

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS**

*Adopted September 12, 2024*

**PURPOSE**

The Amherst Government Financial Advisory Board (hereinafter “AGFAB”) is an independent advisory board which exists as a product of Amherst Town Code §8-1 created by Resolution 2022-350. The board possesses no power, statutory or otherwise, to implement its recommendations, but exists at the discretion of the town board to provide advice which may be accepted or rejected. The board is to review management letters from the Town auditor, discuss management’s responses to the management letters and monitor if corrective actions were taken and are adequate. The board is also to investigate where the Comptroller’s Department is not in compliance with the management letter and make recommendations to help ensure the compliance process. Finally, the board is to suggest improvements to the effectiveness or modification of the Town of Amherst government financial activities. This board interprets this statement as to be with respect to internal controls and monitoring activities.

The Town Board, as the duly elected legislative authority for the Town of Amherst, has the ultimate decision-making power regarding spending, borrowing on the taxpayer’s behalf, and levying taxes.

**THE BOARD**

There shall be seven (7) voting members who will be appointed to a two-year term by the Town Board. In the event that the committee has less than seven members, the committee shall not be precluded from conducting business at any meeting so long as a quorum of existing membership is present.

All members

All members should have or be willing to gain the following recommendations. Members of the Board should possess or obtain a basic understanding of governmental financial reporting and auditing. Members of the Board should be educated regarding both the role of the audit committee and their personal responsibility as members, including their duty to exercise an appropriate degree of professional skepticism. However the absence of such qualifications is not grounds to disqualify or refuse nomination of any member.

AGFAB, may have a financial expert appointed in the sole discretion of the Town Board. The financial expert should through both education and experience, and in a manner specifically relevant to the government sector, possess:

- an understanding of generally accepted accounting principles and financial statements;
- experience in preparing or auditing financial statements of comparable entities;
- experience in applying such principles in connection with the accounting for estimates, accruals, and reserves;
- experience with internal accounting controls; and
- an understanding of audit committee functions.

From this membership, the committee will elect a Chair, a Vice-Chair, and a Secretary. The members of the board shall elect a Chair, a Vice-Chair, and a Secretary annually. Election of officers shall be held at the January meeting. If any of the Chair, Vice-Chair or Secretary position becomes vacant during the one (1) year term, a special election will be held at the next scheduled meeting to fulfill the remainder of the term.

No Town Board member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the Board.

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS**

**MEETINGS**

The committee is required to meet once a quarter pursuant to Town Resolution 2024-176.

Recognizing the benefits of more frequent interactions with the Town Comptroller with respect to monitoring internal controls, reviewing management letters from the Town’s external auditors and making recommendations to help ensure the compliance process, the board, in its discretion may hold additional meetings up to once per month, except the month of July. Recognizing the value of input from citizens, the board in its discretion may hold four meetings open to the public. All other meetings will be closed to the public due to the confidential nature of the business this board is charged with and because New York State Open Meetings Law does not apply to advisory boards. The public engagement meetings are completely discretionary and can be cancelled by a majority vote of the membership.

All meeting information will be posted on the board’s webpage including whether or not the meeting is an open meeting or a closed meeting. Changes to the schedule must be agreed to by a majority vote of the membership. When there is a potential scheduling conflict the member with the conflict should email the membership citing the conflict and request an alternate date. The meeting can be cancelled by the Chair or, if the Chair is unavailable, the Vice-Chair if there is an emergency, a weather event or there will be a lack of quorum or any other extenuating circumstances.

Meetings shall commence with at least two (2) members present and four (4) members shall constitute a quorum, for voting purposes. Meetings with only two (2) members present can make recommendations to be voted upon at the next quorum meeting. A tie vote by the committee shall be considered a defeat of the motion.

If the Chair and Vice-Chair are unable to attend a meeting, the Chair may appoint a member to act in his or her place for that meeting.

**ATTENDANCE**

A member shall not miss more than three (3) consecutive meetings or 50% of the meetings in a calendar year. If such absenteeism occurs, it may be addressed at the next scheduled meeting. After any discussion, members shall then vote as to whether or not to have the Town Board Liaison recommend to the Town Board that the member be dismissed.

In the event of a personal illness, family-related illness, or any other extenuating circumstance, a member may request a “Leave of Absence” from the board for a period of no longer than six (6) months. A member of the military may request a leave of absence for a period up to twelve (12) months if called to active duty and in compliance with all State and Federal laws. If either request is denied, that recommendation will be presented to the Town Board for a final decision. Any member who leaves a meeting prior to the commencement of roll will be considered absent unexcused. Any member who leaves a meeting prior to the adjournment of the meeting without approval of the majority will be found to be out of order and constitute as an absence.

**BUSINESS**

All business to be brought before the committee shall be submitted by email or the “Contact a Board or Committee” link on the Board’s webpage, and may be placed on the agenda, if received by the Chair, no later than ten (10) days prior to the next meeting.

The Chair shall email the agenda for the next meeting to all committee members, Town Board Liaison, and Department Liaisons, at least seven (7) days prior to the next meeting. The Town Board Liaison, upon receipt of the email from the Chair containing the agenda for the next meeting, shall submit a request to the Town’s web developer to have the agenda added to the appropriate repository on the Town’s website (eg. MinuteTraQ), within three (3) days of receipt of said email. See Appendix A for Agenda Template

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS**

The Secretary shall email the draft of the minutes of the preceding meeting to all committee members, Town Board Liaison, and Department Liaisons, at least seven (7) days prior to the next meeting. See Appendix B for Minutes Template

Any pertinent correspondence, documents, reports, or any other materials relevant to the agenda of the next meeting shall be emailed, by the holder of said materials, to all committee members, Town Board Liaison, and Department Liaisons, at least seven (7) days prior to the next meeting.

Upon approval of minutes of the preceding meeting, the Chair shall email a copy of the approved minutes to the Town Board Liaison, within three (3) days of the approval, to request that the approved minutes be added to the appropriate repository on the Town’s website. The Town Board Liaison, upon receipt of the email from the Chair containing the approved minutes from the preceding meeting, shall submit a request to the Town’s web developer to have the approved minutes added to the appropriate repository on the Town’s website, within three (3) days of receipt of said email.

Changes to the By-Laws must first be submitted to the membership and approved by a majority vote of the membership. The changes shall be effective at the next meeting of the board.

Any rules and/or regulations not covered by these By-Laws shall be governed by *Robert’s Rules of Order*.

**REPORTS**

The audit committee should submit annually to the Town Board a written report of how it has discharged its duties and met its responsibilities. It is further recommended that this report be made public and be accompanied by the Board’s establishing documentation. In this report, AGFAB should specifically state that it has discussed the financial statements with management, with the independent auditors in private, and privately among committee members, and believes that they are fairly presented, to the extent such a determination can be made solely based on such conversations.

**SUSPENSION OF RULES**

No petition, communication, or any item can be acted upon unless it physically appears on the agenda. Nothing in this rule will prevent a member of the Committee from making an announcement or meeting reports. The Board may, by majority consent, suspend the rules in order to consider unlisted items. However, these unlisted items are limited to items where time is of the essence with an explanation of why the matter cannot wait until a later scheduled meeting.

Additionally, a “Suspension of Rules”, in which an attendee may address the committee during an open meeting on topics related to the purpose of the committee, for no more than two (2) minutes, may be approved by a majority vote of the members present of quorum the committee.

**MEETING PROCEDURES**

- I. Roll Call – At this time, the committee will determine if there are enough members present for a quorum.
- II. Discussion and approval of preceding minutes
- III. Old Business – After the “Old Business” agenda has been addressed, any committee member may ask to discuss an item from a previous agenda. This discussion may include the results of previous actions taken by the committee.
- IV. New Business – After the “New Business” agenda has been addressed, any committee member may propose items to be added to the next meeting’s agenda. However, to bring forth any new item(s), not on the agenda, that is (are) time sensitive, meaning that by addressing this item(s) at and/or scheduling it for the next scheduled meeting, would be too late and that a delay would cause immediate harm to the Town or its residents would have to be made as a Suspension of the Rules.
- V. Requests and/or communications
- VI. Adjournment

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS**

**PUBLIC PARTICIPATION**

During discretionary open meetings, a sign in sheet will be made available at the start of each meeting. The public may sign up to discuss specific agenda item(s). Each person who chooses to speak on an agenda item will be allotted two (2) minutes to speak and or ask questions on that agenda item(s).

All speakers shall refrain from partisan political commentary, personal, impertinent, slanderous or profane remarks directed to any member of the board, staff or public that disrupt the meeting. Any person who makes such remarks or otherwise disrupts the meeting with loud outbursts, shouting, threats or other disruptive behavior shall, at the discretion of the Chair or after a motion and majority consensus of the Committee, be ruled out of order. If after receiving a warning, any person persists in disrupting the meeting, the Chair shall order that person to leave and may utilize law enforcement to enforce that order. Furthermore, a person who deviates from the agenda topic will be provided with a single verbal warning. If that individual continues to discuss matters not related to the agenda item, they will be found out of order and yield their remaining time.

As this is a committee consists of citizen volunteers and is not subject to open meetings law based on the criteria discuss in the committee's purpose, photography, or audio or video recording by any member of the public shall be strictly prohibited unless a written request is presented to the committee and that request is approved by a unanimous vote of the committee. Any member of the public found to be recording any meeting of the committee shall be immediately ordered to leave the meeting and banned from attending any of this committee's meetings for a period of up to one (1) calendar year.

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS APPENDIX A**

# AGENDA

**BOARD LIAISON**

List the Liaison from the Town Board to the Board in this section

**OFFICERS**

List the Officers in this section:

- Chair
- Vice-Chair
- Secretary

**MEMBERS**

List the Members in this section

**DEPT. LIAISONS**

List the Department Liaisons in this section:

- Comptroller
- Director of Finance

Meeting Date:	Date
Meeting Location:	Location
Meeting Time:	Time

Prepared By:	Member Name, Title
--------------	--------------------

## I. Roll Call

Attendee Name	Present (X)	Notes
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

	Yes	No
QUORUM MET? (At least 4 members present)	<input type="checkbox"/>	<input type="checkbox"/>

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS APPENDIX A**

**II. Discussion and Approval of preceding meeting minutes**

Item Number	Date of Meeting to approve minutes from	VOTE			
		AYE	NAY	Abstain	N/A
M1.	Click or tap to enter a date.				

**III. Old Business**

Item Number	Item	Date of Carry Over	VOTE			
			AYE	NAY	Abstain	N/A
OB1.						
OB2.						

**IV. New Business**

Item Number	Item	VOTE			
		AYE	NAY	Abstain	N/A
NB1.					
NB2.					

**V. Request(s) / Communication(s)**

	Request(s) / Communication(s)				
RC1.					
RC2.					

**VI. Adjournment**

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS APPENDIX B**

# MINUTES

**BOARD LIAISON**

List the Liaison from the Town Board to the Board in this section

**OFFICERS**

List the Officers in this section:

- Chair
- Vice-Chair
- Secretary

**MEMBERS**

List the Members in this section

**DEPT. LIAISONS**

List the Department Liaisons in this section:

- Comptroller
- Director of Finance

Meeting Date:	Date
Meeting Location:	Location
Meeting Time:	Time

Prepared By:	Member Name, Title
--------------	--------------------

## I. Roll Call

Attendee Name	Present (X)	Notes
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	
	<input type="checkbox"/>	

	Yes	No
QUORUM MET? (At least 4 members present)	<input checked="" type="radio"/>	<input type="radio"/>

**TOWN OF AMHERST**  
**AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)**  
**BY-LAWS APPENDIX B**

**II. Discussion and Approval of preceding meeting minutes**

Item Number	Date of Meeting to approve minutes from	VOTE			
		AYE	NAY	Abstain	N/A
M1.	Click or tap to enter a date.				

**III. Old Business**

Item Number	Item	Date of Carry Over	VOTE			
			AYE	NAY	Abstain	N/A
OB1.						
OB2.						

**IV. New Business**

Item Number	Item	VOTE			
		AYE	NAY	Abstain	N/A
NB1.					
NB2.					

**V. Request(s) / Communication(s)**

	Request(s) / Communication(s)				
RC1.					
RC2.					



**TOWN OF AMHERST  
AMHERST GOVERNMENT FINANCIAL ADVISORY BOARD (AGFAB)  
BY-LAWS APPENDIX C**

# SIGN IN SHEET

Name	Would you like to speak on an agenda item (Y/N)	Agenda Item you like to speak about? Please list the Agenda Item Number(s)