THE INSTITUTE OF INTERNAL AUDITORS CALGARY CHAPTER
BYLAWS

ARTICLE I – NAME AND LOCATION

Section 1. This Chapter of the Institute of Internal Auditors ("IIA") shall be known as The Institute of Internal Auditors Calgary Chapter, established as a not-for-profit organization in the province of Alberta. For ease of use, The Institute of Internal Auditors Calgary Chapter will be referred to as the “society” throughout these bylaws.

Section 2. The society operates as a Chapter of The Institute of Internal Auditors, whose Global Headquarters is located in Lake Mary, Florida, USA and is subject to all policies, practices, procedures, regulations, and bylaws made applicable by The Institute of Internal Auditors ("IIA HQ") to its Chapters. These include but are not limited to: the Chapter Compact, North American Chapter Manual, and the Chapter Treasurer’s Manual. In these bylaws, all articles and sections pertain to the society unless specifically designated by The Institute of Internal Auditors.

Section 3. The geographical area covered by the society shall include those areas as defined when chartered by The Institute of Internal Auditors ("IIA HQ").

ARTICLE II - ADHERENCE TO CORPORATE CHARTER

The society shall adhere to the Chapter Compact and Bylaws of The Institute of Internal Auditors and shall do nothing which is inconsistent with the provisions and with the pronouncements and resolutions incorporated in the minutes of The Institute of Internal Auditors meetings and those of the Board of Directors.

ARTICLE III - MEMBERSHIP

Section 1. The society membership shall consist of persons duly admitted to any of the classes of membership as defined in The Institute of Internal Auditors North American Board Policy, and who are located in the society area, and any others not located in the area, who, by written application, elect to become affiliated with the society and otherwise qualify.

Section 2. Membership in the society shall cease and terminate on transfer to another Chapter or because of resignation or termination for any of the causes set forth in the bylaws of IIA HQ. A member may resign by providing a notice in writing to the Board through its Secretary.

Section 3. A member may be removed by a 75% vote of the Officers of the Board of Governors provided such member was granted an opportunity for a hearing before the Board of Governors.

Section 4. Members agree to comply with these bylaws and are entitled to attend meetings and vote as outlined in Article XI.
ARTICLE IV - BOARD OF GOVERNORS

Section 1. The governing body of the society shall be referred to as the Board of Governors ("Governors") or the Board. The Board of Governors may establish such policies as it deems appropriate to the conduct its affairs and/or the affairs and operations of the society.

Section 2. The Board of Governors/the Board shall be constituted as follows:

a. Directors/Officers including but not limited to: President/Director, Vice President/Officer, Treasurer/Officer, Secretary/Officer, Membership Officer, Certifications Officer, Learning and Development Officer, Advocacy Officer, and Technology Officer;

b. The most recent past President, not holding other office and who is still an active member in good standing;

c. Governors elected from members in good standing. The number of Governors may be established and revised from time to time by resolution of the Board appropriate to represent the membership; and

d. The President shall serve as the sole director.

Section 3. Members of the Board shall receive no salaries for their services and provide their services on a voluntary basis to the society. However, they may be reimbursed for expenses incurred in the performance of their duties subject to such approval as may be determined by the Board and the society policies and/or procedures.

ARTICLE V – OFFICERS AND THEIR ELECTION

Section 1. Each elected President shall take office June 1 and may serve for a (2) year term with the potential to serve an additional (2) year term as deemed appropriate by the membership or until a successor is duly elected and installed. The President should be a Certified Internal Auditor.

Section 2. Each elected Officer other than the President shall take office on June 1 and serve for a term of two (2) years with the potential to serve an additional (2) year term in the same office as deemed appropriate by the membership and the Board.

Section 3. Nominations shall be made by the Nominating Committee, and in addition, may be made electronically, virtually, or from the floor at a meeting called for this purpose. In the event of an electronic vote a voting window must be established not to exceed two (2) weeks leading up to the Annual General Meeting ("AGM") and shall close at 5:00PM the day prior to the AGM. Proxy voting is not permitted. The society year is the fiscal year beginning June 1. The Officers elected at each AGM will be included on the official Slate of Officers provided to The IIA HQ on May 1 annually and take office on June 1 following their election with terms ending the following May 31.

Section 4. No person shall hold more than one office at a time.

Section 5. Officers shall be elected by a majority vote of members through a virtual meeting or present at an in-person meeting called for this purpose.

Section 6. Any Officer serving one (1) full term shall be eligible for re-nomination and re-election to serve one (1) additional two (2) year term in the same office. After serving two (2) consecutive two (2) year terms, they will not be eligible to serve in the same office until two (2) years has elapsed from the expiration of their prior term.
Section 7. An Officer may be removed by a 75% vote of the Officers of the Board provided such Officer was granted an opportunity for a hearing before the Board.

Section 8. If the position of any Officer shall become vacant by reason of death, resignation, or otherwise, except as provided in Section 4 of this article, the Board is empowered to fill this office for the unexpired term. However, a vacancy in the office of the President shall be filled for the balance of the term by the Vice President or the Immediate Past President, which is determined by the majority vote of the Board. In the event the Vice President or the Immediate Past President is unable to serve in this capacity, the remainder of the term may be filled by a qualified candidate determined by the majority vote of the Board.

Section 9. If an Officer’s IIA membership terminates for any reason, the office shall automatically become vacant.

Section 10. The resignation of any Officer shall be tendered to the Board and may be acted on at any regular meeting, special meeting and/or Board meeting.

ARTICLE VI - GOVERNORS AND THEIR ELECTION

Section 1. Each elected governor shall take office June 1 and may serve for a (2) year term with the potential to serve an additional two (2) year term as deemed appropriate by the membership or until a successor is duly elected and installed.

Section 2. Nominations shall be made by the Nominating Committee, and in addition, may be made electronically, virtually, or from the floor at a meeting called for this purpose. In the event of an electronic vote a voting window must be established not to exceed two (2) weeks leading up to the AGM and shall close at 5:00PM the day prior to the AGM. Proxy voting is not permitted. The society year is the fiscal year beginning June 1. The Governors elected at each AGM will be included on the official Slate of Governors provided to The IIA HQ on May 1 annually and take office on June 1 following their election with terms ending the following May 31.

Section 3. Governors shall be elected by majority vote of members present and voting at a meeting at which such an election is held or voting electronically.

Section 4. Any Governor may be removed by a 75% vote of the Officers of the Board provided such Governor was granted an opportunity for a hearing before the Board.

Section 5. If the position of any Governor shall become vacant by reason of death, resignation, or otherwise, the Board is empowered to fill this position for the unexpired term.

Section 6. If a Governor’s IIA membership terminates for any reason, the office shall automatically become vacant.

Section 7. The resignation of any Governor shall be tendered to the Board and may be acted on at any regular meeting, special meeting and/or Board meeting.

ARTICLE VII – CONFLICT OF INTEREST

Section 1. Directors, Officers, Governors and all members should act at all times in the best interest of their society and not for personal or third-party gain or financial enrichment. When encountering potential conflict of interest, Directors, Officers, Governors, and members shall identify the conflict and, as required, remove themselves from all discussion and voting on the matter. Specifically, Directors, Officers, Governors, and members shall not:
a. Place (and the appearance of placing) one’s own self-interest or any third-party interest above that of the society.

b. Provide goods or services to their society as a paid vendor. This may be waived after full disclosure to, and advance approval by the Board.

c. Engage in any outside business, professional or other activities that conflict with, and/or would directly or indirectly materially adversely affect the society.

d. Abuse their position by improperly using the society’s staff, membership information, service, equipment, resources, property, or events for their personal or third-party gain.

e. Use society training events, such as Leadership, to promote their services while attending in the role as society leader or officer.

f. Use IIA conferences, for which they are speaking or being compensated to provide training, to promote their services beyond the use of exhibitor space to do so.

ARTICLE VIII – DUTIES & POWERS OF OFFICERS

Section 1. The President is the executive head of the society and, when present, shall preside at all meetings of the society. The President shall be responsible for:

- Enforcement of the bylaws of the Institute of Internal Auditors and the bylaws of the society and the resolutions and proceedings.
- Keeping the Board of Directors of the Institute of Internal Auditors fully informed of the affairs of the society and shall also consult with the Board of Directors of the Institute of Internal Auditors whenever necessary, concerning the business of the society and its activities.
- The Vice President assumes the duties of the President in the event of the President’s absence, disability, or death.

Section 2. The Vice President shall have such duties and powers as may be prescribed by the Board or delegated by the President. In the absence or disability of the President, the Vice President shall perform the President’s duties. In the absence or disability of a Vice President, the Board shall decide which Officer is to assume the President’s duties. The Vice President shall also be responsible for overseeing all marketing and communications of the society including, monitoring and managing the society email, and the society newsletter. The Vice President will report the activities to the Board on a regular basis.

Section 3. The Treasurer shall be responsible for:

- The custody of the financial reports and funds of the society.
- Proper disbursement of the funds and the establishment of proper accounting procedures (including segregation of duties) for the handling of funds under the rules prescribed by the Institute of Internal Auditors and the Board.
- Making a report to the Board at every Board meeting. Additional reports may be required of the Treasurer by the Board.
- The Treasurer shall be designated as the disbursing officer of the society and have no authority to receive application fees or dues, as this authority is reserved for the Treasurer of the Institute of Internal Auditors.

At the termination of the Treasurer’s term of office, the Treasurer shall immediately turn over to the Board all funds, records, papers, books, documents and all other property of the society having to do with the financial or other transactions or business which might have
come into his/her possession or might have been compiled or created during his/her term of office.

Section 4. The Secretary shall be responsible for:
- Sending notices of all meetings to include the agenda, and committee reports.
- Taking minutes at all meetings; sending minutes via email to all board and committee members for review and approval.
- Monitoring and monthly reporting of society CAP activities.
- Tracking hours and issue CPEs at year-end to society volunteers.
- Participating in the review of the bylaws annually.
- Taking charge of the seal (if any) which whenever used shall be authenticated by the signature of the Secretary and the President, or, in the case of the death or inability of either to act, by the Vice-President.
- Maintaining all official records and documents for the society and ensure records are archived as recommended by the IIA’s Record Retention Policy.

The Secretary will be responsible for assisting officers and committees with other duties prescribed by the Board or delegated by the President through normal course of business.

Section 5. The Membership Officer shall be responsible for:
- Overseeing new member recruitment, new member onboarding, member recognition, and member retention and any other responsibilities as delegated by the President.
- The Membership Officer will access membership reports through the Institute of Internal Auditor’s database and report to the Board on a regular basis current membership growth/decline.
- The Membership Officer will report to the Board on a regular basis actual progress against the strategic plan for society membership and the success of these action plans and efforts.

Section 6. The Certifications Officer shall be responsible for:
- Overseeing promoting certification, developing and implementing strategies to grow the number of certified members, addressing members’ questions and needs to assist them in obtaining certification recognizing newly certified members, and any other responsibilities as delegated by the President.
- The Certifications Officer will access certification reports through the Institute of Internal Auditor’s database and report to the Board on a regular basis current certification growth/decline.
- The Certification Officer will report to the Board on a regular basis actual progress against the strategic plan for society certifications and the success of these action plans and efforts.

Section 7. The Learning and Development Officer shall be responsible for:
- Overseeing all learning and development offerings of the society, to include program planning and education alignment with the Institute of Internal Auditors.
- Overseeing registration, logistics, and content management for all member programs.
- The Learning and Development Officer will report to the Board on a regular basis actual progress against the strategic plan for society programming and the success of these action plans and efforts.

Section 8. The Advocacy Officer shall be responsible for:
- Overseeing advocacy efforts of the society, including student outreach, liaising with other professional organizations, and ensuring alignment with the Institute of Internal Auditors.
- Overseeing the annual efforts around Internal Audit Awareness month.
- Responsible for creating and distributing the society newsletter.
• The Advocacy Officer will report to the Board on a regular basis actual progress against the strategic plan for society advocacy and the success of these action plans and efforts.

Section 9. The Technology Officer shall be responsible for:
• Overseeing all technology functions of the society including the Event Management Tool and the Leaders Portal.
• Overseeing the maintenance of the website.
• Overseeing the social media outreach of the society for both LinkedIn and Twitter.
• Overseeing all technology and related access controls.
• Responsible for monitoring and managing the society email.
• The Technology Officer will report to the Board on a regular basis actual progress against the strategic plan for society technologies and the success of these action plans and efforts.

Section 10. Other society positions other than those specified in these Bylaws may be established, and their duties specified by the Board.

Section 11. All Directors and Officers of the board must agree, in writing, to the society’s Leadership Agreement within one month of assuming office or they may be removed from the board.

ARTICLE IX – COMMITTEES

At the time of the creation of these bylaws the society does not have any committees. If in the future, the society decides to establish committees these bylaws shall be amended to reflect the committees.

ARTICLE X – PAID STAFF

Paid staff such as Administrators, Executive Directors, and/or Events Managers, etc., may be employed by the society to serve at its discretion. Duties and compensation shall be determined by the Board. Paid staff shall not have any voting privileges and must adhere to the standards and qualifications established by the Institute of Internal Auditors.

ARTICLE XI – MEETINGS OF MEMBERS AND VOTING

Section 1. General meetings will be held at times and places as determined by the Board with a minimum of twenty (20) days’ notice sent by electronic mail or electronic media by the Secretary. A quorum shall consist of ten (10%) percent of members entitled to vote. In the event the quorum is not present, those in attendance may adjourn the meeting without further notice. If a quorum is present, the majority vote shall be the act of the members.

Section 2. Special meetings may be called by the President or by any two (2) Board members within thirty (30) days of receipt of a written request signed by twenty (20%) percent of the members. Notices of special meetings will be sent with a minimum of twenty (20) days’ notice by electronic mail or electronic media by the Secretary. The business to be transacted at any special meeting shall be stated in the notice thereof. At special meetings, a quorum shall consist of ten (10%) percent of members entitled to vote. In the event the quorum is not present, those in attendance may adjourn the meeting without further notice. If a quorum is present, the majority vote shall be the act of the members.

Section 3. All Board meeting notices shall be sent by electronic mail to each board member a minimum of twenty (20) days preceding the Board meeting.

Section 4. Any member who has not withdrawn from membership nor has been suspended nor expelled shall have the right to vote at any general, special and/or Board meetings of the society. Each
member shall have one (1) vote and may take part in a vote in person or by participation in an electronic vote (determined acceptable by the Board) at general meetings, special meetings and/or Board meetings. Proxy voting is not permitted. Unless otherwise specified within these bylaws, a majority vote of members present and voting, in person or electronically, shall govern.

Section 5. Proposals to be offered to the membership for a vote via mail or electronic mail rather than in person shall be first approved by the Board unless the proposal has been endorsed by a minimum of twenty (20%) percent of the voting members, in which case, Board approval shall not be necessary.

Section 6. The Board, with or without cause, may cancel any meeting.

Section 7. Board meetings shall occur once (1) per month. Matters that are tabled at the Board for voting shall be voted on by the following positions: President, Vice President, Secretary, Treasurer, Membership Officer, Certification Officer, Learning and Development Officer, Advocacy Officer, and Technology Officer. If a voting Officer will not be present at the meeting a vote can be submitted electronically through the Secretary.

ARTICLE XII – ANNUAL GENERAL MEETING

An Annual General Meeting (“AGM”) of the members shall take place at a date, time and place designated by the Board. At the AGM the members shall elect officers and governors and conduct required business. The slate of candidates should be announced to all members at least thirty (30) days prior to the election. The society will aim to hold their Annual General Meeting accordingly to allow time to meet the required submission of officer slates due May 1 annually.

ARTICLE XIII – RULES OF PROCEDURE AT MEETINGS

Section 1. The rules of procedure at meetings of the society, the Board, the Officers and of committees shall be according to Robert’s Rules of Order so far as applicable and when not inconsistent with these bylaws.

Section 2. The rules of procedure may be suspended by a 75% vote of those present and voting at any meeting.

ARTICLE XIV – RULES OF DISBURSEMENTS

Section 1. The Treasurer may make disbursements for any preauthorized budget item without obtaining prior written or verbal approval from the Officers and/or the Board. All disbursements will be supported by a proper business document.

Section 2. The Treasurer must obtain written approval from the President for non-budget items that are $500 or less, before making disbursements for such society-connected expenses.

Section 3. The Treasurer must obtain written approval from the Officers for non-budget items that are more than $500 before making disbursements for such society-connected expenses. The Officers must base the written approval on a majority approval, under Robert’s Rules.

ARTICLE XV – FINANCIAL REVIEW

Section 1. The books, accounts and records of the society shall be reviewed at least once each year by a duly qualified accountant or by two members of the society elected for that purpose at the AGM. The fiscal year end of the society in each year shall be May 31.

Section 2. The books and records of the society may be inspected by any member at the Annual General Meeting or at any time upon giving reasonable notice and arranging a time
satisfactory to the officer or officers having charge of same. Each member of the Board shall at all times have access to such books and records.

ARTICLE XVI – BORROWING POWERS

For the purpose of carrying out its objects, the society may borrow or raise or secure the payment of money in such manner as it thinks fit, and in particular by the issue of debentures, but this power shall be exercised only under the authority of the society, and in no case shall debentures be issued without the sanction of a special resolution of the society.

ARTICLE XVII - AMENDMENTS TO BYLAWS

The bylaws may be rescinded, altered or added to by a “Special Resolution” at any general meetings, special meetings and/or board meetings by returned electronic mail by not less than seventy-five (75%) percent vote of members eligible to cast a ballot, provided that written notice of the proposed change has been sent in writing a minimum of thirty (30) days previous to the date of said meeting or ballot deadline.

ARTICLE XVIII - DISSOLUTION

The society shall use its funds only to accomplish the objectives and purposes specified in these Bylaws. No part of said funds shall inure or be distributed to the members. On dissolution of the society, any funds remaining shall be forwarded to the Institute of Internal Auditors Global Headquarters in Lake Mary, Florida.

ARTICLE XIX – INDEMNIFICATION

Nothing herein shall constitute members of the Institute of Internal Auditors as partners for any purpose. No member, Director, Officer, Governor, agent, or employee of this organization shall be liable for the acts or failure to act on the part of any member, Officer, agent, or employee of the Institute. Nor shall members, Directors, Officers, Governors, agents or employees be liable for their acts or failure to act under these Bylaws, excepting only acts or omissions to act arising out of their willful misfeasance.

ARTICLE XX – ADOPTION OF BYLAWS

ADOPTED AND APPROVED by the Board on this 31st day of March 2021.