

# **Mountain and Plains Intergovernmental Audit Forum Charter**

## **MPIAF Charter**

This charter sets forth the guiding principles and operating parameters of the Mountain and Plains Intergovernmental Audit Forum (Forum or MPIAF).

## **PURPOSE**

### **Mission**

The Mountain and Plains Intergovernmental Audit Forum (MPIAF), a consortium of audit executives and staff from federal, state, and local governments, certified public accounting firms, and others interested in governmental audits, is hereby created. It will represent the area embraced by the states of Colorado, Montana, North Dakota, South Dakota, Utah, and Wyoming.

The MPIAF is a nonprofit association with a primary purpose of improving communication, coordination, and cooperation within the federal, state, and local intergovernmental auditing community and advancing effective auditing practices. The Forum holds conferences annually to discuss emerging issues affecting auditors and financial managers; to identify, discuss, and where possible, resolve interagency and intergovernmental issues relating to audits; and to share ideas, information, and experiences on how to improve the usefulness and effectiveness of audits at all levels of government. All persons involved or interested in audits or evaluations of governmental activities are welcome to register for and attend MPIAF's conferences, network with their peers from other audit organizations, and earn NASBA Certified Continuing Professional Education (CPE) credits.

### **Goals**

The primary goals of the Forum are to improve communication, coordination, and cooperation in intergovernmental auditing of all members. The Forum will consider audit issues applicable to any governmental unit. The Forum will serve as a means of bringing together persons who can work toward solutions through discussions of the issues. It is expected that the activities of the Forum will be of benefit to federal agencies, states, local governments, and others. The Forum meeting will provide an opportunity for professional development. The Forum will have no authority to bind its participants; however, all participants will actively support the primary purpose.

## **Functions**

The Forum shall be constituted as a body within which the participants will, collectively or through committees, further the Forum's key functions, which shall include, without limitation:

- Develop mechanisms and administrative procedures to facilitate day-to-day audit cooperation between participants and exchange of information on matters relating to audits;
- Identify specific issues that are characterized by a high degree of interagency and intergovernmental involvement, the resolution of which will contribute significantly to the efficiency and usefulness of audits at all levels of government;
- Develop projects for resolution of the specific issues;
- Review and evaluate periodically the progress made on projects;
- Invite groups, such as government associations and professional societies, to contribute on topics of interest to the Forum; and
- Promote the acceptance, use, and uniform interpretation of generally accepted auditing standards, including the Government Auditing Standards issued by the Comptroller General and other comprehensive professional auditing standards.

## **MEMBERSHIP**

The Forum encourages anyone who meets the qualifications of membership to be a member of the forum. Most will qualify as a member. Some will qualify as a principal member, which is a distinction made for specific voting and Executive Committee purposes only.

### **Members**

Any individual may be a member of the Forum if they are a practitioner in a governmental auditing organization or in a private firm that engages in OMB Circular A-133 audits, or other engagements conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

Members have a commitment to attend regular Forum meetings. Members are welcome to provide input and feedback to improve Forum operations and events.

## **Principals**

A principal is a Forum member that

1. Is the head of a government organization whose role includes the conduct of audits of governmental organizations, programs, activities or functions, regardless of the level or branch of government;
2. For Federal agencies, is the head of the organizational unit or his or her designee which serves the area covered by this forum; or
3. Is the head, partner or designee in a private firm that engages in OMB Circular A-133 audits or other engagement conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

Principals are eligible for membership on the Executive Committee, and have a commitment to attend Forum meetings.

## **Alternates**

Each principal shall designate an alternate who shall serve whenever the principal is unable to vote or otherwise act on Forum matters. The alternate shall also be fully empowered to act on behalf of and instead of the organization's principal in all Forum affairs.

## **Forum Membership**

Forum meeting attendees will automatically be listed as members. Any persons that qualify as a member, can ask to be on the membership list. Periodically, the Executive Committee may review the membership list to ensure that it includes only active members. The Executive Committee may take action to update the membership list.

## **ORGANIZATION**

### **Executive Committee**

The role of the Executive Committee is to organize and support the activities of the Forum. This includes, without limitation:

1. Planning and approving the agenda for Forum meetings, including suggesting relevant speakers and topics;
2. Supporting the Forum by sending staff to attend Forum meetings;
3. Identifying business matters that require approval by vote of the Forum members;
4. Providing leadership and advice on current issues of interest to the Forum; and
5. Determining which state and local representative on the Executive Committee will represent the MPIAF at the National Intergovernmental Audit Forum.

The Executive Committee shall be comprised of no more than 10 principals, or their alternates, who are Forum members with:

- No more than 2 members to be elected from the federal government;
- No more than 3 members to be elected from state governments;
- No more than 3 members to be elected from local governments;
- No more than 1 Executive Committee member who is from a private certified public accounting firm.
- No more than 1 principal or alternate from the U.S. Government Accountability Office (GAO), to be appointed by GAO.

There shall be no more than one executive committee member from the same organization.

The terms of office for the Executive Committee members shall be 6 years with the option to run for Executive Committee membership multiple times.

If a vacancy occurs on the Executive Committee, it will be temporarily filled by a principal or his or her designee appointed by the Executive Committee. This temporary appointment will last only until the next regularly scheduled vote for Executive Committee members.

Meetings of the Executive Committee shall be held at the discretion of the Co-Chairpersons or when petitioned by three members of the Executive Committee. A quorum shall be half of the total members of the Executive Committee. When a vote is necessary, a majority of the members attending the meeting is required to pass a motion.

The Executive Committee shall designate one state and one local Executive Committee member to represent the MPIAF at the National Intergovernmental Audit Forum.

### **Executive Committee Officers**

The Executive Committee will elect a Co-Chair and that individual along with the immediate past Chair will serve terms in those positions for two years. The Executive Committee member appointed by GAO will serve as the other Co-Chair and will serve in this capacity until they are replaced by GAO.

### **Election of the Executive Committee**

Prior to the first Forum meeting in each even-numbered year, the Executive Committee will announce that they are accepting nominations for membership on the Executive Committee. The nominations will be announced at the end of the meeting, and the vote will occur electronically after the meeting in which the nominations are announced. If the race is uncontested, the nominee will automatically qualify as a member of the Executive Committee.

The Co-chairs shall be the principal executive officers of the Forum and shall preside over all meetings.

The Executive Director shall be an ex-officio member of the Forum, and all committees and shall perform administrative management duties in support of Forum activities.

### **FORUM MEETINGS**

Regular Forum meetings shall be held once a year at such time and place as shall be designated by the Co-Chairs.

Extraordinary meetings of the Forum may be called at the direction of the Co-Chairs to consider important matters affecting a significant segment of members. When an official Forum position is required between regular meetings, and an extraordinary meeting is deemed impractical by the Executive Committee, electronic voting may be used. The Co-Chairs will be responsible for providing appropriate notification to the membership and observers for any meeting or electronic balloting.

The Co-Chairs may obtain the views of members, using questionnaires, surveys, or other communication means. Members may bring matters to the attention of the Forum, or comment on Forum issues, by contacting the Forum coordinator at the following web address:

<http://auditforum.org/about-us/regional-audit-forums/mpiaf/>

## **GOVERNANCE**

### **Voting**

All members shall have the right to vote on matters brought to the Forum by the Executive Committee. Members have full voting rights on many Forum matters. Principals have full voting rights. When there is a need to vote by organization, where one vote per organization counts, such as voting for an Executive Committee member or on a revised charter, only principals will vote. The reason to have only principals vote is to ensure proper representation regardless of the number of members from one organization.

Voting may be conducted during Forum meetings or by mail, telephone, e-mail, or other method as designated by the Executive Committee. When voting by members on general matters, the matter shall be approved by a majority of those voting; except that in each instance when all federal government members or all state government members or all local government members vote against any matter, that matter shall not be approved.

When voting for Executive Committee representatives, principals or alternates will vote only for those nominees representing their respective level of government. For example, federal employee principals or alternates will vote for nominees to the federal representative seats, state employee principals or alternates will vote for nominees to fill the state representative seats, and local employee principals or alternates will vote for nominees to fill the local representative seats.

New Executive Committee members will start 30 days after the election results are announced. At this time, the Executive Committee will appoint the representative from a private accounting firm.

For purposes of amending this charter, a majority vote of Principals voting is required. In all cases, before a vote is taken, all members may participate in the discussion of the matter at hand.

## **Committees**

The Forum will carry out its various functions through an Executive Committee and supplemented by ad hoc committees organized for special purposes as appropriate.

## **Relationship With National Intergovernmental Audit Forum**

A National Intergovernmental Audit Forum (NIAF) has been created for the purpose of bringing together federal, state, and local auditors at the directorate level to discuss and resolve intergovernmental audit issues. The Mountain and Plains Intergovernmental Audit Forum, with reference to the National Forum:

- Provides federal, state, and local representatives to the NIAF;
- Recommends courses of action as a result of National Intergovernmental Audit Forum activity; and
- Refers issues that the Mountain and Plains Intergovernmental Audit Forum believes should be considered on a national scale.

## **CHARTER REPLACEMENT and FORUM DISSOLUTION**

### **Termination and Replacement of Former Charter**

Adoption of this charter will require voting by Principals; passage will be based on a majority of those voting. Upon a final affirmative vote to adopt this charter, the Former Charter will be immediately terminated and simultaneously replaced by this charter. Any identified members under the Former Charter will be carried forward as members under this new charter. The existing Executive Committee members will carry out their full terms. In addition, all money and other assets of the Forum existing at the time of dissolution shall be transferred to the new Forum when established.

### **Dissolution of Forum**

The Forum may be dissolved by a majority of the members voting. In case of dissolution of the Forum and liquidation of its affairs, any money and other assets remaining after the payment of all obligations shall be distributed and designated at the discretion of the Executive Committee.

The charter was adopted by the Members of the Mountain and Plains Intergovernmental Audit Forum on August 12, 2016.