

Illinois Government Finance Officers Association

Chapter Handbook

Congratulations on being elected to an Illinois Government Finance Officers Association (IGFOA) Chapter Board. IGFOA Chapters are extensions of the State organization, serving members in specific geographical areas. Therefore, it is essential that Chapters comply with the policies and guidelines of the State organization.

Accordingly, to assist with this effort, the IGFOA Executive Board has authorized the issuance of the IGFOA Chapter Handbook. The Handbook is designed to ensure compliance with IGFOA policies and procedures, and to provide information and resources when planning Chapter events.

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Association Bylaws

What is IGFOA?

Founded in 1958, IGFOA is a statewide association of government finance professionals.

Mission

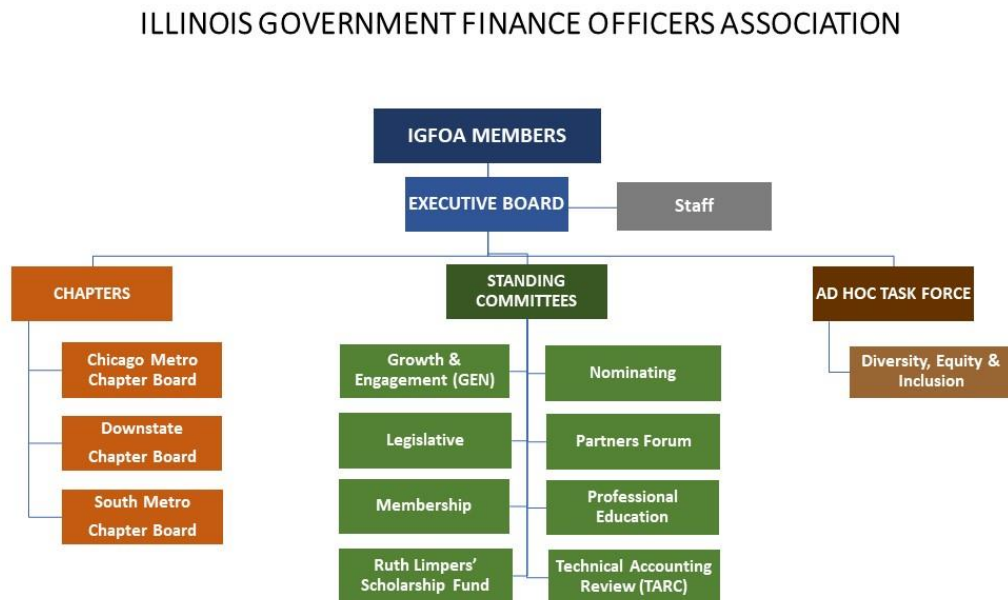
To promote excellence in government finance.

IGFOA provides leadership, education, professional development, peer support, and communication to advocate best practices and advance the competence and effectiveness of local government finance officers in Illinois.

Priorities of IGFOA and the Chapters

- Deliver training, networking, communication, and resources to the profession.
- Increase participation in IGFOA and develop volunteers and volunteer leaders.
- Promote the profession and develop future government finance leaders.

IGFOA Organizational Chart



Ad Hoc Task Force subject to change as of 9/19/2022

Professional Ethics

Code of Professional Ethics

The Illinois Government Finance Officers Association (IGFOA) bylaws require that all voting member designees and applicable non-voting members are encouraged to follow the Government Finance Officers Association of the United States and Canada (GFOA) current Code of Professional Ethics.

Gift Ban Act

The Illinois Gift Ban Act prohibits the solicitation or acceptance of gifts from a “prohibited source” and outlines exceptions to the prohibition. Local governments are required to adopt their own ethics ordinances comparable (but not more permissive than) to the Illinois Gift Ban Act. Many Illinois local governments have adopted more restrictive ordinances.

IGFOA has adopted internal policies regarding:

Third party payments

Raffles, drawings, and prizes

Sponsors

A link to the GFOA’s Code of Professional Ethics along with information about the Illinois Gift Ban Act can be found on the IGFOA website at: <http://www.igfoa.org/membership/professional-ethics>. IGFOA’s Illinois Gift Ban Act Policy is on page 16 of the IGFOA Executive Board Policy manual, which is at this link https://www.igfoa.org/content/documents/d._complete_policy_manual_document.pdf

Chapter Structure

The IGFOA encourages geographical based Chapters and regions. The intent is for the Chapters and regions to serve the specific interests of the IGFOA public sector designees and Partner members located in those geographical areas. The IGFOA President serves as the Executive Board liaison to each Chapter Board and may appoint a designee to serve in his or her place. From time to time, the Executive Board may provide direction to Chapters. Failure of Chapters to follow the policies in the Handbook, direction from the Executive Board or to act in the best interests of the IGFOA may result in the removal of the Chapter Board representatives.

Chapter Boards

A public sector designee may be elected to any position on a Chapter Board and only one Board Officer is allowed per community. Partner members may only serve in non-succession positions (Program Support, Membership, or Legislative positions.) While the IGFOA Bylaws do not outline the procedure for nominating and electing officers and members-at-large of the Chapters, processes must be equitable and transparent and should be an annual process. At minimum, open positions should be advertised to the membership and the final slate to be voted on should be shared with the membership one week before the meeting in which the slate will be voted upon. All nominees and Chapter Board members must be current members in good-standing. Vacancies can be filled by the appointment of the Chapter President with the approval of the Chapter Board.

To encourage consistency between Chapters, the Executive Board establishes the following Chapter Board structure:

Chapter Board Officers One-year terms
Past-President
President
Vice President
Treasurer
Secretary
Member(s)-at-large
Social (optional, non-succession)
Membership (optional, non-succession)
Legislative (optional, non-succession)
Regional Coordinator(s) (optional, non-succession)
Program Support (optional, non-succession)

Chapter Officers and Responsibilities

Chapter Board members are expected to adhere to the highest ethical standards and are required to sign compliance statements upon being elected or re-elected to the Chapter Board. The specific compliance statements are noted below.

- Board Member Code of Conduct
- Antitrust Statement
- Conflict of Interest Statement
- Sarbanes Oxley Act Requirements

Chapter Officer Position Descriptions

All Chapters are encouraged to develop written position descriptions for each officer and review and distribute them annually. The minimum requirements of each position are noted below. Each Chapter may add additional requirements as needed. The positions are also considered succession positions in order.

Past President

- May serve as Chapter Representative to the IGFOA Executive Board

President

- Oversees duties of the other officers
- Coordinates and presides over Chapter Board and Chapter Membership meetings
- Coordinate Chapter activities in conjunction with IGFOA Staff.
- May serve as Chapter Representative to the IGFOA Executive Board

Vice President

- Coordinate Chapter activities in conjunction with the IGFOA Staff
- Responsible for recognizing the outgoing President's contributions to the board
- Works to encourage membership participation in activities and attract new members
- Selects and schedules training programs for the chapter

Treasurer

- Reviews Chapter financial reports distributed monthly by the IGFOA Staff
- Approves all invoices and expenses to be paid by the Chapter

Secretary

- Prepares minutes of Chapter board meetings and distributes to board members and forwards to IGFOA upon approval

Member(s)-at-Large

- Assists other board positions as needed

Chapter Optional, Non-Succession Positions

Each Chapter has the option to create additional board positions to encourage more involvement from their members and to support the chapter goals. All Chapters shall develop written job descriptions for each of these positions and review them annually.

Membership

Legislative

Regional Coordinator(s)

Program Support

Chapter Representatives to the Executive Board

Each Chapter Board will appoint its Representative to the IGFOA Executive Board from either the President or Past-President position and forward the name in writing along with a copy of the Board's minutes to the IGFOA President. The Executive Board shall consider each Chapter's recommendation and shall determine at its discretion whether to accept the Chapter's recommendation or request an alternative individual be proposed as Chapter Representative. Upon acceptance, the Executive Board will affirm the appointment per the Bylaws. Chapter Representatives should provide regular updates to the Chapter Board on IGFOA Executive Board matters at each quarterly IGFOA Executive Board meeting.

The IGFOA Executive Board is elected by the membership at the Annual Business Meeting, usually held in September in conjunction with the Annual Conference. The new Executive Board is installed upon election. Chapter Board members are elected at December Chapter Meetings. Therefore, the Chapter Representative becomes a member of the Executive Board after ratification at the first Executive Board meeting of the year.

Chapter Operations

The Chapters hold meetings for business, educational, and social purposes. All meetings have the benefit of providing networking opportunities for members. Each Chapter should set a regular schedule for their meetings and activities. This will translate into better attendance as members can plan accordingly. Chapters should submit their annual schedule of meetings and events no later than December 1st of each year for the upcoming calendar year. Chapters are asked to review the IGFOA planning calendar when scheduling meetings so as to avoid conflicts. Changes and additions to the Chapter's meeting calendar should be reviewed with the IGFOA Executive Director so as to coordinate activities between chapter, committee, and state-wide events. As a result, the Executive Director may need to request that Chapters modify their schedules based on the overall calendar. Chapters are also encouraged to coordinate with each other to minimize schedule conflicts.

Business Meetings

Business meetings that are purposeful, well run and accomplish the necessary business in a reasonable time are an important component in the smooth operation of a chapter. Chapters are encouraged to hold business meetings in conjunction with an educational or social event to maximize attendance and participation.

Educational Programs and Networking

Educational meetings can come in many forms. They may be as short as a lunch time presentation or as long as a full day seminar.

In addition to the importance of professional development and keeping up with trends and information in local government finance, IGFOA members, like members of most other associations, want to interact with people who have similar interests and concerns. Networking with other professionals is an educational experience where people share with each other problems they face and solutions they have found. Therefore, it is critical to include opportunities for networking in every educational experience. For many people, it is the primary reason they attend.

Agendas and Minutes

Agendas and Minutes of Chapter meetings should be forwarded for posting on the IGFOA website.

Planning Effective Educational Programs

IGFOA is committed to providing high quality educational programs. Chapter volunteers planning training events should comply with IGFOA policies and practices when planning those events. The Professional Education Committee (PEC) can be used as a resource for topics and speakers. Chapters are encouraged to participate in PEC, and a Chapter board member could represent their Chapter at the monthly meetings.

Sustaining Partners, Associate Partners and leadership should be recognized at all events.

Educational Program Content

Chapter educational programs should meet the training needs of its members on relevant and timely subject matter. The sources below can be helpful in determining topic ideas that are of interest to Chapter members.

- Networking - discussions with Chapter members and other sources can provide information and insight about important problems or issues.
- IGFOA Staff – staff often will have knowledge of a topic and/or speaker that will be of relevance to a Chapter.
- Surveys from previous programs - surveys provide the opportunity for participants to indicate other topics of interest and provide important feedback on a programs speaker, content, and format.

Speakers at Chapter events are encouraged but not required to use the IGFOA PowerPoint template. Moreover, speakers providing handouts should bring enough copies for all participants or staff will send them out electronically. These handouts must be approved by IGFOA staff prior the event. IGFOA staff will provide name badges, sign-in sheets, and whenever possible attend the event. It is imperative that speakers refrain from selling their services.

Continuing Professional Education Credits

The IGFOA is registered with the National Association of State Boards of Accountancy (NASBA) as a Continuing Professional Education Sponsor. NASBA National Registry CPE Sponsors are recognized by the Illinois Department of Professional Regulation.

TO QUALIFY FOR CPE, EDUCATIONAL PROGRAMS MUST COMPLY WITH THE standards set forth in the most recent Statement on Standards for Continuing Professional Education (CPE) Programs.

- Have a topic that qualifies in one of more of the NASBA CPE fields of study. The fields of study are categorized as Technical and Non-Technical.

Fields of Study – Technical:

Accounting	Accounting (Governmental)	Auditing
Auditing (Governmental)	Business Law	Economics
Finance	Information Technology	Management Services

Regulatory Ethics	specialized Knowledge	Statistics
Taxes		

Fields of Study: Non-Technical

Behavioral Ethics	Business Management & Organization	Communications and Marketing
Computer Software & Applications	Personal Development	Personnel/Human Resources
Production		

- Be a minimum of 50 minutes in duration (including discussion and questions) for one CPE credit.
- For in-person events, include one engagement activity for every CPE credit to be awarded.
- For webinars, three engagement activities for the first CPE credit with additional engagement activities for additional credit as required by the Standards. Confirm with IGFOA staff for required number of engagement activities (poll questions or keywords).
- For in-person events, one engagement activity is required for each CPE credit offered. The IGFOA Group Live Documentation of Element(s) of Engagement Form must be completed with the required number of engagement activities and returned to IGFOA staff.
- For in-person events, attendees must complete and return the IGFOA Attendance Form. Note that IGFOA staff will track the missed time of attendees arriving late or leaving early.
- CPE will not be awarded to attendees who do not attend for the required time or complete the engagement and monitoring activities..
- Include 3 learning objectives for the first CPE hour to be awarded (answers the question: Participants completing this session will be able to...). Check with IGFOA staff for additional required number of learning objectives when session exceeds 50 minutes.
- Have a CPA with an active license as approved by a state licensing board must participate in the development of accounting, auditing, and financial reporting program content.
- Sessions at the intermediate, advanced, or update should clearly state the prerequisite education or experience, required of the participants.
- Program content shall contain current technically accurate information and be effectively designed.
- Be developed by individuals qualified in the subject matter.
- Have the content review form completed in advance by a qualified person other than those who developed the program.

- Be taught by a qualified instructor.
- Allow participants to evaluate the program (IGFOA Staff will coordinate the evaluation).

CPE Chapter Program Development Checklist (Meets the requirements of NASBA)
Information and material to submit to IGFOA staff before registration can open.

- Session Title
- Session Description
- Learning Objective(s)
- Learning Level – choose from basic, overview, intermediate, advanced, or update
- Prerequisite experience for learning levels of intermediate, advanced or update
- Instructor’s Biography
- Agenda – if the training event is more than one session

IGFOA staff will coordinate the completion of the CPE requirements not delegated to Chapters on the checklist.

IGFOA will only award CPE credit for Chapter programs using IGFOA online registration, NASBA standards are met, and all appropriate documentation provided.

Note: NASBA requirements periodically change and any updates will override the language of this section.

Instructor CPE Credits

Instructors can receive up to three times the number of CPE credits to which participants would be entitled – two times awarded for preparation and one time for presentation. For example, an instruction for a 1 CPE session may receive up to 3 CPE credits.

Chapter Administration

Setting a Fee for Chapter Events

Chapters should recommend a fee for events which considers whether the intent is to cover costs or subsidize the costs for attendees. Generally, the per person amount, room rental, or food & beverage minimum does not include gratuity or sales tax, which should be added when calculating the cost of an event. Also, if audio visual equipment is needed, there may be additional rental fees. The Executive Director reviews and approves fees for Chapter events.

Generally, the fees for non-IGFOA members are higher than the fees for IGFOA members. However, Chapters may decide to not set non-member fees higher, based on circumstances. Chapters are encouraged to offer prospective public sector members complimentary attendance to their first Chapter event. All attendees for programs should pay unless special circumstance is approved by the Chapter Board (first time fee waiver, no charge for speaker, etc).

Registration for Chapter Events

IGFOA provides Chapters with event promotion registration support. To maximize attendance, registration should be open at least 60 days prior to the event. Staff will setup the on-line registration form on the IGFOA website. To open registration, forward all of the items on the CPE Chapter Program Checklist as noted above to the IGFOA.

The event will be marketed to IGFOA members and non-members through the Weekly News, individual email promotions, and if applicable in the Dispatch. A few days before the event, staff will send a registration list to the Chapter volunteer planning the event and speaker(s).

IGFOA will print attendee name badges, a registration list, a sign-in sheet, and if applicable CPE Attendance forms. Handouts will be sent electronically to attendees one-two days prior to the Chapter event. IGFOA staff will make every effort to attend Chapter events. If an event is awarding CPE, IGFOA staff should be on-site to ensure compliance with NASBA standards.

Chapter Scholarships

In order to promote the IGFOA Annual Conference, the Chapter may offer a full or partial scholarship to their members based on an established set of criteria such as first time attendees, new members or multiple attendees from the same taxing body. The scholarship must be promoted and awarded in a fair and transparent process. The scholarships need to be approved by the full Chapter Board.

Chapter Financial Matters

CM Services, the IGFOA's management association company, handles the IGFOA State and Chapter financial activities, including paying expenses, depositing revenues, issuing financial reports, maintaining financial records, and ensuring compliance with State and Federal requirements. The Chapter Treasurer receives a YTD Financial Report each month from the IGFOA Executive Director.

IGFOA is not exempt from state and local sales taxes and Chapters are expected to pay sales tax on all charges incurred.

The Partner Allocation Program was implemented to avoid the soliciting of additional monies throughout the year from Partners for Chapter events. Accordingly, Chapters are prohibited from soliciting sponsorships or other donations from IGFOA Sustaining and Associate Partners .

It is requested that Chapters annually prepare a budget for submission to the IGFOA Executive Board Treasurer, acknowledging the Partner Allocation Program support, intents for its use and maintain prudent fund balance (an amount that is positive and does not exceed 12-24 months of budgeted activity).

Contracts for Chapter Events

If a venue for a Chapter event requires a signed contract, the Chapter volunteer coordinating the event submits the contract to the IGFOA Executive Director for review and execution, including placing a deposit. Then IGFOA staff will coordinate with the venue to finalize event details and make payment arrangements. The Chapter Treasurer will review the final bill, approve for payment, and submit to IGFOA staff for processing. The exception is if the venue is being paid by credit card. In that case, IGFOA staff will review and approve the bill for payment.

Chapter Expense Reimbursement

The individual incurring the expense submits a receipt to the Chapter Treasurer for approval. If the Chapter Treasurer incurred the expense, the receipt is submitted to the Chapter President for approval. The Chapter Treasurer or Chapter President reviews and approves the expense reimbursement and forwards to IGFOA staff for processing the payment.

Speaker Fees and Expense Reimbursement

Generally, speakers at IGFOA events are partners or designees and not paid for their services. However, a topic may require a paid speaker be retained by the Chapters or IGFOA. In limited instances, travel expenses for designee speakers are reimbursed. Please refer to the Speaker Reimbursement Policy for clarification.

Association Bylaws

A link to the Association Bylaws can be found on the IGFOA website at:

https://www.igfoa.org/content/documents/1._igfoa_bylaws_final_approved_09.21.20_final.pdf