

Code of Conduct – Board of Directors
****Excerpt from Chapter 3****

BOARD OF DIRECTORS POLICIES

Duties and Responsibilities of the Board of Directors

The Board of Directors oversees the affairs and management of the FICPA and has general charge of the property and affairs of the FICPA, the power to direct and control the expenditure of funds within approved budget by Council, to formulate and present plans for the advancement of the FICPA and other responsibilities as assigned.

Responsibilities of Board of Directors include, but are not limited to the following:

1. The Board of Directors shall act as the Executive Board of Council between meetings of Council, shall control and manage the business, and activities of the FICPA, and shall take whatever action it deems desirable including the establishment of policies for the conduct of the affairs of the FICPA consistent with the provisions of the Bylaws, resolutions of the membership, or actions of the Council.
2. Any policies or policy statements approved by a committee shall be ratified by the Board of Directors, including, but not limited to, State Legislative and Audit policies.
3. The actions of the Board of Directors shall be reported to the Council at least semiannually.
4. The Board of Directors shall establish, monitor, and maintain the policies of the FICPA. The Board of Directors will also establish guidelines for the operation of the FICPA within policy.
5. The Board of Directors will receive the recommended annual budget of the FICPA prepared by the Finance Committee, and after review and appropriate modifications, submit a proposed final budget to the Council for action.
 - a. Control expenditures in accordance with the approved budget. The Board of Directors may authorize additional expenditures in total not to exceed five percent (5%) of budgeted revenues from all sources. Once the five percent (5%) threshold has been met, any additional expenditure must be approved in advance by the Council.
6. The Board of Directors has oversight of the President/CEO as the Chief Executive Officer of the FICPA.
7. The Board of Directors shall receive all committee and task force reports and make recommendations to the Council for appropriate action. It will oversee and coordinate the activities of all committees and task forces of the FIPCA, and chapters.
8. As appropriate, the Board of Directors shall recommend changes to the Articles of Incorporation, Bylaws and policies of the FICPA.

Responsibilities of Board Directors

1. Enjoy your Board of Directors service.
2. Commit to the FICPA mission statement, vision, core values and business plan; become familiar with the leadership board manual and Web-based Board Effect platform resources.
3. Represent the FICPA and its relations with the American Institute of Certified Public Accountants or other state societies, other professional bodies, Federal and State governmental authorities, and the public.
4. Understand that service on the Board of Directors requires both a monetary and substantial time commitment.
 - a. As a Board of Directors member, expect to commit a minimum of one-hundred (100) hours per year; recognize the need for the commitment of your Partner(s), Firm, or sponsoring Organization.
 - b. Prepare, attend, and participate in all meetings.
 - i. Attendance is expected at all Board of Directors meetings. However, leadership recognizes there are times that attendance may not be possible. Members must communicate any absence with the Chair and President/CEO. Board of Directors members are allowed two unexcused absences per year. Unexcused absences of more than two meetings are cause for removal from the Board of Directors.
 - c. Lead by example, demonstrating financial commitment with an annual contribution of \$250 or more to each of the following by October 31st:
 - i. CPA/PAC (unless prohibited by employment – *written notice of preclusion required*)
 - ii. FICPA Scholarship Foundation
 - d. Serve as a mentor to at least one (1) member of the Council.
 - e. Encouraged to attend:
 - i. Chapter meetings
 - ii. Florida Board of Accountancy meetings as directed by the Chair
 - iii. All major FICPA and Foundation events
 1. Scholarship Recognition Events
 2. Foundation Fundraising Events
 3. CPA Day at the Capitol
 4. MEGA Conference
5. Actively recruit and help identify and develop others:
 - a. Identify and recruit future FICPA leaders, recognizing the need for members in industry, government, and education.
 - b. Sign up one or more new FICPA members annually.
 - c. Participation in FICPA and FICPA Scholarship Foundation events for student outreach.