

## **Chapter Leader Responsibility**

Chapter leaders should be elected upon the basis of their demonstrated ability and interest in supporting the goals of TXCPA at the chapter and state levels. The record of any leader depends mostly upon chapter officers, directors and committee chairs working together to execute their responsibilities.

In addition to projects and tasks each chapter assigns to its elected leaders, members of its Board of Directors hold fiscal and legal responsibilities as spelled out in its Articles of Incorporation and/or Bylaws and the [Texas Business Organizations Code](#).

This section includes a listing of key chapter officers' functions. Although these volunteer job descriptions may vary depending upon the size of a chapter and the specific provisions of its Bylaws and policies, they present a useful guide. A suggested organizational structure for chapters includes:

- President
- President-elect
- Vice President
- Secretary
- Treasurer
- Directors
- Immediate Past President

(Note: according to [TXCPA Bylaws](#), all chapter officers are to be elected before Feb. 1 but have a tenure of office that coincides with that at the state level.)

Depending upon the number of chapter directors and frequency of chapter Board meetings, chapter Bylaws may be amended\* to allow for an Executive Committee to be established. If Bylaws specify, that body can act on behalf of the Board between Board meetings. Some chapters find that an Executive Committee enhances effectiveness and efficiency. The Executive Committee should include the president, president-elect, secretary and treasurer, and perhaps one or more vice presidents (depending upon function).

Each chapter must determine the number and functions of officers that best serve the needs of members. Volunteer time is more limited than ever before and must be used wisely. For example, if a chapter examines the functions of a vice president and finds that they are being fulfilled by other volunteers, it may make sense to amend the Bylaws\* to eliminate that position.

## **Responsibilities of the Chapter President**

The president is the chapter's chief elected officer. Following are suggested responsibilities.

- Enforce the bylaws of the chapter and perform all other duties pertaining to this office.
- Become familiar with the [TXCPA Strategic Plan](#). Lead the chapter in working with the Society to achieve shared goals.
- Determine that basic policies and programs to further the chapter's goals and objectives are planned in partnership with chapter leaders and staff.
- Support policies and programs adopted by the chapter Board of Directors.
- Make policy decisions on behalf of the chapter Board of Directors when it is not timely to consult the Board or Executive Committee, in accordance with chapter bylaws. (President should report decisions to the Board, other leaders and staff immediately.)
- Play a leading role in monitoring and evaluating chapter performance and effectiveness.
- Act as a spokesperson to the press, the public, legislative bodies and other related organizations in accordance with [TXCPA Speaking-out Policy](#).
- Ensure that chapter chairmen organize and implement statewide projects at the chapter level, working with appropriate state-level volunteers and staff.
- Designate the time, place and agenda for all regularly scheduled and special meetings of the chapter Board of Directors and/or Executive Committee.
- Preside at all chapter meetings of the members, Board of Directors and Executive Committee.
- Attend committee meetings, chapter meetings and other chapter functions as appropriate.
- Replace committee members if necessary.
- Ensure that the chapter Nominations Committee meets Bylaws requirements.
- Secure a nominee for the state-level Nominations Committee pool of candidates.

## **Responsibilities of the Chapter President-elect**

The president-elect is the chapter's second-in-command. Following are suggested responsibilities.

- Become familiar with the [TXCPA Strategic Plan](#).
- Obtain input from chapter leaders and staff to develop objectives for the next year that tie with the Plan, identifying current issues and problems as well as proposed resolutions.
- Oversee the chapter committee appointments process, working through appropriate channels to create committees and task forces for term as president. Appoint committee chairmen, vice chairmen and all committee members to serve during that term.
- Serve on the chapter's Nominations Committee, if provided in the Bylaws.
- Schedule, plan and lead an annual Leadership Workshop for all incoming chapter officers, directors and committee chairmen serving during the upcoming year.
- Coordinate with the incoming treasurer to prepare a budget for the upcoming year.
- Make official presentations or visits as requested by the president.
- Participate in the annual TXCPA Chapter Presidents-elect Orientation.
- Attend TXCPA Chapter Coordinating Committee events.

Planning in advance and allowing extra time to meet deadlines are crucial to your success as a chapter leader. The committee appointments process is especially time-consuming because of the tremendous amount of personal contact required. Organize early and you will see results!

### **Responsibilities of the Chapter Vice President**

The number of vice presidents depends upon the size of the chapter and number of committees to be coordinated. A chapter may determine that it needs no vice president.

(If a change is to be made, the chapter bylaws must be amended accordingly.)

Conversely, two or more may be deemed best. For those situations, following is just one example of a possible division of responsibilities.

Vice president, administration:

coordinates activities of all committees relating to the organization of the chapter, such as Bylaws, Meeting Coordination, Annual/Long-Range Planning, etc.

Vice president, CPE:

- coordinates activities of all chapter CPE committees that develop any local CPE offerings;
- oversees administration of any TXCPA CPE courses offered in the chapter area; and
- if requested by TXCPA, may serve as the chapter's voting or nonvoting representative on TXCPA CPE Foundation Advisory Board.

Vice president, special projects:

coordinates activities of committees in the areas of relations with other organizations and all special projects of committees (e.g., Relations with Bankers, Career Awareness, etc.).

### **Responsibilities of the Chapter Secretary**

The secretary may perform the following functions, depending upon assistance available from chapter staff.

- Ensure that minutes of chapter and board meetings are prepared, distributed and maintained in the permanent record.
- Keep track of the corporate seal, if any, and affix same to papers and documents as required.
- See that formal chapter meeting notices are sent in accordance with chapter Bylaws.
- Hold responsibility for ensuring that procedures are in place for member records to be maintained in a database shared with TXCPA.
- Serve as a member of the chapter Executive Committee, if any, and assume other duties as delegated by the president, Executive Committee and/or Board of Directors.
- Serve as coordinating officer for certain committees, as requested by the chapter president.

### **Responsibilities of the Chapter Treasurer**

The treasurer is responsible for the chapter's finances. Depending upon assistance available from chapter staff, the treasurer's duties might include the following functions:

- Supervise the deposit of working funds and the investment of surplus funds in approved institutions.
- Review and approve all disbursements from chapter accounts.
- Work with the chapter incoming treasurer and president-elect to prepare the annual budget, and present same to the incoming Board of Directors for approval.
- Prepare, or review and approve monthly financial statements.
- Perform or oversee necessary compliance work, such as preparation and/or filing of tax returns. In many cases, the treasurer is responsible for determining whether IRS Form 990 should be filed and for doing so before Oct. 15.
- Serve as member of the chapter's Executive Committee, if any, and assume other duties as delegated by the president, Executive Committee and/or Board of Directors.
- Serve as coordinating officer for certain committees, as requested by the chapter president.

### **Responsibilities of the Immediate Past Chapter President**

The experience of the immediate past president is valuable to the chapter. Following are some possible responsibilities of the immediate past president.

- Chair or serve on the chapter's Nominating Committee, if designated in the Bylaws.
- Chair or serve on the chapter's Awards Committee.
- Serve a one-year term on the chapter's Board or fill the next available three-year term among the chapter's representatives to the TXCPA Board of Directors.
- Possibly serve as the chapter's nominee for the pool of candidates to be considered for the next TXCPA Nominations Committee.
- Assume other duties as delegated by the chapter's president, Executive Committee and/or Board.

## **Responsibilities of the Chapter Board of Directors**

Members of each chapter's Board of Directors hold fiscal and legal responsibilities as spelled out in Articles of Incorporation and/or Bylaws and the [Texas Business Organizations Code](#).

At least two directors-at-large (in addition to the immediate past president) should be designated in the Bylaws to serve on the chapter Board of Directors. Such election should occur in conjunction with the election of officers. Each chapter should determine a specific number of directors according to its needs. These positions might involve staggered two-year terms, with one new director to be elected each year.

The chapter Board of Directors includes the chapter directors and officers. The Board is responsible for establishing policies of the organization and representing the membership. General responsibilities of directors are to:

- Support the [TXCPA Strategic Plan](#) and the Society's work at the chapter and state levels.
- Stay informed on all significant chapter, TXCPA and profession issues, and act as a liaison between the members and the Board.
- Attend all board meetings and participate in the chapter's activities.
- Assist in the operation of board meetings by speaking on the topics outlined in the agenda and proactively bringing forth any other matters of importance.
- Fulfill the duties of care and of fiduciary responsibility.
- Approve chapter policies.

## **Responsibilities of Representatives to TXCPA Board of Directors Elected by Chapters**

Member representation on TXCPA's [Board of Directors](#) offers the opportunity to provide a grassroots point of view on Society and profession-wide issues. These individuals are expected to represent the interests of all members and to vote accordingly.

In addition to representation by its current president, each chapter is asked to elect members to a specific number of positions on TXCPA's Board. These members serve terms of up to three years. The number of positions is determined annually based upon membership statistics in TXCPA's database as of May 31 of the previous fiscal year and is provided to each chapter in the early fall so that it may formulate the list of nominees at the same time its chapter officer slate is developed. Individuals elected may serve on both the TXCPA and Chapter Board of Directors if designated or not prohibited in the Chapter Bylaws.

Member representatives to TXCPA's Board elected by chapters are expected to serve as two-way conduits, communicating activities, developments and feedback between the state and chapter levels of TXCPA. They should be well-informed on current developments in the profession but, more importantly, should be looking toward the future and actively participating in TXCPA projects focusing on shaping the future for the accounting profession.

These members of the TXCPA board are expected to fulfill the duties of care and of fiduciary responsibility. They also must actively support the mission and the work of TXCPA at the chapter and state levels. Board members are asked to sign a Statement of Responsibility.

In order to serve fully, the members of the Board are expected to attend each meeting. [TXCPA Bylaws](#) require that they shall be removed after three consecutive absences unless excused by action of the Executive Board. It is the chapter's responsibility to obtain agreement with this requirement from each eligible member they are considering for election as a TXCPA Board member before their name is placed on the chapter slate.

A general description of the Board's responsibilities can be found in [TXCPA Bylaws](#) Article V.