

# **LOCAL GOVERNMENT ADVISORY COMMITTEE BYLAWS**

**December 2014**

## **Statement of Purpose**

The Local Government Advisory Committee takes a lead role in setting statewide financial policies, including accounting, budgeting, and financial reporting.

The Committee makes recommendations to the Legislature and responds when lawmakers change policies that effect the BARS prescription.

The Committee and its taskforces review state and federal legislation and proposed statements and discussion memorandums of the Governmental Accounting Standards Board (GASB). GASB is the primary authority that determines Generally Accepted Accounting Principles (GAAP) for state and local governments.

The Committee also advises the State Auditor's Office on issues relating to the prescription of a uniform financial reporting system for cities and counties. Members of the Committee are appointed by the State Auditor's Office, Washington Finance Officer's Association, Association of Washington Cities, Washington City Managers, Washington Public Treasurers Association, Washington State Association of Counties, Washington Association of County Officials, Office of Financial Management, County Road Administration Board, and the Washington County Administrative Association.

## **Process and Calendar for BARS Manual**

Committee members work to achieve an appropriate and effective financial information structure for local governments. Counties, cities, SAO and other user groups can make suggestions for updates to the BARS manual. SAO will consult with the LGAC and make changes to the BARS manual based on suggestions from the LGAC. The list of changes to the BARS manual to take place on January 1 would normally be recommended to the LGAC in April of the preceding fiscal year.

Once suggestions have been selected by Committee members, SAO will provide technical support and research and draft recommendations to the LGAC. A recommendation may be abandoned or added at any time by simple majority vote of the Committee. At the October meeting, the final BARS updates are reviewed. In April, the next round of suggestions are selected and organized.

**LOCAL GOVERNMENT ADVISORY COMMITTEE MEMBERSHIP  
MEMBERS, NOMINATIONS, APPOINTMENTS, AND TERMS**

**Members Representing Entities**

<b># of Members</b>	<b>Nominated by:</b>
3	State Auditor's Office (includes chair)
2	Association of Washington Cities
1	Washington City/County Managers Association
1	Washington State Association of Counties
3	Washington Association of County Officials
6	Washington Finance Officers Association
1	Washington Public Treasurers Association
1	Legislative, Evaluation, Accountability Program
1	Washington County Administrative Association
1	County Road Administration Board
1	Office of Financial Management

**Appointments**

Appointments will be made by SAO after they are submitted by a nominating entity.

**Vacancies**

When a vacancy occurs, the appointment will be made by the nominating entity responsible for the vacant position. Appointments will not be made until nominations are submitted to SAO in writing.

**Members' Terms and Term Limits**

The term will be for three years and members are eligible for renomination. Members may serve two consecutive terms (total of six years). The State Auditor may approve one additional term based on the association's request. After a term off, members can be renominated for an additional term and may again serve two terms. Initial implementation of term limits will consider members serving less than a full three-year term, may be considered to have served a full three-year term for purposes of limits on more than two successive terms.

The following organizations are exempt from term limits-State Auditor's Office, Office of Financial Management, Legislative Evaluation Accountability Program, and County Road Administrative Board. These organizations are exempt due to the nature of their membership and/or size of their organization

**Attendance and Membership Requirements**

If a member fails to attend three consecutive meetings, the nominating organization will be contacted. If a nominating entity wishes to nominate a new person to replace a

committee member who, in its opinion, no longer represents that entity, it may do so. Members may attend either in person or conference call or other means (video conference), if available. That entity should notify the individual it wishes to replace in writing, including the reasons therefore, and send a copy of the notification to SAO. To determine attendance, a sign-in of members will take place during the meeting.

If a member changes employers, his/her membership shall be terminated if the individual no longer meets the membership classifications he/she is representing, as indicated in this document. If the individual meets the membership classifications indicated, his/her membership shall continue for the remainder of the term, provided the individual's ability to serve is reconfirmed with his/her new employer and his/her sponsoring entity.

### **Committee Operation**

The committee is chaired by a SAO representative. Decisions will be made by a majority vote. The chair may vote only in the event of a tie. When a vote is taken, any member or alternate member may vote or abstain as he/she sees appropriate.

The committee may delegate certain projects to taskforces that may include noncommittee members. It is expected that much of the technical work to carry out the purpose of the LGAC will be done by taskforces. A chairperson for each of the taskforces will be a SAO member. The SAO member will be responsible for communicating these issues to the LGAC on a timely basis.

### **Committee Projects**

Each item for consideration by the Committee should be stated in writing by members or nonmembers as follows:

- problem statement.
- solution sought.
- rationale for change.

### **Minutes**

Minutes of all meetings are taken by SAO, and will be distributed to all members and other interested entities.

### **Agendas**

Agendas are prepared for meetings in advance. Tentative agendas will be available two weeks prior to meetings and are available to all members.

### **Meeting Schedule**

All LGAC meetings are open to the public and nonmembers are encouraged to attend. Meetings will take place two times per year. The meeting dates for the subsequent year will be usually determined at the fall meeting. Additional meetings of the LGAC and/or taskforces will be scheduled as needed and members will be notified at least two weeks prior to the scheduled meeting.

### **Amendments to the Bylaws**

Once adopted, the LGAC bylaws may be amended at any time by a majority vote of the members. Proposed amendments should be forwarded to the SAO chair, who will communicate the recommendations prior to the following meeting. Revisions to the bylaws will be distributed to the members after the vote is taken.