

## CALENDAR OF A TYPICAL CHAPTER YEAR

The fiscal year of the Society and the chapters begins on **June 1** of one year and ends on **May 31** of the following year. However, the work of a newly elected chapter president and his or her administration may be considered as beginning on the day he or she is elected, and as ending during the month of June following the close of his or her fiscal year in office. The optimum chronology may be illustrated with the following sample calendar of a typical chapter year.

### January

**Mailing:** Sent to chapter members, soliciting request for appointment to Chapter committees for the following fiscal year.

### February

**Meeting:** Election of a Nominating Committee in accordance with Article V1 of the bylaws (*two months before scheduling the April annual meeting*). Meeting could include a guest speaker on a significant topic.

### March

**Mailing/e-mail:** Nominating Committee's list of nominations for officers and chapter board members to be elected at the annual meeting in April. Should be mailed to all members by the secretary, in accordance with Article VI of the bylaws.

### April

**Meeting:** Election of officers and chapter board members for the fiscal year beginning June 1, in accordance with Article VI of the bylaws. Invite guest speaker.

**Appointments:** President-elect appoints members of committees, holds preliminary meetings with officers-elect, chapter board, and committees, and plans chapter activities and meetings for the coming year.

**Secretary:** List of chapter officers, Executive Board members, and chapter committee chairpersons submitted to the Society.

## **Calendar of a Typical Chapter Year** (continued)

### **May** (Fiscal year-end)

**Chapter Executive Board organizational meeting:** Programs of proposed activities for the current fiscal year are submitted by various committees to reaffirm CPE commitments made the previous fall.

**Annual Election:** Meeting and dinner.

**Dinner meeting:** Invite faculty members and senior class honor students in accounting from the local universities and local colleges as guests of the chapter. Features may include a presentation of chapter achievement awards and certificates to students; presentation of NYSSCPA Scholarship winners or new NYSSCPA members may be given their membership certificate. Guest speaker on the future of the profession may be included.

**All financial documentation**, including year-end accruals, must be submitted to the Society offices for incorporation into the Society's annual audit.

### **June** (New Fiscal year begins)

**Reports:** Filed no later than June 15 as follows:

- President's report of the chapter's activities during the preceding fiscal year—filed with the Board of Directors of the Society and the Director of Member Relations.
- Annual Report by each committee of the chapter to the Chapter Executive Board—filed with the chapter secretary.

### **July**

**Leadership Forum** – Society leadership convenes to discuss governance and other topics.

### **August /September**

**Mail printed calendar** to all chapter members setting forth the chapter meetings planned for the year, including the date, subject, speaker, and location. In addition, an appropriate reminder notice and reservation card should be mailed to each member shortly before each meeting.

**Meeting:** Chapter members only, including annual visit of Society officers. Usually a dinner meeting, it can be highlighted by a discussion of Society matters and professional issues.

**Town Meeting:** Please let the Executive Director and the Society President know when you would like them to make the annual official visit.

Calendar of a Typical Chapter Year (continued)

**October**

**Chapter CPE:** Scheduling forms for following fiscal year submitted to Foundation CPE Coordinator for projected planning purposes.

**November**

**Awards:** Begin discussing candidates for Society awards.  
Begin discussing choice of Chapter Directors (*where applicable*).

**December**

**Budget:** Submitted to Society office.

**Chapter presidents-elect workshop:** New York City, early December (*before 12/10*).

**Awards:** Submit names of candidates for Chapter Director (*where applicable*).  
Submit applications for Society awards.

# FREQUENTLY ASKED QUESTIONS

## CHAPTER PURPOSE AND FUNCTIONS

### **What is the purpose of the chapters?**

Chapters are the vehicles by which members of the NYSSCPA who share a common geographical area may become acquainted with each other, exchange views, and work toward the advancement of the profession as a whole. One of the most important means of doing this is through chapter professional meetings. Chapters provide a local connection to the State Society.

### **What is the legal status of a chapter?**

Chapters are part of the New York State Society of Certified Public Accountants, a New York State nonprofit corporation. They are created by the NYSSCPA Board of Directors, which also has the authority to dissolve chapters. Chapters have no legal status as independent bodies. Each chapter, and each chapter's governance structure, is an extension of the New York State Society of CPAs. This structure ensures that the limited liability afforded to the NYSSCPA by virtue of its corporate status extends to members active in chapter activities.

As a result, all property in the custody of the chapter ("chapter property") belongs to the NYSSCPA. At the termination of a chapter, any chapter property in the custody of chapter members is returned to the NYSSCPA. The checking account used by the chapter is an account owned by the NYSSCPA, which is why banks are required by NYSSCPA to use forms appropriate for corporate accounts.

### **Does the chapter have bylaws? Can it amend them?**

There are chapter bylaws that govern the operation of all chapters. Chapter bylaws are actually administrative rules set by the NYSSCPA Board of Directors to govern the chapters. According to Article X of the chapter bylaws, amendments to the bylaws can be offered by a Chapter Executive Board for consideration by the NYSSCPA Board of Directors.

### **Are chapters represented on the statewide Board of Directors?**

Yes and no. Yes, each chapter is entitled to one person on the statewide Board of Directors. However, this person is nominated by the NYSSCPA Nominating Committee from a list presented to the Nominating Committee by the chapter, is elected by the entire membership of the Society, and, therefore, represents all Society members, as does each member of the NYSSCPA Board of Directors. So, once a chapter representative is elected to the NYSSCPA Board of Directors, her fiduciary responsibility is owed to the statewide organization and not the chapter.

### **Who is a member of the chapter?**

Members do not pay dues to belong to a chapter. Their attendance and participation are completely discretionary. However, for the purpose of organizing and marketing chapter programs, the NYSSCPA maintains a database and assigns each member in good standing to a chapter. Chapter membership is defined in the NYSSCPA bylaws as the location of a member's office or where she is employed. However, members may designate any chapter as their preferred chapter.

## **CHAPTER GOVERNANCE**

### **How is the chapter governed?**

An elected Executive Board, composed of officers and at-large board members, governs each chapter and provides overall policy and program direction.

### **How many members are on each Chapter Executive Board?**

Section 4.1 of the Chapter Bylaws states that a Chapter Executive Board shall consist of five officers:

- President
- President–Elect
- Vice President
- Secretary
- Treasurer

Plus the immediate past president and maximum four or eight elected board members selected from the chapter membership depending on the membership of the Chapter. The number of elected members shall be no more than four, if at the previous February 1 the chapter had 50 members or less, or no more than eight, if at the previous February 1 the chapter had 50 or more members.

### **What are the powers and duties of a Chapter Executive Board?**

Articles I and V of the Chapter Bylaws state that the Chapter Executive Board shall adopt a budget to present to the Society Board of Directors for approval. The Executive Board is empowered to direct and administer all chapter programs. The bylaws provide specific duties to each chapter officer and to the Executive Board in Article V. The Executive Board may not direct the chapter to perform any functions or activities which are at variance with the policies and procedures adopted by the NYSSCPA Board of Directors.

### **May associate members be elected to the Chapter Executive Board?**

No. Associate members are not eligible for membership on the Chapter Executive Board.

## **What are the terms of office for members serving on the Chapter Executive Board?**

Section 5.1 of the Chapter Bylaws states that chapter officers serve for one year. This term runs for the NYSSCPA fiscal year, June 1 through May 31. The term of an officer designated to fill a vacancy is to be the unexpired term of his or her predecessor. As noted, the immediate past chapter president serves for the fiscal year following her service as president. Other members of a Chapter Executive Board serve two-year terms, also coinciding with the NYSSCPA fiscal year. Executive Board terms are to be staggered to promote continuity.

## **How is the Executive Board selected?**

Section 6.1 of the Chapter Bylaws states that a Chapter nomination committee should select both the officers and the at-large board members. The members of the Nominating Committee are selected by the chapter membership at a meeting held at least two months but no more than four months before the chapter's annual meeting. Notice of the meeting is required to contain an announcement that the members of the Nominating Committee will be elected at the meeting. Nominations for members of the Nominating Committee are made from the floor at the meeting. If more than three persons are nominated and seconded, an election is conducted by written ballot and the three nominees receiving the highest number of votes are declared to be the elected members of the Nominating Committee.

## **What is the composition of the Nominating Committee?**

Section 6.1 of the Chapter Bylaws states that the Nominating Committee shall consist of three members, none of whom may be a chapter officer, a member of the Chapter Executive Board, or a member of the Nominating Committee for the preceding fiscal year. A member of the Nominating Committee serves until the close of the fiscal year in which she was elected or designated. The nominating committee elects one of its members as chairperson. Each chapter's Nominating Committee should be instructed to evaluate all officers' performance of their responsibilities for the past year, including their attendance at key meetings.

## **When are Executive Board nominees elected?**

The Executive Board is elected at the chapter's Annual Meeting, which can be held in either April or May.

## **What are the standing committees of the chapter as directed by the bylaws?**

Section 8.4 of the Chapter Bylaws lists the following standing committees

- Committee on Membership
- Committee on Meetings
- Committee on Public Relations
- Committee on Budget
- Committee on CPE.

**May the chapters create other committees?**

Yes. The Chapter Executive Board may create other chapter committees as it deems desirable from time to time and it may specify the number of members to comprise each such committee.

**When does the chapter fiscal year begin?**

The chapter fiscal year is the same as the fiscal year of the NYSSCPA. It begins June 1 and ends on May 31.

**What is the due date of the chapter annual budget?**

Section 9.2 of the Chapter Bylaws requires that the chapter submit its proposed budget for the following fiscal year by December 1 each year.

**What happens after the proposed budget is presented to the NYSSCPA?**

The proposed budget is reviewed by the NYSSCPA Budget Committee and is subject to revision, including additions or deletions. Chapter budgets are incorporated into the NYSSCPA budget, which ultimately must be approved by the NYSSCPA Board of Directors.

**Who are the authorized signers of chapter checks?**

Section 5.10 of the Chapter Bylaws permits only the chapter president, the chapter treasurer, and the Society Executive Director to be authorized signatories of chapter checks.

**Whom do we contact when we need insurance certificates for chapter events?**

If a facility you use needs an insurance certificate from the Society to conduct a chapter event, contact your chapter's staff liaison. If you have any additional questions about insurance certificates, you can contact the Society's Insurance Manager, Paul Sinegal, at (212)-719-8419.

## **POLICIES**

### **Conflict of Interest**

#### **Are the NYSSCPA's Chapters affected by the Society's conflict of interest policy?**

Yes. The Society's Board approved a conflict of interest policy that requires disclosure of any conflicts of interest that volunteer leaders and employees might have. Recognizing that such disclosures can be intrusive, the Board divided the volunteers into two groups, requiring only minimal disclosure from the first. Members of a Chapter's Executive Board (including chapter officers) are included in Group I.

Group I disclosure requires the volunteer sign a disclosure statement annually, confirming that the volunteer

1. Read the Conflict of Interest Policy, which is available on the website at [http://www.nysscpa.org/governance/conflict\\_policy.htm](http://www.nysscpa.org/governance/conflict_policy.htm),
2. Has no conflicts other than those listed, and
3. Agrees to recuse him- or herself from any Society-related decisions in which he or she believes there may be a conflict of interest.

#### **What is a conflict of interest under the policy?**

According to the policy, "An actual or potential Conflict of Interest occurs when a person identified in Group I or Group II is in a position to influence a decision that may result in a personal gain for that person or for a Related Party or Affiliated Organization (other than the Society) as a result of business dealings with the Society."

#### **What are some examples of conflicts of interest?**

The policy lists a number of conflicts to serve as examples. These illustrations are repeated here for your reference.

The following scenarios are examples of Conflicts of Interest covered by the NYSSCPA Conflict of Interest Policy. THE EXAMPLES ARE NOT AN EXHAUSTIVE LIST, BUT MERELY SERVE AS ILLUSTRATIONS OF CONFLICTS THAT MUST BE DISCLOSED UNDER THIS POLICY.

#### **Example 1**

Mr. Smith is under consideration by the FAE president to replace an outgoing member of the FAE Board of Trustees, but unknown to the FAE President, Mr. Smith is a paid speaker at FAE events. Mr. Smith must disclose to the FAE President (or other presiding officer, if applicable) that he is receiving income from FAE and must either (1) agree to cease receiving payment to speak at FAE events during his term as a FAE trustee or (2) decline to serve as a FAE trustee.

**Example 2**

Ms. Jones is very active as a peer review team captain and has been elected to serve as a member of the Board from a chapter. A proposal has been included in the NYSSCPA Board agenda that the NYSSCPA Board should recommend a bylaw change that would require peer review of all Society members. Ms. Jones should inform the Presiding Officer for the Board meeting that she would stand to gain financially if the proposal is passed. The Presiding Officer should then determine if Ms. Jones will be permitted to participate in the discussion or vote on the matter. If Ms. Jones disagrees with the determination of the Presiding Officer, she may raise a parliamentary “question of privilege” appealing the Presiding Officer’s decision to be decided by the entire Assembly.

**Example 3**

Mr. Baker, a member of the NYSSCPA Executive Committee, is married to a partner in a company that owns a facility under consideration to be the location for the annual leadership conference. Mr. Baker should notify the Presiding Officer before the discussion begins on where to locate the leadership conference.

**Example 4**

Ms. Able’s firm has as an audit client a company seeking to manage an NYSSCPA/FAE trade show. Ms. Able, who is a member of the FAE Board of Trustees and NYSSCPA Board of Directors, should notify all applicable Presiding Officers before the discussion begins on whether to hire the trade show manager.

**How does one recuse oneself?**

In the event you believe you may have a conflict of interest regarding a decision being made by the Executive Board, you should (1) notify the chapter president that you may have a conflict and (2) tell the president that you wish at a minimum to not discuss or vote on any resolutions related to the potential conflict. Whether or not you tell the president that you wish to not participate in the decision process, the president is in his or her rights to ask you to not participate in the discussion or vote. Depending on the conflict, he or she may even ask that you leave the room during the discussion and the vote.

If you are the chapter president, you should notify the executive board that you may have a conflict of interest and are turning the meeting over to your vice president to conduct that portion of the meeting. The most prudent course is then to leave the meeting so as not to influence the outcome of the discussion or the vote.

**Contract Review Policy**

For several years all Society contracts, except those pertaining to chapter activities, have been reviewed for legal and other issues and signed either by the President or the Executive Director or their designee. The NYSSCPA Board has concluded that this policy should be extended to certain contracts currently entered into by chapter leaders.

### **Why was the contract review policy created?**

- Protection of Chapter Leadership: It is important to limit the liability exposure of and financial risk to chapter leaders and their firms relating to NYSSCPA events.
- Limitation of Society Risk: The Society's legal and business risks should be consistently analyzed and assessed regarding all obligations, not only those incurred at the state-wide level.

### **What type of contracts should be submitted to the Society's Counsel Office for review?**

Contracts expected to result in total expenditures of \$10,000 or more.

Contracts that require the Society or someone signing on the Society's behalf to

- a. indemnify" or "hold harmless" the other party to the contract; or
- b. either obtain insurance, or provide proof of insurance to cover the contract's subject matter.

Contracts that:

- a. relate to rental or other use of a facility, including, but not limited to, restaurants, hotels, or private clubs, provided that the total contract expenditures are \$2,500 or more; or
- b. require the signer or his (or her firm) to sign in his or her personal capacity; or
- c. provide for damages (e.g., cancellation penalties).

Chapter officers are welcome to submit any additional Society-related contracts for review that they wish or contact the Counsel's department at any time if they have questions about whether the particular contract falls under any of the above categories. For purposes of this policy, contracts include oral as well as written agreements. Failure to comply with this policy may result in the Society's refusal to reimburse the expenditure.

### **Who is the staff liaison for your chapter?**

Lelia Dickenson, (212) 719-8366 or [ldickenson@nysscpa.org](mailto:ldickenson@nysscpa.org) (downstate).

Joyce Lewis, (212) 719-8379 or [jlewis@nysscpa.org](mailto:jlewis@nysscpa.org) (upstate).

William Pape, (212) 719-8420 – Director of Member Relations

## **Duties and Responsibilities of Chapter Officers**

This section contains suggestions and information for individual officers on conducting the affairs and activities of the Chapter. It will refer to the bylaws, which prescribe the duties of the individual officer.

## President

Section 5.4 of the Chapter Bylaws sets forth the duties of the president. In order, to properly perform his or her duties, a president should be thoroughly familiar with sections of the Chapter Bylaws.

The success of a Chapter year depends to a large extent on the energy and organizational ability of its president. She should begin the organization of her administration about six months before the end of her term as president-elect. This includes:

- (a) preliminary meetings with his/her Chapter board members and officers-elect, to plan meetings, including scheduling visits of Society officers, and familiarize herself with the Chapter budget for the following year, and
- (b) the appointment of committee members and chairpersons in accordance with the bylaws and established Chapter procedures.

The bylaws provide that Chapter committees shall include those enumerated in Section 8.4, and other continuing committees that the president may designate. The authority for the appointment of committee members and chairpersons rests with the president, under Section 8.2 of the bylaws. However, the president may wish to consult with his/her Chapter board before making appointments. A president-elect may also wish to write to all members of the Chapter, noting the benefits and usefulness of committee work and asking each member to reply to a questionnaire indicating the committees she would like to serve on. A sample of such letter and questionnaire is included at the end of this section.

The president should see that a list of Chapter officers, Executive Board members, and Chapter committee chairpersons is sent to the Society office not later than April 30 each year. The president is expected to attend the Leadership Conference.

Members' interest in Chapter activities and attendance at meetings generally depends on interesting and productive meetings.

One of the most important appointments a Chapter president makes is the chairperson of the committee. This is because this appointment is sometimes given to a vice president. One of the first concerns of a president-elect is early planning with her Meetings Committee chairperson, her Chapter Executive Board, and officers to:

- (a) determine the number of meetings to be held during the year,
- (b) determine the kinds of meetings (whether for members only, for special groups, such as bankers, for the general business public, or for CPE),
- (c) obtain hotel or other accommodations early to secure desirable dates,
- (d) estimate and target attendance for each meeting, and

## **President** (continued)

- (e) estimate budget of revenue and expenses of each meeting for budgetary purposes.

Any programs proposed that are to qualify for CPE credit must follow the procedures outlined in the “CPE Course Standards and Procedures Manual” for Chapters and their committees and be planned well in advance.

After meeting planning has been completed, and a meeting budget estimated, the president and her Budget Committee need to prepare a proposed budget for the year. See Section 8.4(f) and 9.2 of the Chapter Bylaws for requirements as to submission and approval of the budgets. The Chapter treasurer is a member of the Budget Committee under the bylaws. The section of this guide that sets forth the duties and responsibilities of the treasurer includes references to budget preparation and submission.

The president, as chief executive officer of the Chapter, should:

- (a) consult frequently during the year with Chapter officers and committee chairpersons, to make sure they are performing their functions;
- (b) make sure at least five meetings of the Chapter are held within the fiscal year, one of which should be the election meeting to be held in either April or May (Section 3.1),
- (c) preside at all meetings of the Chapter and the Chapter Executive Board,
- (d) make sure the nominating Committee is elected at a Chapter meeting held at least two months, and not more than four months, before the election meeting (Section 6.2), and
- (e) designate a time and place, during April or May, for the annual Chapter election meeting to be held for the election of officers and Chapter board members for the following year (Section 7.1).

(References in parentheses are to sections of the Chapter bylaws.)

After the close of the year in which he/she served, but not later than May 31 of the next, the president is required under Section 5.4 of the Chapter bylaws to file a report of Chapter activities during her year in office with the Board of Directors of the Society.

The final duty of a president whose term has ended should be to review Chapter correspondence files, to retain such correspondence as may be appropriate, and to bind it in folders to be placed in the Chapter archives. These files should be transferred to the custody of succeeding presidents or secretaries.

## **President–Elect**

The president-elect is the first vice president and, according to Section 5.6 of the Chapter Bylaws, shall perform all executive and other duties ordinarily pertaining to the office of a vice president, and such other duties as may be delegated to him/her by the Executive Board or the president. Section 5.5 of the bylaws provides that a president-elect shall act in the president's stead when the president is unable or unwilling to act. The president-elect shall be a member of the Executive Board. The president-elect shall automatically be deemed elected president of the Chapter at the election meeting of the year following becoming president-elect.

Under Section 4.1 of the Chapter Bylaws, a president-elect is a member of the Chapter Executive Board. The President-elect should be in a position to be informed of the affairs of the Chapter, as well as the president's responsibilities and activities to be in a position to serve in the president's stead should the need arise. The President-elect may also be appointed chairman of the Meetings Committee. The Chapter president-elect is expected to attend the Presidents-Elect Workshop.

### **Reference Guide for the President-Elect**

1. The commitment begins before the Chapter Presidents-Elect Workshop.
2. The Chapter budget for your fiscal year is to be submitted by December 1 prior to your term.
3. Organization should begin at least six months before installation but no later than January.
4. Meet with the transition team, which should include the current president, immediate past president, and officers.
5. Prepare a calendar for your administration and update as required.
6. The committee structure is most imperative to success. An early start is a must. Invitations to committee service should be made no later than January, outlining the benefits and usefulness of committee work. Selection of Chapter committee chairpersons should be made no later than April 16.
7. The CPE liaison/coordinator has the important responsibility of working with the FAE Chapter CPE Coordinator to ensure that all Chapter technical sessions qualify for CPE credit, etc. (Refer to **CPE Course Standards and Procedures Manual** for responsibilities related to the development of CPE offerings.)

## **President–Elect** (continued)

8. The Chapter newsletter, membership, and public relations are all important parts of the Chapter's activities. The need for dedicated individuals to coordinate these activities is imperative. The Society staff will work with the Chapters on these assignments.
9. The Installation Meeting should be used to briefly outline plans for your administration and motivate the members.
10. The Organization Meeting is the catalyst for a successful term. In late May or early June, invite all officers, board members, committee chairpersons, and Society Chapter liaisons to help organize your administration.
11. Remember that the Society officers and staff are responsive to your needs and concerns. Consult with them.
12. This Chapter Operations Manual lists the duties and responsibilities of officers.

## **Vice President**

Section 5.6 of the Chapter Bylaws provides that a vice president shall perform all executive and other duties ordinarily pertaining to the office of vice president or delegated to her by the board or the president. Section 5.5 provides that a vice president shall act in the president's stead when the president or president-elect is unable or unwilling to act.

Under Section 4.1 of the Chapter Bylaws, a vice president is a member of the Chapter Executive Board and, through that membership, is in a position to be informed of the affairs of the Chapter. She should be sufficiently informed about the president's responsibilities and activities to be in a position to serve in the president's stead should the need arise. Additionally, since all Chapters must appoint a CPE liaison/coordinator, these responsibilities often are assigned to this position.

## **Treasurer**

Section 5.10 of the Bylaws sets forth the duties of the Treasurer. In addition, the Treasurer is automatically a member of the Chapter's Budget Committee, as provided by Section 8.4 (F) of the Bylaws. The scope of the treasurer's duties is essentially as follows:

### (A) General Housekeeping Issues:

- 1) You should arrange a meeting with the former Treasurer to review the accounting records and procedures relating to the position. All Chapter transactions are recorded by the Treasurer, using QuickBooks on the Web. The Society's Director of Finance will give you access to the Chapter's books during the first week of June.
- 2) You should file new bank signature cards for yourself, the President, and the Executive Director of the Society. Please submit signed cards to the Director of Finance by April 30.
- 3) Bank statements must be mailed by the bank directly to the Chapter Liaison at the Society, and bank statements must be dated the first of each month. The Society will fax a copy of each statement to the Chapter Treasurer within two days of receipt.

(B) General Duties and Responsibilities:

- 1) Approval of vouchers for payment: As provided in Section 5.10 of the Bylaws, either the President or President-Elect must approve all vouchers in support of payments of ordinary and current operating expenses.
- 2) Section 9.2 provides that the Chapter Executive Board may, in an emergency, authorize the contracting of a debt or expenditure, not exceeding \$200 in amount, for purposes not provided in the budget. Such action, however, shall immediately thereafter be submitted to the Society Board of Directors for approval or ratification.
- 3) Authorized signers of checks: Section 5.10 of the Bylaws provides that all payments shall be made by check signed by the Treasurer, by the President or the Society's Executive Director.

(C) Annual budget for fiscal year ending May 31:

- 1) Article XV, paragraph 1, of the Society's Bylaws requires an annual budget. Article VII, paragraph 8.4 (F) and 9.2, of the Chapter Bylaws set forth the requirements for the preparation and presentation of annual Chapter budgets.
- 2) The Treasurer should arrange for a meeting of the members of the Budget Committee for the purpose of preparing a proposed budget covering the Chapter's expenditures for the following fiscal year. It may be advisable to have both the President-Elect and the Meetings Chair attend this meeting, in order to obtain their input on the proposed program for the new fiscal year.
- 3) The Treasurer should prepare the annual budget on a monthly basis and submit it to the Chapter Executive Board for adoption. Once adopted, it should be submitted on the approved form, via e-mail, not later than December 15 to the Director of Finance at the Society. The budget will then be presented to the Society Finance Committee for review and submission to the Society Board of Directors.

(D) Accounting and Financial matters:

Funding will be provided on a quarterly basis in accordance with the budgets approved by the Society Board of Directors. Payments will be made in June, September, December, and March, dependent on the timely and current QuickBooks input of monthly financial data, as well as bank reconciliations and transaction backup being submitted to the Director of Finance. Any audited surplus will be used to reduce the subsequent year's payment to the Chapter.

- 1) The Society will send Chapter budget allocation checks to the Chapter Treasurer after all data for a previous quarter has been received.
- 2) Treasurers must input monthly financial data into QuickBooks on the Web by the second business day of each following month.
- 3) Treasurers should submit each month's check copies and backup, receipt copies and backup, and a bank reconciliation by the 20<sup>th</sup> of the following month.
- 4) The Society Finance Department will record all Chapter transactions on the books and records of the Society, using the data entered by the Treasurer into QuickBooks on the Web.

- 5) Chapter annual financial statements must be on an accrual basis.

## Secretary

Section 5.8 of the bylaws sets forth the duties of the Secretary. Section 7.2 refers to her duties with respect to Nominating Committee reports, and Section 8.2 states that the Secretary shall be an ex officio member of each Chapter committee.

1. Use of Mailing Lists

On request, the Society Member Relations Department will provide the Membership Chair and the President with a complete list of Chapter members. The NYSSCPA encourages the Chapter officers to use electronically provided membership lists to assist in the recruitment and retention of members, for program development, and to generally become more knowledgeable of the Chapter membership demographics.

This list may be provided to a mailing house or printer when sending flyers, brochures, and/or newsletters to the Chapter membership. But please be advised that all mail houses and/or printers must sign a **Confidentiality Agreement** and file it with the NYSSCPA before handling the electronic membership list. A sample copy of the confidentiality agreement has been included in the appendix for your convenience.

The Chapter is not authorized to sell or give its mailing list or mailing labels to any other organization. If you are contacted regarding the Chapter's mailing list, you should refer the person to the Chapter liaison, who will handle the matter based on the Society's Board of Directors' policy.

The Secretary's duties include the mailing of meeting notices and taking minutes of the Chapter's Executive Board meetings. Copies should be sent to the Members Relations Department at the State Society. The following information should be included in the minutes:

Minutes of: (general members meeting, Chapter Executive Board, or a Committee on, etc.)

Place of meeting:

Date and time:

Presiding Officer:

## **Secretary (continued)**

Attendance: (number of members and guests, if a general meeting, names of guests, if few; names of members, if an executive board or committee meeting)

Speaker and topic:

Purpose of meeting and notes as to what transpired

The original minutes for the Chapter file should be manually signed by the secretary. Copies of minutes of general meetings should also be sent to the Member Relations Department at the Society.

The Secretary is responsible for submitting the names and addresses of the Executive Board to the Society office by April 25, so that the Chapter letterhead can be ordered for the new fiscal year.

All minutes will be posted on the Society website.

## **Duties and Responsibilities of Chapter Committees**

This section contains descriptions of the duties of various Chapter Committees. The first sets of descriptions are the standing committees that are listed in the Chapter Bylaws. Also listed are Chapter committee descriptions that were taken from various Chapter handbooks.

The last section contains suggested instructions for Chapter Committee chairs. Again, this was taken from existing Chapter handbooks.

## **Chapter Bylaw Standing Committees**

### **Committee on Membership**

The committee shall encourage membership in the Society and the Chapter. It shall supply, to those eligible, information concerning the activities of the Society and the Chapter, and the requirements for admission.

### **Committee on Meetings**

The committee shall arrange and supervise the program of meetings of the Chapter and shall encourage maximum attendance at such meetings by such steps as it shall deem most effective.

### **Committee on Public Relations**

The committee shall plan and conduct all matters concerning the encouragement and advancement of better understanding and relations of the Chapter and the profession with the general public, and with other professional groups and organizations within the Chapter area, subject, however, to the limitations provided in Section 1.3 hereof. The committee shall cooperate with the like committee of the Society and shall refer to said committee any matters arising which are of concern to the profession as a whole, as distinguished from matters arising of purely local interest.

### **Committee on Budget**

The committee shall consist of three (3) members, one of whom shall be the treasurer. It shall prepare and submit to the Chapter Executive Board a proposed budget covering the Chapter expenditures for the coming fiscal year.

### **Committee on CPE**

The committee shall consist of a minimum of one member who serves as the Chapter CPE liaison. This committee is responsible for assuring that all CPE programs developed by the Chapter members comply with the CPE standards mandated by the Society.

## **Chapter Committee Description**

### **Accounting and Auditing Procedures**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of accounting and auditing.

## **Chapter General Meetings and Membership**

The objectives of this committee are to coordinate the meeting activities of the various committees of the Chapter.

In furtherance of its objectives, the committee shall:

- Discuss with the committee chairpersons their meeting schedules
- Prepare a calendar of the various committee meetings for the Chapter newsletter
- Bring to the attention of the President any unresolved scheduling conflicts
- Make any changes in scheduling, as required
- Organize and prepare the Chapter meetings

## **Community Affairs and Public Relations**

The objectives of this committee are to recognize and respond to the opportunities for the members of the Chapter to be of service to the communities in their Chapter.

In furtherance of its objectives, the committee shall:

- Encourage the members of the Chapter to become involved in the needs of the communities
- Encourage its members to promote the role of the CPA and the public accounting profession
- Prepare articles of interest for the Chapter newsletter

## **Computer Usage in Accounting**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter involving the use of the computer in all areas of accounting.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

## **Cooperation with Bankers and Other Credit Grantors**

In furtherance of its objectives, the committee shall:

- Develop relationships with members of the banking and credit communities
- Conduct meetings where matters of common concerns can be discussed
- Prepare articles of interest for the Chapter newsletter

## **Cooperation with Educational Institutions**

The objectives of this committee are to concern itself with the activities of educational institutions and to enhance the knowledge of accounting students about the accounting profession.

In furtherance of its objectives, the committee shall:

- Maintain a close relationship with educational institutions in the area that offer accounting programs and/or are concerned with accounting education
- Conduct meetings where matters of interest to students can be discussed
- Prepare articles of interest for the Chapter newsletter

## **Employee Benefits**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas relating to employee benefits.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

## **Estate Planning**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of estate planning.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

## **Federal Taxation**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of federal taxation.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

## **Healthcare Services Accounting**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of taxation, accounting, and auditing as they relate to institutions that provide healthcare.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

## **Historian**

The objective of this committee shall be to concern itself with matters pertaining to the history of the Chapter.

In furtherance of its objective, the committee shall:

- Correspond with the officers, executive board members, and committee chairpersons as to the purpose of the committee
- Collect three copies of all correspondence issued by members of the Chapter
- Prepare three volumes of all correspondence regarding the Chapter

## **Litigation Support Services**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of litigation support.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

## **Management of an Accounting Practice**

The objectives of this committee are to recognize and respond to the needs of the members of firms in their practice of public accounting.

In furtherance of its objectives, the committee shall:

- Conduct monthly meetings to discuss the problems of the firms in the Chapter
- Develop programs to help the firms in the Chapter

## **Medical and Other Professionals**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of taxation, accounting, and auditing as they relate to clients who provide medical care and other professional services.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

### **Personal Financial Planning**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of personal financial planning.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

### **Real Estate**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of taxation, accounting, and auditing as they relate to real estate.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

### **State and Local Taxation**

The objectives of this committee are to recognize and respond to the needs of the members of the Chapter in all areas of state and local taxation.

In furtherance of its objectives, the committee shall:

- Develop formal education programs for members of the Chapter
- Conduct monthly technical meetings for members of the Chapter
- Prepare articles on technical subjects for the Chapter newsletter

### **Young CPAs**

The objective of this committee is to encourage and promote the participation of our younger members.

In furtherance of its objectives, the committee shall:

- Conduct meetings to encourage Chapter participation
- Identify members to be appointed to the Chapter's technical committees

## INSTRUCTIONS FOR COMMITTEE CHAIRPERSONS

The committees of each Chapter have the following objectives:

To assist our members in their practice;

To educate our members through continuing professional education programs.

The chairperson of each committee is responsible for that committee's programs and activities. Former chairpersons should make themselves available for consultation after their terms have ended.

The committee chairpersons should emphasize that committee membership carries with it certain responsibilities. Members who have shown poor attendance should be contacted and informed that they could be dropped from the committee or not be reappointed. Be aware that the member should not be dropped without FIRST having been contacted.

The Committee Chairpersons of technical committees should encourage their members to write articles for the Chapter newsletter.

### **Organization Meeting:**

An organization meeting should be called by the committee chairperson early in the committee year, preferably in June.

At this meeting the following should be discussed:

1. Appointment of vice chairman, secretary, and treasurer for the committee. You should immediately focus on training the member to succeed you.
2. Review of the previous activities of the committee, paying particular attention to any unfinished business, ongoing projects, or events which have already been scheduled for the upcoming year.
3. Planning of the topics to be covered at your meetings for the upcoming year.
4. Planning of the meeting dates, times, and locations for the whole year, and for the subsequent year, if necessary.
5. In order to have the Chapter newsletter contain complete details, speakers should be contacted at the earliest possible date.

### **Committee Meetings:**

The procedures for arranging and conducting meetings are as follows:

1. CLEAR ALL MEETING DATES WITH CHAPTER FUNCTION COORDINATOR. This is usually done at the beginning of the Chapter year (prior to your organization meeting). Any changes should be arranged with the coordinator.
2. Make arrangements with the location where the meeting is to be held. If there are special needs (e.g., podium, projector, screen, etc.), proper arrangements should be made and the cost, if any, should be considered. Costs should be discussed with the treasurer.

3. Place the notice of the meeting in the Chapter newsletter. Specify time, location, and topic to be covered. Specific data is to be included in the notice.
4. Call committee members a few days before the meeting to determine if they will be attending. This is important where a guarantee of a certain number of people has been given to obtain a location.

### **Conducting Meetings:**

The following should be considered when conducting meetings:

1. Always start the meetings on time and have an approximate ending time.
2. Retain control of the meeting, without discouraging comments or disagreement.
3. Make new members to the committee feel welcome and introduce them to existing members.
4. Use name tags at your meetings. This will make it easier for members to get to know each other.
5. Usually Chapter committee meetings are dinner meetings. If so, the committee administrative items can usually be done during the meal (e.g., collecting of any monies due from members for dinner or for CPE, information about the next meeting, etc.). At this time, any technical questions or problems of the members can be discussed.
6. Conduct the technical portion of the meeting. Leave enough time for any questions.

### **Miscellaneous:**

Use the knowledge of past chairs and members. They are available to assist you. Of course, all officers and members of the board will be happy to help you in any way.

# MEMBER RECRUITMENT

## Overview

Member recruitment can be done by anyone at anytime. Members are encouraged to refer nonmembers to the NYSSCPA website where they can apply online or, if contact information is provided to NYSSCPA staff, we can do the follow-up. However, a more pro-active approach at the Chapter level can make a big difference. The following ideas are designed to provide a Chapter with some tools and ideas to help grow its membership and identify potential volunteers.

## The NYSSCPA's Chapter Membership List

The NYSSCPA can send Chapter Presidents and membership chairs separate Excel files containing new applicants, deaths, reinstatements, and resignations. An attached Word document will provide an explanation of all the codes. This document is produced after each meeting of the NYSSCPA Board of Directors or Executive Committee at which membership rosters are approved.

A state-wide membership summary file will also be attached. This file will show you a summary of the NYSSCPA's current membership statistics, including a summary of statistics over the past four months, a summary of statistics over the same four-month period last year, and a summary of the entire previous year.

Please be aware that these lists are for Society use only. For example, if you want to use this list to generate labels for an outside printer or to provide a printer with a copy of the file to generate labels, this printer must sign a confidentiality agreement first. We can provide that language on request and a copy of the agreement is in the appendix.

**Pay particular attention to the “applicants” file. It’s a good idea to reach out to these members personally.** Send them a letter or an e-mail or, even better, give them a call. **Welcome them to the NYSSCPA and specifically to your Chapter.** You can easily sort the Excel file by each member’s “Join Date” to get a clearer sense of your overall membership picture.

This list can and should be used to get to know your members and find out exactly what they want.

## **Member Recruitment (continued)**

### **Top Ten Recruitment and Retention Ideas for NYSSCPA Chapters**

10. Call, write, or e-mail new applicants to welcome them to your Chapter.
9. Keep in contact with William Pape, the Director of Member Relations. Call Bill whenever you need supplies like NYSSCPA folders (which contain applications, benefit flyers, NYSSCPA publications, and more) or the AICPA's "Takin' Care of Business" brochure. Or call him up with new recruitment ideas or initiatives.
8. Make sure EVERY eligible employee at your firm is a member of the NYSSCPA. Remember: NYSSCPA bylaws permit ANY professional working at a CPA firm to join!
7. Keep track of new employees at your firm who are eligible to join the NYSSCPA. Give prospective members an NYSSCPA membership folder.
6. Establish a Membership committee at your Chapter and make sure it's active.
5. Meet with college accounting students to discuss the benefits of the Society's associate student membership.
4. Meet with high school students to discuss the benefits of a career in accounting.
3. Bring membership brochures and applications to all Chapter events.
2. Invite new Chapter members to upcoming Chapter events.
1. Actively solicit new members! Ask every CPA you know if he or she is a member of the Society.

## SUMMARY OF CHAPTER FINANCIAL POLICY

Chapters are part of the New York State Society of Certified Public Accountants, a New York State nonprofit corporation. They are created by the NYSSCPA Board of Directors, which also has the authority to dissolve Chapters. Chapters have no legal status as independent bodies. Each Chapter, and each Chapter's governance structure, is an extension of the New York State Society of CPAs. This structure ensures that the limited liability afforded to the NYSSCPA by virtue of its corporate status extends to members active in Chapter activities.

### GENERAL POLICIES

1. All events should be planned to break even or generate a surplus that can be used for other approved expenditures. Chapters are encouraged to seek financial sponsors to defray costs, thereby reducing the program cost for attendees.
2. Refreshments and food for members are not reimbursable. However, when the general interests of the profession are being served (i.e., dinners with educators, editors, etc.), the expenses of honored guests, dais guests, students, and speakers **are** reimbursable.
3. Chapters should use "cash bars" at all cocktail or dinner receptions.
4. Every effort should be made to control costs of mailings, including the use of the New York State Certificate of Exemption for Purchases of Promotional Materials, form ST-121.2, available from the Society, and of e-mail notifications.
5. Any surplus from Chapter CPE presentations or other functions can be used to offset operating expenses provided that they were included in the fiscal year Chapter budget and approved by the Society's Board of Directors or conform to approved Chapter expenditures.
6. In order to provide financial support for speaker honorariums and travel expenses, the Chapter can raise the price of technical meetings. Any surplus over the standard charge would enable the Chapter to enhance the quality of the technical meetings.
7. Approved expenditures refer to expenses for programs consistent with the mission and policies of the New York State Society of CPAs, including but not limited to educational outreach to students, recruiting new members, and CPE sessions.

### **Guidance on some non-reimbursable Items**

The Society Board of Directors has determined that the following types of Chapter activities are not reimbursable, except as indicated:

1. Social affairs are not reimbursable. For example, golf tournaments, dinner dances, and installation dinner functions must be budgeted on a break-even basis.
2. At new-members' meetings, only dinner expenses for prospective new members are reimbursable.

3. Committee dinners or luncheons, except as provided by the Chapter Meal Reimbursement Policy, are not reimbursable, nor are contributions to other organizations.
4. At dinners with attorneys, only officers of the local Bar Association can be guests of the Chapter.
5. At dinners with bankers, only officers of a local Bankers' Association can be guests of the Chapter.
6. At dinners with federal, state, and local tax officials, perhaps two or three VIPs can attend on a complimentary basis.
7. At dinners with Internal Revenue agents, only District Directors and two aides can be guests.