

The Georgia Society *of* CPAs

The Georgia Society of CPAs Vision, Mission and Core Purpose

Vision

Our vision is to enhance the accounting profession.

Mission

Our mission is to achieve excellence in the practice of accounting in all forms.

Core Purpose

We achieve excellence by providing superior advocacy, leadership, service, lifelong learning and personal and professional development opportunities.

Core Values

Integrity and Accountability

Supporting our members in all their efforts to place professional responsibility over personal gain

Advocacy

Protecting the interests of the profession and the public

Lifelong Learning

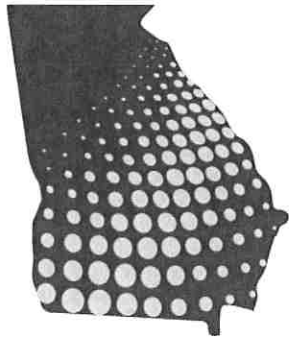
Developing our members by staying on the leading edge of expanding knowledge

Leadership

Tapping the talents, expertise and experiences of our members to make sense of all forces of change

Community

Embracing member involvement and enrichment under the theme “One Profession. One Voice.”



The Georgia Society of CPAs

Minimum Criteria for Retention of Status as a Chapter

GSCPA Bylaws

As specified in the GSCPA bylaws, the objectives of each chapter shall be as follows:

Article XII, Section 1: *The objectives of the local chapters of the Society shall be to encourage adherence to high standards of professional practice and ethical conduct; to advance a spirit of professional cooperation and fellowship among the members; to provide opportunities for continuing professional education; to promote the study of accountancy; to increase recognition of the accounting profession; and to advance the interests of Certified Public Accountants in Georgia.*

The Society shall have the control of matters that affect its membership as a whole and the profession as a whole, the responsibility of the Society and the profession to the public, legislation, and similar matters. In these matters the local chapters shall advise and make recommendations to the Society.

Article XII, Section 2: *The Board of Directors of the Society shall establish minimum criteria for all chapters to continue operation in addition to those established by Article XII, Section 5. Failure to meet minimum criteria set by the Board of Directors of the Society may result in the implementation of Article XII, Section 3 or 6 of the bylaws by the Board of Directors.*

Code of Professional Conduct

In addition, all members of GSCPA chapters (as is also the case for all GSCPA members overall) must comply with the following Code of Professional Conduct:

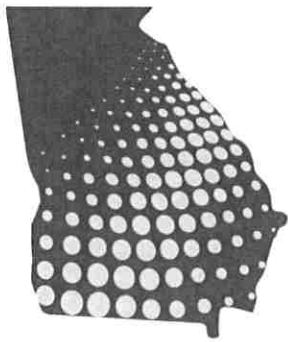
It shall be the duty of each member of the Society to observe the ethical proprieties of the profession, remembering that the public's reliance upon CPAs' reports can be maintained only by the utmost diligence in the determination and clear presentation of essential information; that the client's confidences are to be held inviolate; that any business affiliation, commitment, or undertaking should be avoided if it is inconsistent with the dignity of the profession or may impair the impartiality of the member's attitude or the confidence of the public; and that solicitation or lack of consideration for the rights of others is discrediting to the accountant, to the Society, and to the profession.

Minimum Criteria as Determined by the GSCPA Board of Directors

As prescribed by the GSCPA Bylaws, the Board of Directors has determined a set of minimum criteria that each chapter must meet within a given year.

These criteria are as follows:

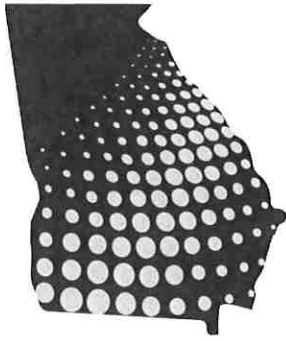
1. Hold a minimum of four meetings per year
2. Submit a list of officers for the upcoming year by June 1
3. Submit reports as directed by the Board
4. Be represented by a chapter officer at the GSCPA Chapter Leadership Workshop
5. Be represented by one of the appointed chapter representatives at each council meeting
6. Submit attendance information for all attendees (members and nonmembers) of chapter activities within 30 days after the event
7. Comply with the GSCPA Chapter CPE Policy
8. Maintain a set of bylaws that are compliant with the GSCPA Bylaws
9. Participate, if requested, in an agreed upon procedure report during the GSCPA audit
10. Adhere to The Educational Foundation's reporting standards (if participating in Foundation programs)
11. Demonstrate that it is meeting the objectives of a chapter as described in Article XII, Section 1 of the GSCPA Bylaws
12. Govern the chapter in accordance to the chapter's bylaws.



The Georgia Society *of* CPAs

GSCPA Chapter CPE Policy

1. No chapter shall produce online CPE (webinars, live streaming, On-Demand, etc.).
2. No chapter shall hold two-day events (this includes two 8-hour events back-to-back).
3. Chapters may offer only 1-2 hours of CPE at any meeting or event.
 - a. Eligible chapter CPE programs that range from 3-8 hours of CPE will be grandfathered. Eligible programs are defined as any program over 3 hours held consecutively over the last two years. These programs must have been previously disclosed to GSCPA.
 - b. Future scheduling of grandfathered 3-8 CPE hour programs must be approved in advance by GSCPA staff.
4. GSCPA will be the CPE sponsor for all chapter CPE.
5. For all CPE events, chapters must submit information to GSCPA, including a complete list of attendees (members and nonmembers), credit hours provided, fees charged and location of the event. Additionally, chapters must submit presentation outlines and speaker biographies in accordance with State Accountancy Board requirements. These should be submitted within 30 days after the event.



The Georgia Society of CPAs

State Board of Accountancy Requirements for CPE

The Society is charged with the responsibility of presenting educational programs that conform to the rules of the State Board of Accountancy. It is especially important that all administrative procedures are followed, and that proper documentation is provided to each participant in any CPE program.

The CPE hours are entered into the Society's database and appear on each attendee's online CPE transcript. Since chapters are organizational entities within GSCPA, their CPE programs fall within the responsibility of the state society for proper documentation. All documentation must be submitted by the chapter before CPE credit can be awarded for the program.

Attendees at the chapter CPE program must be given the following:

1. Program materials prepared by the speaker
2. Speaker/s biographical material
3. CPE Transcript (Georgia Board of Accountancy accepts GSCPA's transcript, which can be found on the GSCPA website under *My GSCPA* → *My CPE Transcript*) or a CPE Verification of Attendance form.

After the CPE program the following items must be forwarded to the Society:

1. Program materials
2. Speaker/s biographical material
3. Sign-in sheet or completed verification of attendance forms along with a printed list of names

If you have any questions about these procedures, please contact Colleen at 404-504-2944 or 800-330-8889 ext. 2944 or cmcglade@gscpa.org.

Programs that Qualify

The primary consideration in determining whether a specific program qualifies as acceptable continuing professional education is that it be a formal program of study which contributes directly to the professional competence of an individual licensed to practice by the State Board of Accountancy.

General Requirements

1. An outline of the program is prepared in advance by the speaker and retained by the student.
2. The program is conducted by a person whose formal training and experience qualify him or her as a competent instructor. The way to substantiate the instructor's ability is to provide biographical information.
3. The program must be at least 50 minutes in length. Every 50 minutes of instructional time qualifies for one credit of CPE. If there is any fraction left over, it must be rounded down. A record of registration and attendance is kept on file for presentation to the Board if necessary. This is provided by having the members sign in at the chapter presentation.
4. A certificate of attendance must be given to participants and a copy must be sent to the Society.
5. At the conclusion of the program, the following must be forwarded to the Society:
 - a. Outline/program material
 - b. Speaker biographical material
 - c. Sign-in sheet (or GSCPA Verification of Attendance forms with a legible list of all participants)

In order to fulfill the requirements mandated by the State Board of Accountancy, all attendees and program sponsor must have a copy of the outline (or program materials) and proof of attendance. Proof can be an individual's GSCPA CPE transcript or a Verification of Attendance form. All documentation of the CPE event should be retained for five years. After sending the CPE documentation to the Society, chapters do not need to maintain this documentation.

In addition to meeting State Board requirements, all chapter CPE programs must be in compliance with the GSCPA Chapter CPE Policy.

The Georgia Society of Certified Public Accountants, Inc.
Chapter

Bylaws
As of June 30, 2010

Preamble

Article

- I Name
- II Objectives
- III Membership
- IV Officers, Directors and Their Duties
- V Executive Committee
- VI Committees and Their Duties
- VII Nominations, Elections and Vacancies
- IX Financing Chapter Operations
- X Amendments
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Preamble

The local chapters of The Georgia Society of Certified Public Accountants, Inc. (Society) are semi-autonomous organizations within the framework of the Society. The Society's Board of Directors has certain organizational control over the chapters. Individual chapters report on their activities to the Board of Directors. The bylaws of the local may not conflict with the bylaws of the Society.

These bylaws of the _____ Chapter (Chapter) are promulgated pursuant to the authority granted in Article XII, Section 7, of the bylaws of the Society.

Article I – Name

The name of the Chapter is the _____ Chapter of the Georgia Society of Certified Public Accountants, Inc.

Article II – Objectives

The objectives of the _____ Chapter are to encourage adherence to high standards of professional practice and ethical conduct; to advance a spirit of professional cooperation and fellowship among the members; to provide opportunities for continued professional education; to promote the study of accountancy; to increase recognition of the accounting profession; and to advance the interests of Certified Public Accountants in Georgia.

Article III – Membership

Section I. The membership of the Chapter shall consist of Fellow and Associate members of the Society who designate this as their chapter of affiliation.

Section 2. Only Fellow members shall have the right to vote and serve as elected officers or directors of the Chapter. Associate member (may/may not) serve on committees (and/but) (may/may not) chair such committees.

Article IV – Officers, Directors and their Duties

Section 1. The officers of the chapter shall consist of president, vice president, secretary and treasurer.

Section 2. Chapter officers shall be elected for a term of one year, such election to be conducted at a meeting of the Chapter to be held no later than March 1 of each year. Officers shall be installed no later than June 1 of each year and shall hold office until successors are chosen and installed.

Section 3. The president is the chief executive officer of the Chapter and is responsible for its operation while holding office. The president shall preside at all meetings of the Chapter and of the Chapter's Executive Committee, shall appoint committee chairpersons, shall enforce the bylaws of the Chapter, and shall perform such other duties provided in Article XIII, Section 2 of the bylaws of the Society, the president shall normally be a member of the Council of the Society and represent the Chapter at its Council Meeting.

Section 4. The vice president of the Chapter, in the absence, disability or refusal of the president to act, shall perform all of the duties of the president. The vice president shall be designated as president elect. The vice president shall be responsible for programs at meetings.

Section 5. The secretary shall be responsible for the maintenance of chapter records and minutes of meetings of the chapter and of the Executive Committee. The secretary shall issue notices for the president and the Executive Committee and perform such other duties as are designated by the president.

Section 6. The treasurer shall have the responsibility for all securities and funds of the Chapter. The depository bank shall be designated by the Executive Committee and investments shall be made only after approval by the records of the Chapter and shall render a full report annually, or more often if requested by the Executive Committee. When directed, the treasurer shall prepare a budget for the fiscal year beginning June 1.

Section 7. In addition to the officers listed above, there shall be elected annually, one member who shall serve for a one-year term on Council of the Society in accordance with Article XIII, Section 2, of the bylaws of the Society.

Section 8. The Chapter will have the option to elect _____ Chapter directors to assist the chapter officers in administration of the chapter to serve a _____ year term.

Article V – Executive Committee

Section 1. The Executive Committee of the Chapter shall consist of the Chapter's elected officers, committee chairpersons, the immediate past president, and Chapter Council member of the Society. The president may appoint other members of the Executive Committee as appropriate.

Section 2. The Executive Committee is responsible for establishing policies of the Chapter and representing the membership. All powers necessary for the governance of the chapter shall be vested in the Executive committee, subject to any limitations in the bylaws of the society.

Section 3. Meetings of the Executive Committee shall be held throughout the year on dates established by the president at the beginning of the chapter year. The president may call special meetings of the Executive committee at any time.

Section 4. At any Executive Committee meeting, the presence of a majority of the officers and directors shall constitute a quorum required to conduct business. All members of the Executive Committee may vote, and a majority of the members of the Executive Committee present at any regular or special meeting shall control matters requiring a vote. There shall be no voting by means of proxies.

Article VI – Committees and their Duties

Section 1. The Chapter may have any of the following standing committees: Nominating, membership, program, communications, and continuing professional education.

Section 2. In addition to any of the standing committees named in the previous section, the president shall appoint those additional committees considered desirable to conduct the work of the Chapter.

Section 3. The president shall appoint all committee chairmen and shall make or approve all committee membership appointments. The president or designee shall be an ex officio member of each committee. The terms of all committees shall expire with the terms of the office of the officers.

Section 4. The nominating committee shall consist of no fewer than three members and include no more than three past presidents of the Chapter. The nominating committee shall submit a list of nominees for the elective offices of the Chapter in accordance with the provisions of ARTICLE VII of these bylaws.

Section 5. The membership committee shall actively recruit for membership in the Chapter and in the Society those persons who are eligible. This committee shall work with the Society in contacting potential members and in encouraging the continuing membership of those who become delinquent in payment of Society or Chapter dues or indicate a desire to resign..

Section 6. The program committee shall plan and coordinate all aspects of programs for Chapter meetings.

Section 7. The communications committee shall carry out activities designed to increase the public's understanding of and respect for the CPA certificate. This committee shall work with and coordinate communications with the Society staff.

Section 8. The committee on continuing professional education (CPE) shall be responsible for planning and promoting an active Chapter program of continuing professional education to serve Chapter members. The CPE committee shall work with the Society Staff to provide relevant CPE for chapter members and the chapter is responsible for providing CPE course records to the Society for input.

Article VII – Nominations, Election and Vacancies

Section 1. The nominating committee shall nominate persons for all elected positions described in ARTICLE IV of these bylaws. The committee shall also nominate the person to be the Chapter's nominee for service on the Society's nominating committee. The committee shall obtain the consent of the persons nominated and shall file the names of the nominees with the secretary of the

Chapter at least 30 days before the date of the chapter meeting at which elections are to be held. Prior to that meeting, the secretary shall furnish the members of the Chapter by mail and/or electronic communication provided that each Fellow member of the Society's chapter has access to at least one of the forms used a list of the nominees.

Section 2. Any (five/ten/twenty-five) Fellow members of the Chapter may nominate candidates within the qualifying provisions of ARTICLES III and IV for all offices and council positions of the Chapter by filing with the secretary a notice in writing at least 10 days before the date of the election. The written consent of the persons so nominated must accompany the notice when filed with the secretary. Prior to the election meeting, the secretary shall furnish the members of the Chapter by mail and/or electronic communication provided that each Fellow member of the Society's chapter has access to at least one of the forms used the names of persons nominated under provisions of this section of the bylaws.

Section 3. The election of officers and council member shall take place before March 1 of each year. The Fellow members present at the election meeting shall be entitled to vote for any person nominated by either method as set forth in Section 1 or Section 2 of this Article. Votes by proxy shall not be permitted. The nominees receiving the majority of votes shall be declared elected. The elected officers shall assume office as of June 1 of each year, concurrent with the beginning of the fiscal year of the Chapter and of the Society.

Section 4. A vacancy in the office of president shall be filled by the vice president. Other vacancies in office shall be filled for the balance of the current year by appointment by the Executive Committee, and such appointees shall serve until their successors are elected and installed.

Article VIII – Meetings of the Chapter

Section 1. Meetings shall be held as such times and places as determined by the Executive Committee.

Section 2. At any Chapter meeting, the presence of (10/15/20/30) Fellow members in person shall be required to constitute a quorum.

Article IX – Financing Chapter Operations

Section 1. Chapter operations may be financed by Society dues allocated to the Chapter, Chapter dues and Society funds for special Chapter projects and activities.

Section 2. By March 1 of each year, the Executive Committee shall approve for the ensuing year a budget including Chapter dues, if any.

Section 3. The Chapter may request from the Society funding of programs and activities that are considered in the best interest of the profession. Procedures for seeking such funds are described in the Society's Chapter Toolkit and on the Society's web site at www.gscpa.org.

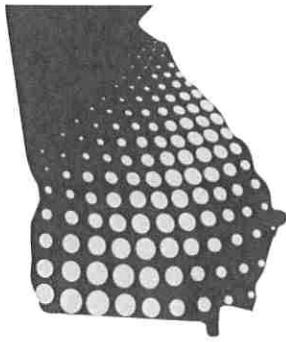
X – Amendments

Section 1. These bylaws may be amended by vote of two-thirds of the Fellow members present at any meeting of the Chapter at which there is a quorum. A meeting notice with the proposed amendments shall be communicated to the Fellow members of the chapter at least ten days prior to the meeting.

Section 2. All proposed amendments to Chapter bylaws shall be submitted to the Secretary of the Society at least 30 days prior to the date of the meeting at which such amendments are to be voted upon by the Chapter membership. The Board of Directors of the Society shall review the proposed amendments to the Chapter bylaws to determine that they are not in conflict with the bylaws of the Society. Before amendments to Chapter bylaws may become effective, the Chapter must receive the written approval of the Board of Directors of the Society.

XI – Effective Date

These bylaws supersede all prior bylaws of the _____ Chapter of the Georgia Society of Certified Public Accountants, Inc. and become effective after adoption by members of the _____ on _____ and approval of the Board of Directors of the Georgia Society of Certified Public Accountants, Inc. on _____.



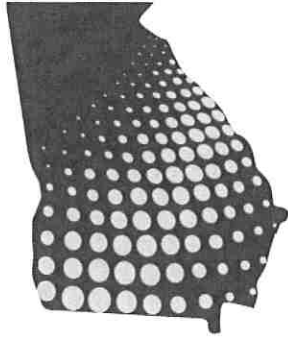
The Georgia Society *of* CPAs

Officers and Executive Committee Duties

The success of your administration will depend upon the officers, Executive Committee and committee chairs completing their various responsibilities.

Since you and the other officers were chosen on the basis of demonstrated ability and your interest in promoting the professional interests of CPAs, you are aware of the challenge. Moreover, remember that the status of your chapter in the community depends upon the performance of the officers, Executive Committee and committee chairs.

On the following pages are lists of suggested functions and duties of the officers. These job descriptions may vary depending upon the size of your chapter and specific provisions of your chapter's bylaws; however, they are somewhat typical and present a guide to follow.

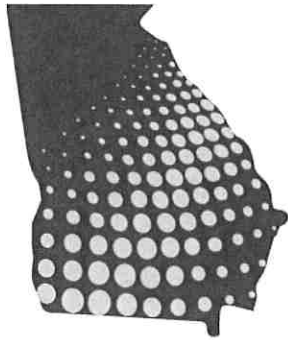


The Georgia Society *of* CPAs

Chapter President's Responsibilities

Chapter presidents have a responsibility to their chapter members and to the Society. Listed below is an outline of duties to assist presidents in the upcoming year.

- Ensure the chapter meets the minimum criteria established by the GSCPA Board of Directors
- Meet with the chapter Executive Committee to plan the upcoming year
- Plan, hold and attend regularly scheduled meetings
- Plan the agenda and conduct the Executive Committee meetings
- Represent the chapter at semi-annual GSCPA Council meetings
- Welcome and communicate with the new members of the chapter
- Implement new ideas and programs to move the chapter forward
- Appoint the chairs of chapter committees (if applicable) and suggest committee members
- Monitor and evaluate the progress of committees
- Recommend a replacement for officers who are unable to complete term
- Report incoming officers and any replacements throughout the year to the Society
- Organize and hold elections for the next year before June 1
- Submit forms and information to the Society in a timely manner
- Serve as a conduit for disseminating information to chapter members on important issues facing the profession (e.g. legislative, peer review, etc.)
- Promote Society objectives (e.g. Educational Foundation, CPE, etc.)
- Plan participation in the Educational Foundation's scholarship and awards programs
- Communicate with Society staff regarding any chapter-related problems
- Provide your successor with the chapter toolkit, including all information you believe will be helpful

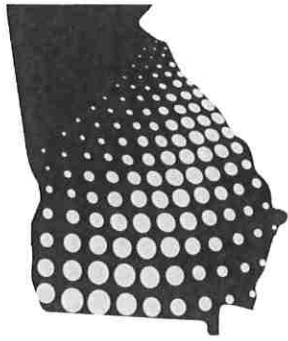


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Chapter Vice President's Responsibilities

Chapter vice presidents have a responsibility to their chapter members and to the Society. Listed below is an outline of duties to assist vice presidents in the upcoming year.

- Assume all duties of the president, should the president be absent or disabled
- Responsible for programs at meetings
- Reach out to speakers and schedule them for chapter meetings
- Assist in helping the chapter meet the minimum criteria established by the GSCPA Board of Directors

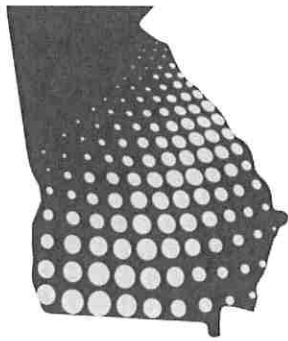


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Secretary's Responsibilities

The chapter secretary is the reporting source for all chapter news. His or her duties include:

- Work with chapter president and the Society to maintain toolkit and supplies
- Record minutes of all Executive Committee meetings and distribute copies to all chapter officers and board members
- Submit newsletter information to the GSCPA staff liaison
- Assist GSCPA staff in updating member information

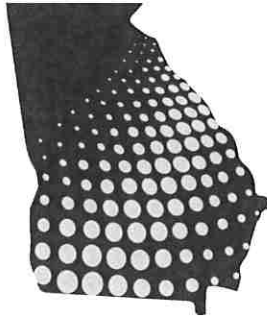


The Georgia Society *of* CPAs

Treasurer's Responsibilities

The chapter treasurer has the responsibility to maintain all financial information for the chapter. His or her duties include:

- Deposit checks and issue receipts
- Maintain financial records
- Reconcile bank statements
- Prepare a budget prior to the beginning of the year for approval by the chapter's Executive Committee. In larger chapters, the budget preparation may be a joint effort with a finance committee
- Provide the GSCPA Accounting Department with chapter annual financial statements, including year-end bank reconciliation(s) and a copy of each year-end bank statement no later than one month following fiscal year-end. Note that this information is used to file a group tax return
- Provide the GSCPA Accounting Department with dues change notices
- Confirm that all bank accounts are held under the correct Federal Identification Number previously issued to the chapter as kept on file with the GSCPA Accounting Department
- Collect registration fees for meetings (for those who did not register and pay online through the Society's online event catalog)
- Submit names of scholarship recipients to the Society



The Georgia Society of CPAs

Installation of Chapter Officers and Representatives

Guideline

I WOULD LIKE TO ASK THE FOLLOWING ELECTED OFFICERS FOR <<YEAR>> OF THE _____
CHAPTER TO COME TO THE FRONT OF THE ROOM:

President:
Vice President:
Secretary:
Treasurer:
Chapter Representative:

Congratulations to each of you!

Your fellow members have expressed their confidence in you by electing you to positions in your chapter for the coming year. It is both an honor and a responsibility. The job is a demanding one, but the time, effort and thoughts you contribute will be more than rewarded by the satisfaction of completing a job well done.

Fortunately, plenty of help is available. The other members of your chapter, together with the officers and directors of The Georgia Society, are willing and able to assist you. Perhaps the most immediate and direct help will be gained from your predecessor in office, as well as GSCPA staff who are trained to provide assistance to insure maximum coordination.

I would like to remind each of you of the objectives of this chapter before instating you in your position. Those objectives are:

1. To advance the interests of Certified Public Accountants of the State of Georgia
2. To cultivate a spirit of fellowship and professional cooperation among its members
3. To provide continuing professional education to its members
4. To promote high standards of professional practice and ethical conduct
5. To promote the study of accountancy and of laws appertaining thereto
6. In general, to promote the better recognition of the practice of accountancy as a profession.

I charge each of you to strive for the fulfillment of these goals in this chapter this year.

I now proceed to install you into your respective offices.

<<State Name>>, as president, you are the chief executive officer of the chapter and are responsible for its successful operation during your term of office. The president shall preside at all meetings of the chapter and of the chapter's Executive Committee. The President shall also appoint committee chairpersons, represent the chapter at meetings of the Council of The Georgia Society of CPAs, enforce the bylaws of the chapter and shall perform such other duties as appropriate to this office. If you will accept this responsibility, say I will. (response – "I will.")

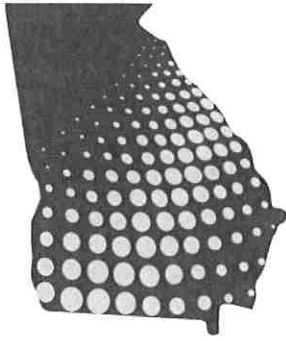
<<State Name>>, as vice president of the chapter, you shall in the absence of the president, carry out all of the duties of the president and perform such other duties as are designated by the president. The vice president shall be designated as president-elect. If you will accept this responsibility, say I will.

<<State Name>>, as secretary, you shall be responsible for the maintenance of chapter membership records, minutes of meetings of the chapter and of the Executive Committee and carry out such other duties as are designated by the president. If you will accept this responsibility, say I will.

<<State Name>>, as treasurer, you shall have the responsibility for all securities and funds of the chapter. The Executive Committee shall designate the depository bank and investments shall be made only after approval by the Executive Committee. You shall keep an account of all receipts and disbursements and shall render a full report annually or more often as requested by the Executive Committee. When directed, you shall prepare the budget for the fiscal year of the chapter. You shall provide your full annual report to the GSCPA Accounting Department so that the group tax return may be filed. If you will accept this responsibility, say I will.

<<State Name>>, as Representative of the chapter, you will serve a one-year term on the Council of The Georgia Society of CPAs and will carry to that body the concerns and desires of your chapter. It is your responsibility, along with the president's, to represent your chapter at each of the two Council meetings during the year. If you will accept this responsibility, say I will.

As a representative of The Georgia Society of CPAs, I declare each of you duly instated to your respective position and wish you much success this year.



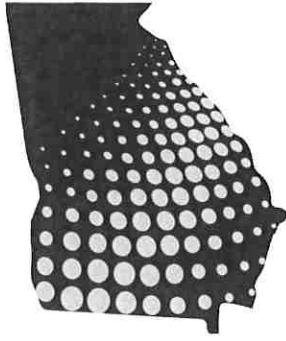
The Georgia Society *of* CPAs

Committee Operation

Committees help chapters function more effectively. They develop ideas to carry out existing policies, frame new policies and implement the program of activities that falls within their scope of interest and responsibility.

The number of committees a chapter has is based on the size of the chapter and the chapter's needs. The committees listed on the following pages are committees that every chapter should have or consider having. Chapter officers may be the chairs of these committees. Your chapter may have more committees depending on needs and size of the chapter.

Committees should report all ideas to the chapter Executive Committee for approval before proceeding with implementation.

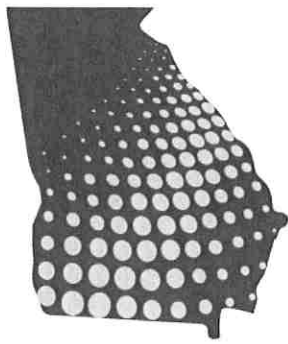


The Georgia Society *of* CPAs

Committee Chair's Responsibilities

You were chosen to be a committee chair because you have a positive attitude about your chapter, good leadership skills and have shown responsibility. Your job is to preside over the committee. Some of your duties are to:

- Hold and conduct committee meetings
- Create an agenda for the meeting
- Act as the liaison between your committee and the Executive Committee of your chapter

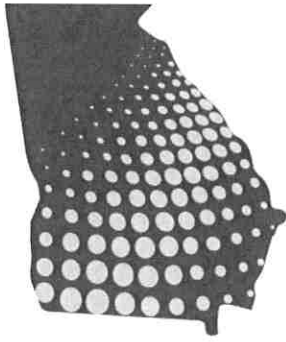


The Georgia Society *of* CPAs

Executive Committee Responsibilities

The chapter Executive Committee is responsible for establishing the policies of the chapter and representing the membership. Executive Committee members should:

- Attend all chapter meetings and constructively consider the chapter's activities
- Stay informed on chapter activities and act as a liaison between the membership and the officers
- Hold Executive Committee meetings as needed



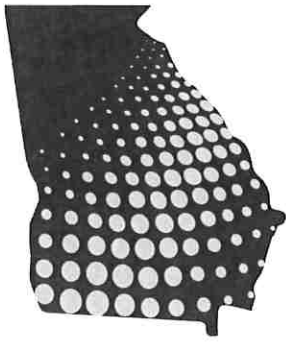
The Georgia Society *of* CPAs

Membership Committee

The chapter's Membership Committee should continually work at increasing membership by recruiting new members and retaining the current members.

The duties of the Membership Committee include:

- Contacting members and encouraging them to attend meetings
- Assist the Society with contacting members who have not paid their dues and encourage them to continue their membership
- Communicate with the chapter secretary the information to be included in the newsletter
- Contact new members (a list with names and email addresses will be supplied upon request)
- Work with local colleges and universities to recruit student members to the Society
- Distribute member brochures and applications to guests at meetings who could become members
- Review the chapter roster and update it with the list of new members as needed



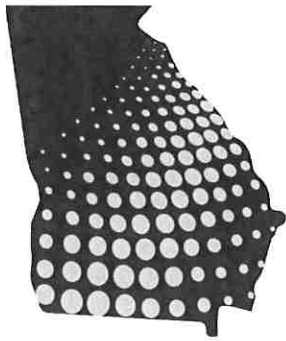
The Georgia Society *of* CPAs

Nominating Committee

The chapter Nominating Committee nominates candidates for the officers of the chapter and decides on the chapter's nominee for the GSCPA Nominating Committee. The chair of this committee could be the immediate past president of the chapter, and the people who serve on the committee are usually active past presidents.

The duties of the Nominating Committee include:

- Identify potential candidates for chapter officer positions
- Present the slate of nominees for the chapter officer positions at the January or February meeting
- Submit a list of chapter officers to the Society by June 1



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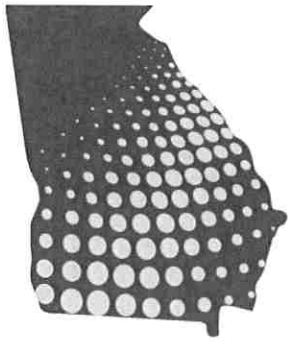
Program Committee

The chapter Program Committee is responsible for planning the meetings. The committee works closely with the Executive Committee to ensure that the goals of the chapter are met. Chapters should try to plan to have meetings monthly or bimonthly and should try to hold them at the same time every month, such as the third Wednesday of each month.

The duties of the Program Committee include:

- Plan monthly or bimonthly meetings
- Contact meeting facilities and reserve space
- Contact caterers and choose lunch/dinner menus
- Contact gifts for speakers
- Reserve a hotel for the speaker if he/she is not local
- Choose speaker's gifts
- Receive biography and outline from speaker for CPE files
- Work with treasurer to collect money and distribute CPE materials at meetings
- Provide sign-in sheet (or completed GSCPA Verification of Attendance forms), biographies and speaker outlines to the Society office in a timely manner
- Provide meeting information to chapter secretary for inclusion in newsletter

All programs should follow the State Board of Accountancy guidelines, if eligible for CPE credit, as well as GSCPA's Chapter CPE Policy. The committee should always inform the chapter's Executive Committee of the events or meetings it plans to hold.



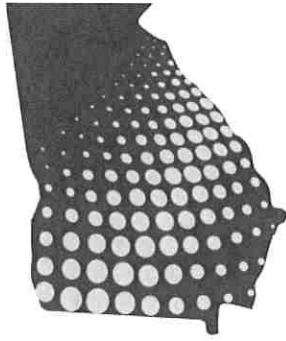
The Georgia Society *of* CPAs

Scholarship Committee

The chapter Scholarship Committee is responsible for determining the amount of funds available for student scholarships, creating relationships with local colleges and universities and presenting the scholarships to deserving students.

The duties of the Scholarship Committee include:

- Determine the amount allocated for student scholarships
- Contact colleges and universities in your area to promote scholarship opportunities
- Obtain scholarship information from chapter president
- Order certificates or plaques for scholarship recipients
- Submit a list of scholarship recipients to the Society
- Adhere to The Educational Foundation's reporting standards (if participating in Foundation programs)



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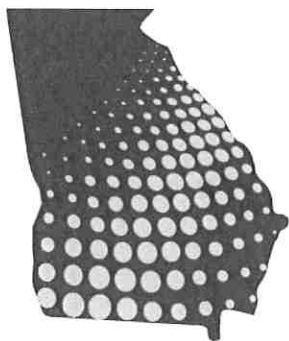
Chapter Marketing Postcards

Colleen McGlade, Assistant Manager, Member Relations is the contact for all chapter marketing postcards to be sent to members. All chapter marketing postcard requests should contain specific information regarding the content of the postcard (such as upcoming meeting schedule or information about a specific chapter event) and any preferred design information.

From there, GSCPA will create a proof of the postcard for review by the chapter. Once approved by the chapter, GSCPA will arrange for printing and mailing of the postcard. GSCPA will invoice the chapter for printing and mailing costs. Feel free to request an estimate of costs prior to producing a chapter marketing postcard. It takes 3-4 weeks to prepare the proof, review, print and mail the postcards. Please plan accordingly.

Postcards will be sent to chapter members only. If you would like to send a chapter marketing postcard to other area chapters, please contact GSCPA to discuss.

If you have any questions, please contact Colleen McGlade at 404-504-2944 or 800-330-8889 ext. 2944, or email cmcglade@gscpa.org.



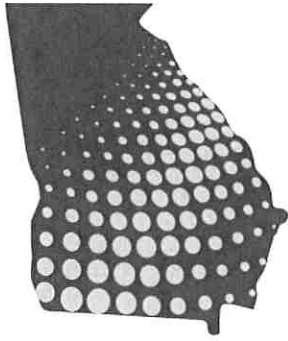
The Georgia Society *of* CPAs

Online Meeting Registration Process

Beginning in the 2012-2013 fiscal year, GSCPA began to offer online chapter meeting registrations through the GSCPA event catalog. Participants are able to sign up for chapter meetings and pay with a credit card in advance. Chapters are reimbursed for all of the meeting fees collected through this process.

Both members and nonmembers can register for chapter meetings through the website. A registration link for each chapter meeting will be included in its newsletter. If you would like to allow members to register after this time, please designate an officer to accept these RSVPs.

Colleen McGlade will send the designated officer a copy of the registration list after registration closes and prior to the meeting. The GSCPA Accounting Department will send a check to the chapter treasurer for the registrations taken online.



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Closing Out a Chapter Meeting

Within 30 days after the chapter event, the following items must be submitted to the Society:

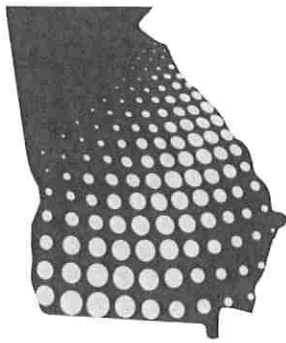
- Name of event
- Date of event
- Complete list of attendees (members and non-members)
- Credit hours provided
- Fees charged
- Location of event
- Presentation outlines
- Speaker biographies
- Attendee sign-in sheet or completed GSCPA Verification of Attendance forms

Please note that this is part of the minimum criteria that each chapter must meet, as prescribed by the GSCPA Bylaws and determined by the Board of Directors.

The Society maintains CPE history for members on the website and this reporting is acceptable by the State Board of Accountancy. This history can be found on the GSCPA website under My GSCPA→My CPE Transcript. Promptly after receiving the required meeting information, the Society will post any CPE credit from the meeting to members' online CPE transcripts.

Within one month after the meeting, chapters will be reimbursed for all of the meeting fees collected through the online registration process.

If you have any questions about these procedures, please contact Colleen McGlade at 404-504-2944 or 800-330-8889 ext. 2944, or email cmcglade@gscpa.org.



The Georgia Society *of* CPAs

Chapter Newsletters Template

All chapter newsletters should be sent as a Word document to Colleen McGlade at cmcglade@gscpa.org. Below is the general format that The Society uses to create the e-newsletter. Colleen McGlade will take your chapter's information and place it in the template accordingly.

President's Message: This is the area where chapter presidents can write a message to their members. It can be a brief summary of the last meeting or an update about a Society event you attended.

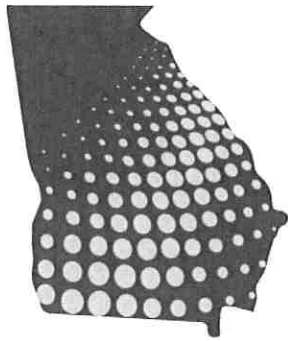
Chapter Meeting Details: This is the area where you list the details of the upcoming chapter meetings. You can include the location, date, time, topic, speaker, hours of CPE available, dinner/lunch menus, fees, speaker's biography, meeting agendas and registration information.

Chapter News: This area can include any items that may be of interest to your chapter, such as, special recognition of your members by The Society, community service projects, help-wanted ads, and any news from The Society that is valuable to your members.

Upcoming Meeting Schedule: All chapters should have a meeting schedule listing the upcoming meetings for the year. Providing a meeting schedule for your members allows them to plan ahead for meetings. This will likely create higher attendance at chapter meetings.

Chapter Officers and Committee Members: This area lets chapter members know who their chapter officers and committee members are. You should provide contact information (both phone and email) in this area.

These are just a few suggestions for the sections of your chapter newsletter. However, if you feel you need to add more information, please do. Some chapters feature a "Member of the Month" section and highlight the unique achievements—either personal or professional—of a member of the chapter.



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Financial Reporting for Local Chapters

Chapter Financials

Each year the executive committee of the chapter should approve a budget projecting cash receipts and disbursements for the ensuing year. The chapter treasurer should present financial statements reflecting the cash receipts, disbursements and balance for the preceding month and for the year-to-date. All transactions should be within the budgeted amount or should be approved in advance by the executive committee.

Chapter officers are the trustees of the funds for the chapter. The treasurer is responsible for handling all financial records and should retain documentation supporting both receipts and disbursements. Two officers should sign checks.

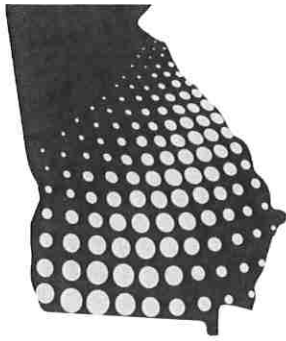
Chapter financials may be prepared during the year on a cash basis. Year-end financial statements should be prepared on the cash basis.

Each chapter should submit its Annual Statement of Receipts and Disbursements for the fiscal year ending May 31, along with a copy of the bank statement(s) for the month ending May 31, and a copy of the bank reconciliation(s) for the month ending May 31.

This information is required to file the Society's Form 990.

Chapter Federal ID Number

Each chapter has its own Federal ID# which begins with a 91-XXXXXXX. This number should be used as the FEI number on the bank account. If you do not know your chapter's FEI number, contact Jessica Mytrohovich at 404-504-2946 or 800-330-8889 ext. 2946 or email jmytrohovich@gscpa.org.



The Georgia Society *of* CPAs

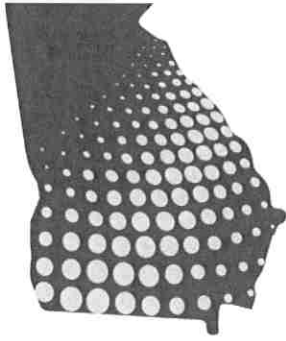
Form 990 Group Return Authorization

The Society files Form 990 for the chapters as a group. Each year a chapter officer must sign an "Authorization for Inclusion in Form 990 Group Return" document, which gives authorization for processing the tax return on the chapter's behalf. An example of this form on the next page. GSCPA's Director of Finance will forward the required annual form to chapter treasurers for completion toward the end of the fiscal year.

In addition to the signed "Authorization for Inclusion in Form 990 Group Return" document, you will be required to submit the following:

- Statement of financial position
- Statement of activities
- Copy of May 31, 2020 bank statement
- Copy of May 31, 2020 bank reconciliation

All chapter addresses are listed with the IRS as The Georgia Society of CPAs address: Six Concourse Parkway, Suite 800, Atlanta, GA 30328. **Do not change this address with the IRS.** Should you receive any correspondence from the IRS, please forward it to GSCPA's Director of Finance, Jessica Mytrohovich at 404-504-2946 or 800-330-8889 ext. 2946 or email jmytrohovich@gscpa.org.



The Georgia Society *of* CPAs

Authorization for Inclusion in Form 990 Group Return

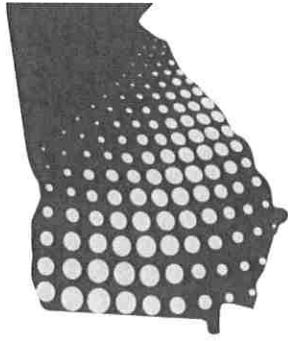
"I hereby declare under the penalties of perjury that all submitted schedules and statements have been examined by me and to the best of my knowledge and belief is true, correct and complete and made in good faith." The Georgia Society of Certified Public Accountants Inc. is hereby authorized to include us, the _____ Chapter, in a group return on Form 990 for the fiscal year ended May 31, 2019.

Signature _____

Print Name _____ (Please print clearly)

Title _____

Date _____



The Georgia Society of CPAs

Chapter Operations for First 90 Days

First Executive Committee Meeting

Completed	Task
	Reevaluate chapter bylaws (every 3-5 years)
	Discuss annual budget
	Set annual chapter goals
	Review officer and committee responsibilities (assign positions as needed)
	Determine operational committees and recruit chairs for each. Suggested committees are: Program Committee, Membership Committee, Communications Committee, Nominating Committee, Scholarship Committee, Community Service Committee
	Determine meeting dates (monthly, bimonthly, quarterly, etc.) and tentative speakers and topics

Following First Executive Committee Meeting

Chapter President

Completed	Task
	Complete and submit Chapter Action Plan to GSCPA office
	Complete and submit any other reports to GSCPA

Chapter Treasurer

Completed	Task
	Update information with bank
	Prepare budget

Program Committee Chair

Completed	Task
	Contact program speakers and obtain biographies and outlines of presentations
	Contact facilities to reserve meeting space
	Communicate meeting information to members via newsletter or postcards

Membership Committee Chair

Completed	Task
	Review chapter roster that is provided by the Society
	Contact new members monthly (list will be provided by the Society upon request)

Communications Committee Chair/Secretary

Completed	Task
	Prepare first meeting newsletter
	Review chapter website to determine if updates are needed
	Promote meetings locally

Nominating Committee Chair

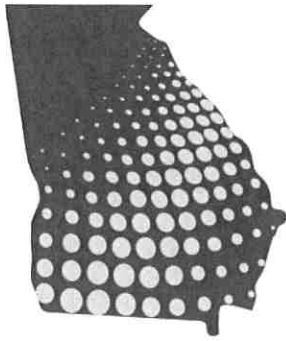
Completed	Task
	Begin to identify potential future officers
	Plan to present slate of officers at January or February chapter meeting

Scholarship Committee Chair

Completed	Task
	Determine amount allocated for scholarships
	Begin contacting area colleges/universities to promote scholarship opportunities
	Obtain copy of scholarship information for chapter president

Community Service Committee Chair

Completed	Task
	Determine volunteer opportunities and programs
	Recruit chapter members to assist in planning
	Promote activities to chapter



The Georgia Society of CPAs

2020 GSCPA Staff

404-231-8676 or 800-330-8889 • Fax 404-237-1291 • www.gscpa.org

Ext.	E-Mail Address
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2990	jroberds@gscpa.org

Boyd Search, Chief Executive Officer
Greg Wilder, COO
Don Cook, Vice President, Legislative Affairs
Jan Roberds, Receptionist

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Tiesha Kennedy, Accounting Coordinator

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Kyle Smith, Operations Coordinator
Sara Slaback, Conference Manager
Casey Gaines, Conference Manager
Aneesha Reddicks, Seminar Coordinator
Jessica Sanchez, Education & Training Coordinator

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2940	areddicks@gscpa.org
2936	jsanchez@gscpa.org

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Craig Meaders, Assistant Manager, Multimedia Services

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2948	cmeaders@gscpa.org

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Callie Hammond, Manager, Pipeline Initiatives
Colleen McGlade, Manager, Member Relations
Emily Becker, Strategic Relationships
Steph Brooks, Assistant Manager, Communications

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2947	ebecker@gscpa.org
2937	sbrooks@gscpa.org

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Laura Harrison, Coordinator, Peer Review

2958	lharrison@gscpa.org
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Faith Ellis, Manager, Art & Design

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2932	fellis@gscpa.org