

WASHINGTON ASSOCIATION OF ACCOUNTANTS

Administrative Procedures & Policies Manual

**Updated
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THE WASHINGTON ASSOCIATION OF ACCOUNTANTS

FOREWORD

The Washington Association of Accountants was founded in 1970 by a handful of dedicated accountants who recognized the value of organizing an association that was dedicated to be bound by an effective code of ethics and rules of professional conduct.

The handful has been joined over the years until now this organization is growing in strength only because the organization has served its membership.

The purpose of this administrative manual is to provide an updated repository for policy regulations and instructions as to how to make the organization function. Growth to this point is only because dedicated members, officers and Committee persons have served and given of themselves unselfishly and without thought to personal gains. Their thought has been self-improvement.

AIMS AND PURPOSES

1. To emphasize and perpetuate the prestige and status of the public accounting profession.
2. To promote and protect the interests of accountants in public practice.
3. To cultivate a spirit of professional cooperation among the members.
4. To establish a respected public image of the accountant in public practice.
5. To encourage professional levels of competence, character, and integrity.
6. To promote the highest standards of ethical conduct among the members.
7. To seek the enactment of laws and the correction or modification of existing laws in the interests of the profession and general public.
8. To develop and distribute educational material in order to increase the knowledge and efficiency of the members to the end that the clients they serve and the general community may profit.
9. To direct the members' attention to some of the significant developments in tax laws, regulations and court decisions, through NSA and WAA bulletins, newsletters, and other publications.
10. To encourage the participation by individual accountants in public practice in worthwhile civic activities.
11. To combat the discrimination against accountants in public practice wherever and under whatever conditions such inimical practices may appear.
12. To publicize the achievements of individual members through appropriate national, state, and local media.
13. To represent the accountant in public practice on the state level with all government agencies, and particularly the Treasury Department.
14. To encourage and assist accountants in public practice in the application of efficient management methods for the profitable conduct of their practice.
15. To serve as a clearing house for the dissemination of timely information on all matters of interest to accountants in public practice.
16. To increase contacts and acquaintanceships among the members.
17. To initiate and develop, from the State level, a continuing program of public service projects.

BY-LAWS
OF
THE WASHINGTON ASSOCIATION OF ACCOUNTANTS

ARTICLE I
PURPOSE

The Association is organized for the purposes of protecting the right of unlicensed accountants to practice accounting in Washington State, elevating and maintaining among its' members a high standard of proficiency and integrity, developing positions and standards in the best interests of the accounting profession, cultivating a spirit of professional cooperation among its' membership, promoting local associations of accountants, and fostering goodwill and understanding between the general public and accountants throughout the State of Washington. The Association shall generally do all things necessary to carry out the noted purposes, which are consistent with its' nonprofit corporation status under the laws of the State of Washington and its' tax-exempt organization qualification under Section 501 (c) (6) of the Internal Revenue Code of 1986 as amended.

ARTICLE II
MEMBERSHIP CLASSES

SECTION 1. Membership in the Washington Association of Accountants shall consist of five classes: Active Members, Associate Members, Student Associate Members, Life Members and Retired Members.

SECTION 2. All applicants for membership must be of good moral character and must pledge to conform to the WAA Rules of Professional Conduct. All applicants must be classified at the highest membership level for which they qualify.

SECTION 3. Active Members. Persons in public practice who meet the requirements of any one of the following subsections shall be eligible for Active Membership in the State Association:

- a. Individuals in public practice who have a minimum of three (3) years of public accounting or taxation experience as their primary source of earned income; provided that such experience must have been satisfied within five (5) years of making application for active membership. Within the five (5) year period immediately following membership attainment, the member must obtain at least one of the qualification requirements for Active Membership contained in paragraphs (b) – (d) or (f) of this section. The member otherwise will become an Associate Member until such time that the requirements for Active Membership are achieved.
- b. Possess a valid license as a Certified Public Accountant or such other title as may be granted under Washington State Law authorizing the practice of accountancy and/or taxation for the public.
- c. Be accredited in Accounting and/or Taxation by the Accreditation Council for Accountancy and Taxation.
- d. Be enrolled to practice before the Internal Revenue Service.
- e. Be persons who were Active Members of the Washington Association of Accountants prior to October 27, 1984, and have maintained Membership; or
- f. Possess either an associate degree or a baccalaureate degree with a minimum of twenty-four (24) semester hours in accounting.

Those granted Active Membership by Section 3e or 3f must sign an agreement to maintain the continuing professional education requirements of the Accreditation Council for Accountancy for accreditation in accounting or accreditation in taxation.

SECTION 4. Associate Members: A person shall be eligible for Associate Membership in the Association who qualifies in any of the following categories:

- a. Individuals or employees of accounting firms and/or tax practitioner firms.
- b. Educators.
- c. Accountants or bookkeepers in governmental services.
- d. Accountants or bookkeepers employed by private organizations.
- e. Officers and employee accountants of banks and other financial institutions.
- f. Those who offer accounting, tax or financial and estate planning services to the public, but who do not otherwise qualify for membership as an Active Member.

SECTION 5. Student Associate Members: A person shall be eligible for Student Associate Membership in the Association who are pursuing a course in accounting, business administration, or related subjects in a college, university or business school.

SECTION 6. Life Members: A person shall be eligible for Life Membership upon an affirmative vote of the Board of Directors. It is intended that Life Membership shall be an honor to be conferred upon a person by the Board of Directors, for meritorious service in the accounting profession, in the State of Washington and the Washington Association of Accountants. Life members shall have all the privileges of Active members but shall not be required to pay dues.

SECTION 7. Retired Members: Retired Member status shall be granted to those Members of the Association who have attained the age of 55 or over/or become disabled, been Members of the Association for four (4) continuous years and retired from the practice of accountancy.

SECTION 8. Only Active members and Life members shall be eligible to vote and hold office in the Association at the state level. Associate, Student Associate, and Retired members shall have all the privileges of Active members except those of voting and holding office at the state level; and except as otherwise expressly limited by the Administrative Procedures (A.P.).

ARTICLE III **ADMISSION TO MEMBERSHIP**

SECTION 1. Application for Membership in the Association shall be on a form approved by the Board of Directors. The Board of Directors shall establish procedures for the processing of applications and the evaluation of a candidate's character and qualifications, provided such procedures are consistent with the Constitution and Bylaws of the Association. The Board shall have the right of final acceptance or rejection of all applications and shall consider all communications received concerning any candidate.

SECTION 2. Application fees for Active and Associate Memberships may be prescribed by the Board of Directors.

SECTION 3. The Board of Directors shall have the power to promulgate rules and regulations pertaining to Membership, including the receipt and collection of dues, the issuance of Membership certificates, and all matters necessary to the proper administration of the Membership not inconsistent with the Articles of Incorporation and Bylaws of the Association.

SECTION 4. All appeals resulting from rejection of a Membership application shall be filed in writing with the Board of Directors. The action of the Board of Directors in such matters shall be final.

SECTION 5. A Member may, at any time, file his resignation in writing with the Secretary of the Association, and it shall become effective as of the date filed, provided, however, resignation from Membership shall not affect a Member's obligation to pay all dues, fees and assessments which may have previously accrued.

ARTICLE IV
DUES, FEES AND ASSESSMENTS

SECTION 1. The annual dues of the Members shall be set by the Board of Directors and shall be payable on or before July 1 of each year, in advance, for the ensuing fiscal year. A full year's dues shall be required of new Members for the first year, regardless of the date of acceptance into Membership.

SECTION 2. The Board of Directors may levy such additional assessments as are necessary to carry out the activities of the Association.

SECTION 3. If any Member shall fail to pay an installment of dues, fees or assessments within sixty (60) days after the same shall have become payable, it shall be the duty of the Membership Chair to notify by first class mail each Member so in default that unless such dues are paid within fifteen (15) days thereafter, such Member is subject to suspension.

SECTION 4. If any Member shall have been suspended for nonpayment of dues and his or her record discloses no complaints or charges, he or she may be eligible for reinstatement by forwarding a written request to the Secretary's Office and by paying one year's dues, in full and any prior outstanding debts owed to the Association.

ARTICLE V
SUSPENSION OR EXPULSION OF MEMBERS

A Member renders himself or herself liable to suspension or expulsion if:

- a) He or she refuses or neglects to comply with any decision of the Association or of the Board of Directors.
- b) He or she violates any of the By-Laws of the Washington Association of Accountants or the Code of Ethics as approved by the Board of Directors.
- c) He or she has been declared by a court of competent jurisdiction to have committed any fraud, or to be insane, or to be otherwise incompetent.
- d) He or she is found by the Trial Board to be guilty of any act that reflects discredit upon the accounting profession.
- e) He or she is convicted of a crime involving moral turpitude.
- f) He or she is delinquent in the payment of any dues, fees or assessments for a period in excess of sixty(60) days.

ARTICLE VI
CHARGES, TRIALS AND PENALTIES

SECTION 1. Any complaint or charges against a Member under Article V shall be filed in writing with the Association President, who will forward a copy to the Secretary, the Committee on Ethics and Grievances, and the member. In the event the complaint is made against the President, it will be deemed acceptable for the complaint to be filed with the Vice President, who will then perform the tasks of the President as referenced in Articles V, VI and VII of these Bylaws. In the event the complaint is made against the Secretary, it will be deemed acceptable for any correspondence related to the complaint to be held by the President for inclusion in the Secretary's files until after the case is closed.

SECTION 2. The Committee on Ethics and Grievances shall consider the charges in the complaint. The Committee has to take one of two courses of action within sixty (60) days.

- a) If, after considering the charges, the Committee by majority vote does not consider that a violation has been committed or that it has been satisfactorily resolved, it shall dismiss the complaint by notice in writing to the complainant and the member.
- b) If, after considering the charges, the Committee by majority vote is of the opinion that probable cause exists for the filing of the complaint, then the Committee shall ask the President of the Association to appoint a Trial Board for hearing the complaint.
- c) If the Committee fails to take one of the two courses of action in a) or b) above within the sixty (60) day period, the complainant may present the complaint in writing to the Board of Directors for investigation and decision.

- d) A suspension for failure to pay dues, fees or assessments shall not require the appointment of a Trial Board unless the delinquent Member specifically requests that a Trial Board be convened.

SECTION 3. The President of the Association shall:

- a) Appoint a minimum of three (3) Members, who are not Officers or on the Board of Directors, to a Trial Board. The Trial Board shall meet for hearing of case(s) not less than thirty (30) days, nor more than one hundred and twenty days after the original filing date with the Secretary (as noted in SECTION 1).
- b) At his/her discretion, appoint a member(s) to temporarily assume any association responsibilities of the member against whom the complaint has been filed. Said member(s) shall serve in that appointed capacity until the case is resolved or the term of the responsibility has ended, whichever comes first.
- c) Notify the Board of Directors, in writing, of the name of the member against whom the complaint was filed and of the formation of a Trial Board.

SECTION 4. As rules and procedures in the conduct of cases before the Trial Board, the following is provided:

- a) The Trial Board shall request the Secretary, or a member of the Trial Board, to notify the accused Member and, if applicable, any parties concerned at least thirty (30) days prior to the hearing of the Trial Board, no more than ninety (90) days from the original filing of the complaint. The notification shall clearly state the complaint, as well as the date, time and place of the hearing.
- b) The Committee on Ethics and Grievances, or a Member or representative thereof, shall present any evidence of the alleged violation or violations and shall have the burden of proof in matters before the Trial Board.
- c) After hearing the evidence presented by the Committee on Ethics and Grievances, or a member or representative thereof, and by the defense, the Trial Board shall enter its written order and recommend acquittal, censure, suspension for a period of time not to exceed one (1) year, or expulsion of the Member against whom the complaint has been filled. Said written order by the Trial Board shall be forwarded to the President of the Association no more than fifteen (15) days from the date of the hearing.
- d) The Trial Board may seek outside legal or professional advice regarding the case if deemed necessary and appropriate by the members of the Trial Board.
- e) The President shall request the Secretary, or a member of the Trial Board, to notify, in writing, the accused Member and all concerned individuals of the decision of the Trial Board within fifteen (15) days from the date the Trial Board's decision is made.

SECTION 5. The Member against whom an order of the Trial Board is entered shall have the right to appeal to the Board of Directors and shall notify the President in writing of their intent to do so within thirty (30) days from the date the notice of the Trial Board's decision is mailed to the Member. In the event there is an appeal, the Board of Directors shall review the facts of the case, the decision of the Trial Board, and any additional written statement presented by the Member against whom the complaint was filed. They shall then enter a decision either sustaining the action of the Trial Board, dismissing the case, or make changes to the Trial Board's recommendations as they see appropriate.

SECTION 6. If no appeal to the Board of Directors is taken by the Member within the time herein provided, the President shall instruct the Secretary to notify the Board of Directors of such fact and the action recommended by the Trial Board shall be carried out immediately.

ARTICLE VII **OFFICERS**

SECTION 1. The Officers of the Association shall be a President, a Vice President, a Secretary and a Treasurer.

SECTION 2. The President shall be the Chief Executive Officer of the Association. He or she shall preside at all meetings of the Board of Directors, at the annual meetings of the Members, and at such sectional meetings of the Membership as may be set by the Board of Directors. He or she shall sign or have his or her signature printed on all certificates of Memberships. He or she shall be an ex-officio Member of all Committees. He or she may appoint any Committee he or she may deem advisable to promote the welfare of the Association. He or she may suspend and temporarily remove any Committee member appointed by him or her for neglect of duty, gross inefficiency, or violation of the Articles of Incorporation or Bylaws. He or she shall make a report at the annual Membership meeting on the progress of the Association. He or she shall do any and all things that, with approval of the Board of Directors, he or she may deem necessary to carry out the provision of the Articles of Incorporation, to protect the rights and interests of the Association, and to promote the common welfare of the Members.

SECTION 3. The Vice President shall be the President Elect. The Vice President shall have all powers and shall perform such duties as are or shall be prescribed by the Bylaws, the Board of Directors, or the President. In case of the disability of the President or the President's absence from any meeting, the Vice President shall perform the duties of the President during the continued disability or absence of the President.

If the office of the President shall become vacant, the Vice President shall thereupon become President of the Association, for the un-expired term.

SECTION 4. The Secretary shall keep the minutes of the meeting of the Board of Directors and the Membership. The Secretary shall see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law. The Secretary shall be the custodian of the corporate records and of the seal of the Corporation and shall affix the seal of the Corporation to all documents as may be required. The Secretary shall keep, or cause to be kept, a register of post office addresses of each Member. The Secretary shall, in general, perform all duties incident to the Office of Secretary and such other duties as from time to time may be assigned to him or her by the President or by the Board of Directors.

SECTION 5 a. The Treasurer shall have custody of all money and funds of the Association, and shall keep or cause to be kept adequate and correct accounts of the properties and business transactions of the Association including accounts of its assets, liabilities, receipts, and disbursements. He or she shall disburse all funds except petty cash expenses upon vouchers regularly certified by the Treasurer and approved by the Committee Chairperson or an Officer/Director. This certification is to show that the disbursement is within the appropriation approved by the Board or, as to special or trust funds, is also within the purpose of the particular fund.

5 b. The Treasurer shall make a regular report to the President and the Board of Directors, showing the total receipts and disbursements for the month and the balance on hand. He or she shall make a report to the annual meeting. If and when cash balance reflects a surplus greater than the budget needs of the Association, it shall be the duty of the Treasurer to inform the Board of Directors and request instructions from them as to how the Treasurer shall invest the surplus funds. If and when the cash balance in the Association's General Fund account is insufficient to the operating needs of the Association and it is necessary that sums be temporarily withdrawn from invested surplus in order to meet expenses, the Treasurer shall have the authority, subject to approval by the Board of Directors, to make such withdrawals as may be necessary to replenish the cash balance of the General Fund. The Board of Directors shall authorize the Treasurer to make payments of compensation to the employees and to reimburse the Officers for all reasonable and necessary expenses incident to the performance of the duties of their office within the amounts adopted in the budget. The Board of Directors shall require the Treasurer to give a bond, in such amount as determined by the Board of Directors, for the faithful

performance of his or her duties, and they shall cause the books and records of the account of the Association to be examined annually by a Committee of three (3) persons, to be selected by the President of the Association.

5c. The Treasurer shall prepare or cause to be prepared an annual budget to be submitted to the incoming Board of Directors for approval. He or she shall, in addition, prepare or cause to be prepared a revised budget, if necessary, and an interim budget for the month of July to be submitted to the Board of Directors for approval.

SECTION 6. The Officers of the Association shall not incur total expenditures, other than as provided in the budget, in excess of \$10.00 for any individual item without first obtaining the approval of two-thirds (2/3) majority of the Board of Directors.

SECTION 7. The President and Secretary shall sign all contracts binding the Association unless provided otherwise by the Board of Directors.

SECTION 8 a. The President shall serve as President for the term of two (2) years or until his or her successor is duly elected and qualified for office.

8b. The Vice President shall be elected by the voting Members of the Association and shall serve as the Vice President-elect for the period of two (2) years or until his or her successor is duly elected and qualified for office. In two years he or she shall automatically become the President of the Association for a term of two (2) years.

8c. The Secretary shall be elected by the voting Members of the Association for a term of two (2) years or until his or her successor is duly elected and qualified for office. The Secretary shall be elected in even numbered years.

8d. The Treasurer shall be elected by the voting Members of the Association for a term of two (2) years or until his or her successor is duly elected and qualified for office. The Treasurer shall be elected in odd numbered years.

ARTICLE VIII **BOARD OF DIRECTORS**

SECTION 1. The Board of Directors shall be the governing body of the Association and shall be composed of the President, Vice President, Secretary, Treasurer, Immediate Past President, six (6) members elected at large by the Membership and the State Director of the National Society of Accountants, provided the Director is an Active Member in good standing of the Association. Three (3) of the Directors-at-Large shall be elected in even numbered years and three (3) of the Directors-at-Large shall be elected in odd numbered years. If the State Director of NSA is not an Active Member of the Association, a seventh Directors-at-Large will be elected by the Membership for a one (1) year term or, if necessary, appointed by the Board of Directors.

SECTION 2. The Board of Directors shall be charged with the responsibility of carrying out the policies adopted by the Members. The board shall have full power to do all things necessary and proper to carry out the provisions of the Association's Articles of Incorporation and Bylaws in order to protect the rights and interests of the Association and to promote the common welfare of its Members. The Board shall have control of all assets and property of the Association and shall have the power to invest, appropriate, and expend the monies thereof.

SECTION 3. The Board of Directors shall have the authority to remove any Officer or Director of the Association, upon the two-thirds (2/3) vote, for misfeasance, malfeasance, nonfeasance, or disloyalty to the Association.

SECTION 4. In the event an Officer or Member of the Board of Directors is removed from office, the Board of Directors shall appoint a replacement who shall serve in such capacity for the unexpired term of the person who has been removed from office.

SECTION 5. The six (6) Directors-at-Large may be elected for a two (2) year term by the voting Members of the Association. A Directors-at-Large may serve no more than five (5) consecutive years as a Director.

ARTICLE IX MEETINGS OF THE BOARD OF DIRECTORS

a) **SECTION 1.** The Board of Directors shall meet at least four (4) times each year, and these regular meetings shall be held at such places and at such times as the Board of Directors may determine, and if so determined, no notice thereof need be given.

SECTION 2. Members of the Board of Directors are obligated to attend all Board of Directors meetings, either in person or by electronic conferencing, unless excused for good cause by the President. Fifty percent of the members of the Board of Directors shall constitute a quorum at any regular or special meeting, unless the act of a greater number is required by the provisions of the Articles of Incorporation or Washington law. An affirmative vote of a majority of the members present and voting at an official meeting shall be binding on all other members.

SECTION 3. Special meetings of the Board of Directors may be called by the President; or by any three (3) officers or by any three (3) and/or Directors, by filing a written petition with the President at least thirty (30) days prior to the stated date and time of the special meeting. The petition for and notice of any special meeting must contain the date and agenda for said meeting.

SECTION 4

Meetings of the Board of Directors or any committee designated by the Board of Directors may be effectuated by means of a conference telephone or similar communications equipment whereby all persons participating in the meeting can hear each other at the same time, and participation by such means shall construe presence in person at such meetings. Furthermore, any action required under the provisions of any law or by the Articles of Incorporation or Bylaws to be taken at a meeting of the Board of Directors may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the Directors. Such consent shall have the same force and effect as a unanimous vote.

ARTICLE X
MEETINGS OF MEMBERSHIP

SECTION 1. The annual meeting of Members shall be held between the first (1st) day of June and the fifteenth (15th) of September of each year. The exact date, place and time shall be determined by the Board of Directors. The Secretary shall provide or cause to be provided, each Member in each class of Members, written or printed notice stating the place, date and hour of the Membership meeting. Such notices shall be delivered to each such Member not less than fifty (50) days before the date of the meeting, either personally or by mail. In the event an official bulletin or periodical is issued by the Association, and a copy is mailed to each Member in accordance with the above time schedules, then notice of the annual meeting and any special meeting may be published in such bulletin or periodical in lieu of such notice from the Secretary. The programming and conduct of the meeting shall be in accordance with the guidelines as adopted by the Board of Directors. The Board of Directors may fix the registration fee of the annual meeting.

SECTION 2. Special meetings of the Membership may be called by the President or by the Board of Directors. Special meetings of the Membership may also be called by Members having one-twentieth (1/20) of the votes entitled to be cast at such meeting. Written or printed notice of such special meetings shall be given not less than ten (10) days before the date of the meeting, provided, however, the purpose or purposes for which the special meeting is called shall also be contained in such written or printed notices.

SECTION 3. A quorum at any regular or special meeting of the Members of the Association shall be equal to the number of Members present and eligible to vote at such regular or special meeting. A majority of the votes entitled to be cast by the Members present at a regular or special meeting at which a quorum is present, shall be necessary for the adoption of any matter voted upon by the Members, unless a greater proportion is required by the Articles of Incorporation, these Bylaws, or by the provisions of Washington law.

ARTICLE XI
ELECTION OF OFFICERS

SECTION 1. It shall be the duty of the President to appoint a Nominating Committee composed of a Chair and two (2) Members. The nominating Committee shall meet immediately after the appointment and select at least one (1) candidate for each office.

SECTION 2. Nominations may be made from the floor for any office only by an Active Member in good standing.

SECTION 3. All nominees for office must be Active members of the Association and a member of the Association for at least one year prior to their nomination. If any nominee shall cease to be an Active member in good standing, either prior to or subsequent to his or her election, such person shall not be qualified to be elected or to hold such office or position.

SECTION 4. It shall be the duty of the President to appoint three (3) Members who are not officers or nominees for the office to act as clerk and teller of the ballots. The clerk and tellers shall open all ballots and report their findings to the President, who shall immediately announce the results of the vote to the Association. In the event there is only one nominee for a specific office, a motion shall be in order for the Secretary to cast a unanimous ballot for that nominee.

ARTICLE XII
COMMITTEES

SECTION 1. It shall be the duty of the President to appoint a Chair to the following standing Committees:

Administrative Procedures	Ethics & Grievances	Membership
Chapter Coordination	Insurance	National Affairs (NSA)
Constitution & By-Laws	Legislative	Public Relations
Editorial	Long Range Planning	Rules
Education	Member Services	Technology

SECTION 2. The President may also appoint subcommittees and ad-hoc committees, if in his or her opinion, the affairs of the Association may thus be handled in a more efficient and satisfactory manner.

SECTION 3. It shall be the duty of the President to issue specific instructions to the Chair and each Committee advising him or her as to the scope and limitation of the activities of his or her Committee.

ARTICLE XIII
AMENDMENTS TO BYLAWS

SECTION 1. These Bylaws may be amended by an affirmative vote of two-thirds (2/3) vote of the eligible Members present and voting (a quorum being present), at any annual or special meeting of the Membership. The Bylaws may not be amended by a vote of the Board of Directors.

SECTION 2. An amendment to the Bylaws shall be considered by the general Membership after being submitted in advance to the Chair of the Constitution and Bylaws Committee. All proposed amendments to the Bylaws shall be signed by at least three (3) Members in good standing if not proposed by the Board of Directors.

SECTION 3. A notice of proposed amendments to the Bylaws shall be sent to all Members at least thirty (30) days prior to the opening of the Annual Convention by the Chair of the Constitution and Bylaws Committee. The publication of proposed Bylaws amendments shall indicate the names of the sponsoring Members.

SECTION 4. Any proposed amendment to the Bylaws that has not been submitted in the manner required above may be presented for consideration at the Annual Convention by a three-fourths (3/4) vote of eligible Members present and voting.

SECTION 5. The Constitution and Bylaws Committee shall review all proposed amendments and shall report its recommendation to the Members assembled at the Annual Convention.

SECTION 6. Unless otherwise stated, all amendments to the Bylaws shall be effective immediately upon their adoption.

ARTICLE XIV
FISCAL YEAR

The fiscal year of the Association shall end on the thirtieth (30th) day of June of each year.

ARTICLE XV
CODE OF ETHICS

The Code of Ethics as adopted by the National Society of Accountants shall be the Code of Ethics of this Association.

ARTICLE XVI **CHAPTERS**

SECTION 1. A group of not less than five (5) Members in good standing may be recognized as a Chapter of WAA by written petition, giving the name of the Chapter and the area considered as Chapter territory. The petition should contain the proposed meeting place, the day of the month, and shall be signed by all Members petitioners.

SECTION 2. Said petition must be first submitted to the Chapter Coordination Committee for approval and that Committee will submit the petition to the next scheduled Board meeting for consideration.

SECTION 3. Each Chapter shall determine the number of Chapter Officers, but must have at least three (3). Officers shall be Members in good standing and shall be elected to serve one (1) year terms, but may elect for re-election for one (1) additional term or until their successors are duly elected and qualified.

SECTION 4. Elections of Officers shall be held at the May Chapter meeting. Installation of Officers shall be at the June meeting, prior to the annual meeting and convention or at the convention, as directed by the Executive Board of the Association.

SECTION 5. Each Chapter shall have a bank account using the Washington Association of Accountants Employer Identification Number and shall render an annual financial report from July 1 June 30 outlining income and expenses for the year and cash balance in the bank. While financial resources of the Chapter are under the control of the Chapter Officers, the Chapter Treasurer is responsible for the annual financial report to the State Treasurer. Each Chapter shall include the current Association Treasurer as an alternate signature to the Chapter bank accounts, whether in checking or savings accounts.

ARTICLE XVII **COMPENSATION**

SECTION 1. By resolution of the Board of Directors, the Directors may be paid for their expenses, if any, for attendance at each meeting of the Board of Directors. No Officer or Directors shall be paid any compensation except for services actually provided to the Corporation. The policy of which expenditures shall be paid must be approved by the Board of Directors.

ARTICLE XVIII **BOOKS AND RECORDS**

SECTION 1. The Corporation shall keep complete books and records of the account and minutes of the meetings of the Board of Directors and Members and shall keep at the corporate offices a register giving the names, addresses, and Membership class of each Member of the Association.

SECTION 2. Any person dealing with the Corporation may rely upon a copy of any of the records of the proceedings, resolutions, or votes of the Board of Directors or Members, when certified by the President or Secretary.

ARTICLE XIX
CORPORATE SEAL

SECTION 1. The Corporate seal shall consist of a brand or scroll along which is inscribed the name of the Corporation, the year on Incorporation, and the word "seal".

ARTICLE XX
RULES OF ORDER

SECTION 1. The rules contained in the most recent edition of Robert's Rules of Order, Newly Revised, shall govern all meetings of Members and Directors where those rules are not inconsistent with the Articles of Incorporation, these Bylaws, or by the special rules of order of this Corporation.

ARTICLE XXI
INDEMNIFICATION

SECTION 1. Each Director and Officer now or hereafter serving the Association shall be indemnified to the fullest extent provided by Washington law (i.e. RCW 23B.08.500 through 23B.08.600) as now or hereafter amended.

2.0

Board of Directors

2.10

President

Position in Table of Organization

- Chairperson of the Board of Directors
- Directly supervises assigned Committee Chairs.
- Maintain close working relationship with other officers and Committee Chairs.
- Ex-Officio member of all Committees.

Responsibilities and Duties:

- Serve as Chief Executive Officer and accomplish any and all things that, with the approval of the Board of Directors, deemed necessary to carry out the provision of the By-Laws and to protect the right and interests of the Association and to promote the welfare of the members.
- Preside at all meetings of the Membership, Board of Directors, and the Executive Committee, if one is appointed.
- Sign or direct signature to be printed on all contracts on behalf of WAA and Certificates of Membership.
- Report at each regularly called Board Meeting on the progress of the Association.
- Schedule three regularly scheduled meetings of the Board of Directors (the first immediately following the Annual State Convention).
- Call special meetings of the Board of Directors when deemed necessary (whether in person or by conference calling or online collaboration).
- Assume responsibility for the operation of each of the Association's Committees.
- Appoint the Chair of all standing Committees, subject to approval of the Board of Directors.
- Appoint any Committee deemed advisable to promote the welfare of the Association.
- Issue specific instructions to each Chair, advising them as to the scope and limitations of their Committees.
- Provide operating Committees with copies of Long-Range Plan.
- Approve all Committee appointments.
- Call special meetings of any Committee as needed (either by mail, telephone, or in person.)
- Send copies of all correspondence dealing with policy or programming to the Board of Directors.

Responsibilities & Duties - President cont'd

- Receive copies of all correspondence and communications written by Officers, Directors, Past Presidents, Committee Chair, and the Administrative Staff, (unless such correspondence is of a routine and repetitive nature.)
- Oversee functions of the Administrative Office and staff.
- Suspend the Chair of any Committee (standing or special), when necessary, for neglect, inefficiency, or violation of the By-Laws.
- Oversee and coordinate the Association Office responsibilities to the President outlined in the administrative procedures.
- Prepare newsletter articles to inform membership of Association activities.

Assigned Committees:

ACAT / ECS
Administrative Procedures
Association Office
Awards
Budget
Constitution and By-Laws
Conventions
Education
Membership
National Affairs (NSA)
Nominating
Public Relations
Rules

2.15

Vice President

Position in Table of Organization:

- Member of Executive Committee.
- Member of Board of Directors.
- Directly supervises assigned Committee Chairs
- Maintains close working relationship with other line Officers and Committee Chairs.

Responsibilities and Duties:

- In the event of disability of the President to perform his/her duties, or attend any meeting where his/her presence would be required, the Vice President shall perform the duties of the President during the continuance of such disability or absence. If the Office of the President shall become vacant, the Vice President shall thereupon become President of the Association for the unexpired term.
- If the Office of the Vice-President should become vacant, the position shall not be filled until the next annual meeting.
- Provide overall leadership to elected Officers and assigned Committee Chairs.

Assigned Committees:

Chapter Coordination
Editorial
Ethics and Grievances
Historian
Insurance
IRS Liaison
Legislative
Long-Range Planning
Member Services
Member Welfare
Technology

Position in Table of Organization

- Member of Board of Directors
- Directly assist Committee Chairs
- Maintain close liaison relationship with other Officers and Committee Chairs.

Responsibilities and Duties:

- Maintains a complete written record of minutes of meetings of the Board of Directors and Annual Convention, showing the time, place of holding (whether regular or special), if special, how authorized, notice given, names of Directors present at Board meetings, and the proceedings of such meetings.
- Provides copies of minutes of Board Members, Association Office, Chapter Presidents and the newsletter editor within 15 working days from the date of the meeting.
- Forwards Committee reports and meeting agenda to Board members at least one week before scheduled Board meetings. The President shall notify the Secretary of special items to be included on the agenda.

2.40

Treasurer

Position in Table of Organization

- Member of Board of Directors

Responsibilities and Duties:

- Maintain custody of all money and funds, general, special, and trust of the Association in banks or other financial institutions approved by the Board of Directors.
- Keep adequate and correct accounts of the properties and business transactions of the Association including accounts of its assets, liabilities, receipts and disbursements and make available to Exam Committee at end of fiscal year.
- Prepare financial statements and reports encompassing chapter membership analysis reports and present at the regular Board Meetings.
- Prepare an annual budget to be submitted to the incoming Board of Directors for approval at the first Board Meeting immediately following the election of Officers.
- Review all disbursements of funds and coordinate with President all questionable expenses, disbursements, or budget allocation abuse.
- Execute and sign (with President) any board approved note necessary to borrow funds needed to carry on the operations of the Association or any other contracts relating to daily operations.
- All checks drawn on the general fund shall be signed by the Office Manager and Treasurer.
- **Signatures on Savings Accounts...** any two of the following individuals shall be authorized signatures for WAA savings, President, 1st Vice President, Secretary or Treasurer.
- **Reports to general membership**

2.50

Directors-at-Large

Position in Table of Organization

- Member of Board of Directors.

Responsibilities and Duties:

- Represent own Chapter at all meetings of the Board of Directors, State Convention, WAA sponsored meetings and Seminars, and district chapter meetings.
- Act as liaison between Board of Directors, Chapters and individual members.
- Carry out policies adopted by the members.
- Do all things necessary and proper to carry out the provisions of the Association's Articles of Incorporation and Bylaws in order to protect the rights and interests of the Association and to promote the common welfare of its Members.
- Control all assets and property of the Association and invest, appropriate, and expend the monies thereof.

4.0

Association Office

4.10

Executive Director and M.C.A. Association Management Services

Position in Table of Organization

- Executive Director is responsible to and reports directly to the current President.

Responsibilities and Duties:

- Supply consultation, management duties, and execute the policies and procedures of the Association and its officers and committees under WAA Board direction.
- Provide management of the day-to-day affairs of WAA.
- Provide input and research into development of Association programs.
- Consult and coordinate with committees.
- Maintain relationships with affiliated organizations.
- Attend and participate as an ex-officio member of WAA's governing bodies.
- Coordinate all meetings, development of long and short-range planning processes, membership communications and oversight of the execution of the programs of WAA.
- Assist with the formulation of member recruitment and retention programs, public relations and other external communications as directed by the Board with full member participation in the processes.
- Provide necessary secretarial support and bookkeeping services, maintain banking records, and editorial expertise as necessary and reasonable.
- Issue regular financial reports, handle funds in accordance with WAA policies and procedures. Maintain open records for inspection by any authorized WAA representative.
- Maintain membership records and mailing lists
- Coordinate production of newsletters and bulletins, and web site maintenance.
- Coordinate plans for regular and special meetings and educational programs
- Send member dues billings, receive and deposit payments.
- Provide telephone answering, information and assistance as requested by the members and responses to membership inquires, etc.
- Agrees to keep confidential any and all aspects of WAA governance and financial status that are not explicitly publicized by WAA via its activities, website and publications.

5.0

National Society of Accountants State Director

Washington Association of Accountants is an affiliate of the National Society of Accountants. As a major national representative of the practicing public accountants, NSA is active in Federal, State and local areas of interest to the membership.

WAA is represented on the national level by our WAA State President, the NSA State Director and NSA's Regional Governor.

Position in Table of Organization

- Voting member of Board of Directors if active WAA member in good standing.

Responsibilities and Duties:

- Willing to be guided by the President's directives, and be governed by WAA Administrative Procedures and By-Laws.
- Keep informed of the many activities and items of interest to our membership.
- Submit interim reports to the President on all activities, and present these reports at the Board meetings for review by the Board of Directors.
- Submit a report for the membership at the annual convention.
- Attend all annual conventions.

LIST OF STANDING COMMITTEES

In accordance with the By-Laws, the President shall annually, and for a term of one year, appoint the following standing Committees:

6.0	Administrative Procedures
7.0	Chapter Coordination
8.0	Constitution & By-Laws
9.0	Editorial & Publications
10.0	Education
11.0	Ethics & Grievances
12.0	Insurance
13.0	Legislative
14.0	Long-Range Planning
15.0	Membership
16.0	Member Services
17.0	National Affairs
18.0	Public Relations
19.0	Rules
20.0	Technology

6.0

Administrative Procedures

Position in Table of Organization

- Reports to the president

Responsibilities and Duties:

- Maintain a complete record of current administrative procedures created and/or revised by the board of directors and provide to each board member.
- Solicit proposals for new amendments to administrative procedures from the board members, committee chairs, chapter officers, and general membership present, in writing, to the president.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the July board meeting.
- Prepare a budget for forecasted Committee expenditures necessary to keep Administrative Procedures Manuals up-to-date. Submit a budget to Association Office for distribution to Board Members, not less than ten days before the Budget Board meeting for Board approval.
- Report status of AP changes in Committee reports. Forward Committee reports to Association Office for distribution to Board Members not less than ten days prior to a regularly scheduled board meeting.
- Update "AP Manual" as a Microsoft Word document keeping track of changes for board review and approval. Publish relevant changes as a Adobe PDF document for executive director to distribute to board members prior to meeting. After approval by the board, publish updated AP Manual in PDF format. E-mail to executive director to file and forward to WAA leadership as an email attachment.
- Inform general membership, via newsletter article, of all AP changes upon their adoption by the Board of Directors.
- Write a short newsletter article announcing revised APs will be available for download. Include a link for interested members.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.

Position in Table of Organization

- Reports to the Vice President

Responsibilities and Duties:

- Develop an agenda to become familiar with individual chapter dynamics and take active role in resolving any problems. Participate in exploring, with chapter officials, ways to stimulate chapter enthusiasm and member involvement.
- Support incoming chapter officers with leadership materials, parliamentary rules, copies of By-Laws, etc.
- Join with other chapter president's committees in addressing problems affecting Association membership.
- Oversee the timely filing of each chapter's annual chapter report due to the Association office before May 31st . Ensure that chapters have and follow the "Chapter Annual Report" format included at the end of this section.
- Organize, in cooperation with the president, a Leadership Conference. Convene this retreat just prior to the state convention, if possible, or no later than September 30th .
- Invite, host, and honor chapter officers at a breakfast held during the state convention.
- Ensure that complimentary name tags are provided to state officers, board members, and chapter officers.
- Assemble a committee. Provide the president and the Association office with a list of committee members no later than the budget board meeting for inclusion in the convention annual report.
- Sustain team spirit by insuring that co-chair and/or committee members are informed and involved in all committee activities, planning, and correspondence.
- Maintain active working relationship with other committee chairs and the Association office.
- Prepare a budget for projected costs of awards, meals, name tags, postage and other costs necessary to fulfill committee responsibilities and submit to Association office for distribution to treasurer and board members, not less than ten days before the budget board meeting for board approval.
- Maintain files of all committee activities and correspondence to pass on to succeeding chair to support continuity of effort within the Association. In the event no committee or chair is appointed, deposit files at Association office.
- Submit annual committee report to Association office no later than June 10th to be included in the annual convention report.
- Prepare a newsletter article per president's schedule to inform membership of committee activities.

7.10

Annual Chapter Report

Chapter: _____

To: _____

From: _____

Date: _____

Chapter Statistics:

Number of members at beginning of year: _____

Number of new members during year: _____

Number of members inactive at end of year: _____

Number of members at end of year: _____

Program Activities:

Describe and evaluate the effectiveness of the programs, events, or projects hosted during the past year to assist and encourage students and new members in their effort to enter the accounting profession:

Describe and evaluate the effectiveness of the programs, events, or projects hosted during the past year to provide opportunities for members to increase their knowledge of accounting and to increase their individual capabilities:

Describe any upcoming programs, events, or projects.

8.0

Constitution & By-Laws

Position in Table of Organization

- Reports to the President

Responsibilities and Duties:

- Review By-Laws annually. Draft additions and amendments as proposed by Board Members and provide to Board Members no later than 30 days prior to the Annual Meeting.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than Budget's Board Meeting.
- Sustain team spirit by ensuring that co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for postage, telephone, supplies, or other forecasted Committee expenses and submit to Association Office for distribution to Treasurer and Board Members not less than ten days before the Budget Board Meeting for Board approval.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to the Association Office for distribution to Board Members not less than ten days prior to a regularly scheduled Board Meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chair is appointed deposit file at the Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

9.0

Editorial & Publications

Position in Table of Organization

- Reports to the Vice President

Responsibilities and Duties:

- Edit and publish monthly newsletter for membership to include:
- Announcements of upcoming WAA Board Meetings in each of the preceding two months prior to meetings.
- A listing of awards presented at the annual convention in the issue immediately following the convention.
- Assemble and supervise a Committee to assist in gathering newsletter articles and Chapter news and announcements. Provide the President and the Association Office with a list of Committee members no later than the Budget Board meeting.
- Sustain team spirit by ensuring that co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for printing and mailing and other forecasted expenses and submit to Association Office for distribution to Treasurer and Board Members, not less than ten days before the Budget Board Meeting for Board approval.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to the Association Office for distribution to Board Members not less than ten days prior to a regularly scheduled Board Meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chair is appointed deposit file at the Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

10.0

Education

Position in Table of Organization

- Reports to the President

Responsibilities and Duties:

- Produce seminars on a statewide basis
- Assist Chapters in conforming to State Board of Accountancy requirements for CPE in mini-seminars.
- Assist Chapters with study groups for examination.
- Coordinate with NSA to exchange and disseminate education and seminar information.
- Oversee reimbursement for transportation, lodging, and seminar fees for seminar coordinators to attend most convenient location. Arrange free admission to seminars in return for time donated for seminar preparation and setup activities.
- Assemble and supervise a Committee to include co-Chair responsible for:
 - GEAR UP - East
 - GEAR UP - West/Tacoma
 - GEAR UP - West/Seattle
 - Partnership/Corporation & 1041 Seminar
 - Other State Sponsored Seminars
- Provide the President and the Association Office with a list of Committee members no later than the Budget Board meeting.
- Sustain team spirit by ensuring that co-Chairs and Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for any forecasted expenses necessary to carry out Committee activities and submit to Association Office for distribution to Treasurer and Board Members not less than ten days before the Budget Board meeting or Board approval.
- Report Committee activities and any proposed budget revisions on Committee reports for Board approval.

EDUCATION, cont'd

- Forward Committee reports to the Association Office for distribution to board members not less than 10 days prior to a regular scheduled board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event that no Committee or Chair is appointed deposit files at the Association Office.
- Submit a Annual Committee report to the Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.
- Oversee and coordinate Education Committee responsibilities of the Association Office as outlined below:
 - ◇ Produce seminars on statewide basis.
 - ◇ Work with chapters to oversee mini-seminars within bounds of and acceptance for CPE by State Board of Accountancy.
 - ◇ Help chapter study groups for examinations.
 - ◇ Free seminars: Education Chairs to decide who shall receive free admission to seminars in return for time donated to the activity. WAA to reimburse transportation, lodging, and seminar fees for the "Gear Up" coordinators to attend the nearest most convenient "Gear Up" Conference or to purchase tapes and books on same.

11.0

Ethics & Grievances

Position in Table of Organization

- Reports to the Vice President

Responsibilities and Duties:

- Act as the clearing house to receive and process complaints relating to unethical practices. Advise and solicit input for President regarding matters before Committee.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than Budget's Board meeting.
- Sustain team spirit by ensuring that co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for forecasted Committee expenses and submit to Association Office for distribution to Treasurer and Board Members, not less than 10 days before the Budget Board meeting for Board approval.
- Report Committee reports activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event that no Committee or Chair is appointed deposit files at the Association Office.
- Submit a Annual Committee report to the Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

12.0

Insurance

Position in Table of Organization

- Reports to Vice-President

Responsibilities and Duties:

- Review existing insurance policies for effectiveness and current and outgoing value to the Association. Ensure that policies for bodily injury, property damage, and automobile liability are in force.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than Budget's Board meeting.
- Sustain team spirit by ensuring that co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Assist membership with research of National Society of Accountants policies offered.
- Prepare a budget for forecasted Committee expenses and submit to Association Office for distribution to Treasurer and Board Members, not less than 10 days before the Budget Board meeting for Board approval.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event that no Committee or Chair is appointed deposit files at the Association Office.
- Submit a Annual Committee report to the Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

13.0

Legislative

Position in Table of Organization

- Reports to Vice President

Responsibilities and Duties:

- Develop a plan to keep the President and Board members informed, via regular written reports, regarding the current status of all legislative matters directly or indirectly affecting the Association.
- Monitor each State Board of Accountancy meeting and submit a monthly report to the President, SROC Committee, and Editorial Committee for newsletter publication.
- Encourage and assist Chapters in securing legislators to speak at Chapter meetings.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than Budget's Board meeting.
- Sustain team spirit by ensuring that co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for forecasted Committee expenses and submit to Association Office for distribution to Treasurer and Board Members, not less than 10 days before the Budget Board meeting for Board approval.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event that no Committee or Chair is appointed deposit files at the Association Office.

LEGISLATIVE, cont'd

- Submit an Annual Committee report to the Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.
- Oversee and coordinate the Legislative Committee responsibilities of the Association Office as outlined below:

General

- a) The legislative Committee for this organization is normally charged by the President in addition to other duties to be cognizant of all new laws which may have an effect on the general membership as well as the Association, and to keep all Officers informed of new pending, or proposed legislation. All of which is to be presented in written reports currently to the President.
- b) The Committee Chairman usually will make contacts early with certain knowledgeable parties to establish his schedule for the current year in order to fulfill the objective as charged.

Objective:

- a) To keep the President and Board well informed by written reports on legislative matters directly or indirectly affecting this organization.

Purpose:

- a) To become knowledgeable on all pending matters from prior year's Committee.
- b) In written form to the President - How all pending matters were resolved, or recommendations.
- c) To comply with all directives from the President and acknowledge all acts in written form to the President currently.

14.0

Long-Range Planning

Position in Table of Organization:

- Reports to Vice-President

Committee Structure:

- Chairperson – 2 year term
- Committee:
- Second Vice President – 1 year term
- Past President – 2 year term
- Member-at-large – 2 year term
- Additional – as Committee Chairman deems appropriate

Responsibilities and Duties:

- Submit names of committee members to the Board for approval at 1st Board meeting after convention.
- Present a completely reviewed and updated Long Range Plan to the Board of Directors at least every 5 years.
- Develop report forms for collection of statistical data necessary to accommodate annual performance review.
- Review the Long Range Plan annually and prepare a progress report for presentation to the Board at the Fall Board meeting. This progress report process can include minor updates to the Long Range Plan to accommodate such things as a new permanent committee or regulatory changes in our profession.
- Maintain and pass on recorded activity and correspondence file to new Chair.
- Committee reports to be sent to the WAA secretary office for distribution to Board Members not less than 10 days prior to a regularly scheduled Board meeting.
- The Chair has the delegate authority to implement the Committee plan of action following approval of the Board of Directors.
- The Chair will be held accountable for the development and implementation of the activities of the Committee.
- To develop a statement of purpose for the association.
- To develop and implement a multi-year directional plan that will guide the other Committees in current planning.
- To assist the 2nd VP in focusing on the problems and directional possibilities that would affect the society in the future.
- To utilize Committee members and board officers to design and direct the future direction of the association, using ideas that will be implemented over a period of years.
- To help keep the direction of the state society on course so that current year's Committees will have an overall direction to guide their activities.

15.0

Membership

Position in Table of Organization

- Reports to President

Responsibilities and Duties

- Review existing membership recruitment programs for effectiveness and reinstate those programs that are exhibiting results and ongoing value to the Association.
- Develop a plan and goal for new memberships, new chapter formation, and chapter revitalization.
- Develop a plan to address member retention, and the recapture of lost memberships.
- Assemble and supervise a Committee to include at least one member from each active chapter to provide representation at the local level. Provide the President and the Association Office with the list of Committee members no later than Budget's Board meeting.
- Sustain team spirit by ensuring that co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for membership plans, and submit membership plans and budget to Association Office for distribution to Treasurer and Board members, not less than 10 days before Budget's Board meeting for Board approval.
- Implement approved budgeted plans. Report progress of implemented plans and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to the Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association.
- Be familiar with membership guidelines set forth in Articles I through V of the By-Laws.
- Verify qualifications and level of membership and approve or disapprove new member applications
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare newsletter article per President's schedule to inform membership of Committee activities.
- Oversee and coordinate membership responsibilities of the Association Office as outlines below:

15.10 Membership /Association Office Responsibilities

- 1) Process all new membership applications.
 - a) Send to applicant "*application received*" letter with copy of current newsletter.
 - b) Send application with routing sheet to Committee Chair for approval/disapproval.
 - c) Upon receipt of approved application, send "approved" letter to member, assign member #, request certificate, affix seal, make up packet.
 - d) Mail membership packet, printed certificate, and membership directory.
 - e) Set up member file at Association Office.
- (2) Mail complete membership listings periodically to Chair, or as requested.
- (3) Mail new member information and complete listings by chapter to Chapter Presidents and Secretaries to update chapter mailing lists.
- (4) Calculate dues, print and mail dues statements each year by May 1 and again on Budget 1.
- (5) Print and mail late dues renewal letter by August 1.
- (6) Print and mail "You will be dropped on September 15th letter by September 1.
- (7) Purge membership files of non-renewed members after September 15 deadline.
- (8) Accept late dues and reinstate per By-Laws Article III, Section 4.
- (9) Perform timely changes and updates to "member information" on Association Office database.
- (10) Order all supplies for packets, WAA labels, lapel pins, membership certificates, seals, letterhead, and additional as requested and budgeted for by Committee Chair.
- (11) Membership Chair is encouraged to work closely with Office Manager when preparing annual budget to ensure items ordered annually by the Association Office are included.
- (12) Mail WAA membership information as requested and provide brochures and applications to all chapters, WAA booth, or anyone representing this association at a WAA approved seminar or function, as specifically requested.
- (13) Deposit all membership dues into WAA accounts as directed by Treasurer.

16.0

Member Services

Position in Table of Organization

- Reports to Vice-President

Responsibilities and Duties

- Oversee established Member Services with assistance from Committee members. Evaluate each program to determine its continued effectiveness in providing a valuable return for membership.
- Actively seek out programs to be considered for inclusion among ongoing member service from within the Association as well as from outside sources.
- Assemble and supervise Committee. Present the President and the Association Office with a list of Committee members no later than the Budget Board meeting for Board approval and for inclusion in the WAA Yearbook.
- Prepare a budget for current and projected expenditures and review regularly in order to keep within allocated amounts. Submit budget to Association Office for distribution to Treasurer and Board Members not less than 10 days before Budget's Board meeting for approval.
- Report Committee activity and any proposed budget revision in Committee reports and Board approval.
- Forward Committee reports to Association Office for distribution to Board Members not less than 10 days prior to a regularly scheduled board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chair is appointed, deposit files at Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

17.0

National Affairs

Position in Table of Organization

- Reports to the President

Responsibilities and Duties

- Act as a Liaison between WAA and National Society of Accountants by representing Washington Association of Accountants at National Society of Accountants meetings and conventions and keeping membership up-to-date on National Society of Accountants activities and soliciting.
- Serve as member of WAA Membership Committee.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the Budget board meeting.
- Sustain team spirit by ensuring that Co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office .
- Prepare a budget for travel, lodging, and other forecasted expenditures and submit to AO for distribution to Treasurer and Board Members, not less than 10 days before the Budget board meeting for board approval.
- Report Committee activity and any proposed budget revisions in Committee reports for board approval.
- Forward Committee reports to Association Office for distribution to Board Members not less than 10 days prior to a regularly scheduled board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chair is appointed, deposit files at Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

18.0

Public Relations

Position in Table of Organization

- Reports to the President

Responsibilities and Duties

- Maintain Speakers Bureau.
- Establish an agenda for the timely preparation and dissemination of press releases and announcements for WAA events
- Prepare and distribute information on WAA membership benefits to schools, colleges and other organizations.
- Ensure that sufficient numbers of "advertising" items such as pens, pencils, etc. are ordered and on time.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the Budget Board meeting.
- Sustain team spirit by ensuring that Co-Chair and/or Committee members are informed and involved in all Committee activities.
- Prepare a budget for forecasted Committee expenditures and submit to Association Office for distribution to Treasurer and Board Members not less than 10 days before the Budget Board meeting for approval.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to the Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chairs appointed, deposit file at Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.

PUBLIC RELATIONS, cont'd

- Prepare a newsletter article per President's schedule to inform membership of Committee activities.
- Oversee and coordinate Public Relations Committee responsibilities of the Association Office as outlined below:
 - (1) Provide the highest level of support and services possible to promote and elevate the Association and its members.
 - (2) Assist the Chair in coordinating with other Committees to prepare a Public Relations program for the Association. This should include press releases, news articles, spotlighting of members, education, and seminar and meeting notices. The Association Office needs to be aware of these plans and programs in order to provide timely information to other affected Committees and to update Association Office files.
 - (3) Assist with the continuation of past and current budgeted Public Relations strategies determined to be effective in enhancing the image and benefits of the Association.

19.0

Rules

Position in Table of Organization

- Reports to President

Responsibilities and Duties

- Review existing Rules of conduct for the Annual meeting to ensure that each member is allowed his/her opportunity and allotted time to speak on the subject on the floor. Present Rules and any proposed amendments to the membership at the Annual Meeting for discussion and a vote, if required.
- Communicate with the President before all Board meetings and the Annual Meeting to draw up Rules by which the meeting will be conducted.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the Budget board meeting.
- Sustain team spirit by ensuring that Co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for any forecasted Committee expenditures and submit to Association Office for distribution to Treasurer and board members, not less than 10 days prior to a regularly scheduled board meeting.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to the Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chair is appointed, deposit file at Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

20.0

Technology

Position in Table of Organization

- Reports to the Vice President

Responsibilities and Duties

- Assemble a committee. Provide the President and the Association Office with a list of committee members.
- Sustain team spirit by insuring that committee members are informed about all committee activities, planning and correspondence.
- Develop budget for to enable committee members to perform their duties.
- Research the benefits and costs of new and enhanced technology for the board and committee chairs.
- Maintain files of all committee activities and correspondence to pass on to succeeding chairman and support continuity of effort within the Association.
- Submit annual committee report to Association Office to be included in the Convention Annual Report.
- Maintain active working relationship with other committee chairs and the Association Office. The Technology committee exists to serve WAA chairs and the AO in leveraging to more effectively perform their duties.
- Work with the education committee to research new education distribution methods.
- Work with the Membership committee to assist them in hi-tech marketing methods including a membership prospect data-base.
- Work with Member Services committee to develop technology white papers for Member Benefits.
- Work with the Association Office on the website; including working with the website host and developer.

LIST OF SPECIAL COMMITTEES

The President may also appoint special and ad-hoc committees, if in his or her opinion, the affairs of the Association may thus be handled in a more efficient and satisfactory manner.

21.0	Exam
22.0	Awards
23.0	Budget
24.0	Convention
24.2	Convention Procedure Manual
25.0	Historian
26.0	Liaison
27.0	Nominating
28.0	Member Welfare

21.0

Examination

Position in Table of Organization

- Reports to the Past-President

Responsibilities and Duties

- Analyze and evaluate books and records of WAA annually for accuracy and compliance to sound accounting procedures and internal controls.
- Corroborate the representation as presented in the Financial Report through reference to supporting accounting records.
- Establish the validity of accounts and determine whether Assets, Liabilities, and Equity are fairly stated.
- Prepare an Examination Report with findings and recommendations, if any, and submit to the President with a copy of the Financial Report not less than 10 days prior to the Annual Meeting.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the Budget board meeting.
- Sustain team spirit by ensuring that co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for any forecasted Committee expenditures and submit to Association Office for distribution to Treasurer and board members, not less than 10 days prior to a regularly scheduled board meeting.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to the Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chair is appointed, deposit file at Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

22.0

Awards

Position in Table of Organization

- Reports to President
- Directly supervises member of Committee.
- Maintains close relationship with other Committee Chair to effectively act within the job.

Responsibilities and Duties:

- Maintain and develop programs and planned goals.
- Develop ideas to stimulate new Committee activities within scope of Committee responsibilities.
- Maintain and pass on recorded activity and correspondence file to new Chair.
- Issue a certificate of recognition to each Committee Chair at the end of each fiscal year. These certificates shall be handed out by the outgoing President.
- Committee reports to be sent to Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Committee Chair(s) to notify President of those persons selected to be Committee Members no later than Budget Board meeting. This selection to be submitted to WAA office for Yearbook publication.
- The Chair is delegated authority to implement the Committee plan of action following approval of the Board of Directors.
- The Chair will be held accountable for the development and implementation of the activities of the Committee.

AWARDS, Cont'd

ANNUAL AWARDS AND GIFTS

1. Outgoing President shall receive a plaque, with gavel, commemorating service as President of WAA
2. President's spouse shall be remembered with a gift of appreciation. If the President is not married, an appropriate gift to the President shall then be given.
3. The "**Grand Award for Excellence**" shall be given, honoring the member who went above and beyond the responsibility undertaken.
4. An Award of Appreciation shall be given to members who are recognized for having served WAA in a manner that deserves special recognition.
5. Convention Chair is remembered with a gift of appreciation.
6. Chapter of the Year shall be bestowed upon the chapter best deserving this honor.

SPECIAL AWARDS

Truman Jones Award: To be awarded to the member who brings in five or more new members in one fiscal period. Membership Committee members will not be eligible for this award.

Joe McReynolds Award: To be awarded to the member who contributes service to their community. Shall be awarded at the discretion of the Awards Committee

23.0

Budget

Position in Table of Organization

- Reports to President
- Directly supervises members of Committee.
- Maintains close relationship with other Committee Chair(s) to effectively act within the job description of the assigned Committee.

Responsibilities and Duties:

- Maintain and develop programs and planned goals.
- Develop ideas to stimulate new Committee activities within the scope of Committee responsibilities.
- Maintain and pass on recorded activity and correspondence file to new Chair.
- Committee reports to be sent to Association Office for distribution to Board Members not less than 10 days prior to a regularly scheduled Board meeting.
- Committee Chair(s) to notify President of those persons selected to be Committee members no later than the Budget Board meeting. This selection to be submitted to Association Office for yearbook publication.
- The Chair is delegated authority to implement the Committee plan of action following approval of the Board of Directors.
- The Chair will be held accountable for the development and implementation of the activities of the Committee.

Special Duties:

- Prepare a budget for the Association for the current fiscal year.
- Monitor expenditures for each budget item to determine if staying within the budget during the fiscal year.
- Recommend to Board any increases or decreases which need to be made to the budget during the fiscal year.

24.0

Convention

Position in Table of Organization

- Reports To President

Responsibilities and Duties:

- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the Budget board meeting.
- Maintain close relationship with other Committee Chairs to effectively act within the job description of the assigned Committee.
- Maintain and pass on recorded activity and correspondence file to the new Chair.
- Committee reports sent to WAA Secretary or WAA Association Office not less than 10 days prior to regularly scheduled board meeting.
- Submit newsletter articles and convention registration forms monthly from January 15 through June 15. An article recapping convention should also be submitted for publication in July.

Special Duties:

- Secure a site for convention, if not already chosen by the Board.
- Prepare convention budget and set registration fee.
- Confirm NSA representative for convention.
- Coordinate with Education Committee to select and retain a qualified speaker for the convention.
- Coordinate with the Association Office on a direct mail-out of convention registration forms to all members.
- Work with hotel, arranging for all facilities, and food and beverage services required during convention.
- Coordinate with the President in the preparation of the agenda and programs for each day of the convention.
- Include a registrant's questionnaire/critique of the convention and seminar in the report booklet, or separate printing, to be returned on, or before the closing day of the convention.

24.10 Manual of Procedure for the Annual Convention

This manual is prepared to provide an understanding of the general duties of the Committee and the way in which their functions may relate to other Committees. It shall be considered more as a guide than a manual with inviolate provision.

Conventions and the Committee structure vary from year to year. For this reason certain Committees are not covered. Usually the omissions will be Committees whose duties are obvious.

Within this framework, most situations can be dealt with. For items not specifically mentioned or unexpected occurrences, seek the advice of the President and/or the Board of Directors.

CONVENTION POLICIES ESTABLISHED BY THE STATE BOARD OF DIRECTORS

1. The responsibility of planning, staging and bringing to a successful conclusion, the annual convention of the Association, shall be the responsibility of the Association.
2. The President shall appoint a Convention Chair with specific duties and obligations assigned to each through the medium of the Convention Manual.
3. The Convention Chair shall prepare the outline of the program and a budget. The budget is to be submitted to the Board of Directors at the Budget Board meeting. It shall be the responsibility of the Convention Committee Chair to work within the framework of this budget.
4. The Convention Chair shall establish the registration fee for each annual Convention. Such fee shall be predicated upon the convention program, and be sufficient in amount to assure that the convention will be staged without cost to the Association. All registration fees shall be remitted to the Association Office.
5. The annual convention shall not be used by any Chapter as a means of raising Funds for the Chapter through the promotion or staging of events. Receipts from all events connected with the convention shall be considered Convention Income.
6. All expenses incurred shall be paid by the Association from the convention fund, upon presentation of a bill approved by the Convention Chair and the Association President or Treasurer.
7. The annual convention financial report shall be on file in the Association Office no later than August 15 of each year, accompanied by all supporting documents of receipts and disbursements, for inclusion in the annual exam.
8. All income from registration fees and other sources shall be remitted to the Association Office, and credited to the Association fund account.

RESPONSIBILITIES

The Convention Chair shall have general supervision over planning of the Convention as well as the Convention itself.

He/she shall guide and advise the Committees with respect to overall policy.

During the Convention he/she shall make, or cause to be made, any required announcements, by arrangements with the President.

He/she shall be the executive officer of the convention. He/she shall be the central clearing house for all information, and shall instruct the Committee members in their duties and insure that all preliminary arrangements are complete.

He/she shall carry out the instructions of the President.

The Convention Chair is responsible for the financial report of the convention which shall be accompanied by all supporting documents of receipts and disbursements, and be on file in the Association Office by August 15, in order to be included in the annual financial examination.

He/she shall be responsible for the physical arrangement of the meeting rooms, which shall include: seating capacity: table and Chair arrangements; audio-visual, or any similar equipment which may be required by the speakers. Arrangements include Board of Directors Meetings, all convention sessions, and the Installation Banquet.

All convention attendee packets will be assembled at the Association Office, or at the convention site in advance. This included programs, tickets, badges, etc.

The Chair shall make arrangements as necessary with the Convention Bureau or the Chamber of Commerce to assist in welcoming of convention attendees. He/she shall also arrange with the hotel for suitable space in the lobby to conduct registration/sign-in.

Convention Funds

All monies derived from the convention shall be deposited into the WAA savings account, and credited to the convention fund account.

All necessary contracts, etc., which must be executed in advance of the convention shall be executed by the Committee Chair, and a copy of each document filed with the Association Office.

In the event that a cash advance is required by the Committee, a written request for same shall be filed with the Treasurer.

As soon after the convention as possible, but in any event, prior to August 15, all bills will be paid, except those which are in dispute. Checks for payments of such bills shall be issued by the Association.

The Convention Chair shall be responsible for the record-keeping system which will be most efficient for the purpose of the convention.

A certain number of complimentary registrations and/or tickets are issued at each convention to special guest of the Association.

Entertainment:

The Chair shall make recommendations to the Committee regarding the entertainment for all events requiring same. On approval of the Committee, he shall engage such entertainment, which shall include orchestras, if required. In each instance a written agreement or contract shall be executed by the Association.

Reception:

It shall be the responsibility of this Committee to welcome attendees as they arrive, and to welcome and make provision for any special guests, such as the NSA representative.

Publicity:

This Committee's duties will consist of pre-convention publicity, as well as publicity during the convention. It shall promote the convention as much as possible. During the convention, he/she shall make necessary arrangements for publicity, by inviting newspaper representatives to attend functions which could develop a news story.

Spouses' Activities:

The convention shall make available entertainment and sight-seeing information to spouses and families. If specific activities have been requested by members and spouses, the Committee will make arrangements for those. If additional charges result from those arrangements, payment will be collected in advance.

Exhibits:

The Chair of the Committee shall work with, and maintain close contact with exhibitors, handling their door prizes, if any, and supervising the drawing at the general sessions.

Solicitation of exhibitors is handled through the Association Office, by mailing to an established roster of prospects. The assistance of an Exhibitor Chair may be required in this solicitation.

GENERAL INFORMATION

Under no circumstance shall any bills for goods or services be paid in cash. All checks shall be made payable to the Association.

The President shall preside at all sessions, whether business or social. He/she may designate such other presiding officers and/or toastmasters as the occasion may require. It is the incumbent President's prerogative to designate the toastmaster, and the incoming President's prerogative to select the installing officer and the installing marshal for the installation banquet.

The President will supply the names of those who are to be seated at the head table. Place cards and seating arrangements will be handled by the convention Chair in accordance with the desires of the President.

Protocol:

The President and spouse are at all times the number one personages in attendance; therefore, due deference and courtesy shall be extended. They shall occupy the most prominent seats at all events, and be properly escorted to their seats on arrival. It is inconsistent that they be in doubt as to where they shall sit or find it necessary to locate their own places.

Formal events should not start until the President and spouse have arrived and are seated. Informal events should not start until those in charge have consulted with the President.

Hospitality Suite:

The hospitality room will act as a welcoming and gathering area. The official program shall list the dates and time that the hospitality area will be open.

The Committee should ensure that all visitors to the hospitality area are properly registered (there are NO exceptions to this rule). Those individuals without badges should be referred to the registration desk to secure the proper credentials.

If liquor is to be served in the hospitality room, a liquor license, or banquet permit must be purchased at a local liquor store.

Past Presidents' & First Timers' Luncheon

The Past Presidents' & First Timers' Luncheon/Dinner will be held to honor those who qualify. Past Presidents should receive an invitation to attend, whether or not they have registered for the convention. This invitation can be sent by the convention Chair or by the Association Office staff.

The Chair will also find it necessary to consult with the Association Office to determine how many of the attendees are first timers. You may denote this by a special ribbon or symbol on their name tag.

Installation Banquet:

The installation banquet may be designated to a Committee that will assist the convention Chair in organizing the banquet. The banquet Committee should inspect the banquet area at least 30 minutes prior to the scheduled cocktail hour to determine if the convention Chair requires any last minute assistance.

Sergeant-At-Arms:

The Sergeant-at-Arms is charged with the responsibility of maintaining order, at the direction of the convention Chair and/or the President of the Association, and/or the presiding officer, whoever he/she may be.

The Sergeant-at-Arms, or one of his representatives will be present at all times during the general session of the convention. In addition, he/she will assign himself/herself at the call of the convention Chair, to each public activity of the convention, including, but not necessarily restricted to, group meals and beverage functions.

25.0

Historian

Position in Table of Organization

- Reports to the Vice-President

Responsibilities and Duties:

- Directly supervises members of Committee.
- Maintain close relationship with other Committee Chairs to effectively act within the job description of the assigned Committee.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the Budget board meeting.
- Maintain and pass on recorded activity and correspondence file to the new Chair.
- Committee reports sent to WAA Secretary or WAA Association Office not less than 10 days prior to regularly scheduled board meeting.
- Submit an article to the newsletter editor not later than October 15.

Special Duties:

1. Record significant events such as conventions, membership meetings, and/or other important events.
2. Record important policy changes.
3. Maintain the Historical Manual and the picture albums.
4. Summarize the years' events in a narrative form for history.
 - (a) This Committee shall solicit the services of all WAA members in Washington. Request each members to participate by providing any documentation or information in his/her possession relative to the history of WAA.
 - (b) Solicit all documents and information by requesting immediate past Chair of Historian Committee and WAA office manager to present all such items to current Chair.
 - (c) Prepare a list of documents which are beneficial to the project to establishing:
 - (1) A bound loose-leaf history of WAA
 - (2) A scrapbook of WAA activity since its origin. Example:
 - (a) Minutes of Board of Directors meetings.
 - (b) Minutes and records of State conventions.
 - (c) Chapter bulletins and newsletter.
 - (d) Newspaper articles
 - (e) Chapter bulletins and newsletter.
 - (f) Newspaper articles
 - (g) Bulletins and other newsletters issued by State office.
 - (h) Seminar programs.

26.0

IRS Liaison

Position in Table of Organization

- Reports to Vice-President
- Directly supervises members of Committee.
- Maintain close relationship with other Committee Chairs to effectively act within the job description of the assigned Committee.

Responsibilities and Duties:

- Maintain and develop programs and planned goals.
- Develop ideas to stimulate new Committee activities within scope of Committee responsibilities.
- The responsibilities of this Committee shall include the Liaison with the Washington State Department of Revenue, Labor & Industries and Employment Security in addition to the IRS.
- Committee reports to be sent to Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Committee Chair to notify President of those persons selected to be Committee members no later than Budget Board meeting. This selection to be submitted to Association Office for yearbook publication.
- The Chair is delegated authority to implement the Committee plan of action following approval of the Board of Directors.
- The Chair will be held accountable for the development and implementation of the activities of the Committee.

Special Duties:

1. Set up meeting with IRS to exchange information and improvement suggestions.
2. Write to each Chapter requesting input regarding improvements needed on memos, forms, IRS procedures, etc. Give them a 4/30 cutoff.
3. Contact person assigned by IRS and send them improved suggestions.
4. If occasional requests from members to assist with 'sticky' problem(s), better access to Problems Resolution Office is through this Committee.

27.0

Nominating

Position in Table of Organization

- Reports to President
- Directly supervises members of Committee.
- Maintain close relationship with other Committee Chairs to effectively act within the job description of the assigned Committee.

Responsibilities and Duties:

- Present a full slate of officers for consideration.
- The Nominating Committee shall review the qualifications of all candidates for State Office and inform the candidate of their obligation to that office. All candidates for elected positions shall meet with Nominating Committee prior to the elections.
- Committee report to be sent to Association Office for distribution not less than 10 days prior to a regularly scheduled Board meeting.
- Committee Chair to notify President of those persons selected to be Committee members no later than Budget Board meeting. This selection to be submitted to Association Office for yearbook publication.

Authority:

- To interview Potential Candidates.

General:

- In general the Nominating Committee's purpose is fulfill the directives of the President wherein the President usually charges and instructs this Committee through its Chair to:
- Hold certain meetings for the membership representation to inform this Committee of proposed officers to be considered and placed in nomination for certain elections for the coming fiscal year.
- Select a slate of officers for consideration to be voted on by the convention assembly.
- The convention's action is to be as prescribed under its rule of order and procedures.

28.0

Member Welfare

Position in Table of Organization

- Reports to the Vice-President

Responsibilities and Duties

- Provide assistance to a member or member's family in the event of member's illness, disability, or death. Assistance includes such things as locating temporary help, aid in the sale or other disposal of business and/or equipment.
- Review existing assistance process for its overall efficiency with regard to the timelines of response and appropriate follow-up procedures.
- Ensure that members are aware of assistance available via chapter involvement and newsletter articles.
- Assemble and supervise a Committee. Provide the President and the Association Office with a list of Committee members no later than the Budget board meeting.
- Sustain team spirit by ensuring that Co-Chair and/or Committee members are informed and involved in all Committee activities, correspondence, and planning.
- Maintain active working relationship with other Committee Chairs and the Association Office.
- Prepare a budget for any forecasted Committee expenditures and submit to Association Office for distribution to Treasurer and board members, not less than 10 days prior to a regularly scheduled board meeting.
- Report Committee activities and any proposed budget revisions in Committee reports for Board approval.
- Forward Committee reports to the Association Office for distribution to Board members not less than 10 days prior to a regularly scheduled Board meeting.
- Maintain files of all Committee activities and correspondence to pass on to succeeding Chair and to support continuity of effort within the Association. In the event no Committee or Chair is appointed, deposit file at Association Office.
- Submit Annual Committee Report to Association Office no later than June 10th to be included in the Convention Annual Report.
- Prepare a newsletter article per President's schedule to inform membership of Committee activities.

CHAPTER FOREWORD

For the benefit of the chapters to this association and the officers elected by their respective chapter members, you are charged with many obligations to fulfill. This fulfillment of your charges, and certain established activities during any one year shall at times create some additional burden. However, with the officers, the chapter membership has pledged its support and assistance.

For the officers with the responsibility of leadership, and under their chapters, their Committees shall be the vehicles for conveying and fulfilling those certain duties and delegated charges. Your directives to them within the scope of the constitution and By-Laws of this Association, or the State President's directives, shall create and maintain an active, growing, and progressive chapter.

Your ideas, your convictions, your determination, your persuasiveness and your ability to work in harmony with others will be the key to the future success of your chapter.

30.0

Chapters

General:

- (a) Chapters are formed as prescribed in Article XV of the By-Laws.

Purpose and Objectives:

- (a) A chapter of the Washington Association of Accountants is organized for the purpose of growth and maintaining among its members a high standard of professionalism and integrity.
- (b) To promote and protect the interest in public accounting.
- (c) To establish goodwill and understanding between the general public and public accounting profession in the State of Washington.
- (d) The Chapter and its members shall be governed by the Constitution of the Washington Association of Accountants.

Membership:

- (a) A Membership Committee shall be appointed to approve applicants for membership, see Article 1, Sections 1 through 9.
- (b) The Chapter Officers shall be as follows:
 - President
 - President Elect
 - Vice President
 - Secretary
 - Treasurer
 - Directors

Exception:

- (a) These offices may be combined if any chapter organized is deemed insufficient in membership to warrant the foregoing. A President and/or Vice-President must have separate offices maintained in each chapter. The President and Vice-President may also hold such other chapter officers as are deemed necessary.

Committees:

- (a) Committees shall be appointed by the chapter president not later than the first meeting following his/her election.
- (b) The following are possible suggestions:

Membership	Budget
Educational Programs	Nominating
Ethics & Grievance	Awards
Public Relations	Auditing
By-Laws	
- (c) The Chairs of these Committees shall serve until they resign, are relieved, or their duties are fulfilled.
- (d) The Chapter President may appoint other special Committees as he deems necessary to carry out all chapter business.

Minutes, Notices & Reports:

- (a) A copy of all minutes shall be submitted to the Chapter President and Chapter Coordinator Chair as soon as possible after each monthly meeting.
- (b) A copy of all meeting notices shall be mailed to the Editor of the Association monthly newsletter for monthly publication.
- (c) An Annual report of chapter activities shall be sent to the Convention Chair by June 5th to be included in the State Convention Handbook.
- (d) Regular meeting attendance reports will be sent to the Chapter Coordinator Chair to facilitate Chapter revenue sharing based on \$1.00 per member at each meeting.

Programs:

- (a) Chapters may provide members with Educational Programs that will qualify for C.P.E credits under the Washington Accountancy Law.
- (b) All programs and attendance records are to be reported to the Chapter Coordinator Chair.
- (c) Chapter educational programs shall be submitted to the State Education Chair within 30 days after installation of new President to prevent a conflict of scheduling.
- (d) See Apx. 6.0 for State Regulations

Financial Reports:

- (a) An Annual Financial Report (see 31.0 page ___) shall be required of each Chapter and submitted to the Treasurer on or before July 15 of each year.

31.0 Guidelines for WAA Chapter By-Laws

ARTICLE I

The name of this Chapter by authority of the Washington Association of Accountants shall be:

ARTICLE II

The regular meeting shall be held monthly.

ARTICLE III

A quorum shall be a majority in attendance and in good standing.

ARTICLE IV

Members in good standing in the Washington Association of Accountants in (state are, city, etc. of members) shall be eligible for Chapter participation.

ARTICLE V

Amendments of By-Laws must be presented in writing to the Chapter 30 days prior to adoption. By-Laws, and any amendments thereto, must be approved by the State Board of Directors.

ARTICLE VI

(*) Section 1. The officers of the Chapter shall be a President, Vice-President, (1st and 2nd if desired), Secretary and Treasurer (or Secretary/Treasurer combined). The Officers shall be elected by a majority vote of the accredited membership present and voting at the May Chapter meeting. Such Officers shall serve for one year or until their successors are duly elected and qualified.

Section 2. The President shall be an active or associate member in good standing of the Association. He/she shall preside at all meetings of the Chapter Board of Directors, and at monthly Chapter meetings. He/she shall be an ex-officio member of all Committees. He/she may appoint any Committee he/she deems advisable to promote the welfare of the Chapter. He/she may suspend and temporarily remove a Committee Chair appointed by he/she for neglect of duty, gross inefficiency or violation of the State Constitution or By-Laws. He/she shall do any and all things that, with the approval of the State Board of Directors, he/she deem necessary to carry out the provision of the Association Constitution and By-Laws in order to protect the rights and interest of the Association and promote the common welfare of the members.

Section 3. The Vice-President shall have such powers and shall perform such duties as are or shall be prescribed by the Chapter By-Laws or the Chapter President. In case of the disability of the President to perform his/her duties or in his/her absence from the meeting where his/her presence would be required, the Vice-President shall perform the duties of the President during the continuance of such disability or absence.

The Vice-President shall be an active or associate member in good standing of the Association and shall be elected for a term of one year but may be eligible for re-election or until his/her successor is duly elected and qualified.

Section 4. The Secretary shall keep a record of the minutes of all Chapter and Board meetings showing the time and place of the meetings. The Secretary shall also perform such other duties as are directed by the Chapter By-Laws or Chapter President. The Secretary shall be an active or associate member in good standing of the Association and shall be elected for a term of one year, but may be eligible for reelection.

Section 5. The Treasurer shall have custody of all monies of the Chapter and shall give a report at each meeting of the funds received and disbursed and the balance on hand. The signature of the President and Treasurer shall be authorized signatures on all bank accounts in addition to the State Treasurer of the Association. The Treasurer shall file an Annual report with income, disbursements and the balance on hand. The bank accounts shall use the Washington Association of Accountants identification number. The Treasurer shall be an active member in good standing of the Association and shall be elected for a term of one year, but may be eligible for reelection.

(*) If a 1st and 2nd Vice-President are officers, a Section must be inserted for each stating duties, responsibilities etc. *(It should be similar to Section 3 above).*

ARTICLE VII

Section 1. It shall be the duty of the President to appoint a nominating Committee composed of a Chair and two members. The nominating Committee shall select at least one candidate for President, Vice-President, Secretary and Treasurer.

Section 2. Nominations may be made from the floor for any office.

Section 3. The elections of officers shall be held in May, with installation of officers at the June meeting, or at the State Convention as designated by the State Board of Directors.

Section 4. The State Board Representative shall be certified to the State Secretary by the Chapter President by June 1st , as directed by the Association By-Laws.

ARTICLE VIII

The rules contained in Robert's Rules of Order shall govern the Chapter in all cases to which they are applicable, and in which they are not inconsistent with the By-Laws of the Chapter and the Association.

GUIDELINES FOR A SUGGESTED CHAPTER STANDING RULE:

1. The regular monthly meeting shall be held on the (first Wednesday). The hour of the meeting shall be _____ at a restaurant selected by the Chapter Board of Directors.

32.0

Fiscal Policy And Procedure

Interest Payments

Interest charges are to be paid only when specifically billed. Any other interest charges are to be brought before the Board of Directors for consideration.

Credit Cards

The Credit Card use policy for WAA shall be:
Credit Cards can be used to pay for Seminars and dues.

Copy Reimbursement Policy

Members will be reimbursed at ten (10) cents per copy when copies are made in member's office.

Use Of Payment Voucher

All requests for payments must be accompanied by a payment voucher. It is necessary to fill in the voucher as completely as possible to expedite payment and leave a good audit trail.

In complete order please:

- 1). List the type of expenses and the amount. These can be grouped, ie: Phone (publications). If possible include the appropriate Account number in order to assist the Treasurer in allocating costs to the proper areas,
- 2). Attach all receipts or substantiating information,
- 3). Submit voucher to the Committee Chair for signature.
- 4). Committee Chairs will forward vouchers to the Association Office for preparation of cash disbursement.

Any voucher request in excess of \$500. Must be approved by the President as well as the Committee Chair, unless prior approval has been given to exceed this amount.

Committee Chair must keep budget guidelines in mind when approving vouchers. It is permissible to move budgeted amounts from one account to another within a Committee. It requires the Board approval to exceed the Committee budget amounts. It is recommended that the Committee Chair keep a copy of vouchers approved by them for payment.

33.0

Newsletter Advertising

WAA Classified Advertising Policy:

WAA will run free advertisements for members if the ad is clearly personal, such as purchase of sales of a practice and/or client base, personnel hiring or search for employment, or purchase or sale of used equipment by the member.

WAA will charge members and non-members for classified advertising when the product or service is not sponsored by WAA, or is not included above. To qualify as a WAA sponsored event, the fee charge is paid directly to WAA.

When a fee is charged for advertising, the publication shall state "Paid Advertisement".

34.0

Travel And Travel Expense Policy

NSA Leadership Conference:

Conferences normally held July through October of each year. WAA Board member attendance to be decided at new administration Board meeting immediately following the State Convention. Interim working budget for total Leadership Conference attendance also to be decided at this time. Officers and Board members only to attend with full expense reimbursement. Attendance by State Committee Chair and resulting expense reimbursement to be at the discretion of the President. Conference attendees to submit a written report to the President within 10 days after conference.

NSA Annual Convention Expense Reimbursement:

WAA President: To be fully reimbursed for all expense to include transportation, food, and lodging.

NSA State Director: To be reimbursed \$1200, For attendance at NSA Annual Convention.

Convention Delegates: To be reimbursed a maximum of \$600 for attendance at convention. Total budget for this expense to be set at a Board meeting prior to NSA Convention. (Example: 1987 set \$4,800 maximum to be divided among convention attendees).

Qualifications for reimbursement to be:

1. Delegate must attend the Annual Convention as a full WAA delegate and attend all business sessions and the District IX caucus.
2. To qualify as reimbursed delegate to the NSA convention, member must have attended either:
 - (a) The most previous WAA State Convention, including all business sessions, or
 - (b) Four (4) Chapter meetings during the most recent year.

Travel To Washington Association of Accountants Board Meetings:

To be reimbursed to Officers and Board Members at the current IRS approved mileage. Invited guests and invited Committee Chairs to be reimbursed only at the invitation and discretion of the President. *Travel reimbursement not extended to Conventions.* Air travel and hotel expenses to be reimbursed only if specifically requested by the President.

Items to be taken by Conference attendee to NSA Leadership Conference:

Seminar Brochure/Fee Structure
Dues Structure
Newsletter
Gross Budget
Year Book
Brochures
Membership Application
AP Manual
Convention Statistics
Current Membership Count

35.0 Policies concerning Governance, Management and Disclosure

The IRS has re-designed form 990 beginning tax year 2008. They added a new section entitled “Part VI”, which requires the filer to answer many questions concerning its management, governance policies, and disclosure practices. “Every organization is required to answer each question in Part VI.”

In addition to other questions, WAA will be required to answer if these policies are in place:

- Conflict of interest
- Whistleblower
- Document retention and destruction

The board needs to decide:

- Do we care if we answer the IRS in the negative about policies?
- If we care about this, what policies will we adopt, who will draft them, and is board approval enough? Or should a by-law change made at convention?
- If we adopt new policies, how will we ensure that they are followed?
- How soon shall this be done?

DRAFT ONLY. Just a reminder to follow up ASAP.

APX-1.0 Ballots

- (a) Mail ballots are to be used only at the discretion of the Chair of the Board.
- (b) Notification of a forthcoming mail ballot must be made ten (10) days prior to any mailing of ballots to the Board members in conformity with standing procedures.

APX-2.0 Correspondence

- (a) The President of the Association, Association Office, and Secretary of the Association Office shall receive
copies of ALL correspondence written by Administrative Office Staff,
Current Line Officers and Committee Chair unless otherwise directed by the
President.

APX-3.0 Parliamentary Procedure

APX-3.1 Parliamentary Procedure Guidelines

Parliamentary procedure will be either your friend or your foe. The choice is entirely up to you. If you have a working knowledge of it and use it, along with common sense, you'll have a friend for life.

One of the simplest and most comprehensive books on parliamentary procedure is "Mister Chairman—A Handbook on Parliamentary Procedures". It was compiled by the Activities Center, Associated Students of Washington State University. This handbook follows and is presented almost in its entirety. It is reprinted by permission.

APX-3.2 The "Why" Of Parliamentary Law

Parliamentary law is simple in principle. It is based largely on mere common sense and courtesy. It seems technical because it has been necessary to develop a special vocabulary for discussing it. If one knows the vocabulary, the rules come easily. For this reason, a glossary of common terms has been included in the back of this booklet and should be referred to as often as necessary in considering the fundamental rules. The purpose is:

1. To enable an assembly to transact business with speed and efficiency.
2. To protect the rights of each individual.
3. To preserve a spirit of harmony within the group.

To achieve these purposes, always consider the five basic principles of parliamentary procedure:

1. Only one subject may claim the attention of the assembly at one time.
2. Each proposition presented for consideration is entitled to full and free debate.
3. Every member has rights equal to every other member.
4. The will of the majority must be carried out, and the rights of the minority must be preserved.
5. The personality and desires of each member should be merged into the larger unit of the organization.

APX-3.3 The Order Of Business

It is customary for every group to adopt a standard order of business for meetings. When no rule has been adopted, the following is the order:

1. **Call to order:**

"Will the meeting please come to order".

2. **Reading and approval of minutes.**

"Are there any corrections to the minutes?"

"There being no corrections, the minutes will stand approved as read"

OR

"Are there any further corrections to the minutes?"

There being no further corrections, the minutes will stand approved as corrected."

3. **Reports of Officers and standing Committees:**

Officers, Boards, or standing Committees should be called upon to report in the order in which they are mentioned in the Constitution or By-Laws of the organization.

4. **Reports of special Committees:**

5. **Unfinished business:**

"We come to unfinished business. Is there any unfinished business to come before the meeting?"

6. **New Business:**

"Is there any new business to come before the meeting?"

7. **Program**

8. **Adjournment:**

Unqualified form: Proposer moves for adjournment; motion is seconded; Chairman calls a vote; action depends upon majority vote.

This motion cannot be discussed:

Qualified form: Proposer moves for adjournment within a specified time; motion is seconded; Chair calls for discussion; a vote is taken; action depends upon majority vote.

APX-3.4 What Is A Motion

A motion is a proposal that the group take certain action. There are four types of motion:

Main Motions:

Motions of this group have their objective the bringing of questions, or proposition, before the assembly for consideration. Only one main motion can be considered at a given time by the assembly, and such a motion, when introduced, excludes all other main motions until it has been disposed of.

Subsidiary Motions:

Motions of this group have for their objective the modification or disposition of the main motion that is being considered. Their existence as motions depends entirely upon the principal motion to which they are subordinate.

Since they relate to the question before the house, it is "in order" to propose them when a main motion is still before the assembly and to vote upon them before voting upon the main motion.

Privileged Motion:

Motions of this group have no connection whatsoever with the main motion before the assembly, but are motions of such importance that they are entitled to immediate consideration. These motions have the privilege of setting aside temporarily the main business before the house.

Incidental Motions:

Motions of this group have few general characteristics in common, but for convenience have been grouped into one class. The name, "incidental", has been chosen because they arise only incidentally out of the business of assembly.

APX-3.5 Progress Of Motions

1. A member rises and addresses the presiding officer. The presiding office should be addressed by title, as "Mr. President". If the specific title is not known it is always correct to use the term "Mr. (or Madame) Chair."

2. The member is recognizes by the presiding officer. The Chair recognized a member his/her name, "Mr. or Madame Member" or a nod to him or her. Having thus received formal recognition from the Chair, a member is said to "have the floor" and is the only member entitled to present or discuss a motion.

3. The member proposes a motion.

The motion is always introduced in the form, "I move that" followed by a statement of the proposal. This is the only correct phraseology. Aside from the very brief explanatory remarks, it is not permissible to discuss the merits of a motion either prior to, or immediately following, the formal proposal of the motion. All discussions must wait until after the Chair has stated the motion to the assembly and has called for discussion.

4. Another member seconds the motion.

Another member, without rising or addressing the Chair, may say "I second the motion". Seconding the motion is merely an indication that the member seconding wishes the matter to come before the assembly for consideration. If no one seconds the motion, the Chair may ask "Is there a second to the motion?" If there is none, he/she may declare, "The motion is lost for want of a second."

5. The presiding Officer states the motion to the assembly. When a motion has been properly proposed and seconded, the Chair repeats the motion to the assembly, or "states the motion".

After it has been formally stated to the assembly, it may be spoken of as a "question" or a "measure".

6. The assembly discusses or debates the motion.

After the motion has been formally stated by the Chair, any member has a right to discuss it. He/she must obtain the floor in the same manner as when presenting a motion.

Normally the first person who asks recognition is entitled to speak, but when several members wish to speak or present motions at the same time, certain guiding principles should determine the decision of the Chair.

- a. The Chair should always show preference to the proposer of the motion.

- b. A member who has not spoken has prior claim over one who has already discussed the question, or who has proposed another motion.
- c. If the Chair knows the opinions of the various members regarding the measure before the house, he/she should alternate between those favoring the measure and those opposing it.
- d. The Chair should recognize a member who seldom speaks in preference to one who frequently claims the attention of the assembly. *DISCUSSION MUST BE CONFINED TO THE QUESTION THAT IS "BEFORE THE HOUSE."*
- e. **The presiding Officer takes the vote on the motion.** When all members who desire to discuss the question have done so, the Chair will "put the motion to a vote". He may, before taking the vote, inquire "Is there any further discussion?" or "Are you ready for the question?" If no one rises, the Chair presumes discussion is closed. He/she will proceed to take the vote by announcing, "all in favor of the motion (STATE THE MOTION), say 'AYE'. Following response from the assembly, the Chair then says, "Those opposed say 'NO'. If the Chair cannot determine from the volume of voices which way the majority has voted, he /she says: "The Chair is in doubt. Those in favor of the motion please rise." After counting, he/she says, "Be seated. Those opposed, rise. Be seated." Another alternative is to simply call a show of hands. Certain motions may be voted on by ballot.
- f. **The presiding Officer announces the result of the vote.** The Chair formally announces the result of the vote, saying: "The motion is carried; therefore (STATE THE INTENT OF THE MOTION)." If a majority vote in the negative, "The motion is lost." As soon as the vote has been announced by the Chair, another motion is in order.

APX-3.6 How May A Motion Be Amended?

The purpose of the motion TO AMEND is to modify a motion that has already been presented in such a manner that it will be more satisfactory to the members.

METHODS OF AMENDING

By addition or insertion.

To add something to the motion which it did not contain.

By eliminating or by striking out.

To subtract or eliminate something from a motion that was originally a part of it.

By substitution.

This method is a combination of the first two methods, since in amending by substitution something is stricken out and something is inserted in its place. The substituted portion may consist of a word, a phrase, a clause, or an entirely new motion.

The most important principle to understand in connection with any form of the motion TO AMEND is that an amendment "MAY BE HOSTILE, BUT IT MUST BE GERMANE."

By "hostile" is meant opposed to the spirit and aim of the motion to which it is applied.

By "germane" is meant having direct bearing upon the subject matter or the motion; that is, relevant, or relating to it.

An amendment may be opposed to the actual intent of the original motion and, in fact, nullify it, but if it relates to the same subject matter, it is germane.

APX-3.7 How To Handle Amendments

TYPES OF AMENDMENTS:

Amendment of the First Rank.
An amendment to a motion.

Amendment of Second Rank.
An amendment to the amendment.

(The amendment to the amendment must modify and relate directly to the amendment and NOT to the main motion, otherwise it is OUT OF ORDER.)

NO AMENDMENT BEYOND THAT OF SECOND RANK IS POSSIBLE.

It is never in order to propose more than one amendment of each rank at one time. If one desires to amend two separate and unrelated parts of a motion, this must be done by two amendments of the first rank, and one must be voted upon before the other is proposed. It is possible, however, to have a motion, one amendment to the motion (amendment of the first rank), and one amendment to the amendment (amendment of the second rank), before the assembly at once. Until the amendment of the second rank has been voted upon, no other amendment of the second rank is in order.

Until the amendment of the first rank has been voted upon, no other amendment of the first rank can be proposed.

Order of voting:

Amendments are voted upon in inverse order; that is, the one of second rank is disposed of first.

1. Discussion is held and the vote taken upon the amendment to the amendment (amendment of second rank).
2. Discussion is called for and the vote is taken upon the amendment to the motion (amendment of first rank).
3. When the vote on this has been taken, discussion upon the original or main motion as amended is open and when completed a vote is taken upon it.

APX-3.8 Nominations And Elections

A nomination is the formal presentation of the assembly of the name of a candidate for the office to be filled.

Nominations by Nominating Committee:

- a. Committee may be appointed or elected as assembly may choose or as stated in the bylaws.
- b. Nominating Committee report presents to the organization the name of one member as a candidate for each office.
- c. The report of the nominating Committee is not adopted, but the names posted and treated as if the persons named have been nominated from the floor.
- d. Further nominations may be made from the floor.

Nominations from the Floor:

- a. Nominations do not require a second.
- b. Nominations are in order as soon as the Chair calls for them.
- c. No member may nominate more than one candidate for each office.
- d. As a nomination is made, the Chair repeats it and the Secretary records it.
- e. If there are no further nominations, the Chair may declare the nominations closed.
- f. A motion to close the nominations requires a two-thirds vote.
- g. Prior to voting but following the formal closing of nominations, nominations may be reopened by a motion, which requires only a majority to carry.

Nominations by Ballot:

- a. Chair directs tellers to pass out ballots and the member writes after each office the name of one person whom he/she desires to nominate.
- b. If a candidate receives a majority in this manner, it is usual to declare the candidate elected.
- c. If no majority is received, a second ballot is taken, in which candidates nominated by previous ballot are voted upon. If a candidate receives a majority on this ballot, he/she is elected.
- d. If no one is elected on the second ballot, a motion that only the two highest candidates on the previous ballot be considered in the next ballot is in order before this third ballot. The third ballot then becomes the decisive vote, or the electing ballot.

Voting for Candidates Not Nominated:

There shall be no voting on any candidate not properly nominated.

Voting on Nominations:

- a. To move that a unanimous ballot be cast by the Secretary is out of order if the office is uncontested.
- b. After the nominations are closed, the assembly proceeds to vote upon the names by the method prescribed in the constitutions.
- c. An election becomes effective immediately, if the candidate is present and does not decline or if he/she is absent but has consented to this nomination, the election becomes effective as soon as he/she is notified, if he/she does not decline immediately.
- d. Unless some other time is specified by the bylaws, an officer assumes the duties of office as soon as he/she has been elected.

Note: Most organizations make specific and detailed provisions for nomination and electing new officers in their constitution and bylaws. The provisions ordinarily include such details as time of nominations, time of elections, method of nominating and electing, and time of installation.

APX-4.0 Meeting Guidelines

- a. There are many reasons for calling a District or Chapter meeting. A meeting, however, is usually a regularly scheduled activity. But, nevertheless, there are certain distinct reasons for having them. They are:
 1. To transact business
 2. To inform all members of current activities
 3. To solve specific problems
- b. These meetings are of obvious importance to the organization as an entity. They are necessary for its existence. They are needed to transact business, solve problems, change policy, organize thinking, and are an excellent means of communication. An organization cannot exist without meetings.
- c. Not so obvious is their importance to the individual member. They give them an opportunity to share their opinions and express their ideas. They are a social outlet. They teach respect for the will of the majority, observance of leadership techniques, and making decisions.

APX-4.1 Before the Meeting

- a. There are several items that must be accomplished or considered prior to the day of the meeting.

(1) The Meeting Room Itself:

The room in which your meeting is to be held should:

- Be large enough
- Have adequate lighting
- Be well ventilated
- Be somewhat centrally located

If your present meeting hall does not meet the above basic requirements, then you should attempt to find a new meeting hall, because the one you have now will have "*negative*" effect on the comfort of your members at each meeting.

(2) Know the Room

You, or a designated representative, should actually "*know the room*". You should know: Where the heat and/or air conditioning controls are (or where the janitor is located). Where all the light switches are. Who is supposed to open the door (and the home phone number). The name, address and phone number of the building owner. Where the bathrooms, telephones and emergency exits are.

(3) Study Parliamentary Procedure

You, as well as your parliamentarian and/or Legal Counsel, must know the basics of parliamentary procedure. You are not expected to know it all, but you are expected to know enough so that you can:

1. Efficiently transact the business of the organization.
2. Protect the rights of all members during the meeting.

(4) Be Prepared to Conduct the Meeting

Be mentally and administratively prepared to conduct a good, efficient meeting. Your agenda(as mention in the preceding section) should be finalized at the preceding Board meeting. Be sure you and your Secretary have enough extra copies of the agenda and other discussion-related data available for the meeting.

(5) The Hour Before the Meeting

The stage is set for the meeting in the hour that immediately precedes the start of the meeting. Here is where you set the look of efficiency and the feeling of friendliness to all who attend.

(6) Arrive Early

Arrive at the hall at least an hour beforehand. It's your meeting and your responsibility to see that everything is set up properly. If the door to the hall is locked, it's better to know an hour beforehand than only 5 minutes before.

(7) The Set-Up Committee

Have two or three non-Board members responsible for this set-up of each meeting. Rotate the assignment every meeting. They should arrive early and do the following things:

1. Set up the head table,
2. Set up the room,
3. Put up the banner, flag, and podium,
4. Set up the greeting table,
5. Set up any display materials or posters,
6. Sweep and generally clean up the room, if necessary,
7. Check the bathrooms for toilet paper, towels, etc.
8. Set up and check any audio visual equipment to be used.
9. Check microphones, etc.

Note: If you decide to have a set-up Committee, be sure to thank them from the podium that evening.

(8) **Head of Table Set-Up**

For most meetings, you should have the President, Vice President, Secretary, Treasurer, State Officers, and guests speakers at the head table. If, however, you are a large chapter or are having a somewhat formal meeting and you want to ensure proper protocol, these are the general rules for seating (facing the audience):

- (a) Guest speaker to immediate right of lectern,
- (b) Chapter President or Master of Ceremonies to immediate left of lectern.
- (c) Highest ranking Officer to speakers immediate right.
- (d) Highest ranking Officers, other than speaker, to emcee's immediate left.
- (e) Seat men/women equal rank at equal distance from podium to left and right of lectern.
- (f) Number of guests of equal rank can be seated alphabetically.
- (g) Arrange seating from lectern to either end.
- (h) Notify people to be seated at head table well in advance and indicate appropriate dress-formal or informal.
- (i) If meeting is formal, line up head table people in proper seating order of state and then seat them "en Masse".
- (j) Wives are seated to the right of their husbands.

(9) **Hospitality Table**

It is highly recommended that each meeting you have an official hospitality table to greet all prospective members who attend.

The minute a prospective member enters the room he/she should be lead to the "Hospitality Table": where he/she is:

Welcomed to the meeting;

receives a name tag;

receives a copy of the agenda;

receives a membership application

receives any other information you have to give.

After he/she is greeted to be true that the member who brought the guest introduces them to as many Board members and general members as possible.

(10) **Pre-Meeting Orientation**

It is an excellent idea to have a "Pre-Meeting Orientation". Several past Chapter Presidents can conduct the session.

After prospective members arrive at the "Hospitality Table", they are taken by the members conducting the orientation to a separate room. There they receive a brief orientation.

The main purpose is to acquaint the guests with what is to happen at the night's meeting. The meeting's agenda is reviewed. Any projects to be reported on that night are explained at this "Pre-Meeting Orientation"; this eliminates the necessity of every project Chairman explaining exactly what his project is during every meeting at which he gives a report. This will eliminate the phrase "for those of you who are here for the first time tonight, let me take a brief minute to explain my project".

APX 4.2 The Meeting Itself

Always conduct yourself as the leader they elected you to be. Be neat and clean in appearance. Run the entire meeting in an efficient and professional manner.

START ON TIME. Even if you and the set-up Committee are the only ones in attendance, start your meeting on time. Don't ever wait for "just a couple more members to show"! You set the habit for your members. If you always start your meetings late, your members will habitually arrive late. If you always start on time, they will always be on time.

FOLLOW THE AGENDA. As your agenda goes, so should your meeting. Once the audience approves the agenda, stick to it. The agenda is the means by which you can keep the meeting moving.

WELCOME ALL GUESTS. Introduce all guests and prospective members. Have the individual manning the "Hospitality Table" keep a list of every guest in attendance. Be sure not to overlook anybody.

INTRODUCING SPEAKERS. Always prepare an introduction for any guest speaker. Call him/her ahead of time or see him/her before the meeting to get the facts necessary for a proper introduction.

The purpose of a good introduction is to build the credibility of the speaker. Very seldom will just a name and title build his credibility. Gather enough facts about the individual to adequately present your speaker to your audience.

OFFICERS AND COMMITTEE REPORTS. As mentioned in a previous section, ensure at the Board meeting that everyone knows who is responsible for which reports. Also, give everyone time limits for each report. Have all reports given from the podium - this will allow you to control the speaker. If they run over their time give them a signal to "Wrap-it-up". A good way to do that is to merely stand up beside the speaker without saying a word; they'll get the message.

APX-5.0 Meeting Checklist

(A) Following is a checklist for you to utilize prior to and following your meeting:

APX-5.1 Prior To Meeting

1. Do you have a definite purpose for the meeting?
2. Is agenda planned and written?
3. Have minutes of previous meeting been mailed to membership?
4. Do Officers and/or Chair understand what they are expected to report on?
5. Has notice of meeting, time and location been given to membership?
6. Have you contacted guest speakers and/ or VIP's and answered the following questions?
 - a. What subject is to be covered?
 - b. Time limit of speech?
 - c. Time of agenda?
 - d. Who will cover expenses?
 - e. Who will cover transportation expenses?

- f. Who will cover room expenses?
 - g. Who will meet guest speaker and/or VIP's?
 - h. Do you have information for introduction?
 - i. Are wives/husbands invited?
7. Have arrangements been made for audio visual equipment?
 8. Have arrangements been made for backup guest speaker?
 9. Has meeting room been arranged for, including room size, table arrangements, number of people to be seated and head table seating?
 10. Has gift certificate or plaque been arranged for guest speaker and/or VIP's?
 11. Has engraving and/or lettering for awards been made?
 12. Will you have bar facilities and are they arranged for?
 13. Will you need the news media in attendance? Have they been notified?
 14. Will you need name tags and/or other identification for members and guests?
 15. Have arrangements been made for a flag and podium?

APX-5.2 At The Meeting:

1. Do you have someone to greet members and guests?
2. Will the meeting start on time?
3. Do you have name tags?
4. Do you have place cards?
5. Is the room arranged correctly?
6. Is the bar set up?
7. Are Officers and/or Chair prepared for brief reports?
8. Do you have awards?
9. Are there water and glasses for head table?
10. Have persons for head-table been notified of seating arrangements?

APX-5.3 After Meeting Follow - Up:

1. Have Thank-you letters or cards been sent?
2. Has important information been sent to news media?
3. Have minutes been prepared?
4. Have you completed all follow-up commitments or promises?
5. Have you evaluated the success of the meeting and answered the following questions?
 - a. Was the agenda followed?
 - b. Were minutes taken?
 - c. Was action taken on needed items of business?
 - d. Were members aware of questions and decisions what were made?
 - e. Was the opportunity given the members to air their feelings on the decisions that were made?
 - f. Was the problem or guest speaker effective?

APX-6.0 CPE Credit Rules

To: Washington licensees
From: Washington State Board of Accountancy
Re: Continuing education, formal group study and self-study programs

In order to help ensure that the CPA's receive quality continuing education, minimum program standards are needed with development and presentation, and in the measurements and reporting of credits. The large number of programs available throughout the United States and the mobility of participants taking these programs create problems in measuring and reporting, which suggests the need for uniformity of standards applied on a national basis. The purpose of this statement is to provide uniform criteria in formal group and formal self-study programs.

DEVELOPMENT

1. The program should contribute directly to the professional competence of the individual.
2. The stated objective of a program should include the changes in the ability of the participant which the program is intended to accomplish.
3. The education and/or experience prerequisites for the programs should be stated.
4. Materials used in programs should be developed by qualified individuals for use with specific teaching methods.
5. Program content should be current.
6. Programs should be reviewed by a person other than the preparer to ensure compliance with the above standards.

PRESENTATION

1. Participants should be informed in advance as to objectives, prerequisites, experience level, content, advance preparation, teaching methods and continuing education hours credit.
2. Instructors should be qualified both with respect to program content and teaching methods used.
3. Program participation should be limited to individuals with proper education and experience who have completed any stated advance preparation.
4. The number of participants should be determined by the teaching methods used, and physical facilities should be consistent with the teaching methods.
5. Programs should include some means of eliciting evaluations from both participants and instructors.

MEASUREMENTS

1. Continuing education programs should be measured in terms of contact hours. A contact hour equals a fifty minute period as generally used in an academic environment. The shortest recognized program should consist of one contact hour.
2. When a CPA serves as an instructor or discussion leader at a level which increases his/her professional competence, credit should be given for preparation time and presentation time and should be measured in terms of contact hours. Normally, repetitious presentations do not add to one's professional competence.
3. Formal self-study programs should be pretested to determine average completion time and contact hour credit equivalency.

REPORTING

1. The participant in a formal group study program should:
 - * Document his/her attendance including dates,
 - * locations,
 - * instructors,
 - * sponsoring organizations,
 - * number of continuing education contact hours granted

Such documentation should be retained for four full years.

2. In order to support the reports that may be required of participants, the organization responsible for the presentation of formal group study programs should retain the following for four full years'.
 - * An outline of the course (or equivalent)
 - * the sates given
 - * a record of attendance
 - * the name of the instructors
 - * the number of continuing education contact hours.
3. In order to support the reports that may be required of participants, the organization responsible for distributing formal self-study programs should retain for four full years:
 - * a copy of the course material
 - * a description of the method of determining satisfactory completion
 - * a list of participants who have satisfactorily completed the formal self-study program, including date of notification to the participants, and
 - * the number of equivalent continuing education contact hour credit.

APX-6.10 WA State Board of Accountancy Cont. Ed. Rules

WAC 4-25-182 CONTINUING PROFESSIONAL EDUCATION. The following requirements for continuing professional education apply to the biennial renewal of permits to practice public accounting pursuant to the Public Accountancy Act of 1983:

- (1) An applicant seeking regular biennial renewal of a permit shall show that he/she has completed no less than 80 hours of continuing professional education during the two-year period preceding renewal, of which no less than 16 hours of accounting and/or auditing subjects must be obtained in each year. PROVIDED, a licensee is exempt from the accounting and or auditing subject requirement for any calendar year in a reporting period during which a licensee was not involved in the preparation of reports on financial statements. Of the total requirements of 80 hours, no more than 16 hours may be continuing professional education course subjects deemed "non-technical" by the Board.
- (2) An applicant who has previously held a permit but whose permit has at the time of application lapsed shall make the same showing as prescribed in subsection (1).
- (3) An applicant seeking to renew an initial permit issued less than two years but more than one year prior to the renewal must show that he/she has completed at least 40 hours of such continuing professional education.

The Board may in particular cases make exceptions to these requirements for reasons of individual hardship including health, military service, foreign residence, retirement, or other good cause.

WAC 4-25-183 PROGRAM STANDARDS.

- (1) A program qualifies as acceptable continuing professional education for purposes of the Public Accountancy Act of 1983 if it is a formal program of learning which contributes to the growth in the professional knowledge and professional competence of an individual in the practice of public accountancy, and meets the minimum standards of quality of development and presentation and of measurements and reporting of credits set forth in the Statement on Standards for Formal Continuing Education Programs published by the National Association of State Boards of Accountancy, or such other educational standards as may be established from time to time by the board.
- (2) **Subject Area:** Programs dealing with the following general areas are acceptable as long as they meet the standards in subsection (1):
 - (a) Accounting and auditing
 - (b) Taxation
 - (c) Management
 - (d) Computer Science
 - (e) Communications arts
 - (f) Mathematics, statistics, probability and quantitative applications in business
 - (g) Economics
 - (h) Business Law

 - (i) Functional fields of business, including finance, production, marketing, personnel relations, and business management and organization.

- (j) Specialized areas of industry (firm industry, real estate, farming, etc.)
- (k) Administration practice (engagement letters, personnel, etc.)

Subjects other than those listed above may be acceptable if the applicant can demonstrate that they contribute to his professional competence. The responsibility for demonstrating that a particular program is acceptable rests solely with the applicant.

(3) **Group Programs:** Group programs such as the following are acceptable as long as they meet the standards specified in subsection (1) and deal with subjects referred to in subsection (2):

- (a) Professional education and development programs of national, state and local accounting organizations.
- (b) Technical sessions at meetings of national, state and local accounting organizations and their chapters.
- (c) University or College courses, both credit and non-credit.
- (d) Formal in-firm education programs.
- (e) Programs of other organizations (accounting, industrial, professional, etc.)
- (f) Committee meetings of professional societies which are structured as formal educational programs.
- (g) Dinner, luncheon and breakfast meetings which are structured as formal education programs.
- (h) Firms' meetings for staff and/or management groups which are structured as formal education programs. Portions of such meetings devoted to the communication and application of general professional policy or procedures may qualify; but portions devoted to firm administrative, financial and operating matters generally will not qualify.

(4) **Credit:** Continuing professional education credit will be given for whole hours only, with a minimum of fifty minutes constituting one hour. As an example, one hundred minutes continuous instruction would count as two hours; however, more than fifty minutes, but less than one hundred minutes of continuous instructions would count only as one hour. For attendees, only time spent in instructions, and not preparation time, will be credited. For University or College courses, each semester hour of credit shall equal fifteen hours towards the requirements, and a quarter of credit shall equal ten hours.

(5) **Correspondence and Formal Individual Study Programs:** The amount of credit to be allowed for correspondence and formal individual study programs (including taped study programs) will be that which is recommended by the program sponsor on the basis of one-half the average completion time under appropriate "field tests".

Applicants claiming credit for such correspondence or formal individual study courses are required to obtain evidence of satisfactory completion of the course from the program sponsor. Credit will be allowed in the renewal period in which the course is completed.

(6) **Instructor, Discussion Leader, or Speaker:** Applicants who have served as instructors, discussion leaders, and speakers at programs coming under subsection (1), (2) and (3), may claim continuing professional education credit for both preparation and presentation time. Credit may be claimed for actual preparation time up to two times the presentation hours. The maximum credit for such preparation and teaching is sixty percent of the applicable renewal period requirements.

(7) **Published Articles, Books:** Credit towards the continuing professional education requirement may be claimed for published articles and books, provided they contribute to the professional competence of the licensee. Credit for preparation of such publications may be claimed on a self-declaration basis for up to twenty-five percent of the renewal period requirement. In exceptional circumstances a licensee may request additional credit by submitting the article(s) or book(s) to the Board with an explanation of the circumstances which justify a greater credit. The amount of credit awarded for a given publication will be determined by the Board.

WAC 4-25-184 REPORTS. Applicants for several renewals of permits to practice to the Public Accountancy Act of 1983 shall file with their applications a signed statement of the continuing professional education programs for which they claim credit, showing:

Sponsoring organization;
Location of program
Title of program or description of content;
Date attended; and
Hours claimed.

Responsibility for documenting the entitlement to credits rests with the applicant. Such documentation should be retained for a period of five years after the completion of the program. Such documentation may consist of the following:

- (1) Copy of the course outline prepared by the course sponsor along with the information required by paragraph 1.
- (2) For courses taken for scholastic credit in accredited universities and colleges, evidence of satisfactory completion of the course will be sufficient; for noncredit courses taken, a statement of the hours of attendance, signed by the instructor, is required
- (3) For formal individual study programs written evidence of completion is required.

The Board or its designees may verify on a test basis information submitted by applicants for permit. In cases where the Board determines that the requirements are not met, the Board may grant an additional period of time in which deficiencies can be met.