

WISCONSIN ASSOCIATION OF ACCOUNTANTS, INC.

ADMINISTRATIVE MANUAL

Revised 08/24/2023

MISSION STATEMENT
WISCONSIN ASSOCIATION OF ACCOUNTANTS

The mission of the Wisconsin Association of Accountants is to protect the rights of our members to practice; to provide high quality continuing education; and to promote the highest standards of ethical conduct among our members.

1. To emphasize and perpetuate the prestige and status of the accounting profession.
2. To promote and protect the interests of accountants in practice.
3. To cultivate a spirit of professional cooperation among the members.
4. To establish a respected public image of the accountant in 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 the 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 public may profit.
9. To direct the members' attention to some of the significant developments in Tax laws, regulations and court decisions through WAA bulletins, Newsletters and other publications.
10. To encourage the participation by individual accountants in practice in Worthwhile civic activities.
11. To combat the discrimination against accountants in practice whenever and under whatever conditions such unfavorable practices may appear.
12. To publicize the achievements of individual members through appropriate national, state, and local media.
13. To represent the accountant in practice on the state level with all governmental agencies and particularly the Treasury Department.
14. To encourage and assist accountants in 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 practice.
16. To increase contacts and camaraderie among the members.
17. To initiate and develop, from a State level, a continuing program of public service projects.
18. To solicit and expand membership.

PREFACE

This handbook has been prepared at the request of the Board of Directors of the Wisconsin Association of Accountants, Inc. All statements not covered by a By-Law reference are considered to be Board of Directors policy effective **June 17, 2022**. The Board of Directors felt that the handbook would serve the useful purpose of bringing together, under one cover, materials relating to Association operations. We have attempted to place in this manual such matters as policy, operating procedures, code of ethics, purposes, and other information.

We are of the opinion that the manual will require constant revision and up-dating, both for the purpose of refinement and to meet changing conditions.

This manual is also to be considered the official opinion of the Board of Directors as to definitions of the functions of the various committees as of June 17, 2022.

For the Committee on Administrative Manual

Mark S Nelson Sr, Milwaukee WI

CODE OF ETHICS

CONSTITUTION AND BY LAWS

PLEASE INSERT YOUR COPY

CODE OF ETHICS FOR LEADERS OF WAA

Because of the vital and important role which our profession plays in providing the basic foundations for democratic living and for sustaining the American way of life and because Association leadership represents such a challenging responsibility, this Code of Ethics has been adopted as a guide to Board members, committee chairs, and chapter officers as they strive to render effective and efficient service.

A Board member should honor the high responsibility which his/her membership demands by:

Understanding that the basic function of the Board member is "policy-making" and not "administrative" and by accepting the responsibility of learning to intelligently discriminate between these two functions.

Refusing to "play politics" in either the traditional partisan or in any petty sense.

Representing at all times the entire profession.

A Board member should respect his relationships with other members of the board by:

Recognizing that authority rests only with the Board in official meetings, and that the individual member has no legal status to bind the Board outside of such meetings.

Recognizing the integrity of his/her predecessors and associates and the merit of their work.

Refusing to make statements or promises as to how he/she will vote on any matter which should properly come before the Board as a whole.

Making decisions only after all facts bearing on a question have been presented and discussed.

Respecting the opinion of others and by graciously conforming to the principal of "majority rule."

Refusing to participate in irregular meetings, such as "secret" or "star chamber" meetings, which are not official and which all Board members do not have the opportunity to attend.

Continued:

A Board member should meet his/her responsibilities to all concerned by:

Attempting to appraise fairly both the present and the future needs of the profession.

Insisting that all business transactions be on an open, ethical, and above-board basis.

Refusing to use his position on the Board in any way, whatsoever, for personal gain or for personal prestige.

Winning the membership's confidence that all is being done in the best interests of the profession.

Committee Chair's should be aware of their responsibility to the membership by:

Attempting to appraise fairly both the present and future needs of the profession and working toward that goal within the scope of each committee.

Coordinating committee activities with the policies of the Board of Directors.

Insisting that all committee action be open, ethical and above-board.

Winning the membership's confidence that all is being done in the best interests of the profession.

Calling the committee together for regular meetings to facilitate more efficient operation of chapter activities.

Chapter officers also have a responsibility to the state society and should carry it out by:

Coordinating Chapter activities with the policies of the state society.

Insisting that all Chapter action be open, ethical, and above-board.

Supporting the state association action with chapter cooperation. Attempting to appraise fairly both the present and future needs of the profession and working toward that goal within the Chapter structure.

Respecting the opinion of others and by graciously conforming to the principle of "majority rule." Recognizing the integrity of their predecessors and associates and the merit of their work.

PAST PRESIDENTS

WILLIAM WHITSITT	1956-1957	SUPERIOR
WILLIAM HAYES	1957-1958	SUPERIOR
FRANCIS KELLY	1958-1959	MILWAUKEE
PAUL COCHRAN	1959-1960	OSHKOSH
BERNARD STIEN	1960-1961	GREEN BAY
WARREN JONES	1961-1962	MILWAUKEE
OTTO ANDREAE	1962-1963	ELM GROVE
NORMAN LEVY	1963-1964	GREEN BAY
S.M. TIMMERS	1964-1965	APPLETON
PHILLIP BROUILLETTE	1965-1966	RACINE
KENNETH FONK	1966-1967	KENOSHA
FRANK REMEIKIS	1967-1968	WAUKESHA
LEO BARRY	1968-1969	LA CROSSE
LESTER WILE	1969-1970	MILWAUKEE
FRANK POLSKI	1970-1971	MILWAUKEE
RONALD PARKS	1971-1972	MARSHFIELD
KENNETH JOSLIN	1972-1973	OCONOMOWOC
HILTON KIRCHNER	1973-1974	MONROE
JERRY HAWKINS	1974-1975	KENOSHA
KARL KEIL	1975-1976	SHEBOYGAN
HELEN SCHMIDLEY	1976-1977	JANESVILLE
JAMES SWANSON	1977-1978	NEW BERLIN
WALTER BECKER	1978-1979	EAU CLAIRE
ARTHUR SPANGLER	1979-1980	RICHLAND CENTER
ROBERT SCHUMACHER	1980-1981	ALTOONA
ROBERT TORMEY	1981-1982	MADISON
JOHN R. SUTTNER	1982-1983	CHILTON
THOMAS R. HERMANN	1983-1984	WEST ALLIS
FRANK A. WANNER	1984-1985	MILWAUKEE
WILLIAM F. MORRISSEY	1985-1986	KENOSHA
ALLEN R. HOUSTON	1986-1987	BELOIT
BYRON E. DOPKINS	1987-1988	RIVER FALLS
RONALD STODOLA	1988-1989	DENMARK
JOHN R. SUTTNER	1989-1990	CHILTON
LOUISE E. SONDAY	1990-1991	SPARTA
JERRY LAVIOLETTE	1991-1992	SHAWANO
GERALD WAUTIER	1992-1993	STURGEON BAY
ARLAND STONE	1993-1994	CAMBRIDGE
THERESA R. BURBEY	1994-1995	MANITOWOC
JEROLD NELSON	1995-1996	ALTOONA
RICHARD FROISTAD	1996-1997	GREEN BAY
JOHN F ACKERMAN	1997-1998	MADISON
HARLAN ROSE	1998-1999	MARSHFIELD

Continued:

BYRON L DOPKINS	1999-2000	RIVER FALLS
DANIEL MAYER	2000-2001	MEDFORD
PATRICK MACAFEE	2001-2002	MILWAUKEE
SAMUEL MICALE	2002-2003	WAUWATOSA
DE ANNE CHAPPELL	2003-2004	BOSCOBEL
LAWRENCE STEIN	2004-2005	MILWAUKEE
JERALD NELSON	2005-2006	EAU CLAIRE
JAMES WEICKGENANT	2006-2007	BARABOO
THOMAS JANKOWSKI	2007-2008	MADISON
JAMES MOLENDIA	2008-2009	MILWAUKEE
WILLIAM E. SUTTNER	2009-2010	CHILTON
THOMAS M. ADLER	2010-2011	MADISON
GLEN JOHNSON	2011-2012	EAU CLAIRE
JOLYNN MCINTOSH	2012-2013	MONROE
STEVE SMITH	2013-2014	BLACK RIVER FALLS
PAUL KERSTEN	2014-2015	SHAWANO
MARK P BURBEY	2015-2016	MANITOWOC
MARK NELSON SR	2016-2017	MILWAUKEE
JOE SUTTNER	2017-2018	CHILTON
CHUCK KIRSCH	2018-2019	LANCASTER
MARK NELSON, JR	2019-2020	MILWAUKEE
MARK NELSON, JR	2020-2021	MILWAUKEE
HARLAN ROSE	2021/2022	MARSHFIELD
BEN GAUS	2022-2023	RIVER FALLS

ADMINISTRATIVE MANUAL FOR WAA LEADERS

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SECTION I

OFFICERS--Qualifications, Duties, Term, Accountability

President
First Vice-President
Second Vice-President
Secretary
Treasurer
Directors
Executive Director

PRESIDENT

Qualifications:

The President shall be an active member of the Association in good standing and a resident of the state of Wisconsin and also a member in good standing within his/her chapter. The President must also serve as Vice-President before serving as president.

Election:

The President shall be elected following the annual meeting by the Board of Directors and take office immediately following election.

Term of Office:

The term of office will be for one year or until his/her respective successor is duly elected and qualified, or a successor is appointed due to a vacancy.

Salaries and Expenses:

No salary shall be paid to the President of this Association. The Association has customarily paid the necessary travel expenses of the President from Association funds.

Duties:

Duties of the President shall be:

1. To preside over all meetings of the Association and of the Board of Directors.
2. To enforce and uphold the By-Laws of the Association.
3. To act, ex officio, as a member of all committees.
4. To perform all other duties pertaining to his/her office as explained in the following paragraphs.
5. The President shall countersign all membership certificates.
6. It is the President's duty to get the listing of the new officers to executive director for new name tags.

7. To obtain signature authority and access codes from treasurer for all bank accounts.

The President customarily, with the assistance of the Executive Director, prepares an agenda for each meeting of the Board of Directors for submission to the Board members sometime prior to the meeting.

The President shall call special meetings of the Board of Directors upon his/her initiative or at the written request of three members of the board.

The President appoints the chair of each committee and shall determine all details relative to the operation and functioning of each committee as are not provided by action of the Board of Directors. He/she may delegate to the chair of the committee details relative to committee operations and functioning.

The President shall assume final responsibility for the direction of the activities of the Executive Director. He/she should be informed by the Executive Director of the current activities of the Association office and of the planning of future work programs. He/she should make such decisions as may be required for the successful carrying out of the Association activities where decisions are required that are not clearly covered by the Articles of Constitution, By Laws, and the policy as previously enunciated by the Board of Directors.

The President should, to the extent possible, attend meetings of the various area Chapters for the purpose of keeping abreast of Chapter operations and conveying to Chapter members the current programs of the Wisconsin Association of Accountants, Inc.

The President shall appoint the committee chairs and committee members and give them a copy of the committee responsibility per the administrative manual at the first Board of Directors meeting:

Committee's

Legislative and Government Affairs
Marketing
Education and Scholarship
Membership
Ethics
By Laws
Administrative Policy
Budget
Insurance
Audit
Mutual Assistance
LongRange Planning
Technology
Special Task Force
Nominating

The President shall appoint someone to update the board with what is happening at NSA.

The President shall appoint a nominating committee prior to the annual convention to present a slate of directors to the delegates present at the annual convention. Special committees may also be appointed for any specific purpose the President chooses.

ACCOUNTABILITY:

The President will be held accountable for job performance as measured by:

1. Support of WAA by-laws, policies, and procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned WAA personnel.
4. Professional representation of WAA within the business community.

FIRST VICE-PRESIDENT

Qualifications

The Vice-President shall be an active member of the Association in good standing and a resident of the State of Wisconsin and also a member in good standing within his/her chapter.

Election

The Vice-President shall be elected following the annual meeting by the Board of Directors and take office immediately following election.

Term of Office

The term of office will be for one year or until his/her respective successor is duly elected and qualified, or a successor is appointed due to a vacancy.

Salaries and Expenses

The Vice-President shall serve without salary. The Association has customarily paid the necessary travel expenses of the Vice-President from Association funds.

Duties

The duties of Vice-President shall be:

1. To preside over all meetings in the absence of the President and in the event of the President's inability to assume all duties of the President's office and perform such other duties as the board may prescribe.
2. Need to oversee Education and Ethics.
3. Is responsible for the annual convention format and the Spring/Fall seminars (i.e. speakers, etc.)

ACCOUNTABILITY:

The Vice-President will be held accountable for job performance as measured by:

1. Support WAA by-laws, policies, and procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned WAA personnel.
4. Professional representation of WAA within the business community.

SECOND VICE-PRESIDENT

Qualifications

The Second Vice-President shall be an active member of the Association in good standing and a resident of the State of Wisconsin and also a member in good standing within his/her chapter.

Election

The Second Vice-President shall be elected following the annual meeting by the Board of Directors and take office immediately following election.

Term of Office

The term of office will be for one year or until his/her respective successor is duly elected and qualified, or a successor is appointed due to a vacancy.

Salaries and Expenses

The Second Vice-President shall serve without salary. The Association has customarily paid the necessary travel expenses of the Second Vice-President from Association funds.

Duties

The duties of Second Vice-President shall be:

1. To preside over all meetings in the absence of the President and the Vice President and in the event of the President's and Vice-President's inability to assume all duties of the President's office and perform such other duties as the board may prescribe.

Accountability:

The Second Vice-President will be held accountable for job performance as measured by:

1. Support WAA by-laws, policies, and procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned WAA personnel.
4. Professional representation of WAA within the business community.

SECRETARY

Qualifications

The Secretary shall be an active member of the Association in good standing and a resident of the State of Wisconsin and also a member in good standing in his/her chapter.

Election

The Secretary shall be elected following the annual meeting by the Board of Directors and take office immediately following election.

Term of Office

The term of office will be for three years or until his/her respective successor is duly elected and qualified, or a successor is appointed due to a vacancy.

Salaries and Expenses

The Secretary shall serve without salary. The Association has customarily paid the necessary travel expenses of the Secretary from Association funds.

Duties

The duties of the Secretary are as follows:

1. To make and keep a true record of the proceedings of all Board of Directors' meetings and the annual meeting of the Association.
2. To make and keep a true record of the proceedings of any special meetings called by the President or Board of Directors.
3. The Secretary shall countersign all membership certificates.
4. The Secretary should keep a separate **LIST** of all important **MOTIONS** and **BY-LAW** changes **BY DATE**.
5. Must keep track of board members absenteeism.
6. The Secretary should get scanned documents to executive director as completed.

ACCOUNTABILITY:

The Secretary will be held accountable for job performance as measured by:

1. Support of WAA by-laws, policies, and procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned WAA personnel.
4. Professional representation of WAA within the business community.

Secretary Duties (continued)

5. The Secretary shall provide a copy of the minutes from all regular and special meetings of the Board of Directors to all current Board members, the Executive Director and any prior Board members that have left the Board within the past 3 years as of the prior annual WAA convention. The minutes should be prepared and sent out as soon as possible after a meeting so that all attendees can see what actions they have agreed to, and give them an opportunity to correct the minutes/notes.

SECTION I-C P 2

TREASURER

Qualifications

The Treasurer shall be an active member of WAA in good standing and a resident of the State of Wisconsin and also a member in good standing within his/her chapter.

Election

The Treasurer shall be elected following the annual meeting by the Board of Directors and shall take office immediately following election.

Term of Office

The term of office will be for three years or until his respective successor is duly elected and qualified, or a successor is appointed due to a vacancy.

Salaries and Expenses

The Treasurer shall serve without salary. The Association has customarily paid the necessary travel expenses from Association funds.

Duties

The duties of the Treasurer are as follows:

1. To sign or cause to be signed as checks for withdrawal of funds and to present a Financial statement to the Board of Directors at each of its meetings.
2. As each new president takes office, have a new signature authorization and access Codes for all bank accounts. This second signature on file is to be used in case the Treasurer is incapacitated.
3. Prepare all records and meet with the Audit Committee before the annual meeting. (See Committee section for treasurer responsibilities to audit comm.)
4. Invest the association monies in the best interest of the Association with the Board of Directors approval.
5. Prepare and file Form 990

Treasurer Duties (continued)

6. Balance bank statements and reconcile all investment accounts each month.
7. Prepare income statements for the Board of Directors from deposit records prepared by the Executive Director. The Executive Director shall list the amounts and income categories for reporting on the financial statement.
8. Prepare comparisons of budget to the actual income and expenditures for each quarter of the current fiscal year.
9. Obtain financial information (profit and loss statement) from each Chapter. Chapters must give WAA Treasurer their financials by July 1 for annual financial. WAA financial will show the net asset.
10. Complete and file all State and Federal income tax forms as necessary in a timely manner. Give copies to the Secretary for the record book.
11. Submit to the Budget Committee a copy of the current financial statements for use in preparing a budget report for the Board of Directors.
12. Treasurer will obtain a second authorization from the president for checks issued for \$10,000.00 or more.
13. The Treasurer should get scanned documents to executive director as completed.

Treasurer's Bond

The Treasurer shall be bonded in an amount recommended by the Board of Directors.

ACCOUNTABILITY:

The Treasurer will be held accountable for job performance as measured by:

1. Support of WAA by-laws, policies and procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned WAA personnel.
4. Professional representation of WAA within the business community.

BOARD OF DIRECTORS

Qualifications

The Board of Directors shall be composed of twelve (12) members including: President, First Vice-President, Second Vice-President, Secretary, Treasurer, Immediate Past President, four (4) directors, , and Executive Director as an ex-officio member (without voting rights). The Board must consist of representation from each chapter.

Election

The officers shall be elected following the annual meeting as outlined in the preceding section of this manual. The Directors shall be elected as provided in the By-Laws, Article V, Sec. I.

Term of Office

The Directors terms shall be for three (3) years or as detailed in the By-Laws.

Liability/Insurance Coverage

The Association shall provide Board of Directors Insurance coverage for all board members.

Salaries and Expenses

The Board of Directors shall not be compensated for serving on the board, except the executive director per contract, but shall be reimbursed for expenses as follows:

Mileage Rate: Rate will be consistent with Internal Revenue Service mileage reimbursement rate. Any change is effective with Federal enactment.

If you are attending the board meeting you would be reimbursed mileage, one nights lodging and one meal. Guests invited by the President shall also be reimbursed mileage, one night's lodging and one meal.

Wisconsin State Convention Reimbursements: Each member of the state board of directors is entitled to receive a 50% discount of the WAA state convention early registration fee.

WAA will reimburse guests that are invited to our convention for the following costs of attending the convention: registration fee and lodging. In-state NSA delegates shall also be reimbursed for travel costs.

Miscellaneous Expenses:

Transportation---current IRS rate
Hotel--single Room rate
Meal--Individual meal plus tip
Other--Parking, tolls, bus, taxi, airplane, etc.
Telephone calls
Postage
Copy Costs--suggested at .15 per copy
Supplies
Etc.

If a spouse is required to attend the meeting for spousal program planning, spouse's expenses are considered.

To receive reimbursement, an expense sheet and documentation must be completed and sent to Treasurer within 30 days of incurred expense.

Duties:

The Board of Directors duties shall be as outlined in the By-Laws Art.V, Sec. 2 and 3.

The Board member is a professional representative of the State Association. Board members should encourage and solicit accounting colleagues to join and participate at the Chapter and State levels.

The Board of Directors may designate a depositor/ signee other than President or Treasurer for WAA banking/checking purposes.

A Board member is expected to:

- 1) Attend all designated Board meetings.
- 2) Be available for committee or special assignments as requested by the President
- 3) Attend WAA seminars/WAA Annual convention

- 4) Be a WAA member in good standing, i.e. dues and continuing education credits current
- 5) Be a member in good standing within his/her chapter
- 6) Be a resident of the State of Wisconsin
- 7) Be a positive, supportive conduit for member relations with State organizations.

ACCOUNTABILITY:

The Board of Directors will be held accountable for job performance as measured by:

1. Support of WAA by-laws, policies and procedures.
2. Timely accomplishment of assigned goals.
3. Leadership and development of assigned WAA personnel.
4. Professional representation of WAA with the business community.

EXECUTIVE DIRECTOR

The Board of Directors shall retain the services of an Executive Director to take over and perform such official and other functions and duties as the Board may prescribe. The Executive Director will have no vote at Board meetings.

Appointment

The Executive Director shall be appointed and a contract drawn for a one year period or at the discretion of the board. The Board shall consider the appointment at the June Board of Directors' meeting.

Liability/Insurance Coverage

The Board of Directors shall provide Liability Insurance coverage for the Executive Director.

Compensation

Compensation shall be reviewed by the Board of Directors at the June meeting and be included in the budget for the fiscal year, July 1 to June 30, and shall not be changed during the year. Expenses incurred in travel for the Association and in the use of office supplies necessary for the operation of Association business and meetings shall be reimbursed at cost to the Executive Director. He/she should at all times exercise care to keep within the budget limits. Unusual expenses must be approved by the board.

Duties

Working with Officers: The Executive Director should work closely with the elected officers of the Association. He/she should assist these officers in the conduct of their administrative duties by performing such tasks as they may direct as stated in contract agreement attached.

The responsibility for collecting correct information for the membership roster and assembling it for printing shall be in the office of the Executive Director.

EXECUTIVE DIRECTOR (cont)

The Executive Director shall be responsible for collecting all monies due the association. He/she shall deposit all funds into local bank under Association account. That accounting shall then be forwarded to current treasurer for financial reporting. Executive Director has no authority to write checks or withdraw funds of the Association. That responsibility remains with the treasurer.

Personal Qualifications

The Executive Director should have certain qualities for successful execution of his/her duties. These would include a well-rounded education and experience for the development of knowledge of working with people and an ability to establish understanding, and confidence with others. Desirable characteristics would include effectiveness, tact, patience, sincerity, enthusiasm, imagination, diplomacy, and integrity. This background should include some experience in publicity and office management. He/she should be acquaintances with groups such as business, trade, and professional organizations. He/she should have skills in writing and in the problems of coordinating the work of smaller groups in the creation of one larger program.

SEE AGREEMENT ATTACHED

SECTION II

COMMITTEES

Marketing
Administrative Policy
Audit
By-Laws
Budget
Education and Scholarship
Ethics
Insurance
Legislative & Government Affairs
LongRange Planning
Membership
Mutual Assistance
Nominating
Special Task Force
Technology

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MARKETING COMMITTEE

Objectives

The Marketing Committee shall assist in efforts to promote the Association.

Duties

1. Promote the Association by developing marketing and advertising programs.
2. Submit an annual report to be presented at the annual meeting.

Members

1. The Executive Director shall be a member of this Committee.
2. Other members of this Committee shall be appointed by the President.
3. The Chairman of this Committee shall be a current Board member.

Meetings

1. The Committee shall meet at least one time per year. These meetings do not have to be in person.

ADMINISTRATIVE POLICY COMMITTEE

Committee:

The committee shall be composed of one committee chair to be selected by the President, and one member at large. The committee shall be organized at the annual convention.

The president will go over the committee and manual with new board member after the convention annual meeting.

Update manual as changes occur and reprint as needed.

Frequency:

Each committee chair shall submit suggested revisions for the administrative manual, along with their annual committee report, prior to the annual convention. The committee shall then meet during the month of October to consider such revisions, and shall submit to the Board of Directors for approval those suggested revisions acceptable to the committee.

AUDIT COMMITTEE

Objectives

To audit statements of income and expense and all accounting records of the Association before the annual meeting and certify the report to be given at the annual meeting.

Duties

- 1) Satisfy themselves that the records are in order and a true and complete picture of the Association's financial state is shown on the annual statement.
- 2) Present the statement to the Board of Director's and the general membership for acceptance.

Audit committee needs to:

- 1) Reconcile bank statements to financials.
- 2) Reconcile investments to financials.
- 3) Do a random sampling of invoices to payments.
- 4) Reconfirm computation of accrual entries.
- 5) Cross-check volume of deposits to gross revenues reported on financials.
- 6) Random sampling of checks written to verify check clearing at bank by vendor.
- 7) Review budget and finance requirements.
- 8) Check sheet should be established on sampling/audit procedures.
- 9) Make sure on line banking access is given to next board member and password or access codes

Treasurer needs to provide:

- 1) Bank statements, check stubs, and canceled checks/check and deposit images
- 2) Investment verification statements.
- 3) General ledgers for current fiscal year.
- 4) Have invoices available for sampling.
- 5) Expense reports from board of directors for verification of expenses for reimbursement.
- 6) Deposit reconciliation or journal.
- 7) Authenticity of bills being paid (how does treasurer handle questionable bills being presented?)
- 8) Treasurer must attend audit and be available to answer questions of committee.

AUDIT COMMITTEE (cont)

Members

Audit committee is appointed by the President. The President has the discretion to schedule the audit at a time previous to annual meeting at the convenience of audit committee.

Procedures

It is recommended that each standing committee meet when the needs and circumstances of the Association warrant action. All committee members will be notified by the Executive Director's office.

Copies of all correspondence written by the Chairperson in the conducting of his/her duties shall be furnished to the President, Secretary and Executive Director.

BY-LAW COMMITTEE

Objectives

To propose desirable changes in the By Laws for consideration of the Board of Directors and to prepare in suitable language amendments of the By Laws recommended by the Directors.

Duties

1. Sponsor discussions and make recommendations for amendments of, or additions to the rules, or supplemental resolutions by the Association as appropriate.
2. Study all proposals for changes in the by laws, from whatever source received.
3. Review recommendations for changes in the by laws and submit formal proposed amendments to Directors for approval.
4. Present recommendations to members at the annual convention.
5. Submit an annual report at the annual convention.
6. Publish proposed by-law changes at least 10 days in advance of annual meeting.
7. Update master copy of by law changes with the revised date on the front page and distributed to board members at next board meeting.

Members

There shall be up to three members appointed at the board meeting following the annual meeting in July. The president shall appoint one member to each standing committee to replace the retiring committee member and shall appoint one member for each committee to act as chairperson for the year. In the event of the resignation of any standing committee member the president shall appoint a member to complete the remaining term of the resigning member.

Procedures

1. The Committee shall meet at least one time per year. These meetings do not have to be in person.

Copies of all correspondence written by the chairperson in the conducting of his/her duties shall be furnished to the president and the executive director.

BUDGET COMMITTEE

Objectives

To prepare an annual budget for the coming year. To monitor the income and expenditures vs. budgeted amounts.

Duties

1. Prepare the annual fiscal budget.
2. To bring to the attention of the board any expenditure that are exceeding the budget amounts.
3. Submit an annual report to the annual meeting.
4. Review executive Directors Contract.
5. Work with Long Range Planning, Vice-President and President. The following people should be on this committee: Treasurer, Past President, 1st VP and 2nd VP and Executive Director.

Procedures

It is recommended that each standing committee meet when the needs and circumstances of the Association warrant action. All committee members will be notified by the executive director's office.

Copies of all correspondence written by the chairperson in the conducting of his/her duties shall be furnished to the president and the executive director.

EDUCATION AND SCHOLARSHIP COMMITTEE

Objectives

To promote and further the development of the professional abilities of the membership.

Duties

1. Analyze, determine and evaluate the needs of the profession in cooperation with the Board of Directors.
2. Schedule, plan and promote courses, clinics, seminars, or other educational functions for members and their staffs.
3. Submit an annual report to be presented at the annual meeting.

Projects

1. Suggest speakers for Chapter meetings when requested.
2. To develop a liaison between WAA and the students and faculty members of state educational institutions.

Members

There shall be up to three members appointed at the board meeting following the annual meeting in July. The President shall appoint one member to each standing committee to replace the retiring committee member and shall appoint one member for each committee to act as chairperson for the year. In the event of the resignation of any standing committee member the President shall appoint a member to complete the remaining term of the resigning member.

Procedures

The Committee shall meet at least two times per year. These meetings do not have to be in person.

The Chairperson shall choose a secretary for each meeting who will record the proceedings of the meeting and send copies to the President and the Executive Director.

Copies of all correspondence written by the Chairperson in the conducting of his/her duties shall be furnished to the President and the Executive Director.

Personal arrangements are made at those particular institutions of higher learning that WAA wants to implement a scholarship program for deserving students. This would require face to face contact with that person in authority at the particular institution as to their requirements, etc., for a scholarship program.

Continued

Then, once a program had been agreed upon between that institution and WAA, members of WAA could be contacted that such a program existed at whatever those institutions were in this overall program. Wisconsin Association of Accountants or the members could then make direct contribution to that institution for that scholarship program.

The activation or agreement of a program within a particular institution would require close cooperation between the institution and a liaison of WAA. The only purpose of this liaison would be to agree upon how many scholarships in a particular academic period were going to be awarded, the amount of the award, and the criteria for such a program to make an award would then be filtered through to deserving students.

This course of action directly through the institution rather than through a formal section 503(c) (3 or 4 or 5) seems to be a much better and flexible way to operate such a scholarship for members and of little consequence if WAA made the payment direct, in the opinion of an attorney.

In effect, WAA with the institution agrees on a criteria that the institution already knows is acceptable and all we are doing is reviewing applications for that particular scholarship, and based on the amount of contributions from WAA members, would determine how many scholarships we wish to award to students in that particular institution.

ETHICS COMMITTEE

Objectives

To publicize, uphold, encourage, and foster the profession's rigid standard of ethical conduct.

Duties

1. Encourage the ethical conduct by members through education and appeal.
2. Disseminate information on professional ethics to members of the profession and the public.
3. Answer inquiries requiring interpretation of the rules of professional conduct from members and others.
4. Maintain a record of interpretations of the rules.
5. Consider complaints of violation of the rules of professional conduct by members of the Association and to present cases of violation to the Board of Directors.
6. Submit an annual report at the annual convention.
7. Periodic review of letterheads, business cards, and brochures.
8. Notice to members must have 2 hours of Ethics annually. Ethics person to look at disbarments or advise board of misconduct before each meeting. Chair should work with VP on needs of Ethics seminars.

Members

There shall be up to three members appointed at the board meeting following the annual meeting in July. The president shall appoint one member to each standing committee to replace the retiring committee member and shall appoint one member for each committee to act as chairperson for the year. In the event of the resignation of any standing committee member the president shall appoint a member to complete the remaining term of the resigning member.

Procedures

It is recommended that each standing committee meet when the needs and circumstances of the Association warrant action. All committee members will be notified by the executive director's office.

The chairperson shall choose a secretary for each meeting who will record the proceedings of the meeting and send copies to the president and the executive director.

Copies of all correspondence written by the chairperson in the conducting of his/her duties shall be furnished to the president and the executive director.

INSURANCE COMMITTEE

Objectives

To review all insurance policies of WAA and respond to any insurance related questions by members of the Association.

Duties

1. Examine Association's D/O (Director/Officer) Professional Liability policy before being renewed.
2. Examine Association's Comprehensive General Liability and Valuable paper policies for changes in "coverage amount" and/or "location" of Association papers before policies are renewed.
3. Offer members possessing Association valuable papers/records recommendations on how to change their own valuable paper coverage to protect both parties.
4. Direct members with insurance related questions to the current committee chair or current insurance provider.
5. WAA will carry a blanket bond which covers all employees, directors, officers and depository forgery. Each chapter treasurer will also be covered under this blanket bond, the premiums being paid by the association.
6. The Committee shall produce a report and a copy of the insurance policy at least once per year.

SECTION II----H

LEGISLATIVE AND GOVERNMENT AFFAIRS COMMITTEE

Objectives

The Legislative Committee shall assist in the formulation of the Association legislative policy that will protect the interests of the practicing accountant, and carry out the policies and activities in this area authorized by the Board of Directors and membership.

To provide liaison between related government agencies and accountants for the purpose of fostering a program of cooperation that would be mutually beneficial.

Duties

1. Keep informed with respect to bills that may be introduced in the legislature.
2. If a legislative problem arises, sponsor or oppose the legislation as deemed necessary in the best interest of the public and the profession.
3. Establish suitable personal contacts with legislators to obtain support when required and to develop a continuing program whereby such contacts will be maintained.
4. Develop and recommend changes in legislation which will strengthen the professional status of the accounting profession.
5. Submit to the Executive Director's office an annual report to be presented at the Annual meeting.
6. Monitor and report on the Accountancy Board to WAA.
7. Establish contact with heads of agencies with which accountants have interest such as Wisconsin Department of Revenue, Director of Internal Revenue District Office, State Licensing and Regulation Board for Accountants, etc.
8. Refer matters to other committees where their study appears to be appropriate from the information obtained in contacts made to transmit information to the membership concerning any activities of governmental agencies that would be of general interest.
9. Act as a clearing house for general contacts between governmental agencies and accountants.
10. Submit an annual report at the annual convention.

Members

There shall be up to five members appointed at the board meeting following the annual meeting in July. There should be at least two meetings held per year. These meetings do not need to be held in person. The President shall appoint one member to each standing committee to replace the retiring committee member and shall appoint one member of each committee to act as chairperson for the year. In the event of the resignation of any standing committee member the President shall appoint a member to complete the remaining term of the resigning member.

There shall be up to three members appointed at the board meeting the annual meeting in July. The president shall appoint one member to each standing committee to replace the retiring committee member and shall appoint one member for each committee to act as chairperson for the year. In the event of the resignation of any standing committee member the president shall appoint a member to complete the remaining term of the resigning member.

LONGRANGE PLANNING COMMITTEE

Objectives

To study and develop long range objectives and plans for the operation of the Association in a manner which best promotes its purposes.

Duties

1. Accumulate information relative to any area of operation of the Association as regards future development.
2. Establish long range objectives.
3. Formulate such plans as are considered necessary to carry out the professional objectives of the Association and present to the Board of Directors.
4. Undertake such special projects as may be assigned by the President or Board.
5. Review Chapter objectives and operations to determine the most effective methods for fulfilling the purpose of the society.
6. Submit an annual report at the annual convention.

Projects

Special projects shall be determined annually by the committee.

Members

This committee shall be composed of Vice-Presidents, President, Executive Director and immediate Past President.

The immediate Past President shall serve as chair.

2. The Committee shall meet at least two times per year. These meetings do not have to be in person.

MEMBERSHIP COMMITTEE

Objectives

1. Increase member awareness of the value of belonging to the WI Assoc. of Accountants, Inc.
2. Increase communication with Chapter Presidents.
3. Address issues concerning membership.
4. Increase personal understanding of the direction of the organization.
5. To bring all eligible accountants into Society membership.
6. To keep resignations and non-payments of dues at a minimum.

Duties

1. The Board should recognize new members at our annual convention.
2. Personal contacts and correspondence with non-member accountants and members who resign or become delinquent.
3. Encouragement of dinners and other special recognition for new accountants and new Society members. Do this at chapter meetings and convention.
4. Preparation of promotional material and periodic mailings to non-member accountants.
5. Maintenance and periodic checking of master prospect file.
6. Submit an annual report to be presented at the annual convention.
7. Act as a liaison person between Association leadership and general membership.
8. All the above duties are performed in conjunction with the Executive Director's office.
9. Update the membership application as needed.
10. Work with chapters to establish relationship with colleges for staff and student membership.
11. Develop college professors and staff to be education leaders for chapters.

MEMBERSHIP COMMITTEE (cont)

Members

There shall be up to three members appointed at the board meeting following the annual meeting in July. The President shall appoint one member to each standing committee to replace the retiring committee member and shall appoint one member for each committee to act as chairperson for the year. In the event of the resignation of any standing committee member the president shall appoint a member to complete the remaining term of the resigning member.

The Committee shall meet at least two times per year. These meetings do not have to be in person.

Procedures

It is recommended that each standing committee meet when the needs and circumstances of the Association warrant action. All committee members will be notified by the executive director's office.

The chairperson shall choose a secretary for each meeting who will record the proceedings of the meeting and send copies to the president and the executive director.

Copies of all correspondence written by the chairperson in the conducting of his/her duties shall be furnished to the president and the executive director.

MUTUAL ASSISTANCE COMMITTEE

Objectives

To cooperate with Chapter emergency assistance committees and make any studies desirable at the state level with respect to the disposition of the practices of deceased or disabled practitioners.

To send a get well card to all members of the association who become ill. To send a sympathy card to family members of a deceased WAA member.

Duties

1. To assist any member as requested.
2. To alert members of the facilities and assistance available to them.
3. To develop guidelines which Chapter Mutual Assistance Committees may be able to use in their programs of welfare and guidance.
4. Submit an annual report at the annual convention.
5. Maintain a List

Members

This committee shall have a Chair appointed by the President of WAA and shall include all chapter Presidents as members.

Procedures

The Executive Director is to be informed of illnesses, serious injuries and deaths of WAA members so that the office of the Executive Director can carry out the objective of the Sunshine/Protocol Committee.

At the direction of the board of Directors if a Director passes away, a memorial gift should be included with the sympathy card.

NOMINATING COMMITTEE

Objectives

The Nominating Committee shall be established at the first board meeting following the annual meeting with the election of officers, and shall submit nominations for the various WAA elective offices and directors prior to the next annual meeting.

Duties

1. The Nominating Committee shall interview prospective candidates for various elective offices and directors during the annual convention.

2. The Chairman of the Nominating committee shall receive Chapter nominations for Directorships as provided in the WAA By Laws and present those names at the annual meeting.

Members

The committee shall consist of the Executive Director, President (Chair), Second Vice-President, and immediate past President.

SECTION II-M

SPECIAL TASK FORCE COMMITTEES

The following committees shall be appointed by the President for the annual meeting and shall function for that meeting alone as described below.

Members

The members of these committees shall be appointed by the President and shall report on their findings at the annual meeting itself.

SECTION II---N

TECHNOLOGY COMMITTEE

www.waainc.org

Objectives

To develop and maintain a website for the benefit of the Association, it's members, and the general public.

Duties

1. Update all web pages on an as necessary basis
2. Update links to website
3. Review annually license agreements
4. Inspect website for accuracy on a monthly basis
5. Back up website files, if necessary
6. Monitor the website

Projects

Special projects shall be determined by the committee.

Members

The committee shall be composed of a designated website manager.

SECTION III

CHAPTERS

CHAPTERS

Chapters of the WI Assoc. of Accountants, Inc. shall be organized and operated according to the provisions of the By Laws, Article 3.

Further, the chapters should follow the guidelines as set out below:

The by laws clearly state that the rules and regulations for organization and operation of the chapters of this association shall be uniform and shall conform with the rules, regulations, and operation of the state association through authority of its Board of Directors.

The fiscal year end shall be determined by each chapter.

A WAA Director shall be selected to serve on the Board of Directors as outlined in that section of the By Laws. Chapter officer's titles should be the same as the state association.

Traditionally, the chapter whose area is chosen for the annual convention site acts as host to the entire membership, planning and executing the program in cooperation with the management office.

The chapter's main function is to provide a closer relationship between the individual member and his professional organization. Through this vehicle, it is hoped to develop and utilize the talents and capabilities of each member for the benefit of the organization as a whole. The chapter plays an important part in the continuing education of the individual members through its meeting programs, and state officers receive "basic training" at the chapter level.

SECTION III

SECTION IV

MEMBERSHIP

MEMBERSHIP

The membership of the association shall consist of four classes: Active, Associate, Retired and Student as provided in the By Laws Article 1, Sec. 1.

Membership procedures shall follow the guidelines set forth by the Society as follows and as set forth in Art. 1, Sec. 2, 3 of By Laws:

1. Applicant must file an application in proper form with the Executive Director's office. The application will be presented to the Board of Directors by the Exec. Director.
2. The name must be published to the general membership in the Wisconsin Accountant by the Executive Director. The members have thirty (30) days in which to make recommendations or objections to the Board of Directors, but are deemed only as advisory in nature. If the Board votes to approve membership before the thirty days expire, the candidate shall be given a provisional membership with all of the benefits of membership. If there are no objections during the thirty day period, the membership decision stands. If there are objections, the Board should take up the objections at its next scheduled meeting.
3. The Board may vote on membership via email provided at least two thirds of the Directors then in office affix their electronic signature to their vote. A majority vote of the Board shall be required for acceptance into membership of the Association. If the vote was via email, the Executive Director shall immediately notify all Board Members of the result of the vote as well as it's effective date and time.
4. The WAA office issues a certificate of membership and writes a letter informing the applicant of his/her new status; he/she are put on the mailing list and a ledger card is put in the dues file.
5. Active members receive a certificate of membership, a copy of the code of Ethics and a copy of the By Laws.

SECTION IV

SECTION V

EDUCATION

CONTINUING PROFESSIONAL EDUCATION

Rules and Regulations

CONTINUING PROFESSIONAL EDUCATION

The basic and most important principle for **CONTINUING EDUCATION** is the commitment to an on-going program so that accounting professionals can enhance and refine their practice skills for their own benefit and that of their clients.

REQUIREMENTS:

Every **ACTIVE** member of The **WISCONSIN ASSOCIATION OF ACCOUNTANTS** is subject to continuing education requirements. The requirements are **25** hours of credits each calendar year (Jan 1-Dec 31).

The following general subjects are acceptable as long as they contribute to the professional competence of the individual:

- Accounting and Taxation
- Management Services
- Computer Sciences
- Communication Arts
- Mathematics and Statistics
- Economics
- Business Law
- Ethics
- Functional Fields of Business:
 - Finance
 - Production
 - Marketing
 - Personnel Relations
 - Business Management and Organization
 - Specialized Areas of Industry
 - Administrative Practice; e.g. Engagement Letters, Fee Structure, Personnel, etc

Areas other than those listed above may be acceptable if the individual can demonstrate that they contribute to his/her professional competence.

PRIMARY RESPONSIBILITY FOR DOCUMENTING THE RENEWAL REQUIREMENTS RESTS WITH THE INDIVIDUAL MEMBER.

Evidence to support fulfillment of the requirements must be retained for a period of two years after the completion of education courses.

CONTINUING PROFESSIONAL EDUCATION RULES

Citation of Rules and Purpose:

These rules may be cited and referred to as the WAA Continuing Education Rules. They are subject to amendment, modification, revision, supplement, or other change by suitable action in the future. The Board of Directors anticipates that WAA members will maintain the high standards of the profession in selecting quality education programs to fulfill the continuing education criteria.

Programs that Qualify:

The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional competence of the individual. It will be left to each member to determine the course of study to be pursued.

The following are deemed to qualify as acceptable continuing education programs, provided the STANDARDS, listed later, are followed:

1. Professional or technical development programs of national, state and local professional organizations.
2. University or college courses:
 - a. Credit courses: each semester hour credit shall equal 10 CPE hours.
 - b. Credit courses: each quarter hour shall equal 2/3 semester hour credit.
 - c. Non-credit courses: each classroom hour will equal one-half qualifying hour.
3. Other organized educational programs on technical and other practice subjects.

STANDARDS: In order to qualify for CPE credit, organizations listed above, must:

1. Require attendance.
2. Provide a program of at least one class hour (50 minutes) in length.
3. Provide a qualified instructor or discussion leader.
4. Maintain a record of attendance.
5. Retain a written outline of the course.

RULES (continued):

Continuing education credit will be given for whole hours ONLY, with a minimum of 50 minutes constituting the class hour. As an example, 100 minutes of continuous instruction would count for two class hours. However, more than 50 minutes but less than 100 for continuous instruction would count for only ONE hour. Formal correspondence or other individual study programs which provide evidence of satisfactory completion will qualify, with the amount of credit to be determined by the WAA Board of Directors. The Board will NOT approve any program of learning that does not offer sufficient evidence that the work has actually been accomplished.

Credit for one hour of continuing education will be awarded for each hour completed as an **INSTRUCTOR or DISCUSSIONLEADER** to the extent that the particular activity contributes to the professional competence of the individual as determined by the Board. Credits as an instructor, discussion leader, or speaker will be allowed for any meeting or engagement, provided that the session is one which would meet the Continuing Education Requirements. The credit allowed an instructor; discussion leader or speaker will be on the basis of TWO hours for subject preparation for each **HOURL** of teaching, unless he/she can demonstrate that the subject matter involved was changed sufficiently to require significant additional study or research. The **MAXIMUM** credit for such preparation and teaching will not exceed 50 percent of the annual WAA CPE requirements.

Credit may be allowed for published articles and books, provided they contribute to the professional competence of the individual. Credit for preparation of such publications may be given on a self declaration basis up to 25 percent of the annual WAA CPE requirement. The WAA Board of Directors will have final determination on the amount of credit so awarded.

CONTROL AND REPORTING

Upon request, Members seeking renewal must provide the WAA CPE credit office verification of all seminars attended and the amount of credit obtained.

WAA SPONSORED SEMINARS

At the present time, the Wisconsin Association of Accountants sponsors several seminars each year. These seminars all qualify for continuing education credits for membership in WAA.

Spring Seminar

Summer seminar

Partnership/Corporation Seminars

1040 Seminars

Estate/Trust Seminars

Other seminars are sponsored at board discretion.

SECTION VI

FINANCES

FINANCES

INCOME

The dues of membership are to be determined each year for the ensuing year set forth in the By-Laws and shall be levied on a fiscal year basis.

Each new application shall be accompanied with a fee for annual dues for the classification applied for as provided in the By-Laws of WAA

All monies collected for the association will be received in the executive director's office and deposited in WAA checking account at executive director's local bank. Proper bookkeeping of all income and expense will be furnished to the treasurer. (11-94)

The Board of Directors may designate a depositor/signee other than President or Treasurer for WAA banking/checking purposes (11-94)

DISBURSEMENTS

The checkbook of the association shall be kept in the treasurer's office. Disbursements for ordinary obligations incurred in the operating of the office for Society functions shall be made at the discretion of the treasurer. Any major expense shall be brought before the Board of Directors for approval. The association shall disburse funds as provided in the By-Laws, Art. 7, Sec. 2D.a provision for disbursement of over \$10,000.00, a second authorization of the President is required.

FEES

The Society shall have the right to assess fees for services to cover the expense of special material furnished to members or for the cost of holding special meetings.

SECTION VII

MEETINGS

SECTION VII

MEETINGS

ANNUAL MEETING

INSTALLATION BANQUET

WAA CONVENTION PROCEDURES

WAA RETREAT

MEETINGS

The dates and number of board meetings, including the annual meeting, shall be at the discretion of the Board.

Special meetings may be called by the Secretary, or the Executive Director upon the direction of the President as stated in Art. IV, Sec. 3.

Notice of all membership meetings shall be mailed or emailed by the Executive Director or Secretary to each member of WAA who is in good standing. Such written notice to be sent at least ten (10) days prior to the date set for such meeting.

Immediately after the adjournment of the annual membership meeting the newly elected Board of Directors shall meet for the purpose of organizing for the following year. The President shall act as Chair of the Board.

Attendance at all meetings shall be limited to the members of the Association except by provision by the Board of Directors for non-members to attend. All meetings shall be for the purpose of carrying out the business of the Association.

A majority of the members eligible to vote shall constitute a quorum at any meeting.

The latest revised edition of Roberts Rules of Order shall be followed in all parliamentary procedure in the conduct of meetings of the Society.

The Executive Director is charged with the responsibility for physical arrangements. It is the President's function to prepare agendas, which are to be mailed or emailed to all board members prior to the board meeting.

It is permissible to have manufacturer's displays at the annual meeting and the Board of Directors shall determine the fee to be charged for this service.

It is recommended that the Chapters have quarterly meetings each year and the notices for these meetings may be sent to the office of the Executive Director for publication in the WI Accountant.

SECTION VII

ANNUAL MEETING

Call to Order: Determine presence of Quorum
(20 members/ 3 each chapter)

Attendance Total: SE NE NW SW

Moment of silence for deceased members:

Secretary Report: Read minutes of last annual meeting

- a) Motion to accept/2nd
- b) Discussion

Treasurer Report: Current Year Report

- a) Motion to accept/2nd
- b) Discussion

Executive Director Report

Committee Reports:

Audit
Budget
Ethics
Education
Membership
By-Laws
Insurance

President's Report

**

Nominating Committee

- 1) Ask for any further nominations from floor
- 2) Any more nominations? (3 times)

Old Business

New Business

**Invited Guests: If an invited guest is present, should be introduced here. Can also be allowed SHORT speech.

Rev 6-04

SECTION VII

INSTALLATION BANQUET

1. Head Table:

- a) Name tags for head table
- b) Floral arrangements for head table

2. Other Tables:

- a) Floral arrangements
- b) Drawing for arrangements

3. Installation Dinner: (Program is **OUTGOING** President's responsibility)

- a) MC introduces officers
- b) Invocation
- c) Dinner
- d) Installation with installing officer, as appointed by incoming president
- e) Outgoing president's speech (short!!)
- f) Any awards made by outgoing president
- g) Incoming president's speech
- h) MC--gifts to outgoing president/others
- i) MC to close program
- j) Hospitality room opens after installation

**Entertainment is usually done during/shortly after dinner for a short time, depending on type of entertainment.

SECTION VII

**MANUAL OF PROCEDURE FOR THE
ANNUAL WAA CONVENTION**

This manual is prepared to provide an understanding of the general duties of the Executive Director, President, Vice President and other committee members 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 provisions.

Conventions and their 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, we believe that most situations can be met. For those not included, or if new ones should arise, seek the advice of the President and the Board of Directors.

**CONVENTION POLICIES
ESTABLISHED BY BOARD OF DIRECTORS**

The responsibility of planning, staging and bringing to a successful conclusion the Annual Conventions of the Association shall be the responsibility of the Association.

The annual meeting of WAA is conducted by the President. For agenda, see Section VII-C in operating manual.

The Vice President shall prepare the outline of the program and a budget. The budget is to be submitted to the Board of Directors for approval. Once approved, the budget shall not be changed and it shall be the responsibility of the convention committee to at all time work within the framework of this budget.

The Board of Directors shall establish the registration fee for each annual convention. Such fee shall be predicated upon the program of the convention and be in sufficient amount to assure the convention being staged without cost to the association.

The annual conventions 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 Convention income for financial reporting.

All expenses incurred shall be paid by the association from the Convention fund, upon presentation of a bill approved by the convention chairman and the association president.

All income from registration fees and other sources shall be remitted to the office Of Executive Director and deposited in the association's account. Disbursements shall be made by the treasurer upon properly approved bills.

SECTION VII

DUTIES AND RESPONSIBILITIES

The Vice President shall have general supervision over the 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 arrangement with the President and/or Executive Director.

1. Convention Program:

Choosing topics, securing all speakers, convention program format are the responsibility of the Vice President.

A. Speaker biography and subject matter should be available to the Executive Director no later than April 30th for newsletter publicity to start in May.

B. Complete convention agenda and concise synopsis of the program (functions and speakers) are to be available for the Executive Director no later than June 30.

The **EXECUTIVE DIRECTOR** shall be the executive office of the convention. He/she shall be the central clearing house for all information. He/she shall instruct the committee members in their duties and see that all preliminary arrangements are complete. He/she shall have on file a written commitment from any agency or individual supplying services or material for the convention. He/she shall carry out the instructions of the President. The Executive Director 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 Treasurer's office.

The **EXECUTIVE DIRECTOR** shall be responsible for the physical setup of the meeting rooms, which shall include: seating capacity; head table arrangement; loud speakers; blackboards; or any similar equipment that may be required by a particular speaker. Arrangements include board of directors meetings, all convention sessions and the installation banquet.

SECTION VII

CONVENTION FUNDS

All monies derived from the convention shall be deposited in the account of the association by the Executive Director.

The advance registration forms are mailed from the Executive Director. The same procedure and funds also apply to exhibitors.

All necessary contracts, etc., which must be executed in advance of the convention shall be executed by the Executive Director and kept on file.

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

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

The Executive Director 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 guests of the association.

REGISTRATION CHAIRMAN

Registration, as such, falls into two categories: Advance and Convention. The advance registrations will be received as a result of the pre-convention mailing and will comprise the major portion of the registration and will be processed by the Executive Director.

All materials are packaged in advance and should include programs, tickets, badges (name tags), handouts, by-law changes, publicity releases, and any other material pertinent to the programs.

A. Convention registration form--**BE SURE THAT EACH PACKET INCLUDES THE CONVENTION REGISTRATION FORM.**

1. The form should contain all pertinent data relative to the convention, i.e. dates, times, fees, etc.

SECTION VII

Registration mailing (con't.)

B. Room reservation card

1. Each packet should contain a room reservation card from the hotel.
2. The reservation card should be returned to the hotel. The registration form should clearly indicate that the hotel reservation form should be returned to the hotel and NOT to WAA.

C. Synopsis of convention program

1. Perhaps a concise synopsis of the program, i.e., speakers and functions should be included with the registration packet.

D. Synopsis of the spousal program

1. A concise synopsis of the spousal program should be included.
 - a. Consider sending information directly to the spouse.

E. Map

1. A location map is available from the hotel and should be mailed with convention confirmation.

A certain number will register at time of arrival. Such registration will be paid for by check or cash. The Executive Director will be responsible for all such monies as well as that received for extra tickets. Such monies shall be deposited in the association's account.

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

SECTION VII

ENTERTAINMENT

The Executive Director shall make recommendations to the Board of Directors regarding the entertainment for all events requiring same. On approval of the Board, he/she shall engage such entertainment, which shall include orchestras if required. In each instance a written agreement or contract shall be executed by the association. In the absence of other arrangement, the Executive Director shall arrange to introduce any special acts or personalities.

RECEPTION

It shall be the responsibility of the Executive Director and designated persons to welcome the delegates as they arrive; to welcome and make provision for any special guests not otherwise taken care of; to generally assist the various committees as they may request.

PUBLICITY

The Executive Director's duties will consist of pre-convention publicity as well as publicity during the convention. It shall secure as much publicity both local and wire service, as possible. During the convention it shall make the necessary arrangement for publicity on the convention by inviting newspaper representatives to attend functions which could develop a news story.

SPOUSES ACTIVITIES

The spouses of the Executive Director and President shall have full and complete charge of the spousal program and their entertainment. All board member spouses are invited to assist in planning all spousal activity.

EXHIBITS

The Executive Director shall work with and maintain close contact with exhibitors, handling their door prizes, if any, and supervising the drawings at the general sessions.

Solicitation of exhibitors is handled through the Executive Director by mailing to an established roster of prospects. As exhibitors are obtained, this information is submitted to the Board.

SECTION VII

GENERAL INFORMATION

Under no circumstances shall any bills or services be paid in cash. All checks shall be made payable to the association.

The President will 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 Installing Marshall for the President's 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 Executive Director in accordance with the desires of the President.

PROTOCOL

1. The President and spouse/guest 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.

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

SECTION VII

HOSPITALITY ROOM

1. The hospitality room will act as a welcoming and gathering area. See official program for dates and time the hospitality area will be open. The President/Vice-President/Executive Director should inspect the area at least one-half hour prior to the opening of each hospitality session to ensure that the hotel has prepared the area as scheduled.
2. The Board should ensure that all visitors to the hospitality room are properly registered (there are NO exceptions to this rule). Those individuals without badges/name tags should be referred to the registration desk or to the convention office to secure proper credentials.
3. The President/Vice President/Executive Director should also ensure that there is sufficient coffee and sweet rolls (mornings) or snacks (afternoons) on hand to serve those present in the hospitality area.

INSTALLATION BANQUET

The installation banquet may be designated to a committee that will assist the Executive Director in preparing and setting up this banquet. They will be responsible for the decor as directed by the Executive Director and for the program. The banquet committee and Executive Director should inspect the banquet area at least 30 minutes prior to the scheduled cocktail hour to determine if the Executive Director requires any last minute assistance. (See operating manual for agenda, Section VII-D)

SERGEANT-AT-ARMS

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

It is anticipated that the President will assign a minimum of one assistant to the Sergeant-at-Arms.

SECTION VII

WAA RETREAT

The WAA Retreat shall be held prior to the first board meeting of the new fiscal year. All current WAA board members (especially new board members) are encouraged to attend. Board member reimbursements are identified in Section I-E.

Retreat topics should include:

- Procedures for Board reimbursements
- The President's goals and plans for the upcoming year
- Distribute Schedule for upcoming year's Board Meeting stating times, dates and locations
- Procedures for Board Meetings
- Review Board Manual and each Committee's Work Assignments
- LongRange Plans for WAA
- Other concerns of the Chapter, State or National Association
- Leadership training

SECTION VII

SECTION VIII

PUBLICATIONS

PUBLICATIONS

The Wisconsin Accountant

The official publication of the WAA, the Wisconsin Accountant, is published monthly, except in unusual cases when a two month issues may be published.

The Executive Director serves as editor-in-chief of the Wisconsin Accountant, but members are encouraged to report news of interest to the general membership, and from time to time, contribute special articles concerning committee or legislative work or other activities of the Society of which general membership should be informed. Guest editorials are encouraged.

The WI Accountant announces meeting dates gives Chapter reports, reports new members' names, informs members of changes in tax laws and other areas of the profession.

The Board of Directors is charged with the responsibility of maintaining the standards of the Wisconsin Accountant and encouraging contribution of information for publication.

The Membership Roster

The membership roster is published annually and includes the name, address and Chapter affiliation in the geographical section; the name, address, and the class of membership.

The responsibility for collecting correct information and assembling it for printing shall be in the office of the Executive Director.

The association mailing list shall not be traded or sold to any parties.

SECTION VIII

SECTION IX

AWARDS

AWARDS

President's Plaque

Given to the President upon his/her retirement from office in recognition and appreciation of his/her service and endeavors on behalf of the Society during his/her term of office. The award is a plaque with metal engraved plate giving his/her name and term of office with the Society's expression of appreciation.

Certificate of Appreciation

The retiring officers other than the President are given a certificate/plaque of appreciation for their services at the annual convention. The certificate bears the recipient's name and title along with the year of service.

Special Awards/Distinguished Awards

A special award may be given by the Board of Directors to a member or members who have lent their support in any endeavor on behalf of the WI Assoc. of Accountants and who have rendered outstanding or unusual service, or whose notable accomplishment in the accounting field reflects credit on the Society as well as him/her.

Continuing Education Credit

For each continuing professional education program sponsored by WAA, participants will receive "Certificates of Credit" from the Society as proof of attendance. A copy of the 'certificate' is retained by the participant and a copy is filed with WAA.

RULES OF PROFESSIONAL CONDUCT

SECTION X

The Code of Ethics and Rules of Professional Conduct of this organization are those adopted and used by the "National Society of Accountants".