

**MASSACHUSETTS MUNICIPAL AUDITORS'  
AND ACCOUNTANTS' ASSOCIATION, INC.**

**BY-LAWS**

Amended 6/12/2018

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**Article 1**  
**NAME**

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

**Article 2**  
**MISSION**

Section 1 The mission of the Association shall be the development of a closer relationship and understanding among those concerned with municipal accounting and finance in Massachusetts, the discussion and analysis of problems relating to municipal finance under the laws of Massachusetts, and other objectives of mutual interest to Massachusetts municipal accounting officers.

**Article 3**  
**MEMBERSHIPS**

Section 1 The membership of the Association shall consists of Active, Associate, Affiliate and Honorary Members.

Section 2 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.

Section 3 Any Active Member, shall upon retirement, become an Honorary Member of this Association and shall be exempt from the payment of dues.

Section 4 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.

Section 5 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 deadline, determined by the Executive Committee as the final date for payment in order to register for the Annual

Educational Program, shall 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.

Section 6 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.

Section 7 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.

Section 8 The field of membership outlined in Article 3, sections 1 through 7, inclusive, shall be for individual memberships only.

**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, 2010 the Annual Dues, payable by September 1, 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

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, a Secretary and a Treasurer who shall be chosen by ballot, from among Certified Active Members only, to serve during the next succeeding fiscal year, or until their successors may be elected.

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 of the Association's Financial activity. The Executive Committee shall provide the results of the audit to the membership by June 30 annually.

## **Article 7 EMPLOYEES**

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 job description or contract which

shall be kept on file with the Association Secretary. The job 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.

Section 2 The Executive Committee shall determine the annual compensation which shall be paid to the person elected to serve as Secretary of the Association. The duties of the Secretary shall be set forth in a job description, which shall be approved and/or amended by the Executive Committee.

Section 3 The Executive Committee shall determine the annual compensation which shall be paid to the person elected to serve as Treasurer of the Association. The duties of the Treasurer shall be set forth in a job description, which shall be approved and/or amended by the Executive Committee.

Section 4 The Executive Committee shall determine the annual compensation which shall be paid to the person appointed to serve as the Education Program Coordinator of the Association. The duties of the Education Program Coordinator shall be set forth in a job description, which shall be approved and/or amended by the Executive Committee.

Section 5 The Executive Committee shall determine the annual compensation which shall be paid to the person appointed to serve as the Conference/Hospitality Coordinator of the Association. The duties of the Conference/Hospitality Coordinator shall be set forth in a job description, which shall be approved and/or amended by the Executive Committee.

**Article 8**  
**LEGISLATIVE COMMITTEE**

Section 1 The President shall annually appoint from the Active Members a Legislative Committee of not less than five (5), one of whom shall be a current member of the Executive Committee. Said appointments shall be made prior to October 1. It shall be the Legislative Committee's duty to prepare drafts of legislation for submission to the State Legislature on matters as may be proposed by the Association or its Executive Committee. The Legislative Committee shall work through its Legislative Agent on matters to be presented to the State Legislature. With the approval of the President, the Legislative Committee may be authorized to incur expenditures 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 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.

**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. Said report shall contain 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. All nominees shall consist of active, certified members.

**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.
  - Annual evaluation of classroom instructors.
  - Coordination of feedback from classroom instructors regarding training materials.

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 4 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. 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 CERTIFICATION 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.

## **Article 12 CERTIFICATION REQUIREMENTS**

Section 1 Members must meet the eligibility requirements, determined by the Certification Committee, to take the exam at the Annual Education Program.

Section 2 An Active valid membership is required to continue holding the CGA designation. Annual attendance is encouraged; however, to maintain a valid certification a member must attend the Annual Education Program at least once every three (3) years.

Section 3 Any member who cannot meet any of the requirements may appeal to the Executive Committee; who may grant a temporary continuation of ones 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 Committee to annually review the exam, meet with the Certification Committee if necessary and maintain all exam records. The Exam Committee shall submit a report to the Executive Board at the June Conference.

**Article 14**  
**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) Active Members at any meeting shall constitute a quorum for the transaction of business.

**Article 15**  
**AMENDMENTS**

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

**Article 16**  
**PROCEDURES**

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