



## **NORTH CAROLINA SOCIETY OF ACCOUNTANTS**

### **ADMINISTRATIVE PROCEDURES MANUAL** **2016-2017**

#### **INTRODUCTION**

##### Purpose

The Administrative Procedures Manual is designed to guide those with responsibilities in the North Carolina Society of Accountants (hereafter referred to as NCSA) to fulfill the objectives of the Society and the intent of the Constitution and Bylaws of the Society. As a working document it outlines each area of responsibility (officers, Board member, and committee chairpersons) and explains responsibilities for each. As the Society continues to grow and accepts new challenges, changes will need to be made in this document and we urge that this document be reviewed annually and updated as the need arises.

##### Distribution

Each person elected or appointed to a responsible position such as officer, Board member, or Committee Chairman should receive a copy of this manual on the first day after the Annual Convention in the year they take office. Each person is expected to adhere to these guidelines.

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## **BOARD OF DIRECTORS**

1. The Board of Directors shall be referred to as the Board.
2. The Board is made up of:
  - a. President
  - b. President-Elect
  - c. Secretary
  - d. Treasurer
  - e. Immediate Past President
  - f. NSA State Director
  - g. A minimum of two other past presidents
  - h. Eight (8) members-at-large
3. The Board shall have at least three meetings a year, and also required special meetings duly called as prescribed under the Bylaws of this Society.
4. The Board's function shall be to administer and resolve the affairs of this organization.
5. A majority of the Board shall constitute a quorum. This quorum shall be determined by a call of the roll by the Secretary at each meeting of the Board.
6. Members of the Board in formal meetings represent the membership of the Society as a whole. Each member is entrusted with the responsibility to consider each action brought before them based upon the effect placed on the entire membership.
7. The effect of any action of a majority of the Board must be in favor of the total membership of the Society. Therefore, discussion of each action is encouraged prior to calling for a vote.
8. Members of the Board of Directors are expected to attend all meetings. In the event an emergency occurs, the President must be informed prior to the scheduled meeting.

## **PRESIDENT**

1. The President is duly elected by the membership at the Annual Convention and shall be the Chief Executive Officer of the Society. He shall preside at all meetings of the Executive Committee, the Board, the Annual Convention, and at such other meetings of the membership as may be set by the Board of Directors. The President shall be an ex-officio member of all committees and is the Chairman of the Executive Committee.
2. He shall, with the Secretary, sign all certificates of membership and membership cards, and all deeds, contracts, or leases executed by the Society.
3. The President shall appoint all committee chairmen, as determined by the Bylaws. He may appoint any special or ad hoc committee he may deem necessary to promote the good and welfare of the Society. In order to provide continuity and proficiency in committee members and chairmen, it is strongly recommended the President and President-Elect work together in committee formulation.
4. He may suspend or temporarily remove from office any officer, director, or committee person for neglect of duty, gross inefficiency, disreputable conduct, or violation of the Constitution or Bylaws of the Society, subject to Board approval.
5. The President is charged with carrying out the provisions of the Constitution, protecting the rights and interests of the Society and its members, and to provide leadership for the Society's activities during the year.
6. He must be a member in good standing of the National Society of Accountants.
7. It is recommended that the President should have served on the NCSA Board of Directors and have served a minimum of two elected offices prior to election to the office of President-Elect.
8. The President shall act as liaison to the following committees:
  - Communications Committee
  - Convention Committee
  - Convention Site
  - Education Committee
  - Nominating Committee
  - Parliamentarians
  - Past-President's Advisory Committee
9. The President shall notify NSA of the National Convention delegates for the upcoming annual NSA convention.
10. The President, after his term has ended, shall make himself available to his successor as a resource and an advisor if needed, and shall promptly respond to any questions that arise at a later date concerning his term. (REV 9/25/14 Update by M Louise Pistole)

## **PRESIDENT-ELECT**

1. The President-Elect is duly elected by the membership at the Annual Convention, ascending to the office of President at the expiration of his term as President-Elect. He shall have such powers and shall perform such duties as are prescribed by the Bylaws, the Board of Directors, and/or the President. The Board of Directors may assign duties and define acts to the President-Elect.
2. In the case of the disability of the President prohibiting the performance of his duties, or in his absence from any meeting where his presence would be required, the President-Elect shall perform the duties of the President during this absence or disability. The President-Elect shall become acting President of the Society should the office of the President become vacant. Such service shall not affect the President-Elect ascending to the Office of President at the next Annual Convention.
3. The President-Elect shall act as the liaison to the following committees:

Audit Committee  
Budget Committee  
Ethics & Grievance  
Executive Director Review  
Legislative

He shall monitor the functions and meetings of each of these committees, giving the committee direction if necessary. He will report directly to the President on the function of the committees under his jurisdiction. In the event a Committee Chairman or no other committee member is present to report at the Board meeting, he will make the Committee report.

4. The President-Elect must be a member in good standing of the National Society of Accountants.
5. It is recommended that the President-Elect should have served on the NCSA Board of Directors and have served a minimum of two-elected offices prior to election to the office of President-Elect.
6. The President-Elect is to prepare his committee assignments, complete with chairmen, for his up-coming year as President. Each committee should have a member who served on that same committee the prior year. Since this involves preplanning with a successive administration, the President-Elect needs to share this information with the Secretary/Treasurer and place on each committee a nominee of the Secretary/Treasurer.
7. The President-Elect shall review and suggest updates to the Administrative Procedures Manual as needed. The revisions shall be presented to the AP Manual Committee for action.

(REV 7/17/15 BOD – Update by AP Manual Committee)

8. The President-Elect will be responsible for the Leadership conference to be held at a time and place as preset. The President-Elect should set the date for the ensuing year's conference and the Practitioners Forum while at the current year event.
9. The President Elect, after his term has ended, shall make himself available to his successor as a resource and an advisor if needed, and shall promptly respond to any questions that arise at a later date concerning his term. (REV 9/25/14 BOD Update by M Louise Pistole)

## **SECRETARY**

1. The Secretary is duly elected by the membership at the Annual Convention. The position is elected for a one-year term but may be re-elected for a second one-year term.
2. The Secretary shall keep a record of the minutes of all meetings of the Board of Directors, Executive Committee, and the Annual Convention. The minutes should reflect the times (date, call to order & adjournment), place of holding (venue & city), kind of meeting (regular or special-if special, how meeting was authorized). In addition the Secretary shall maintain a roll containing the names of all officers, board members, parliamentarians, Executive Director and NSA State Director and indicate either present, absent or excused at each meeting, this should be included in the minutes of the meeting. The Secretary should also note the names of any guests who are present (NSA representatives, committee chairs, members at large). The Secretary should take adequate notes during the meeting to properly summarize the proceedings in the formal minutes, taking care to note each motion and second (when required) and the final vote in each instance. Meetings move quickly and the Secretary should remind the President to repeat the name of the person making a motion and also the name of the person who seconds any motion (when required), this is beneficial as the Secretary is often making notes and may miss a quickly called out motion or second. To assist in accurate recordkeeping of the meetings the society has recording equipment for adequate recording of each meeting, or the Secretary may provide their own recording device. In either instance a recording should be made at each meeting and the audio file should be retained with the accepted hard copy of the minutes as a part of the Secretary's permanent record.
3. The official copy of all minutes shall be kept by the Secretary with copies of all written reports. The Secretary shall send copies by email of minutes of board meetings to all officers, board members, parliamentarians and to the Executive Director within 15 days of each meeting. The Secretary shall supply copies of the minutes prepared during his tenure to the officers, board or parliamentarians at any time that they shall reasonably request an additional copy. In addition the Secretary should bring hard copies of the minutes to each successive board meeting for approval. All copies of minutes will be kept for a minimum of 2 years by the current Secretary. At the end of the 2 year period, any remaining records should be forwarded to the Executive Director for placement in the archives of the society for historical purposes.
4. The Secretary shall also perform such other duties as directed by the Board of Directors, the Constitution, the Bylaws, and/or the President
5. The Secretary shall act as the liaison to the following committees:
  - Chapter Promotions
  - Historian
  - Membership
  - Public Relations
  - Resolutions and Memorials

He shall monitor the functions and meetings of each of these committees, giving the committee direction if necessary. He will report directly to the President on the function of the committees under his jurisdiction. In the event a Committee Chairman or no other committee member is present to report at the Board meeting, he will make the Committee report for the committees that he is the liaison to.

## **SECRETARY continued**

6. The Secretary must be a member in good standing of the National Society of Accountants and the North Carolina Society of Accountants. The Secretary is strongly encouraged as an officer to take part in all NCSA events and to support his local chapter by attending monthly meetings. The Secretary is further encouraged to visit other chapters and make an effort to meet as many of the members at large as possible.
7. He, with the President, shall sign all certificates of membership, and all deeds, contracts, or leases executed by the Society.
8. The Secretary shall approve all bills for payment on a timely basis and remit to Treasurer for payment. Upon receipt of a bill for payment the Secretary should review the bill for validity, and if any question arises should direct any inquiry with regard to the bill by email to the proper committee chair with a copy to the President. In the case of Legislative Committee expenses, all invoices must be first approved by the committee chair and then by the Secretary before forwarding to the Treasurer for payment. The Secretary should email bills or invoices once they have been approved to the Treasurer with a copy to the Executive Director. The Secretary shall verify the Convention Hotel bill with the Convention Committee Chair before forwarding to the Treasurer for payment.
9. The Secretary will be the custodian of all audio, visual, and recording equipment of the society including but not limited to: recorder, projector and screen, microphones, soundboard, speakers and stands, cords and electrical equipment required for the aforementioned items. In addition the Secretary shall retain the society's convention regalia including but not limited to: imprinted banners, table coverings and signs. The Secretary should make an inventory of the items received to ensure that all items pass to the future holder of the position. The Secretary shall be responsible for the safe keeping of these items while in the position and may be called upon by committee chairs or the officers to supply equipment for NCSA functions. It is the Secretary's responsibility to make sure any equipment checked out by a committee is returned to the Secretary's possession at the end of the event.
10. The Secretary will have several responsibilities during the Convention. First the Secretary will be responsible for making sure that all audio/visual needs are met and will work with the convention committee to determine what equipment the society has that can be used effectively or what items must be rented from the facility. The Secretary will work with the Convention Chair to ensure that the proper audio visual setup is in place prior to the beginning of the business session. The Secretary should plan on arriving at least 1-2 hours prior to the start of the business session to setup equipment or inspect the setup provided by the facility so that if any changes are needed they can be made without impeding the Convention. At the close of the convention the Secretary if not continuing in that position shall promptly turn over all equipment to his successor. If the Secretary is not continuing in the position after the convention it shall still be the responsibility of the Secretary to complete all minutes as earlier mentioned and deliver to the board in the means prescribed.
11. The Secretary after his term has ended shall make himself available to his successor as a resource and an advisor if needed, and shall promptly respond to any questions that arise at a later date concerning his term.

(REV 9/25/14 BOD – Update by James Upton)

## **TREASURER**

1. The Treasurer is duly elected by the membership at the Annual Convention for a one-year term and may be re-elected for a second one-year term.
2. All checks are to be signed by either the Treasurer or the President.
3. Funds are collected and deposited by the Executive Director's office. The Treasurer shall be responsible for disbursing Society funds, preparing the Annual Tax Exempt Organization Return and submitting periodic financial reports, including a separate statement on Legislative Funds, at each meeting of the Board of Directors and at the Annual Convention. The Treasurer will pay all bills timely after they are approved by the Secretary or the President or a majority of the Board of Directors. He may refuse to pay any bill that appears questionable and ask the Board of Directors to approve same before making payment.
4. The Treasurer may invest Society Funds in Government Securities as long as they produce more yield than savings and loan institutions. The Treasurer shall keep separate accounting records as outlined in the By-Laws, Article VII, Section 4.
5. The Treasurer shall be responsible for keeping all financial records in proper order for submission to the Audit Committee at the end of the fiscal year. Reporting is departmentalized, with separate accounting for the spring seminar, the fall seminar, and convention. His records will be maintained so that the "Inquiry and Analytical Procedures Program for Review of Financial Statements" can be answered upon audit.
6. The Treasurer shall act as the liaison to the following committees:
  - Assistance
  - Quality Assurance Review
  - Steering (Long Range Planning)
7. The Treasurer will monitor the functions and meetings of each of these committees, giving the committee direction if necessary. He will report directly to the President on the function of the committees under his jurisdiction. In the event a Committee Chairman or committee member is not present to report at the Board Meeting, the Treasurer will make the committee report.
8. The Treasurer shall be a regular member of the Budget Committee. The Treasurer shall assist the Budget Committee in preparing an Annual Budget to be presented to the Board of Directors at the last meeting prior to the convention. The Board of Directors shall make recommendations for changes to the proposed budget. The Budget Committee shall then prepare a revised budget to be presented to the convention body.
9. The Treasurer must be a member in good standing of the National Society of Accountants.

**TREASURER continued**

10. It shall be the duty of the Treasurer to contact all local Chapter Treasurer's to receive an annual treasurer's report for each Chapter. The information from these reports is to be included in the Form 990, "Return of Organization Exempt From Income Tax," which the Treasurer must file by the due date of November 15 for the prior fiscal year.
11. The Treasurer, after his term has ended, shall make himself available to his successor as a resource and an advisor if needed, and shall promptly respond to any questions that arise at a later date concerning his term. (REV 9/25/14 BOD Update by M Louise Pistole)

## **IMMEDIATE PAST PRESIDENT**

1. Immediate Past President, at the completion of the fiscal year, will be an ex-officio member of the Board of Directors.
2. He shall serve as a voting Board member at all regular and special meetings called by the President.
3. He represents the membership of the Society as a whole. He is entrusted with the responsibility to consider each action brought before the Board based upon the effect placed on the entire membership.
4. He is expected to attend all meetings prescribed under the Bylaws of the Society.
5. The Immediate Past President shall act as the liaison to the following committees:
  - AP Manual
  - Constitution & ByLaws
  - Practitioners Forum

## **EXECUTIVE COMMITTEE**

Liaison: Board of Directors

Purpose: To analyze certain problems of this Society when called upon to do so by the Board of Directors and make recommendations on the issues involved.

Generally:

1. Aid the President when called upon to do so.
2. Go over any, or all, issues the President wishes to discuss with this committee and report findings or recommendations to the Board of Directors.
3. Carry out any directives issued by the Board.

## **THE EXECUTIVE DIRECTOR**

The Executive Director is responsible to the Board of Directors of the Society, being charged with carrying out the policies of the Society and to assume specific duties assigned by the President.

The Executive Director works directly with the Officers, Board of Directors, Committee Chairmen and others who are responsible for specific duties and functions as set by the Bylaws or by policies prescribed by the Board of Directors.

The Executive Director is in charge of Headquarters Office and its staff.

Primary duties of this office include:

1. Preparation and distribution of the publication, THE ACCOUNTANT and the MEMBERSHIP DIRECTORY.
2. Invoicing members for dues and receiving dues payments. These are to be recorded and reported to the Secretary and sent to the Treasurer within seven (7) days of receipt.
3. Close coordination of membership status with the Secretary and Membership Committee Chairmen.
4. Preparation of materials needed for board meeting, executive committee meetings, annual convention and other called meetings (agenda, special reports, etc.).
5. Attend all official meetings of the Society and assist with arrangements for the meeting facilities when required.
6. Work closely with Annual Convention Committee and with the Host Chapter(s).
7. Headquarters office serves as the central network for all communications.
8. Communicate assignments and follow-up on these assignments as requested by the President.
9. Perform assignments as requested by the President.
10. Maintain and keep current NCSA's database.
11. Adhere to NCSA's rolling calendar.

**EXECUTIVE DIRECTOR - continued**

Flowers for Members

NCSA will provide flowers, a plant, or donation (as prescribed by family) upon the death of any Past-President, sitting line officer or board member. Chapters may recognize same individuals if they so desire and will be responsible for any other member honorariums or for family members as they see fit.

The President of NCSA may at his/her discretion make an exception to the above stated policy.

## **ADMINISTRATIVE PROCEDURES MANUAL COMMITTEE**

Liaison: Immediate Past President

### Purpose:

To review and construct additions to the Administrative Manual, and make changes as directed to the Manual as needed by existing Committees, and new Committees appointed by the President.

Changes to the AP Manual will be presented to the Board of Directors for a vote. All changes are to be followed by a notation as to the date the Board of Directors Approved the change and who submitted the change.  
(REV 7/17/15 BOD – Update by AP Manual Committee)

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **ASSISTANCE COMMITTEE**

Liaison: Treasurer

Purpose:

To provide aid to members or their families in a time of need.

Generally:

1. To provide accounting and other services to members in need due to disability, disaster, or death.
2. Determine the number of persons necessary to provide needed services.
3. Contact members or their families to offer assistance or services.
4. Contact NCSA members in the distressed member's area to request their help in providing services.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **AUDIT COMMITTEE**

Liaison: President Elect

Objectives:

1. Corroborate the representation of the Society as presented in the financial statements through reference to supporting documentation.
2. Establish the validity of all accounts.
3. Determine whether the financial statements are fairly presented.

Purpose:

1. To render an opinion on the financial statements as presented to the Board of Directors as of the end of the fiscal year.
2. Arrange for the testing of both the Secretary's report of outstanding dues, and the Treasurer's records.
3. Recommend improvements to the current methods of record keeping.
4. Submit a formal Audited Report to the General Membership and the Board of Directors at the convention the following year.

The Audit Committee shall also be responsible for the testing of reports and proceeds from the NCSA Professional Accounting Seminars, PTI Committees, the Annual Convention and the Chapters. A copy of the audited report will be furnished to the Treasurer for the preparation of Form 990. The Audit Committee will review the Scholarship Foundation as requested to do so by the Foundation.

The "Inquiry and Analytical Procedures Program for Review of Financial Statements" will be part of the Audit Program.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO Expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **BUDGET COMMITTEE**

Liaison: President-Elect

Purpose:

To plan and recommend to the Board of Directors and the General membership a budget in accordance with transactions necessary to carry out the business of the Society for the coming year.

The Budget Committee, in co-operation with the Treasurer, shall prepare an annual budget to be presented to the Board of Directors at the last meeting prior to the convention. The Board of Directors shall make recommendations for changes to the proposed budget. The Budget Committee shall then prepare a revised budget to be presented to the convention body.

Generally:

1. To take into consideration any line items that will need to be increased or decreased using prior year actual income and expense as a basis. The prior year chairperson shall be consulted for information regarding expenses for the ensuing year.
2. To consider any necessary increases in dues.
3. To prepare a separate budget for Legislative Funds to be presented to the Board of Directors in conjunction with the general operating budget.
4. Report to the General Membership in writing at the Annual Convention.
5. To cause a balanced general operating budget to be prepared annually.
6. The Treasurer will be a regular member of this committee.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **CHAPTER PROMOTIONS COMMITTEE**

Liaison: Secretary

Generally:

1. To investigate any chapter which has become inactive to determine the cause. To aid the local members in reactivating the chapter.
2. To determine if and where additional chapters are needed across the state. Then to aid local accountants in the establishment of the new chapter.

Purpose:

To insure that chapters are active in all parts of the state. This will help promote, educate and assist the practicing independent accountant in his local area.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **COMMUNICATIONS COMMITTEE**

Liaison: President

Objective:

1. Cause a publication to be distributed to the General Membership.
2. Keep the publication informative, educational, and attractive
3. Work with the Executive Director on all aspects of the publication
4. Report to the General Membership in writing at the Annual Convention.

Generally:

1. Edit and screen all articles
2. Contact Chapters for monthly information.
3. Solicit advertising from vendors.
4. Encourage the membership to author informative articles for print in The Accountant.

Specifically, the publication of the North Carolina Society of Accountants shall be entitled "The Accountant".

In addition, the Communications Committee is to:

Produce an annual membership directory, and  
Maintain a website for the benefit of NCSA and its general membership.  
(REV 5/29/15 BOD) Per Directory

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. No expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **COMMUNICATIONS COMMITTEE DIRECTIONS**

The purpose of the communications committee is to assist the Executive Director in the publication of "The Accountant".

The Editor collects and compiles the articles. These articles are sent to the Executive Director who then formats the issue, sending a proof to the editor to be approved for distribution. The deadline is set by the editor.

Each issue of "The Accountant" should contain a letter from the President of NCSA. The first issue of "The Accountant" should contain an article written by the editor about the activities at the recent convention.

Each chapter should fax to the Central Office their Chapter News, a brief summary of the monthly chapter meetings, accomplishments, and the schedule for their next meeting. The communications committee is responsible for calling each chapter if they have not sent in their Chapter News timely. Other possible source of news is to contact other committees such as: Education, Membership, Scholarship, Practitioner Forum, and etc.

## **CONSTITUTION AND BYLAWS COMMITTEE**

Liaison: Immediate Past President

The Constitution and Bylaws Committee is charged with the obligation to:

1. Present proposed changes to the Board of Directors
2. Present such proposals to the General Membership for disposition at least thirty (30) days prior to the convention as directed by the constitution and bylaws.
3. The Constitution and Bylaws Committee is charged with the duty to Update all Bylaws changes as directed and research any requested change submitted in writing to the committee by the General Membership.
4. Review the Administrative Procedures Manual to guarantee the Manual does not conflict with the Constitution and Bylaws, and to update the manual as approved by the Board of Directors.
5. Report to the General Membership at the Annual Convention.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

**CONVENTION COMMITTEE** (Also See Convention Guidelines Information on following page)

Liaison: President

Composition:

The Convention Committee shall be comprised of a chairman, no less than three (3) other members, and the following subordinating committees

- Convention Committee (Current Year)
- Convention Committee (Following Year)
- Convention Site Committee (Future Years)

Objective:

The Convention Committee is charged with the completion and supervision of all arrangements for the Society's Annual Convention.

Generally:

- 1) The Convention Site Committee shall be responsible for determining certain cities where upcoming convention may be held. **The Board of Directors will vote to approve the contract for the selected convention site.** (REV 7/17/15 BOD)
- 2) The Convention Committee will be responsible for the planning and proceedings of the convention. Contracts must be submitted to the President and Secretary for signatures. Suggested outline of convention planning and procedures is contained in this manual as a guide.
- 3) The Convention Program shall govern the convention agenda and requires that the Convention Committee, the President, and members of the "host" chapter work closely together to establish a well-rounded and complete program of activities.
- 4) The Convention Committee members shall be members of the host chapter.
- 5) Report to the Board of Directors at each Board Meeting the progress of each upcoming convention.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The final invoice from the convention hotel should be approved by the Convention Committee Chair before submission to the Secretary. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## CONVENTION GUIDELINES

**Convention site** - This is done by the Convention Site Committee, not the Convention Committee. Contracts with the Hotel setting the dates and room rates will have already been signed one year in advance.

**Special Guests** - The President of NCSA will have already contacted the NSA Representative and the Governor of District IV, one year in advance and will let you know who will be attending. Please check with the President to see if spouses will be attending.

**Master of Ceremonies** - The President of NCSA will select this individual. Please check with the President to see if a spouse will be attending.

**Executive Director Responsibilities** - It is a contractual obligation with our Executive Director to handle the convention. Their office should handle:

- 1) Room Block
- 2) Meeting room reservations
- 3) Hospitality Room/Special Meeting Rooms
  - a. Room for Nominating Committee
  - b. Room for Budget/other committee
  - c. Room for Vespers Service
- 4) Meal and break functions
- 5) Convention Program
  - a. Secure Convention Agenda from President
  - b. Secure Dignitary's Letters for Program
- 6) Registration mail-outs
- 7) Collection of registration fees
- 8) On site convention registration
- 9) General Business Sessions - Secure paper, pencils

**Convention Committee Responsibilities** - Should be responsible for working with the Executive Director's office. Functions should be planned together for vespers, the first night dinner/theme, Installation Banquet dinner/theme, entertainment, golf functions, and spouse functions. The Convention Committee, along with the Executive Director's Office, should arrange to have sufficient people on hand for the following;

- 1) On site Convention Registration
- 2) General Business Session - Door prizes
- 3) Meal functions - ticket takers
- 4) Spouses Hospitality Room

- 5) Coordinate with Scholarship Committee on any special functions they need planned.
- 6) Hospitality Room - staff, drinks, snacks
- 7) Convention Program Advertising
  - a. Chapter Advertising
  - b. Vendor Advertising

The following details are primarily handled by the Executive Director's office, but assistance may be required by the convention committee.

1. Hotel Rooms - An attempt should be made in the following order to reserve upgraded rooms for the following:
  1. President - Suite if possible
  2. NSA Representative
  3. President-Elect
  4. Treasurer
  5. Secretary
  
2. Hotel Gratuity - Either flowers or fruit baskets should be placed into the rooms before check-in for the following:
  1. President
  2. NSA Representative
  3. Governor District IV

Please check with the Hotel, they may have a policy to place a small gratuity into all of the officer's rooms.
  
3. Convention Registration Materials - If possible, registration materials for the following should be placed into the rooms before check-in.
  1. NSA Representative
  2. Governor District IV
  
4. Advance Hotel Reservations
  1. President - Convention Committee to make reservation for NCSA President. Room and meal charges are to be paid by the Society. Upon check out, this folio to be transferred to the NCSA Master account.
  2. Executive Director - Convention Committee to make reservations for Executive Director. Room and meal charges are to be paid by Society. Upon check out, this folio to be transferred to the NCSA Master account.
  3. NSA Representative - Convention Committee to make reservations for NSA Representative. The NSA Representative's room and meal charges for the representative and one guest are to be paid by Society. Upon check out, this folio to be transferred to the NCSA Master account.
  4. Governor District IV - Convention Committee to make reservations for Governor. We do not pay any hotel expenses; they are reimbursed by NSA.

5. President Elect, Treasurer, Secretary. - These officers are responsible for payment of all room and meal charges; however, the Convention Committee should go ahead and reserve their rooms.
  
5. Convention Registration Fees - No convention registration fees are charged for the following individuals:
  1. President
  2. NSA Representative
  3. Governor District IV
  4. Executive Director's Office
  
6. Transportation Charges - NSA pays transportation for their representative and for Governor of District IV.
  
7. Transportation to and from the airport - Please check with NSA representative and Governor of District IV - If they are flying in, find out their arrival and departure times. Arrange to have someone pick them up and take them back to the airport. Notify them that these arrangements have been made for them. |
  
8. Audio Equipment - NCSA provides the sound system for the General Business Session. Podiums with one microphone should be made available from the hotel for the following:
  1. Past Presidents Breakfast or Lunch
  2. First night convention dinner
  3. Installation banquet
  4. May or may not need one for Vespers
  
9. Podiums only - Needed for the following functions
  1. Pre-convention Board of Directors Meeting
  2. Post-convention Board of Directors Meeting
  
10. Risers - Risers are required for the following functions bearing in mind that the podium takes up one place:
  1. General Business Sessions  
Enough Space for five officers (bear in mind that the Secretary needs additional space for sound system) and for the Executive Director.
  2. Past Presidents Breakfast or Lunch  
Check with Past President
  3. Installation Banquet

Enough space for 16 chairs - this includes all officers/spouses, NSA Rep/Spouse and Governor District IV/Spouse

11. Flower Arrangements – Flowers will be needed for the following functions:

1. Vespers Service - Small Arrangement
2. Past Presidents Function
  - One arrangement for Head Table
  - Individual table arrangements
3. President's Reception - Arrangement
4. First night dinner - table arrangements
5. Installation banquet
  - corsages
  - boutonnieres
  - arrangement for head table
  - individual table arrangements

Spouses Hospitality Room - The NCSA Hospitality Room should also be used as a meeting area for the spouses. One spouse should be designated as coordinator for spouse functions/tours.

12. Door Prizes - The Convention Committee should contact all Chapter Presidents well in advance of the Convention, to notify them that each chapter normally brings door prizes to be given out during our business sessions.

## **EA COORDINATOR COMMITTEE**

Liaison:        President

Purpose:

    To promote the credential of Enrolled Agent (EA).

    To assist local chapters with organizing study groups.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

(REV 7/22/16 BOD) Motion accepted to expand definition of committee

## **EDUCATION COMMITTEE**

Liaison: President

Composition:

The Education Committee shall be comprised of a Chairman, no less than three (3) other members, and the following subordinating committees:

Spring Professional Accounting Conference

(Current Year)

Spring Professional Accounting Conference

(Following Year)

Fall Professional Accounting Conference

(Professional Tax Institute)

Leadership Conference Committees

Purpose:

Oversee the development, promotion and coordinating of a continuing professional education program that includes seminars and conferences.

Responsibilities:

- 1) Plan all educational functions sponsored by the Society. Contracts must be submitted to the President and Secretary for signatures.
- 2) Obtain information from the General Membership concerning subjects of interest to be presented at future educational seminars.
- 3) Verify that topics presented are eligible for continuing professional educational credits.
- 4) Record and compile mandatory continuing professional education information for each Society member as a permanent file annually. These files are to be kept at the office of the executive director for a period of 3 years from the required reporting period.
- 5) Contact NCSA Members who do not conform to continuing education requirements advising them of their status under the current NCSA Constitution and Bylaws. (See continuing professional education guidelines).
- 6) Report to the Board of Directors in writing at each regular meeting and at the annual convention.
- 7) It is recommended the Education Committee coordinate the Fall Professional Accounting Seminar with the President- Elect, since the seminar will be held during his administration as President.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **GUIDELINES FOR CONTINUING PROFESSIONAL EDUCATION REQUIREMENT RENEWAL**

Full members engaged in the practice of accountancy are required to have thirty (30) hours of continuing education each two years on even numbered years beginning on June 30, 1990.

Members must provide a signed statement disclosing the following information pertaining to educational programs submitted for qualification:

- A. School, firm or organization conducting course
- B. Location of course
- C. Dates attended
- D. Title of course or description of content
- E. Hours earned

NCSA will verify information submitted by members on a test basis. If a CPE Report submitted by a member as required is not approved, the member shall be notified and may be granted a period of time to correct the deficiencies.

Any member who fails to submit acceptable evidence on prescribed forms of having satisfied continuing education requirements within 90 days after the conclusion of the renewal period shall have their membership terminated. This member shall return his or her certificate to NCSA.

Membership may be reinstated in one of two ways:

- 1) The individual must wait at least one full year from the expiration date, submit a reinstatement fee of one full years dues, depending on membership status, and give evidence of completion of acceptable continuing education in the 12 months immediately prior to the date of filing for reinstatement. The CPE credits required for reinstatement are 15 hours. Hours used for purposes of reinstatement may be applied toward renewal if earned within the current renewal period.
- 2) By NCSA Board action on an individual basis

## CPE Request Procedures

NCSA provides continuing education opportunities throughout the year at the state and chapter level. Each presentation strives to meet the highest standards and can be approved under two programs:

- IRS Continuing Education Provider A8FPT; and
- NSA/NCSA continuing education

Program content, speaker qualifications and program documentation must follow the guidelines of Circular 230, Revenue Procedure 2012-12, and other guidelines provided by the IRS. The guidelines and documentation requirements for each program are the same. The EA/OTRP programs will require some documentation prior to the event to have approval. Documentation details for each continuing education program will be on the following pages.

A database of all approved programs will be maintained by the Education Committee. Each program is given a unique program number for the calendar year in which it is approved.

All approved programs can be presented again (referred to as Repeated Program) in the same calendar year, provided proper speaker evaluations and attendance are documented. This will allow any chapter to present the same program and benefit from quality education without having to go through the entire approval process. The Education Committee will periodically provide the chapters with a list of approved programs by email.

IRS approved programs require attendees provide their PTIN and this information is reported to the IRS. Individuals cannot attend the same program in the same calendar year and receive double credit. If an attendee's information does not match the IRS database, we will attempt to contact the chapter or the individual by email to verify or correct the information we have. If we cannot resolve the mismatch, the individual will not receive credit to their individual PTIN account.

One CPE Credit will be awarded for each 50 contact minute period.

The CPE Request must be sent by email in PDF format. All documents must be complete and properly signed where designated before approval of certificates. If there is any missing or incorrect information the requestor will be contacted by email.

When a CPE Request is approved, signed CPE certificates for each attendee will be sent by email to the requestor (exception for NCSA State events which will be handled by the event coordinator).

CPE Request received more than 5 days after a meeting is ineligible for Chapter Cup points. CPE Request received more than 20 days after a chapter meeting is ineligible for CPE certificates of completion.

NCSA CPE Forms contained in this manual are for illustration purposes only. Actual forms are available on NCSA's website, Members only section, Forms & Handouts. On the following pages are the specific instructions for each type of CPE request:

- EA/OTRP pre-approval
- EA/OTRP completed program if you were the pre-approval requestor
- EA/OTRP repeated program
- NCSA completed program
- NCSA repeated program

Each of these instructions is followed by a sample of the NCSA CPE Form 1 for that particular program request.

Included also are the templates for the NCSA CPE forms. NCSA CPE Form 1 should be your guideline for all CPE Requests. The forms and documents you include with your scanned PDF are to be in the same order as the documents are listed on NCSA CPE Form 1. Doing this makes it much easier for the CPE committee to review the documents for accuracy and to quickly process the certificates. Do NOT change the date on the bottom right corner of the form, this is the version date. The forms are:

- NCSA CPE Form 1 – Requisition for CPE Credit
- NCSA CPE Form 2 – Sponsor Agreement
- NCSA CPE Form 2n – Sponsor Agreement (non-IRS)
- NCSA CPE Form 3 – Evaluation Sheet
- NCSA CPE Form 4 – Attendance Roster
- NCSA CPE Form 5 – Presentation Acknowledgement

At the end of this section are samples of documents submitted with CPE requests.

- Program Descriptions
- Biography
- Resume
- Outline

(REV 9/25/14 BOD – CPE section update by Ronald Powell)

## Requirements for EA/OTRP-CPE CREDITS

Approval for EA/OTRP continuing education must be obtained prior to the event in accordance with Circular 230 and Revenue Procedure 2012-12.

The following statement must be included in ALL of your event notices. The logo is optional but if used must meet display standards set forth by the IRS.

NCSA is Provider #A8FPT for Enrolled Agents and Other Tax Return Preparers  
Or



APPROVED  
CONTINUING EDUCATION  
PROVIDER

NCSA is Provider #A8FPT for  
Enrolled Agents and  
Other Tax Return Preparers

Part 1 of 2 Documentation requirements for EA/OTRP CPE pre-approval is:

1. Requisition for CPE Credit (NCSA CPE Form 1). (leave program number blank)
2. Sponsor Agreement signed by the requestor and speaker. (NCSA CPE Form 2)
3. A biography or resume of the Speaker(s).
4. Outline or educational materials used by Speaker(s).
5. The above documents are to be scanned into a PDF and emailed for pre-approval with the following information contained in the text of the email.

NOTE: Items in **BOLD** are to be changed to match your program and should match NCSA CPE Form 1

Program Title: **Tax Returns for Starship Captains**

Program Description: **This program will serve as a how-to for the unique nature of the income and deductions for captains of starships. After this presentation attendees should have a better grasp of the IRS position on these special people.**

Program Speaker: **James T Kirk**

Credit hour(s) requested: **1 hour**

This program is offered: **In Person**

This program is for: Enrolled agents      **Federal Tax/Tax related matters**  
OTRP    **Federal Tax**

SAMPLE for EA/OTRP-CPE CREDITS Part 1



**North Carolina Society of Accountants  
Requisition for CPE Credit**

**Chapter:** Central

**Date of Educational Event:** Monday, June 27, 2011

**Program Title:** Tax Returns for Starship Captains

**Program Number:** A8FPT-

**Speaker(s):** James T Kirk

**Location:** Starfleet Lounge, Asheboro, NC

The following items are included with my CPE credit request:

NCSA Form 1 - Requisition for 1 CPE Credit(s)

- Enrolled Agents /OTRP  Ethics  Federal Tax Matters  Federal Tax Law Update
- NSA/NCSA  Accounting  Practice Mgt  (fill-in other) \_\_\_\_\_

Program Delivery Method:  In Person  Self-Study  Online Group

NCSA Form 2 – Sponsor(s) Agreement

Email request for pre-approval with program title & description

Biography

Outline and/or Handout (only if no outline)

Meeting or Publication Notice

NCSA Form 3 - Evaluation Sheets- Number enclosed \_\_\_\_\_

NCSA Form 4 - Attendance Roster

Submitted by: Spock      Date Submitted: June 27, 2011

Verified by: \_\_\_\_\_      Date: \_\_\_\_\_

Email to:      Ronald Powell ([Ron@PowellAccounting.com](mailto:Ron@PowellAccounting.com))

***NCSA CPE Form 1 – Requisition for CPE***

***June 2014***

NCSA CPE Forms contained in this manual are for illustration purposes only

To be completed after the presentation if you obtained the IRS pre-approval.

Part 2 of 2. Some of these documents were submitted previously in part 1. The final package must contain all source documents in a single PDF for the CPE committee to keep for their records. It is suggested the chapter secretary also keep a copy.

Documentation requirements for EA/OTRP CPE certificates are:

1. Requisition for CPE Credit (NCSA CPE Form 1). (fill in program number)
2. Sponsor Agreement signed by the requestor and speaker. (NCSA CPE Form 2)
3. Email request for pre-approval with program title & description
4. A biography or resume of the Speaker(s).
5. Outline or educational materials used by Speaker(s).
6. Meeting notice, bulletin, newsletter or brochure advertising the event.
7. Evaluation completed by each attendee. (NCSA CPE Form 3)
8. Attendance roster with PTIN signed by attendee and signed by a chapter officer. (NCSA CPE Form 4)
9. All information must be sent within 5 days after the event as prescribed on NCSA CPE Form 1.

SAMPLE for EA/OTRP-CPE CREDITS Part 2



**North Carolina Society of Accountants  
Requisition for CPE Credit**

**Chapter:** Central

**Date of Educational Event:** Monday, June 27, 2011

**Program Title:** Tax Returns for Starship Captains

**Program Number:** A8FPT-T-01701-13-I

**Speaker(s):** James T Kirk

**Location:** Starfleet Lounge, Asheboro, NC

The following items are included with my CPE credit request:

- NCSA Form 1 - Requisition for 1 CPE Credit(s)
- Enrolled Agents / OTRP  Ethics  Federal Tax Matters  Federal Tax Law Update
  - NSA/NCSA  Accounting  Practice Mgt  (fill-in other) \_\_\_\_\_

Program Delivery Method:  In Person  Self-Study  Online Group

- NCSA Form 2 – Sponsor(s) Agreement
- Email request for pre-approval with program title & description
- Biography
- Outline and/or Handout (only if no outline)
- Meeting or Publication Notice
- NCSA Form 3 - Evaluation Sheets- Number enclosed 12
- NCSA Form 4 - Attendance Roster

Submitted by: Spock      Date Submitted: June 27, 2011

Verified by: \_\_\_\_\_      Date: \_\_\_\_\_

Email to:      Ronald Powell ([Ron@PowellAccounting.com](mailto:Ron@PowellAccounting.com))

***NCSA CPE Form 1 – Requisition for CPE***

***June 2014***

NCSA CPE Forms contained in this manual are for illustration purposes only

## Requirements for EA/OTRP-CPE CREDITS – Repeated Program

The following statement must be included in ALL of your event notices. The logo is optional but if used must meet display standards set forth by the IRS.

NCSA is Provider #A8FPT for Enrolled Agents and Other Tax Return Preparers  
or



APPROVED  
CONTINUING EDUCATION  
PROVIDER

**NCSA is Provider #A8FPT for  
Enrolled Agents and  
Other Tax Return Preparers**

Documentation requirements for EA/OTRP CPE certificates are:

1. Requisition for CPE Credit (NCSA CPE Form 1). (fill in program number)
2. Meeting notice, bulletin, newsletter or brochure advertising the event.
3. Evaluation completed by each attendee. (NCSA CPE Form 3)
4. Attendance roster with PTIN signed by attendee and signed by a chapter officer. (NCSA CPE Form 4)
5. All information must be sent within 5 days after the event as prescribed on NCSA CPE Form 1.

**SAMPLE for EA/OTRP-CPE CREDITS**  
**Repeated Program**



**North Carolina Society of Accountants**  
**Requisition for CPE Credit**

**Chapter:** Central

**Date of Educational Event:** Monday, June 27, 2011

**Program Title:** Tax Returns for Starship Captains

**Program Number:** A8FPT-T-01701-13-I

**Speaker(s):** James T Kirk

**Location:** Starfleet Lounge, Asheboro, NC

The following items are included with my CPE credit request:

NCSA Form 1 - Requisition for 1 CPE Credit(s)

- Enrolled Agents / OTRP  Ethics  Federal Tax Matters  Federal Tax Law Update
- NSA/NCSA  Accounting  Practice Mgt  (fill-in other) \_\_\_\_\_

Program Delivery Method:  In Person  Self-Study  Online Group

NCSA Form 2 – Sponsor(s) Agreement

Email request for pre-approval with program title & description

Biography or Resume (Resume required for CPA-CPE Credit only)

Outline and/or Handout (only if no outline)

Meeting or Publication Notice

NCSA Form 3 - Evaluation Sheets- Number enclosed 12

NCSA Form 4 - Attendance Roster

Submitted by: Spock      Date Submitted: June 27, 2011

Verified by: \_\_\_\_\_      Date: \_\_\_\_\_

Email to:      Ronald Powell ([Ron@PowellAccounting.com](mailto:Ron@PowellAccounting.com))

***NCSA CPE Form 1 – Requisition for CPE***

***June 2014***

NCSA CPE Forms contained in this manual are for illustration purposes only

## Requirements for NCSA-CPE CREDITS

NCSA is an affiliated state organization of the National Society of Accountants. Programs which do not fit within the categories of the IRS and CPA organization can qualify for our society and the national society for continuing education purposes. These programs are usually focused on accounting and practice management and may include presentations on state tax issues, technology, leadership, stress management, and other areas related to owning and managing a business. They will meet the needs of members of these organizations annual or tri-annual continuing education. Other credentials such as ACAT may accept these credits as well as other professional organizations. It is the individual's responsibility to ensure they are compliant with other requirements.

The following statement must be included in ALL of your event notices.

North Carolina Society of Accountants is an Internal Revenue Service Approved Provider, #A8FPT, for Enrolled Agents and Other Tax Return Preparers; this program does not meet the IRS requirements.

This program does meet the requirements for National Society of Accountants, North Carolina Society of Accountants, and possibly other organizations.

Documentation requirements for NCSA CPE approval are:

1. Requisition for CPE Credit (NCSA CPE Form 1). (leave program number blank)
2. Sponsor Agreement signed by requestor and speaker. (NCSA CPE Form 2n)
3. A biography or resume of the Speaker(s).
4. Outline or educational materials used by Speaker(s).
5. Meeting notice, bulletin, newsletter or brochure advertising the event.
6. Evaluation completed by each attendee. (NCSA CPE Form 3)
7. Attendance roster with PTIN signed by attendee and signed by a chapter officer. (NCSA CPE Form 4)
8. All information must be sent within 5 days after the event as prescribed on NCSA CPE Form 1.

SAMPLE for NCSA-CPE CREDITS



**North Carolina Society of Accountants  
Requisition for CPE Credit**

**Chapter:** Central

**Date of Educational Event:** Monday, June 27, 2011

**Program Title:** State Tax Returns for Starship Captains

**Program Number:** NCSA-

**Speaker(s):** James T Kirk

**Location:** Starfleet Lounge, Asheboro, NC

The following items are included with my CPE credit request:

- NCSA Form 1 - Requisition for 1 CPE Credit(s)
- Enrolled Agents / OTRP  Ethics  Federal Tax Matters  Federal Tax Law Update
  - NSA/NCSA  Accounting  Practice Mgt  (fill-in other) \_\_\_\_\_
- Program Delivery Method:  In Person  Self-Study  Online Group

- NCSA Form 2 – Sponsor(s) Agreement
- Email request for pre-approval with program title & description
- Biography
- Outline and/or Handout (only if no outline)
- Meeting or Publication Notice
- NCSA Form 3 - Evaluation Sheets- Number enclosed 12
- NCSA Form 4 - Attendance Roster

Submitted by: Spock      Date Submitted: June 27, 2011

Verified by: \_\_\_\_\_      Date: \_\_\_\_\_

Email to:      Ronald Powell ([Ron@PowellAccounting.com](mailto:Ron@PowellAccounting.com))

***NCSA CPE Form 1 – Requisition for CPE***

***June 2014***

NCSA CPE Forms contained in this manual are for illustration purposes only

## Requirements for NCSA-CPE CREDITS – Repeated Program

Documentation requirements for NCSA CPE certificates are:

1. Requisition for CPE Credit (NCSA CPE Form 1). (fill in program number)
2. Meeting notice, bulletin, newsletter or brochure advertising the event.
3. Evaluation completed by each attendee. (NCSA CPE Form 3)
4. Attendance roster with PTIN signed by attendee and signed by a chapter officer. (NCSA CPE Form 4)
5. All information must be sent within 5 days after the event as prescribed on NCSA CPE Form 1.

**SAMPLE for NCSA-CPE CREDITS**  
**Repeated Program**



**North Carolina Society of Accountants**  
**Requisition for CPE Credit**

**Chapter:** Central

**Date of Educational Event:** Monday, June 27, 2011

**Program Title:** State Tax Returns for Starship Captains

**Program Number:** NCSA-1701-13-I

**Speaker(s):** James T Kirk

**Location:** Starfleet Lounge, Asheboro, NC

The following items are included with my CPE credit request:

- NCSA Form 1 - Requisition for 1 CPE Credit(s)
- Enrolled Agents / OTRP  Ethics  Federal Tax Matters  Federal Tax Law Update
  - NSA/NCSA  Accounting  Practice Mgt  (fill-in other) \_\_\_\_\_
  - Certified Public Accountants  Accounting  Practice Mgt  Federal Tax
  - Program Delivery Method:  In Person  Self-Study  Online Group

NCSA Form 2 – Sponsor(s) Agreement

Email request for pre-approval with program title & description

Biography

Outline and/or Handout (only if no outline)

Meeting or Publication Notice

NCSA Form 3 - Evaluation Sheets- Number enclosed 12

NCSA Form 4 - Attendance Roster

Submitted by: Spock      Date Submitted: June 27, 2011

Verified by: \_\_\_\_\_      Date: \_\_\_\_\_

Email to:      Ronald Powell ([Ron@PowellAccounting.com](mailto:Ron@PowellAccounting.com))

***NCSA CPE Form 1 – Requisition for CPE***

***June 2014***

NCSA CPE Forms contained in this manual are for illustration purposes only

The following pages contain the templates of the NCSA CPE forms. These are not intended to be used for submitting CPE requests. Actual forms are available on NCSA's website, Members only section, Forms & Handouts.

#### Forms

- NCSA CPE Form 1 – Requisition for CPE Credit, your checklist for requests
- NCSA CPE Form 2 – Sponsor agreement for IRS approved program
- NCSA CPE Form 2n – Sponsor agreement for all other programs
- NCSA CPE Form 3 – Evaluation Sheet to be completed by attendees
- NCSA CPE Form 4 – Attendance Roster, signed by attendees and chapter officer
- NCSA CPE Form 5 – Presentation Acknowledgement given to speaker at their request

#### Sample documents

- Program Descriptions
- Biography
- Resume
- Outline



## North Carolina Society of Accountants Requisition for CPE Credit

**Chapter:** <Chapter name>

**Date of Educational Event:** <Monday, June 27, 2011>

**Program Title:** <title>

**Program Number:** <A8FPT- or NCSA->

**Speaker(s):** <name>

**Location:** <location>, <city>, NC

The following items are included with my CPE credit request:

\_\_\_\_\_ NCSA Form 1 - Requisition for \_\_\_\_\_ CPE Credit(s)

- Enrolled Agents / OTRP \_\_\_ Ethics \_\_\_ Federal Tax Matters \_\_\_ Federal Tax Law Update
- NSA/NCSA \_\_\_ Accounting \_\_\_ Practice Mgt \_\_\_ (fill-in other)\_\_\_\_\_

Program Delivery Method: \_\_\_ In Person \_\_\_ Self-Study \_\_\_ Online Group

\_\_\_\_\_ NCSA Form 2 or Form 2n – Sponsor(s) Agreement

\_\_\_\_\_ Email request for pre-approval with program title & description

\_\_\_\_\_ Biography

\_\_\_\_\_ Outline and/or Handout (only if no outline)

\_\_\_\_\_ Meeting or Publication Notice

\_\_\_\_\_ NCSA Form 3 - Evaluation Sheets- Number enclosed \_\_\_\_\_

\_\_\_\_\_ NCSA Form 4 - Attendance Roster

Submitted by: <chapter officer>      Date Submitted: <June 27, 2011>

Verified by: \_\_\_\_\_      Date: \_\_\_\_\_

Email to:              Ronald D Powell at [Ronald.D@PowellAccounting.com](mailto:Ronald.D@PowellAccounting.com)  
or fax to (888) 399-7728

***NCSA CPE Form 1 - REQUISITION FOR CPE***

***June 2016***

NCSA CPE Forms contained in this manual are for illustration purposes only.

(Page 45 REV 7/22/2016 BOD – Update by Ronald Powell.)



# North Carolina Society of Accountants, Inc.

P.O. Box 1126 • Conover, NC 28613

828-695-2520 • 1-866-755-6272 • Fax 828-695-2522

Dear <speaker>,

I appreciate your agreement to work with the North Carolina Society of Accountants. By agreeing to be our speaker and signing this letter, you are agreeing that the program:

- Complies with any standards set forth in Circular 230 and any other standards prescribed by the IRS in other appropriate guidance
- Is offered for the purpose of qualifying for continuing education credit for:
  - Enrolled Agents and Other Tax Return Preparers
- Meets the standards of Circular 230 for continuing education credit earned upon completion, based upon the standard of 50 contact minute period for 1 continuing education credit earned
- Content is accurate, current, and effectively designed to communicate content through your presentation
- Was developed and written by yourself and you have the education, credentials, or expertise in Federal tax related matters, or ethics in the case of an ethics program

I will need you to sign and return this letter. We will need you to provide us your program title, program description, presentation outline, as well as your biography.

Thank you once again for being our speaker and allowing us to remain informed to serve the public.

Respectfully

<Signature of sponsor>

<title of signator>

\_\_\_\_\_  
Speaker's Signature

\_\_\_\_\_  
Date



**APPROVED  
CONTINUING EDUCATION  
PROVIDER**

**Provider #A8FPT**

***NCSA CPE Form 2 – Sponsor Agreement***

***June 2014***

NCSA CPE Forms contained in this manual are for illustration purposes only



# North Carolina Society of Accountants, Inc.

P.O. Box 1126 • Conover, NC 28613

828-695-2520 • 1-866-755-6272 • Fax 828-695-2522

Dear <speaker>,

I appreciate your agreement to work with the North Carolina Society of Accountants. By agreeing to be our speaker and signing this letter, you are agreeing that the program:

- Is offered for the purpose of qualifying for continuing education credit for National Society of Accountants and North Carolina Society of Accountants
- Meets the standard of 50 contact minute period for 1 continuing education credit earned
- Content is accurate, current, and effectively designed to communicate content through your presentation
- Was developed and written by yourself and you have the education, credentials, or expertise for the subject matter contained in your program

I will need you to sign and return this letter. We will need you to provide us your program title, program description, presentation outline, as well as your biography.

Thank you once again for being our speaker and allowing us to remain informed to serve the public.

Respectfully

<Signature of sponsor>

<Title of signator>

\_\_\_\_\_  
Speaker's Signature

\_\_\_\_\_  
Date

***NCSA CPE Form 2n – Sponsor Agreement***

***June 2014***

NCSA CPE Forms contained in this manual are for illustration purposes only



North Carolina Society of Accountants  
<Name> Chapter

**Date:** Monday, June 27, 2011  
**Program Number & Title:** <A8FPT-x-xx>, <Topic Title>  
**Speaker(s) :** <Name>  
**Location:** <restaurant or office>, <City>, NC

Speaker Evaluation

Rating Scale 1 = Poor, 2 = Fair, 3 = Average, 4 = Good, 5 = Excellent, N = Not Applicable

- Presentation**

	1	2	3	4	5	N
Do you feel the presentation was relevant?						
Do you feel the information was up-to-date?						
Were the topics presented in an understandable manner?						
Were the visual aids used to support the topic?						
Did the handouts support the topics?						
Were the handouts a useful tool to take with you?						
Did the presentation meet your expectations?						
Overall how would you rate the presentation?						

- Speaker**

	1	2	3	4	5	N
Did the speaker speak clearly and loud enough to be heard?						
How would you rate the speaker's knowledge on the topic?						
Was the speaker able to answer your questions?						
Overall how would you rate the speaker?						

- Suggestions**

Was any feature of the presentation disappointing or unsatisfactory to you?

---



---

Was any feature of the presentation especially appealing or satisfactory to you?

---



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**NCSA Attendance Roster**  
**<Name> Chapter**  
**Date:**  
**Program #A8FPT-x-xx, <Title>**

<b><u>NAME &amp; Address</u></b>	<b><u>PHONE NUMBER &amp; Email</u></b>	<b><u>SIGNATURE</u></b>
SARAH MCKOY 1600 E Wendover Av, Ste E Greensboro, NC 27405 PTIN Pxxxxxxx	(336) 272-8927 <a href="mailto:spmckoy@aol.com">spmckoy@aol.com</a>	
RONALD D. POWELL 350 S. Cox Street Suite A Asheboro, NC 27203 PTIN Pxxxxxxx	(336) 625-1427 <a href="mailto:Ron@PowellAccounting.com">Ron@PowellAccounting.com</a>	
	<b>GUEST SIGN IN</b>	
<b><u>PRINT NAME &amp; Address</u></b>	<b><u>PHONE NUMBER &amp; Email</u></b>	<b><u>SIGNATURE</u></b>
		Attendance Verified by:

Note: This form contains sample information. The first two columns should be pre-printed for all known attendees or chapter members. Guests should print legibly in the first two columns. Names that can't be read lead to certificates that are incorrect. This column data may be modified for seminars which require pre-registration and can be limited to pre-printed name and a signature. All other information must be present.

***NCSA CPE Form 4 – Attendance Roster***

***July 2012***

NCSA CPE Forms contained in this manual are for illustration purposes only



# North Carolina Society of Accountants, Inc.

P.O. Box 1126 • Conover, NC 28613

828-695-2520 • 1-866-755-6272 • Fax 828-695-2522

Dear <speaker>,

I want to thank you for your presentation on <topic> which you presented on <date> to the North Carolina Society of Accountants-<chapter name> Chapter. This letter verifies you made this presentation and as the instructor/leader you may qualify for continuing education credits as an Enrolled Agent or Other Tax Return Preparer.

Included with this letter is a copy of the sponsor's agreement you signed previously and our chapter meeting notice. These documents, along with the materials you presented, may qualify you for continuing education credits according to Treasury Department Circular 230, paragraph 10.6:

- (A) One hour of continuing education credit will be awarded for each contact hour completed as an instructor, discussion leader, or speaker at an educational program that meets the continuing education requirements of paragraph (f) of this section.
- (B) A maximum of two hours of continuing education credit will be awarded for actual subject preparation time for each contact hour completed as an instructor, discussion leader, or speaker at such programs. It is the responsibility of the individual claiming such credit to maintain records to verify preparation time.
- (C) The maximum continuing education credit for instruction and preparation may not exceed four hours annually for registered tax return preparers and six hours annually for enrolled agents and enrolled retirement plan agents.
- (D) An instructor, discussion leader, or speaker who makes more than one presentation on the same subject matter during an enrollment cycle or registration year will receive continuing education credit for only one such presentation for the enrollment cycle or registration year.

Thank you once again for being our speaker and allowing us to remain informed to serve the public.

Respectfully

<Signature of sponsor>

<Title of signator>

\_\_\_\_\_  
Speaker's Signature

\_\_\_\_\_  
Date

***NCSA CPE Form 5 – Presentation Acknowledgement***

***July 2013***

NCSA CPE Forms contained in this manual are for illustration purposes only

## Sample Program Descriptions

When applying to become an IRS approved continuing education provider, applicants must ensure that programs submitted contain the following:

- The title should include a specific descriptor of the program content; and
- The program description must succinctly describe the major elements or content of each program offered in a manner sufficient for the reviewer to make a determination that the program covers appropriate subject matter for the category (federal tax, federal tax-related, federal tax law updates, qualified retirement plan matters, or ethics). The description should also include who will be delivering the content (panel, speaker, or other method). Additionally, ethics program descriptions must include how practical application of the subject matter will be tested in real world situations (hypothetical examples, panel discussions, fact patterns, etc.).

Below are examples of continuing education programs titles and descriptions that meet the above criteria:

### **Federal Taxation/Federal Tax Related Matters**

#### Program Changes for Report of Foreign Bank and Financial Accounts

The Report of Foreign Bank and Financial Accounts TD Form 90-221.1 or FBAR is required of all U.S. persons having a financial interest in, or authority over, a financial account located in a foreign country if the aggregate value of the account(s) exceeds \$10,000 at any time during the calendar year. In this seminar you will learn from your instructor about recent changes/revisions made to the FBAR form and instructions for the 2010 filing year

#### Corporate Taxation

This on line course examines and explains the basics of corporate taxation. It focuses on: regular and C corporations, their formation and operation under tax law; the advantages and disadvantages of corporations; incorporation and capitalization issues; basic tax rates and specialty taxes; the tax treatment of operational expenses and deduction; accounting periods and methods; and the dangers of multiple corporations and corporate distributions.

### **Federal Tax Law Updates**

#### Legislative Update – What’s Up on Capitol Hill?

Massive changes are afoot in Washington. How will upcoming changes and legislation affect you and your clients? This instructor-led presentation will discuss what is likely to happen with Social Security reform, how the economic crisis will affect the trust fund surplus, health care reform, 401Ks and IRAs.

#### American Recovery Act of 2009

This on line course focuses on key tax provisions enacted under the \$800 billion American Recovery and Reinvestment Act of 2009 by analyzing tax issues affecting individuals contained in this first installment of President’s massive economic and recovery agenda. Individual provisions include a new “making work pay” tax credit, an AMT patch, a sales tax reduction, tax credits for education and enhanced tax benefits for energy efficient improvements to homes.

## **Ethics**

### **Statements on Standards for Tax Services**

This session will review the recently updated AICPA's seven Statements on Standards for Tax Services (SSTSs). The SSTSs contain standards of tax practice relevant to all professionals. Ethical concepts and enforcement, the ramifications of the tax system's complexity, and overlap with Circular 230 will be covered. The instructor will use practical examples with a special emphasis on due diligence standards for tax professionals from smaller practices.

### **Ethical Issues Arising in Day to Day Practice**

Rarely does a day pass in a tax practice that a practitioner is not confronted, either directly or subtly, with an ethical issue. Questions involving conflicts of interests, giving advice to clients in controversy matters, protecting confidentiality when communicating with third or related parties, addressing internal ethical barriers, and other problems can arise without warning. Panelists will address a series of such issues and discuss the day to day resolution of these and similar problems.

## **IRS Policy and Procedures (Federal Tax Related Matters)**

### **Top Employment Tax Issues**

This instructor-led seminar will provide the latest information on employment taxes including what's new, what's on tap for the Small Business and Self Employed Employment Tax unit that will affect taxpayers, and what practitioners need to know to help their clients. This session will also include information on questionable employment tax practices, current employment tax trends, and other facts that will benefit the tax practitioner in advising clients.

## **Tax Return Preparation (Federal Tax Law)**

### **The Ugly 1040 and the Ugly 1040 II**

Examine the world of the 1040 and the issues that make for complex tax return preparation. This instructor-led, four day conference can be taken separately or as part of a two day presentation. The tax professional will discover, in a real-world environment, what they know and what they don't know about preparing a Form 1040 from the all important interview with the client to the actual preparation utilizing issues such as:

- Who qualifies as a dependent;
- Filing status;
- Child Care Credit;
- Schedule A itemized requirements and deductions.

### **Individual Income Taxes – A Complete Guide to the 1040**

Designed to make the tax practitioner comfortable with "high traffic issues", this self study course enables participants to discuss and handle individual tax essentials. This course explains the practical aspects of return preparation and individual planning, bridging the gap between theory and application. Practical applications and illustrations are used to systematically explore tax deferral, reduction, and elimination opportunities accompanying return preparation. This course, including examination, must be completed within one year of the date of purchase.

## Sample Biography

### **RONALD D. POWELL**

Ronald was born at Shaw Air Force Base, South Carolina while his father was serving in the United States Air Force. He graduated from Yokota High School, Yokota Air Base, Japan in 1976 and went on to East Carolina University where he completed a Bachelor of Arts Degree in Computer Science in 1981. In 1991, he completed his Masters Degree in Computer Resource Management from Webster University, St Louis, MO; summa cum laude.

He purchased his practice from his father in 1996 and is the President of Powell & Powell Accounting, Inc., Asheboro, NC. Mr. Powell has been preparing individual tax returns since 1989 and has been treasurer in various organizations to include, Budget Officer in the United States Air Force.

He joined North Carolina Society of Accountants (NCSA) in 1996 as a full member and joined the National Society of Accountants (NSA) in 1999. Ronald has served as NCSA Vice-President and Secretary. He represented NSA for two years as an Associate State Director for North Carolina. He has served on the NCSA Board of Directors, Legislative Committee, Audit Committee, Education Committee, Nominating committee and Practitioner's Forum Committee. Since joining NCSA, he has been an active member of Central Chapter and has been President, Vice-President and Secretary.

In addition to his accounting career, he completed 24 years of military service in December 2005 when he retired as a Lieutenant Colonel from the 53<sup>rd</sup> Aerial Port Squadron, Pope Air Force Base, NC where he served as commander for the last six years.

Mr. Powell married the former Latefa G. Barnes of Denton on May 17, 1981 and they have two children, twins, Amanda and Robert.

## Sample Resume

### ***RONALD D. POWELL***

*1881 Horse Carriage Lane  
Asheboro, North Carolina 27205-2700  
(336) 629-0426  
(336) 267-5525*

Mr. Ronald D. Powell is an accountant and President of Powell & Powell Accounting, Inc., Asheboro, NC. Mr. Powell has been preparing individual tax returns since 1989 on a part-time basis and went into full time practice in 1996. Additionally, he has over 12 years progressive experience in business process improvement, computer operations management, and computer systems software development, program management and implementation. In 2005, he completed 24 years of military service when he retired as a Lieutenant Colonel from the United States Air Force Reserve.

#### **Experience:**

##### Powell & Powell Accounting, Inc. 12/95 to Present

Mr. Powell acquired an established accounting firm and works as an accountant and tax practitioner. Accounting ledgers and payrolls are maintained for business enterprises ranging from sole proprietorships to corporations. Monthly and quarterly accounting is accomplished on these organizations to include income statements, balance sheets, bank reconciliations, payroll reports to Federal & State agencies, and employment reports to Federal & State agencies. Weekly to monthly payroll services are provided on an as needed basis. Annually, personal and corporate tax returns are prepared for our clients. His clients are primarily from Randolph County however, there are clients from 10 other North Carolina counties as well as 9 other states. Mr. Powell has spoke at various local accounting meetings throughout North Carolina on accounting, taxation, and practice management.

#### **Education:**

##### Formal

Bachelor of Science, Computer Science

East Carolina University, Greenville, NC, 1981

Master of Arts, Computer Information and Resource Management

Webster University, St. Louis, MO, 1991, Graduated Summa cum Laude

##### Other

Federal Tax Preparation Seminar; 1996 - 2012

Spring Professional Accounting Seminar; 1996 - 2012

Internal Revenue Service Practitioner's Forum, Greensboro, NC 1996-2012

National Society of Accountants National Conference 2004, 2009

Internal Revenue Service Carolina's Practitioner's Forum, Charlotte, NC 2008-2010

Thomson Reuter's Tax & Accounting Seminars 2007-2012

Thomson Reuter's National Tax & Accounting User's Conference 2010, 2012

##### Organizations

National Society of Accountants – Asst. State Director (2002)

North Carolina Society of Accountants – Vice-Pres (2008), Secretary (2006-2007), Board of Directors (2003-2006, 2009-pres), Continuing Professional Education Co-Chair (2010-pres), Practitioner's Forum Comm. Chair (2002-2005), Audit Comm. (2001-2002), Legislative Comm. (2003-2004), Education Comm. (2010-pres), Nominating Comm. (2004-2006, 2009-2011)

North Carolina Society of Accountants, Central Chapter – President (2001-2002, 2004), Vice-President (1999-2000, 2009-2010), Secretary (2003)

National Association of Enrolled Agents, 2011-present

## Sample Outline

### **Circular 230 & Your Continuing Education Requirements**

By

Ronald D. Powell

Enrolled to Practice Before the Internal Revenue Service

Registered Tax Return Preparer

Program A8FPT-E-00006-I

#### **Overview**

- Authorized Continuing Education Providers
- Other Organizations You Know
- Program Requirements
- Tax Practitioner Designations
- Continuing Education Requirements
- Recordkeeping Requirements

#### **Authorized CE Providers**

- Accredited Education Institution
- Recognized for CE by State Licensing Body
- Recognized/Approved Qualifying Organization
- Recognized by IRS as Professional Organization, Society or Business

#### **Organizations You Know**

- North Carolina Society of Accountants, A8FPT
- National Society of Accountants
- NCSU Office of Professional Development
- Professional Tax Institutes, Inc
- Jennings Advisory Group, LLC

#### **Program Requirements**

- Designed to Enhance Professional Knowledge
  - Federal Taxation
  - Federal Tax Related Matters
  - Ethics
- Programs focused primarily on State Tax Matters DO NOT qualify
- Content is Accurate, Current, and Effectively Communicated

## **DIRECTIONS TO PTI COMMITTEE**

Chairman assist Location Coordinators if needed.

We are required by contract with PTI to provide a person at each location for registration.

Location Coordinator-Greensboro  
Location Coordinator-Charlotte  
Location Coordinator-Myrtle Beach

In the event an exhibit room is needed, assist exhibitor chairman in setup of the room. Arrange with hotel on how the exhibit room should be setup:

- a) number of tables needed
- b) tables draped to the floor.
- c) electrical power to each table.
- d) see that the exhibit room will be available by 1:00 PM the day before the seminar begins
- e) make sure exhibit room will be secured at night.
- f) make arrangements for the hospitality room as early as possible.
- g) assist with registration each day or designate a member of the committee to assist.
- h) verify about 10 minutes before each break time that tables are properly stocked with snacks and beverage
- i) take a count for lunch and advise hotel before 11:00 am the total number for lunch, if lunch is provided.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

# **FACILITATING A SEMINAR**

## **By Paula Brown**

- I. Know who, what, when, where.
  - A. Know who is putting on the seminar - who are the sponsors, and who are the promoters/exhibitors?
  - B. Know what the seminar is going to accomplish; what is the subject matter, and who is the audience.
  - C. Get the date set.
    - 1. Sometimes the event is an annual occasion.
    - 2. Date must be open at the location of the seminar.
    - 3. Date will be given to all speakers, exhibitors, and other related parties. Make sure the date is cast in stone before giving it out.
    - 4. Otherwise, inform persons that the date will be announced at a later time.
  - D. Location, location, location.
    - 1. Pick a location that is as convenient as possible to the potential attendees.
    - 2. If a hotel, make sure there are sufficient meeting rooms, if they will hold a block of rooms for the attendees, and when the block will be cut off.
    - 3. Ask what other functions are being booked at that facility at the same time as your seminar. A party going on next door to a prayer meeting is not good news.
    - 4. Ask if there are going to be renovations made to the facility between now and the time of the seminar, which could inconvenience guests, and if there are going to be any changes made to the nearby streets/highways that could cause detours to be made in getting to the facility. This can cause delays with speakers and guests.
    - 5. Ask if the hotel/facility has food accommodations. It is not good to plan a meeting for all day at a facility that is not serving food or is not situated near food places.

- II. Arrange for your committee to meet.
  - A. Discuss menu and breaks.
    - 1. What do you want served?
      - a. Sometimes sit-down meals are less expensive than buffets.
      - b. A sandwich line/buffet may move faster, and be more popular for a lunch menu.
      - c. Make sure you have a similar-priced alternative for the few that may have diet restrictions if one entree is for everyone.
    - 2. How much do you/can you spend? (ice cream breaks are more expensive than doughnuts).
    - 3. What time should the seminar begin? What time should it end?
      - a. Consider what day(s) of the week the event will be held.
      - b. Consider how far attendees will be traveling to come to the seminar.
      - c. Will they need rest when they arrive?
      - d. Consider weather; cold, hot, wet, windy.
      - e. Consider season of year; spring, fall, winter, summer
    - 4. Decide on number of speakers that will facilitate.
      - a. One speaker may teach all day, half day, or some other period.
      - b. Consider using a speaker longer if you have to pay travel.
      - c. Consider how much time may be needed to properly cover subjects.
      - d. Allow time for announcements, introductions, prizes & drawings, etc.
        - 1. Announcements at beginning of day:
          - a. Location of restrooms, exhibitors, lunch, etc.
          - b. When breaks and lunch will be & where.
          - c. Smoking/non-smoking and locations
          - d. Fire escapes/Emergency precautions

2. Introductions of key guests, V.I.P.'s, Hotel persons, exhibitors or sponsors, etc.
  3. Prizes to be awarded, recognition plaques or winners of drawing. Allow time for thanks.
  4. If grace is to be said, allow time before the meal.
  5. Allow time for handing out notebooks/materials.
- e. Decide where breaks will be.
1. Preferably timed between speakers, teachers, or subjects.
  2. Will host announce breaks or will teacher let attendees out?
  3. Make sure break area is safe. Poolside is pretty, but not real safe.
  4. Decide on hot beverages (mornings, usually) and cold beverages (afternoons).
5. Get committee input/approval on facility.
- a. What other activities are being planned around this seminar?
  - b. Do we need decorations or special tables set up?
  - c. Are we going to have registrations on site?
  - d. Will we allow smoking? (subject to hotel/city ordinances and rules)
  - e. Will we need someone to take up tickets for entrance to meals/activities?
  - f. Do we need a place or table to hand out name badges or books?
  - g. Are the facilities sufficient to handle the crowd we may have?
  - h. Can the facility accommodate handicapped?
  - i. Can the facility handle items being delivered days ahead **if** necessary?
1. Sometimes the printer will deliver your printed booklets/publications to the hotel/facility for you.
  2. Make sure deliveries are CLEARLY marked for the name of your event, so the facility can find them for you. Some places will charge storage fees, so check.
  3. Make sure that where your items will be stored is a secure place - not available to the public.

4. Make sure you are not leaving perishables for storage for any length of time.
5. Never leave anything valuable or that cannot be replaced unattended for any time at all; hotels have safes they can put valuables safely away, usually.

### III. Plan the Event Step-by-Step

- A. Walk through the whole seminar in your mind.
  1. Set up an agenda so that timing will work. Show breaks.
  2. Pretend it is the first day. You are an attendee. What are your first needs?
  3. Walk through getting registered, getting your seat, book, badge, etc.
  4. Imagine breaks and mealtimes;
    - a. Too close together?
    - b. Too much time in between?
    - c. Allowing for restroom-time also?
    - d. How to get attendees back into room:
      1. Have such good speakers they are anxious to hear more.
      2. Tell a good joke whenever sessions reconvene.
      3. Have the drawings for prizes at that time.
      4. Ring a bell
      5. Have someone loudly announce time to resume.
      6. Other ideas: \_\_\_\_\_
  5. Write down all the things these questions bring to your mind, for further consideration with the committee.
- B. Call guest speakers.
  1. Inform them of time, date, place, etc. of seminar, and the time you will expect them to start and end their portion of the seminar.
  2. Discuss proposed subject matter.

3. Discuss length of time you wish for them to speak.
4. Discuss how they will be paid or compensated.
5. Discuss CPE requirements for handouts, length of talk, etc.
6. Invite them for meals or tell them they must provide for themselves.
7. Discuss "commercialism" not being part of our seminar (unless it is).
8. Inform them of the dress code for the seminar; i.e., casual, formal, etc.
9. Arrange to meet at a certain point before introducing them; shake their hand and set them at ease. Make sure you remember THEIR name when you get ready to introduce them!

IV. Go back to the Hotel or Facility

- A. Talk to the catering or seminar manager again.
- B. Go over the contract on line at a time.
- C. With your agenda handy, go over each step of the seminar from beginning to end with the caterer to make sure all break times, lunch, etc. will coincide with what the contract was set up to say originally, or that the changes have all been made, rewritten, and agreed to.
- D. Ask if there is now any price differential from the original quote.
- E. Make sure the committee has been notified of all changes, and corresponding quote changes.
- F. Make sure that someone in you committee will "count" beverages at each Break after it is over, to make sure you are not charged for those drinks again at the next break when they get set out again. (This happened to us, one time, and it would have made @ \$45.00 difference!)

V. Clean up can be a mess!

- A. Make sure someone is in charge of staying until the LAST person attending your function has left.
- B. Go back to catering and check off all bills BEFORE paying them. Use a calculator to add each batch of charges - they do add wrong, sometimes!
- C. Make sure that all the charge slips do pertain to your event, and not the wedding or business meeting that was going on in the next parlor.

- D. This is the time to bring up any and all things that went wrong during the seminar - the heat/cold was not right, the meals were cold/late, the microphones did not work properly, the acoustics were bad, there was insufficient parking, there was a noisy party next door while the speaker was covering a serious subject - things like these do happen, and sometimes you may get a break on the charges to help make it up to you.
- E. Make sure that all free rooms that were agreed upon for the block of rooms was in fact not charged. Make sure that upgrades were not charged for if they were not supposed to be free.
- F. Check all bills for telephone charges that should not be charged to your group. You would be surprised how many times attendees have used the "room" phone to place long distance calls - not from *their* rooms, but from the seminar room! Then your organization must pay the bill. We suggest that you have the hotel cut off use of seminar room phones. There is usually one in a hallway nearby that attendees may use, but you would not be charged for their phone calls.
- G. Check, check, check! Check everything!
  1. Make sure no one has left something valuable on a table in the meeting room.
  2. Make sure the exhibitors were thanked and that they have not left any valuable exhibitor materials where they should not be.
  3. Make sure that lists of attendees were not left on a table, especially if it includes personal information - like an address or phone number.
  4. If smoking was allowed, make sure all butts were extinguished, and that you see no smoke rising anywhere in the room before leaving it unattended.
  5. Make sure the speakers took all their extra handouts, books, etc. with them, or that you have stored them properly.
  6. These check out items should be done at the end of *every* day of your seminar or function, and especially so on the last day.
  7. Check anything else you may think of.
  8. Then go back and check again.

## **ETHICS AND GRIEVANCES COMMITTEE**

Liaison: President-Elect

Objective: To resolve any problems or conflicts involving NCSA members

Responsibility:

- 1) Investigate all problems and report to the Board of Directors.
- 2) Recommend actions to be taken or contacts made.
- 3) Follow up to see that all problems have been resolved or determine further courses of action necessary.
- 4) Do to the sensitive nature of information processed by this committee, it is important that committee members not openly discuss the nature of this information with the general membership.

Committee members incurring expenses in regard to this committee shall submit vouchers to the Committee Chairperson for approval. The Chairperson shall submit vouchers to the NCSA Secretary for approval. The NCSA Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by the Chairperson or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **EXECUTIVE DIRECTOR REVIEW COMMITTEE**

Liaison: President – Elect

Purpose: To review the performance and contract of the office of the Executive Director.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **HISTORIAN COMMITTEE**

Liaison: Secretary

Purpose: To compile and maintain the history of the NC Society of Accountants.

Generally:

The historian gathers information related to NCSA from the beginning of each President's year completely through that President's Convention and the installation of the next President. The book can be any form and have copies of each month's Accountant, information on any schools or seminars by including the actual brochure as well as that of PTI and the State Tax School since NCSA is considered a part of these schools as participants or sponsorship, any announcement of deaths of a member such as the obituary, information should we have regarding the birth of a child or marriage of a member, whenever possible, informational brochures of the National Society of Accountants and awards given there. It is also beneficial to have information from each chapter should they have had a special event like Legislative Session and elected government officials attending, installation of the chapter officers, Christmas parties or just a monthly meeting with a speaker with some pictures. It makes a more interesting book to have pictures regarding these events to be included in the appropriate place of which they relate. Also, a program of the Annual State convention and a directory for that particular year should be included if available.

Spice up each page to make it more attractive and interesting to view with decals and decorative stickers if available as well as the use of colored pages makes for a more interesting book.

It is always great to start the book with the convention "ending" the presidency of the out-going President and the current years incoming President's convention and with the activity that has occurred within that time frame. This way you can gather information that occurred for an entire year of a President's year of presidency and activities that took place in that particular year from when a President is installed and ending with that President's convention when they are considered the past president and the installation of a new President.

The book should be composed of all this information in the order of occurrence.

(REV 9/25/14 BOD – Update by Margie Strider)

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **LEGISLATIVE COMMITTEE**

Liaison: President-Elect

Objective:

To keep the President and Board of Directors well informed on legislative matters directly or indirectly affecting the Society.

Purpose:

- 1) To keep Society Officers informed on new, pending, or proposed legislation.
- 2) To become knowledgeable of any matters pending from the prior fiscal year.
- 3) To be cognizant of any new laws affecting the General Membership.
- 4) Monitor, or cause to be monitored, all meetings of the North Carolina State Board of CPA Examiners.
- 5) Report to the National Society of Accountants the actions of each North Carolina State Board of CPA Examiners meeting to qualify for NSA Revenue Sharing.
- 6) Report to the Board of Directors at each regular meeting and at the Annual Convention.
- 7) Cause, in each year of long legislative session, a legislative dinner/reception to be held honoring individuals in the North Carolina State Legislature and State Government.
- 8) Work with Legislative Counsel and/or Lobbyist in all matters.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **MEMBERSHIP COMMITTEE**

Liaison: Secretary

Purpose: Process and approve submitted membership applications in accordance with the procedures and regulations set forth by the Board of Directors.

There shall be 5 (five) board members with 2 (two) past presidents on this committee to approve membership applications. There could be other committee members to assist with membership campaigns.

Objective:

To solicit new membership in the North Carolina Society of Accountants each year.

1. To work closely with the Executive Director in the processing of New Member applications. All applications for membership must be made in writing on the form prescribed by the Board of Directors. Individuals qualified for membership shall become members upon recommendations of this committee. The committee has the right to accept or reject any application without explanation to the applicant. The applications process will not take more than 10 (ten) days of receiving the application.
  - a) A copy of the application shall be downloaded from the web page by the Membership Chairman and distributed to the Membership Committee members. The Executive Director will handle collections and reporting of the dues.
  - b) It shall be the duty of this committee to evaluate the applicant's character and qualifications and address any problems.
  - c) When approved, the Executive Director shall send a letter with a membership card immediately. The membership certificate shall be prepared and sent with a lapel pin as soon as possible by the Headquarters Office.
  - d) The Treasurer shall be notified if for any reason the application had to be withdrawn and a refund check shall be sent to the applicant.
  - e) The Membership Chairman shall contact the Chapter President for the Chapter that is nearest to the applicant and notify them that the applicant has been approved, so that contact may be made at a Chapter level.
2. Make all possible effort to retain NCSA members who are delinquent in their payment of dues.
3. Work with chapters in the state in the acquisition of new members
4. Report to the Board of Directors at each regular meeting and at the Annual Convention.

5. Represent NCSA at any CPE function, if permissible.
6. Develop recruitment campaigns on an ongoing basis.
7. The Membership Committee shall award the James NE Helgreen Memorial Membership Award annually at Convention to the person who sponsored the most new members during the fiscal year.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

(REV 7/22/16 BOD – Update by Membership Committee)

## **NOMINATING COMMITTEE**

Liaison: President

### Purpose:

To fulfill the requirements of Article VI of the Society's Bylaws, by presenting into recommendation a slate of officers and board of directors at the annual convention.  
(REV 5/29/15 BOD) Per Directory

### Guidelines:

- 1) Persons wishing to hold any office in the Society must announce their candidacy to the nominating committee, in writing, not later than May 15 for the ensuing year.
- 2) A request for recommendations for all elected positions from the General Membership should be published from the General Membership should be published in The Accountant in the April and May issues. Recommendations will be accepted in writing, by the committee until the time of the nominating committee meeting with candidates.
- 3) Establish prepared questions for all candidates prior to the meeting.
- 4) Hold meeting prior to the opening night of the Convention to meet with candidates, by invitation of the committee, to be considered for office. Meeting time will be at the discretion of the chairman.
- 5) Committee Chairman will establish time frames for Candidate Interviews.
- 6) Select a slate of Officers and Directors to be placed in nomination to be voted upon by the convention body.
- 7) Chairman will properly present and place in nomination named members and proposed officers as determined by the committee when so directed by the President at the Annual Convention. (B.O.D.5-20-2000)

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **SUGGESTED QUESTIONS FOR ALL CANDIDATES**

- 1) Year candidate became a member of NCSA?
- 1) What positions has the candidate served on Chapter level?
- 2) What NCSA Committees has the candidate served on?
- 3) What NCSA Committees has the candidate chaired?
- 4) What is the candidates' position on NCSA programs and policies?
- 5) How many NCSA functions (PTI, Convention, and etc.) does the candidate attend yearly?
- 6) How many years experience as an accountant does the candidate have?
- 7) Will the candidate be able to attend all Board Meetings?

## **LINE OFFICE CANDIDATES:**

- 1) What positions has the candidate served in NCSA? Recommendation: Candidate should have served at least 2 years on the Board of Directors, Chaired no less than 2 committees, and served on at least 3 major committees.
- 2) What were the accomplishments of the committees, the candidate chaired?
- 3) Is the candidate an Enrolled Agent or Accredited?
- 4) What is the candidates' position on NCSA programs and policies?
- 5) Is the candidate committed to serving for four (4) years?
- 6) Is the candidate a member in good standing with the National Society of Accountants? REV 9/25/14 BOD

## **PARLIAMENTARIAN**

Advisor: President

Responsibility:

- 1) To act as personal reference to the President concerning proper parliamentary procedures in the conduct of Board of Directors, membership meetings, special called meetings.
- 2) To be knowledgeable in all matters of parliamentary procedures.
- 3) Moderate the status of all proceedings in order to advise the President of any deviation from parliamentary procedure and the correct procedure to be followed.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **PAST PRESIDENTS' ADVISORY COMMITTEE**

Liaison:        President

Purpose:         To advise the President

General:

- 1) To provide assistance to the President when requested.
- 2) To review policies and procedures when requested by the President.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **PRACTITIONERS' FORUM COMMITTEE**

Liaison: Immediate Past President

Purpose: To establish and maintain open lines of communication between the Internal Revenue Service, North Carolina Department of Revenue, and any other taxing authority as may be deemed necessary from time to time.

Generally:

- 1) To work with different taxing authorities on projects as requested.
- 2) To provide a closer working relationship with taxing authorities.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **PUBLIC RELATIONS COMMITTEE**

Liaison: Secretary

Purpose:

To build the image of the North Carolina Society of Accountants to the public.

Generally:

- 1) Work toward year round publicity of NCSA, its activities, and news that is of value.
- 2) Seek ways in which to inform the general public of the Society, its policies, adherence to a strict code of ethics, and its professionalism
- 3) Preparation of brochures, newspaper articles, interviews on radio and television, news media luncheons, legislative nights, etc.
- 4) Work with chapters to promote unity among NCSA members, the general public, and other professionals.
- 5) Work in conjunction with the Executive Director on publicity of NCSA events.
- 6) Provide a report of activities to the Board of Directors at each regular Board meeting and Annual Convention.

**LOGO: The NCSA logo shall be allowed to be used on all official NCSA stationary, publications, reports, announcements, and all social media outlets, for the enhancement of the Society.**

**Local Chapters shall be allowed to use the NCSA logo on all chapter stationary, publications, reports, announcements and all social media outlets, for the enhancement of their local chapter.**

**Any other use of the NCSA logo will need Board approval.**

(REV 7/17/15 BOD – Submitted by Public Relations Committee)

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## GENERAL PRESS RELEASE RULES

- 1) Press releases are typically written on plain paper with no decorative border. Most editors prefer the simplicity.
- 2) Margins should be 1 to 1 1/2 inches on all sides.
- 3) Titles should be in all caps, single spaced, with the last line underlined.
- 4) The body of the release should begin about one third of the way down the page allowing some white space for comments or notes from the editor.
- 5) The body of the press release should be double spaced - **NEVER SINGLE SPACE A PRESS RELEASE**
- 6) If the press release is more than one page - leave at least a 1 inch margin and indicate that more information follows by typing the word "more" with ". dashes on either side of it - **more -**
- 7) Label second and subsequent pages in top left hand corner with - **release - page number**
- 8) When you reach the end of the release indicate you are finished by using - **end -**
- 9) Avoid commercial plugs - Editors recognize advertising instantly and will simply throw away your release.
- 10) If you are sending only to local media, omit the name of the state if you reference a local city in the release.

## **GUIDELINES FOR USING NCSA PRESS RELEASE**

1. List contact person and phone number (both work and home) president or person the announcement is about -- either chapter president or person the announcement is about
2. Complete first section with a headline of what you want published - Always start with *The North Carolina Society of Accountants is proud to announce*
3. Types of Press Releases:
  - A. Local chapter meeting announcements
  - B. Member accomplishment:
    1. CPE acquired
    2. Talk to a specific group
    3. Awards
  - C. Statewide announcements
4. Give a more detailed and precise description of the announcement. Keep it short and to the point.
5. Select the publications you would like to see it published in from the enclosed master list we created (please send us info on any publications you would like added to the master list).
6. Send the press release to the selected publications.
7. We ask that you send a press release for every chapter meeting.
8. Please ask all chapter members for press release information at every chapter meeting.
9. Please make a copy of the press release and the actual print from the paper and send them to the Historian.

## **QUALITY ASSURANCE REVIEW**

Liaison:        Treasurer

Purpose:        Offers a professional and confidential review by the committee of the member's financial statements that are submitted to their clients. This is performed in an agreed upon format from the committee's prospective and should help you increase your confidence that your presentations are in accordance with accepted professional standards.

- 1) To provide assistance to members in their preparation of financial documents for submission to a qualified Quality Assurance Review entity.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **RESOLUTIONS AND MEMORIALS COMMITTEE**

Liaison: Secretary

Purpose: Recognition of services

Generally:

- 1) To recognize organizations and individuals for services performed for and with the North Carolina Society of Accountants.
- 2) To provide a memorial service for deceased members during the Annual Convention.
- 3) To prepare memorials to the families of deceased members.

Committee Chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

**STEERING COMMITTEE (Long & Short Term Planning)**

Liaison: Treasurer

Purpose: To guide and establish future plans and policy changes

Generally:

- 1) To prepare a workable long range plan for the Society with input from the membership.
- 2) To encourage chapters to promote the Society through contact with the public and the Public Relations Committee.
- 3) To prepare plans for future directions of the Society
- 4) To prepare suggested Society policy changes.
- 5) To report long range plans to the Board of Directors and to the general membership.
- 6) To report committee activities to the Board of Directors at each regular meeting.

Committee chairpersons and committee members incurring expenses in regard to their committees shall submit vouchers to the NCSA Secretary for approval. The Secretary will forward same to the NCSA Treasurer for payment. NO expenses incurred by Chairpersons or members will be paid from any NCSA funds EXCEPT through the NCSA Treasurer.

## **Appendix A**

# **Membership Committee Handbook**

(This section was removed by Board approval on 7/22/16.)

## Appendix B

### CHAPTER REFERENCES



## **Appendix B**

### **CHAPTER REFERENCES**

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## **NCSA Chapter Officer Positions and Responsibilities**

### **President**

1. Presides over chapter and officer meetings (Executive Board)
2. Appoints a nominating committee
3. Approves chapter bills to be paid by the treasurer
4. Suspend or temporarily remove an officer for cause
5. Co-signs any legal documents related to the chapter

### **Vice President**

1. Presides in absence of President
2. Secures locations for chapter meetings
3. Schedules speakers for chapter meetings \*\*
4. Prepares CPE requisition to be submitted to NCSA CPE Chairman\*\*

### **Secretary**

1. Emails meeting notices
2. Records monthly minutes and presents for chapter approval
3. Prepares and sends monthly report to NCSA Executive Director
4. Approves chapter bills to be paid by the treasurer
5. Co-signs any legal documents related to the chapter
6. Issue Membership Certificates

### **Treasurer**

1. Invoices and collects dues and any other receipts
2. Pays approved chapter bills
3. Maintains a funds account at a financial institution selected by the Executive Board
4. Prepares monthly Treasurer report and presents for chapter approval
5. Send June 30 financials to NCSA for tax return

### **Past-President**

1. Chairs Nominating Committee and presents a slate of officers to be voted upon by the chapter members
2. Member of the Executive Board

\*\* These responsibilities may be handled by a different officer or may sometimes be handled by a second Vice-President or Secretary



# NCSA CHARLOTTE CHAPTER MEETING

Promoting Professionalism in Accounting and Taxation since 1947

**THURSDAY, July 23 at 6:15 PM**

Captain's Cove  
Matthews, NC 28105

You are invited to join the Charlotte Chapter of the North Carolina Society of Accountants for our monthly meeting.

**Our speaker will be KAREN BARGSLEY WITH NC DEPT OF REVENUE.**

**In order for our speaker to have enough handouts for all attendees, please reply to this email indicating your attendance plans.**

To see information about other upcoming meetings, check out the Charlotte Chapter page on the NCSA website at [www.ncsa1947.org/Charlotte](http://www.ncsa1947.org/Charlotte).

NCSA is Provider #A8FPT for  
Enrolled Agents and  
Registered Tax Return Preparers



If you would like to be removed from this list please reply with REMOVE in the subject line.

North Carolina Society of Accountants  
Wilmington Chapter

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Application for Membership

I hereby make application for membership in the Wilmington Chapter of the North Carolina Society of Accountants and, if accepted, will abide by the Constitution, By-Laws and Code of Ethics of the North Carolina Society of Accountants and the By-Laws of the Wilmington Chapter.

Name \_\_\_\_\_

Company Name \_\_\_\_\_

Street Address \_\_\_\_\_ City, State \_\_\_\_\_ Zip \_\_\_\_\_

Mailing Address \_\_\_\_\_ City, State \_\_\_\_\_ Zip \_\_\_\_\_

Business Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Fax # \_\_\_\_\_

Email \_\_\_\_\_

Type of Business:    Owner \_\_\_\_\_ Partner \_\_\_\_\_ Employee \_\_\_\_\_ Other \_\_\_\_\_

                                 Corporation/Shareholder \_\_\_\_\_ Student/Associate \_\_\_\_\_

Colleges/Universities Attended \_\_\_\_\_

Degree(s) Earned \_\_\_\_\_

Number of years experience in    Accounting \_\_\_\_\_ Taxation \_\_\_\_\_

Accredited in            Accounting \_\_\_\_\_ Taxation \_\_\_\_\_

Are you an    Enrolled Agent? \_\_\_\_\_ CPA? \_\_\_\_\_ CPA Candidate? \_\_\_\_\_

How did you obtain your first contact with this chapter? \_\_\_\_\_

Are you a member of    NCSA? \_\_\_\_\_ NSA? \_\_\_\_\_

                                 Other? \_\_\_\_\_

Other credentials you hold \_\_\_\_\_

Applicant Signature \_\_\_\_\_ Date \_\_\_\_\_

This application must be accompanied by a payment of the annual dues of \$25.00. The chapter operates on the fiscal year July 1 through June 30.

Make check payable to:            NCSA – Wilmington Chapter

Mail to:                                    M Louise Pistole  
   PO Box 72  
   Matthews, NC 28106

# Your Chapter



# Meeting Schedule 2014 - 2015

<i>Date</i>	<i>Location</i>	<i>Speical Event</i>
June 2014 6:00pm		NCSA BOD 25, Con 26-27 Officer Installation
July 2014 6:00pm		NCSA Leadership 18
August 2014 6:00pm		Carolina Forum CTL 2/4 NSA DC 18/21
September 2014 6:00pm		Mini-Seminar GTCC 20
October 2014 6:00pm		Practitioner Forum 22
November 2014 6:00pm		Jen RDU 4/5 NCSA BOD PTI GSO 11/12, CTL 17/18, MB 18/19
December 2014 6:00pm		Christmas Dinner
January 2015 6:00pm	Ronald D. Powell Tax Forum Questions & Answers Sagebrush, Asheboro, NC	
February 2015 6:00pm		
March 2015 6:00pm		Officer Nominations
April 2015 6:00pm		Officer Elections
May 20115 6:00pm		NCSA Officer Installation
June 2015 6:00pm		NCSA 16-18



# Eastern Chapter Agenda

Date: February 25, 2014

1. Introductions.
2. Approval of minutes from January meeting.
3. Upcoming educational events & news updates.
4. What is NSA, NCSA, and NCSA Local Chapter
  - NSA, founded in 1945, provides national leadership and helps its members achieve success in the profession of accountancy and taxation through the advocacy of practice rights and the promotion of high standards in ethics, education, and professional excellence.
  - In 1947, the North Carolina Society of Accountants was founded to protect the practice rights of non-certified accountants in North Carolina. Through the ongoing monitoring of the NC State Board of CPA Examiners, legislative meetings and interaction and through promoting continuing professional education, the NCSA continues to meet this GOAL. NCSA has fostered a position of communication for the North Carolina public accounting industry. Our members enjoy up-to-date information through our newsletter, local chapters and this website. We are the Affiliated State Organization of the National Society of Accountants.
  - Local Chapter Benefits: On a monthly basis, local chapters offer the opportunity to network and to receive continuing professional education. Chapters are located in the following areas: Asheboro, Asheville, Burlington, Charlotte, Fayetteville, Greenville, Hickory, High Point/Winston-Salem, Raleigh, Sandhills, Sanford, and Wilmington.
5. Dinner
6. Tax Issue Round-Table Discussion

Notes:

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*North Carolina Society of Accountants  
Wilmington Chapter*

*Promoting Professionalism in Accounting and Taxation*

**2013-2014 Chapter Officers - INTERIM**

M Louise Pistole  
[pistole9@windstream.net](mailto:pistole9@windstream.net)  
704.847.8275

Wayne O Parker  
[taxmanwsnc@gmail.com](mailto:taxmanwsnc@gmail.com)  
336.784.4160

**Wilmington Chapter meets (time of month)**

**Meeting Location:**

**AGENDA**

Tuesday, October 29, 2013

Call to Order  
Welcome  
Introductions of each member - name tags

Who is NCSA?  
History of Wilmington Chapter  
Website info.....[www.ncsa1947.org](http://www.ncsa1947.org)

Handouts:  
October newsletter  
ACA article from Sept newsletter  
NC law update from August newsletter  
State and chapter applications for membership

Business:  
Next meeting on Thursday Nov 21  
Convenient location to meet...suggestions  
We can meet at IHOP again for Nov

Regular meeting date  
Regular meeting location

December meeting  
Date  
Marie Izzo suggested Osteria Cicchetti

Future Speakers:  
Suggestions and requests

Introduce Wayne Parker, Past President of NCSA  
Preparing Tax Returns for Clergy

Adjourn



***North Carolina Society of Accountants  
Wilmington Chapter***

*Promoting Professionalism in Accounting and Taxation*



# NORTH CAROLINA SOCIETY OF ACCOUNTANTS, INC.

## CHARLOTTE CHAPTER UPDATE JULY 2015

### UPCOMING SEMINARS

Details and most registrations available at  
**NCSA1947.ORG**

### UPCOMING MEETINGS

August 27, 2015  
Charlotte Chapter Meeting

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September 24, 2015  
Charlotte Chapter Meeting

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October 22, 2015  
Charlotte Chapter Meeting

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November TBA  
Charlotte Chapter Meeting

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December TBA  
Christmas Gathering  
Charlotte Chapter

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NCSA1947.org

**August 5-7 – Carolinas Tax Forum  
Hilton Charlotte University Place**

**September 24-25 – SSARS 21 Reporting Requirements  
Sheraton Four Seasons  
Greensboro  
Registration opening soon**

**October 23 - Practitioner Forum  
Greensboro  
Details to be announced soon**

**November 17 – Board of Directors meeting  
Sheraton Four Seasons  
All NCSA members welcome**

**November 17-18 – Professional Tax Institute  
Greensboro**

**November 18-19 – Professional Tax Institute  
Charlotte**

**November 19-20 – Professional Tax Institute  
Myrtle Beach**

**Nov30 – Dec 10 – NCSA Tax School – Various locations**

# 2016 – 2017 NCSA Local Chapter Monthly Report

Local Chapter Name: \_\_\_\_\_

Date of the chapter meeting \_\_\_\_\_

Report submitted by \_\_\_\_\_ Title \_\_\_\_\_

Was CPE offered at this meeting \_\_\_\_\_ (Yes / No)?

If so, did you gather all required CPE materials to be sent to the NCSA Education Sub Committee Chapter CPE Programs Chairperson \_\_\_\_\_ (Yes/No)?

**Make sure you email these materials within 5 days to Ronald Powell [ronald.d@powellaccounting.com](mailto:ronald.d@powellaccounting.com)**

What were the speakers name and their topic?

Speaker(s) \_\_\_\_\_

Topics \_\_\_\_\_

How many chapter members attended this meeting? \_\_\_\_\_

How many guests attended this meeting? \_\_\_\_\_

Did the chapter approve any new members this month? \_\_\_\_\_ (Yes/No) How Many? \_\_\_\_\_

Did the chapter drop any members this month or lose any members in any other way? \_\_\_\_\_ (Yes/No)  
How many? \_\_\_\_\_

Please provide us with the names of any members that passed away during the month.

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Please recap the activities of this meeting below. Also include in your recap the next meeting date, place and speakers name and topic if possible.

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Please submit your report via our website [www.ncsa1947.org](http://www.ncsa1947.org) **OR** Email this chapter report by the end of each month to NCSA Executive Director [candace@ncsa1947.org](mailto:candace@ncsa1947.org) for distribution to the following committees: Chapter Promotions, Communications, Education Sub-Chapter CPE Programs, Web Page, and NCSA Executive Committee.

**Date Emailed to Executive Director** \_\_\_\_\_ **Date Emailed to Committees** \_\_\_\_\_

**Your support and timeliness in this reporting procedure is greatly appreciated.**

## **2016-2017 NCSA CHAPTER CUP CRITERIA**

**June 1, 2016 - May 31, 2017**

### **SECTION 1: Regular Meetings**

Each chapter will receive two (2) points for holding a monthly meeting and if a meeting notice is sent to the Board of Directors and Marsha Wheeler, Chapter Promotions Chair. The meeting may be educational or social. There will be one (1) point awarded for the meeting and one (1) point awarded for the meeting notice.

### **SECTION 2: Continuing Professional Education**

Each chapter will receive two (2) points for each regular monthly meeting that provides CPE to the membership, provided that the NCSA Education Sub Committee—Chapter CPE Programs approves the CPE. In order to qualify for the two points, the local chapter must send the CPE package to the chairman by the designated deadline.

### **SECTION 3: Members Attending Monthly Meetings**

Four (4) points are available per chapter for each monthly meeting based upon the number of members present. The points will be given to each chapter based on its percentage of dues paid members in attendance. For example, if 50% of its members attend a meeting, that chapter will be awarded 2 points for that monthly meeting.

### **SECTION 4: Legislative Activities**

A chapter will receive three (3) points if it provides at least one legislative meeting per year. This event can be as simple as having a Local or State Representative or elected official speak to the chapter on legislative updates.

### **SECTION 5: Local Chapter Monthly Report**

Each chapter will receive a possible two (2) points for submitting the Chapter Monthly Report. One (1) point for each month it timely submits its monthly report via the Website: [www.ncsa1947.org](http://www.ncsa1947.org) or to our NCSA Executive Director and to Chapter Promotions Chair. The deadline is the last day of the month; however, if a chapter meets on the last day of the month, then the deadline will be the next business day. The chapter will receive an additional one (1) point for giving advance notice of the next month's scheduled meeting.

### **SECTION 6: New NCSA Members**

Each chapter will receive points for any new NCSA members that are sponsored by chapter members during the year. The chapter will receive two (2) points for Full members sponsored and one (1) point for Associate or Affiliate members sponsored.

### **SECTION 7: Chapter Members Attending NCSA Functions**

Chapter Members attending NCSA functions can help their chapters win the cup by attending these three events. The NCSA Convention held in June 2016 will be the first event. The July 2016 Leadership Conference is the second event. The September Fall Professional Accounting Seminar is the third event.

Ten points are available for each event. The number of points awarded each chapter is based upon a percentage created by the number of chapter members participating and the total number of attendees at the event. For example, if the Leadership Conference/Committee Day has 40 attendees and a particular chapter has 8 members present, then that chapter scores 2 points for the event ( $8/40=.20$ ) ( $10 \times .20=2$ ).

### **SECTION 8: Bonus Points**

The Chapter Promotions and Membership Committees will award three (3) bonus points to each chapter that hosts a presentation in lieu of their monthly speaker. This presentation is designed to guide the chapter in conducting professional and effective meetings and to assist them with ways both to increase and retain membership.

Mail your **Local Chapter's Dues Paid Roster** as of 6/1/2016, to Marsha Wheeler, NCSA Chapter Promotions Chair, 3240 Shamrock Drive, Fayetteville, NC 28303.

Call Marsha Wheeler for Chapter Promotions at (910) 867-9427 to schedule your chapter's Membership/Chapter Promotions presentation as soon as possible.

## **GUIDELINES FOR CHAPTER BYLAWS**

**Each chapter should have a set of bylaws.**

**The items that should be included in each chapter's set are:**

Article 1- Affiliation with NCSA

Article 5, Section 3 - Chapter President as a member of NCSA

Article 8 – Rules of Procedures

Article 9 – Amendments

Article 10 – Ethics

Article 11 – Compliance and Ratification

**All updated chapter bylaws should be approved by the NCSA Board of Directors once the Chapter Members have approved them.**

**BY-LAWS OF THE *(Name of Chapter)* CHAPTER OF  
North Carolina Society of Accountants, Inc.**

**ARTICLE I**

**SECTION 1.** This organization is hereby a Chapter of the North Carolina Society of Accountants, Inc., and is subject to the Constitution and By-Laws of the state organization insofar as they affect and prescribe the functions of the local chapters and are not in conflict with the NCSA Constitution.

**ARTICLE II – MEETINGS**

**SECTION 1.** Regular meeting of the membership shall be held at a time and place designated by the Executive Board or Chapter Vice President and announced to the membership prior to the date of the meeting. Monthly meetings can be changed or cancelled by direction of the Executive Board upon proper notification to the Chapter membership and the State Board of Directors.

**SECTION 2.** The Executive Board shall meet at the call of the President or at the request of a majority of the Executive Board members. Upon receipt of a written request from a majority of the Board members, the President shall within ten days call for a Board meeting to be held within twenty days of the notice. Should the President refuse to issue such a call within the specified time, a majority of the Board members may convene said meeting.

**ARTICLE III – MEMBERSHIP**

**SECTION 1.** There are two classes of membership:

(a) Full membership for members in the public practice of accountancy or tax practitioners. Full Members have all voting privileges.

(b) Associate membership for employees of Full Members and members that do not qualify for Full membership. Associate Members do not have voting privileges.

**SECTION 2.** The annual dues shall be determined by the Chapter members annually at a regularly scheduled meeting. Full and Associate members shall pay the same amount of dues. Full and Associate Members who have not paid their dues within ninety days after billing shall be removed from the dues paying membership listing, provided that the Treasurer has mailed the proper notification of such delinquency.

**SECTION 3.** A Special Assessment must be approved by a two-thirds majority of the members present at a regular monthly meeting, provided that all members were advised of the proposed special assessment in the meeting announcement. Any funds raised by Special Assessment shall be accounted for by the Treasurer and reported to the membership with the Treasurer's monthly report.

## **ARTICLE IV – GOVERNMENT**

**SECTION 1.** The government of the (Name of Chapter) Chapter shall be vested in the Executive Board composed of the elected officers and the immediate Past President. In the event the President is elected to succeed himself or herself in that office, the immediate Past President then serving shall continue to serve in that capacity.

**SECTION 2.** The Executive Board shall have control and management of the Chapter's property, but the control and the management of the Chapter's finances shall be vested in the membership, authorized by a majority of the members present at the respective meetings. The Treasurer shall maintain the proper accounting records for all funds.

**SECTION 3.** Funds of the Chapter shall be deposited and checks drawn on the financial institution approved by the membership, and all such checks may be signed either by the Treasurer or President.

All chapter bank accounts are to be maintained under the Federal ID number of NCSA.

If any chapter should cease to exist, the funds in the chapter's bank account will be transferred to NCSA.

**SECTION 4.** Vacancies among the officers shall be filled by a majority vote of the membership at a regular meeting, provided that all members have been properly notified of the special election in the meeting announcement. The electee shall serve for the duration of the term of the vacancy. Should a vacancy occur on the Executive Board in the immediate Past President capacity, such vacancy shall be filled by another Past President, as selected by a majority vote of the remaining members of the Executive Board.

**SECTION 5.** Upon motion by any member of the Chapter, for just cause stated, and upon passage of the motion by a two-thirds vote of the membership present at a regular monthly meeting, provided that the membership was properly advised of the vote in the meeting announcement, any member of the Executive Board shall be impeached and must relinquish Board member's office in the Chapter. Such action is to be taken only after said Board member is given an opportunity to state his or her defense.

## **ARTICLE V - NOMINATIONS AND ELECTIONS**

**SECTION 1.** The officers shall be elected annually.

**SECTION 2.** The Nominating Committee shall be composed of the Immediate Past President and two other Chapter members to be appointed by the President.

**SECTION 3.** At a monthly general membership meeting prior to July 1, nominations for the officers will be made by the Nominating Committee. To be eligible to hold the office of Chapter President, the individual must be a member in good standing with the North Carolina Society of Accountants, Inc. All other Chapter Officers are encouraged to be a member in good standing with the North Carolina Society of Accountants, Inc.

**SECTION 4.** The election of officers shall be held at the regularly scheduled meeting prior to July 1 of each year. At that time nominations, in addition to those proposed by the Nominating Committee, shall be made from the floor by any Chapter member. A majority vote of the members present shall be required to elect a nominee to an office.

**SECTION 5.** The term of office for officers shall begin after the installation and end when their successors are duly installed.

## **ARTICLE VI - DUTIES OF OFFICERS**

**SECTION 1. President:** The President shall be the Chief Executive Officer of the Chapter. The President shall preside at all meetings of the Executive Board and the Chapter. The President shall be an ex officio member of all committees. The President shall appoint a Nominating Committee in accordance with these By-Laws and may appoint any other committees the President may deem advisable to promote the welfare of the Chapter. The President shall do any and all things with the approval of the general membership, that the President may deem necessary to carry out the provisions of the Constitution of the North Carolina Society of Accountants Inc., to protect the rights and interests of the Chapter, and to promote the common welfare of the members.

**SECTION 2. Vice President:** The Vice President shall perform the duties of the President in case of the President's absence, resignation, death, or disability. The Vice President also shall serve as the Program Chair to oversee the promotion of appropriate programs at the regular meetings and when, possible, to secure programs that will provide Continuing Education Credits. The Vice President shall prepare the CPE requisitions to be submitted to the NCSA CPE Chair. The Vice President shall, also, secure appropriate locations for Chapter meetings to be held.

**SECTION 3. Secretary:** The Secretary shall be responsible for emailing the meeting notices to all members. The Secretary shall record or supervise the recording of the proceedings (minutes) at all meetings of the Executive Board and general membership and present to the Chapter for approval. The Secretary shall sign, along with the President, all legal documents executed by the Chapter. The Secretary shall send notices directed by the President or the Executive Board. The Secretary shall also be responsible for any other correspondence necessary for the good of the Chapter.

**SECTION 4. Treasurer:** The Treasurer shall receive all monies due the Chapter, deposit them timely in the depository, and shall keep a full and accurate account of all such transactions. The Treasurer may refuse to pay any bill that appears questionable until approved by the Executive Board. The Treasurer shall submit the records, when called for. The Treasurer shall make a report of the receipts and disbursements and cash balances at each regular membership meeting. In addition, the Treasurer shall prepare and submit to the Treasurer of the North Carolina Society of Accountants Inc., no later than August 1, a Fiscal Year Summary Report of the Chapter's receipts, disbursements, and cash balance.

## **ARTICLE VII - FISCAL YEAR**

**SECTION 1.** The fiscal year shall be July 1 to June 30.

**ARTICLE VIII - RULES OF PROCEDURES**

**SECTION 1.** The latest edition of Robert's Rules of Order shall govern the proceedings of all regular and special meetings of the Chapter and the Executive Board.

**ARTICLE IX – AMENDMENTS**

**SECTION 1.** These By-Laws may be amended by a two-thirds majority vote of the members present at any regularly scheduled meeting, provided that a copy of the proposed amendment is furnished to each member of the Chapter at least thirty days in advance of the meeting at which the amendment is to be voted on, Any such changes will be submitted to the NCSA Board of Directors for final approval.

**ARTICLE X – ETHICS**

**SECTION 1.** The Code of Ethics as outlined in the By-laws of the North Carolina Society of Accountants, Inc. shall prevail.

**ARTICLE XI - COMPLIANCE AND RATIFICATION**

**SECTION 1.** These By-Laws have been modeled after the By-Laws of the North Carolina Society of Accountants Inc., and are in all respects intended to be in compliance with the same.

**SECTION 2.** These By-Laws for the *(Name of Chapter)* Chapter of the North Carolina Society of Accountants Inc., were ratified and adopted by a two-thirds or better vote of the members present at the regularly scheduled meeting of the *(Name of Chapter)* Chapter on *(Date Chapter voted)*.

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*(Name of President)*, Chapter President -----  
Date

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*(Name of Secretary)*, Secretary -----  
Date

(Approved 6/15/16 BOD – Submitted by M Louise Pistole, AP Manual Committee)