

INTRODUCTION

The MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES (the MAPP) is provided to all members of the ALASKA SOCIETY OF INDEPENDENT ACCOUNTANTS. The body of the text will be updated at least each year, within 30 days of the beginning of the fiscal year. Updates will include Policies and Procedures ratified by the Membership since the most recent update; current State Society operating budget; current membership listing; current Officers, Representatives, and Committee Chairmen of the State society; updated Chapter Histories, updated Chronological Listing of MAPP; and, from time to time, other matters deemed by the Board of Directors to be useful or important to the Membership.

The format of the MAPP follows the general format of the By-laws. Each major section of the MAPP has an Arabic page number followed by an Arabic page number within that section. For example, page 4-1 is page 1 of Section 4, Board of Directors. This will permit providing up-dates without disturbing the original pagination.

A notation appears at the top outside corner of each page indicating the date this page was last revised. As updated pages are distributed, the earlier version of the same page numbers should be discarded.

Appendix J is a chronological listing of all Policies and Procedures ratified by the Membership. This Appendix will maintain the historical record of changes to the MAPP.

The MAPP Committee, with the approval of the Board of Directors, retains the liberty to edit the body of the document, as deemed necessary, to make it a viable functioning tool.

MAPP BEGINNINGS

The MAPP Committee came into being as a BY-Law committee in late 1985. The charge was to refine the By-Laws by incorporating prior amendments. The refined By-Laws were in fact a major overhaul and were conditionally ratified on May 10, 1986, to take effect upon ratification of the MAPP at some future time.

The concept of the MAPP developed early during the overhaul in the effort to develop the By-Laws into a document infrequently needing modification. Many operating procedures were imbedded into the By-Laws, thereby entailing a lengthy process for procedural changes. The MAPP was developed to provide the Board of Directors with a guidebook as well as the permission and ability to take actions in a timely manner.

The committee was obliged to present for ratification a MAPP which did not alter any substance of the expiring By-Laws. The MAPP was ratified September 20, 1986 and the current By-Laws were put in place. On the same day, a number of policies were advanced and ratified which overrode actions ratified earlier in the day. This was a necessary sequence in order to have By-Laws in place at all times during the transition.

Members of the first committee were Lew Beyer (Chair), Bernadette Illichmann, Barbara Sweet, and Tom Wells. Approximately 900 hours were recorded by the committee during the 21 months from beginning of the work until the first distribution in its present form in September, 1987.