purchases of goods or services for the Association with the GGFOA credit card after receiving approval as outlined in the Approval Process shown above.

Purchases made by GGFOA Officers: Credit Card use by authorized GGFOA officers will be restricted to the President's travel and Executive Board business functions. The officers are authorized to make other purchases following appropriate disbursement procedures outlined above. Officers should retain receipts for all credit card transactions.



Within 10 days after a travel event, the officer will submit a travel expense report with receipts to the Treasurer. The Treasurer will review it for compliance with the adopted GGFOA Travel Policy and scan into the financial software for retention. Officers should also forward receipts for non-travel functions to the Treasurer with a completed voucher.

Executive Board Review: The Treasurer will report all credit card usage to the Executive Board at the next Executive Board Meeting.

Other: Card holders are prohibited from giving out the card number for use to other GGFOA members.

### C. Contracts

Contracts for GGFOA shall be approved by the Executive Board and executed by the President except as noted below:

- Any pending contract that requires action prior to an Executive Board meeting may be presented to and voted on by the Executive Board through e-mail.
- Contracts for \$1,000 or less relating to the Annual Conference Committee may be executed for GGFOA by the related Committee Chair.

Contract approvals shall be recorded in the minutes of the Executive Board meetings. All contracts executed outside of the Executive Board meetings shall be reviewed and presented for record at the next Executive Board meeting. Copies of all executed contracts shall be forwarded to and maintained by the Secretary.

### D. Fund Balance Policy

An operating fund balance should be maintained at a level that is sufficient to absorb unpredictable revenue shortfalls and to ensure desired cash flow levels. The Georgia Government Finance Officers Association shall maintain a minimum operating fund balance equal to the approved budgeted expenses for the Annual Conference. Upon completion of the annual audit, the Board will certify that this requirement has been met.

Funding requests that are not part of the Association's approved budget may be presented to the Executive Board. The Board may delay approval of any non-budgeted items until the next Executive Board Meeting unless such delay would impede the flow of the Association's business.

#### E. Budgetary Limit for Support Services

Support services include the costs of administration, the executive board, and auditing and banking services. Support services expenses shall not constitute more than 15% of the approved operating budget in a given fiscal year. Support Services should be clearly identified in the Association's financial records. Before the budget is approved the Board will certify that this requirement has been met.

#### F. Fixed Asset Capitalization Threshold

Items costing \$5,000 or more with a useful life of over one year shall be capitalized as a fixed asset. The asset's useful life shall be left to the judgment of the Treasurer.

#### G. Cash Receipts

No policy changes on cash receipts were adopted on 8/21/01.

#### H. Items Requiring Change after Officers Are Sworn In

- Bank signature cards
- Add and remove credit card users
- Secretary of State
- Vanguard
- Financial passwords will be given to Treasurer and President.
- Website administrative roles
- Board member listing (including photos) on the website
- Committee Chair listing (including photos) on the website
- Passwords associated with the GGFOA e-mail account, social media accounts, and campaign software

#### [Awards and Recognition](#)

President to order plaques for board members and committee chairs.