

# CHAPTER

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# OPERATIONS

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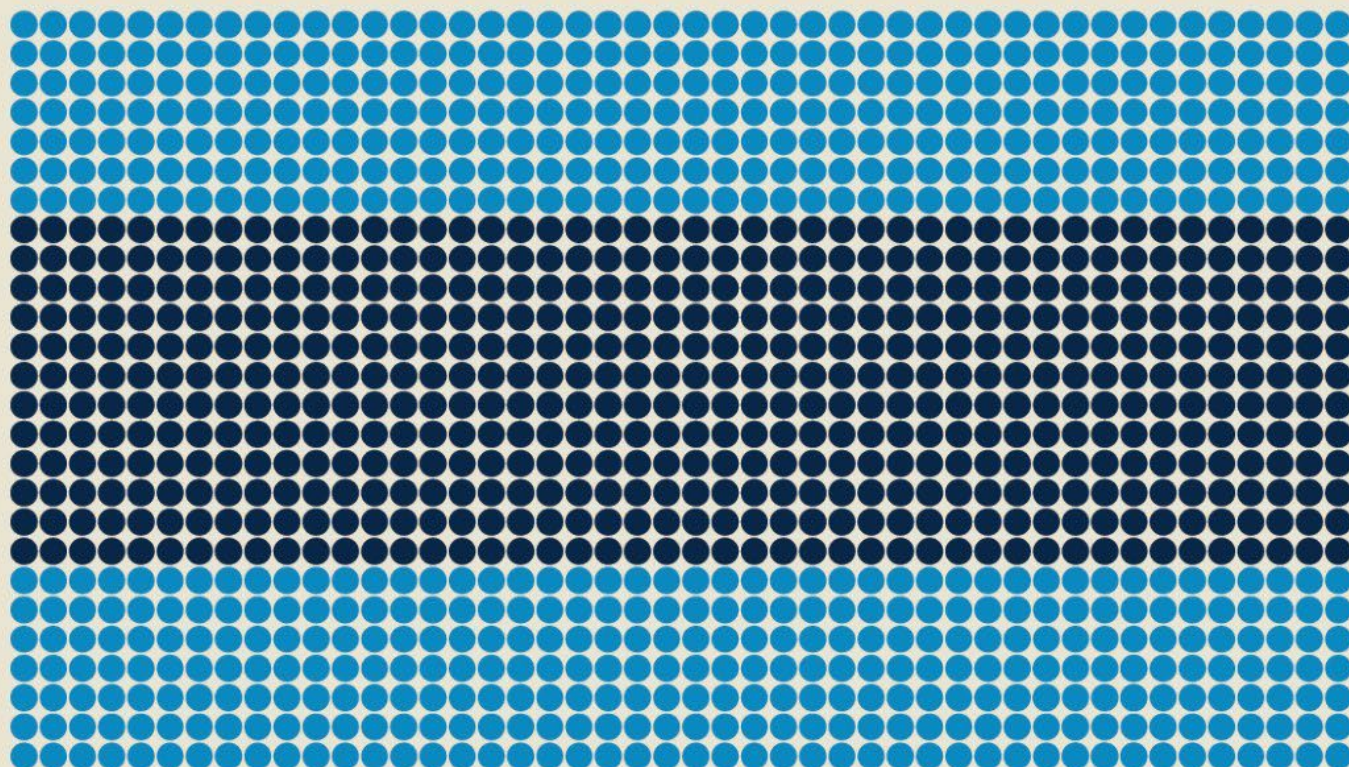
# MANUAL

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**NEW JERSEY SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

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## Mission of Chapters

The mission of the Chapters is to support the Society's mission on a local level as determined by the NJCPA Board of Trustees. Article II of the NJCPA Constitution states the following:

The mission of the New Jersey Society of Certified Public Accountants is to serve the needs of its members. The Society will promote and maintain high professional and ethical standards of the certified public accountant in the State of New Jersey; develop and improve accountancy education; and protect the interests of the public and members of the Society.

Chapters develop and implement programs that support the NJCPA Strategic Plan, which includes the following four strategic pillars:

- Provide membership community
- Support education
- Encourage high professional standards
- Advocate for the CPA and public interests

Each chapter's objective is to operate at maximum efficiency and effectiveness, while providing an organizational structure that utilizes volunteer leaders and professional Society staff resources for the continuing development of programs to effectively address members' changing needs.

## Purpose and Organization of Chapters

In promoting the Society's focus of serving members, the Chapters provide members with access to high-quality educational programs and networking forums that include members and other professionals, while making them available at geographically accessible locations.

The Society's Chapters are not incorporated and operate under the NJCPA Constitution and Bylaws. In order to provide statewide consistency in serving members and the profession statewide, this manual outlines Chapter policy.

Under Article VI (Chapter Organization) of the NJCPA Bylaws, the NJCPA Board of Trustees, in its fiduciary role, authorizes this Chapter Operations Manual to govern the organization and operation of the chapters.

The following describes the organization and operation of Chapters:

### NAME AND OBJECTIVES

A Chapter of the New Jersey Society of Certified Public Accountants (herein called the "Society") shall be known as the \_\_\_\_ Chapter of the Society, the name to be designated by the Board of Trustees (herein called the "Trustees"). The objectives of the Chapter shall be to promote the mission of the Society on a local level.

### FORMATION AND DISSOLUTION OF CHAPTERS

1. Chapters may be formed either at the initiation of the Trustees of the Society or upon the application of 50 or more members of the Society, in good standing, to the Trustees for ratification.
2. Dissolution or suspension of a Chapter shall be considered by the Trustees when the facts indicate that the membership and its operations fail to function adequately as deemed by the Trustees. Reorganization of suspended Chapters may take place at the discretion of the Trustees.
3. The geographical limits within which any Chapter shall function shall be determined or altered by the Trustees after due consideration of that portion of the state which can best be served by that Chapter.
4. The fiscal year of the Chapter shall coincide with that of the Society.

### MEMBERSHIP

1. Each NJCPA member may choose a chapter affiliation upon application to the Society or by updating their member profile. There are no set criteria for choosing a Chapter; however, a member may only belong to one Chapter at a time.
2. Chapter members are not subject to any financial liability or other obligation, except such as they may voluntarily assume.

## AMENDMENTS, MODIFICATIONS AND SUPPLEMENTS

The Trustees shall have the power to amend, alter or supplement this Chapter Operations Manual.

## APPLICABILITY OF SOCIETY'S CONSTITUTION AND BYLAWS

1. Where express provision for the procedures to be followed by a Chapter has not been made by this manual, the Chapter shall be governed by the general policies of the Constitution and Bylaws of the Society.
2. The powers herein conferred upon Chapters shall be exercised in a manner consistent with the Constitution and Bylaws of the Society and within the procedures outlined in this manual, as well as amendments or supplements therein, and shall be limited by any power exercised by the Society.

# Chapter Board of Directors

## CHAPTER OFFICERS AND DIRECTORS

The Board of Directors of each Chapter shall consist of the Officers, Immediate Past President and a minimum of two additional Directors.

The Chapter Officers shall consist of the President, Vice President, Treasurer and Secretary.

All Officers and Directors are elected for a period of one year and, except for the Vice President, are eligible for re-election. If any office shall become vacant, the office shall be filled by a member of the Board of Directors or its appointee for the remainder of the term. The term of office is from June 1 to May 31.

The installation of Chapter Officers, the Immediate Past President and Directors will be performed annually at the NJCPA Convention & Expo in a format determined by the NJCPA Board of Trustees.

# Duties and Responsibilities of Chapter Officers

## DUTIES OF THE PRESIDENT

The President is the Chief Executive Officer of the Chapter. It is his/her responsibility to see that the Board of Directors meets when necessary and functions properly. He/she presides at all meetings of the Board of Directors, ascertains that the various Chapter-level Committees are functioning satisfactorily and authorizes expenditures subject to approval by the Board of Directors. The President shall prepare an agenda for each Board meeting.

With the exception of the Nominating Committee, the incoming President shall designate, with the concurrence of the Board, the chair of each Chapter-level Committee. A list of committee chairs and members shall be submitted to the Society **no later than July 1**. The President shall be an ex-officio member of each Committee except the Nominating Committee.

As a leader, the Chapter President should plan appropriately for all activities of the coming year and ensure proper coordination among other Chapters and the Society as a whole. After reviewing the NJCPA Blackout Dates to check for any conflicts, a complete schedule of events for the current fiscal year shall be forwarded to the Society **no later than July 1**. A draft schedule of events for the upcoming fiscal year should be forwarded to the Society **no later than December 31**.

The President shall serve as a voting member on the Society's Chapter Operations Committee (see Society bylaws).

The President is expected to attend the NJCPA Convention & Expo.

## DUTIES OF THE VICE PRESIDENT

The Vice President shall perform the duties of the President in the case of the President's absence or disability and be available for such assignments as the President may prescribe.

The Vice President will serve as a voting member of the Society's Chapter Operations Committee and will be responsible for assisting with strategic planning of the coming year's programs before assuming the office



of President. The Vice President will also be responsible for soliciting volunteers for each Chapter-level Committee.

The Vice President shall automatically become President at the end of the fiscal year in which he/she is serving unless the Nominating Committee finds it necessary to replace him/her due to extenuating circumstances.

The Vice President will also be given a range of responsibilities and duties as determined by the Board of Directors and delegated by the President. The Vice President shall be responsible for Chapter programs and meetings. In this role, he/she will oversee the following functions:

- Obtaining speakers
- Arranging for facilities (copies of all contracts should be submitted to the NJCPA)
- Submitting meeting information to the Society on timely basis (12 weeks prior to the event)
- Submitting the required CPE documentation to the Society office

The Chapter also expects the following minimum participation of the Vice President:

- Serve as CPE Chairperson
- Run one Chapter event
- Attend one Chapter Operations Committee meeting

The Vice President is also expected to attend the NJCPA Convention & Expo.

## DUTIES OF THE TREASURER

The Chapter Treasurer will have responsibility for the financial activities of the Chapter. In general, the Treasurer serves as the liaison between the Board of Directors and the Society accounting department. On behalf of the Board of Directors, the Treasurer will help collect amounts due and forward to the Society for deposit and authorize the Society to pay expenses incurred by the Chapter for education events, social events and administrative expenses. The Treasurer will make a financial report at all Board of Directors meetings. More specifically, the duties include:

- Forward to Society all receipts related to education events and social events (registration fees, sponsor and exhibitor revenues)

- Forward to Society, as needed:

- Invoices approved for payment related to education events
- Invoices approved for payment related to social events
- Invoices approved for payment of administrative expenses
- Requests for facility deposits (with a check request and copy of contract)
- Invoice requests for amounts to be billed

Receive from Society, by **15th of following month**:

- Combined statement of activities
- Profit and loss statements for all Society and Foundation events
- Financial information is uploaded to the NJCPA website monthly, unless otherwise communicated. Use [njcpa.org/chapteradmin](http://njcpa.org/chapteradmin) to view Chapter financials.

The Treasurer is expected to attend the NJCPA Convention & Expo.

## DUTIES OF THE SECRETARY

The Chapter Secretary shall keep accurate minutes of the meetings of the Board of Directors and forward copies to the Board of Directors, committee chairs, Society liaison officer or trustee, and Coordinator of Chapter Relations at the Society office, no later than ten (10) business days after the meeting they were approved. The original of such minutes should be maintained for at least seven years in a Chapter's permanent file and referred to for future guidance. Director-approved changes to minutes should also be forwarded to the Coordinator of Chapter Relations at the Society office. Additionally, the Secretary shall maintain all notices and correspondence relating to Chapter activities.

The Secretary shall notify the Society, c/o the Chapter Relations Department, of its list of newly nominated Officers and Directors, **no later than January 31**. The Society, in turn, will provide the list to the Chapter's members. In addition, the Secretary shall submit to the Society, c/o the Chapter Relations Department, the names of the members who have been appointed to serve on the various Committees, no later than **July 1**.

Occasionally, the Secretary will receive requests for a

list of the Chapter's membership. All such requests should be referred to the chapter relations department of the Society to determine the legitimacy of the request.

The Chapter also expects the following minimum participation of the Secretary:

- Attend the NJCPA Convention & Expo
- Serve as Society liaison for membership-related communications
- Run one Chapter event

### DUTIES OF THE IMMEDIATE PAST PRESIDENT

The Immediate Past President shall provide support and guidance to the Chapter President and the Board of Directors as requested. The Immediate Past President will also chair the chapter Nominating Committee and serve in whatever capacity as determined by the Board.

- The Chapter also expects the following minimum participation of the Immediate Past President:
- Attend the NJCPA Convention & Expo

### DUTIES OF THE BOARD

The Board of Directors shall have all the powers necessary or incidental to the control and administration of the business and affairs of the Chapter to ensure compliance with the policies contained in the Chapter Operations Manual and to make recommendations to the Trustees on local and statewide matters.

It provides for Chapter-level Committees and approves the plans of each individual Committee chair. It is responsible for the financial affairs of the Chapter.

All Chapter expenditures must be approved by the Board, although the President has the power to authorize expenditures subject to the Board's ratification. Expenditures shall be approved by the Treasurer. **No Chapter expenditures, other than insignificant amounts, should be made to solely benefit an individual officer/ member or an individual firm or company.**

The Vice President is responsible for the oversight and timely submission of any requested budget information, the format of which is determined by the NJCPA Finance

Committee. All budgetary-related information is subject to the approval of the NJCPA Finance Committee, Executive Committee, NJCPA Education Foundation Executive Committee, and both the Foundation Board and NJCPA Board of Trustees as applicable.

### MEETINGS OF THE BOARD

The Board of Directors shall hold a minimum of four meetings during the fiscal year, with the organizational meeting being held by **June 15**.

The Secretary shall notify the Board, Chapter-level committee chairs and the Society trustee and staff liaisons of all meetings requested by the President. A copy of the minutes of the previous meeting should be attached.

The President presides at all meetings of the Board, or, in his/her absence, the Vice President shall preside. Minutes of the meeting shall be kept by the Secretary. To keep the Society abreast of Chapter activities, minutes should be forwarded to the Society, c/o the Chapter Relations Department, **no later than 10 business days after the meeting they were approved**. Minutes will be kept for **at least seven years** in the Chapter's permanent file. Minutes should cover the essential facts discussed and the action taken by the Directors.

Upon written request to the Secretary by two or more members of the Board, the Secretary shall call a meeting of the Board without official notification of the President.

A majority of the Board shall constitute a quorum at all meetings.

Society trustee and staff liaisons, Chapter-level committee chairs and Chapter members on state-level NJCPA Committees should also attend Chapter Board meetings in order to better coordinate activities within the Chapter. This will also enhance the process of training and developing future officers and directors.

### ORDER OF BUSINESS AT BOARD MEETINGS

The order of business observed at Board meetings should include the following:

1. Reading and approval of minutes of previous meeting
2. Business arising out of minutes of past meetings

3. Reading of communications and motions thereon
4. Reports of Officers, Committee Chairs and Liaisons
5. Unfinished Business
6. New Business
7. Next meeting date
8. Adjournment

The President may vary the order of business.

### REMOVAL OF CHAPTER OFFICERS

Failure of a Chapter Officer or Director to perform his/her duties properly shall be the concern of the Board of Directors. If such failure persists, the Board of Directors of the Chapter shall, by majority vote, declare the office vacant. The vacancy so created shall be filled by a member of the Board of Directors or an individual so appointed by the Board for the remainder of the term.

If at any time the Officers or Directors of a Chapter fail to perform their duties properly, the Society's Trustees may declare the Chapter offices vacant, appoint interim Officers and/or Directors, and proceed with the election of new Officers and Directors.

## Chapter Nominations and Elections

### NOMINATIONS AND ELECTIONS

**Prior to January 1** of the current fiscal year, a Nominating Committee will be selected and will consist of three members of the Chapter, with the Immediate Past President as chairperson. If he/she is unable to fulfill this responsibility, then the position of chairperson will pass to his/her predecessor. A second member shall be selected by the President with the approval of the Board of Directors and these two members shall then choose a third member of the Chapter to serve on the Committee.

**Prior to January 31** of the current fiscal year, a signed majority report of the Nominating Committee shall be filed with the Secretary of the Chapter, making nominations for

Officers and Directors, which nominations shall be mailed by the Secretary to the Society by January 31 and notification provided to the Chapter members **no later than March 1**. Such nominations shall include an initial ballot indicating votes will be cast for the nominated slate unless additional nominations are received. The following highlights key dates and the sequence of the nominating process:

- **Prior to January 1**, the Nominating Committee will be selected.
- **Prior to January 31**, the Nominating Committee report should be filed with the Chapter Secretary.
- **By January 31**, the Secretary will send a copy of the report to the Society along with a letter addressed to the members of the chapter informing them of the Nominating Committee's decision.
- The Society shall notify the Chapter membership **by March 1**.

Not later than April 30, two percent of Chapter members in good standing based on total membership of the Chapter may file with the Secretary of the Chapter a nominating petition making nominations for Officers and Directors. The Secretary shall cause all nominations in whatever manner made to be published, including in the notice of the annual meeting. Members receiving the highest number of votes cast for the respective offices (in the case of Directors, those receiving the highest number of votes) shall be elected. In the case of a tie for any office, another vote shall be taken for the tied nominees. The newly elected Officers and Directors will be effective **June 1**.

Each Chapter President is encouraged to send recommendations to the Society for state-level Officers, Trustees and Committee Chairpersons.

## Chapter Committees

### GENERAL

The Board of Directors may designate committees as needed, as well as the number of members and duties of each such committee. Chapters are only required to have one permanent committee: the Nominating Committee. Additional committees or task forces may be established by the Chapter's Board of Directors, as they are effective training grounds for new leaders. The Society also encourages chapters to set up liaisons with state-level

committees.

The President of the Chapter shall designate the chairperson of every committee except the Nominating Committee and shall be an ex-officio member of every committee except the Nominating Committee.

A majority of each committee shall constitute a quorum for the transaction of business.

All committees are to continue to function until discharged, discontinued or succeeded by a newly appointed Committee.

Each committee's purpose will determine whether or not it may request to expend funds. The amount and nature of such expenditures must be arranged in advance and approved by the Board of Directors and are subject to the overall annual NJCPA budget approval process.

## Chapter Meetings

### NUMBER OF MEETINGS

Chapter CPE meeting dates shall be fixed by the Board of Directors at the organizational meeting. The place of the meetings is decided upon by the Board of Directors.

### FORMAT OF MEETINGS

All meetings should be conducted in a professional and businesslike manner and should start promptly.

The Directors should decide what the charge should be for the various meetings. It is recommended that the Chapter have an overall margin of minimally 35 percent on Foundation programs based on the direct costs incurred by the Chapter and minimally a break-even on Society Social events. Chapter program moderators and members of the program committee may attend these programs free-of-charge.

At Chapter CPE meetings, an officer of the Chapter or the NJCPA trustee liaison should announce Society meetings on a statewide level (e.g., conventions, seminars held in conjunction with the Bar Associations, bankers, legislation, commerce and industry, etc.).

The Chapters are encouraged to promote and utilize the standard programs developed by Committees of the Society, such as the New Jersey Law and Ethics program.

Each Chapter CPE program must meet all the requirements

as determined by the NJCPA Education Foundation Executive Committee and the New Jersey State Board of Accountancy's regulations in order to qualify for CPE credit in New Jersey. At the direction of the Society, Chapters may also opt to offer its members a CPE season pass. If so, the following criteria must be met:

- Season pass purchasers must be NJCPA members in good standing.
- Passes are non-refundable and substitutions are not permitted. However, if a firm purchases a pass for an individual who then leaves the firm for any reason, the pass may be transferred to another member of the firm without penalty.
- The events included in the season pass are limited to those indicated by the chapter and a maximum of 20 total CPE credits shall be offered (ideally 5 programs of 4 credits each with a limit of 6 CPE programs per chapter). Social events and all New Jersey Law and Ethics programs are excluded from the season pass.
- Program additions, deletions, changes, etc. will occur throughout the year. Including or excluding program additions from the pass program will be at the discretion of the chapter leadership. Season pass holders may attend another chapter's season pass program and/or a virtual season pass web program when occasional conflicts arise.
- Advance registration is required for every applicable event. Pass registrations must be received at least two days prior to the program.

### MEETING NOTICES

The Society's policy is that all Chapter email notices and mailings are to be administered through the Society's office. The program chairperson needs to ensure timely notices are being sent to the membership. Although program marketing will begin upon receipt of all meeting related information, this information should be received by the Society **no later than 12 weeks before the event**. The content of Chapter notices should include the following:

- Topic
- Speaker name(s) and brief biography(s)
- Program highlights – a brief description of speaker(s) topic, 3-5 sentences that can be used to market the event

- Date of program
- Meeting location (address and phone number)
- Time (registration, program, dinner/breakfast)
- Cost per person (pre-registered and walk-in)
- Category and amount of CPE credits

The Society's notification system is to be followed by any group requesting a mailing or email blast (i.e., committee, interest group, chapter, etc.). The system operates as follows:

- All event information, CPE-related as well as social, will be distributed via email.
- Chapter CPE programs will be included in the Society's e-newsletter, CPE Connection, twice a month.

## REFUND AND CANCELLATIONS

Cancellation requests must be made three business days in advance of the course to receive a refund. Requests made less than three business days in advance will result in a credit balance. Credit balances expire and are forfeited after six months. Another individual may substitute for you at the course. No-shows forfeit the registration fee.

In the event that a course must be cancelled, registrants will be notified immediately and full refunds will be given. No refunds will be given for individual courses purchased under the "Season Pass" price. The chapter will try to reschedule the course.

## Chapter Finances

Chapters are in a unique position in so far as their operations are concerned. Through the NJCPA Bylaws, chapters are established as divisions of the Society and, as such, operate at times as part of the Society (an organization exempt under IRC Code 501 (c) (6)).

At the same time, a large part of each chapter's operations, namely educational events, are conducted on behalf of the NJCPA Education Foundation (an organization exempt under IRC Code 501 (c) (3)). The chapters conduct these events under the CPE sponsorship of the Education Foundation and benefit from the sales tax exemption certificate of the Education Foundation. The financial results of all education events are included in individual profit & loss statements for each program held by each Chapter.

This structure requires that chapters adhere to the following:

- Accurate records must be kept as to the classifications of receipts and disbursements for all functions.
- All Chapters must be consistent in their classification of meetings.
- All functions that are purely social in nature are on behalf of the Society and are therefore subject to New Jersey sales tax.
- All CPE-related functions are on behalf of the Education Foundation and are thus exempt from sales tax.
- A single meeting cannot be split between the Society and the Foundation (e.g., exhibitor fees considered Society and registration fees considered Foundation).
- Chapter financial activities are segregated between Society and Foundation.

At the local level, Chapter financial results will be under the supervision of the Treasurer (see Duties of the Treasurer) who will report the status of the Chapter's financial affairs to the President and Board of Directors at each meeting of the Board of Directors.



## Other Financial Policies

### PROHIBITED ACTIVITIES

Chapters are prohibited from engaging in the following:

- Political campaigns of candidates for local, state, or federal office
- Lobbying activities
- Fund raising activities
- Games of chance, including raffles and 50/50s
- Assessing chapter dues

### SALES TAX

No sales tax should be charged on expenses for CPE-related events. If a vendor requests a copy of the Foundation's sales tax exemption certificate (Form ST-5), the Chapter should notify the Accounting Department at the Society.

It is possible that a vendor will not charge sales tax on an invoice for a social event because the vendor is also used for education events and has classified the chapter as exempt from sales tax. Chapters should advise the vendor that the social event is taxable. If the vendor does not charge sales tax, the Society is obligated to self-assess use tax on the invoice.

### 1099 FORMS

The Society and Education Foundation issue 1099 forms to vendors and speakers where applicable. W-9 forms are requested from all new vendors.

### AMERICAN EXPRESS AND OTHER CARDS/CHECKS

Gift cards are used at both State and Chapter levels as a token of appreciation to volunteer speakers. Such tokens of appreciation are not to exceed \$100. If a Chapter chooses to give a speaker more than \$100, it is considered an honorarium and a check must be issued to the speaker. Such payments may be requested using the check request form and will flow through the standard accounts payable process, allowing for 1099 reporting at the end of the year.

Gift cards should be expensed to specific events. Gift cards purchased by Chapter Officers as speaker gifts should be submitted for reimbursement with a copy of the receipt to the Chapter Treasurer. The Chapter Treasurer will approve the request and forward it to the Accounting Department for reimbursement.

### CHAPTER EXPENDITURES

In general terms, chapter expenditures must be for programs and activities that support the mission of the organization and align to the NJCPA Strategic Plan and the NJCPA Education Foundation Business Plan. Additionally, they must not jeopardize the exempt status of either the Society or the Education Foundation. Both IRC section 501 (c) (3) and 501 (c) (6) stipulate that "no part of the net earnings of the exempt organization inures to the benefit of any private shareholder or individual. A private shareholder or individual is a person having a personal and private interest in the activities of the organization." As outlined in the NJCPA Leadership Reimbursement Policy, the following policies regarding expenditures take into account the exempt purpose of the entities as well as the inurement prohibition:

- Board meeting expenses – expenses to conduct meetings for the Board of Directors should be kept to a minimum. Recognizing that both the size of boards and the frequency of meetings differ among chapters, no maximum dollar amount is specified. Rather chapters should seek to keep these costs low by holding meetings virtually, immediately preceding a chapter event or holding them as breakfast meetings. Dinner meetings should be avoided.
- Networking events for chapter leaders – a chapter is permitted to hold one networking event per year solely for chapter leaders. The cost per person for such an

event should not exceed \$50 per leader in attendance. Spouses and guests should pay for the event at cost.

- CPE for chapter leaders – leaders who are part of the CPE program planning committee are permitted to attend the session free of charge. Leaders who are not part of the program planning committee are expected to pay for the event.
- Gifts to chapter leaders – gifts to chapter leaders should not exceed \$25 per leader and \$150 for the outgoing President if the chapter gives annual gifts and \$500 if the chapter does not give annual gifts.
- Expense reimbursements for leaders attending:
  - NJCPA Convention & Expo – conference registration and related hotel room if a leader is required to attend and the leader meets the requirements as determined by the Board of Trustees. If a leader cannot attend the entire conference, a prorated portion of the registration may be paid.
  - Professional Development Conference – not permitted
  - Other than the above, there will be no reimbursements, mileage or otherwise, to leaders attending Society events. The Society Executive Committee can make exceptions to this policy.
- Charitable Contributions – charitable and memorial donations to other public charities should be minimal and are not to exceed \$500 per year. **It is not within the mission of the Society to support other charitable causes and this guideline is to keep such contributions at a modest level.**
- Flowers/Gift Baskets – gifts to chapter leaders, members or their family in time of illness or loss should be minimal and are not to exceed \$100 each. Spending should be guided by the general expense guidelines that no individual member should benefit from the earnings of the Society. Cards and personal notes are also a great way to encourage and stay in touch with members/former leaders.
- Chapter events will bear the cost of marketing along with all other direct expenses. Chapters will also be charged the actual direct costs of instructor fees, materials and royalty (if any) for New Jersey Law and Ethics programs. Indirect costs of the Education Foundation will be allocated to all chapter events using

a standard cost per attendee, per CPE credit hour. The standard rate of \$5.00 will apply to the triennial reporting period and will be reviewed annually. The indirect costs allocable to chapter events include:

- Salaries and related fringe for portions of education staff that work directly on chapter CPE programs, and portions of support staff from reproduction and accounting departments
- Bank and credit card fees
- General overhead of rent, depreciation, stationery, supplies, telephone, insurance and computer
- Community/Charity Events \*\* – a chapter may lend its name and financial support to local community or charitable events (other than political events), providing that:
  - the event supports the mission of the Society by promoting the CPA profession
  - all marketing materials which include the Society's name and/or logo are approved by the Communications department of the Society
- Student Programs \*\* – a chapter may support statewide student programs. A chapter may also host one local student event per year.
- Public Relations \*\* – a chapter may expend funds for local public relations efforts provided they are done in conjunction with the Society's chapter liaison program for external communications.
- \*\* Please also refer to Procedures for Introducing New Programs on page 12, which must be followed in these areas.

## CHAPTER

### FUND BALANCES

All current Foundation chapter fund balances have been designated as such for future scholarship contributions and/or future investment in Foundation operational needs. Any amount released to the NJCPA Scholarship Fund will be reviewed by the NJCPA Education Foundation Executive Committee and Board of Trustees based on the overall operations of the Foundation as a whole.

### CHAPTER SOCIETY FUND BALANCES

All current Society chapter fund balances have been designated as such for future chapter operations and related activities. These activities may include:

- Member Recruitment and Engagement Initiatives \*\* – in conjunction with the Society's Membership Department
- Student Program Initiatives \*\* – in conjunction with the Society's Membership Department Financial Literacy Initiatives \*\* – in conjunction with the Society's Communications Department

\*\* Please also refer to Procedures for Introducing New Programs on page 12, which must be followed in these areas.

## CHAPTER WEB PAGES

- Chapters should provide NJCPA staff with information related to their events no later than 12 weeks before the event so they can be incorporated into the Society's online CPE catalog and posted to the appropriate Chapter webpages.
- Chapter presidents may write and submit information about Chapter events or activities to the NJCPA for printing in the Get Involved section of New Jersey CPA magazine, subject to the NJCPA's regular review and editing process. Submissions will also be posted by NJCPA staff in the Chapter News section of the Chapter web page.
- Chapter presidents may write and submit a message to the NJCPA for posting on the Chapter's webpage. The message should be emailed to the Communications & Marketing Department.
- Other material related to Chapter events and activities may be submitted for posting to the website or NJCPA social media sites, subject to the NJCPA's regular review and editing process. Such material should be

## Other NJCPA Policies

### CHAPTER COMMUNICATIONS

To support the Society's overall communication goals, it is recommended that Chapters forward any media requests to the NJCPA Communications & Marketing Department.

### ELECTRONIC AND PRINT

To provide the Chapters with a greater ability to communicate their events and to encourage greater participation by NJCPA members in Chapter activities, the following communications programs and guidelines have been developed.

emailed to the Communications & Marketing Department.

- Photos of major events with captions may be submitted to the NJCPA for posting to the site or NJCPA social media sites (photo captions should include names of all individuals and firm/business association). Electronic photos may be emailed to the Online Communications Manager. If photos are only available in hard copy, you may mail them for scanning (please, only two photos per major event).

## PROCEDURES FOR INTRODUCING NEW PROGRAMS

In order for a chapter to introduce a new program or enhance an existing program with budget implications, a detailed proposal must be submitted to the CEO/Executive Director and approved by the NJCPA Executive Committee.

Inform your staff and trustee liaisons that your chapter is developing a new program and ask for input regarding the concept. Chapter boards should discuss and approve the proposal/program development before submitting to the CEO/Executive Director and the NJCPA Executive Committee.

Prepare a proposal for approval and request a deadline in order to have it presented at an upcoming Executive Committee meeting.

## PREPARING THE PROPOSAL

Please include the following information:

1. Name of the Chapter
2. Description of program
3. Objective of program; how it relates to the Chapter's overall goals and supports the NJCPA Strategic Plan
4. Timing-date(s) for implementation
5. Site (if applicable) – where the program will take place
6. Target audience (constituent groups)
7. Benefits to members/NJCPA
8. Implementation – specify all phases, including:
  - a. Introduction/invitation to target audience
  - b. Various steps required for implementation

- c. Individuals responsible for each phase
  - d. Material required to initiate, implement and market program (e.g., letter, flyer, postcard, support staff)
  - e. Follow-up distribution/application of results or final product
9. Budget - outline all related costs. Contact your staff liaison if you need assistance. Take into consideration all of the following:
    - a. Printing (letters, brochures, surveys, directories, booklets, etc.)
    - b. Mailing - postage and labor
    - c. Meeting site or hotel accommodations
    - d. Food/refreshments (with tax and gratuity)
    - e. Marketing
    - f. Outside services (e.g., survey tabulation, legal advice)
    - g. NJCPA overhead costs
    - h. Technology/Other
  10. Send a proposal to the Society's CEO/Executive Director who will bring it to the next Executive Committee meeting. Following the meeting, you will be informed of the Executive Committee's decision.

## CO-SPONSORED PROGRAMS WITH LOCAL INTEREST ORGANIZATIONS

Upon approval by a majority of the chapter board members voting, the chapter may co-sponsor a CPE meeting or networking event with a local common interest organization or group provided:

- The objectives of such organization are consistent with those of the chapter and the NJCPA.
- All CPE sponsors must be approved by the State Board of Accountancy as a qualified continuing education sponsor, with a sponsor number, and adhere to the criteria established for a continuing professional education sponsor.
- In the event of a co-sponsored program where the common interest organization is responsible for marketing efforts and the NJCPA is the sponsor of the CPE technical session, please plan ahead. Advise the Chapter Relations Department of the CPE Technical



Session 3-4 weeks prior to the event date. The following materials are REQUIRED a minimum of 3 weeks prior to your meeting:

1. Speaker's biography
2. Topic
3. Outline
4. CPE Credit information (length of course)

In the event that the chapter is the host of the co-sponsored program with a common interest organization and is responsible for all marketing materials and will serve as the CPE sponsor, please submit all program and CPE technical session materials to the Chapter Relations Department 12 weeks prior to the event.

## SPONSORS AND EXHIBITORS FOR CHAPTER EVENTS

Chapters may utilize local vendors to exhibit at or sponsor chapter meetings, CPE technical sessions and networking events. Chapter events are designed to provide members with educational and networking opportunities that support the Society's mission. Event exhibitors and sponsors are encouraged to maintain a business relationship with the NJCPA, other chapters and Society committees and resource/interest groups. Exhibitors and sponsors may receive a roster of attendees with business contact information upon request.

## PRIVACY POLICY

The New Jersey Society of CPAs collects and maintains membership-related information in the normal course of servicing members. It is the Society's general policy to collect and store only information that members provide. The Society does not sell any personal member-related information, but there may be times when business-related information will be shared with advisers and business sponsors in accordance with the Sponsor and Exhibitor for Chapter Events policy.

## NON-SOLICITATION POLICY

Members attending all Society and chapter events are expected to conduct themselves in a professional manner. Mass solicitation is prohibited at any chapter event or meeting unless authorized in advance by chapter officers.

## CHAPTER OPERATIONS COMMITTEE

The Chapter Operations Committee consists of the president and vice president of each chapter. The Committee is chaired by an individual appointed by the NJCPA President. The Chapter Operations Committee assists chapters in fulfilling their administrative responsibilities, maximizing membership participation and exchanging ideas. The chapters' organization and activities must be coordinated so that statewide issues and responsibilities may be addressed uniformly. It is beneficial for each chapter to have knowledge of the activities, problems and successes of the other chapters. In addition, this Committee facilitates communications between the chapters and the NJCPA Board of Trustees.

## PROCEDURES TO DEAL WITH POLICY VIOLATIONS

Policy violations that are minor in nature (i.e., missed deadlines, not holding the minimum number of board meetings, etc.) will be referred to the appropriate NJCPA staff person. That person will contact the appropriate chapter person to rectify the violation. It should be noted that habitual minor violations could have a significant impact on chapter operations and service to its members (i.e., late submission of CPE marketing materials could impact attendance and thus chapter finances). In these cases, the violation will be referred to the NJCPA Finance Committee, NJCPA Audit Committee or the NJCPA Board of Trustees depending on the severity of the impact of the violation.

Policy violations that involve inappropriate use of Society funds, budget issues or gross margin issues will be referred to the NJCPA Finance Committee.

Policy violations that result in reputational risk to the NJCPA will be referred to the NJCPA Audit Committee.

In all cases, a violation may be referred to the NJCPA Board of Trustees if the overseeing body deems it is warranted.

## CHAPTER LEADERSHIP SECTION ONLINE

Chapter Administrative Website: [njcpa.org/chapteradmin](http://njcpa.org/chapteradmin)

Log in with your username and password to access Rosters and Reports, Forms and Templates, Financial Information & Forms, New Chapter Members, etc.



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