

2/18/94,
12/17/96

Charter
Mountain and Plains Intergovernmental Audit Forum

Introduction, name, and area

Coordination and communication within the governmental audit community can facilitate the effectiveness, efficiency, and economy of federal, state, and local audits. To provide an organizational means of fostering this coordination and communication the Mountain and Plains Intergovernmental Audit Forum is hereby created. This Forum shall include audit-related organizations in Colorado, Montana, North Dakota, South Dakota, Utah, and Wyoming.

Membership

Each governmental organization engaged in or concerned with the conduct of audits of governmental organizations, programs, activities, and functions, regardless of level or branch of government, shall be qualified for full membership. Member organizations are those named in the Covenant, plus any other admitted by majority vote of the Executive Committee provided the existing membership is given an opportunity to comment on the proposed member organization. Each member organization will designate a regular representative and an alternate, either of whom may speak and act on the member organization's behalf. The membership shall include one CPA Society representative in private practice from each state within this Forum whose practice performs audits following the Government Auditing Standards; has an interest in governmental auditing; and who is nominated by the State CPA Society. The representatives are entitled to all membership rights and privileges except that they may not serve as Forum officers.

Associate memberships (non-voting) may be granted to other non-governmental organizations that meet the qualifications stated in the Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions." Associate memberships (non-voting) may also be granted to individuals who teach or have taught business or public administration courses at a fully accredited college or university and/or are former members of or consultants to the Intergovernmental Audit Forum.

Associate memberships shall be approved by the Executive Committee provided the existing membership is given an opportunity to comment on the proposed member organization.

Functions

The Forum shall be constituted as a body within which the member organizations will, collectively or through committees:

- (1) Develop mechanisms and administrative procedures to facilitate, among themselves, day-to-day cooperation and exchange of information on matters relating to audits.
- (2) Identify and select specific projects or problems, for joint development and resolution, that are characterized by a high degree of interagency and intergovernmental involvement, the advancement of which will contribute significantly to the efficiency, economy, and effectiveness of audits at all levels of government.
- (3) Develop short-term regional strategies and mechanisms for the accomplishment of the specific projects.
- (4) Review and evaluate periodically the projects' progress.
- (5) Facilitate the discussion and resolution of interagency conflicts relating to audits.
- (6) Develop long-term regional interagency and intergovernmental strategies for resource allocations to fill voids and minimize overlaps and duplications in audit coverage.
- (7) Invite other groups, such as local government associations and professional societies, to contribute on topics of interest to the Forum.
- (8) Promote the acceptance, uniform interpretation and implementation of all professionally accepted audit standards, including the "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" issued by the Comptroller General.

Officers

The membership shall, by a majority of those members voting, select two members to Co-Chair the Forum, one of whom shall be the U.S. General Accounting Office representative. The remaining Co-Chair must be the head of a federal, state, or local audit organization holding Forum membership. The Co-Chairs shall serve for a term of 2 years. The Co-Chairs shall be the principal executive officers of the Forum and shall preside over all meetings. In the absence of one Co-Chair, the other shall perform the duties of the position.

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

Meetings

Regular Forum meetings shall ordinarily be held at least twice a year, at such time and place as designated by the Executive Committee. However, during years in which a National Joint Forum meeting is held, the Mountain and Plains Forum shall meet at least once. The Executive Director is responsible for arranging a suitable meeting place for the Forum. Extraordinary meetings of the Forum may be called at the direction of the Executive Committee to consider important matters affecting a significant segment of members--where time is of the essence and satisfactory action cannot be attained otherwise. The Executive Committee will be responsible for notifying members of all meetings.

Relationship with National Intergovernmental Audit Forum

A National Intergovernmental Audit Forum exists to bring together federal, state, and local audit executives at the directorate level to discuss and resolve intergovernmental audit problems. The Co-Chairs will alternate as members to the National Forum. State and Local representatives to the Mtn. & Plains IAF Executive Committee will also serve as the representatives to the National Forum. The state and local representatives shall serve for a 2-year term ending December 31 of even-numbered years.

Regional Audit Forum members serving as representatives to the National Audit Forum shall continue to be responsive to their respective organizations' directors, and do not by membership on the regional Forum relinquish this responsibility. The regional Audit Forum as a group, however, will receive and react to recommendations of the National Audit Forum.

Committees

The Forum will carry out its various functions through an Executive Committee, supplemented by ad hoc committees as needed. The Executive Committee shall consist of six members: the two Co-Chairs, who will also chair the Executive Committee; one member selected by and from the federal government representatives; one member selected by and from the state government representatives; one member selected by and from the local government representatives; and one member selected by and from the CPA representatives. If a member cannot complete his or her term, that member will arrange for a representative from that group to complete the remainder of the full term.

Each of the 6 Executive Committee members shall serve for a term of 2 years from the date of installation. An election will be held during the fall Forum meeting each

year and, to provide for phased rotation of committee members, 3 representatives will be elected.

A member organization's alternate representative may represent its regular representative on the Executive Committee, but such substitution should be limited to emergencies. The Executive Committee shall establish such ad hoc committees as are deemed necessary. Both regular and associate Forum members shall be eligible for appointment to an ad hoc committee. The Executive Committee shall also be responsible for developing meeting agendas and performing such other duties as may be assigned. The Executive Committee also will provide a nominating committee to designate persons for office.

Voting

All member organizations' representatives or alternates shall have the right to vote on Forum matters when in attendance at duly called meetings; associate members shall not have the right to vote. Matters voted on shall be approved by a majority of those voting. A majority vote of all members is required to amend this Charter. If a mail ballot is used for amending the charter, affirmative votes will be recorded for all members whose completed ballot has not been received within 30 days of the date that the ballot was mailed to them.

Dissolution Clause

In the case of dissolution of the forum and liquidation of its affairs, any money or other assets remaining after the payment of all obligations shall be distributed to another nonprofit audit organization designated by the Executive Committee.

Covenant

We the undersigned, on behalf of our respective audit organizations, hereby agree to support the functions of the Forum and to participate in its activities as herein stated, with the understanding that the Forum has no decision making authority to bind the federal, state, or local governments or other organizations represented.