

MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES

Chronological Record

The following pages in this appendix contain all of the policies and procedures comprising the MAPP in the order in which they were ratified by the General Membership. The six-digit numbering system (hereafter referred to as Listing Number) is presented as xx-xx-xx. The first two digits refer to a section of the By-Laws or to a general subject matter.

The group entitled GENERAL POLICIES uses the primary digits “00”, as they do not relate to a specific By-Law. The digits “20” and above refer to committees. The digits “01” through “09” correspond to current sections of the By-Laws. The digits “10” through “19” are as yet unused and are reserved for future By-Law sections.

The next two digits refer to the calendar year of ADOPTION by the Board of Directors; e.g., xx-86-xx was adopted in 1986.

The last two digits are a chronological record of the order of RATIFICATION by the membership during the calendar year of adoption. xx-86-45 was the 45th of the 1986 policies to be ratified. (Although it may have been ratified in 1987).

Each policy/procedure is recorded with the Listing Number, the body of the action, and dates of ADOPTION, RATIFICATION, and AMENDMENT. In the event that the action has been amended, reference to the amending action is given by the amending listing number.

Many actions were ratified on September 20, 1986, and some of those actions were amended on the same date. Additionally, one listing ratified in May 1986 is an amendment to an action ratified the following September. Some works of explanation are in order.

The MAPP Committee came into being as a By-Law committee in late 1985. The charge was to refine the By-Laws by incorporation 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 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. Actions ratified in May, which amend actions ratified in September, were also a result of the committee obligation to preserve the substance of the By-Laws.

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MANUAL OF ADMINISTRATIVE POLICIES AND PRODECURES

Chronological Listing

01-86-01 Annual dues shall be \$72.00

ADOPTED: 05/09/86 RATIFIED: 05/10/88 **AMENDED:** 05/15/92
Ref: 01-92-02

07-86-02 Chapters shall receive \$10.00 from Alaska Society of Independent Accountants for each of their members paying dues to the Society.

ADOPTED: 05/09/86 RATIFIED: 05/10/86 **AMENDED:** 05/18/90
Ref: 07-90-02

08-86-03 An active member failing to meet Continuing Professional Education requirements shall have only those privileges granted associate members. Active status will again be granted once the CPE credit requirements are met.

ADOPTED: 05/09/86 RATIFIED: 05/10/86 **AMENDED:**

04-86-04 The Board of Directors shall establish and maintain a headquarters office using a part time clerical person and having a Zenith telephone number.

ADOPTED: 05/09/86 RATIFIED: 05/10/86 **AMENDED:**

04-86-05 The Directors shall be reimbursed for fifty percent of all in-state travel expense incurred for attending Board of Director meeting.

ADOPTED: 05/09/86 RATIFIED: 05/10/86 **AMENDED:** 05/29/87
Ref: 04-86-79

06-86-06 The National Society of Public Accountants “Rules of Professional Conduct” and “Rules of Professional Conduct for Members in Tax Practice” are to be the Rules of Professional Conduct for the Alaska Society of Independent Accountants.

ADOPTED: 05/09/86 RATIFIED: 05/10/86 **AMENDED:** 05/07/04
Ref: 06-04-01

01-86-07 Applications for membership shall be forwarded to the Membership Committee with payment of dues. The names of the applicants shall be published in the state president's newsletter. Any member in good standing who wished to question an applicants qualifications or recommend that an applicant not be accepted into membership shall have 10 days in which to respond in writing to the Membership committee with a copy to the state president. Any such objections will then be referred to the Board of Directors for action. If the Membership Committee or the state president receive no response within 10 days of publication, the final decision to accept or not accept an applicant will be made y the Membership Committee.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 05/29/87
Ref: 01-86-80

01-86-08 A member renders himself liable to censure, suspension or expulsion for any of the following:

1. Refusal or neglect to give effect to any decision of the Society or the Board of Directors.
2. A violation of the By-Laws or any of the Rules of Professional Conduct as adopted by the membership.
3. A finding by trial board that he is guilty of any act that reflects discredit upon the Society or the profession.
4. Conviction of a crime involving moral turpitude.
5. Delinquency of dues payment by more than sixty days and after fifteen days notice of the same by the treasurer.
6. Failure to meet the reporting requirements for Continuing Professional Education. (amended)

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 05/19/89
AMENDED: 09/20/86 Ref: 01-88-13
Ref: 01-86-11 Ref: 03-88-14
Ref: 01-86-14 Ref: 01-88-15

01-86-09 Consideration of charges and complaints against a member shall be handled by the Committee on Ethics and Grievances.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:**

01-86-10 Reinstatement is to be provided to members suspended for delinquency in dues by payment of all dues in arrears.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED: 09/21/06
Ref: 01-06-02
(Deleted)

01-86-11 Reinstatement is to be provided to members delinquent in CPE reporting if the filing requirements are met by December 31st of the reporting year.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

01-86-12 A surcharge of 5% per month of delinquency will be charged for payment of dues in arrears.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 05/14/97
Ref: 01-97-01
(Deleted)

01-86-13 “The equivalent thereof” to three years experience shall be determined by the Membership Committee on a case by case basis, using the following guides:

Combinations of formal education, examinations, and experience such as:

A degree in Accounting with one year’s experience,

Successfully passing the Enrolled Agents examination with one year’s experience.

Accreditation by the Accreditation Council for Accountancy with one year’s experience.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

01-86-14 Failure to meet reporting requirements for CPE will result in only a
08-86-14 reduction in status to Associate Member and not Suspension.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

01-86-15 Annual dues are to be paid prior to the first day of the fiscal year and will be prorated for new members. Applications shall not be processed unless dues have been paid.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

02-86-16 The Annual Convention shall be under the direction of the President and he, in turn, may delegate such authority as he deems necessary to a Convention Chairman. This Chairman is to coordinate all committees appointed, all convention functions, and approve all expenses to be paid.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

02-86-17 All business of the Convention shall be conducted in accordance with the Society's By-Laws and if not covered therein, then Roberts Rules of Order shall prevail.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

02-86-18 An active member in good standing unable to attend may assign his voting privileges to another member in good standing who is in attendance. This proxy must be in writing and be presented to the Secretary prior to the opening of the first business session of the convention.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

02-86-19 If absentee balloting is provided for on any vote, a proxy holder shall not have the privilege of voting the proxy he holds on that one issue.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

02-86-20 The agenda for the Annual Convention shall include:

1. Establishment of quorum.
2. Determination of Districts.
3. Setting annual dues amount.
4. Voting on new chapter acceptance.
5. Voting on By-Law changes.
6. Ratification of changes to MAPP
7. Election of Officers.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 05/21/88
Ref: 02-87-09

03-86-21 The President shall be the Chief Executive Officer of the Society. He shall preside at all meetings of the Board of Directors, at the Annual Convention, and at such special meetings of the membership as may be set by the Board of Directors. He shall sign or have his signature printed on all certificates of membership. He shall be an ex-officio member of all committees. He may appoint any committee he may deem advisable to promote the welfare of the Society. He may suspend and temporarily remove any committeeman appointed by him for neglect of duty, gross inefficiency, or violation of the By-Laws. He shall make a report at the annual Convention on the progress of the Society. He shall do any and all things that, with the approval of the Board of Directors, he may deem necessary to carry out the provisions of the by-Laws, to protect the rights and interests of the Society and to promote the common welfare of the members.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

03-86-22 The First Vice-President shall have such powers and shall perform such duties as are or shall be prescribed by the By-Laws, the Board of Directors, or the 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, the First 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 First Vice-President shall thereupon become President of the Society for the unexpired term. Such service shall not prevent the First Vice-President from being nominated for the office of President of the Society at the next Annual Convention.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

03-86-26 The Treasurer shall receive dues, assessments, receipts from publications, advertisements, banquets, meetings, special committee sales, and all other receipts of the Alaska Society of Independent Accountants. He shall deposit all monies belonging to the Society in a bank approved by the Board of Directors, in an account carried in the name of the Alaska Society of Independent Accountants, and 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 same before making payment. He shall retain all paid bills on which shall be entered the number of the check which paid such bill. It shall also be the duty of the Treasurer to maintain a 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 to all members of receipts and disbursement and such other facts as are deemed pertinent. An Annual Report is to be submitted at the annual Convention. He shall also furnish and prepare any other reports requested by the President or the Board of Directors.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

03-86-27 The Treasurer shall invoice members for annual dues 30 days prior to the beginning of the fiscal year. When dues are not received within 60 days after the beginning of the fiscal year he shall send notification of delinquency to the member and the Membership Committee.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

04-86-28 The Board shall have control of all assets and property of the Society and shall have the power to appropriate and to expend the monies thereof.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

04-86-29 The President of the Society shall be Chairman of the Board of Directors and shall preside at all meetings, regular or special.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

04-86-30 The Board of Directors shall serve for one year or until their successors are duly elected.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

04-86-31 In the event a person holds more than one Board of Directors position he shall be considered one member and have one vote.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-32 At least 60 days before the Annual Convention the President shall appoint a nomination committee composed of a chairman and at least four additional members. The committee shall meet after their appointment and receive recommendations for prospective candidates for office. The committee will then proceed to nominate at least one candidate for each position to be filled. At least 30 days before the Annual Convention the nominating committee will report their selection to all members.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 09/25/03
Ref: 05-03-02

05-86-33 Additional nominations may be made for any office by any active member without a seconding motion until the final call for nominations at the Annual Convention.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-34 All nominees for any office must be active members in good standing.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-35 After all nominations for each office have been made and closed, the Secretary shall cause suitable ballots to be distributed to all active members.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-36 The President shall appoint a teller and any assistants he deems appropriate to collect and tally the ballots.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-37 The teller will present the results of his tally to the President who will announce the results of the voting for each position. A majority of the votes cast for each position shall be necessary for election.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-38 Absentee Ballots will be permitted and provided for the annual election of officers.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-39 Absentee ballots will be sent to all members at the same time the nominating committee report is distributed.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-40 Two envelopes shall accompany the absentee ballot; one unmarked, and one self-addressed which will identify the active member by name. The ballot will be sealed in the unmarked envelope, then enclosed in the addressed envelope for delivery or mailing to the Secretary. Absentee ballots must be received by the Secretary no later than the opening of the Annual Convention.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-41 Immediately prior to the election of officers, the Secretary shall have a roll called. Any absentee ballot held by the Secretary having been cast by a member in attendance at this roll call will be then destroyed. At this time the outer identifying envelope of all remaining ballots will be removed and the unmarked envelopes containing the ballots will be delivered by the Secretary to the teller.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-42 The teller will count and record the absentee ballots separately from those cast at the meeting. In the event more than one balloting is required for a position, the absentee ballots will be cast again for subsequent balloting.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

05-86-43 In the absence of a majority being obtained by any one candidate in an election, the two highest vote getters will be placed in run-off elections until a majority is achieved by one.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

07-86-44 Each Chapter of the Society shall also be governed in accordance with the Manual of Chapter Procedures as adopted and amended and appended herein.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

08-86-45 The 48 required hours of continuing education every two years may be earned in taxation and/or accounting and related subjects.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

08-86-46 In order for a specific program to qualify for approved continuing education credit, it must be a formal program of learning that contributes directly to professional competence. Types of programs meeting this standard for continuing education credit include:

1. University or college courses;
2. Professional development programs of national and state accounting organizations;
3. Formal correspondence study programs which provide evidence of satisfactory completion.
4. Areas other than those listed above may be acceptable if the member can demonstrate that they contribute to professional competence.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

- 08-86-47** The Education Committee shall mail Continuing Education Report forms in June of each uneven year which are to be completed and returned by August 31st. This form shall consist of a signed statement disclosing the types of programs attended, dates, locations, and hours claimed. Members who are accredited by the Accreditation Council for Accountancy may attach a copy of the ACA Report in lieu of completing the ASIA form provided the 48 hours are reflected. Members who fail to meet the filing deadline shall be suspended automatically. However, a member shall be reinstated if the filing requirements are met by December 31st.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 09/20/86
 Ref: 01/86/11
 Ref: 01/86/14

- 08-86-48** The Education Committee shall conduct random audits of the Continuing Education Reports. A minimum of ten percent (10%) of the reports shall be audited in each two year reporting period. Members selected for audit shall be required to show sufficient evidence to support all entries recorded on their Continuing Education Report Forms. A member audited for the same period by ACA need only provide satisfactory proof the ACA audit confirmed the forty-eight hours required by ASIA.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:**

- 08-86-49** Members who fail to earn the required credits through continuing education programs shall be suspended automatically. Members unable to earn the required credits due to illness, injury, or other circumstances beyond their control may file a written request for a waiver or extension of time from the Board of Directors. All requests shall include sufficient evidence of the circumstances for which the member seeks the waiver or extension. Waivers and extensions may only be approved for the actual duration of said circumstances. The Board shall review the request and notify the member of their decision within sixty days of said request. There shall be no appeal from the decision of the board of Directors.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 05/10/86
 Ref: 08-86-03

08-86-50 New members shall be required to earn continuing education credits on a prorated monthly basis commencing six months after their acceptance at a regular monthly meeting during the first reporting period.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

20-86-51 It shall be the duty of the President, within 30 days following the close of the Annual Convention, to appoint a chairman and no less than two members to the following standing committees:

1. Membership Committee
2. Ethics and Grievance Committee
3. Education Committee

ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 05/29/87
AMENDED: 05/21/88 **AMENDED:** 05/19/89 Ref: 20-86-52
Ref: 20-88-08 Ref: 20-88-12 Ref: 20-86-51
Ref: 20-87-01

20-86-52 In addition to the present standing committees, there shall be added as standing committees the Budget and Audit Committee and the Legislative Affairs Committee.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

20-86-53 All Standing committees shall:

Report to the First Vice President.

Maintain close relationships with other committees to effectively act within the job description of the assigned committee.

Develop ideas to stimulate new Committee activities within the scope of Committee responsibilities.

Maintain and pass to the new chairman a file on activity and correspondence.

Submit annually a written report to the members at the Annual Convention.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

20-86-54 Standing Committee Chairmen are:

Delegated authority to implement the Committee plan of action following approval by the Board of Directors.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

21-86-55 The Membership Committee's purpose and duties:

Conduct a membership drive each year.

Establish chapter representation so coverage of the stat may be obtained.

Work with all chapters across the state through the chapter presidents.

Coordinate and supervise local membership campaigns.

Establish membership procedures for local chapters to follow.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

22-86-56 The Committee on Ethics and Grievance shall consider any complaint or charge filed against a member.

The Committee shall, if the charge is deemed valid, admonish the member to cease and desist from any activities which might constitute a cause for censure, suspension or expulsion. If the member shall refuse to heed the warning of the Committee on Ethic and Grievance, the committee shall forthwith notify the President and the President shall appoint a trial board.

The trial board shall consist of three members and shall meet to hear the charges against the accused as soon as reasonably possible, provided that the notice of the time and the place of the hearing shall be sent by the president to all parties concerned at least 30 days prior to the proposed session of the trial board.

After hearing the evidence against the accused, which shall be presented by the committee on Ethics and Grievance, and after considering such defenses as the accused shall present, the trial board shall issue its decision in writing to the President.

A member against whom an order of the trial board is entered shall have the right to appeal to the Board of Directors within 30 days from the date of the rendition of the trial board's decision. The Board of Directors shall review the record and either sustain the action of the trial board or remand the case for further consideration. There shall be no appeal from the decision of the Board of Directors.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

22-86-57 The Committee shall sit as a Board of Arbitration between disputants if all disputants agree to the binding nature of such arbitration.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

22-86-58 All complaints and charges must be made in writing.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

22-86-59 All complaints and charges against a Chapter or a Chapter Member shall first be heard at the Chapter level and then may be appealed to the Committee.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

22-86-60 Any complaint or charge against the Society itself shall be handled in the same manner by the Committee except that appeal from the Committee's decision shall be heard by the general membership sitting as a Committee of the Whole at the next general membership meeting. All duties, responsibilities, and powers conferred elsewhere to the Board of Directors in this situation shall be conferred upon this committee of the Whole.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

22-86-61 The Committee on Ethics and Grievance shall consider charges and complaints against non-ASIA members filed in writing. If, after considering the charges, the committee does not consider that a violation has been committed, the committee shall dismiss the complaint in writing to the complainant. If the committee is of the opinion that probable cause existed for the filing of the complaint, then the Committee shall so notify the Board of Directors and recommend a course of action.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

23-86-62 The Education Committee's duties and purpose:

Be responsible for administering, monitoring and auditing the Continuing Professional Education program.

Produce seminars on a statewide basis.

Work with chapters to oversee mini-seminars within bounds of and acceptance for CPE

Help chapter study groups for examinations.

Work with National Society of Public Accountants to exchange and disseminate education and seminar information.

Correlate and distribute to the members timely topical information.

If possible, seat each chapter's Education Committee Chairman on the Committee.

Issue to each member a CPE certificate for attending and earning CPE credits within 30 days of any Society sponsored or endorsed seminar or program.

Maintain records of seminar or program contents and attendance, CPE credits earned, and certificates issued.

Determine fees for all seminars or programs in consultation with the President of the Society.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

24-86-63 The Budget and Audit Committee's purpose and duties:

Prepare a budget for the Society for the next fiscal year, incorporating chapter needs.

Monitor expenditures for each year to determine if the Society is staying within budget during the current fiscal year.

Call a general membership meeting should the Board of Directors or any Officer behave in a fiscally irresponsible manner with Society funds.

Analyze and evaluate the books and records of the Society at fiscal year end for accuracy and compliance to sound accounting procedures.

Corroborate the representation as presented in the annual financial report through reference to supporting accounting records.

Establish the validity of the accounts.

Determine whether assets, liabilities and equities are fairly stated.

Summarize and comment in writing on the financial report as presented to the Board of Directors and to the General Membership for the fiscal year ended, with a copy to each director.

Audit chapter finances at the request of the Board of Directors.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

25-86-64 The Legislative Affairs Committee's purposes and duties:

Be cognizant of all new laws which may have a professional effect on the general membership as well as the Society, and to keep all officers informed of any new pending or proposed legislation through written reports.

Make contact early with knowledgeable parties in order to fulfill the objective as charged.

Maintain awareness of related activities of the National Society of Accountants and to keep all officers aware of these activities.

Become knowledgeable on all pending matters from prior year's committee

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

00-86-65 The member fee for all ASIA seminars applies to non-member employees of member owned firms.

ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:

- 00-86-66** All official meetings of the Alaska Society of Independent Accountants, whether General Membership, Board of Directors, or Committees, shall be held in conformance with Roberts Rules of Order unless specific rules have been otherwise adopted for any given situation.
- ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:
- 00-86-67** In all official documentation of the Alaska Society of Independent Accountants where he or the masculine is used, gender he or she and the feminine is implied.
- ADOPTED: 09/19/86 RATIFIED: 09/20/86 AMENDED:
- 00-86-68** Registration fees from State sponsored Events shall accrue to the State treasury.
- ADOPTED: 09/19/86 RATIFIED: 09/20/86 **AMENDED:** 05/18/90
Ref: 00-90-05
- 09-86-69** The MAPP Committee shall be responsible for listing all policy and procedural changes adopted by the Board of Directors or the General Membership for submission to the membership at the next annual meeting and if ratified to include those policies and procedures in the MAPP.
- ADOPTED: 09/19/86 RATIFIED: 05/29/87
- 09-86-70** The Committee shall be responsible to put any changes in policy or procedure into any and all sections of MAPP where it may apply.
- ADOPTED: 09/19/86 RATIFIED: 05/29/86 AMENDED:
- 09-86-71** Any policy or procedure change adopted by the board of Directors or the membership which fails to gain ratification at the next annual meeting is void and the former policy or procedure continues in force.
- ADOPTED: 09/19/86 RATIFIED: 05/29/87 **AMENDED:** 05/16/91
Ref: 09-91-02
- 07-86-72** The boundaries of the Fairbanks Chapter shall be designated coinciding with the boundaries of the Fairbanks North Star Borough until such time as a new chapter is formed within that area.
- ADOPTED: 09/19/86 RATIFIED: 05/29/87 **AMENDED:** 05/16/91
Ref: 07-91-03

07-86-73 The boundaries of the Anchorage Chapter shall be designated as coinciding with the boundaries of the Municipality of Anchorage and the cities of Palmer and Wasilla until such time as a new chapter is formed within that area.

ADOPTED: 09/19/86 RATIFIED: 05/29/87 AMENDED:

01-86-74 There shall be a category of membership called Student Associated Membership (with student to be defined as in the NSA manual) and these members shall pay annual dues of \$12.00.

ADOPTED: 09/19/86 RATIFIED: 05/29/87 AMENDED:

00-86-75 ASIA members making incidental photocopies relative to ASIA functions shall be reimbursed at \$.05 per copy upon submission of an itemized statement.

ADOPTED: 09/19/86 RATIFIED: 05/29/87 **AMENDED:** 05/19/89
Ref: 00-88-11

00-86-76 Any chapter that hosts a hospitality suite in conjunction with a State
07-86-76 function shall be allowed to retain as chapter funds the net profit from that hospitality suite. This policy is retroactive to May 8, 1986.

ADOPTED: 09/19/86 RATIFIED: 05/29/87 AMENDED:

00-86-77 Function fees shall be refunded in full upon written request up to two weeks prior to that function. No refund will be made after that two weeks except as covered by the emergency refund policy.

ADOPTED: 11/22/86 RATIFIED: 05/29/87 AMENDED:

00-86-78 Emergency refunds shall be granted to the extent of 80% of the fee paid upon written request with cause within thirty days after the function with concurrence of one member of the Budget committee and one member of the Asia Board of Directors. The person receiving the refund shall also receive any written material from the function if possible.

ADOPTED: 11/22/86 RATIFIED: 05/29/87 AMENDED:

04-86-79 Travel reimbursement for official Board meeting attendance shall be set by the Board of Directors and these amounts shall be reviewed by the Board of Directors at each Annual Convention.

ADOPTED: 11/22/86 RATIFIED: 05/29/87 AMENDED:

01-86-80 The second sentence in MAPP, Section 01-86-07 shall read “.....published by the end of the month in which application is received.”

ADOPTED: 11/22/86 RATIFIED: 05/29/87 AMENDED:

20-87-01 In addition to the present Standing Committees, there shall be added as a Standing Committee the MAPP Committee.

ADOPTED: 05/09/87 RATIFIED: 05/29/87 AMENDED:

26-87-02 The MAPP Committee’s Duties and Purpose shall be:

Maintain and update the Manual of Administrative Policies and Procedures in a timely manner.

Monitor minutes of the Board of Directors meetings in order to incorporate policy matters into MAPP in the approved format.

Submit to the membership at the Annual Convention a listing of all modifications for ratification.

Advance to the Board of Directors new Policy and Procedure suggestions where the committee determines a need.

Provide recommendations for major changes which may be warranted in the future.

Draft and propose By-Laws changes where MAPP policies conflict with the By-Laws.

ADOPTED: 05/09/87 RATIFIED: 05/29/87 AMENDED:

04-87-03 A District Representative will be appointed for each district from members residing outside existing chapter boundaries. The appointment shall be made by the President within 30 days of the beginning of the new fiscal year.

ADOPTED: 05/09/87 RATIFIED: 05/29/87 AMENDED:

05-87-04 Any active member in good standing may be nominated either by himself or another member for any office. This nomination may be made without a seconding motion at any time within 90 days prior to the date of the election. Notice of the nomination must be made in writing and sent addressed to the Secretary with a copy to the President.

Providing such notice of nomination is received by the secretary at least 45 days prior to election date, the nomination shall be mailed out 30 days prior to election date.

If the nomination is made after the 45 days deadline, the nominee may, at his own expense and effort, notify all active members of his candidacy in order to enjoy the benefit of write-in votes on absentee ballots.

ADOPTED: 05/28/87 RATIFIED: 02/29/87 **AMENDED:** 05/21/88
Ref: 27-88-05

01-87-05 Any member suspended for any reason may reapply for membership as a new member.

ADOPTED: 09/17/87 RATIFIED: 05/21/88 AMENDED:

01-87-06 Should any suspended member wish to retain his original date of membership, he must pay, in addition to current dues, a sum equal to 50% of those prior dues not paid up to a maximum of one-half of one year's dues.

ADOPTED: 09/17/87 RATIFIED: 05/21/88 AMENDED:

01-87-07 Membership benefits will not be available to members whose dues are unpaid.

ADOPTED: 09/17/87 RATIFIED: 05/21/88 AMENDED:

00-87-08 The individual who maintains the ASIA state office shall attend all Board meetings.

ADOPTED: 09/17/87 RATIFIED: 05/21/88 **AMENDED:** 05/21/88
Ref: 04-88-09

02-87-09 The Annual Convention agenda will include an item titled “Approval of Proposed Budget”.

ADOPTED: 09/17/87 RATIFIED: 05/21/88 AMENDED:

20-87-10 Each committee shall submit a budget for the following fiscal year to the State Budget Committee by March 15 of each year.

ADOPTED: 09/17/87 RATIFIED: 05/21/88 AMENDED:

04-87-11 The Board of Directors may conduct voting by telephone in the following manner:

1. The vote will be called at the President’s request or at the request of any two Board members. A reasonable effort must be made to reach all Board members. A majority Board vote rules.
2. The Board members will be polled for each action and a confirmation will be mailed to each Board member within 24 hours of the completed poll showing the question asked and each Director’s vote.
3. This confirmation will be included in the minutes of the next Board of Directors’ meeting and ratified at that time.
4. This procedure may be used only when action is needed before the next regularly scheduled Board meeting.

ADOPTED: 09/17/87 RATIFIED: 05/21/88 AMENDED:

04-88-01

20-88-01 Committee expenditures of more than \$100 over budgeted line items must have approval by a majority of Board members. Total committee expenditures will be limited to the authorized budget amount unless there is Board approval to increase the budget. At the end of each fiscal year, all unexpended funds will then revert to the general fund.

ADOPTED: 01/07/88 RATIFIED: 05/21/88 AMENDED:

03-88-02

04-88-02 The Board may appropriate reserve funds for any purpose. These funds are to be segregated in the Treasurer's report. All appropriated reserve funds must have further Board approval prior to expenditures.

ADOPTED: 01/07/88 RATIFIED: 05/21/88 AMENDED:

03-88-03

Fifteen days prior to the Annual Convention, the President shall send to all members an information package which will include but not be restricted to:

1. Agenda
2. MAPP changes
3. Treasurer's report
4. Proposed budget
5. Previously unapproved general membership meeting minutes
6. Elections committee report
7. Any pertinent information for any other agenda item.

ADOPTED: 01/07/88 RATIFIED: 05/21/88 AMENDED:

03-88-04

The Treasurer shall make reimbursement for travel expenses within 30 days of the submitted request.

ADOPTED: 01/07/88 RATIFIED: 05/21/88 AMENDED:

27-88-05

The Nominating Committee's name will be changed to Elections Committee. The duties of the Elections Committee will be:

1. Contact members and encourage candidacy for offices, at least two for each position, and any active member in good standing can be a candidate.
2. Publish names and brief history of all candidates to ASIA membership 15 days prior to election.
3. Prepare the ballots with all announced candidates. Announced means those who have contacted the Elections Committee.
4. Nominations are still requested from the floor just prior to election of officers.

ADOPTED: 01/07/88 RATIFIED: 05/21/88 AMENDED:

20-88-06 All costs of committee activities; be they clerical, postage, copying, etc., shall be born by that committee's budget.

ADOPTED: 05/20/88 RATIFIED: 05/21/88 AMENDED:

28-88-07 ASIA shall publish a bi-monthly newsletter.

ADOPTED: 05/20/88 RATIFIED: 05/21/88 AMENDED:

20-88-08

28-88-08 A Newsletter Committee shall be established as a Standing Committee, and the chairman shall be appointed by the president in accordance with the MAPP.

ADOPTED: 05/20/88 RATIFIED: 05/21/88 AMENDED:

04-88-09 All references to a clerical office shall be deleted.

ADOPTED: 05/20/88 RATIFIED: 05/21/88 AMENDED:

04-88-10 Any budget passed at the Annual Convention must be periodically adjusted in light of current year's revenues which it cannot exceed without membership approval; nor may it exceed a sum of 10% greater than is budgeted.

ADOPTED: 05/20/88 RATIFIED: 05/21/88 AMENDED:

00-88-11 ASIA members making incidental photocopies relative to ASIA functions shall be reimbursed at \$.10 per copy upon submission of an itemized statement.

ADOPTED: 10/20/88 RATIFIED: 05/19/89 AMENDED:

20-88-12

29-88-12 The (former) Computer Committee shall be a standing committee with the name of Information Systems Committee.

ADOPTED: 10/20/88 RATIFIED: 05/19/89 **AMENDED:** 05-16-91
Ref: 29-91-01

01-88-13 Delete item 5 of policy # 01-86-08. The Ethics and Grievance Committee will not be involved in the issue of delinquency of dues.

ADOPTED: 10/20/88 RATIFIED: 05/19/89 AMENDED:

03-88-14 The Treasurer shall notify the Membership Committee (rather than Ethics and Grievance) of members who have not paid dues within fifteen days after the 60 day delinquency notice.

ADOPTED: 10/20/88 RATIFIED: 05/19/89 AMENDED:

01-88-15 Any member still delinquent in payment of dues on October 15 will automatically be dropped from the Membership. These dropped members may still be retained on a mailing list for informational mailings.

ADOPTED: 10/20/88 RATIFIED: 05/19/89 **AMENDED:** 09/25/03
Ref: 01-03-01

00-89-01 Any member wishing to use the Society's Logo on his firm stationary, business cards, or other firm media must obtain the approval of the Board of Directors. The Logo must appear with the words "Member of the Alaska Society of Independent Accountants", or "Member of A.S.I.A."

ADOPTED: 01/05/89 RATIFIED: 05/19/89 AMENDED:

00-89-02 On the occasions that ASIA funds are appropriated for a member's attendance at a function, the member is obligated to attend the entire session. Failure to meet this obligation will result in returning to ASIA a prorata amount of the funds.

ADOPTED: 05/19/89 RATIFIED: 05/19/89 **AMENDED:** 06/15/96
Ref: 00-96-01

01-90-01 Annual dues will be prorated for new members in the second year of membership. A full year's dues will be payable with membership application. Credit for the portion of the year expired at the application date will be applied to the second year of membership.

ADOPTED: 01/12/90 RATIFIED: 05/18/90 AMENDED:

07-90-02 MAPP policy # 7-86-02 be amended to read: Chapters shall receive 50% of the dues paid to the Society by each of their respective chapter members.

ADOPTED 01/12/90 RATIFIED: 05/18/90 **AMENDED:** 06/12/92
07-92-03

03-90-03 The Treasurer shall be responsible for filing Forms 990 as well as any required extensions.

ADOPTED: 01/12/90 RATIFIED: 05/18/90 **AMENDED:**

24-90-04 The Budget Committee shall perform a compliance review of Society financial records on a quarterly basis and report back to the Board in writing.

ADOPTED: 01/12/90 RATIFIED: 05/18/90 **AMENDED:**

00-90-05 Gross revenues from State Society sponsored seminars shall accrue 75% to the State treasury and 25% to the chapter of the seminar location. The State treasury will pay the speaker, travel, and brochure costs as well as mailing of the brochure. The hosting chapter will pay local expenses including (but not limited to) facility expense, advertising, and credit card fees. [Amends 00-86-68]

ADOPTED: 01/12/90 RATIFIED: 05/18/90 **AMENDED:** 09/25/03
Ref: 00-03-03
(Deleted)

29-91-01 Delete from the duties of the Information Systems Committee the paragraph reading: "Receive from the Treasurer quarterly accounting information, maintain this information on a computerized system, and produce statements for the Treasurer's quarterly report to the Society." [Amends 29-88-12]

ADOPTED: 05/15/91 RATIFIED: 05/16/91 **AMENDED:**

09-91-02 Any policy or procedure change adopted by the Board of Directors or the membership which fails to gain ratification at the next annual meeting **for whatever reason** is void and the former policy or procedure continues in force. [Amends 09-86-71]

ADOPTED: 05/15/91 RATIFIED: 05/16/91 **AMENDED:**

07-91-03 The boundaries of the Fairbanks Chapter shall extend 100 miles from the perimeter of the Fairbanks North Star Borough.

ADOPTED: 05/15/91 RATIFIED: 05/16/91 **AMENDED:**

07-92-01 The boundaries of the Kenai Peninsula Chapter shall be the same as the Kenai Peninsula Borough.

ADOPTED: 12/13/91 RATIFIED: 06/12/92 AMENDED:

01-92-02 The annual dues for Active and Associate membership shall be \$60.00.
[Amends 01-86-01]

ADOPTED: 06/12/92 RATIFIED: 06/12/92 AMENDED: 09/21/06
Ref: 01-06-04

07-92-03 MAPP policy #07-90-02 is amended to read: Chapters shall receive 60% of the dues paid to the Society by each of their respective chapter members.

ADOPTED: 06/12/92 RATIFIED: 06/12/92 **AMENDED:** 05/14/97
Ref: 07-97-02

02-94-01 The Convention committee shall present its budget to the Board of Directors so that the Board can authorize the registration fee for Convention which is proposed in the budget.

ADOPTED: 09/18/93 RATIFIED: 05/19/94 AMENDED:

04-94-02 In the event a person holds more than one Board of Directors' position, he shall be entitled to cast a vote from each position, or to appoint a representative(s) to cast the excess of one vote. Such representative shall be either a chapter officer or a state committee chair.

ADOPTED: 09/18/93 RATIFIED: 05/19/94 AMENDED:

09-94-03 MAPP Manuals and periodic updates will be given to State Board of Directors on a routine basis. They will be provided to members upon request.

ADOPTED: 04/23/94 RATIFIED: 05/19/94 AMENDED:

00-96-01 For all functions attended by a member and paid for by ASIA, the member shall be required to meet the following requirements before reimbursement shall be made to the member. To be reimbursed the member must, 1) attend all business sessions of the function and, 2) provide to the Board a written report on the business conducted at the function. [Amends 00-89-02]

ADOPTED: 07/21/95 RATIFIED: 06/15/96 AMENDED: 09/21/06
Ref: 00-06-01
Ref: 00-06-03

- 00-96-02** Tickets [Alaska Permanent Fund] shall be paid for by the members. Reimbursement will be made after a written report on the function is received by the Board.
ADOPTED: 11/17/95 RATIFIED: 06/15/96 AMENDED:
- 03-96-03** The Secretary shall prepare and distribute Board Meeting minutes to the Board within 30 days after each Board Meeting.
ADOPTED: 05/17/96 RATIFIED: 06/15/96 AMENDED: 09/18/08
Ref: 03-08-01
- 01-97-01** Delete policy # 01-86-12. [A surcharge of 5% per month of delinquency will be charged for payment of dues in arrears.]
ADOPTED: 03/01/97 RATIFIED: 05/14/97 AMENDED:
- 07-97-02** MAPP policy #07-92-03 is amended to read: Chapters shall receive 10% of the dues paid to the Society by each of their respective chapter members.
ADOPTED: 05/14/97 RATIFIED: 05/14/97 AMENDED: 09/21/06
Ref: 07-06-05
- 08-01-01** The Education Committee shall, in June of each uneven year, provide for the Treasurer, a paragraph to be included in the dues statement to be signed by the member attesting that they have met the minimum CPE requirements of the Society as stated in the by-laws.
ADOPTED: 05/18/01 RATIFIED: 09/20/01 AMENDED:
- 02-02-01** Convention attendees will receive a \$10.00 discount for each consecutively attended Convention, beginning with 2001.
ADOPTED: 11/09/01 RATIFIED: 09/12/02 AMENDED:
- 07-02-02** Chapter Treasurer shall forward monthly to the State Treasurer, a copy of the Chapter bank statement within 10 days of receipt.
ADOPTED: 09/11/02 RATIFIED: 09/12/02 AMENDED:
- 23-02-03** The Education Committee Chairman is responsible for filing form 8498 renewing CPE certification every three years.
ADOPTED: 07/12/02 RATIFIED: 09/12/02 AMENDED:
- 01-03-01** Failure to pay dues within 90 days after the beginning of the fiscal year will automatically terminate membership. (These former members may still be retained on a mailing list for informational mailings) [Amends 01-88-15]

ADOPTED: 07/25/03 RATIFIED: 09/25/03 AMENDED:

05-03-02 At least 60 days before the Annual Convention the President shall appoint an elections committee. The committee shall meet after their appointment and receive recommendations for prospective candidates for office. The committee will then proceed to nominate at least one candidate for each position to be filled. At least 30 days before the Annual Convention the elections committee will submit their report to the President. [Amends 05-86-32]

ADOPTED: 07/25/03 RATIFIED: 09/25/03 AMENDED:

00-03-03 Delete policy #00-90-05 which reads: “Gross revenues from State Society sponsored seminars shall accrue 75% to the State treasury and 25% to the chapter of the seminar location. The State treasury will pay the speaker, travel and brochure costs as well as mailing of the brochure. The hosting chapter will pay local expenses including (but not limited to) facility expense, advertising, and credit card fees. (Amends 00-86-68)”

ADOPTED: 07/25/03 RATIFIED: 09/25/03 AMENDED:

06-04-01 Replace policy #06-86-06 which reads “The National Society of Public Accountants “Rules of Professional Conduct” and Rules of Professional Conduct for Members in Tax Practice” are to be the Rules of Professional Conduct for the Alaska Society of Independent Accountants.” Replace with: The National Society of Accountants “Code of Ethics and Rules of Professional Conduct and Official Interpretations” are to be the Code of Ethics and Rules of Professional Conduct for the Alaska Society of Independent Accountants.

ADOPTED: 05/07/04 RATIFIED: 09/23/04 AMENDED:

00-06-01 Amend policy #00-96-01 which reads “For all functions attended by a member and paid for by ASIA, the member shall be required to meet the following requirements before reimbursement shall be made to the member. To be reimbursed the member must, 1) attend all business sessions of the function and, 2) provide to the Board a written report on the business conducted at the function.” To add the following: “and business related sessions and such other sessions as may be of benefit to ASIA as determined by the Board.”

ADOPTED: 11/18/05 RATIFIED: 09/21/06 AMENDED:

01-06-02 Delete policy #01-86-10 which reads “Reinstatement is to be provided to members suspended for delinquency in dues by payment of all dues in arrears.”

ADOPTED: 11/18/05 RATIFIED: 09/21/06 AMENDED:

- 00-06-03** Amend policy #00-96-01 which reads “For all functions attended by a member and paid for by ASIA, the member shall be required to meet the following requirements before reimbursement shall be made to the member. To be reimbursed the member must, 1) attend all business sessions of the function and business related sessions and such other sessions as may be of benefit to ASIA as determined by the Board 2) provide to the Board a written report on the business conducted at the function.” **To add the following:** “In order for an ASIA member to participate in reimbursement for attendance at any NSA function that member must have attended at least one of the last two ASIA State Conventions and have participated in at least 50% of available chapter meetings. These requirements may be waived at Board discretion. Effective October 1, 2006.
- ADOPTED: 07/28/06 RATIFIED: 09/21/06 AMENDED:
- 01-06-04** Membership raised annual dues to \$96. (Amends #01-92-02)
- ADOPTED: 09/21/06 RATIFIED: 09/21/06 AMENDED:
- 07-06-05** Membership eliminated dues sharing with chapters. (Amends #07-97-02)
- ADOPTED: 09/21/06 RATIFIED: 09/21/06 AMENDED:
- 08-07-01** A member shall be exempt from a third consecutive audit (CPE)
- ADOPTED: 12/08/06 RATIFIED: 09/20/07 AMENDED:
- 03-07-02** The 1st Vice-President shall be an ex-officio member of all committees and report to the President.
- ADOPTED: 07/27/07 RATIFIED: 09/20/07 AMENDED:
- 03-07-03** Remove #5 of the duties of the President which reads “*be an ex-officio member of all committees.*”
- ADOPTED: 07/27/07 RATIFIED: 09/20/07 AMENDED:
- 03-08-01** Replace policy #03-96-03 which reads “*The Secretary shall prepare and distribute Board Meeting minutes to the Board within 30 days after each Board Meeting.*” Replace with: The Secretary shall prepare and distribute Board and Annual Meeting minutes to the Board within 30 days after such meetings.
- ADOPTED: 04/25/08 RATIFIED: 09/18/08 AMENDED:

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