

**VIRGINIA LOCAL GOVERNMENT
AUDITORS ASSOCIATION**

BYLAWS AND OPERATIONS MANUAL

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BYLAWS

ARTICLE I - NAME

The name of this organization shall be the *VIRGINIA LOCAL GOVERNMENT AUDITORS ASSOCIATION*, hereinafter referred to as the "*ASSOCIATION*".

ARTICLE II - PURPOSE AND OBJECTIVES

Section 1. The Association is a statewide organization of individuals involved in the auditing of local government organizations, programs, activities and functions.

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

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

ARTICLE III- MEMBERSHIP

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

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

Section 3. Any individual desiring to become a member of the Association shall make written application upon such form as the Executive Committee may prescribe. Said application is to be filed with the Association Treasurer. All applications received will be reviewed for eligibility by the Executive Committee.

ARTICLE IV - DUES

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

ARTICLE V - ASSOCIATION OFFICERS

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

Section 2. Nominating Committee. The initial nominations for elected officers will be made from the floor immediately following adoption of these bylaws. Subsequently, each year the President shall appoint a nominating committee consisting of three (3) active full members in good standing. This committee shall select not less than one (1) name from the full membership in good standing as a candidate for each office which is to be filled at the meeting scheduled for elections. Additional nominations may be made from the floor by any full member in good standing.

Section 3. Officers of the Association shall be: President, Vice President, Secretary, Treasurer, and an At-large Board Member. Elected officers of the Association shall serve without compensation and will also comprise the Association Executive Committee. Election of officers will be by simple majority of those eligible members present. Elections will be held annually at the last regularly scheduled meeting of each calendar year. Those elected will assume office on January 1 of the year following, except that those first elected at the meeting to establish the Association will assume office immediately with the period of service prior to January 1 of the year following being in addition to established terms of service.

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

ARTICLE VI - EXECUTIVE COMMITTEE

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

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

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

Section 4. The Secretary shall:

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

Section 5. The Treasurer shall:

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

ARTICLE VII - MEETINGS

Section 1. Semi-annual meetings of the general membership shall be held with dates and times established by the Executive Committee.

Section 2. The Executive Committee shall meet twice each year at the scheduled semi-annual meetings and upon call of the Chairman.

Section 3. Special meetings of the Association may be called by the President or a majority of the members of the Executive Committee. Each member must be notified in writing not less than fifteen (15) days before the date of said meeting. The notice shall contain the date, time and place of the special meeting and shall also contain a statement of the reason(s) for such special meeting.

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

ARTICLE VIII- AMENDMENTS

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

ARTICLE IX - QUORUM

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

ARTICLE X - PARLIAMENTARY PROCEDURE

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

ARTICLE XI- VACANCIES

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

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

ARTICLE XII - PROFESSIONAL CONDUCT

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

Adopted October 21, 1988; Amended/Adopted October 20, 1989; Adopted October 21, 1994;
Adopted October 9, 2003

VIRGINIA LOCAL GOVERNMENT AUDITORS ASSOCIATION

MISSION

The Virginia Local Government Auditors Association is a statewide organization of individuals involved in the auditing of local government organizations, programs, activities and functions. The Association's mission is to assist its members in performing their professional responsibilities and to promote the profession of local government auditing.

OBJECTIVES

The primary objectives for which this association is formed shall be to:

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

VIRGINIA LOCAL GOVERNMENT AUDITORS ASSOCIATION

MEMBERS

EXECUTIVE COMMITTEE

PROGRAM COMMITTEE AUDIT COMMITTEE PRESIDENT NOMINATING COMMITTEE

VICE PRESIDENT AT-LARGE BD. MEMBER SECRETARY TREASURER

CPE COMMITTEE OPERATIONS MANUAL MEMBERSHIP

QUALITY ASSURANCE NEWSLETTER

WEBSITE

SCHEDULE OF ACTIVITIES

<u>DATE</u>	<u>ACTIVITY</u>
JAN. 01	NEW OFFICERS TAKE OFFICE
JAN.	PREPARE NEW BANK SIGNATURE CARDS
JAN.	PRESIDENT RECRUITS CANDIDATES FOR COMMITTEES
JAN.	PRESIDENT APPOINTS NEW COMMITTEES
JAN.	MEETING FOR EXECUTIVE COMMITTEE
JAN.	AUDIT OF ASSOCIATION FINANCES SCHEDULED
JAN.	NEWSLETTER PUBLISHED
MAR. 31	AUDIT REPORT ON PRIOR YEAR DUE TO EXECUTIVE COMMITTEE
APRIL	NEWSLETTER PUBLISHED
APRIL	CORPORATION REGISTRATION DUE TO SCC
MAY	MEMBERSHIP DIRECTORY ISSUED
MAY	SPRING MEETING
MAY	MEETING FOR EXECUTIVE COMMITTEE AND COMMITTEE CHAIRS
MAY 15	FORM 990 TAX RETURN DUE TO INTERNAL REVENUE SERVICE, IF REQUIRED
JULY	NEWSLETTER PUBLISHED
JULY	MEETING FOR EXECUTIVE COMMITTEE
JULY	UPDATE OPERATIONS MANUAL
SEPT.	NEWSLETTER PUBLISHED
OCT.	FALL MEETING
OCT.	ELECTION OF NEW OFFICERS
OCT.	MEETING FOR EXECUTIVE COMMITTEE AND COMMITTEE CHAIRS
OCT.	DISTRIBUTE BYLAWS AND OPERATIONS MANUAL TO NEW OFFICERS
DEC.	MEMBERSHIP RENEWAL NOTICES SENT

PRESIDENT

RESPONSIBILITIES

The President is elected to a one-year term.

The duties and responsibilities shall include, but not be limited to, the following:

- To preside at all Executive Committee and membership meetings of the Association.
- To develop a working knowledge of the Bylaws and Operations Manual and enforce the Bylaws of the Virginia Local Government Auditors Association.
- To appoint all committee chairpersons and committee members.
- To appoint an audit committee to perform an annual audit of the Association's financial accounts and records. The Annual Audit Report shall be communicated to the Association membership in the Newsletter. (See Audit Committee agreed upon procedures.)
- To establish Association goals with input from other officers and committee chairpersons.
- To identify and provide services to meet the needs of the membership.

VICE PRESIDENT

RESPONSIBILITIES

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

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

AT-LARGE BOARD MEMBER

RESPONSIBILITIES

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

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

SECRETARY

RESPONSIBILITIES

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

- Conduct the correspondence of the Association including: mailing notices of all regular and special meetings, distributing meeting minutes, and other correspondence as necessary.
- Keep minutes and record the proceedings of all meetings of the Association and Executive Committee, and preserve all records and letters of continuing value to the Association in a permanent file.
- Maintain the organizational membership roster and help reconcile the roster to dues paid to the Treasurer as of December 31 each year.
- Send renewal applications out in the last quarter of the calendar year.
- To develop a working knowledge of the Bylaws and Operations Manual.

TREASURER

RESPONSIBILITIES

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

- Maintain records of the Association's funds and financial transactions.
- Establish and require compliance with procedures for the receipt, disbursement and proper accountability of Association funds.
- Report to the general membership each regularly scheduled meeting on the financial condition of the Association.
- Invest excess funds as directed by the Executive Committee.
- File required financial documents or other legal documents with the Internal Revenue Service.
- Deposit collections monthly except when total collections on hand exceed \$500; in that case, the funds will be deposited within one week.
- Provide the program chairperson with deposit forms. The program chairperson is responsible for collecting funds at program activities and depositing same.
- Provide program chairperson with a membership list based upon current paid status.
- Reconcile the final list of meeting attendees with the financial records.
- Ensure that conference program attendees are paying the proper fee (member vs. non-member, and no fee for speakers).
- Appointed as the Registered Agent with the State Corporation Commission (SCC). Notify the SCC of Registered Agent changes.
- To develop a working knowledge of the Bylaws and Operations Manual.

Expenditure Approval Procedures

The Treasurer can approve and pay reasonable Association expenditures under \$100.

Expenditures in excess of \$100 require the approval of the Treasurer and one other Executive Committee member. Due to the geographic distribution of the officers, this second approval may be verbal. If verbal, the Treasurer will document on the disbursement record maintained who provided the approval, their title and date. The Treasurer must disclose the expenditures to the Executive Committee during his report. The Committee will approve the expenditures retroactively.

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

Seminar Procedures

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

Basis of Accounting

The Treasurer maintains the financial records on a modified accrual basis. All dues/seminar fees are posted in the year received (cash basis). Only significant known receivable and payable transactions are posted at the reporting date, i.e.

1. Accounts receivable from an accounting firm for reimbursement of seminar costs, or
2. Expenditure commitment for a fall seminar event.

Application fee revenues received in the current year for a subsequent year are not adjusted to a prepaid account at the reporting date.

The standard reports shall consist of:

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

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

AUDIT COMMITTEE

OBJECTIVES

To arrange an audit of Association records as soon as possible after the close of the calendar year and submit the audit report to the Executive Committee no later than March 31 for the year just concluded.

STRUCTURE

This committee shall be appointed by the President and no member of this committee shall be a member of the Executive Committee.

RESPONSIBILITIES

- . Audit all Association financial records and prepare an audit report for submission to the Executive Committee. The audit shall be performed using the Agreed Upon Procedures for the Review of VLGAA Financial Activities.
- . Review and test controls over reported income and expense activities.
- . Maintain a file of records and correspondence to pass on to successor at the close of the Association year.

Agreed Upon Procedures for the Review of VLGAA Financial Activities

1. Confirm bank balances at year end, perform a 12 month cash proof, and review the bank reconciliations.
2. Estimate recorded revenue from membership dues, meeting fees, and other revenue by:
 - obtaining a membership list from the Membership Committee Chair and extending number of members by annual dues amount;
 - securing a list of meeting attendees from the Treasurer and extending the number of attendees by the meeting fees; and
 - identify other sources of revenue from Executive Committee minutes and the financial records.
3. For disbursements: determine that each disbursement was approved in accordance with Association procedures and that the disbursement is supported by appropriate documentation.

4. Account for numerical sequence of checks.
5. Locate documentation to verify that all state and federal reports have been filed as required.
6. Review for timely deposits.
7. Submit a report on the results of the agreed upon procedures to the Executive Committee no later than March 31.
8. Prepare a comparative financial report as an attachment to the audit report.
9. Maintain a file of records and correspondence to pass on to successors at the close of the Association year.
10. Make recommendations based on procedures performed and follow up on previous unresolved recommendations.

MEMBERSHIP COMMITTEE

OBJECTIVES

To promote the interest of prospective members in the Association and to maintain that of existing members.

STRUCTURE

The committee shall be appointed by the President of the Association.

RESPONSIBILITIES

- After reviewing the previous administration's actions, survey the State for organizations not represented in the Association.
- Write letters promoting the Association to the organizations thus determined.
- Make inquiries of present members concerning prospective members.
- Invite prospective members to Association meetings.
- Follow up on prospective members to secure completed applications.
- Investigate all resignations and non-renewals to determine reasons.
- In the event of promotions and transfers, attempt to secure replacements from the same organization. A replacement member must file a new application.
- Determine that new members receive recognition at the first meeting following their application for membership as well as recognize them in the newsletter.
- Maintain a membership database and annually distribute a membership directory.
- Maintain a file of pertinent records and correspondence, passing it on to successor at the conclusion of the calendar year.

NEWSLETTER COMMITTEE

OBJECTIVES

To assemble and publish a quarterly newsletter for members containing useful and informative material relating to local government auditing.

STRUCTURE

The committee shall be appointed by the President of the Association.

RESPONSIBILITIES

- Publish quarterly issues of the Association newsletter. The newsletter should include items such as new members, committee and officer reports, meeting and seminar announcements, and any other information from Association and member activities that would be of interest to the membership.
- Distribute the newsletter to members in a timely fashion, whereby it will not only serve as news but as a reminder of the next meeting.
- Maintain a chronological file of all issues.
- Maintain a file of records and correspondence to pass on to successor at the end of the calendar year.

NOMINATING COMMITTEE

OBJECTIVES

To submit to membership formal nominations, as provided for by the Association Bylaws, for all Association officers.

STRUCTURE

This committee shall be appointed by the President of the Association. It shall consist of three active full members in good standing, and include the President, Vice President, and a recent Past President.

RESPONSIBILITIES

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

BYLAWS AND OPERATIONS MANUAL COMMITTEE

OBJECTIVES

To propose revisions to the Bylaws and Operations Manual to the membership or Executive Committee as necessary.

STRUCTURE

The committee shall be appointed by the President of the Association.

RESPONSIBILITIES

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

PROGRAM COMMITTEE

OBJECTIVE

To coordinate and organize the semi-annual programs for the membership by providing the highest quality training in the most cost effective and efficient manner possible.

STRUCTURE

The committee shall be coordinated by the President of the Association. The Chair of the Committee shall be a designated staff member of the Internal Audit office hosting the program.

RESPONSIBILITIES

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

VLGAA
STANDARD SEMINAR BUDGET FORM
 (Form approved 3/5/93)

Seminar Coordinator: _____

Seminar Location: _____

Seminar Date: ____/____/____

Submitted by: _____ Date: ____/____/____

				<u>Totals</u>
Est. # of Attendees:	Members	_____ x \$	_____ =	\$ _____
	Non-Members	_____ x \$	_____ =	\$ _____
Total Estimated Revenue				\$ _____

Estimated Seminar Expenses:

Food Cost:

Welcome Reception	\$ _____	
Breakfast Set-up	_____	
Lunch	_____	
Other (Afternoon break)	_____	
Meal for speaker	_____	\$ _____

Material Cost:

Paper/Pens	\$ _____	
Equipment Rental	_____	
Other (Flipchart paper)	_____	
(Binders)	_____	\$ _____

Location Cost:

Room Rental	\$ _____	
Table Set-up (fixed cost)	_____	
Security	_____	
Other	_____	\$ _____

Speaker Fees/Expenses \$ _____

Promotional Cost:

Flyer Preparation/Advertisement	\$ _____	
Mail Cost-Seminar Notice	_____	\$ _____

Total Seminar Estimated Expenses	\$ _____	
Profit/(Loss)	\$ _____	
Seminar Reimbursements Anticipated	\$ _____	
Net Profit/(Loss)	\$ _____	

NOTES: _____

Approved by Executive Committee: Yes No _____/_____/_____
Date

 President's Signature _____/_____/_____
Date

WEBSITE COMMITTEE

OBJECTIVE

To develop, coordinate, and maintain a website for the Association and its members as a promotional and informational tool.

STRUCTURE

The committee shall be appointed by the President of the Association.

RESPONSIBILITIES

- Facilitate maintenance and operation of website.
- Approve items for inclusion.
- Maintain general VLGAA information, upcoming conference information, conference history, newsletters (past and current), membership information, and other information supplied by VLGAA Board and others.
- Add new information, remove old, and update when changes occur.
- Develop and recommend website policies for Executive Committee approval and oversee compliance with approved policies.

CONTINUING PROFESSIONAL EDUCATION COMMITTEE

OBJECTIVE

To maintain the required records of a Virginia approved sponsor for Continuing Professional Education conducted by the VLGAA.

STRUCTURE

The committee shall be appointed by the President of the Association. The chairperson of the committee shall be assigned as the administrator of the Continuing Education Program.

RESPONSIBILITIES

- Assure compliance with requirements of the Virginia State Board for Accountancy Rules and Professional Regulations for Continuing Education sponsors.
- Obtain a list of conference program attendees from the Treasurer or Program Committee.
- Maintain the following records for each CPE program:
 - The date and location of the presentation.
 - The name of each instructor and qualifications.
 - Listing of participants and CPE hours earned by each.
 - Outline of the presentation.
 - Evaluation forms or summary of evaluations with sample of actual participant evaluation form.
- Provide participants with a certificate upon successful completion indicating the course, location, date, CPE credits, field of study and sponsor identification number. Outside sponsoring organizations may issue CPE instead of VLGAA. In such instances, recordkeeping requirements become the CPE issuer's responsibility.
- Make records available and respond to any State Board inquiry.
- Inform participants of VLGAA agreement with State Board by use of the following language only:

VLGAA is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number 306-000057) through 9/30/01, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board of Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917.

- Maintain a file of pertinent records and correspondence, passing it on to successor.

VIRGINIA LOCAL GOVERNMENT AUDITORS ASSOCIATION

OPERATIONS MANUAL

Procedures for Continuing Professional Education (CPE) Programs

PURPOSE: To achieve compliance with Continuing Professional Education Rules and Professional Regulations adopted by the State Board for Accountancy for Approved Sponsors on August 5, 1991, published September 23, 1991, and effective October 23, 1991.

PROCEDURES: (Numbers 1 to 7 from Section 2, State Board Rules and Professional Regulations)

1. **Entry**--The Association shall possess the financial resources and supportive organizational structure for this effort. Programs under these procedures shall contribute to the competence of participants. CPE credits shall be allowed for formal programs only.
2. **Program Development**--Program developers shall document the learning objectives, knowledge level, prerequisites (if any) for each planned program in the Program announcement. Program presenters shall be qualified in the subject matter and be knowledgeable in instructional design. All program materials shall be accurate, current and meet program objectives.
3. **Program Presentation**--Program announcements shall inform participants about objectives, prerequisites, level of knowledge, content, advance preparation (if any), special teaching methods (if any), CPE hours and fields of study, and special administrative policies. Appropriate individuals shall be encouraged to attend. Instructors shall be qualified and evaluated along with the quality of the program and appropriateness of the facilities. This language only shall be used to inform course participants of registration as an approved sponsor:

The *Virginia Local Government Auditors Association* is registered with the Virginia Board for Accountancy as an approved sponsor of continuing professional education. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board for Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917.

4. **Program Measurement**--CPE credit shall be given for formal learning that maintains or increases knowledge. 50 minutes shall equal 1 CPE contact hour. The shortest program shall be 1 contact hour. Self-study programs shall be pre-tested to determine completion time and non-interactive programs given half time credit. Instructors shall be given CPE for their initial preparation time up to two times the presentation hours.

5. **CPE Reporting**--Certificates shall be provided to participants indicating the participant's name, course title, date and location of course, CPE hours and field of study along with the VLGAA registration number. Records of the participants, program materials, dates, location, instructor, number of CPE hours, and evaluations shall be provided to and maintained for five years by the CPE Administrator.
6. **Programs of two hours or less**--At an absolute minimum, programs of two hours or less shall include a written outline; qualified instructors; programs at an appropriate level; certificates of completion; be 50 minutes in length; retain attendance records, program materials and completed evaluations for five years; and be provided in adequate facilities.
7. **Fields of Study**--Programs shall be classified into CPE hours by these fields of study (as more precisely defined in the Rules and Professional Regulations): Accounting and Auditing; Advisory Services; Management; Personal Development; Specialized Knowledge; and Tax. (For Government Auditing Standards, programs should specify the number of CPE in subjects and topics directly related to the government environment and government auditing.)
8. **Program Announcement**--The Program Announcement is produced by the Program Chairperson and provided to all participants as a means to register for the program. It will be reviewed by the CPE Administrator prior to distribution and cover:
 - A. Date, time, and location of the Program
 - B. Learning objective(s)
 - C. Prerequisites to attendance (if any)
 - D. Level of knowledge (basic, intermediate, advanced, or update)
 - E. Program content and presenters
 - F. Advanced preparation (if any)
 - G. Special teaching methods (if any)
 - H. For each session: CPE hours planned; field of study (accounting and auditing, advisory services, management, personal development, specialized knowledge, tax); and if directly related to the government environment and auditing
 - I. Administrative matters (cost, refunds, payment arrangements, etc.)

J. Acknowledgement of approved sponsor status with this language:

VLGAA is registered with the Virginia Board of Accountancy as an approved CPE sponsor (number 306-000057) through 9/30/01, although the Board discontinued registering Sponsoring Organizations effective Fall 1999. New guidelines from the Board are pending. Complaints or comments regarding registered sponsors may be addressed to the Virginia Board of Accountancy, 3600 West Broad Street, Richmond, Virginia 23230-4917.

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

CHECKLIST FOR CPE PROCESS

Program:

Date:

- Program Development:**
 - Date, time and location of program
 - Learning objectives
 - Prerequisites (if any)
 - Knowledge level (basic, intermediate, advanced, up-date)
 - Content
 - Advance preparation (if any)
 - Special teaching methods
 - For each session: CPE hours offered and field of study
 - Administrative policies (cost, refunds)
 - Acknowledgement of approved sponsor status:

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