

# The New York State Society of Certified Public Accountants

## Board Procedures

### NYSSCPA Board of Directors Standing Rules\*

**SR-1. Establishment of selections subcommittee**—Each year, on or before August 1, the Board shall establish a selections subcommittee composed of the President-Elect, who will serve as the subcommittee chair, plus four Board members to be appointed by the President. Two of the appointees are to be at-large directors and two are to be chapter representatives.

**SR-2. Selection of Board-designated members of the nominating committee**—Pursuant to Bylaws Article X, paragraph 1, the Board is to designate two of its members to serve on the Nominating Committee each year. This standing rule sets forth the procedure to be used by the Board in complying with this provision of the Bylaws.

- a. The selections subcommittee of the Board shall propose the names of four or more Board members for formal designation by the Board.
- b. The subcommittee shall present its recommendation at a meeting of the full Board no later than November 1.
- c. The Board shall receive the report of the selections subcommittee and, during the discussion of the report, the President shall solicit additional names from the Board. A secret ballot shall be held of the Board members, with each director permitted to cast two votes; however, each director may cast no more than one vote for any candidate. The two Directors receiving the most votes shall be the Board-designated Nominating Committee members. Of the remaining candidates, the two with the next highest number of votes shall be elected as alternates, and ranked in the order of number of votes received, in the event that one or more of the persons so selected to serve on the Nominating Committee later withdraws. Should there be a tie, then a re-vote will take place to determine the alternate(s).

**SR-3. Recommendation of individuals to serve as elected members to AICPA Council from New York**—Each year, the AICPA requests recommendations from the NYSSCPA of AICPA members to serve three-year terms as elected members of AICPA Council. In addition, the NYSSCPA is granted one representative on AICPA Council to serve for one year. This standing rule sets out the procedure to be followed in recommending individuals to serve as elected members of AICPA Council and in designating the NYSSCPA representative to Council.

- a. The person nominated each January to serve as NYSSCPA president-elect shall automatically be proposed to serve a three-year term on Council; provided, however, that such nomination for president-elect shall be subject to the condition that if such nominee is defeated in an election for president-elect, or later is removed or otherwise vacates the office of NYSSCPA President-elect, NYSSCPA President, or NYSSCPA director, he or she shall be deemed to have submitted his or her resignation from AICPA Council. The nominee for President-elect shall sign an acknowledgement of this automatic resignation provision as a condition of accepting the nomination for AICPA Council. In the event the nominee for president-elect is not a member of the AICPA and chooses not to join the AICPA, or chooses not to accept the NYSSCPA Board's nomination to be proposed for service on AICPA Council, or refuses to sign

such acknowledgement, he or she shall not be nominated for Council and the selections subcommittee shall propose one or more candidates to fill the resulting vacancy.

b. Each candidate proposed by the NYSSCPA Board for service on Council must meet the following criteria, unless being proposed by virtue of being the nominee for NYSSCPA President-elect:

- 1) Be a member of the NYSSCPA
- 2) Be a member of the AICPA
- 3) Submit a resume to the Board selections subcommittee
- 4) Submit to the Board selections subcommittee an answer to the following question: What is it that I would bring to Council?
- 5) Live in or work in the states of New York, New Jersey, or Connecticut
- 6) Have been active in the NYSSCPA either at the chapter level or with a statewide committee or both
- 7) Not be a current member of the NYSSCPA Board of Directors, unless the candidate is in his or her final year of service.

Any candidate for consideration to serve on Council who is a member of the NYSSCPA Board of Directors must recuse him- or herself from the related Board discussion and vote.

c. At least two weeks before the scheduled summer Board meeting, the selections subcommittee of the Board, defined in SR-1, shall propose to the full Board the names of individuals to fill the vacancies occurring on AICPA Council in the ensuing year. The subcommittee report shall include three more candidates than the number of positions to be filled.

d. The Board shall receive the report of the selections subcommittee; and during the ensuing discussion, the President shall solicit additional names from the Board. A secret ballot shall be held of the Board members with each director permitted to cast a number of votes equal to the number of Council vacancies sought to be filled; however, each director may cast no more than one vote for any candidate. For however many "elected" Council member vacancies remain after the position reserved to the president-elect designee, the individuals receiving the most votes shall be recommended for such "elected" Council positions. The candidate receiving the next highest number of votes shall serve as the NYSSCPA representative to the AICPA Council when the term of the then current NYSSCPA representative ends, except as noted below. In the event one or more of the persons so selected to serve on the AICPA Council withdraws from consideration for Council or is later nominated for Society president-elect, the election results shall be redetermined, eliminating the name(s) of the president-elect candidate or withdrawing member(s). Should there be a tie, then a re-vote will take place to determine the finalist(s).

**SR-4. Roles of the Vice Presidents**—Except as may be directed by the Board, the Vice Presidents shall serve in the following capacities, with the assignment to be made by the President:

- Two Vice Presidents for Chapters
- A Vice President for Committees
- A Vice President for Professional Issues

The chapter vice presidents shall be assigned responsibilities for chapters in a manner that assures diversity based on location, size, and longevity.

**SR-5. Board Nominations and Presidential Appointments of Former Staff**—For a period of two years following any staff member's separation of service from the Society or FAE (or both), the Board shall refrain from advancing the nomination of such staff member to serve on the governing body of the AICPA or FAE, and (2) the President shall not appoint such staff person to any Group II Bodies (as such term is defined in the Society's Conflict of Interest policy).

**SR-6. Board Governance Subcommittee**—On or before the first regular board meeting each year, the President shall appoint a board subcommittee, the purpose of which shall be to advise the Board on matters of Society and Board governance. The governance subcommittee shall comprise five board members, two of which shall be Executive Committee members.

**SR-7. Sense of the Board Regarding Committee Appointments**—The Board recognizes that the Society's President has full authority under the bylaws to appoint members to committees (except the Executive Committee and Nominating Committee), and that he or she, therefore, has the authority to appropriately delegate tasks related to committee appointments. However, the sense of the Board is that the President should not delegate the selection of members of any committees within the operations division.

**SR-8. Selection of FAE Trustees**—The selection of all FAE Trustees shall be conducted pursuant to FAE Bylaws Article III, paragraph 3. This standing rule sets forth the procedure to be used by the Board in complying with this provision of the FAE Bylaws.

a. The selections subcommittee of the NYSSCPA Board shall propose the names of three or more CPA members in good standing for nomination by the FAE Board to serve as a FAE-recommended Trustee.

b. The Nominating Committee shall propose the names of two or more CPA members in good standing for formal designation by the Board to serve as a Society-appointed Trustee.

c. The subcommittee shall present its recommendation at a meeting of the FAE Board no later than the last FAE Board meeting of the fiscal year. At such meeting, the FAE Board will select at least two candidates for recommendation to the Society Board.

d. The Nominating Committee shall present its recommendation no later than the last Society Board meeting of the fiscal year.

e. The Society Board shall receive the recommendations of the FAE Board and the report of the Nominating Committee. A secret ballot shall be held of the Board members, with each director permitted to cast one vote for each open position; however, each director may cast no more than one vote for any candidate. The members receiving the most votes as FAE-recommended Trustee and as Society-appointed Trustee shall be the final selection each such FAE Board position.

**SR-9. Selection of Board-designated members of the MSF Trustees**—Pursuant to MSF Bylaws Article III, section 3, the Board shall designate two CPA Members, one of whom automatically shall be the incoming Secretary/Treasurer of the Society, to serve one-year terms on the MSF Board of Trustees. This standing rule sets forth the procedure to be used by the Board in complying with this provision of the MSF Bylaws.

- a. The selections subcommittee of the NYSSCPA Board shall propose the names of two or more CPA Members in good standing for formal designation by the Board to serve as an MSF Trustee.
- b. The subcommittee shall present its recommendation at a meeting of the full Board no later than the last Board meeting of the fiscal year prior to the final fiscal year meeting of the MSF Board of Trustees.
- c. The Board shall receive the report of the selections subcommittee and, during the discussion of the report, the President shall solicit additional names of eligible CPA Members from the Board. A secret ballot shall be held, with each director permitted to cast one vote. The person receiving the most votes shall be the Board-designated MSF Trustee.

\* Standing rules are authorized in Article VII, paragraph 6 of the NYSSCPA Bylaws (see, <http://www.nysscpa.org/society/bylaws.htm>). Per the bylaws, once approved by the Board, standing rules become effective, 30 days after publication to the membership. SR-1 through SR-4 were approved on April 21, 2004, and published in the June 2004 issue of *The Trusted Professional*. SR-5 was approved on April 21, 2005, and published in the November 15, 2005 issue of *The Trusted Professional*. SR-7 was approved on September 21, 2006, and published in the November 1, 2006 issue of *The Trusted Professional*. An update to SR-4, regarding vice presidential assignments, was passed at the April 3, 2008 Board meeting and published in the May 15, 2008 issue of *The Trusted Professional*. Updates to SR-2 and SR-8 were passed at the March 22, 2017, Board Meeting and published in the May/June 2017 issue of *The Trusted Professional*. SR-6 was updated and approved on May 10, 2019, and published to the membership on the website on May 10, 2019. Amendments to SR-8 and the addition of SR-9 was approved at the March 22, 2021, Board Meeting and published in the April/May (online) issue of *The Trusted Professional*.