

**ALASKA SOCIETY OF
INDEPENDENT ACCOUNTANTS**

MANUAL OF CHAPTER PROCEDURES

**ADOPTED BY THE BOARD OF DIRECTORS
ON SEPTEMBER 19, 1986**

**RATIFIED BY THE MEMBERS OF ASIA
ON SEPTEMBER 20, 1986**

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PREFACE

THE PROCEDURES OF CHAPTERS SHALL BE COVERED BY THIS MANUAL AS ADOPTED AND AMENDED FROM TIME TO TIME BY THE BOARD OF DIRECTORS AND RATIFIED BY THE MEMBERS OF A.S.I.A.

CHAPTER OPERATING PROCEDURE ESTABLISHED BY ARTICLES OF INCORPORATION AND BY-LAWS

PURPOSE

“ . . . to unite and promote cordial relations among all Independent Accountants, collect through research and to disseminate generally by all appropriate means, all fundamentally sound accounting theories, practice, and methods; to develop, improve, and extend the standards and practice of all independent accountants in Alaska and in any locality where similar groups meet”.

Article III, Articles of Incorporation
Alaska Society of Independent Accountants

AUTHORITY TO FORM LOCAL CHAPTERS

The Alaska Society of Independent Accountants shall have the authority to form local chapters as outlined in Article VII, of the By-Laws.

OPERATING PROCEDURES

CHARTER

When a chapter has been duly formed or has affiliated with the Society in the manner prescribed, there shall be issued to said Chapter a Charter duly signed and executed by the President and Secretary of the Society. The acceptance and execution of this Charter by the Chapter shall be deemed to be ratification and acceptance of the Articles of Incorporation, the By-Laws, the MAPP, and this Manual of Chapter Procedures, and therefore, the Chapter has agreed to be bound by their contents.

MEMBERSHIP

Each member of the Society may affiliate with the Chapter in his geographic area, subject to approval and acceptance by the Chapter. A member may only affiliate with one Chapter. Those members not affiliated with a Chapter shall be members at large and shall be governed by the State Society.

CHAPTER DUES

All dues from Chapter members shall be paid directly to the State Society which will remit to the Chapter a fee for each duly paid Chapter member. If a member becomes delinquent in his dues, it will be the responsibility of the Chapter Treasurer to assist the State Society in collecting these dues.

OFFICERS

A chapter shall have its own officers consisting of a President, Vice-President, Secretary, and Treasurer. Such officer shall serve for one year or until their successors are duly elected.

The President shall be the Chief Executive Officer of the Chapter. He shall preside at all meetings and be an ex-officio member of all Chapter committees. He shall be a member of the Board of Directors of the State Society. He may appoint any committee he may deem advisable to promote the welfare of the Chapter. He may suspend or temporarily remove any committeeman for neglect of duty, gross, inefficiency, or violation of the By-Laws.

The Vice-President, in case of the disability of the President to perform his duties or his absence from any meeting where his presence would be required, shall perform the duties of the President through the continuation of such disability or absence. If the Office of President shall become vacant, the Vice-President shall thereupon become President of the Chapter for the unexpired term. Such service shall not affect his being nominated for the office of President at the next annual elections.

The Secretary shall record or supervise the recording of the proceedings of all meetings. He shall maintain an up-to-date roster of the membership of the Chapter.

The Treasurer shall receive remitted dues, assessments, receipts, from publications, advertisements, banquets, meetings, special committee sales, and all other receipts of the Chapter. He shall deposit all funds of the Chapter in an accounts carried in the name of the Alaska Society of Independent Accountants, _____ Chapter. He shall sign or co-sign all checks for withdrawal from such account. He may refuse to pay any bill that seems unjust and ask the President to approve the same before making payments. He shall retain all paid bills upon which shall be entered the number of the check which paid the bill. It shall also be the duty of the Treasurer to maintain cash receipts and disbursements record together with a general ledger designed in accordance with the principles of double entry bookkeeping. He shall make a quarterly report of receipts and disbursements to the State Society Board of Directors and make regular report to the Chapter members. He shall also furnish and prepare an annual report to be mailed to all Chapter members in August, and any other reports requested by the State Society Board of Directors or the Chapter President. All monies accumulated by Chapters shall belong to the Chapter for the purpose of promoting regularly sanctioned Chapter activities. The fiscal year of the Chapter shall end on the 30th day of September in each year.

ANNUAL MEETING

Each Chapter shall hold an Annual Meeting at which time officers shall be elected for the ensuing fiscal year. Voting is dictated by Article II, Section II of the By-Laws and MAPP. Officers are to be installed at the Annual Convention of the State Society.

AMENDMENTS TO THE MANUAL OF CHAPTER PROCEDURES

Proposed amendments to the Manual of Chapter Procedures must be approved by a majority of the quorum of the Chapter proposing said amendments. The proposed amendments must be submitted to the Board of Directors of A. S. I. A. ; signed by the Chapter President and Secretary; and contain the exact language as approved by the Chapter members.

GENERAL CHAPTER PROCEDURES

1. Chapters shall hold a minimum of one meeting per calendar quarter, in addition to the Annual Chapter Meeting.
2. Chapters shall encourage regular attendance by all members.
3. Chapters shall conduct at least one or more educational activities annually, and shall promote and participate in programs adopted by the State Society. All such programs must be submitted to the State Society's related committee for review so that it does not conflict with the policies and procedures of the State Society. In addition, all such educational programs conducted must qualify for continuing education credits.
4. If a Chapter wishes to participate in any legislative activity or promotional programs that relates to and affects the State Society and its members, it must have the authorization of the State Society's Board of Directors.
5. If a Chapter's active membership falls below a minimum of three members, then said Chapter will be subject to suspension by the Board of Directors of the State Society. A Chapter may voluntarily surrender its authority to operate as a Chapter with thirty days written notice to the Board of Directors of the State Society. In the event authority to operate as Chapter shall be withdrawn or voluntarily surrendered, all assets of the discontinued Chapter shall be transferred to the State Society, which shall pay out of said assets all legal obligations of the discontinued Chapter.
6. The State Society shall allocate a Formation Budget not to exceed One Thousand Dollars (\$1,000.00) for each Chapter formed.