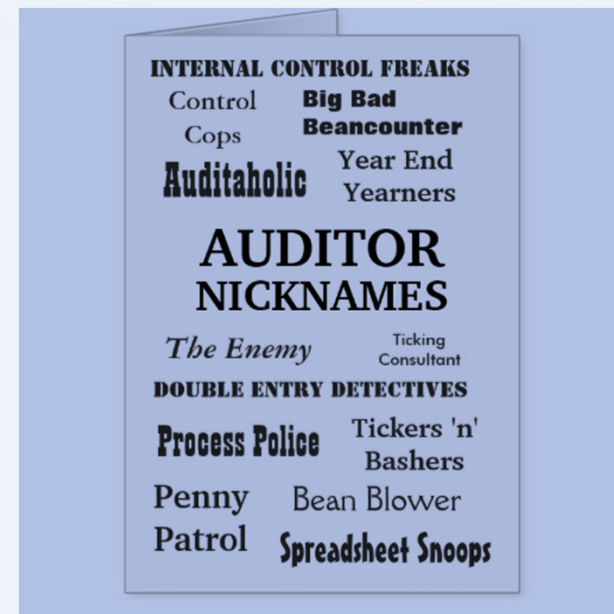
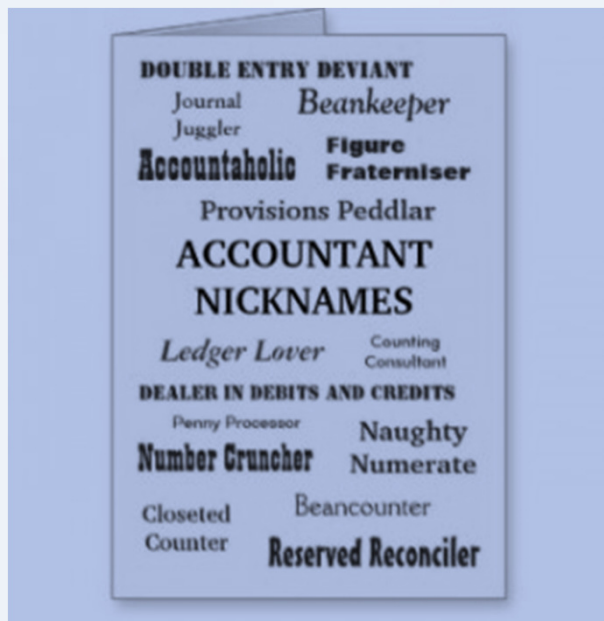


# Planning Meeting to Revive LAMAAA

August 17, 2016

11:30AM – 12:30PM



"Don't wait for the perfect moment. Take the moment and make it perfect".



# What Happened?

1. LAMAAA used to be a very active association of Auditors (including Tax Auditors) and Accountants in the City.
2. However, in 2008-2009, membership dwindled brought about by the economic crisis, (hiring freeze), ERIP and succeeding retirements.



# What Happened?

3. Mass exodus of the Accountant and Auditor series to other classifications (about 60-70).
4. Members had no motivation to activate LAMAAA due to the added workload brought about by vacancies.



# LAMAAA

1. The association opened the membership to all finance related classifications in the City like the Fiscal Systems Specialists series, Management Analyst Series, Finance Managers series, Finance Specialists series, etc.
2. The Financial Management Specialist classification of the Controller's Office are de facto qualified members since the function is accounting, auditing and finance in nature.



## Why Revive LAMAAA Now?

1. Beginning FY 2014-15, Managed Hiring Freeze was lifted by the Council. Hence, vacancies were filled gradually.
2. Vacancies are about 90% filled with a workforce that are young who came from outside of the City.
3. LAMAAA should tap the freshly brought ideas of these new hirees and take advantage of the current mood of motivation and enthusiasm.
4. There is a need for the public service orientation, training and development of new hirees.



## Why Revive LAMAAA Now?

5. City Consultant, Bronner Group & Co., hired by the Controller to recommend and formalize the City's Internal Control and Reporting System, welcomes and encourages the revival of LAMAAA to promote constant communication and consultation between members and management.
6. Mayor's Directive No. 15 estimated that 46% of the City's workforce will be retiring between now and 2018.
7. There is a need to address the "brain drain" that will be brought by expected retirements in the next 3 years.
8. Reviving LAMAAA partly addresses and the response of the City's Accountants and Auditors to the Mayors Directive No. 15.



## Why Revive LAMAAA Now?

9. The Accountants and Auditors series never had a representation with management, especially with the Controller's Office, with regards to communicating and suggesting current best practices, since LAMAAA was in hiatus for about 7 years now.
10. Accountants and Auditors need a venue to exchange ideas, observations, experiences, etc. which can lead to the improvement of current accounting and auditing practices as well as a venue for the members' representation with management and/or the union.



# History

- Municipal Accountants Club – existed in 1937
- LAMAAA Founded July 1961
- First suggested by John Bonsangue, SA – B&S
- To Howard Steinberg, Ch Auditor – Controller
- Joined by Alex Chisholm, Ch Deputy Controller





## LAMAAA Before

1. Established Communication & representation of all the Accountants and Auditors with Upper Management and Policymakers
2. Provide monthly training sponsored by different city department on a rotating basis.



## LAMAAA Before

3. Provide Annual training with 8 hours CPE credit
4. Provide current information through LAMAAA Newsletter and website
5. Social outlet for members by sponsoring annual Christmas/Holiday party.



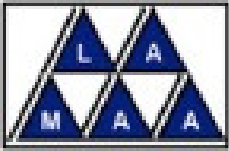
# Report from Linda Granados - LAMAAA President since 2009

- Membership Status
- Financial Status



## What is Next

1. The success of LAMAAA in the future depend mainly upon the higher level management in the Accountant and Auditors Series.
2. The Departmental Chief Accountants and the Chief Internal Auditors in the City, whether Proprietary or Budgetary department should come together, initiate and plan for the future of the association.



## What is Next

3. Staff are discouraged to join and participate in LAMAAA activities, both meetings and educational trainings, for fear of reprimands or being asked to file a vacation by the Chiefs or Supervisors.

4. LAMAAA monthly and annual trainings are legitimate and is offered for the continuing education and updates of members in accounting and auditing practices. This benefits both the members and the City. Hence, member must not be asked to file VC. The training can be City time.



## What is Next

5. The Chiefs need to encourage their staff to participate and be active in the association by setting an example.
6. Continuous communication within this group for updates and suggestions via email.
7. “Temporary leadership while there are no elected officers”. Election must be held within 3 months.



# LAMAAA

## Brainstorming/Planning Session

*“Coming together is a beginning;*

*Keeping together is progress;*

*Working together is success.”*

*- Henry Ford*



## Suggested Topics for Discussion

1. Membership Drive
2. Departmental Coordinators -  
Departmental Chiefs for now?
3. General Membership Meeting
4. Nomination/Election of Officers
5. Review, update, amend By-Laws
6. Training Topics
7. Other Suggestions





# By Laws

**ARTICLE I:** The name of this organization shall be Los Angeles Municipal Accountants and Auditors Association. The location shall be in the City of Los Angeles, California. The fiscal year shall begin July 1 and end June 30 of the succeeding year.



# By Laws

## **ARTICLE II:** Goals

1. To promote and perpetuate the prestige and professional status of municipal accountants and auditors;
2. To raise and to achieve a respected public image;
3. To assist each other and to develop a professional spirit of cooperation among its members;
4. To increase the personal efficiency of its members by joint discussion of governmental accounting and auditing problems;
5. To advance the science of governmental accounting and auditing;
6. To develop and improve educational technique in management and accounting/auditing/finance.
7. To keep the members informed on the developments and current trends in management and accounting/auditing/finance.



# By Laws

## **ARTICLE III:** Membership

The following shall be eligible for membership:

All persons employed by the City of Los Angeles, whether employed by a Council-controlled department or a department controlling its own funds, who, had held and/or had passed the probationary period in at least an entry level position in Accounting or Auditing or Finance, or, are currently holding professional positions in non-Accounting/non-Auditing/non-Finance areas but have academic background or degree in Accounting. All new membership applications shall be subject to the recommendation of the Membership Committee and approval by the Board of Directors.



## By Laws

### **ARTICLE IV: Dues**

Annual membership dues shall be recommended by the Board of Directors and approved by the membership. Dues shall be payable July 1 and delinquent after August 31 of each year.



# By Laws

## **ARTICLE V:** Officers and Board of Directors

**Section 1:** Term of office shall be one year commencing July 1 of each year.

**Section 2:** The officers, who shall also be known as the Board of Directors, shall consist of the following:

- President
- 1<sup>st</sup> Vice President
- 2<sup>nd</sup> Vice President
- Secretary
- Treasurer

**Section 3:** A quorum of the Board shall be three; presiding officer votes only in case of tie or to make a vote unanimous.

**Section 4:** The retiring president shall call the July meeting at which time new officers are installed.



# By Laws

## **ARTICLE VI:** Elections

**Section 1:** Election of officers shall be held during June of each year.

**Section 2:** The Board of Directors shall appoint a nominating committee of three members. The committee is to select at least one candidate for each office. Members may make additional nominations for office from the floor at the May meeting in good standing. The nominating committee is responsible for determining the availability of the nominees of each office before placing their names on the ballot.



# By Laws

## **ARTICLE VI:** Elections

**Section 3:** The nominating committee shall prepare ballots to be presented at the June meeting to members in good standing as of May 31st. Election to be held at June meeting. If more than two candidates for any office are nominated, the candidate receiving the most votes shall be declared the winner. Should there be a tie for any office, the winner will be decided by a toss of coin.

**Section 4:** Nominations and/or voting for officers may be conducted by mail.

**Section 5:** The Board of Directors shall fill vacancies between elections.

**Section 6:** The Board of Directors may by majority vote recommend removal for cause. Members by secret ballot at a duly announced special meeting may remove an officer by two-thirds majority vote of those present.



# By Laws

## **ARTICLE VII:** Duties of Officers

**Section 1:** The president presides at all meetings and is responsible for the general supervision of the activities in accordance with the By-Laws. The president shall have a vote only when it is necessary to break a tie. In the absence or inability of the president, those having powers of the president shall be in the following order:

1. 1<sup>st</sup> Vice President
2. 2<sup>nd</sup> Vice President
3. Secretary
4. Treasurer





# By Laws

## **ARTICLE VII:** Duties of Officers

**Section 2:** Each year the president shall appoint a membership and auditing committee. Other committees, as required, shall be appointed. The terms of all committees shall expire June 30 of each year.

**Section 3:** The secretary shall keep the minutes of the meetings. The treasurer shall keep a register of members and record all dues payments, other receipts and expenditures. The treasurer shall pay out only such funds as are authorized by the President, except that expenditures over \$100 must be authorized by the Board of Directors. All payments shall be by checks signed by any two of the authorized officers (president, first and second vice-president, and treasurer). All claims for expenditures or reimbursements for expenditures over \$100.00 shall be approved by the Board of Directors.



## By Laws

### **ARTICLE VII:** Duties of Officers

**Section 4:** The Board of Directors shall designate the bank(s) in which all funds of the association must be deposited.

**Section 5:** The Board of Directors shall have the power to transact all business, except for those powers specifically reserved to the membership or specifically given to any committee.

**Section 6:** The auditing committee shall have the power to audit the financial records at any time and shall make reports to the membership whenever deemed necessary. At least an annual report shall be made to the membership.



# By Laws

## **ARTICLE VIII:** Meetings

**Section 1:** Regular membership meetings shall be held once each month at such place, date and time determined by the Board of Directors. No business may be transacted at a regular meeting unless a quorum of 15% of the members in good standing is present. Sufficient notice shall be given members for all meetings.

**Section 2:** A special meeting of the members shall be called by the president or shall be called for a date not later than fifteen days after the written request of 10% of the members in good standing, the reasons, therefore, being stated.



# By Laws

## **ARTICLE VIII:** Meetings

**Section 3:** For a special meeting, the secretary shall notify each member by written notice at least one week prior to the meeting.

**Section 4:** There shall be a quorum of at least 25% of the members when special meetings are called.

**Section 5:** Robert's Rule of Parliamentary Procedure shall be used as authority in the conduct of all meetings, except when in conflict with specific provisions of these By-Laws.



# By Laws

## **ARTICLE IX:** Amendments to By-Laws

**Section 1:** These By-Laws may be amended or repealed by a two-thirds vote of the membership in good standing voting at a meeting called or designated for that purpose.

**Section 2:** Amendments may be submitted in writing to the secretary. If ten percent or more members in good standing sign the proposed amendment or repeal, the proposal shall be submitted to the members for vote and the members shall be properly notified.



## By Laws

### **ARTICLE IX:** Amendments to By-Laws

**Section 3:** A quorum of at least 25% of all members in good standing shall vote at any meeting in which amendments or repeals are to be voted upon.

**Section 4:** A special meeting may be held at the time of a regular meeting if the rules for a special meeting are complied with.

**Section 5:** Voting may be conducted by mail.