



The New York State Society of CPAs

Chapter Handbook

Updated June 2024

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Treasurer

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Chapter Information

Chapter	Date Founded
Adirondack	June 1, 2001
Buffalo	February 5, 1925
Manhattan/Bronx	June 1, 2001
Mid Hudson	April 1, 1955
Nassau	November 5, 1953
Northeast	June 26, 1934
Queens/Brooklyn	January 1, 2009
Rochester	December 8, 1953
Rockland	June 1, 2001
Southern Tier	December 14, 1953
Staten Island	December 15, 1952
Suffolk	June 27, 1971
Syracuse	May 10, 1934
Westchester	April 12, 1954

The New York State Society of Certified Public Accountants was granted its Charter of Incorporation in January 1897. It is the oldest state society of certified public accountants in the United States.

*The Utica Chapter was founded on May 15, 1958, and merged with the Northeast and Syracuse Chapters in November 2023.

OVERVIEW

The following financial policy should be read in conjunction with the Duties and Responsibilities of the Chapter Treasurer and the Contract Review Policy.

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

Chapter budgets are submitted annually to the NYCPA Board of Directors. Chapter budgets are reviewed by NYCPA staff to ensure compliance with general budgetary policies, as noted below.

NYCPA revenue is meant to fund certain expenses that are consistent with the mission and policies of the Society. At times, such revenue may also offset unplanned deficits that result from the thoughtful application of general budgetary policies. In addition to the policies noted below, each Chapter's Executive Board should be aware that all contracts must be reviewed and approved by the NYCPA legal department.

GENERAL PROCEDURES

Annual Budget

1. In the last quarter of the calendar year, the NYCPA staff shall send the Chapter President-elect, the Chapter President, and the Chapter Treasurer a budget template and budget narrative template.
2. The President-elect, the President, and the Treasurer shall use these templates to create a proposed budget for the next fiscal year.
3. The Chapter Board shall approve the budget.
4. Due Date: The proposed budget and narrative shall be transmitted to the NYCPA staff. The due date will be included at the time that the budget template is provided.
5. The proposed budget will be approved at the May NYCPA Board of Directors meeting.

Other Expenses

1. All expenses for programs devised outside the normal NYCPA budget cycle must be approved by the Chapter Executive Board. The approval process should use the following schedule:
 - (a) Expenses of \$1-\$10,000 and under require the approval of the Chapter Executive Board and notification of the NYCPA CEO.
 - (b) Expenses of \$10,000 and over require the approval of the Chapter Executive Board and the approval of at least two of three statewide officers of the NYCPA Board of Directors: President, President-elect, and Secretary/Treasurer.

GENERAL POLICIES

Overview

All events should be planned to break even or generate a surplus that can be used for other approved expenses. Surplus funds, if any, should be applied to any unplanned deficits on a priority basis. The use of surplus funds should be expended consistent with the mission and policies of the NYCPA, including the strategic goals as adopted by the NYCPA Board of Directors.

Mission Statement

Expenses approved for specific NYCPA subsidy, without offsetting revenue, refer to expenses for programs consistent with the mission and policies of NYCPA, including, but not limited to, educational outreach to students, recruiting new members, and outreach to the public, designed to meet the strategic goals as adopted by the NYCPA Board of Directors. It is not expected that surpluses generated by other Chapter events will be used to offset these expenses.

Defraying Program Costs

1. Chapters are encouraged to seek financial sponsors to defray program costs, thereby reducing the need for direct dues subsidization. Chapters shall assist the NYCPA in maintaining a master list of sponsors in order to ensure coordination among the Chapters and statewide affinity providers.
2. The food and beverage expenses of honored guests, dais guests, students, and speakers at Chapter events are reimbursable. Chapters may use “open bars” at cocktail or dinner receptions only when these costs are included in the budgeted expenses for the event (i.e., cost of registration) and/or covered by sponsorship funds.
3. All Chapters should strive to use local technical speakers at continuing professional education (CPE) events in order to generally promote technical expertise among the membership. Speaker travel expenses, if needed, should be included in the price of meetings. Speaker honorariums are not permitted for CPE or non-CPE events, except for Foundation for Accounting Education (FAE)-contracted authors.

Mailings

Every effort should be made to control the costs of mailings, including the use of email. The cost of mailings for an event should be included in the overall budget for that event.

Chapter Executive Board Meetings

See Policy below.

CHAPTER MEAL REIMBURSEMENT POLICY

All NYCPA Chapter Executive Board members are urged to devote the time necessary to perform the responsibilities associated with their elected office.

It is, therefore, the policy of the Society to reimburse reasonable meal expenses associated with attendance at scheduled meetings of the Executive Board. Organizational meetings for Chapter committees are included in this policy.

Since reimbursement is limited to meetings of the Executive Board and the organizational (first) meeting of Chapter committees, it is highly recommended that group meals be arranged for convenience and cost-efficiency. Per-person costs should be limited to no more than \$15 for breakfast or lunch, and no more than \$30 for dinner meetings (inclusive of tax and gratuity). The Society will not reimburse the costs of any alcoholic beverages. Timely and itemized receipts must be provided to the Chapter Treasurer before reimbursement can be made.

Chapters that avail themselves of this policy are requested to be mindful of the need to conserve costs related to Executive Board activities and are, therefore, requested to hold the costs for which reimbursement is sought to a minimum.

Adopted by the NYCPA Executive Committee on August 13, 2003

[Handling of Sales Tax Exemption, per Counsel's May 12, 2003, Memo to the Chapter Executive Board](#) How Are Chapter Purchases Handled for Sales Tax Purposes?

Generally speaking, the NYCPA and its Chapters are NOT exempt from sales tax. Although activities of certain charitable organizations are exempt from New York sales tax, a professional society such as the NYCPA is NOT a charitable organization. All purchases by the NYCPA, including its Chapters, are, therefore, subject to sales tax, unless a given purchase happens to qualify as a nontaxable transaction.

Although the Society itself is not an exempt organization, certain transactions—such as promotional materials sent via a common carrier or the U.S. Postal Service—may qualify for exemption.

[What About Educational Activities?](#)

All CPE is managed/executed by the Foundation for Accounting Education, Inc. (FAE), a 501(c)(3) organization. As such, all activities managed through FAE will be exempt from sales tax.

[Rentals](#)

A. Vendor is interested in providing goods or services to the NYCPA.

B. In so providing goods or services, Vendor may receive access to certain confidential information owned by the NYCPA ("Confidential Information"), which could include membership lists.

C. The NYCPA is prepared to make the Confidential Information available to Vendor on condition that Vendor maintains the confidentiality of the information.

Section 1. Disclosure of Confidential Information

Vendor acknowledges that it or its personnel will receive disclosure of or access to the Confidential Information. For purposes of this agreement, the term Confidential Information shall not include information that (1) is now or subsequently becomes generally available to or known by the public through no fault of Vendor, (2) Vendor had rightfully in its possession prior to obtaining it from the NYCPA, or (3) is independently developed or known by Vendor without the use of any Confidential Information. Vendor agrees to use reasonable care to prevent the misuse, unauthorized broadcast, disclosure, dissemination, distribution, duplication, publication, or other use of any Confidential Information.

The use of NYCPA Confidential Information is limited to the provision of goods or services by Vendor. The marketing of any other product or service using the Confidential Information without the prior written approval of the NYCPA signed by its President or CEO is expressly prohibited by the terms of this Confidentiality Agreement.

Section 2. Term

Vendor agrees to use the Confidential Information for a period of time ending on the earlier of the date (1) Vendor completes delivery of the goods or services it is providing to the NYCPA or (2) the NYCPA notifies Vendor that Vendor may no longer use the Confidential Information promptly, after which Vendor agrees to destroy all copies (including

electronic copies) of the Confidential Information then in Vendor's possession.

Section 3. Inaccurate Information

In the event that Vendor learns that any portion of the Confidential Information is inaccurate, Vendor agrees to notify the NYCPA of all such inaccuracies and any corrections thereto, to the extent Vendor becomes aware of corrections.

Section 4. Notification

Notice to the NYCPA under this agreement shall be sent to the attention of the Membership Director at the above-written address for the NYCPA.

Section 5. Applicable Law

This Agreement is governed by the laws of the State of New York.

NYCPA Policy on Review and Signature of Chapter Contracts

Background

Chapters do not have an independent legal existence. Accordingly, all Society contracts, including those pertaining to Chapter activities, are reviewed by the Society's Legal Department, and signed by the CEO, or his or her designee.

Policy

The NYCPA Board, therefore, has approved the following policy:

As Chapters are not legal entities, all Chapter contracts shall be submitted to the Society General Counsel's office for review before signature by the Society President, the Chief Executive Officer, or their designee.

NOTE: For purposes of this policy, contracts include oral as well as written agreements. Failure to comply with this policy may result in the Society's refusal to reimburse the expenditure.

Game of Chance Policy

Raffles.

Raffles are illegal in New York except in certain circumstances generally not applicable to Society, its affiliates, or its chapters. Accordingly, it is the policy of the Society that raffles shall not be permitted.

However, alternatives are available. The term "raffle," as defined in New York law, refers specifically to a game of chance in which the sponsoring entity sells tickets, and those tickets are matched pairs of numbers, letters, or other identifying marks. In a raffle, the buyer receives one half of the paired ticket, and the other half goes into the container from which one or more winning tickets will be drawn. Generally, these events require the winner to be present and to present their matching ticket. Importantly, only events utilizing these types of matched pair tickets are illegal.

Thus, a chapter may conduct a “drawing,” utilizing other means. The easiest way, and the one we recommend, is to sell “entries.” Each entry a person purchases entitles the purchaser to put their name in the drawing. Business cards make a great way to do this (and may also give you contact information for potential new members), but a slip of paper will work as well.

If you have any questions about whether the event you have in mind qualifies as a raffle, please reach out to the Society’s General Counsel.

NYCPA Bylaws of the Chapters

ARTICLE I – CHAPTER ACTIVITIES

1.1 Rules and Regulations—The Chapter shall at all times be subject to all rules and regulations prescribed from time to time by the New York State Society of Certified Public Accountants (hereinafter referred to as the “Society”), its Board of Directors, or its Foundation for Accounting Education.

1.2 Chapter Activities—In general, and subject to the limitations provided in Section 1.3 hereof, it shall be the function of the Chapter to foster, promote, and further within the geographical areas assigned to it, the purposes and objectives of the Society, which are stated in its certificate of incorporation as follows:

“To cultivate, promote and disseminate knowledge and information concerning accountancy and subjects related thereto; to establish and maintain high standards of integrity, honor and character among certified public accountants; to furnish information regarding accountancy, and the practice and methods thereof to its members, and to other persons interested therein, and to the general public; to protect the interests of its members and of the general public with respect to the practice of accountancy; to promote reforms in the law; to provide lectures and to cause the publication of articles, relating to accountancy and the practice and methods thereof; to correspond and hold relations with other organizations of accountants, both within and without the United States of America; to promote social intercourse among its own members, and between its own members and the members of other organizations of accountants, and other persons interested in accountancy or related subjects; and to do any and all things which shall be lawful and appropriate in furtherance of any of the purposes herein before expressed.”

1.3 Limitation of Chapter Activities—The scope of the Chapter’s activities shall be subject to the following limitations:

(A) The Chapter shall not engage in activities that would affect the Society membership, the responsibility of the Society to the public, or the integrity.

(B) The Chapter shall not communicate with (a) any Federal, State, or Local governmental body, bureau, commission, or unit, or (b) any national or state professional society, concerning matters affecting the Society as a whole.

(C) In respect to the matters referred to in (A) and (B), it shall be the function of the Chapter to make recommendations to the Society in implementing the policies of the Society among its members and within the area

assigned to the Chapter. The Board of Directors of the Society shall evaluate the recommendations to determine their effect on the Society as a whole.

(D) Any Chapter committee, whose functions are alike to those of a Society committee having statewide scope, shall act only in conformance with the policies of the Society or its Foundation committee with respect to all matters coming within the scope and jurisdiction of such Society committee.

(E) Any Chapter program whose functions are alike to those of a Society program having statewide scope, shall act only in conformance with the policies of the Society or its Foundation with respect to the development and implementation of the program. Programs shall be directed within the area assigned to the Chapter.

ARTICLE II - MEMBERSHIP

2.1 **Classes of Membership**—Membership in the Chapter shall consist of two classes: members and associate members.

2.2 **Eligibility**—A member or associate member of the Society with an office in, employed in, or residence in the area assigned to the Chapter shall automatically become a member or associate member of the Chapter.

2.3 **Ex Officio Members**—The President of the Society shall be ex officio a member of the Chapter.

2.4 **Suspension or Termination of Membership**—Membership in the Chapter shall be concurrent with membership in the Society, and suspension or termination of membership in the Society shall automatically result in the suspension or termination of membership in the Chapter, with respect to the member or associate member involved.

2.5 **Voting**—Only members shall have the right to vote.

ARTICLE III — MEETINGS

3.1 **Number**—There shall be no less than five (5) meetings of the Chapter within any fiscal year. One meeting shall be the annual meeting, which shall be held either in April or in May, as the Chapter shall elect.

3.2 **Time, Place, and Agenda**—The president shall designate the time, place, and agenda for any meeting, except that a meeting shall be held within one month from the receipt by the president of a petition for a meeting, signed by not less than five (5) members or ten percent (10%) of the members entitled to vote, whichever is greater, and the agenda for such meeting shall include the matters outlined in the petition. If the petition is not for a meeting but for the inclusion of a matter on the agenda for a meeting, the matter shall be included on the agenda for the meeting no later than the first meeting held after one month from the receipt by the president of the petition.

3.3 **Notice of Meeting**—Notice of all meetings shall be given in writing to the members, personally, by mail or email, at least five (5) days but no more than fifteen (15) days before the date of the meeting. The notice shall set forth the time, place, and agenda of the meeting.

3.4 **Quorum**—Ten (10) members or ten percent (10%) of the members entitled to vote, whichever is greater, shall constitute a quorum.

3.5 **Parliamentary Procedure**—The rules of parliamentary procedure outlined in [Robert's Rules of Order](#) shall apply.

ARTICLE IV — EXECUTIVE BOARD

4.1 Composition and Tenure—The Chapter Executive Board shall consist of:

(a) The officers

(b) The immediate past president and additional members (referred to as the “elected Board members”) selected from the chapter membership at large, who shall be nominated and elected as provided in Article VII hereof, and

(c) The Chapter’s representative on the Society’s Board of Directors, who shall serve as a non-voting, ex-officio member unless such representative shall otherwise have voting rights. The number of elected members shall be four (4), if at the previous February 1 the Chapter had no more than fifty (50) members. The number of elected members shall be eight (8), if at the previous February 1 the Chapter had more than fifty (50) members. Associate members shall not be eligible for membership on the Board. The president shall be the Chairperson of the Board. The immediate past president shall serve for the fiscal year following his/her service as president. An elected Board member shall serve for two (2) fiscal years following the annual meeting in relation to which his/ her election takes place or until the election of his/ her successor, whichever is later. The term of office of one-half of the elected Board members shall expire each year. All officers and board members must be members of the Chapter.

4.2 Resignation, Removal or Vacancy—The provisions of Section 5.3 hereof shall be applicable to the resignation or removal of any member of the Chapter Executive Board and the filling of any vacancy on the Board in the same manner as applicable to similar situations involving officers of the Chapter. The election or designation of a member of the Chapter Executive Board to Chapter officer shall create a vacancy on the Board.

4.3 Authority—The Chapter Executive Board shall administer the activities of the Chapter and oversee its fiscal responsibilities.

4.4 Meetings and Procedures—The president shall designate the time, place, and agenda for any meeting of the Chapter Executive Board, except that a meeting shall be held, on at least three (3) days’ notice, within ten (10) days from the receipt by the president of a petition for a meeting, signed by at least three (3) members of the Board. A meeting of the Board may be held at any time and place upon waiver of notice of such meeting subscribed by all the members of the Board. A majority of the members of the Board shall constitute a vote of the Board. The Board may make its own rules for the conduct of its meetings. The Board, through the secretary, shall report on any action taken by it at the next meeting of the Chapter, shall keep a record of its proceedings, and forward a copy of the record to the Society.

ARTICLE V — OFFICERS

5.1 The officers shall be a president, not more than two (2) vice presidents (one of whom is designated president-elect), a secretary, and a treasurer. All officers shall be members. No member shall hold more than one office at a time, except that a member may be elected as secretary-treasurer.

5.2 Term—Each officer shall hold office for the fiscal year following the annual meeting beginning June 1 after the election takes place, or until the election of their successor, whichever is later. The term of an officer designated to fill a vacancy shall be the unexpired term of their predecessor. Election to an office is for one year and does not imply succession to another office.

5.3 Resignation, Removal, or Vacancy—The resignation of an officer shall be tendered in writing to the Chapter Executive Board. Any officer may be removed for cause by vote of at least two-thirds of the members of the Chapter Executive Board. If a vacancy occurs in any office, the Chapter Executive Board shall designate a member to fill the vacancy.

5.4 Duties of the President—The president shall preside at all meetings of the Chapter and the Chapter Executive Board. He/she shall enforce the bylaws of the Chapter. He/she shall attend monthly Chapter president meetings or designate the president-elect or Chapter representative in their place. He/she shall perform all executive and other duties ordinarily pertaining to the office of president or delegated to him/her by the Chapter Executive Board. He/she shall file with the Board of Directors of the Society, not later than May 31, a report of the Chapter's activities during the preceding fiscal year.

5.5 Substitute for President—If the president is temporarily unable or unwilling to act, the following shall act in his/her stead in the order named: the president-elect, a vice-president, the secretary, the treasurer.

5.6 Duties of President-electThe president-elect shall perform all executive and other duties ordinarily pertaining to the office of vice president or delegated to him/her by the Chapter Executive Board or the president.

5.7 Duties of Vice President— If the president-elect is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member to act in his/her stead.

5.8 Substitute for President-elect and Vice President—If the president-elect or vice president is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member to act in his/her stead.

5.9 Duties of Secretary — The secretary shall be secretary of all meetings of the Chapter and the Chapter Executive Board. He/she shall give notice of all meetings requiring notice. He/she shall keep a record of the proceedings of all the meetings. He/she shall perform all other duties ordinarily pertaining to the office of secretary or delegated to him/her by the Chapter Executive Board or the president.

5.10 Substitute for Secretary—If the secretary is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member to act in his/her stead. If the secretary is temporarily unable or unwilling to keep a record of the proceedings of a meeting, a member designated by the presiding officer at the meeting shall act in his/her stead.

5.11 Duties of Treasurer—The treasurer shall have executive charge of the finances of the Chapter. He/she shall deposit all funds into the Chapter's bank or banks designated by the Chapter Executive Board and make all transactions designated by the Board. He/she shall make all payments of ordinary and current operating expenses, on approval of the vouchers by the president or vice president. No expenditures for extraordinary expenses and special appropriations outside of the approved budget shall be made without the approval of the Executive Committee of the Society. All payments shall be made by checks signed by the treasurer or by the president in the absence of the treasurer. He/she shall report to the Chapter Executive Board in the manner and frequency designated by the Board. He/she shall perform all other duties ordinarily pertaining to the office of treasurer or delegated to him/her by the Chapter Executive Board or the president.

5.12 Substitute for Treasurer—If the treasurer is temporarily unable or unwilling to act, the Chapter Executive Board shall designate a member of the Chapter Executive Board to act in his/her stead.

ARTICLE VI – NOMINATING COMMITTEE

6.1 Composition and Tenure—The Nominating Committee shall consist of three (3) members, none of whom shall be an officer, a member of the Chapter Executive Board, or a member of the Nominating Committee for the preceding fiscal year. A member of the Nominating Committee shall serve until the close of the fiscal year in which he/she was elected or designated. The committee shall elect one of its members as chairperson.

6.2 Selection of Committee—The members of the Nominating Committee shall be elected by the membership at a Chapter meeting held at least two (2) months but no more than four (4) months before the annual meeting. The notice of the meeting shall contain an announcement that the members of the Nominating Committee will be elected at the

said meeting. Nominations for members of the Nominating Committee shall be made from the floor at the meeting. If no more than three (3) nominees are nominated and seconded, the election shall be conducted by written ballot in the same manner as provided in Section 7.5 hereof, and the three (3) nominees receiving the highest number of votes shall be declared elected members of the Nominating Committee.

6.3 Vacancy—If a vacancy occurs in the Nominating Committee, the Chapter Executive Board shall designate a member, other than a member of the Executive Board or a member of the Nominating Committee for the preceding fiscal year, to fill the vacancy. A vacancy shall automatically occur if a member of the Nominating Committee becomes a member of the Chapter Executive Board.

ARTICLE VII – NOMINATIONS AND ELECTIONS

7.1 Election Meeting—The election of officers and members of the Chapter Executive Board shall be held at the annual meeting of the Chapter or at any adjournment of such meeting.

7.2 Nominations by Nominating Committees — The Nominating Committee shall certify by a report, filed with the secretary at least 40 days prior to the date of the annual meeting, its nominations for officers and members of the Executive Board, and that the nominees have consented to serve if elected, but none of the nominees shall be members of the Nominating Committee. The report of the Committee shall be mailed or emailed by the secretary to the members at least 30 days prior to the date of the annual meeting. The secretary shall set forth with the report the same personal information with respect to each nominee as appears or would appear on the Society's records and a fair summary of the Chapter activities of each nominee.

7.3 Nominations from the Floor—Nominations of members for the elective offices referred to in Section 7.1 hereof, other than those recommended by the Nominating Committee, may be made from the floor by any member, at the meeting at which the election takes place, provided the nomination is seconded by another member and the nominee consents to serve if elected.

7.4 Election with Ballot—If nominations are made from the floor for any of the elective offices, the election in respect to such office shall be conducted by written ballot. The presiding officer shall appoint three (3) inspectors, none of whom shall be an officer, a member of the Chapter Executive Board, or a nominee. The inspectors shall receive and count the ballots and make a report to the presiding officer of the number of votes cast, the person for whom cast, and the office for which cast. The nominee for each office receiving the highest number of votes for that respective office shall thereupon be declared elected by the presiding officer.

7.5 Election without Ballot—If there is no nomination for an elective office other than the nomination made by the Nominating Committee, the nominee shall automatically be deemed elected at the annual meeting.

ARTICLE VIII – COMMITTEES

8.1 Committees—The standing committees of the Chapter shall be those enumerated in Section 8.4 hereof. The Chapter Executive Board may recommend to the Society other committees as they deem desirable from time to time, and they or he/she may specify the number of members to comprise each such committee.

8.2 Composition—The president shall annually designate the members of each committee and the chairperson of each committee. The president and secretary shall be members ex officio of each committee. Associate members shall be eligible to serve on any committee, unless membership on the committee shall be restricted to members of the Chapter by these bylaws. The provision of this section shall not apply to the Nominating Committee.

8.3 Duties of Committees—All committees shall annually submit to the Chapter Executive Board on or before June 1 a program of proposed activities for the ensuing year. It shall be the duty of the chairperson of each committee to have minutes of all meetings held by such committee submitted promptly to the Chapter Executive Board in order

that they may be maintained in the files of the Chapter's continuing historical record of the activities of the committee. Each committee shall make an annual report to the Chapter Executive Board, to be filed with the secretary and the Society no later than May 31 of the fiscal year.

8.4 Standing Committees—The standing committees of the Chapter and the scope of activities of each such committee shall be as follows:

(A) **Committee on Membership**—The committee shall encourage membership in the Society and the Chapter. It shall supply to those eligible, information concerning the activities of the Society and the Chapter, and the requirements for admission.

(B) **Committee on Meetings**—The committee shall arrange and supervise the program of meetings of the Chapter and shall encourage maximum attendance at such meetings by such steps as it shall deem most effective.

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

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

(E) **Committee on CPE**—The committee shall consist of a minimum of one member who serves as the Chapter CPE Liaison. This committee is responsible for assuring that all CPE programs developed by the Chapter members comply with the CPE standards mandated by the Society.

ARTICLE IX – FISCAL MATTERS

9.1 Fiscal year—The fiscal year shall begin on June 1 of one year and end on May 31 of the following year.

9.2 Annual Budget—The Chapter Executive Board shall adopt a proposed budget covering the Chapter operations for the current fiscal year. The proposed budget shall be presented not later than December 1 to the Budget Committee of the Society for submission to the Board of Directors. Upon approval by the Board of Directors of the proposed budget as submitted or amended, it shall become effective as the budget of the Chapter, and the Society will make available to the Chapter the necessary funds, therefore. No expenditure shall be made in a fiscal year unless it is authorized or ratified by the Society Board of Directors. The Chapter Executive Board may, in an emergency, authorize the contracting of a debt or an expenditure, not exceeding two hundred dollars (\$200.00) in amount, for purposes not provided in the budget, but such action shall immediately thereafter be submitted to the Board of Directors for approval or ratification, and if so approved or ratified, the budget shall be deemed amended accordingly. Expenditures from endowments, special funds, or donations shall be budgeted as expenditures, and a corresponding amount budgeted as revenue.

9.3 Annual Audit—The annual audit shall be conducted by the firm of auditors appointed by the Society Board of Directors, in conjunction with the audit of the Society books and records. All documentation must have been submitted by June 30 of the next fiscal year.

9.4 Chapter Funds—Chapter CPE fund balances are incorporated into their general fund balances which are combined with the Society's General Fund balance. The Chapter funds are to be accounted for as "funds" of the Society for payment of local expenses.

ARTICLE X – AMENDMENTS TO BYLAWS

10.1 **Approval of Board of Directors**—Amendments to the Bylaws which govern all chapters must be adopted and approved by the Board of Directors of the Society.

10.2 **Proposals to Amend**—A proposal to amend the Bylaws may be initiated by the Chapter Executive Board or by a majority vote of the members present at a duly held meeting of a Chapter, provided that the text of the proposed amendment is set forth in the notice of such meeting. Upon approval of a proposed amendment by the Chapter Executive Board or the membership of a Chapter as aforesaid, the secretary shall transmit it to the Board of Directors of the Society for its consideration and action.

ARTICLE XI – SUSPENSION OR DISSOLUTION OF CHAPTER

11.1 **Suspension or Dissolution**—The Board of Directors of the Society may, in its sole and absolute discretion, suspend or dissolve the Chapter.

11.2 **Liquidation**—In the event that the Chapter is suspended or dissolved by the Board of Directors, all the property, funds, and records of the Chapter shall become the property of the Society.

Duties and Responsibilities of Chapter Officers

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

Duties of NYCPA Chapter Executive Board Members

Background

The Society's bylaws (Article V) empower the NYCPA Board of Directors to establish and dissolve chapters. The Board used an unincorporated Chapter model in creating the Society's Chapter structure. This means that all authority and power of Chapter leaders derives from the Society's Board of Directors and that Chapters are not entities separate and apart from the Society itself. Today, the Society has 14 chapters.

The Chapters operate within a framework outlined in NYCPA Board-defined Chapter bylaws, reprinted in the Chapter Handbook, which has been approved by the Executive Committee. According to the Chapter bylaws, a great deal of responsibility for conducting Chapter activities is delegated by the NYCPA Board to each Chapter's Executive Board.

Per the Chapter bylaws, each Chapter is to be governed by a thirteen (13)- or fourteen (14)-person Executive Board comprising the following:

- Four (4) or five (5) chapter officers, depending on whether the secretary and treasurer positions are combined (Chapter officer positions include a president, president-elect, vice president, secretary, and treasurer, or if the Chapter prefers, a combined secretary-treasurer,),
- The immediate past president, and
- Eight (8) "elected" members.

Some chapters operate with less than fully populated Executive Boards due to a lack of volunteers.

Because the Society relies on an unincorporated Chapter structure, all Chapter assets belong to the Society and not to the Chapter.

Legal Responsibilities of Chapter Executive Board Members

The legal responsibilities of Chapter Executive Board members are analogous to those of the Society's Board itself. Generally speaking, a member of the Society's Board has a fiduciary duty to the organization. In the case of Chapter Executive Boards, the "organization" is the Society as a whole, not only their respective Chapters. This fiduciary duty has three aspects:

1. Duty of care,
2. Duty of loyalty, and
3. Duty of obedience, that is, a duty to adhere to the organization's purpose.

Duty of Care

To meet the duty of care, a Chapter Executive Board member should—

- Attend Chapter Executive Board meetings, at least by phone
- Participate in Chapter Executive Board deliberations and votes
- Show independent judgment when voting
- Be informed about organizational activities
- Rely on trustworthy sources of information (staff included)
- Delegate only to responsible persons
- Follow up regularly
- Fulfill these obligations honestly, in good faith, and with the care of an ordinarily prudent person in similar circumstances.

Being Informed; Reliance on Trustworthy Sources.

In the ordinary course of business, a Board member may rely on information received from sources that the director reasonably regards as trustworthy. Generally speaking, Chapter Executive Board members may rely on information from the staff, but if a Chapter Executive Board member thinks such information is in any way inadequate, he or she should request additional information.

Chapter Executive Board Members' Personal Responsibility.

Unlike the Society's Board, which does not manage the NYCPA's affairs on a day-to-day basis and must delegate the day-to-day management responsibilities to the staff, Chapter Executive Boards do manage most of the affairs of their Chapters' day-to-day activities. This results in personal responsibility for some Chapter volunteers.

Duty of Loyalty

The duty of loyalty requires that Board members give undivided allegiance to the organization. In other words, they must exercise their powers in the interest of the NYCPA and not in the Chapter's interest alone, or their own interest or the interest of another entity or person. This duty primarily relates to—

- Conflicts of Interest
- Corporate Opportunity
- Confidentiality.

The most common breach of duty of loyalty occurs when nonprofit board members use an organization's property,

including intangible property such as the organization's good name or confidential information, for purposes not related to the organization.

Conflicts of Interest.

A major responsibility of Chapter Executive Board members is the obligation to avoid conflicts of interest. On October 2, 2003, the NYCPA Board of Directors adopted the NYCPA/FAE Conflict of Interest Policy, which is available on the web at [NYCPA https://www.NYCPA.org/docs/default-source/about-us/fae-leadership-policy-4---NYCPA-fae-conflict-of-interest-policy.pdf?sfvrsn=2](https://www.NYCPA.org/docs/default-source/about-us/fae-leadership-policy-4---NYCPA-fae-conflict-of-interest-policy.pdf?sfvrsn=2). Under that policy, most of the members of a Chapter Executive Board are members of a "Group I" assembly and each Chapter Executive Board member is expected annually to complete the "Group I Disclosure Statement" and to notify the Society President if a conflict arises between disclosure statement filings.

Chapter Executive Board members must provide undivided allegiance to the Society and its mission. The existence of occasional conflicts of interest is not a problem, but they need to be properly handled.

- Chapter Executive Board members should be sensitive to all the various interests they have in any decision to be made by the Chapter Executive Board.
- When a Chapter Executive Board member has an interest in a transaction, he or she should disclose it in advance of any Chapter Executive Board action. The Chapter president should consult either with the Society President, the NYCPA Executive Director, or the General Counsel about how to handle the conflict or potential conflict of interest.
- If the Society deems the matter to be of sufficient concern, the Society will ask the Chapter president to have the Chapter Executive Board member either completely recuse him- or herself, abstain from discussion of the matter, or refrain from participating in any vote related to the matter. The Society may also suggest that the chapter use an RFP process regarding the transaction.
- If the Chapter Executive Board member disagrees with the Society's decision as to the proper handling of the conflict, the matter may be appealed to the Society's Executive Committee or Board, the decision of which is final.

On rare occasions, a conflict of interest will be of such a nature that the Chapter Executive Board member cannot disclose details. In those instances, the Chapter Executive Board member should simply disclose that a conflict exists and then leave the meeting. If even this lower level of disclosure is impossible under the circumstances, the Chapter Executive Board member may need to resign from the Chapter Executive Board.

Corporate Opportunities.

Your fiduciary duty also subjects you to the "corporate opportunities" doctrine. This precludes a Chapter Executive Board member who learns of a business opportunity through the director's service to the nonprofit organization from pursuing the opportunity outside the organization.

Confidential Information.

Another important responsibility of Chapter Executive Board members relates to confidential information. A Chapter Executive Board member must maintain in confidence whatever information the Society desires to keep confidential and that it treats as confidential. A Chapter Executive Board member should not disclose information about the NYCPA's legitimate activities unless the information is already known to the public or is part of the public record. Similarly, from time-to-time, Chapter Executive Board members receive information that is protectable under the attorney-client privilege. The protections available to preserve these confidential communications are lost if disclosed outside a proper venue.

Member Lists.

One type of confidential Society information that Chapter Executive Board members occasionally come to possess is Society membership lists. The Society considers this information to be confidential. As a result, Chapter Executive Board members may not use or allow others to use these member lists for non-Society business.

Duty of Obedience

Nonprofit boards have a duty to ensure that their organization remains obedient to its stated purposes and does not act without authority granted in its governing documents or law. The Society's stated purpose includes the following activities, which it may, but is not required to, pursue:

1. To cultivate, promote and disseminate knowledge and information concerning accountancy and subjects related thereto;
2. To establish and maintain high standards of integrity, honor, and character among certified public accountants;
3. To furnish information regarding accountancy and the practice and methods thereof to its members, and to other persons interested therein, and to the general public; to protect the interests of its members and of the general public with respect to the practice of accountancy;
4. To promote reforms in the law;
5. To provide lectures and to cause the publication of articles, relating to accountancy and the practice and methods thereof;
6. To correspond and hold relations with other organizations of accountants, both within and without the United States of America;
7. To establish and maintain a library and reading rooms, meeting rooms, and social rooms for the use of its members;
8. To promote social intercourse among its own members and between its own members and the members of other organizations of accountants and other persons interested in accountancy or related subjects; and
9. To do any and all things which shall be lawful and appropriate in the furtherance of any of the purposes hereinbefore expressed.

Other salient points in the Society's Certificate of Incorporation, as amended, include that the Society's operations are to be principally conducted in New York State, and the Society's offices are to be located in the Borough of Manhattan.

Chapter Executive Boards, since their authority derives from the Society Board's delegation, must also remain true to the Society's purpose, or they act outside their authority and violate this duty of obedience.

Illegal Activities.

Nonprofit board members cannot ignore potentially illegal activities. If a Chapter Executive Board member believes some activity of his or her Chapter or of the NYCPA generally may not be legal, he or she should bring the matter to the attention of the Society President and the NYCPA CEO with a demand for an investigation. If ignored, the matter should be brought to the full Board. If not satisfied with the handling of the matter, the Chapter Executive Board member should consult his or her attorney to determine if disclosure outside the organization is required or if resignation is in order.

Liability of Chapter Executive Board Members.

Although NYCPA Chapters are not individual legal entities, we, nevertheless, recommend that as a Chapter Executive Board Member and/or Officer you conduct yourselves as if you were the trustees of a legally recognized nonprofit entity.

Nonprofit board members, even though they serve voluntarily and without pay, may be exposed to personal liability for acts they perform on behalf of the nonprofit. In general, Chapter Executive Board members should exercise ordinary diligence and care. With certain exceptions, exercising ordinary diligence and care will prevent liability even if the decision ultimately proves to be poor. Reasonableness and good faith are key aspects of ordinary diligence and care. Generally speaking, corporate board members are not liable for actions taken by predecessors, but can be found liable for the consequences of those actions if continued into their terms and they do not disassociate themselves from the actions.

The Business Judgment Rule.

Even where a corporate action has proven to be unwise or unsuccessful, a director will not be liable if he or she acted in good faith, in a manner reasonably believed to be in the organization's best interest, and with independent and informed judgment.

In general, directors may be held liable if they—

- Perform or approve organization activities that are beyond the corporate power and authority of the organization (ultra vires activities)
- Intentionally cause injury or damage to others
- Are fraudulent, act in bad faith, or are grossly negligent
- Commit or facilitate acts, while representing the organization, that violate antitrust or other laws.

President

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

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

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

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

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

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

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

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

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

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

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

- (a) consult frequently during the year with Chapter officers and committee chairpersons, to make sure they are performing their functions;
- (b) make sure at least five (5) meetings of the Chapter are held within the fiscal year, one of which should be the election meeting to be held in either April or May (**Section 3.1**);
- (c) preside at all meetings of the Chapter and the Chapter Executive Board;
- (d) make sure the Nominating Committee is elected at a Chapter meeting held at least two months, and not more than four months, before the election meeting (**Section 6.2**); and
- (e) designate a time and place, during April or May, for the annual Chapter election meeting to be held for the election of officers and Chapter board members for the following year (**Section 7.1**).

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

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

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

President–elect

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

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

Reference Guide for the President-Elect

1. The commitment begins before the Chapter Presidents-Elect Workshop.
2. The Chapter budget for your fiscal year is to be submitted by February prior to your term.
3. Organization should begin at least six months before installation but no later than January.

4. Meet with the transition team, which should include the current president, immediate past president, and officers.
5. Prepare a calendar for your administration, and update as required.
6. The committee structure is most imperative to success. An early start is a must. Invitations to committee service should be made no later than January, outlining the benefits and usefulness of committee work. Selection of Chapter committee chairpersons should be made no later than April 16.
7. The CPE liaison/coordinator has the important responsibility of working with the FAE Chapter CPE Coordinator to ensure that all Chapter technical sessions qualify for CPE credit, etc. (Refer to **CPE Course Standards and Procedures Manual** for responsibilities related to the development of CPE offerings.)
8. The Chapter newsletter, membership, and public relations are all important parts of the Chapter's activities. The need for dedicated individuals to coordinate these activities is imperative. The Society staff will work with the Chapters on these assignments.
9. The Installation Meeting should be used to briefly outline plans for your administration and motivate the members.
10. The Organization Meeting is the catalyst for a successful term. In June, invite all officers, board members, committee chairpersons, and Society Chapter liaisons to help organize your administration.
11. Remember that the Society officers and staff are responsive to your needs and concerns. Consult with them.
12. This Chapter Operations Manual lists the duties and responsibilities of officers.

Vice President

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

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

Treasurer

Section 5.11 of the bylaws sets forth the duties of the Chapter treasurer. In addition, the Chapter treasurer is automatically a member of the Chapter's Budget Committee, as provided by Section 8.4 (D) of the bylaws. The scope of the Chapter treasurer's duties is essentially as follows:

A. General Housekeeping Issues:

- 1) The Chapter treasurer-elect should arrange a meeting with the Chapter treasurer to review the accounting records and procedures relating to the position. All Chapter transactions are recorded by the Senior Accountant of the NYCPA. The Senior Accountant will provide the Treasurer with access to QuickBooks and upload the monthly reports, including bank statements and financial statements via ShareFile software.
- 2) The Chapter treasurer will work closely with the Senior Accountant throughout the year for any and all accounting related matters.

B. General Duties and Responsibilities:

- 1) Approval of vouchers for payment: As provided in **Section 5.11** of the bylaws, either the Chapter president or Chapter president-elect must approve all vouchers in support of payments of ordinary and current operating expenses. The approval can take several forms, most commonly a written email for a specific expense that is included in the approved budget.
- 2) **Section 9.2** provides that the Chapter Executive Board may, in an emergency, authorize expenditure, not exceeding \$200 in amount, for purposes not provided in the budget. Such action, however, shall immediately thereafter be submitted to the Society Board of Directors for ratification.

C. Preparation and Presentation of Annual Chapter Budgets:

- 1) Article XV, paragraph 1, of the Society's bylaws requires an annual budget. Article VII, paragraphs 8.4 (D) and 9.2, of the Chapter bylaws set forth the requirements for the preparation and presentation of annual Chapter budgets.
- 2) The Chapter treasurer should work with the members of the Chapter Budget Committee for the purpose of preparing a proposed budget covering the Chapter's expenditures for the following fiscal year. It may be advisable to have the immediate past Chapter treasurer in attendance. The Chapter president and president-elect should attend this meeting in order to obtain their input on the proposed program for the new fiscal year.
- 3) The Chapter treasurer should prepare the annual budget on a monthly basis, following the guidelines in the Summary of Chapter Financial Policy and template provided. The budget submission should include a budget narrative to provide the rationale for income and expenditures and submit it to the Chapter Executive Board for acceptance. Once accepted, the budget and the narrative should be submitted on the approved form, via email. Reporting deadlines will be provided by the Senior Accountant. **The budget will be presented to the NYCPA Board of Directors** for final approval.

D. Accounting and Financial Matters:

- 1) Funding will be provided on an as needed basis, in accordance with the budgets approved by the NYCPA Board of Directors.
- 2) The Society's Senior Accountant will input monthly financial data into QuickBooks on the web by the 10th day of the following month.
- 3) The Senior Accountant will journalize all QuickBooks transactions on the NYCPA's general ledger (Great Plains). Chapter transactions will be accounted for on an accrual basis.
- 4) Record keeping

The Chapter Treasurer will be responsible for—

- a. Being the main liaison between the Chapter and the NYCPA Senior Accountant
- b. Communicating any Chapter needs related to the treasurer function to the Senior Accountant
- c. Reporting financial statements to the Chapter Board/Chapter Executive Committee or any other ad hoc committees.

Guidelines for Committee Chairpersons

The committees of each Chapter have the following objectives:

1. To assist our members in their practice.
2. To educate our members through continuing professional education programs.
3. The chairperson of each Chapter committee has the following duties:

4. The chairperson of each committee is responsible for that committee's programs and activities. Former chairpersons should make themselves available for consultation after their terms have ended.
5. The chairperson is responsible for supplying the NYCPA with a current list of all committee members.
6. Committee chairpersons should emphasize that committee membership carries with it certain responsibilities. Members who have shown poor attendance should be contacted and informed that they could be dropped from the committee or not be reappointed. Be aware that the member should not be dropped without FIRST having been contacted.
7. Committee chairpersons of technical committees should encourage their members to write articles for the Chapter newsletter.

Organization Meetings

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

At this meeting, the following should be discussed:

1. Appointment of vice chairman, secretary, and treasurer for the committee.

You should immediately focus on training the member to succeed you.

2. Review of the previous activities of the committee, paying particular attention to any unfinished business, ongoing projects, or events that have already been scheduled for the upcoming year.
3. Planning of the topics to be covered at your meetings for the upcoming year.
4. Planning of the meeting dates, times, and locations for the whole year and for the subsequent year, if necessary.

In order to have the Chapter newsletter contain complete details, speakers should be contacted at the earliest possible date.

Committee Meetings

The procedures for arranging and conducting meetings are as follows:

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

Specific data is to be included in the notice.

Call committee members a few days before the meeting to determine if they will be attending. This is especially important where a guarantee of a certain number of people has been given in order to book a certain location.

Conducting Meetings

The following should be considered when conducting meetings:

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

Miscellaneous

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

Calendar of a Typical Year

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

January

- **Mailing:** Sent to chapter members, soliciting request for appointment to Chapter committees for the following fiscal year.
- **February**
- **Meeting:** Election of a Nominating Committee in accordance with Article VI of the bylaws (two months before scheduling the April annual meeting). Meeting could include a guest speaker on a significant topic.
- **Organizational Meeting:** Confirm date with NYCPA staff for an organizational meeting to be held in May or June.
- **Budget:** Submit to the Society office.

March

Mailing/email: The Nominating Committee's list of nominations for officers and Chapter Board members to be elected at the annual meeting in April. The nominations should be mailed to all members by the secretary, in accordance with Article VI of the bylaws.

April

- **Meeting:** Election of officers and chapter board members for the fiscal year beginning June 1, in accordance with Article VI of the bylaws. Invite guest speaker.
- **Appointments:** President-elect appoints members of committees, holds preliminary meetings with officers-elect, Chapter Board, and committees, and plans Chapter activities and meetings for the coming year.
- **Secretary:** List of Chapter officers, Executive Board members, and Chapter committee chairpersons submitted to the Society.

May

(Fiscal year-end)

- **Chapter Executive Board Organizational Meeting:** Programs of proposed activities for the current fiscal year are submitted by various committees to reaffirm CPE commitments made the previous fall. Committees should present any additional information and ensure that all events are included in the budget.
- **Annual Election:** Meeting and dinner.
- **Dinner Meeting:** Invite faculty members and senior class honor students in accounting from the local universities and local colleges as guests of the Chapter. Features may include a presentation of Chapter achievement awards and certificates to students, the presentation of NYCPA Scholarship winners, or new NYCPA members may be given their membership certificates. Guest speaker on the future of the profession may be included.

June

(New Fiscal year begins)

Reports: Filed no later than June 15 as follows:

- President's report of the Chapter's activities during the preceding fiscal year—filed with the Board of Directors of the Society and the Director of Member Relations.

- Annual Report by each committee of the Chapter to the Chapter Executive Board—filed with the Chapter secretary.

August /September

Email printed calendar to all Chapter members setting forth the Chapter meetings planned for the year, including the date, subject, speaker, and location. In addition, an appropriate reminder notice should be emailed to each member shortly before each meeting.

Governance Forum: Society leadership convenes to discuss governance and other topics.

November

Awards: Begin discussing candidates for Society awards.

Begin discussing choice of Chapter directors (*where applicable*).

December

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

Submit applications for Society awards.

Procedures for Scheduling & Administering Programs

FAE-ADMINISTERED PROGRAMS

Use this [form](#) to request that FAE review all chapter CPE programs. Only programs pre-approved by FAE will qualify for CPE credits, and notification will be sent to the sponsoring committee chairperson within one week of receipt. Forms are due in the FAE office 4 weeks prior to program date. Please note that program presentation materials are due 2 weeks prior to the program.

NOTE: A COURSE WILL NOT BE PROMOTED TO THE MEMBERSHIP UNTIL THIS FORM IS RETURNED AND TOPICS ARE APPROVED FOR CPE CREDIT.

Please complete the information listed below. You can also [download and print the request form](#) and email to the FAE Coordinator at websubmission@nysscpa.org.

Chapters should not publicize courses that do not have course code numbers.

F AE Responsibilities

Development

- To provide the Chapter with possible topics and speakers and suggest topic areas to develop.
- To continuously provide the Chapter with a schedule of planned Society and FAE events.
- To review and approve the Chapter CPE Session Request Form in order to ensure compliance with NASBA Standards and New York State (NYSED) regulations, and to assign course code numbers.

Administration

- To provide masters of the required certificate, evaluation, and roster forms for duplication by the Chapter.
- To process evaluation forms and provide results to the Chapter CPE Chairman.

Documentation

- To store and maintain course records and respond to participant or NYSED/NASBA inquiries regarding attendance or program content.

Member Recruitment Strategies

Overview

All members play a role in the recruiting process. Members are encouraged to refer nonmembers to the NYCPA website, where they can apply online or provide contact information to NYCPA staff for follow-up. A proactive approach at the Chapter level can make a significant difference in the overall success of the Society's recruiting efforts. Why not make a pitch for membership at every event?

The following ideas are designed to provide your Chapter with some tools and ideas to help grow Chapter membership.

Establish an Active Membership Committee

An active Membership Committee is the Chapter's focal point for future growth. Members of the committee will work with the Society staff to identify and communicate with potential new members, and to encourage them to join the Society and become involved in Chapter events.

The Membership Committee will help the Chapter leadership track member statistics and recruitment efforts. Committee members will promote membership during events by encouraging all members to talk to their co-workers, peers, and friends about joining the Society.

Please inform the Society's Chapter relations staff when you have identified your Membership Committee members by contacting the Membership Department.

Reach Out to New Members

After the NYCPA Board of Directors or Executive Committee approves the membership roster, the Society Membership Department will send each Chapter a list of new members. Chapter presidents and the Membership Committee should immediately reach out to new members by phone or email with a welcome message and Chapter officer, Chapter committee, and Chapter events information. Chapter officers may also wish to invite these new members to attend a Chapter function for free. During the event, take a moment to seek them out to welcome them.

Quickly engaging new members is important for the future of your Chapter because active members will retain their membership and recruit new members.

Collect Nonmember Information at Events/Membership Kits

Nonmembers who attend Chapter events are potential members, so please be sure to collect some basic information and determine if they are interested in membership. We can send new member packets (which include applications) and giveaways to assist with your recruitment efforts. Use these marketing items to promote membership at the event sign-in. Sign-in sheets are also an effective way to capture information. After the event, you can send the information collected to the Membership Department. Applications are available online at NYCPA.org/JoinUs. We can assist with on-site recruitment when possible.

Focus on Firm Engagement

Per NYCPA bylaws, every professional employee at a CPA firm is eligible to become a member of the Society. NYCPA membership staff will arrange firm visits to recruit new members, meeting with firm employees to talk about the benefits of membership, answering questions, and encouraging firm employees to become active in the Chapter. Chapter leaders can help by attending firm visits along with Society staff to talk to the firm's accounting professionals about how the NYCPA community has had a positive impact on their careers. Please pass along to the Membership Department any suggestions for firm visits or the names of volunteers who would like to participate.

Focus on Industry Engagement

The new accountancy law means that the NYCPA can achieve a new relevancy to CPAs in Industry. The Chapter should make a concerted effort to offer relevant CPE for their members in Industry. All Chapters should establish a CPAs in Industry Committee. NYCPA staff can provide contact information for CPA members in the Chapter working in Industry. A special effort should be made to reach out to nonmember Industry CPAs.

As with firms, NYCPA membership staff are happy to make visits to large Industry employers in your Chapter to talk about the benefits of membership, answer questions, and encourage Industry employees to become active in the Chapter. Please pass along any leads or suggestions to the Membership Department

Invite Nonmembers to an Event

If you would like to invite nonmembers to an event, particularly those who are eligible for membership, Society staff can assist you. The Society maintains a database of members whose membership has lapsed and nonmembers who have attended Chapter or FAE CPE events, which staff can tap in order to extend invitations to your event. Contact the Membership Department and be sure to mention that you would like to invite local nonmembers.

Engage Students

Today's high school and college students are tomorrow's leaders. Meet with high school students to discuss the benefits of a career in the accounting profession.

Visit local college campuses to talk to students about the importance of joining as a student member. Student members have deeply discounted dues rate and receive all of the full benefits of membership. Being a student member of the NYCPA could possibly create an advantage in their job search due to the number of networking opportunities that are available. To coordinate events or marketing efforts designed to better recruit, retain, and engage student members of the Society, contact the Membership Department.

In General

The Membership Department can assist you with new member information, firm visits, lists of members and nonmembers, and general outreach efforts. Feel free to contact us at 212-719-8383.

Chapter Event Planning Process and Timeline

Society and Chapter roles during the Chapter event planning process:

1. The NYCPA staff functions as high-level Chapter support for logistics and marketing, based on information being provided in a timely manner by the Chapter.
2. Chapters planning events are responsible for the programming and speaker sourcing, as well as supporting the marketing push with outreach to their personal and professional networks.

It is important that Chapter event planners follow the 8 Week [Event Planning Process timeline](#) to ensure that their event gets the desired support and attendance required to be a success. The 8-week Event Planning Timeline will help ensure that critical event information is received in time to allow for the prescribed Chapter marketing deliverables. Failing to meet these deadlines will compromise the marketing efforts and attendance of a Chapter event. Please reach out to Society liaisons, should anyone have any questions or need clarification on any items. All Chapters that plan to schedule an event must fill out a [social event request form](#).

Before you complete this form, please be sure that you've reviewed the event process and have reviewed the items below. An NYCPA staff member will contact you regarding the upcoming event. He or she will need the information below, at that time.

- Is this event in the Chapter's budget? If so, proceed. If not, please meet with the Chapter's Board for approval.
- Are there contracts for all vendors that will need to be paid for by the NYCPA?
- Is there a P&L for this event?
- Will you be needing or do you have an event flyer/brochure (optional)?
- Have you supplied all venue/vendor contact information?