



Massachusetts Municipal Auditors' & Accountants' Association, Inc.

BY-LAWS

Amended: June 12, 2023

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Article 1
NAME

Section 1 This organization shall be known as the Massachusetts Municipal Auditors' and Accountants' Association, also known as MMAAA.

Article 2
MISSION

Section 1 The mission of the Association shall be to advance professionalism and understanding among those concerned with municipal accounting and finance in Massachusetts through education and training; the development of a closer relationship among colleagues and associates; the sponsorship and support of legislation deemed favorable to municipal finance and the profession; the promotion of any other objectives of mutual interest to Massachusetts municipal accounting and auditing officers.

Article 3
MEMBERSHIPS

Section 1 The membership of the Association shall be for individuals only and consists of Active, Associate, Affiliate, Honorary and Temporary Members as indicated in the following table:

Membership Type	Description
Active	Active membership may be held in the Association by the City Auditor, Town Accountant, Finance Director or Officer having similar duties of any Massachusetts City or Town, and the Accounting Officer of any District, so-called, in the Commonwealth of Massachusetts. There shall be no more than two Active Memberships from each City, Town or District. The Secretary shall be responsible for reviewing membership status. In the event of a need for clarification, the Secretary shall submit all such applications to the Executive Committee who will then vote on whether or not to approve the applications in conformance with this section.
Associate	Associate Membership may be held in the Association by an Assistant City Auditor, Assistant Town/District Accountant, or any other person having similar duties within the Accounting Department. An Associate Membership may also be held, with the review and approval of the Executive Committee, by an individual who works within another municipal department in which accounting duties are performed. The Secretary shall be responsible for reviewing membership status. In the event of a need for clarification, the Secretary shall submit all such applications to the Executive Committee who will then vote on whether or not to approve the applications in conformance with this section. Staff members of the Bureau of Accounts in the Department of Revenue are eligible to be members under this section.
Affiliate	Affiliate Membership may be held in the Association by any person who has been designated a Certified Governmental Accountant (CGA) by the Association, and who is no longer employed in a manner that qualifies them for Active or Associate Membership in the Association; provided that such Affiliate Membership is renewed annually with no lapse. And that further, any such person shall be entitled to attend the Annual Educational Program in order to meet the requirements of continuing to hold the designation of Certified Governmental Accountant. Any such person so attending any Annual Educational Program, shall be subject to such fees, in addition to normal conference registration fees, as the Executive Committee shall determine. Further, any such member who shall fail to pay annual Affiliate Membership dues by the due date, shall be subject to a late fee and reinstatement fee as determined by the Executive Committee or otherwise forfeit membership rights in the Association until such time as their employment may qualify them for membership. It shall be the responsibility of the Affiliate Member to notify any member of the Association's Executive Committee of the Affiliate Member's current mailing address in order that Association correspondence can be properly directed.

Honorary	Honorary Memberships shall be bestowed upon the Commissioner and Associate Commissioners of the Department of Revenue, the Director and Assistant Director of the Bureau of Accounts of the Commonwealth of Massachusetts and any other officials or individuals designated by the Executive Committee. Upon retirement, an Active Member shall become an Honorary Member of this Association and shall be exempt from the payment of dues. Retired members with a CGA designation must hold an Affiliate Membership in order to maintain that designation.
Temporary	Temporary Membership – All membership applicants for this category shall be reviewed and voted on by the Executive Committee and shall be limited to such number as the Executive Committee may from time to time establish. This category would allow persons interested in obtaining a position within the finance offices of a city, town or district in the near future (as defined below) to attend any and all conferences during their membership term. This type of membership shall enjoy all the privileges of membership with the exception of the right to vote, hold office, and eligibility to take the CGA exam. Temporary membership shall be limited to 2 years; extension to be approved by the Executive Committee. Near Future shall be defined as: 1) Any undergraduate or graduate student looking into the possible career path in municipal finance; 2) Anyone who can demonstrate accounting or financial skills/background who is interested in changing their career path.

Members shall follow the Association’s Code of Ethics, exhibited in Appendix C.

Article 4 FISCAL YEAR

Section 1 The Fiscal year of the Association shall be from July 1 through June 30th.

Article 5 DUES

Section 1 Effective July 1, 2023, Annual Dues rates are exhibited in Appendix A and shall remain in effect until adjusted by a vote of the membership with at least 25 voting members present. Changes to rates must be voted no later than the Fall Meeting in order to take effect the following fiscal year. The Secretary shall notify the membership of the proposed change at least ten (10) days before the meeting.

Section 2 Any member may be subject to suspension from the Association for delinquency in payment of dues after six months from the beginning of the fiscal year. However, any such member may be reinstated upon payment of dues plus a late fee as determined by the Executive Committee.

Article 6 OFFICERS

Section 1 The officers of the Association shall be a President, a First Vice-President, a Second Vice-President, and a Treasurer who shall be chosen, from among Certified Active Members only, to serve during the next succeeding fiscal year, or until their successors may be elected, and a Secretary who shall be chosen from among all Certified Active and Certified Associate Members to serve during the next succeeding fiscal year, or until their successors may be elected. Officers shall be chosen in accordance with Article 9 (Nominating Committee).

Section 2 There shall be an Executive Committee consisting of the elected officers, the immediate Past President, and three Active Members elected at large. The three Certified Active Members, elected at large, shall be elected for a term of three (3) years. The terms of the at-large members shall be established such that one position becomes open each fiscal year.

Section 3 It shall be the duty of the Executive Committee to transact the business of the Association, including arrangement of meetings as to time, place and program; to study all matters referred to it by the Association and to perform other duties pertaining to the advancement and welfare of the Association.

Section 4 It shall be the duty of the Executive Committee to arrange for an annual audit or other agreed upon procedures to review the Association's Financial

activity. The Executive Committee shall provide the results to the membership by June 30 annually. The Executive Committee shall also arrange for a verification and reconciliation of cash balances when a change in Treasurers takes place.

Section 5 If a vacancy occurs in the Treasurer or Secretary position, the Executive Committee may appoint an interim replacement until the next election.

Article 7

COMPENSATED POSITIONS

Section 1 The Executive Committee may retain the services of such employees or independent contractors as it deems necessary. The duties of such employees or contractors shall be set forth in a position description or contract which shall be kept on file with the Association Secretary. The position description or contract shall be established and/or amended by majority vote of the Executive Committee. Compensation, including expenses, shall be set by the Executive Committee of the Association. The President of the Association shall report annually to the Association membership as to any such employees or contractors hired by the Executive Committee. Current position descriptions are included for reference in Appendix B.

Section 2 The Executive Committee shall determine the annual compensation which shall be paid to the following positions, the duties of which shall be set forth in a position description, which shall be approved and/or amended by the Executive Committee.

- Secretary
- Treasurer
- Conference Coordinator
- Hospitality Coordinator

- Education Program Coordinator
- Exam Officer
- Certification Officer
- Technology Coordinator
- Legislative Officer
- Webmaster
- Any other position deemed necessary as included in Appendix B.

Article 8

LEGISLATIVE COMMITTEE

Section 1 The President shall annually appoint a Legislative Committee of not less than five (5), one of whom shall be a current member of the Executive Committee, and four other members of the Association, excluding temporary memberships. The Legislative Committee Chair, or designee, shall serve as the Legislative Officer. Said appointments shall be made prior to October 1. It shall be the Legislative Committee's duty to update members on current legislation that affects municipal finance and any other legislation of interest to the association and its members. With the approval of the President, the Legislative Committee may be authorized to incur expenditures and/or draft legislation on matters as may be proposed by the Executive Committee in the name of the Association which it deems necessary for the prosecution of its work. The Legislative Committee shall submit a report to the Association at any regular meeting occurring during the legislative session.

Section 2 The Executive Committee may contract bi-annually, prior to each Legislative session, with a person or persons to represent the Association as its Legislative Agent. The Legislative Agent shall, upon approval of the Executive Committee, acting through its Legislative Committee, represent said Association before the State Legislature on matters relating to municipal finance and other matters which may be in the best interest of the

Association. The Legislative Agent shall, at least annually, submit a detailed written report to the Executive Committee through its Legislative Committee. The Legislative Agent's rate of compensation, including expenses, shall be set by the Executive Committee of the Association.

Section 3 The Legislative Officer shall work closely with the Legislative Agent and keep the Executive Committee apprised of any legislative developments during the fiscal year.

Article 9 NOMINATING COMMITTEE

Section 1 The Executive Committee shall annually appoint a Nominating Committee consisting of five (5) Certified Active Members who shall serve for a term of one year beginning in January. The Nominating Committee's duties shall be to submit a report at the annual meeting of the Association containing the Committee's recommendation for nominees to the offices of President, First Vice-President, Second Vice-President, Secretary and Treasurer and for the elected members of the Executive Committee. If a vacancy occurs in any elected office, the Nominating Committee shall submit to the Association a report of their nominee or nominees to fill such vacancy or vacancies, which shall be acted upon at the next regular meeting of the Association. The Nominating Committee shall make recommendations that reflect the Association's membership and the communities they serve.

Article 10 EDUCATION PROGRAM COMMITTEE

Section 1 There shall be an Education Program Committee consisting of two (2) members of the Executive Committee and seven (7) additional Certified Members to be appointed for staggered three (3) year terms.

Appointments shall be made by the President with the approval of the Executive Committee.

Section 2 The Education Program Committee will be responsible for the maintenance and development of education programs aimed at providing our membership with the tools necessary to successfully attain and maintain certification and to further promote education to all members.

Section 3 The committee will be charged with providing, at a minimum:

- ◆ Curriculum for the Annual Education Program and all other conferences.
 - Recommendations for program changes to the Executive Committee.
- ◆ Training materials for the Annual Education Program.
 - An annual review for required changes to program materials.
- ◆ Recruitment and training of classroom instructors from Certified membership, the Department of Revenue or other profession with expertise in that particular area of instruction.
 - Annual evaluation of classroom instructors.
 - Coordination of feedback from classroom instructors regarding training materials.

Section 4 The Education Program Committee may retain the services of a consultant with Executive Committee approval. The consultant would be responsible for the following functions:

- ◆ Aid in the organization and improvement of existing training materials.
- ◆ Make recommendations to the committee regarding content of existing training materials and program changes.
- ◆ Develop new training materials as recommended by the committee.

Section 5 The Education Program Committee shall submit a report to the Association at the Annual Meeting or at any regularly scheduled meeting during the year.

Article 11 CERTIFICATION COMMITTEE

Section 1 There shall be a Certification Committee consisting of six (6) Certified Active Members to be appointed for staggered three (3) year terms. One member of the Certification Committee shall be appointed as the Certification Officer. Appointments shall be made by the President with the approval of the Executive Committee.

Section 2 It shall be the duty of the Certification Committee to monitor the regulations and policies of the Certification Program, as promulgated by the Association. The Committee shall maintain the standard requirements for Certification as approved by the Executive Committee and shall review and process all applications in the Certification process. The Committee shall retain all Certification records and shall assist in the preparation of the Annual Education Program only in so far as it pertains to the Certification process. The Committee shall submit a report to the Association at the Annual Meeting or at any regularly scheduled meeting during the year.

Section 3 The Certification Officer shall correct all exams and perform other duties and responsibilities as outlined in the position description.

Article 12

CERIFICATION REQUIREMENTS

- Section 1 Members must meet the eligibility requirements of the Certification Program, to take the exams at the Annual Education Program and become certified.
- Section 2 Continuous membership in good standing is required to continue holding the Certified Governmental Accountant (CGA) designation. Annual attendance of the Education Program is encouraged; however, to maintain a valid certification a member must attend the Annual Education Program at least once every three (3) years. Members attending only on the third year will receive a Recertification Card to be signed by a member of the Certification Committee at the end of each session during the program.
- Section 3 Any member who cannot meet any of the requirements may appeal to the Executive Committee; who may grant a temporary continuation of one's certification under extraordinary or extenuating circumstances.

Article 13

EXAM COMMITTEE

- Section 1 There shall be an Exam Committee consisting of the President, Past President, Executive Committee Member At-Large and an appointed Exam Officer. The Exam Officer shall be appointed by the President with the approval of the Executive Committee.
- Section 2 It shall be the duty of the Exam Officer to ensure preparation of the annual certification exam, meet with the Certification Committee if necessary and maintain all exam records. It shall be the duty of the Exam Committee to annually review the exam prepared by the Exam Officer. The Exam Committee must take extreme care to ensure the integrity and confidentiality of the exam. The Exam Committee shall submit a report to the

Executive Committee at the June Conference.

Article 14

AD HOC COMMITTEES

Section 1 The Executive Committee shall form ad hoc committees from time to time as needed to study matters and perform other duties pertaining to the advancement and welfare of the Association.

Article 15

MEETINGS

Section 1 The Association shall hold at least three (3) regular meetings per year, one of which shall be the Annual Education Program, one of which shall be the Annual Meeting and the third shall be the Fall Meeting. Special Meetings may be called by order of the Executive Committee. At Special Meetings only those matters set forth in the notice of the meeting shall be considered.

Section 2 A notice shall be sent to each member at least fifteen (15) days in advance of any regular or special meeting.

Section 3 Twenty-five (25) Members at any meeting shall constitute a quorum for the transaction of business.

Article 16

AMENDMENTS

Section 1 These By-Laws may be amended at any meeting, provided that the Secretary shall notify the membership of the proposed amendment at least ten (10) days before the meeting. A two-thirds vote of the members present and voting shall be necessary for a change in the By-Laws.

Article 17
PROCEDURES

Section 1 All parliamentary procedure shall be governed by Robert's Rules and Regulations on Parliamentary Procedure, except as otherwise provided herein.

APPENDIX A: DUES

Effective July 1, 2010 Annual Dues shall be as follows:

(a) Active Members:

- (1) All Cities - \$90.00 per year
- (2) Towns/Districts (Population over 10,000) - \$80.00 per year
- (3) Towns/Districts (Population under 10,000) - \$50.00 per year

(b) Associate/Temporary Members - \$45.00 per year

(c) Affiliate Members - \$90.00 per year

(d) Honorary Members – Exempt from dues

Any member may be subject to suspension from the Association for delinquency in payment of dues after six months from the beginning of the fiscal year.

However, any such member may be reinstated upon payment of dues plus a late fee as determined by the Executive Committee.

APPENDIX B: POSITION DESCRIPTIONS

Secretary

Responsible for taking minutes at the Executive Committee monthly meetings and at the conferences of the MMA&AA; Correspondence and emailing on behalf of the Association.

Duties and Responsibilities consist of the following:

1. Executive Committee

- a. ***Coordinates agenda with President***
- b. ***Sets up calendar invites to Executive Committee Members***
- c. Distributes reminders to Executive Committee for upcoming meetings.
- b. Attend and take minutes at all meeting.

2. Association Program and Conferences

- a. Coordinate with the EPC for materials to be posted for all conferences.

Send email blast with conference info and respond to questions regarding the conference info.

- b. Serve as Website Coordinator and post all materials on the website.
- c. Be present at registration session of conference.
- d. ***Send out CPE certificates to members, send Retirement Board members attendance sign in to PERAC***

3. Miscellaneous

- a. Prepare name badges of attendees.
- b. Coordinate all forms for registration at conferences, agenda, and other as needed, with the exception of the education program.
- c. ***Purchase frames for newly certified members (June conference)***
- d. Duties are subject to change.

There are a fair amount of emails that are received by the Secretary regarding questions about the Association re: job postings, certification & membership questions and communities looking for interim help, etc. Other inquiries include list serve enrollment.

Approved May 2023

Treasurer

Responsible for the distribution of dues notices and recording dues payments and accounting for all money received and disbursed.

Duties and Responsibilities consist of the following:

1. Distributes dues notices to members annually.
2. Record dues payments and notify Secretary of all members renewing or joining so that membership lists as of January 1 each year can be published.
3. Prepare deposits of all receipts.
4. Ensure all invoices paid are proper and comply with contractual agreements and are for approved purposes.
5. Maintain a check register for all disbursed funds from the treasury.
6. Reconcile monthly bank statements and prepare monthly report for Executive Committee
7. Develops annual budget with recommendations from the President.
8. Report monthly on budget vs. actual expenditures & revenues.
9. Maintain record for Annual Audit and assist Auditor in his/her examination of same.
10. Prepare list of conference attendees, recording registration and lunch fees.
11. Be present at registration session of conference.
12. Attend Executive Committee meetings.
13. Duties are subject to change.

Approved May 2023

Conference Coordinator

1. Assist Education Program Committee Chair and Executive Committee to obtain facilities and related services for educational and other meetings.
2. Prepare budgets for facility costs.
3. Assist with site selection for meetings and conferences.
4. Arrange and book conference and other meeting including meeting rooms, hotel rooms, and food and beverage.
5. Maintain and file contract and other related documents.
6. Attend educational and other conference to ensure facilities and service are as contracted and to resolve problems.
7. Report to Executive Committee and other committees as necessary.
8. Assist with entertainment if needed.
9. Duties subject to change.

Approved May 2023

Hospitality Coordinator

Responsible for the provision of snacks and beverages provided to members in the designated hospitality area at the March Education Program and June Annual Meeting.

Duties and Responsibilities consist of the following:

1. Arrange for the procurement and delivery of snacks and beverages.
2. Order ice for beverage coolers.
3. Attend conferences to ensure hospitality area is maintained with an adequate stock of refreshments for members.
4. Ensure hospitality area is left in good order each night and that all food and beverages are removed at the end of the conference.
5. Ensure hospitality area is locked up at the end of each night.
6. Report to Executive Committee as necessary.
7. Duties subject to change.

Approved May 2023

Education Program Coordinator

Responsible for preparing agendas for (3) Education Programs a year.

Duties and Responsibilities consist of the following:

1. Advises Education Program Committee.
2. Compiles a list of speakers and topics, with the aid of the committee, and coordinates with the Treasurer, the cost of any paid engagements for the following conferences:
 - a. March Annual Education Program
 - b. June Annual Meeting
 - c. November Fall Conference
3. Coordinates the purchase of gifts for the conference's attendees with the Treasurer.
4. With the assistance of the Conference Coordinator, determines entertainment for designated days.
5. Oversees the materials for the Education Program in March.
6. Retains the services of a consultant to help update and improve the above referenced Education Materials with Executive Committee approval.

7. Communicates with Executive Committee on the status of program agendas and costs associated with implementing the agenda.
8. Submits a report to the Association at the Annual Meeting or at any regularly scheduled meeting during the year.
9. Duties subject to change.

Approved May 2023

Exam Officer

Responsible for the development, preparation, review, confidentiality, and maintenance of records for the practical exam.

Duties and Responsibilities consist of the following:

1. Ensure the preparation and printing of the practical exam for the annual March Education Program.
2. Track question usage for each exam from pool of questions, and rotate question topics to avoid duplicate questions on exam from year to year, to ensure each annual exam is unique and not duplicated from the prior year.
3. Confirm points distribution and level of difficulty of questions to verify that the exam can be completed in the time allotted.
4. Review exam for incorrect or inaccurate information, as well as for typographical errors.
5. Maintain all files relating to final exams (by year), exam questions, answers, and point distributions.
6. Develop new exam topics and corresponding questions relevant to municipal finance.
7. Coordinate with members of the Exam Committee for trusted member(s), to review and “take” the exam prior to printing, as a double-check, to ensure there are no typographical errors, that all questions are correct, accurate, and that the length of time it takes to complete fits within the allowable timeslot for test takers at the March Education Program.
8. Coordinate with the Certification Officer on exam passing rates, question point distributions, and any other exam details that might affect exam outcomes.
9. Duties are subject to change.

Approved May 2023

Certification Officer

Responsible for the tracking and record keeping of the certification process of all members of the MMAAA.

Duties and Responsibilities consist of the following:

1. Notify certified members by email (or other means) who must attend the Annual Education Program in order to maintain certification.
2. Notify members by email (or other means) who have partial exam credit as to what their exam status is – credit lapse or not.
3. Track exam applicants.
4. Send email acknowledging receipt of exam request.
5. Track new Certification Applicants and eligibility.
6. Contact Certification Committee members on any unusual qualification for exam eligibility and review with Executive Committee if needed.
7. Follow-up on Certification applications.
8. Sort and keep files on:
 - a. Applicants not yet eligible to take exam due to lack of points.
 - b. Members eligible who passed one part of exam.
 - c. Members eligible to be certified.
 - d. Members previously Certified and what year. Purge after 10 years members certification that have lapsed.
 - e. Members attend school once in 3 years.
9. Correct and grade all legal and practical exams.
10. Record exam marks at Certification meeting.
11. Notify all persons who took exam of grades and their Certification status.
12. Print certificates for new CGA's.
13. Meet with exam takers to review test results upon request at the Certification Officer's convenience.
14. Notify Secretary/Treasurer of Certification updates.
15. Duties subject to change.

Approved May 2023

Technology Coordinator

Responsible for all information technology requirements for the association including updating of all hardware and software used for conferences and other educational uses. Interacts with Association Webmaster.

Duties and Responsibilities:

1. Executive Committee
 - a. Make recommendations to the Executive Committee on technology related matters.
 - b. Attend Executive Committee meetings as needed.
 - c. Carry out the technology directives set by the Executive Committee.
2. Association Programs and Conferences
 - a. Coordinate with Conference Coordinator regarding compatibility with conference venue and the Education Program Committee to assure that the requirements of all Presenters/Teachers have been met.
 - b. Is present at all Association Programs and Conferences. If unable to attend, secures an appropriate member to facilitate all needs at the conference.
 - c. Set up and take down all computer equipment daily, making sure all equipment is safeguarded during the conference.
 - d. Make sure all current presentations / educational programs are on laptops / workbooks.
 - e. Responsible for the development and maintenance of a checklist to be used in preparation for all conferences. This checklist shall be communicated to and reviewed by the Education Program Committee, Conference Coordinator, Webmaster, and any other committee as deemed appropriate.
 - f. Attend Education Program Committee meetings as required.
3. Miscellaneous
 - a. Safeguard all laptops, workbooks and other equipment owned by the Association.
 - b. Responsible for the maintenance and/or replacement of all Association technology equipment with the approval of the Executive Committee or its designee.
 - c. Update all related software on association equipment.
 - d. Assist-Webmaster in keeping the website up to date.

- e. Work with Treasurer to develop and monitor annual technology budget.
4. Duties subject to change.

Approved May 2023

Legislative Officer

Acts as the key point of contact for the Legislative Committee to keep the Executive Committee and membership apprised of legislative matters that affect municipal finance or other areas of interest to the Association.

Duties and Responsibilities consist of the following:

1. Communicates with state officials regarding legislative matters.
2. Attends Executive Committee meetings to update officers on legislative developments.
3. Works with Legislative Agent, when retained.
4. Drafts or assists with the drafting of legislation proposed by the Executive committee in the name of the Association.
5. Updates “Legislative Front” section of Association website.
6. Duties subject to change.

Approved May 2023

Webmaster

Responsible for maintaining the Association website and related communications and announcements to the membership.

Duties and Responsibilities consist of the following:

1. Works with the Treasurer and Secretary as needed to develop/design/improve forms, i.e. dues notices, meeting notices, conference announcements.
2. Sends Dues notices along with reminders as determined by the Treasurer.
3. Sends email blasts for the following conferences:
 - a. March Annual Education Program
 - b. June Annual Meeting
 - c. November Fall Conference
4. Posts materials from conferences.

5. Posts job announcements on website and distributes them through the list serve.
6. Updates committee lists and certification information.
7. Maintains members' section.
8. Duties subject to change.

Approved May 2023

APPENDIX C: CODE OF ETHICS



Massachusetts Municipal Auditors' & Accountants' Association, Inc.

PROFESSIONAL CODE OF ETHICS

The Massachusetts Municipal Auditors' and Accountants' Association is a professional organization, united to facilitate the development of closer relationships and better understanding among those concerned with municipal accounting and finance in Massachusetts, and to support the discussion and analysis of problems relating to municipal finance under the laws of Massachusetts, and discover other objectives of mutual interest between Massachusetts municipal accounting officers. To further these objectives all Massachusetts municipal accounting officers are required to adhere to legal, moral and professional standards of conduct to fulfill their professional responsibilities.

I. Personal Standards

Municipal accounting officers shall demonstrate and be dedicated to the highest ideals of honor and integrity in all public and personal relationships to merit the respect, trust and confidence of governing officials, other public officials, employees and the public.

II. Responsibility as Public Officials

Municipal accounting officers shall recognize and be accountable for their responsibilities as officials in the public sector, striving to provide the highest quality of performance and counsel. Members shall exercise prudence and integrity in the management of funds in their custody and in all financial transactions.

III. Professional Development

Municipal Accounting officers shall be responsible for maintaining their own competence, for enhancing the competence of their colleagues, and for providing encouragement to those seeking to enter the field of governmental accounting and finance. Municipal accounting officers shall promote excellence in public service.

IV. Professional Integrity-Information

Municipal accounting officers shall demonstrate professional integrity in the issuance and management of information. Members shall prepare and present timely statements and financial information pursuant to applicable laws and generally accepted practices and guidelines.

V. Professional Integrity-Relationships

Municipal accounting officers shall act with honor, integrity and virtue in all professional relationships and shall exhibit loyalty and trust in the affairs and interests of the government they serve, within the confines of this Code of Ethics. Members shall promote equal employment opportunities, and in doing so, oppose any discrimination, harassment or other unfair practices.

VI. Conflict of Interest

Municipal accounting officers shall actively avoid the appearance of or the fact of conflicting interests. Members shall not, directly or indirectly, seek or accept personal gain which would influence, or appear to influence, the conduct of their official duties. Members shall not use public property or resources for personal or political gain.