

# MD GFOA

## Board of Directors

### Officers and Directors – Outline of Duties

(Submitted for review June 15, 2019)

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# Section 1: Introduction

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The Maryland GFOA Board of Directors is responsible for promoting through education the professional practice of government financial management, including: accounting, auditing, financial reporting, cash management and investments, debt management, operating and capital budgeting, pensions and benefits, risk management, procurement, and other matters of mutual interest to the members.

## **1.1 Purpose**

This Outline of Duties provides guidance for the Board of Directors and Officers in carrying out their responsibilities and in ensuring that essential functions are continued through the routine transition of Officers and Board Members. It is the intent of this Outline to assist new Officers and Committee Chairs as that person takes over the job in mid-June and begins preparation for the first Board of Directors meeting in early August and the first quarterly conference in October.

# Section 2: Officer's Duties

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## 2.1 Duties of the President

a) Preside at all Association meetings:

- Quarterly Board of Directors Meetings
- Quarterly General Membership Conferences
- Annual Business Meeting
- Special Board of Directors Meeting (when necessary)
- Special General Membership Meeting (when necessary)

- Open and close every meeting in a timely manner and ensure that the Secretary distributes written minutes of the quarterly Board meetings and the annual business meeting to all members of the Board of Directors in accordance with 2.4.h.
  - Permit full discussion of all debatable matters and implement the agreed upon decisions adopted by the Board of Directors.
  - Prepare and distribute a meeting agenda prior to each quarterly Board of Directors meeting.
- b) Formulate an overall general plan for the business year for distribution to all Board of Directors members at the first quarterly Board of Directors meeting.
- c) Prior to the first quarterly Board of Directors meeting after the Annual Business Meeting, appoint the chairs for the Standing Committees and other Special Committees as may be deemed necessary. Distribute at the first quarterly Board meeting the Board Roster and Committee Assignments schedule for the fiscal year (3-hole punched for the Board Handbook).
- d) Confirm the arrangements for:
- The Board of Directors meetings for the business year; and
  - The Quarterly General Membership Conference Meetings and the Annual Business Meeting for the year.
- e) Sign facilities contracts as necessary on behalf of the association.
- f) Distribute at the first quarterly Board meeting a Calendar of Events schedule containing the dates and locations of each quarterly Board meeting, each quarterly General Membership Conference, and the Annual Business meeting, which is usually held in conjunction with the summer conference.
- g) Ensure that the Board annually considers a financial contribution to the GFOA for GASB as stated in the Board-adopted policies.
- h) Manage the activities of the Board of Directors and provide written

descriptions for each officer outlining goals, objectives, duties and responsibilities. Ensure that the Board of Directors Handbook is updated to reflect written descriptions.

- i) Nominate a National Government Finance Officers Association (GFOA) representative for Board approval at the 2<sup>nd</sup> quarterly board meeting in odd-numbered fiscal years. The GFOA representative serves a 2-year term that begins January 1 of even-numbered years in accordance with the GFOA requirements. After Board approval, submit the recommendation to GFOA for approval as required.
- j) Attend the quarterly General Membership Conference meetings and assure that all arrangements are complete and that the meeting agenda is made available to the entire membership in a timely and effective manner.
- k) Keep abreast of changes in the financial community and assure that Association activities and programs are maintained on a current basis.
- l) Communicate on a regular basis with the Association membership and the GFOA when appropriate.
- m) Submit written progress reports to the Board of Directors as appropriate.
- n) Present an Annual report to the General Membership evaluating the overall progress of the Association for the business year.
- o) No less than 90 days prior to the Annual Business meeting, appoint a nominating committee that consists of three active members one of which is the immediate past-president to serve as the chairperson in accordance with the By Laws (Article VII, Sec.1).
- p) Ensure that the Treasurer or tax preparer has filed all tax returns and reports as required with appropriate Federal, State and local authorities.
- q) Ensure that the Treasurer has arranged to complete certain agreed upon procedures regarding the annual financial statements and has presented the report to the Board of Directors.
- r) Ensure that the annual financial statements are available to the MDGFOA members upon request.
- s) Ensure By-Law Committee Chair updates the Board of Directors Handbook for revisions to the By-Laws or policies or other matters as necessary.
- t) Assist the President-elect with arrangements for the next business year.
- u) Recruit members for service as Board of Directors members and/or committee

members.

## **2.2 Duties of the President-elect**

- a) Perform all duties and responsibilities in the absence of the President.
- b) Present a budget at the Spring Board of Directors meeting for the upcoming year.
- c) Assist the President in the direction of all Chapter affairs, and other duties as may be delegated by the President or Board of Directors.
- d) Obtain a good working knowledge of the Association and Government Finance Officers Association (GFOA) operations.
- e) Maintain contact with Association President and Board of Directors as needed.
- f) Monitor the efforts of the Board of Directors in achieving the goals and objectives of the overall general plan for the current business year and begin the development of the next year's general plan.
- g) Sign checks as required in the absence of the Treasurer.
- h) Coordinate the long-range planning for the Association.
- i) Attend the quarterly Board of Directors meetings and vote on motions.
- j) Attend the quarterly General Membership Conference meetings and assist other board members as required.
- k) Coordinate the preparation of the Annual Membership Directory for publication on the websites in June of each business year.
- l) Coordinate the purchase of officer plaques and certificates for presentation to members of the Board of Directors and other committee members at the Annual Business meeting.
- m) Attend the Annual Business meeting and assist the President in conducting the meeting.
- n) Recruit new members and encourage current members to participate in Association activities.

## 2.3 Duties of the Treasurer

- a) Oversee the receipt and disbursement of Association funds. Ensure the proper records are kept which shall be open to inspection by the Board of Directors and subject to audit or review.
- b) Approve disbursement of funds based on completed and approved vouchers submitted by the Executive Director. .
- c) Quarterly obtain a membership report and reconcile to dues collected.
- d) With the Executive Director, monitor and maintain the checking account and any other investment accounts, and ensure that reconciliations of bank statements are documented and completed timely.
- e) Meet with the Executive Director at least once monthly, in person or by conference call, to discuss the prior month's financial transactions; status of Association financial conditions; and pending or upcoming Association Treasury issues.
- f) Attend the quarterly Board of Directors meetings and submit the written quarterly financial report to include a balance sheet, income/expense statement and budget comparison for both the quarter ended prior to the meeting and year-to-date operations.
- g) Incorporate the approved consolidated budget into the financial statement provided to the Board at each quarterly meeting.
- h) Arrange to complete:
  - a. Agreed Upon Procedures on the Association's annual financial statements with the cooperation of a third-party accountant or accounting firm if approved by the Board to do so.
  - b. IRS 990 Form with the cooperation of a third-party accountant or accounting firm.
  - c. Compilation of Association's financial statements with the cooperation of a third-party accountant or accounting firm.
- i) Meet with the incoming Treasurer in July for a detailed review of the duties, procedures, and maintenance of the books and records. Turn over all records and reports for the prior fiscal year.
- j) Attend the quarterly General Membership Conference meetings.
- k) Obtain new signature cards for any accounts maintained with financial institutions to be signed and returned by the first of July. Authorized signatures should be the President, President Elect, Treasurer, and Secretary (one signature required).

- l) Ensure the filing of reports and financial statements, as required, with local, state and federal agencies.
- m) Turn over all records and reports for prior fiscal years to the incoming Treasurer in July of the next fiscal year.
- n) Prepare special reports to the Board of Directors as requested.
- o) Recruit new members and encourage current members to participate in Association activities.



## **2.4 Duties of the Secretary**

- a) Attend quarterly Board of Directors meetings.
- b) Provide the President with the meeting agenda prior to the meeting.
- c) Record meeting attendance.
- d) Record the official Board of Directors meeting minutes and maintain copies of all correspondence and reports presented.
- e) Review the previous Board of Directors meeting minutes with the Board of Directors and obtain motion for approval.
- f) Ensure that motions are voted on in accordance with Robert's Rules of Order.
- g) Record the vote on Motions.
- h) Prepare and distribute copies of the Board of Directors meeting minutes to all Board of Directors members and Committee Chairs no later than two (2) weeks prior to the next scheduled Board of Directors meeting.
- i) Ensure maintenance of historical reference copies of 7 years of Board of Directors meeting minutes and reports.
- j) Prepare the meeting agenda and distribute copies of the agenda to the President and Board of Directors members prior to the meeting.
- k) Attend Special meeting as requested by the President or the Board of Directors.
- l) Record and maintain minutes of the Special meeting and any related correspondence and/or reports.
- m) Prepare and distribute copies of the Special meeting minutes to all Board of Directors members within two weeks following the meeting.
- n) Maintain and update the Board member history schedule to reflect changes during the year and nominations recommended by the nominations committee.
- o) Ensure the maintenance of a copy of the Association Bylaws in both written and electronic form.
- p) Secure a backup copy of the Association membership database (electronic media) received from the Management Company periodically.
- q) Meet in July with the new Secretary and turn over historical records.

## **2.5 Duties of the Past President**

- a) Act in an advisory capacity to the President.
- b) Act as Chairman of the Nominating Committee in accordance with the By-Laws.
- c) Review the Association operations and procedures periodically and recommend improvements to the Board of Directors.
- d) Assist in the planning and coordination of the Annual Budget process.
- e) Attend quarterly Board of Directors meetings.
- f) Attend quarterly General Membership Conference meetings and assist other Association Officers as required.
- g) Review and approve bank account reconciliations completed by the Treasurer.
- h) Recruit new members and encourage current members to participate in Association activities.
- i) Act as Chairman of the Lloyd Jones Scholarship Committee.

## **Section 3: Duties of the GFOA Representative**

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### **3.1 Duties of the National GFOA Representative**

- a) Attend quarterly Board of Directors meetings. Serve as the GFOA liaison for the Association.
- b) Monitor GFOA Base Camp and report changes to the Board.
- c) Report to the Board of Directors on GFOA activities to include any scheduled training sessions and the annual conference or other matters as raised by the GFOA.
- d) Attend the GFOA Representative meeting at the GFOA annual conference.
- e) Provide a location and proctors for administration of the GFOA certification examinations in Maryland, as needed.
- f) Update the GFOA with corrected information for the State/Provincial Association's Data Listing.
- g) Serve as a resource to facilitate communication with GFOA on presentation of awards. Present plaques and/or certificates to first-time Certificate of Excellence in Financial Reporting and Distinguished Budget Award winners as needed.
- h) Perform other duties as assigned by the President or GFOA.


## **Section 4: Duties of the Committee Chair**

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### **4.1 Duties of the By-Laws Committee Chair**

- a) Review the current Association By-Laws annually and prepare written recommendations to the Board of Directors no later than the April Board of Directors meeting if applicable.
- b) Attend quarterly Board of Directors meeting.
- c) Attend quarterly General Membership Conference meeting and assist other Board of Directors members as required.
- d) Recruit new members and encourage current members to participate in Association activities.

## 4.2 Duties of the Communications Chair

- a) Ensure that timely and accurate information is provided to members regarding news from past events, upcoming events and other items deemed of importance. This is to be done through the use of print, email, or internet.
- b) Ensure that all conference sessions are covered by a reporter and an article is written about each.
- c) Attend all quarterly Board of Directors meetings.
- d) Collect information from chairpersons and Board of Directors members for inclusion in the newsletter and/or website and transmit to the Management Company for posting to the MDGFOA website.
- e) Recruit volunteer members for the Communications  Committee.

### **4.3 Duties of the Nominating Committee Chair**

- a) Prepare a slate of Association Board of Directors members for the following year.
- b) Interview candidates and determine qualifications and availability to serve in the position.
- c) Present the slate of candidates to the Board of Directors for review and recommendation to the General Membership at the Annual Business Meeting.
- d) Inform the general membership of the slate of candidates in accordance with Article VII Section 2.
- e) Coordinate the preparation and presentation of the slate of candidates to the General Membership at the Annual Business Meeting.
- f) Prepare reports as required for the Board of Directors meetings.
- g) Attend quarterly Board of Directors meetings.
- h) Attend quarterly General Membership Conference meetings and assist other Board of Directors members as required.
- i) Recruit new members and encourage current members to participate in Association activities.

## **4.4 Duties of the Sponsorship Chair**

- a) Develop strategy for seeking sponsorships of the various conferences and seminars during the year.
- b) Set sponsorship goals (dollar value) for each conference/seminar.
- c) Target prospective sponsors through use of Association associate membership list; through committee vendor contacts; and through general membership, board member, and officer contacts.
- d) Set per-event sponsorship levels.
- e) Prepare solicitation letter and coordinate mailing.
- f) Track sponsorship activity.
- g) Follow-up with sponsors to ensure satisfaction.
- h) Oversee sponsorship billing through Management Company.
- i) Oversee sponsorship recognition signage for conferences.
- j) Attend all quarterly Board of Directors meetings.

## **4.5 Duties of the Membership Chair**

- a) Promote membership in the Association.
- b) Review policies pertinent to membership and recommend changes to the Board.
- c) Review benefits of membership and communicate benefits to the membership committee, members and prospective members and provide such information to the Communications Chair (or Management Company) for the website.
- d) Analyze membership trends and provide written reports to the Board as needed.
- e) Recommend ways to acknowledge new members and encourage participation.
- f) Address issues related to membership.
- g) Attend all quarterly Board of Directors meetings.



## **4.6 Duties of the Affinity Group Chair**

- a) Preside at Affinity Group meetings.
- b) Schedule Affinity Group meeting dates and locations.
- c) Prepare agenda for Affinity Group meetings.
- d) Maintain a list of Affinity Group attendees.
- e) Ensure Management Company notifies MDGFOA members of meeting dates and locations.
- f) Coordinate speakers, presenters, and discussion leaders for relevant topics for Affinity Group meetings.
- g) Prepare and distribute any printed material to Affinity Group participants.
- h) Publicize Affinity Group activities through the newsletter or website.
- i) Report on activities of the Affinity Group to the Board of Directors at quarterly meetings. Written reports should be provided five business days before the Board Meeting.

## 4.6 Duties of the Continuing Professional Education Chair

- a) Create awareness for the need for continuing education.
- b) Coordinate Intermediate Accounting class twice per year.
- c) Coordinate the CPFO Review classes during the year.
- d) Coordinate the online classes.
  
- e) Identify training opportunities and prepare communications for the membership.
- f) Communicate the attendance, revenue and expenses for each training class held to the Board Members. Make recommendations regarding the viability of classes being offered. Reports to the Board should be submitted five business days before the scheduled board meeting.

## 4.7 Duties of the Program Chair

- a. Plan for upcoming year's conferences, considering possible session topics, CPE requirements, and interests of the membership.
- b. Solicit volunteers for the Committee.
- c. Coordinate with committee to obtain speakers for sessions.
- d. Acquire speaker biographies and develop session descriptions.
- e. Assist in the selection of thank you gifts for speakers.
- f. At the quarterly Board Meeting, present tentative program for the next conference to the Board for comments.
- g. Coordinate with Communications Chair and Management Company to establish deadlines for submitting session descriptions and speaker biographies for conference advertising and program inclusion.
- h. Review speaker PowerPoint presentations to ensure they meet the general education guidelines.
- i. Prior to the conference, coordinate with Management Company on audio visual equipment needs and ensure approved speaker presentations are available.
- j. During the conference, introduce speakers and ensure the program moves at the planned pace.
- k. Following the conference, coordinate conference evaluations with Management Company, ensure speaker presentations are available on the MDGFOA website, and send thank you notes to the speakers.

# Appendix 1: Officer Checklists

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## A1.1 President's Checklist

Before first quarterly meeting of New Year:

- Formulate a general plan for the upcoming business year and distribute to Board of Directors.
- Appoint the Chairs of the Standing Committees and other Special Committees.
- Request the tax preparer to change the responsible Officials information on the State Department of Assessments tax-exempt account records.

First quarterly meeting of New Year (Normally August):

- Ensure notification of all Board Members and Committee Chairs of the date, time and place of the first quarterly meeting no less than 10 or more than 60 days prior to the meeting.
- Prepare and distribute a meeting agenda.
- Ensure distribution of the approved Annual Budget and General Plan for the upcoming business year.
- Ensure distribution of the Board Roster and Committee Assignments schedule.
- Ensure distribution of the Calendar of Events schedule containing the dates and locations of each quarterly meeting, quarterly conferences and Annual Business Meeting.

Second quarterly meeting of New Year (Normally November):

- Notify all Board Members and Committee Chairs of the date, time and place of the first quarterly meeting no less than 10 or more than 60 days prior to the meeting.
- Prepare and distribute a meeting agenda.
- Nominate a GFOA representative to the Board for approval (only applies in odd numbered years). After Board approves, submit the recommendation to GFOA for approval.

Third quarterly meeting of New Year (Normally February):

- Notify all Board Members and Committee Chairs of the date, time and place of the first quarterly meet no less than 10 or more than 60 days prior to the meeting.
- Prepare and distribute a meeting agenda.
- Appoint a nominating committee consisting of three active members one of which one is the immediate Past-President as the Committee Chair.

Fourth quarterly meeting of New Year (Normally April):

- Notify all Board Members and Committee Chairs of the date, time and place of the first quarterly meet no less than 10 or more than 60 days prior to the meeting.
- Prepare and distribute a meeting agenda.

Annual General Membership Meeting (held during the June Conference):

- Submit an annual report evaluating the overall progress of the Association for the business year.
- Present the slate of candidates for approval by the General Membership.

Conference Tasks:

- Confirm and sign facility contracts.
- Ensure purchase Door Prize gifts for the June Conference.

General Tasks:

- Ensure that the annual financial statements are available to membership.
- Ensure the Treasurer has completed the following:
  - All tax returns and reports are filed with the appropriate Federal, State and local authorities.

## **A1.2 President-Elect's Checklist**

- Coordinate Long Range Planning for the Association
- Present a Budget at the third quarterly meeting for the upcoming year.
- Ensure purchase of officer plaques and certificates for presentation at the Annual Business Meeting.
- Duties as assigned by President.

## **A1.3 Treasurer's Checklist**

On or before first quarterly meeting of New Year:

- Obtain signature cards for accounts maintained by financial institutions. Obtain the President, President-Elect and Secretary's signature and mail to the appropriate financial institutions.

### Monthly Tasks

- Sign checks and review documentation as needed
- Review monthly financial statements
- Ensure that all bank documents are reconciled by the Executive Director
- Meet with the Executive Director to discuss financial status and issues

### Board of Directors Tasks

- Present and discuss the most recent financial statements
- Present and discuss Budget vs. Actual expenditures and revenues
- Present and discuss the quarterly conference budget vs. actual expenditures and revenues

## **A1.4 Secretary's Checklist**

Prior to quarterly Board of Director's meetings:

- Prepare and distribute copies of the Board of Directors minutes to all members not later than 2 weeks prior to the next scheduled Board of Directors meeting.

Quarterly Board of Director's meetings:

- Record meeting attendance.
- Record the Official Board of Directors meetings minutes and retain copies of correspondence and reports presented.
- Record the vote on motions, adhering to the Robert's Rules of Order.

Maintain a copy of the Association By-Laws in both written and electronic form.

Secure a backup of the Association membership database received from the Treasurer on a regular basis.