

**Georgia Society of CPAs
2008 Spring Council Meeting
Break-Out Sessions**

CHAPTERS

1. Some chapters struggle annually to fill a slate of officers. Some chapters also have trouble with attendance at meetings. The Society supports all chapters financially and with staff support and other resources. What criteria, if any, should be applied in determining whether or not a chapter should continue and to be supported by the GSCPA?
 - *Chapters should have defined criteria with measurable goals and strategies to serve their members.*
 - *Define “best practices” for chapters. All chapters may not meet all the best practices, but there should be a minimum number that all chapters meet. Some level of participation should be defined.*
 - *Chapters have been on the chopping block since section inception. Absolutely should not disband a chapter ever.*
 - *Feeling from some is that members have the perception that chapters have been on the way out.*
 - *Should struggling chapters receive additional funding? Consensus seemed to be there is already a funding formula in place and that should stay the same regardless of involvement level.*
 - *If membership wants a chapter then it should not be disbanded, should somehow survey the chapter members to get their feedback.*
 - *Question was posed on if a chapter struggles to find officers – should the Society still continue to support the chapter. The answer was that someone should step up to the plate and lead the chapter.*
 - *There should be a minimum of 3 officers per chapter.*
 - *Chapter membership should not be optional. The at-large status is detrimental to chapter membership and should be gotten rid of.*
 - *This should be up to the chapter membership with guidelines such as minimum number of members, meetings and services to the membership, profession, and community.*
 - *Specific criteria are not necessarily a good idea. It should be done on a case by case basis. It is difficult to set measurable criteria since all chapters are so different.*
 - *Having a minimum criteria, such as a slate of officers and minimum number of would be ok, however we need to remember that we do not want to cut the umbilical cord for chapters. Instead, if chapters need to fold we want to try and have them initiate this as much as possible. The overall group feeling was that cutting chapters will end up hurting us in the long run since it is very likely members in these chapters that we abolish, will probably also stop being members in the GSCPA at large.*
 - *Associate members should be able to become chapter officers, and should be able to hold every position except president. The president should always be a fellow member.*
 - *A chapter continuance should be determined on a local level. The state shouldn't get involved.*
 - *Society shouldn't restrict chapters, even if the chapter is failing.*

- *Term limits should not be placed on chapter officers.*
 - *There shouldn't be a limit to the number of meetings a chapter has.*
 - *Create a form of leadership that hosts large events in various geographical areas with maybe some golf and CPE.*
 - *Chapters should be required to have a) President & b) Treasurer with at least 4 meetings per year to remain in existence.*
 - *The Board of GSCPA should have authority to dissolve chapters if determined necessary.*
2. Some chapters might want to consider merging in the future. Should the bylaws be changed to facilitate the chapter mergers?
- *Absolutely – chapters should be allowed to merge and the bylaws should allow for this.*
 - *Distance should play a part in this decision, they shouldn't cover too wide an area for it to cease to be convenient for members in some areas to attend meetings.*
 - *We have had splits in the past, and I suppose that mergers should be possible too. I can see reasons for this.*
 - *It sounds like Article XII of the bylaws already addresses this, but it might be wise to put something specific in the bylaws to address this.*
 - *Mergers should be determined between chapters.*
 - *All efforts should be made by GSCPA to facilitate desired mergers or splits.*
 - *If a chapter decides it should split to facilitate geographical or "traffic" issues, methods should be available to do so without an unreasonable amount of work.*
3. If chapters merge or cease to exist, what should happen to the assets of that chapter?
- *If chapters merge, the assets should merge.*
 - *If chapters cease to exist, they should be given options for assets: donate them to the Educational Foundation or turn them back to the Society.*
 - *The Society should help facilitate conversations between chapters that may be interested in merging.*
 - *If a chapter merges, the funds they have should be combined.*
 - *Some thought the remaining funds should be split among the remaining chapters, while others thought it should go back to the Society since they're the one's providing the funding in the first place.*
 - *Mergers should include assets. Perhaps there should be no dissolution, but only mergers with the chapter of choice of members of the chapters involved.*
 - *If two chapters merge, assets should go to the newly created chapter. If a chapter ceases to exist, the assets should go back to the GSCPA to be used to pay for chapter expenses or go to the Educational Foundation.*
 - *If a chapter merges, the assets of those chapters should also merge. If a chapter is abolished, those assets should return to the GSCPA but held in a restricted account for a certain number of years.*

COMMITTEES

1. At the Fall Council meeting discussion was held regarding term limits for committees and task forces. Do you think term limits will increase the viability of committees and task forces? Why? If term limited were enacted would this encourage more people to be involved? All committees and task forces will not have the same term limits. Is this a good idea?
 - *Term limits allow for new ideas and thoughts; having one group in place for too long encourages cliques. Bringing in new people provides more involvement and new contacts.*
 - *Term limits on leadership are needed.*
 - *No to term limits.*
 - *Ethics is a good example of why there should not be term limits – takes time to learn the position.*
 - *What’s the need when the President appoints members to committees and task forces in the first place?*
 - *Some should have limits and others shouldn’t – depends on learning curve necessary to perform the duties of the committee.*
 - *Term limits should be instituted as appropriate.*
 - *Term limits reduce the number of willing participants eligible to serve. Yet there should be room for new minds. Perhaps we should choose participants with the idea of mixing experience with the new and willing volunteers. It has been my observation since 1973 that all who return the volunteer card are put to work somewhere.*
 - *Term limits on committees and task forces would discourage involvement. But, term limits in leadership might be a good idea on some committees and task forces but not all. (i.e. peer review might need to remain the same)*
 - *Term limits are probably a good idea for the leadership of a committee but we do not want to discourage volunteers from working on a committee if they so choose to work past their limit. We also believe strongly that it is the Presidents role to ensure that any new folks coming on a committee (especially in a leadership role) are not held back by the old guard. If this is the case then the President needs to then ask the old guard to step down. One example where I have heard of a problem with this is on the tax section.*
 - *Longer limits would help meet objectives. First year is always a learning year for a new chair or vice chair.*
 - *Don’t allow people to serve forever. You need to change leadership at some point.*
 - *Evaluate committees and task forces every 3-4 years to determine viability.*
 - *Set up a form of peer review for committees and task forces. The review could be done by a board member and a staff liaison.*
 - *Term limits on leadership are needed in certain committees such as Ethics, Peer Review and Bylaws. Consider 2 three year terms as Chair or Vice Chair.*
 - *Term limits may improve interactions and resolve issues related to a member hesitating to join a committee due to personal conflicts with other committee members or perceived “cliques”.*
 - *Limiting repeated terms will enhance new blood coming into committees with new ideas.*

2. Should committees and task forces remain in existence if the majority of the work is being done by Society staff? If not, why not?
- *Input from volunteers is needed to provide direction for committees and task forces. Perhaps a smaller group is needed.*
 - *Is the work of said committee primarily clerical? If so, then yes staff can handle and there is no need for a committee.*
 - *An example was made of the Annual Convention Task Force – this group is necessary so they can provide feedback topics for sessions. Staff could not do this as effectively as members.*
 - *One answer for this might be to re-define or define the role of the committee members.*
 - *Members are better at coming up with some of the ideas.*
 - *Absolutely remain. The members should be directing and deciding when issues arise. The staff is hired to do the detail work, handle logistics and keep the committees on schedule. The committees and task forces are doing their job and the employees are doing theirs. It takes both. Neither should ever think they could function or even exist without the other.*
 - *Yes, they should remain in existence. Staff needs the input of volunteers on what the needs of the members are. Committees and task forces are also a good training ground for future leaders. If staff is doing all the work, maybe the charge of the committee or task force should be changed. Don't limit opportunities for members to get involved.*
 - *Many folks in the group thought that committees need to take back some work from the Society staff. One example was on the convention task force. The example that was used was that in the olden days the committee did everything including helping with luggage. I personally do not agree with this in today's society since if this was the case you will not find any volunteers. After I mentioned this, many folks concurred but thought maybe there could be a happy medium. The other example used was that in the past the committee told the Society where the convention was going to be and not the other way around.*
 - *Committees and task forces should exist because member input is needed, but the committees and task forces should be evaluated every 3-4 years as suggested above.*
 - *Staff needs input of committee and oversight. Staff might be overshadowing committee members and not allowing said members to have adequate input.*
 - *If the committee is not producing results, they may need to be reviewed (group could not agree on who should review the committee or actions to be taken).*

SECTIONS

1. Sections have become an important Society offering; however, section members have indicated they would like to be able to access information from sections more easily. What sort of technology is needed or preferred for delivery of section content and programs?
 - *Most people felt that it was easy to get access to information.*
 - *The question is a marketing issue, not a technology issue.*
 - *At all CPE classes, have information running about offerings of sections, etc.*
 - *Web casts would help continue involvement.*
 - *Assurance Services Section web cast is a good example of how information should be disseminated. Technology is already in place for this. Sections need to use it more often.*
 - *Taxation Section Listserve is another good example of the technology they need and are using – just need to use more of it.*
 - *Meeting.com, web casts – it would be beneficial to see the speaker instead of just hearing them.*
 - *Continued advances of technology. Example given was the great use of the list serve for the taxation section. Several folks thought this was awesome and greatly assisted them during tax season.*
 - *Web cast technology – it needs to be advertised more and archived web casts need to have CPE credit. The Society CPE department needs to figure out a way to give CPE to those who view the web cast later.*
 - *Consider a Section blog that members can access if they desire.*
 - *If there are questions to be asked of Section members, only put question on Listserve. Put answers on website somewhere. Members who are interested in issue can then access the website. The constant “back & forth” of emails is disturbing.*

2. Sections provide an abundance of information for their specialty areas. Do you feel the quality and quantity of the material being presented is appropriate?
 - *Material is appropriate.*
 - *Too many emails are sent out already.*
 - *Information should be disseminated much quicker. Some of the more important information should go out more often, however, they should duplicate the emails/newsletters of some companies that go out daily.*
 - *Sections should be there to send out better information less regularly – not a daily news item piece sent to the masses.*
 - *Sections should be in place to make comments to HUD and on things like the ERISA issue that has come up recently.*
 - *It depends. It might be more beneficial to send out newsletters with only two articles instead of six. It is difficult to read six articles. “We need Sections Snip-its.”*
 - *Try to do something twice a year with members to have more social interaction.*
 - *Meet and greet at bigger conferences with section people.*
 - *More social interaction at meetings.*

3. The Society president is responsible for appointing section and committee leadership. Input on these appointments is obtained from both current leadership and staff. Do you feel this is an effective means of handling appointments and is this responsive to the section needs?
 - *It is important that the president be responsible for leadership to coordinate the strategy of the Society.*
 - *Input on leadership is needed from all sections and committees.*
 - *Society president appointing folks appears to be working.*
 - *Sections should appoint their own leadership similar to how chapters do it.*
 - *Sections should take responsibility just like chapters.*
 - *Current set up where involvement/membership is not mandatory though is good.*
 - *Leadership for Sections should be selected by the members of the Section. The President-Elect can give a slate and the Section members can vote on it.*
 - *No. Section members should elect officers in same manner as chapters are run.*
 - *Do not like appointed leadership by President of GSCPA.*

4. When should sections be reviewed to determine if the section is continuing to meet members' needs? What criteria should be used in this review process?
 - *Set up "best practices" for sections with specific goals and criteria.*
 - *Evaluate sections every 3 – 4 years with a peer review system of a board member, staff liaison and council.*
 - *There should be a review every two years of each section. The section leadership should submit a written document to the President to prove their existence and accomplishments. A task force should be gathered to review all sections and set benchmarks for review and then after their analysis is completed, this should be utilized to help the weaker sections become stronger if possible.*
 - *Should be consistent with a chapter and how they are reviewed. Is there still an interest?*
 - *Sections should be free flowing, as an interest comes up they should be created, when there isn't an interest, they should be abandoned – not like chapters at all – totally different entities.*
 - *Survey section users as to satisfaction with content and needs met.*
 - *Sections should be created at the request of members. Criteria should be established to create a section based on membership desire.*
 - *Section leaders should reach out to nonmember colleagues to create value in sections.*

COUNCIL

1. How should the GSCPA accomplish the following goals that the Council set at the last meeting:

- a) Increase the value/relevance of the Council?
- b) Increase information dissemination to members?
- c) Increase the understanding of the Council and its duties?
- d) Increase networking opportunities for Council members?
 - *Give members quantifiable goals; Council should push up ideas and policy to Board. Sitting and listening to presentations is not a good use of time; spend more time on break out groups and less time on presentations.*
 - *Council is a rubber stamp.*
 - *Give Council something to do – needs to mean something.*
 - *Breakout sessions are extremely valuable.*
 - *There should be more time on the breakouts and less time on the meeting. The meeting formality seems too formal.*
 - *Shouldn't the meeting move quicker since the materials were emailed out ahead of time?*
 - *Everything is presented like attendees know what is going on. Very overwhelming and not welcoming to a first time attendee.*
 - *Should be a Dinner at each Council meeting.*
 - *Ribbons for first time attendees or different color badges so those who have been there before can be more welcoming to new comers.*
 - *Keep Council informed as to current events that only the Board of Directors seem to know about.*
 - *Some council members have no idea of Council duties. Look at the attendance.*
 - *Perhaps an email before Board Meetings asking Council input would help.*
 - *Council should do more breakout work, approve the budget and be a recommendation forum.*
 - *Information for Council Meetings needs to be distributed to the Council earlier.*
 - *Create a mentor program and an orientation packet/kit.*
 - *More personal interaction and networking without programs or specific events.*
 - *Regarding budget – be more open to discussion at council and not just stamp of approval. There are many more items (each line item that should be explained in detail and more time for questions should be encouraged instead of just stamp for approval.*
 - *Chapter highlights – Each Chapter president should be informed they are required to give an update at a breakfast just to other chapter presidents then someone should take ten minutes and give highlights to the entire council.*
 - *Section Highlights – Same principal as Chapters*
 - *Task Force and Committees – Same principal if possible*
 - *Minutes from Council meetings need to be posted on the web site within 10 business days.*
 - *Chapter leadership needs to present Council information to chapters.*

- *Quarterly email messages need to be sent out regarding Council topics.*
 - *Spend more time on break out groups and less time on presentations. Board has too much authority to approve budgets without Council input. Council should have more decision making authority over strategic decisions. Too much rubberstamping. Example: if members were not allowed to create a section, was the Council informed of that decision and told why?*
 - *Prefer bullet point overview of issues to be discussed. Send out summarized information and members can ask additional questions if necessary. Let members know to print out the materials for the meeting and that you will NOT supply them again at the meeting. Cut down on cost of reproducing materials.*
 - *Members felt their only duty was to rubberstamp decisions already made. Did not understand what their real purpose was to make decisions. Need more input.*
 - *Give members quantifiable goals; Council should push up ideas and policy to Board .Sitting and listening to presentations is not a good use of time; spend more time on break out groups and less time on presentations.*
2. Term limits for council members are currently two years. Should the term limits be increased from two to three years? Currently, each chapter determines who shall serve as the chapter representative; some chapters choose the president-elect, some choose the immediate past president. Should the chapter president-elect serve as the chapter representative to Council? Why or why not?
- *Term limits should be increased to three years. Each chapter should determine who its Council representatives are.*
 - *Term limits don't make sense since the same people roll on anyway.*
 - *I am just completing two years as Council-at-Large. That's plenty. After a break, two more will be okay. I have served as Chapter Pres., Chapter rep. and Council- at- Large with a break in between. This is good. I like the separate elected rep. we now have in NWGA. This allows more active members and we have no problem getting people to serve. Their attendance lately is another matter. We have even had contested races.*
 - *Term limits should be increased to three years. Each chapter should determine who its Council representatives are.*
 - *Term limits should remain as 2 years. There should be more thought to possibly having a pre-social hour for new members of council and also assigning buddies to make new members feel welcome. This would assist folks in making more of an impact sooner. We should suggest that Chapter President elects serve as council members but not require.*
 - *Term limits should be increased to three years. Each chapter should determine who its Council representatives are.*
 - *Sections should have two representatives on council in same manner as chapters.*
3. What should be the role of the Society's past presidents as related to Council?
- *Same as it is now.*
 - *They should be advisors and serve as mentors to first time attendees.*
 - *Serve at will.*

- *Past Presidents should be welcome and we should continue to use their wisdom wherever possible.*
 - *Past presidents provide the history and therefore are a good source of information when you need to know something that was done before.*
4. Would your experience with Council be improved if you could sit at your desk and receive information via a webcast?
- *No – members of Council need to come together and meet in person.*
 - *Face-to-face is extremely important for these meetings – the networking that takes place is half the meeting.*
 - *Possibly a webcast could be used more in a educational setting.*
 - *Not to replace the three meetings we now have, but additional meetings via webcast might be useful.*
 - *Web cast attention span is too short for a Council meeting. People will only focus on a web cast for a maximum of about 2 hours.*
 - *No. Council should have more input than they do now and should be able to input strategic goals.*

Facilitators and Staff:

Group 1 - Donna Heavener and Walt Bryde

Group 2 - Deborah Reeder and Lydia Rosencrants

Group 3 - Nealy Wheat and Brian Rutledge

Group 4 - Don Cook and Larry Cohen

Group 5 - Lloyd McCreary and Joe Spradlin

Group 6 - Jennifer Poff and Kay Proctor