



Florida Institute of Certified Public Accountants

**CHAPTER OPERATIONS
POLICIES AND PROCEDURES
MANUAL**

**Florida Institute of
Certified Public Accountants**

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Chapter Operations Policies and Procedures Manual

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Florida Institute of Certified Public Accountants

Chapter Operations Policies and Procedures Manual

INTRODUCTION

The basic purpose for organization and operation of chapters is to further the best interests of the profession and the members of the Florida Institute of CPAs (hereinafter referred to as the Institute or FICPA).

This manual has been developed to establish a framework of broad policies and guidelines within which the chapters may function with a uniformity of purpose and practice. This manual supersedes any and all previously adopted policies and procedures. It is the intention that chapter operations shall be on a local, self-governing and flexible basis, adaptable to the circumstances of each chapter. In the interest of unity, the chapters shall cooperate with the Institute's Executive Committee, its Board of Governors and committees under the guidance and through the liaison of the Chapter Operations Committee.

It shall be one of the dominant activities of chapters to cooperate with the Institute in its overall operations and to adopt and promote local public relations programs and professional development programs based upon the Institute's programs as applicable to the circumstances in each chapter area.

The chapters are an integral part of the FICPA. They are the mediums by which members of the accounting profession in an area may become acquainted, exchange views and work through the organization for the benefit of the profession. Chapters can provide programs of technical meetings for the exchange of experiences and opinions and for consideration of problems and interest to CPAs.

The main purpose of a chapter is to advance the profession and its members through professional meetings. Funds of the Institute (used for these purposes) are trustee funds of the entire membership and should be conserved with due regard for their use to advance professional goals rather than for special purposes or social entertainment. The good of the profession as a whole should be the ultimate purpose of the use of Institute funds.

Local chapters are organized in such places in the state and with such minimum number of members and such powers and privileges as granted by the Board of Governors and the FICPA Bylaws. No local chapter shall have or exercise any power except as authorized by the FICPA Bylaws and shall at all times be subject to the general supervision and direction of the FICPA Board of Governors.

It is intended that chapter activities shall provide:

- a medium for the promotion of acquaintance among Institute members in local areas and at the state level;

- a program of meetings for the discussion and exchange of experiences and opinions and to consider problems and topics of interest to CPAs;
- a medium through which local matters that seem to require statewide or national attention or action be submitted to the Executive Committee for its consideration; and
- a means of promoting an expansion in membership in the Institute among nonmember CPAs by encouraging their attendance at meetings and informing them of the advantages of chapter and Institute membership;
- A medium to enhance the public's perception of the profession via educational and other community service activities.

GOVERNANCE

Chapters are an integral part of the Florida Institute of Certified Public Accountants. As such, they are governed by the Articles of Incorporation, Bylaws and policies established by the Board of Governors.

I – Rules and Regulations

1. The Florida Institute of Certified Public Accountants' Board of Governors shall be the governing body. Chapters shall at all times be subject to the provisions of these policies and all rules and regulations prescribed by the Board of Governors of the Florida Institute of Certified Public Accountants or, where delegated by the Board of Governors, its Executive Committee (both hereinafter referred to as the Institute).

2. The Florida Institute of CPAs (FICPA) is the premier professional organization representing Florida's Certified Public Accountants. Founded in 1905, the FICPA is exempt from taxation under Section 501(c) (6) of the Internal Revenue Code. Its fiscal year-end is June 30. Membership is mostly limited to Certified Public Accountants, the majority of which practice accounting in Florida.

The function of Chapters is to foster, promote and further within the geographical areas assigned to it the purposes and objectives of the Institute, which are stated in its Articles of Incorporation as follows:

- a) To foster ethical conduct and promote standards of independence, integrity, and objectivity in the profession.
- b) To promote the establishment and maintenance of high educational and professional requirements for persons in the profession.
- c) To monitor and actively participate in public policy-making processes which impact the profession.
- d) To collect, analyze and interpret data on changing market, economic, governmental, and technological conditions affecting the profession.
- e) To encourage the analysis, discussion, and understanding of issues and trends in the profession.
- f) To expand the public's knowledge and understanding of the profession.
- g) To maintain relationships and activities with other organizations in the pursuit of the Institute's mission.

- h) To provide an organizational structure which efficiently utilizes volunteer leader and professional staff resources for the continuing development of programs which effectively address the expectations of all members.
- 3. The affairs of Chapter's shall be conducted in such manner and by such rules and regulations as the Institute may prescribe, including those contained in the Chapter Operations Policies and Procedures Manual.
- 4. The scope of a Chapter's activities shall be subject to the following limitations:
 - a) Chapters shall not engage in activities which affect the general Institute membership without the prior approval of the Institute.
 - b) Chapters shall not communicate with any federal, state or local governmental body, bureau, commission or unit or any national or state professional society, concerning the matters affecting the Institute as a whole except as provided for in the Institute's communications policy.
 - c) In respect to the matters referred to in (a) and (b) above, it shall be the function of Chapters to advise and make recommendations to the Institute and cooperate with the Institute in effecting the policies of the Institute among its members and within the area assigned to a Chapter by the Institute.
 - d) Any Chapter committee, whose functions are similar to those of an Institute committee shall act only in conformance with the policies, directives and instructions of the Institute committee with respect to all matters coming within the scope and jurisdiction of such Institute committee.
 - e) Chapters shall engage in no political activity such as promotion or endorsements of candidates for any office (local, state or federal) without prior written consent of the Florida Institute of CPAs Executive Committee.
- 5. Charters for new chapters will be approved by the Board of Governors where it can be demonstrated there is potentially a net benefit in terms of the overall contribution to the attainment of the goals of this corporation.
 - a) Each application for chapter charter shall be accompanied by a written report setting forth the activities of the group and the advantages of its formation.
 - b) One hundred and fifty (150) or more Voting members of this corporation may, upon approval of the Board of Governors hereof, constitute themselves a chapter of this corporation. If in the judgment of the Board of Governors it enhances the attainment of the goals of this corporation, the Board of Governors may approve the formation of a chapter with less than one hundred and fifty (150) Voting members. Such chapter shall be

styled and known as the “.... chapter of the Florida Institute of Certified Public Accountants” and not otherwise.

- c) Each eligible member as determined by policy approved by the Board of Governors shall, upon membership in this corporation, become a member of a chapter. Each member shall have the right to choose a chapter.

- d) A member of this corporation may not belong to more than one chapter at the same time.

6. If a Regional Representative for any chapter recommends to the Board of Governors the dissolution of such chapter, the recommendation shall be considered by the Board of Governors. If a majority of the Board of Governors votes to dissolve the chapter, it shall cease to be a part of this corporation and all of its rights and privileges as a chapter shall be forfeited.

- a) In the event of dissolution of a Chapter, all the funds, records and other property of that Chapter shall revert to the Institute.

7. In an effort to facilitate Chapter Officers achieving their goals and objectives and direct their resources towards promoting the profession, providing excellent continuing education to members, encouraging member involvement, community outreach programs and other objectives as identified by the Chapter Board and/or the FICPA Board of Governors the FICPA administrative office will provide all bookkeeping functions on behalf of the Chapters. This includes cash receipts, cash disbursements, general ledger posting and financial statement preparation. The FICPA will maintain the chapter bank accounts. This service includes CPE event and special event scheduling via the AM.Net database and event reconciliation.

8. Chapter Officers or members of the Chapter’s Board of Directors may be removed from the Board by a vote of two-thirds (2/3) of members of the Chapter’s Board of Directors present at any regular or special meeting of the Board who are eligible to vote and with a quorum present. This removal may be without cause. To initiate the process the chapter must inform the Regional Representative, who will mediate between the parties. If no satisfactory agreement is reached, a vote will be taken at a Chapter Board meeting as stated. The Regional Representative will attend the meeting but shall not vote. Any vacancy shall be filled as set forth in the Bylaws and/or policy approved by the Board of Governors.

II – Membership

1. Chapter membership eligibility shall consist of the membership classes as designated in the FICPA Articles of Incorporation, Bylaws and policies. Non-Voting members shall consist of Non-CPA Accounting Educator members, Associate members, Student members, Exam Qualified members, and Professional Affiliate members. Such Non-Voting members shall be eligible for chapter membership, but shall not hold office and shall not be entitled to vote in deciding any questions at any meetings, but may be granted the privileges of the floor at any meetings at the discretion of the presiding officer. International Affiliate members, Firm Administrators/Office Manager and Honorary members of the corporation shall not be eligible for chapter membership.

3. Membership in Chapters shall be concurrent with membership in the Institute, and suspension or termination of membership in the Institute shall automatically result in the suspension or termination of membership in the Chapter.

4. The Regional Representative shall be an ex-officio member of the Chapter's Board of Directors of the Chapters in their Region.

III – Voting Rights

1. The voting rights of Chapters shall be vested exclusively in the Voting members, and each Voting member shall have one vote in determining all questions to be decided by the membership of this Chapter.

2. Voting members and Non-Voting members (excluding Non-Resident members) shall be eligible to serve on Chapter Committees.

3. Non-Resident and Honorary members shall not be eligible to serve on Chapter Committees.

IV – Meetings

1. A Chapter shall hold meetings as necessary to fulfill their functions. An annual meeting of each chapter shall be held no later than thirty (30) days prior to the close of the fiscal year, at which time officers and the board of directors for the next fiscal year will be elected. Other meetings thereof shall be held as determined by the chapter.

The Secretary of a Chapter shall notify all members of the Chapter at least fifteen days before the election meeting indicating the time and place of such meeting.

2. The rules of procedure as provided in "Robert's Rules of Order - Newly Revised" shall govern at all meetings of this corporation, except as otherwise provided in the FICPA Bylaws.

3. The Secretary of a Chapter shall transmit to the Institute a copy of all notices and circulars sent to members of the Chapter and a copy of all minutes of each meeting of the members and the Board of Directors of the Chapter within sixty (60) days of said meeting.

4. The Chapter shall submit timely reports as required by the Institute.

V – Term

The term for which a chapter shall exist shall be in perpetuity unless otherwise terminated by the FICPA Board of Governors.

VI – Officers and Board of Directors

1. The officers of a Chapter shall be Chair, Chair-Elect, Secretary, Treasurer and CPE Liaison. Each Chapter shall elect from its Voting members up to five (5) but no less than four (4) officers. The offices of Chair-Elect and Secretary may be served in dual capacity. The officers shall hold office for one year, or until their successors are elected. The terms of all officers shall be in accordance with the Chapter Internal Controls.
2. The Chapter Board of Directors shall consist of the Officers and additional members elected from the membership of the Chapter, but shall not consist of less than five (5) members. To establish a set of principles and practices for FICPA Chapter Board of Directors and Officers that will set parameters and provide guidance and direction for board conduct and decision-making, Chapter Officers and Board of Directors are required to complete and sign the acknowledgement of Code of Conduct annually.
3. Nominations for officers and members of the Board of Directors shall be made by the Chapter Committee on Nominations by the January 31st preceding the meeting at which the elections are to take place. Notice of the nominations by the Nominating Committee shall be provided by the Chapter Secretary to all members at least thirty days prior to the election. By March 1st this report must be filed with the Institute in order for eligibility to be verified.
4. Supplemental nominations: Any one percent (1%) of Voting members of the Chapter may petition and submit supplemental nominations for Officers and/or Board of Directors, provided that such nominations be filed with the Secretary at least twenty days prior to the date of the election of officers. Notice of such supplemental nominations shall be provided by the Secretary to all Voting members at least ten days prior to the election of Officers and Board of Directors.
5. The Chair Elect who was so elected at the preceding annual meeting shall be elected Chair and each of the other officers and elected Board members set forth in Section 1 and 2 above shall be elected at the annual meeting of the Chapter and shall assume their respective offices on July 1 immediately following the annual meeting of the Chapter at which they were elected and shall hold office for one year and until the election of their respective successors. The Nominating Committee shall have the right and power to appoint the unexpired term of any vacancy occurring among the officers or on the Board of Directors of a Chapter.

VII – Quorum

1. Five (5) members or one percent (1%) of the Voting members, whichever is greater, of a Chapter present in person shall constitute a quorum for the transaction of business at any meeting of a Chapter.
2. For the transaction of any business by the Board of Directors at least fifty percent (50%) of the members of said Board must be present in person to constitute a quorum and no proxy shall be voted at any meeting of said Board of Directors.

3. Votes at meetings of members of a Chapter shall be cast in person provided there shall be present in person a sufficient number to constitute a quorum. Members of a Chapter classified as a Voting member are the only members entitled to vote.
4. When necessary, Email correspondence may be the method of voting as established in the Articles and Bylaws of the FICPA. Voting by email should only be used when necessary and should not be used to take the place of in-person meetings. The results of voting via Email should be recorded in the next meetings minutes.

VIII – Duties of Chapter Officers

All Officers shall perform the duties as established in the Chapter Internal Controls, and shall enforce all policies established by the Institute.

Chair

The Chair is the chief elected officer of the chapter.

1. Presides over all meetings (chapter and board of directors) and is responsible for all chapter operations.
2. Calls for and conducts meetings of the chapter's board of directors.
 - a) Note: A Chair must call a board of directors meeting if three officers submit a request in writing.
 - b) Finalize chapter budget in cooperation with the board of directors.
3. Performs required duties for financial processes for cash receipts, disbursements, and reporting as defined in the Chapter Internal Controls.
4. Appoints chapter committee chairs and members.
5. Supervises and coordinates activities of all officers and committees.
6. Coordinates chapter activities with the statewide activities of the FICPA.
7. Works closely with the staff of the FICPA administrative offices and the Regional Representative.
 - a) Schedules a date for the FICPA Chair to visit the local chapter. This should be done as soon as possible, as scheduling is done on a first-come, first-served basis.
 - b) Schedule dates in September, October or November to have an Educational Foundation trustee present scholarship checks to recipients in the chapter area.
 - c) Provide input for statewide committee appointments.
 - d) Participate in election of Regional Representative.
8. Furnish any assistance or information requested by the FICPA administrative offices, Board of Governors or Executive Committee.

Chair Elect

The Chair-elect acts in the absence or inability of the Chair to serve and carries on all functions of the Chair. The Chair-elect should be familiar with the duties and responsibilities of the Chair in the event of the Chair's absence or inability to function in the proper capacity.

1. Frequently, the Chair elect is the chair of the chapter's committee on programs and/or meetings. This provides the Chair elect a chance to appear before the group and otherwise prepare for the responsibilities to be assumed when elected as the Chair of the chapter.
2. Serves as the chapter liaison to the FICPA regarding its ongoing public relations activities.

Secretary

1. The chapter secretary is to keep the minutes of chapter meetings and meetings of the chapter's board of directors. This job is of particular importance to the FICPA, as it gives the administrative offices staff an indication of any assistance a chapter may need to accomplish its goals.
 - a. Minutes of each meeting must be forwarded to the FICPA administrative offices within 60 days of the meeting.
2. Issue notices for chapter and board of directors meetings and such special meetings as may be called. After the Chair decides on a meeting date, the standard procedure for the secretary is as follows:
 - a. Notify each member in writing at least 15 days prior to the meeting date.
 - b. Be sure to include the time, date and location of the meeting.
 - c. If meeting notices are not handled by the FICPA administrative offices, send a copy of the notice to the administrative offices.
3. Keep chapter members advised of elections to office, committee appointments and other important information.
 - a. Nominations for chapter officers must be made by Jan. 31, preceding the election meeting.
 - b. These nominations must be sent to the FICPA by March 1 and to all chapter members 30 days prior to the election meeting.
 - c. **Please note:** Any 10 Voting members of a chapter may submit supplemental nominations, provided that such nominations be filed with the secretary at least 20 days prior to the date of the election of officers. Notice of such supplemental nominations shall be sent by the secretary to all members at least 10 days prior to the election of officers.
 - d. Election results must be included in the minutes of the election meeting and sent to the FICPA administrative offices within 60 days of the election meeting.
4. Handle chapter correspondence, providing copies to the administrative offices.

Treasurer

1. Work with the FICPA Finance Department to ensure accuracy and completeness of all chapter financial activity.
2. Is responsible for forwarding all invoices to the FICPA for payment, has knowledge about the chapter's financial activity and can review the general ledger transaction and financial statements with FICPA staff.
3. Assist preceding year's chapter treasurer in preparing the chapter annual budget. The budget shall be adopted by the incoming chapter board of directors. Each chapter treasurer has the responsibility to prepare and submit the following year's chapter budget at the end of his or her term. *Submit budget before June 30 to the FICPA administrative offices.*

4. Each year's chapter treasurer is responsible for chapter records until that year's final financial report is complete and filed with the FICPA. Furnish financial statements at chapter board of directors meetings.

Verify on-site attendance and match funds collected/received to the attendance listing. The Treasure will work with FICPA staff to reconcile the event rosters and should be the point of contact to answer any questions regarding event registrations and reconciliations.

CPE Liaison

1. Coordinate programs scheduled by FICPA chapters and FICPA committees in accordance with established policies and guidelines.
2. Recommend, encourage and assist in the development of programs and topics of significant interest to the membership, and ensure compliance of Chapter CPE programs (3 credit hours or less and Ethics) with established policies, procedures and intent.
3. Develop a speakers' bureau in the chapter.
4. Act as on-site administrators for the FICPA sponsored one-day CPE seminars in chapter areas as necessary.

IX – Duties of Board of Directors

1. The Board of Directors shall manage the affairs of a Chapter. The Board of Directors shall perform the following duties and such other duties as specifically delegated by the Institute:
 - a) Implement policies promulgated by the Institute and establish guidelines for the operation of the Chapter consistent with said policies.
 - b) Administer the affairs of the Chapter and direct its activities and finances in accordance with Institute policy and Bylaws.
 - c) Control expenditures in accordance with an approved budget.
 - d) Oversee and coordinate the activities of all Chapter committees.
2. Meeting Attendance – Any member of the Board of Directors who shall have been absent from three (3) consecutive Board meetings shall automatically vacate the seat. Any vacancy shall be filled as set forth in the FICPA Bylaws.

Serve as ex-official committee members at the direction of the chapter Chair.

X – Duties of Regional Representatives

The primary responsibility of the Regional Representatives is to facilitate grass roots communications and identification of member concerns between the local chapters and the FICPA. Other secondary responsibilities of the Regional Representatives include monitoring the progress of chapters in attaining their annual goals and assisting the president and the FICPA in

identifying future leaders and making appropriate recommendations for Board and committee positions.

Currently, there are six Regional Representatives serving the following regions established throughout the state:

Region 1 – Emerald Coast, Miracle Strip, Tallahassee and West Florida chapters

Region 2 – Jacksonville, Mid-Florida, North Central Florida and
St. Johns River chapters

Region 3 – Gulf Coast, North Suncoast, Southwest Florida, Sandspur, Suncoast
and West Coast chapters

Region 4 – Brevard County, Central Florida, Polk County and
Volusia County chapters

Region 5 – Atlantic, Broward County, Palm Beach and Sailfish chapters

Region 6 – Florida Keys, North Dade/South Broward, Miami-Dade, Miami- Downtown
and South Dade chapters

To keep the Board abreast of the regional representatives' progress and activities in fulfilling their primary responsibility of grass roots communication, the Regional Representative shall provide a written report to be included with the Board packet of each Board of Governors meeting. The written report shall include the following information in the following order:

1. Meetings attended by date and local chapter since the last BOG meeting
2. What communications did the regional representative make to the local chapter relative to matters being discussed at the BOG level and what was the response of the local chapter
3. What matters did the local chapter identify that may require discussion and/or action by the BOG
4. Other matters the Regional Representative wishes to communicate

To assist the Regional Representative in achieving their secondary responsibilities the following expectations are provided:

- As a member of the Board of Governors, adhere to the meeting requirements and responsibilities expected of all members of the Board of Governors
- Attend all Chapter Operations Committee meetings
- Encourage chapter officers and other members of the local chapters to attend and participate in the Chapter Officers Leadership Conference, the FICPA annual meeting and the December meeting of the Board of Governors in Tallahassee
- Attend and actively participate in the Chapter Officers Leadership Conference
- Attend at least one chapter meeting of each chapter in the region on an annual basis.
- Coordinate with FICPA staff to ensure that all required chapter documentation and reports are filed timely
- Attend any chapter meeting at which the FICPA President or CEO visits in your region
- Make recommendations for Chapter Excellence Awards

CHAPTER FINANCES AND CENTRALIZED RECORDKEEPING POLICIES

I – Chapter Finances

In 1980, the Board of Governors approved the following policies regarding Chapter finances and variable versus a fixed dues structure:

- Reaffirmed the current chapter dues structure.
- The Chapters be advised that they are responsible for managing their own funds and that they should be encouraged to have meaningful programs for their members within their resources.
- Generally speaking, there will be no interim supplemental funding from the FICPA except in an emergency situation; and.
- Chapters may request (in advance only) funding of a specified program. However, the Chapter should be prepared to support all of the Chapter's projects and related expenses prior to approval of the request.

In the first year of any new chapter's existence the chapter shall be allowed to request funding from the Executive Committee throughout this first year of operations.

Since 1974, the FICPA has filed a combined tax return that includes all of the Chapter financial activities.

As of July 2012, all chapters will participate in Centralized Recordkeeping. The purpose of providing a centralized recordkeeping process is to maintain consistent recordkeeping procedures including a uniform chart of accounts and internal control policies throughout the FICPA and its subsidiaries, including the local chapters.

- The FICPA Finance Department will have a dedicated staff accountant who will work with the Chapter Treasurer to ensure accuracy and completeness of all chapter financial activity.

II - Accounting Method

The Chapter financials will utilize the accrual basis of accounting.

III - Chapter Financial Records

The FICPA will forward a monthly general ledger and financial statements to each Chapter within 30 days of the month end. Every effort will be made to provide this information as timely as possible.

Submission - The Chapter may upload financial documents via the Chapter Officer's Toolkit Portal, scan, email, or send by standard mail.

Chapter Record Retention - All accounting records for the chapter shall be submitted to the FICPA administrative offices annually within 60 days following year end.

The FICPA will be responsible for the safekeeping and storage of chapter accounting records.

IV - Chapter Budget

The Chapter Treasurer is responsible for preparing the annual budget of the chapter. Chapter budgets shall be submitted not later than June 30 to the Institute.

V – Chapter Dues Allocation

1. The Chapter dues of each chapter will be calculated based upon the billed count for the fiscal year, adjusted for a retention and recruitment rate consistent with the FICPA's budget.
2. Chapters receive \$10 per full year member and \$5 for half-year membership.
There is no chapter funding for retired, lifetime, non-resident, honorary or students.
Chapters receive one half of the total dues paid for professional affiliate memberships.
3. Minimum Chapter funding is \$1,500.

Chapters will receive their estimated annual dues allotment by September of each fiscal year provided all reports are current.

4. The Institute will calculate a “catch-up” adjustment following the reconciliation of the annual dues (by May of each year). Any Chapter who earned dues in excess of the advance payment will receive an additional check to adjust for actual retention and any new member growth. Any Chapter who received more chapter dues than earned will be deducted from future payments.

VI - Chapter Equity Limitation

The Net worth or member equity of a chapter shall not exceed either \$3,000 or one (1) year's dues, whichever is greater as of June 30 each year.

- The Institute will work with the chapter each year to calculate its equity limitation.

VII – Chapter Internal Controls

OBJECTIVES:

Internal control objectives are desired goals or conditions for a specific event cycle which, if achieved, minimize the potential that waste, loss, unauthorized use or misappropriation will occur. They are the conditions which we want the system of internal control to satisfy. For a control objective to be effective, compliance with it must be measurable and observable.

Internal controls can be detective, corrective, or preventive.

1. Detective controls - designed to detect errors or irregularities that may have occurred.

2. Corrective controls - designed to correct errors or irregularities that have been detected.

3. Preventive controls - designed to keep errors or irregularities from occurring

PREVENTIVE CONTROLS:

- The term of the Treasurer shall be for one year, and no individual shall serve more than 2 consecutive terms. A chapter may be granted an exception by the Executive Committee.

VIII - Chapter Receipts

- A Chapter board member other than the Treasurer, at the physical location of a meeting or event, shall provide independent verification by signing and dating the Attendee List to support currency and checks received.
- The Treasurer shall verify attendance and match funds collected/received to the attendance listing. Checks collected as pay at the door must be mailed to the FICPA within 10 days of an event. Cash received should be forwarded to the FICPA in the form of a personal check from an officer for the amount equal to that of the cash collected.

IX - Disbursements Requests

All chapter expenses should be submitted on the Master Chapter Invoice form and approved by a Chapter officer. The form is a fillable PDF file, located in the Chapter Officer's Toolkit.

The Institute cuts checks weekly. Any reimbursement turned in by Tuesday, will be cut the same week. Disbursements are entered and processed each Wednesday. Any reimbursement turned in on Wednesday, will be cut the following week.

Please note that checks are not cut on demand. Every effort will be made to accommodate special circumstances.

Speaker Reimbursements

The Chapter will be responsible for securing all speakers necessary for the event, including special events.

- Following the event, the Chapter will submit a Chapter Speaker Reimbursement form with proper documentation and approval authorizations.

Miscellaneous Disbursements

The Institute understands that a chapter officer may, from time to time, incur various office and/or administrative expenses on behalf of the local chapter.

- All chapter related expenses must be properly documented and receipts attached to the Chapter Reimbursement Form Request.
- Another officer, other than the officer submitting expenses, must sign as authorization for the reimbursement to be processed.

Scholarships/Contributions

The Chapter will submit a Check Disbursement Request for any contributions or scholarship with the recipient name and proper authorization.

X - Chapter Officer/Board of Director Reimbursement Policy

In order to establish a standardized reimbursement policy, chapters will utilize the reimbursement policy of the FICPA.

XI - Bank Account

- The FICPA will maintain a banking account for all chapters. The FICPA banks with Hancock Bank. The chapters will not have a separate bank account or a petty cash account.

XII - Financial Reporting

- The Chair shall review the general ledger and financial statement on a monthly basis.

XIII - Accountability

- In an effort to ensure timely annual year end reporting, any annual year end reports, (including Chapter Board Minutes and CPE attendance records) filed within 30 days will receive the full amount of the annual dues. Any annual year-end report filed more than 35 days late but less than 60 days late will forfeit 50% of the chapter dues. Any annual year end reports filed more than 60 days late will forfeit the entire chapter dues amount.
- To enhance transparency and accountability, the chapter reporting and tracking log will be included on future Board of Governor's agendas.

XIV – General Financial Policies

1. Local chapters should not hire employees without the written approval of the CEO-Executive Director of the FICPA. This includes part-time and temporary employees.

2. Local chapters should be prohibited from entering into contracts without the written approval of the Executive Committee when such contracts exceed a time period of one year or have the potential for resulting in liabilities in excess of \$5,000. Regularly scheduled chapter dinner meetings are excluded from this policy.

3. The fiscal year of Chapters shall begin on July 1 of one year and end on June 30 of the following year.

4. The incoming Chapter Board of Directors shall adopt a proposed budget covering the Chapter operations for the subsequent fiscal year. The budget shall be presented by late June or early July to the Institute on forms approved by the Institute. The Board of Directors may authorize additional expenditures or cost overruns not to exceed 10% of budgeted expenses without Institute approval.

5. The Chapter funds may be expended for such purposes as established by this Chapter Board of Directors so long as said disbursements are not in conflict with the objectives, purposes and guidelines of the Institute and are in accordance with the chapter budget and policies pertaining thereto.

6. The Chapter Chair and Chair-Elect are expected to attend a Board of Governors' meeting . Chapter Officers attending the Board of Governors' annual meeting will be reimbursed according to the FICPA reimbursement policy.

7. Chapter officers are expected to attend the Chapter Officer's Leadership Conference. Chapter Officers attending will be reimbursed according to the FICPA reimbursement policy.

XV - Fees for Services

1. The Institute reserves the right to adopt a fee structure commensurate with the services required to administer centralized recordkeeping on a per chapter basis. Any fee structure proposed will be approved by the Implementation Team and the FICPA Board of Governors. However, fees will not be imposed to the chapters through at least June 30, 2014.

CHAPTER EVENT PROCESSING

I - Chapter Meeting Registration Process

All Chapter events will be set up for online registration within 1 to 2 business days following receipt of the event information.

- Chapters are encouraged to submit any meeting notice and/or event information 30 days prior to the event, but no less than 21 days prior to the event.
 - Event/Meeting Notices should be sent to:
Florida Institute of CPAs
Attention: Director of Chapter Operations
P.O. Box 5437
Tallahassee, FL 32314
Or email to chapters@ficpa.org
- Notification and Review (N&R) forms should be sent to the FICPA, Attention: CPE Department no later than 14 days prior to the event.
 - The Notification and Review form must be accompanied by a one or two page outline of the presentation. (The N&R form's primary function is to provide documentation that a CPA has reviewed the presentation and believes it qualifies for the requested CPE credit.)
 - The FICPA CPE department will generate a request for CPE credit approval from the DBPR. The DBPR reviews the submitted information and communicates back to the FICPA, approval or any concerns with the requested CPE credit.
- Chapter CPE registrations will be accepted and processed in the same manner as FICPA CPE Registrations.
 - Chapter CPE participants will be able to register for chapter events online via the web, phone, fax or by mail with a check. Note that the registration process requires payment with a registration.
 - Chapters may continue to take "reservations" at the Chapter level while they transition their members to the online registration process. This is at the discretion of the local chapter. Local chapters will collect payment at the door and remit to the FICPA with the attendance roster. Collection of cash is strongly discouraged. In the event cash is accepted, an officer will submit a personal check in the amount of the cash to the FICPA, indicating attendee that check is for, as well as being marked clearly on the attendance roster. The Cash Control Worksheet must also be submitted.
 - A "pay at the door" option is at the discretion of the local chapter. "Pay at the door" is by check or "bill me" option only. Indicate the member name and FICPA member ID on the attendance roster along with the check number.
 - Payments should be forwarded to the FICPA, Attention: Centralized Recordkeeping, along with the roster.

- A Chapter Officer may view/download the attendance report for any meeting by logging in to the FICPA website, selecting Chapter Officer Toolkit, and Chapter Attendee List. Any “pay at the door” registrations taken by the chapter will need to be sent to the FICPA MSC Department with payment.
- Within 10 days following the event, the Chapter should forward the final roster/attendance forms on forms provided by the Institute and checks collected to the FICPA, Attention: Centralized Recordkeeping for event reconciliation and CPE credit application.

II - Meeting Notice Language

The following or similar language should be included in a chapter’s meeting notice:

RESERVATIONS:

Click here to register online with a credit card:

Insert online link (sample

link: <http://www.ficpa.org/public/Catalog/CourseDetails.aspx?courseID=13XX092113>)

OR Mail your reservation payment to:

Florida Institute of CPAs

PO Box 5437

Tallahassee, FL 32314-5437

Please make checks payable to:

FLORIDA INSTITUTE OF CPAs

Include with payment:

Event Name:

Name:

Member Number:

Firm:

If you have any questions contact <insert chapter member name> at <email> or <phone number>.

Cancellation Date: <date>

RSVP Date :< date>

PLEASE NOTE: Cancellations must be made through the FICPA Member Service Center at 1-800-342-3197. Cancellations cannot be processed via the website.

Late Fees/Non Member Fees

The establishment and fee structure for advance/regular fees and nonmember fees are up to the local chapter and should be communicated on the meeting notice or information sheet.

Cancellations & Refunds

Members are required to call the Member Service Center for cancellations and refunds, as consistent with the FICPA CPE policies. Cancellations cannot be processed via the website.

Cancellations on chapter events will be accepted up to 3 business days prior to the event and will receive a full refund.

Cancellations requested after the 3 day cutoff will not receive a refund unless there is a documented hardship. In such cases the chapter will do an individual review to determine if a refund or credit will be granted. There will be no refund or credit granted if the request is received more than 30 days after the chapter event.

III - Chapter Special Events

Special events include roundtables, golf tournaments, sporting events, retreats or multiple chapter events. These events will be set up in the AM.Net system for registration similar to a CPE event.

- Chapters will complete a special event set-up form and return to the FICPA CPE Department within 30 days of the special event.
 - The set-up form should include any additional breakout sessions, optional activities and related fees.
 - The CPE Department will work with the Chapter officer to set up and verify the special event.

IV - Facilities Arrangement

The Chapter will be responsible for securing any facility necessary for an event, including special events.

- Most facilities will direct bill. If not, the FICPA will try to establish credit with the facility and/or provide a security deposit.
- Following the event, the Chapter will submit the final facility invoice on the Chapter Reimbursement Request Form.
 - The Form must be initialed as approved and include the invoice and explanation of services provided.
- A Chapter Officer may choose to pay the facility with a personal check or credit card, and seek reimbursement from the chapter via the FICPA. The Officer will submit the reimbursement request in the same manner as with any invoice request, using the Chapter Reimbursement Request Form. A copy of the facility invoice detailing all charges must be included with the request.

V – Sponsorship of Chapter Meetings

Chapters are encouraged to seek sponsors for their events. This allows for significant savings to the chapter in providing quality CPE programming or social activities. While this activity is generally positive, sponsors should be made aware that in no way is the FICPA or its chapters endorsing the products or services of the sponsor.

- Chapters should complete the Sponsorship Form and submit to the FICPA Administrative Office. The form identifies the sponsor, date of event being sponsored and amount of sponsorship.
- The FICPA will accept checks, with the form, or can process a credit card for sponsorship payments. The Chapter will be charged a 3% fee for credit card processing.

Sponsors may be allowed the opportunity to set up a display table in the rear of the meeting room or in an adjoining room. The sponsor should be recognized for its contribution, but this sponsorship should not be an opportunity for a “sales pitch.” This type of sponsorship does not qualify as quality CPE, nor is it usually appreciated by the membership.

Chapters tend to have a greater response from sponsors in their own community. Banks, computer software and hardware companies, and CPA firms or client support services companies have previously sponsored chapter activities. Other potential sponsors may be sought through chapter members who are financial officers for businesses in the community.

Sponsor contributions have included acquisitions of speakers, hosting cocktail receptions, and monetary contributions to the chapter’s general revenue or education fund.

ADMINISTRATION

I – Committees

1. The Chair may establish and appoint Committees of the Chapter as deemed necessary to assist in achieving the Chapter's goals and objectives.
2. The Nominating Committee for officers and members of the Board of Directors of the Chapter shall be comprised of the three most recent past Chairs of a Chapter. The most recent past Chair shall serve as Chairman. In the event that two members of the Committee are members of the same firm, the senior of the two in service on the Committee shall be dropped from the Committee. In this event or in the event that any member of the Committee declines to serve, the next most recent past Chair shall serve during the remainder of the normal term of the replaced member.

II – Chapter Mailing List and E-Mail Policy

(For Postal and Electronic Mailing Addresses)

To support timely, professional Chapter member communications, the FICPA uses its member database to provide its chapter, upon request, with two mailing list services:

- Member mailing address labels for use in Chapter mail-outs
- Member e-mail addresses

The FICPA maintains a comprehensive database of member contact information for this purpose. Member database records are continually updated as changes of employment, mailing address, email address, etc., are reported.

Following are policies pertaining to each mailing list service type.

1. Request Chapter Member Address Labels

The FICPA membership postal mailing list is available for purchase by members and outside groups or organizations. The Executive Committee or its designee will determine the fees to be charged for this list.

The FICPA Administrative Office is responsible for maintaining the mailing list. FICPA Chapters are required to obtain their individual chapter mailing lists through the FICPA Administrative Office. Chapters may not maintain their own membership mailing lists. Copies of all chapter mailings are to be forwarded to the Administrative Office. Chapters are prohibited from distributing or selling their mailing list without prior approval of the Executive Committee or its designee.

The Executive Committee or its designee reserves the right to alter this policy when it deems it is in the best interest of the members.

2. Access Chapter Member E-mail Addresses

While the FICPA continues to offer printing, postal mailings and bulk e-mails to its chapters for meeting notices, the FICPA is offering chapters the option of downloading membership emails for communications to chapter members through the FICPA Web site.

Authorized Chapter Officers are required to obtain their individual chapter member e-mail addresses through the FICPA Web site or FICPA Administrative Offices. E-mail addresses accessed from the FICPA Web site require login and password.

The FICPA Administrative Offices are responsible for maintaining Chapter member e-mail address and opt-out (exclusion) lists. To ensure compliance with Federal Can-Spam Act of 2003, Chapters are prohibited from maintaining, selling or otherwise distributing member e-mail address lists. Chapters are prohibited from using FICPA member e-mail lists for non-Chapter-related communication purposes.

The Executive Committee, or its designee, reserves the right to alter this policy when it deems it is in the best interest of the members.

The Federal Can-Spam Act of 2003

On Dec. 16, 2003, President Bush signed the Controlling the Assault of Non-Solicited Pornography and Marketing (“CAN-SPAM”) Act of 2003 into law. The measures went into effect on Jan. 1, 2004 [Public Law 108-187]. This Act mandates inclusion of specific e-mail disclosures and opt-out (list exclusion) language for certain types of e-mail communications. Accordingly, the FICPA requires all Chapter e-mails to include:

- Accurate (not false or misleading) header information; including the source, destination, routing information and originating domain name
- Accurate Subject line, describing e-mail topic and content
- Accurate information in the “from” line of the message

The following disclaimer, customized to include individual Chapter name, must appear at the end of all messages:

The FICPA and its Chapters are providing this electronic communication as a service to Chapter members. The FICPA is not responsible for errors, misinterpretations, or omissions related to this Chapter communication e-mail.

In compliance with Federal Law, we disclose that this is a commercial e-mail.

Additional E-Mail Procedural Requirements:

The Federal Can-Spam Act compels senders of e-mail to comply with each opt out request within 10 days of receipt by removing that individual from the e-mailing list. In light of this requirement, Chapters must obtain an updated member e-mail list from the FICPA Web site or FICPA administrative offices shortly before (generally within 24 hours) sending each e-mail communication.

It should be noted that due to technology limitations, delivery of Chapter e-mail is not certain and therefore cannot be guaranteed by the FICPA.

III – Chapter Record Keeping – Minutes and Documentation

An orderly set of records is an invaluable aid for succeeding officers of a chapter. The chapter Chair is responsible for the maintenance of these records. The purpose of this section is to lay out guidelines to provide that the same records will be maintained year after year within a chapter, and to set up uniform procedures to be followed by all chapters.

Board minutes are to be approved by the Chapter Board of Directors within 60 days of the board meeting and are due to the FICPA administrative office within 10 days of such approval. Please upload the minutes via the Chapter Officers Toolkit Portal.

- It is necessary for the Chapters to document approval of various operational issues, including the annual budget and any scholarships or contributions in the minutes of the chapter.
 - The Chapter annual budget and planning goals and objectives should be approved in late June or early July.
 - Any authorized scholarships or contributions, including contributions to the FICPA Educational Foundation must be documented in the minutes of the Chapter before the fiscal year end.
- Chapter CPE attendance records are due within 10 days following the event to the FICPA administrative office.

The records of a chapter shall contain the following for each annual period:

- Schedule of officers and committee chairs and members;
- Schedule of meetings and locations during the year. This section should also include a synopsis of each meeting. This data would be the basis for the chair's annual report on meetings held during the year;
- Minutes of chapter board of directors meetings and pertinent correspondence of chapter officers during the year. There should be a record of all policies adopted by the board of directors;
- Committee activities: This section should include an annual write-up by each committee chair of the activities conducted by the committee during the year; and

- Special projects: This section should contain correspondence and dates regarding any special activity taken up by the chapter.

These records will become the permanent record of the chapter's activities, and should be retained by the chapter for a period of seven years.

IV – Communications Policy Statement

This policy statement provides guidance concerning who is authorized to make public statements on behalf of or as a representative of the Florida Institute of Certified Public Accountants, and the manner in which such public statements should be handled. It also provides guidance as to the distribution of documents or other information from the Institute by its members.

As the membership organization of CPAs in Florida, the Institute represents a large and diverse constituency. To best represent the views of this broad constituency, a process has been established through which policies and positions of the Institute are developed in a representative, deliberative and thoughtful manner. In respect of this process and to be fair to those members who participate in it, communication of the matters decided should be done in a way which is consistent with and faithful to the agreed upon results. Therefore, any communication of policies or positions of the Institute to the public or any governmental body, by persons speaking on behalf of or as a representative of the Institute, is expected to be the official FICPA policy or position.

Representatives of or those communicating on behalf of the FICPA should not make public statements that differ from positions or policies which have been established by the FICPA, unless those statements are clearly disassociated from the FICPA. Such differing personal statements should be made in a way that the audience to whom they are made should easily recognize that they are the personal views of the member and not the official position of the FICPA. Further, discussion of details concerning the deliberations involved in arriving at a final FICPA policy or position is inappropriate by anyone other than the official spokesperson of the FICPA.

This policy statement is not intended to limit or preclude individual members from expressing their individual views or to preclude normal and routine correspondence or other communication between the Board of Governors, Executive Committee, Institute committees and task forces, chapters, staff and members of the FICPA.

Chapters and chapter committees should coordinate with Institute staff before any statements are made to the public, governmental bodies or other professional organizations concerning matters affecting the profession in Florida as a whole. Communication of matters relating to the dissemination of general information to the public in connection with the established Institute and chapter programs and in general routine matters does not require such coordination so long as the communication is consistent with the policies and procedures of the Institute.

V – Antitrust Issues

This is an overview of certain issues related to the liability of organizations such as the FICPA for violation of the antitrust laws. It is clear that actions of professional organizations could violate the federal antitrust laws and that such organizations can be held liable for violations committed by their members.

The liability of professional organizations was clearly established in *American Society of Mechanical Engineers, Inc. v. Hydrolevel Corp.*, 456 U.S. 556, L.Ed. 2d 300, 102 S.Ct. 1935 (1982). The *Hydrolevel* case stands mainly for the proposition that an organization, whether nonprofit or for profit, is liable for the acts of its agents performed with the apparent authority of its principals; it is not necessary that the organization ratify the acts of its agents nor that it derive a benefit from those acts to incur liability. Additionally, treble damages may be assessed for a violation of the antitrust laws as a way to deter prospective violations, even in the absence of a history of past wrongdoing. Perhaps the main lesson to be derived from *Hydrolevel* is that an organization such as the FICPA must keep strict control over the anticompetitive activities of its representatives to prevent them from misusing their positions, whether for their own, their employer's, the organization's, or anyone else's benefit. The more influential the organization, the more capable of affecting competitiveness in its field, particularly if it is a standard-setting organization, the greater should its concern be.

Professional organizations have also been found to be in violation for setting minimum fees. In *Goldfarb v. Virginia State Bar*, 421 U.S. 773 (1975), the plaintiffs filed suit after unsuccessfully trying to find a lawyer who would examine their title for less than the fee prescribed in the minimum-fee schedule published by the Fairfax County Bar Association. Speaking for the Court, Chief Justice Burger held that the schedule as well as its enforcement mechanisms constituted price fixing since the schedule prescribed a price floor. *Id.* at 781-83.

Based on a review of current case laws and commentary, the following are practices that should be avoided by FICPA in order to avoid even the appearance of price-fixing.

1. The FICPA must not publish a suggested price list or minimum fee schedule.
2. There should be no agreement by members of the FICPA formal or informal, to adhere to any price information published by the FICPA as a result of any surveys.
3. The FICPA must not privately publish a historical list of prices. All such information must be made available to the public through reasonable methods.
4. The FICPA must not publish a price list which includes amounts charged to specific clients.
5. The FICPA must not recommend or discuss percentage increases or decreases in price.
6. The FICPA should not encourage firms to make agreements to refrain from giving discounts, etc. as noted in the FICPA Committee Chair Handbook.
7. The FICPA should not recommend limitations on credit terms or other terms of sale.

8. There should be no discussions at FICPA meetings on current or future prices.
9. There should be no agreements within the FICPA on what rates will be paid for an expense item that is a significant component of costs. For example, this would include the salaries of staff accountants.
10. The results of any official fee or price survey should not be discussed at meetings.

The following steps should be taken by FICPA in order to avoid involvement in price-fixing litigation.

1. FICPA staff, officers, directors, and members periodically be advised by legal counsel on the antitrust prohibitions against price-fixing.
2. Participation in surveys should be voluntary.
3. Meeting announcements, agendas, minutes or reports which contain references to prices or price discussions should be reviewed in advance by counsel.
4. When in doubt of any activity or policy relating to fees, the advice of counsel should be sought.

Gathering price or fee information is not illegal if appropriate guidelines are strictly followed in their administration. The FICPA, however, can never be absolutely sure that its published information will not be misused. Participation in any price or fee fixing program should be grounds for immediate expulsion from the FICPA.

VI – FICPA Expense Reimbursement Policy

1. **Eligibility.** Reimbursement is strictly limited to: (1) members of the Executive Committee; (2) members of an Executive Committee Task Force; (3) members of the Board of Governors; (4) members of a Standing Committee; (5) a Chapter officer attending the Chapter Officers' Leadership Conference; (6) a member of the Peer Review Committee, (7) a member of the Young CPA's Committee, (8) a member of the CPE Committee, (9) a Chapter officer invited to attend a Board of Governors meeting and (10) a Regional Representative attending a Chapter meeting within their region.
2. **Reimbursement.** Reimbursement will be provided for the following: (1) air travel at coach fare including reasonable baggage fees; (2) lodging charges for hotel room and taxes, not to exceed the lesser of the amount negotiated by the Executive Business Department and/or designated Conference Manager or \$175 per night for one (1) night for instate meetings and \$190 per night for three (3) nights for attending the annual meeting, unless a higher rate is specifically approved by the Committee on Finance and Office Advisory(3) travel by personal automobile, reimbursed at the IRS rate per mile.

3. A chapter may, at its discretion, reimburse a chapter officer for attendance at the Chapter Officers' Leadership Conference for meals at the IRS per diem rates and incidentals (including but not limited to; room costs in excess of the FICPA maximum reimbursement rate, taxi or parking) not to exceed \$100 per event.
4. A chapter may, at its discretion, reimburse a chapter officer for attendance at (an invited) FICPA Board of Governors' meeting for meals at the IRS per diem rates and incidentals (including but not limited to; room cost in excess of the FICPA maximum reimbursement rate, taxi or parking) not to exceed \$100 per event. The Committee on Finance and Office Advisory has the authority to adjust the \$100 for meals and incidentals as needed.
5. Travel, telephone, mailing costs and other expenses incident to Committee meetings and Chapter meetings are a personal obligation of the member or Chapter. Such obligation should be recognized at the time of the acceptance of appointment to a Committee or Chapter position.
6. The expense of mailings, printing, stationery and other materials for projects are to be requested as budget items in the committee or chapter's budget request to the Executive Committee each year. Expenses of this nature should be incurred only through the administrative offices after approval by the Executive Committee.
7. Members' expenses in connection with "Extraordinary Special Projects" are limited to transportation costs only for those "Extraordinary Special Projects" that have been approved by the Executive Committee as part of a committee's or chapter's budget at the beginning of the fiscal year, or upon request and approval by the Executive Committee at any subsequent meeting.

Receipts and Documentation for all individual expense items in excess of \$25 must be supported. Expenses not properly documented will not be reimbursed.

VII – FICPA Exception Reimbursement Policy

STATEMENT OF POLICY

Exceptions to any travel reimbursement policy must be requested and approved in advance by the Chair, unless such reimbursement pertains to the Chair, in which case the request would need the approval of the Chair of the Committee on Finance & Office Advisory. All exceptions are to be brought before the Committee on Finance & Office Advisory for ratification. In the event the Committee on Finance & Office Advisory deems said exception reimbursement unreasonable, reimbursement may be requested. However, in no instance should said amount exceed \$1,000 without prior approval of the Committee on Finance & Office Advisory.

A chapter may, at its discretion, reimburse a chapter officer for attendance at the Chapter Officers' Leadership Conference an additional night's stay (limited to the FICPA reimbursement rate) for geographical distances in excess of four hours and/or for unreimbursed expenses associated with traveling to said event.

A chapter may, at its discretion, reimburse a chapter officer for attendance at (an invited) FICPA Board of Governors' meeting an additional night's stay (limited to the FICPA reimbursement rate) for geographical distances in excess of four hours and/or for unreimbursed expenses associated with traveling to said event.

CPE

Specific to Local Chapter-originated programs as presented in the FICPA CPE Policy Handbook

I – Objective

The following provides guidelines for the local chapter of the FICPA in presenting local chapter originated CPE programs. The chapter is responsible for all aspects of the program and compliance with applicable CPE Standards.

II – Definition

1. The course content is normally developed by the discussion leader or purchased from the FICPA office.
2. It is the chapter's responsibility to see that the course materials and the discussion leader(s) meet requirements set by the Florida Board of Accountancy, NASBA or the AICPA for continuing professional education credit.
3. The course can be either group discussion or lecture.
4. The cost to participants and the refund and cancellation policies are determined by the local chapter, except for the programs that are approved four or more credit hours.

III – Scheduling

1. The chapter meets and sets the date, content or scope of the program, and selects instructors or discussion leaders.
2. The selection of and arrangements for the discussion leader or lecturer are the responsibility of the chapter.
3. Chapters may not present courses more than four (4) courses of four (4) or more CPE hours per year. Chapters may not schedule multiple sessions in a day or in conjunction with other chapters/providers in order to offer a combined total that exceeds four (4) total CPE hours in one day. Any exception to this policy must be pre-approved by the FICPA Executive Committee prior to scheduling.

IV – Continuing Professional Education Accreditation

1. The chapter will be responsible for developing all program materials to meet all applicable CPE standards.
2. The approval for continuing education accreditation will be obtained by the FICPA

Administrative Office once the chapter has submitted the CPE notification form. An outline of the presentation and a speaker biography should accompany the notification form. (**NOTE:** This form must be received 14 days prior to the presentation).

3. Upon completion of the program the chapter must send to the FICPA Administrative Office the attendance roster for all those who attended the program, within 10 days of the course.
4. Permanent records of the program outline, agenda and attendance will be maintained in the FICPA Administrative Office. It should be noted that this does not remove the ultimate responsibility from the individual participant, nor does it remove from the chapter the responsibility for accuracy of attendance forms (see REPORTING PROCEDURES).
5. Program materials should be reviewed to the extent necessary before the materials are used by a qualified person or persons other than the person(s) who developed them, in order to assure the program's technical accuracy, currency, and sufficiency to achieve the learning objectives.

In order to meet this standard, the program material must be prepared in advance of presentation. The nature and extent of review will vary depending on characteristics of programs. If a review is considered appropriate, the level of technical competence and instructional design knowledge of a reviewer should be at least equal to those of the program developer.

The signed FICPA CPE Notification and Review Form must be received ten (10) days prior to the presentation.

V – Registration

1. The chapter is responsible for taking all registrations unless they chose to utilize the FICPA online registration process. If the chapter elects to use the FICPA on-line registration system, all participants paying via credit card may use this system.

VI - Summary of Responsibilities

1. The FICPA will:
 - a) Receive CPE notification form and obtain CPE accreditation.
 - b) Receive program outline, agenda, discussion leader biography, and attendance roster after the program is complete.
 - c) Maintain permanent files of the chapter program for future reference as to attendee and hours of accreditation for purposes of satisfying the Board of Accountancy laws on required continuing professional education.
2. The local chapter will:
 - a) Be responsible for on-site administration of the program (i.e., attendance verification, registration fees, facility arrangements, etc.).
 - b) Obtain faculty.
 - c) Be responsible for all financial aspects of the program where applicable.

APPENDIXES

- I - Services Available To Chapters from the Administrative Offices
- II - Code of Conduct for Chapter Officers and Board of Directors
- III - Chapter Officer Elections and Officer Installation Scripts

SERVICES AND RESOURCES AVAILABLE TO CHAPTERS FROM THE ADMINISTRATIVE OFFICES

Chapter Officer Toolkit

The Chapter Officer Toolkit and Portal is an online resource available on the FICPA Website for Chapter Officers. Resources located within the Toolkit include:

- **Chapter Operations Policy and Procedures Manual** - The Chapter Operations Manual contains vital information for Chapter Officers as it serves as a guidebook to help with policies, procedures and questions.
- **Chapter Statistics and Demographics**
- **Chapter Member List** - Retrieve Chapter Member E-mail and Mailing Addresses via the toolkit: To make it even easier to communicate with Chapter members, the FICPA is offering a Web feature that allows authorized Chapter officers to download a complete list of member names and contact information.
- **Chapter Attendee List** – A downloadable listing of event attendees obtained from online registration.
- **Chapter Form Portal** - Provides access to CPE, Administrative and Finance forms. These forms are blank and when appropriate fillable as a PDF file. The portal allows for officers to upload forms and attachments to the portal. Once uploaded the Portal is a repository of all uploaded forms for review by all officers and the FIPCA.
- **Submit Chapter meeting notices, newsletter and special events** -
 - Chapter Officers and Designated Representatives may create their own notices using the FICPA's online meeting notice submission template.
 - Printing, labeling and mailing of chapter meeting notices, newsletter and special events. The administrative offices can save the chapter a considerable amount of money and alleviate an undue burden of volunteer time.
 - Chapter meeting notices, newsletters and special events can be broadcast emailed in plain text or HTML format to chapter members by the FICPA.
- **Past Chapter Meetings:** View past Chapter meeting notices.
- **CPE Search** - Resource for CPE topics and speakers.
- **Leadership Listserv** – Online community for chapter officers and the FICPA to communicate.

Services

- FICPA Chapter dedicated webpage providing a Message from the Chair, Upcoming Events listing with link to event registration site, Future Meetings listing and Chapter announcements. Note: A Chapter's meeting information is posted here each time the Chapter submits a notice to the FICPA for approval.
- Online Registration for Chapter CPE Events: Register for Chapter events online and pay by credit card.
- Schedule an FICPA Ethics presentation

- Provide liaison with FICPA committees in developing chapter programs and their format, and in obtaining speakers for chapter programs
- Scheduling of chapter CPE programs four or more hours in length. Governing policies are set forth in the “CPE Policy Handbook.”
- Provide any in-house CPE programs. Many of these programs have proven to be extremely effective for chapter use. To order, please contact the administrative offices.

CODE OF CONDUCT – CHAPTER BOARD OF DIRECTORS AND OFFICERS

A. GOAL:

To establish a set of principles and practices for FICPA Chapter Board of Directors and Officers that will set parameters and provide guidance and direction for board conduct and decision-making.

B. CODE:

Members of FICPA Chapter Boards of Directors are committed to observing and promoting the highest standards of ethical conduct in the performance of their responsibilities on the board of the FICPA. Board members pledge to accept this code as a minimum guideline for ethical conduct and shall:

Accountability

1. Faithfully abide by the Articles of Incorporation, by-laws and policies of the Florida Institute of CPAs.
2. Adhere to the FICPA Chapter Internal Control Policies and Procedures.
3. Disclose any potential fraud to the FICPA administrative office within 24 hours of suspicion.
4. Exercise reasonable care, good faith, loyalty and due diligence in organizational affairs.
5. Fully disclose, at the earliest opportunity, information that may result in a perceived or actual conflict of interest, and abstain from participating in debate, negotiation or decision-making whenever a decision or lack of decision would affect any personal interest, unless such conflict of interest is properly disclosed.
6. Abstain from accepting, directly or indirectly, any gift, favor, service, employment or any other item that is offered with the intent to influence board decision-making.

Professional Excellence

7. Maintain a professional level of courtesy, respect and objectivity in all FICPA activities.
8. Strive to uphold those practices and assist other FICPA members of the board in upholding the highest standards of conduct.

Personal Gain

9. Exercise the powers invested for the good of all members of the organization rather than for his or her personal benefit, or that of organizations or constituencies they may represent.

Equal Opportunity

10. Ensure the right of all association members to appropriate and effective services without discrimination with respect to gender, sexual orientation, national origin, race, religion, age, political affiliation, geography or disability, in accordance with all applicable legal and regulatory requirements.

Confidential Information

11. Respect the confidentiality of sensitive information known due to board service.

Collaboration and Cooperation

12. Respect the diversity of opinions as expressed or acted upon by the Chapter board, committees and membership and dissent as appropriate.
13. Promote collaboration, cooperation, and partnership among FICPA members.

ACKNOWLEDGEMENT OF CODE OF CONDUCT FOR FLORIDA INSTITUTE OF CPAs CHAPTER BOARD OF DIRECTORS and OFFICERS (Year _____)

I certify that I have read the Florida Institute of CPAs Code of Conduct for FICPA Chapter Board of Directors and Officers and agree to conduct myself accordingly. I certify that I have no outside personal or economic interest or interests which have or may have the potential of being in conflict with the best interests of the FICPA, or are or may be in violation of the stated Code of Conduct other than any exceptions listed below. I understand that this disclosure form must be updated and signed at least on an annual basis and if any new or additional potential or real conflicts arise during my board service, I will notify the Chair of the Chapter and the Chapter Relations staff of the FICPA in writing in a timely manner and see that an additional disclosure form is completed and filed.

Please provide full details below or on a separate sheet identifying any outside interests which you believe requires or may require disclosure. If you have no exceptions, check none below, sign and return.

POTENTIAL OR REAL CONFLICTS:

() NONE

Signature: _____

Name (please print): _____

Date: _____ Chapter: _____

PLEASE submit via the Chapter Officer Portal or RETURN TO: Debra Kelly, Member Connections Manager, FAX (850) 222-5137, e-mail to kellyd@ficpa.org, or mail hard-copy to Florida Institute of CPAs, PO Box 5437, Tallahassee, FL 32301

Chapter Officer Elections

Chapter Election Language

Please note: A quorum must be present for the vote. A quorum is defined in Article VII, Section 1 of the Chapter Bylaws: "Ten (10) members or five percent (5%) of the membership entitled to vote, whichever is greater, of this Chapter present in person shall constitute a quorum for the transaction of business at any meeting of this Chapter."

EXAMPLE

According to Article V, Section 2 of the Chapter Bylaws, "The officers and additional elected members shall be elected from the membership of this Chapter and approved by the membership and shall constitute this Chapter Board of Directors."

As noted in the *[state month here]* meeting notice, elections for officers for the *[year]* Fiscal Year are being held tonight. The Proposed slate printed in the newsletter was nominated by the Chapter Nomination Committee and filed with the Florida Institute of CPAs in February. The nominated and submitted slate is as follows.

Chair – *[state name here]*
Chair-Elect – *[state name here]*
Secretary – *[state name here]*
Treasurer – *[state name here]*
CPE Liaison – *[state name here]*
Directors – *[state name here]*

According to Article VI, Section 5 of the Florida Institute of CPAs *[state your chapter name here]* Chapter Bylaws, "Any ten Voting members of this chapter may submit supplemental nomination, provided that such nominations be filed with the Secretary at least twenty days prior to the date of the election of officers. Notice of such supplemental nominations shall be mailed by the Secretary to all Voting members at least ten days prior to the elections of officers."

As of *[state date here]*, there have been no supplemental nominations to the proposed slate of Officers mentioned above.

Since all Officers and Board members were nominated and filed in accordance with the bylaws of the Florida Institute of CPAs and are running unopposed, I would like to present the slate of officers for a vote. All in favor please signify "aye." All opposed, signify "nay."

Please note that the slate of officers has been duly elected.

I am proud to announce the Officers' and Board of Directors' Slate stands as nominated.

Congratulations, and please join me in welcoming and applauding our new slate of officers! I look forward to seeing everyone at the installation ceremony.

Chapter Officers Installation Ceremony Guidelines

The chapter officer installation ceremony may take many forms, depending on the chapter, its circumstances and its leaders. The typical ceremony, however, should include introductions of the new officers to the members (calling them up front and mentioning their employment affiliation and other background highlights); a charge or challenge to the officers; one to the members; and an inspirational ending. This is a prime time for the chapter to discuss the concepts of leadership, service and participation in a meaningful way, and to start off new officers with a truly significant but brief ceremony that not only recognizes them, but challenges them as well. Here is an outline of how the ceremony could go:

1. Introduction of 'Master of Ceremonies'

The outgoing chapter Chair or some other designated officer may officiate, OR a representative from the FICPA Executive Committee (typically the regional vice Chair) may be invited to do so. The outgoing chapter Chair should introduce the individual who will conduct the ceremony.

2. Recognition of Chapter and Its Accomplishments

Emphasis should be placed on the importance of chapters. The Institute is, of course, only as strong as its chapters. Chapter participation is the key to success. Mention should be made of current and upcoming events in the Institute and the chapter. (At this point, the speaker could mention any specific ongoing or completed activities or accomplishments of the chapter.)

3. Recognition of Outgoing Chapter Officers

Each outgoing officer is introduced with a statement of appreciation for the group's outstanding job of leadership. A call for applause concludes this section of the ceremony.

4. Introduction of Incoming Officers

The speaker continues, "Now it is my privilege to introduce your new leaders for the New Year. In some cases these introductions will be repetitive, because some of your officers are just moving up a notch. Here are the men/women you have elected to serve as your officers for the next year." (Then introduces each person, perhaps ending with the new Chair, and provides some background information on each one.)

5. Charge to the Officers

"As chapter officers, you will be recognized, honored, and respected as a person of integrity — admired not only by your associates in the profession, but throughout your community. With these privileges, however, come obligations. You are expected to provide leadership, both by what you say and what you do, for your chapter. You are to inspire, encourage and guide your chapter into fruitful areas of activities, by example, word and deed. As you do so, you should always be mindful of the basic FICPA objective of promoting and maintaining higher standards in accountancy and fostering the professional wellbeing and development of its members."

"Does each of you accept this as your goal and promise to discharge your duties to the best of your ability?" (They signify assent.)

"As elected officers, each of you has specific responsibilities."

“_____, your responsibility as Chair will include presiding at board of directors and chapter meetings, acting as the official representative of the chapter, and providing leadership for programs and activities of the chapter.”

“Do you accept the privilege and responsibility to discharge your duties faithfully and to the best of your ability?”

“_____, the Chair-elect is charged with the responsibilities of assisting the Chair in his/her functions, serving in his/her absence, succeeding to the office of the Chair if he/she is unable to serve, and planning activities for the next year.”

“Do you accept the privilege and responsibility to discharge your duties faithfully and to the best of your ability?”

“_____, your responsibilities as secretary include being responsible for all records and correspondence related to the chapter. In addition, the secretary shall prepare and distribute the official minutes of all meetings and maintain proper records.”

“Do you accept the privilege and responsibility to discharge your duties faithfully and to the best of your ability?”

“_____, as treasurer you will be charged with the responsibilities of implementing the financial policy and procedures of the chapter and making appropriate financial reports to the chapter and Institute.”

“Do you accept the privilege and responsibility to discharge your duties faithfully and to the best of your ability?”

“_____, the CPE Liaison is charged with the responsibilities of coordinating the CPE programs of the Chapter, and ensure compliance of Chapter CPE programs with established policies, procedures and intent.

“Do you accept the privilege and responsibility to discharge your duties faithfully and to the best of your ability?”

6. Charge to the Chapter Members

“Members, your officers have accepted the charge to provide leadership and encouragement for next year. Now it is up to you to provide the other necessary ingredients: support and cooperation. I charge you — and challenge you — to attend meetings and invite other chapter members and guests to come with you. Accept committee and special project assignments; communicate ideas, constructive criticism, and general encouragement to these officers; and follow through on the projects as necessary. Generally, work with care to make the concept of “Together We Are Something” come true in the chapter.”

“Don’t be wreckers, be builders. If you do, the edifice of your chapter will rise impressively, not only in our association, but throughout your community.”

“I ask your commitment at this point. I ask all members who will accept the ‘builder’ role to assist and work with their officers this year to stand with them.”

7. Introduction of New Chair

“Thank you. Be seated. I’d like to ask your new Chair to end this installation with a few introductory remarks as he/she starts his/her year.” (New Chair then speaks.) His or her remarks could end the ceremony, or he or she, or someone else, could end the ceremony with prayer.

Chapter Officers Installation Ceremony (Short Version)

This shortened Officer Installation Ceremony is designed to install all officers at one time. Incoming officers should stand together in front of the membership during this ceremony.

“As chapter officers, you are expected to provide leadership, both by what you say and what you do, for your chapter. You are to inspire, encourage and guide your chapter into fruitful areas of activities, by example, word and deed. As you do so, you should always be mindful of the basic FICPA objective of promoting and maintaining higher standards in accountancy and fostering the professional well-being and development of its members.”

“Do each of you accept this as your goal and promise to discharge your duties to the best of your ability?”

Approval:

<i>Recommended:</i>	<i>October 2010</i>	<i>Chapter Operations Committee</i>
<i>Approved:</i>	<i>November 9, 2010</i>	<i>F&OA Committee</i>
<i>Approved:</i>	<i>November 10, 2010</i>	<i>Executive Committee</i>
<i>Approved:</i>	<i>December 9, 2010</i>	<i>Board of Governors</i>
<i>Approved:</i>	<i>December 13, 2012</i>	<i>Board of Governors</i>
<i>Approved:</i>	<i>September 26, 2013</i>	<i>Board of Governors</i>